CENTRALLY ASSESSED	BRANCH INFORMATIONAL CH	ART

	SOLID WASTE LANDFILLS	RAILROAD CARLINES	COMMERCIAL WATERCRAFT	DISTILLED SPIRITS IN BONDED WAREHOUSES	TELECOMMUNICATION SERVICE PROVIDERS
TYPE TAX	110	37	38	41	104
AX RETURN DUE DATE	APRIL 30	APRIL 30	MAY 15	FEBRUARY 1	MAY 15
0 Day Extension Period Granted	NO	YES	NO	NO	NO
ate Filing of Tax Return - Penalty	Yes, 10%	Yes, 10%	Yes, 10%	Yes, 10%	Yes, 10%
mitted Filing of Tax Return - Penalty	Yes, 20%	Yes, 20%	Yes, 20%	Yes, 20%	Yes, 20%
rotest Period Allowed	60 days	60 days	60 days	60 days	60 days
ocal taxes collected centrally by DOR	YES	YES	YES	NO	NO
TATE Tax Due Within	60 days from billing	60 days from billing	60 days from billing	60 days from billing	60 days from billing
OCAL Tax Due Within	60 days from billing	60 days from billing	60 days from billing	60 days from billing	60 days from billing
% Payment Discount Allowed	YES	NO	YES	YES	YES
tate Late Pay Penalties	5% & 10% Penalty	10% Penalty	5% & 10% Penalty	5% & 10% Penalty	5% & 10% Penalty
ollection 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 131.1
urrent (2018) State Interest Rate	6%	6%	6%	6%	6%
ocal Late Pay Penalties	N/A	N/A	N/A	5% & 10% Penalty	5% & 10% Penalty
heriffs Fee Applied	N/A	N/A	N/A	10%	10%
ocal Interest Rate Statute	N/A	N/A	N/A	KRS 134.125	KRS 134.125
urrent Local Interest Rate	N/A	N/A	N/A	12%	12%
UIDING STATUTES	103 KAR 8:160	KRS 136.115 - KRS 136.180	KRS 136.050	KRS 132.130 - KRS 132.180	KRS 136.600
	KRS 131.110	KRS 136.180(4)	KRS 131.110	KRS 131.440	KRS 136.602
	KRS 134.119(7)	KRS 131.440	KRS 136.1801 - KRS 136.1806	KRS 134.015	KRS 136.660
	KRS 132.202 & 132.200	KRS 131.110	KRS 131.440		KRS 131.440
	KRS 131.440 KRS 134.015	KRS 134.015	KRS 134.015		KRS 134.015
	DOMESTIC	DOMESTIC	FOREIGN	STATE	LOCAL
YPE TAX	LIFE INSURANCE 51-2	SAVINGS & LOAN 39	SAVINGS & LOAN	BANK DEPOSITS 48	BANK DEPOSITS
	51-2	39	39	40	N/A
AX RETURN DUE DATE	APRIL 1	JANUARY 31	JANUARY 31	MARCH 1	AUGUST 15
0 Day Extension Period Granted	NO	10		NO	NO
	NO	NO	NO	NO	
ate Filing of Tax Return - Penalty	Yes, 10%	Yes, 10%	Yes, 10%	Yes, 10%	N/A
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty	Yes, 10% Yes, 20%	Yes, 10% Yes, 20%	Yes, 10% Yes, 20%	Yes, 10% Yes, 20%	N/A N/A
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty	Yes, 10%	Yes, 10%	Yes, 10%	Yes, 10%	N/A
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty rotest Period Allowed ocal taxes collected centrally by DOR	Yes, 10% Yes, 20% 60 days NO	Yes, 10% Yes, 20% 60 days NO	Yes, 10% Yes, 20% 60 days NO	Yes, 10% Yes, 20% 60 days NO	N/A N/A N/A
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty rotest Period Allowed ocal taxes collected centrally by DOR TATE Tax Due Within	Yes, 10% Yes, 20% 60 days NO Due December 31	Yes, 10% Yes, 20% 60 days NO Due July 1st	Yes, 10% Yes, 20% 60 days NO Due July 1st	Yes, 10% Yes, 20% 60 days NO Due March 1st	N/A N/A N/A NO N/A
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty rotest Period Allowed ocal taxes collected centrally by DOR TATE Tax Due Within OCAL Tax Due Within	Yes, 10% Yes, 20% 60 days NO Due December 31 Due December 31	Yes, 10% Yes, 20% 60 days Due July 1st N/A	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A	Yes, 10% Yes, 20% 60 days NO Due March 1st N/A	N/A N/A N/A NO N/A Due January 31st
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty rotest Period Allowed ocal taxes collected centrally by DOR TATE Tax Due Within OCAL Tax Due Within	Yes, 10% Yes, 20% 60 days NO Due December 31	Yes, 10% Yes, 20% 60 days NO Due July 1st	Yes, 10% Yes, 20% 60 days NO Due July 1st	Yes, 10% Yes, 20% 60 days NO Due March 1st	N/A N/A N/A NO N/A
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty rotest Period Allowed ocal taxes collected centrally by DOR TATE Tax Due Within OCAL Tax Due Within % Payment Discount Allowed tate Late Pay Penalties	Yes, 10% Yes, 20% 60 days NO Due December 31 Due December 31 YES 5% & 10% Penalty	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty	Yes, 10% Yes, 20% 60 days NO Due March 1st N/A NO 5% & 10% Penalty	N/A N/A N/A NO N/A Due January 31st YES N/A
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty irotest Period Allowed ocal taxes collected centrally by DOR TATE Tax Due Within OCAL Tax Due Within % Payment Discount Allowed itate Late Pay Penalties collection Fee Applied	Yes, 10% Yes, 20% 60 days NO Due December 31 Due December 31 YES 5% & 10% Penalty 25%	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25%	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25%	Yes, 10% Yes, 20% 60 days NO Due March 1st N/A NO 5% & 10% Penalty 25%	N/A N/A N/A Due January 31st YES N/A N/A
