CENTRALLY ASSESSED BRANCH INFORMATIONAL CHART

	SOLID WASTE LANDFILLS	RAILROAD CARLINES	COMMERCIAL WATERCRAFT	DISTILLED SPIRITS IN BONDED WAREHOUSES	TELECOMMUNICATION SERVICE PROVIDERS
TYPE TAX	**110**	**37**	**38**	**41**	**104**
TAX RETURN DUE DATE	APRIL 30	APRIL 30	MAY 15	FEBRUARY 1	MAY 15
30 Day Extension Period Granted	NO	YES	NO	NO	NO
Late Filing of Tax Return - Penalty	Yes, 10%	Yes, 10%	Yes, 10%	Yes, 10%	Yes, 10%
Omitted Filing of Tax Return - Penalty	Yes, 20%	Yes, 20%	Yes, 20%	Yes, 20%	Yes, 20%
Protest Period Allowed	60 days	60 days	60 days	60 days	60 days
Local taxes collected centrally by DOR	YES	YES	YES	NO	NO
STATE Tax Due Within	60 days from billing	60 days from billing	60 days from billing	60 days from billing	60 days from billing
LOCAL Tax Due Within	60 days from billing	60 days from billing	60 days from billing	60 days from billing	60 days from billing
2% Payment Discount Allowed	YES	NO	YES	YES	YES
State Late Pay Penalties	5% & 10% Penalty	10% Penalty	5% & 10% Penalty	5% & 10% Penalty	5% & 10% Penalty
Collection Fee Applied	25%	25%	25%	25%	25%
State Interest Rate Statute	KRS 131.010(6) & KRS 131.183	KRS 131.010(6) & KRS 131.183	KRS 131.010(6) & KRS 131.183	KRS 131.010(6) & KRS 131.183	KRS 131.010(6) & KRS 131.183
Current (2018) State Interest Rate	6%	6%	6%	6%	6%
Local Late Pay Penalties	N/A	N/A	N/A	5% & 10% Penalty	5% & 10% Penalty
Sheriffs Fee Applied	N/A	N/A	N/A	10%	10%
Local Interest Rate Statute	N/A	N/A	N/A	KRS 134.125	KRS 134.125
Current Local Interest Rate	N/A	N/A	N/A	12%	12%
GUIDING STATUTES	103 KAR 8:160 KRS 131.110 KRS 134.119(7) KRS 132.202 & 132.200 KRS 131.440 KRS 134.015	KRS 136.115 - KRS 136.180 KRS 136.180(4) KRS 131.440 KRS 131.110 KRS 134.015	KRS 136.050 KRS 131.110 KRS 136.1801 - KRS 136.1806 KRS 131.440 KRS 134.015	KRS 132.130 - KRS 132.160 KRS 132.180 KRS 131.440 KRS 134.015	KRS 136.600 KRS 136.602 KRS 136.660 KRS 131.440 KRS 134.015

	DOMESTIC LIFE INSURANCE	DOMESTIC SAVINGS & LOAN	FOREIGN SAVINGS & LOAN	STATE BANK DEPOSITS	LOCAL BANK DEPOSITS
TYPE TAX	**51-2**	**39**	**39**	**48**	**N/A**
TAX RETURN DUE DATE	APRIL 1			MARCH 1	AUGUST 15
30 Day Extension Period Granted	NO			NO	NO
Late Filing of Tax Return - Penalty	Yes, 10%			Yes, 10%	N/A
Omitted Filing of Tax Return - Penalty	Yes, 20%			Yes, 20%	N/A
Protest Period Allowed	60 days			60 days	N/A
Local taxes collected centrally by DOR	NO			NO	NO
STATE Tax Due Within	Due December 31			Due March 1st	N/A
LOCAL Tax Due Within	Due December 31			N/A	Due January 31st
2% Payment Discount Allowed	YES			NO	YES
State Late Pay Penalties	5% & 10% Penalty			5% & 10% Penalty	N/A
Collection Fee Applied	25%			25%	N/A
State Interest Rate Statute	KRS 131.010(6) & KRS 131.183			KRS 131.010(6) & KRS 131.183	N/A
Current (2018) State Interest Rate	6%			6%	N/A
Local Late Pay Penalties	5% & 10% Penalty			N/A	5% & 10% Penalty
Sheriffs Fee Applied	10%			N/A	10%
Local Interest Rate Statute	KRS 134.125			N/A	KRS 134.125
Current Local Interest Rate	12%			N/A	12%
GUIDING STATUTES	KRS 136.320 KRS 136.990	KRS 136.290 KRS 136.300 KRS 136.990	KRS 136.310 KRS 136.300 KRS 136.990	KRS 132.030 KRS 132.040	KRS 136.575