

General—A six month extension for pass-through entities (Form PTE or 725), including S-corporations, and a seven month extension of time to file a Kentucky corporation income tax and/or LLET return for corporations (Form 720 or 720U) may be obtained by either:

1. Requesting an extension per KRS 141.170 before the 15th day of the fourth month following the close of the taxable year;
or
2. Submitting a copy of federal Form 7004 (Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns) with the tax return filed by extended due date.

Federal Extension—A corporation or limited liability pass-through entity granted an extension of time for filing a federal income tax return will be granted the same extension of time for filing a Kentucky income tax and LLET return for the same taxable year **provided a copy of the federal Form 7004 is attached to the Kentucky return when it is filed by the extended due date. A copy of the federal Form 7004 should not be mailed to the Department of Revenue before filing the return.**

Note: A copy of the federal extension (Form 7004) submitted after the return is filed or with a return filed after the extended due date does not constitute a valid extension and late filing penalties will be assessed.

Electronic Payments—For tax years beginning on or after October 1, 2021, corporations and pass-through entities are required to file and submit payments electronically.

Visit www.revenue.ky.gov for details on how to electronically pay your tax.

If you are unable to pay electronically as required, follow the instructions below.

Filling Out the Voucher:

Enter the six-digit **Kentucky Corporation/LLET Account Number**. If you use an invalid Kentucky Corporation/LLET account number, the processing of your payment may be delayed.

To obtain your valid Kentucky Corporation/LLET account number prior to submitting this document, please contact Registration at 502-564-3306.

Enter the month and year of the entity's taxable year ending date as four-digits (MMYY). Example: 1224.

Enter the Federal Employer Identification Number (FEIN).

Enter the entity's name, address, contact name, and telephone number. Do not use punctuation marks (quotation marks, periods, parentheses, etc.) in the entity's name.

Consolidated and Unitary Combined Returns—An extension of time for filing a consolidated or unitary combined Kentucky corporation income tax and LLET return by the parent or designated filer corporation also constitutes an extension of time to file for each member of an affiliated group (consolidated) or combined group (unitary combined).

Payment of Tax—An extension of time to file a return does not extend the date prescribed for payment of tax. Therefore, a payment for the amount of any unpaid tax must be submitted to the Department of Revenue on or before the 15th day of the fourth month following the close of the taxable year.

- Make the check or money order payable to the **Kentucky State Treasurer**. Do not send cash.
- If the name and address of the entity are not printed on the check or money order, write them on the check or money order.
- Write the FEIN and the Kentucky Corporation/LLET account number on the check or money order.
- **Please place both the check or money order and the 720EXT payment voucher in the envelope together without staples or clips.**
- **DO NOT** submit payment without Form 720EXT.
- **DO NOT** leave check stubs attached to checks.
- Mail with payment to **Kentucky Department of Revenue, Frankfort, Kentucky 40620-0021.**