

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

#### **Filling Out the Voucher:**

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

**To obtain your valid Kentucky Corporation/LLET account number, please contact Registration at 502-564-3306.**

Enter the month and year of the entity's taxable year ending date as four-digits. Example: (MMYY) 1220.

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.

#### **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 FEIN and the Kentucky Corporation/LLET account number on the check or money order.

**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 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.

- **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 or with a return filed after the extended due date does not constitute a valid extension and late filing penalties will be assessed.

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** for details.