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty rotest Period Allowed ocal taxes collected centrally by DOR TATE Tax Due Within OCAL Tax Due Within % Payment Discount Allowed tate Late Pay Penalties ollection Fee Applied tate Interest Rate Statute	Yes, 10% Yes, 20% 60 days NO Due December 31 Due December 31 YES 5% & 10% Penalty 25% KRS 131.1010(6) & KRS 131.183	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183	Yes, 10% Yes, 20% 60 days NO Due March 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183	N/A N/A N/A Due January 31st YES N/A N/A N/A
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty rotest Period Allowed ocal taxes collected centrally by DOR TATE Tax Due Within OCAL Tax Due Within % Payment Discount Allowed tate Late Pay Penalties ollection Fee Applied tate Interest Rate Statute	Yes, 10% Yes, 20% 60 days NO Due December 31 Due December 31 YES 5% & 10% Penalty 25%	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25%	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25%	Yes, 10% Yes, 20% 60 days NO Due March 1st N/A NO 5% & 10% Penalty 25%	N/A N/A N/A Due January 31st YES N/A N/A
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty rotest Period Allowed ocal taxes collected centrally by DOR TATE Tax Due Within % Payment Discount Allowed tate Late Pay Penalties ollection Fee Applied tate Interest Rate Statute urrent (2018) State Interest Rate ocal Late Pay Penalties	Yes, 10% Yes, 20% 60 days NO Due December 31 Due December 31 YES 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% 5% & 10% Penalty	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A	Yes, 10% Yes, 20% 60 days NO Due March 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A	N/A N/A N/A Due January 31st YES N/A N/A N/A N/A N/A N/A N/A S% & 10% Penalty
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a bay Extension Period Granted ate Filing of Tax Return - Penalty pmitted Filing of Tax Return - Penalty rotest Period Allowed ocal taxes collected centrally by DOR TATE Tax Due Within OCAL Tax Due Within % Payment Discount Allowed itate Late Pay Penalties collection Fee Applied itate Interest Rate Statute current (2018) State Interest Rate ocal Late Pay Penalties iheriffs Fee Applied ocal Interest Rate Statute iurrent Local Interest Rate	Yes, 10% Yes, 20% 60 days NO Due December 31 Due December 31 YES 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% 5% & 10% Penalty	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A	Yes, 10% Yes, 20% 60 days NO Due March 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A	N/A N/A N/A Due January 31st YES N/A N/A N/A N/A N/A N/A N/A N/A
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty irotest Period Allowed ocal taxes collected centrally by DOR TATE Tax Due Within OCAL Tax Due Within % Payment Discount Allowed state Late Pay Penalties collection Fee Applied tate Interest Rate Statute current (2018) State Interest Rate scheriffs Fee Applied ocal Late Pay Penalties cocal Late Pay Penalties	Yes, 10% Yes, 20% 60 days NO Due December 31 Due December 31 YES 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% 5% & 10% Penalty 10% KRS 134.125	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A N/A N/A	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A N/A N/A N/A	Yes, 10% Yes, 20% 60 days NO Due March 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A N/A N/A	N/A N/A N/A NA Due January 31st YES N/A N/A N/A N/A S% & 10% Penalty 10% KRS 134.125
ate Filing of Tax Return - Penalty mitted Filing of Tax Return - Penalty irotest Period Allowed ocal taxes collected centrally by DOR TATE Tax Due Within OCAL Tax Due Within % Payment Discount Allowed state Late Pay Penalties collection Fee Applied tate Interest Rate Statute current (2018) State Interest Rate scheriffs Fee Applied ocal Late Pay Penalties cocal Late Pay Penalties	Yes, 10% Yes, 20% 60 days NO Due December 31 Due December 31 YES 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% 5% & 10% Penalty 10% KRS 134.125	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A N/A N/A	Yes, 10% Yes, 20% 60 days NO Due July 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A N/A N/A N/A	Yes, 10% Yes, 20% 60 days NO Due March 1st N/A NO 5% & 10% Penalty 25% KRS 131.010(6) & KRS 131.183 6% N/A N/A N/A	N/A N/A N/A Due January 31st YES N/A N/A N/A N/A N/A S% & 10% Penalty 10% KRS 134.125
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