

**General**—Per KRS 131.081(11), KRS 131.170, KRS 141.170, and Regulation 103 KAR 15:050, a six-month extension of time to file a Kentucky corporation income tax and/or LLET return 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.

**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 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. A copy of the federal Form 7004 should not be mailed to the Department of Revenue before filing the return.**

**Note:** If submitting payment with extension, use the current year Kentucky Form 720EXT. The use of a prior year or invalid form will delay timely processing of your extension.

**Filling Out the Voucher:**

Enter the **Kentucky Corporation/LLET Account Number**

Enter the month and year of the entity's taxable year ending date.

Enter the Federal Identification Number (FEIN).

Enter the entity's name, address, contact name, and telephone number.

**Preparing Your Payment:**

- 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 Federal Identification Number and the Kentucky Corporation/LLET account number on the check or money order.

**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, please contact Registration at 502-564-3306.**

**Mandatory Nexus Consolidated Returns**—A six-month extension of time for filing a mandatory nexus consolidated Kentucky corporation income tax and LLET return also constitutes an extension of time to file for each member of the affiliated group.

**Payment of Tax**—A six-month extension of time to file a return does not extend the date prescribed for payment of tax. Therefore, a check made payable to the Kentucky State Treasurer for the amount of any unpaid tax must be submitted to the Department of Revenue along with this form on or before the 15th day of the fourth month following the close of the taxable year.

- Cut the payment voucher at the dotted line below.
- **Please place both the check or money order and the 720EXT payment voucher in the envelope together without staples or clips.**
- **DO NOT leave check stubs attached to checks.**
- Mail with payment to **Kentucky Department of Revenue, Frankfort, Kentucky 40620-0021.**

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

**Filing Tip:** A copy of either federal Form 7004 or Kentucky Form 720EXT must be included with the return when filed. A copy should be retained for the corporation's or limited liability pass-through entity's records.

The Kentucky Department of Revenue encourages taxpayers to make payments electronically. You can make a one-time electronic payment or you can register for a user name and password to make multiple and reoccurring payments electronically. Please visit [www.revenue.ky.gov](http://www.revenue.ky.gov) for details.

**DRAFT**  
7/9/18

★ Please cut on the dotted line. ★

720EXT

EXTENSION OF TIME TO FILE KENTUCKY CORPORATION/LLET RETURN

2018

KY Corporation/LLET Account No

Taxable Year Ending (MMYY)

24  
TRAN CODE

Entity Name

Federal Identification Number

[Grid for Entity Name]

[Grid for Federal Identification Number]

Number and Street		State and Date of Organization	
City	State	ZIP Code	
Name of President, Partner or Member		Telephone No. of Entity	

	Dollars	Cents
Corporation Income Tax	[Grid]	00
LLET	[Grid]	00
<b>Total</b>	[Grid]	<b>00</b>

Form Type (Check the box)  Form 720  Form 720S  Form 725  Form 765

41A720SL0003

Signature of Principle Officer or Chief Accounting Officer OR Preparer Other than Taxpayer

Date

Kentucky Department of Revenue, Frankfort, Kentucky 40620-0021