

**141.160 When returns for income tax are due -- Forms -- Copy of federal return may be required -- Returns for cooperatives.**

- (1) All returns of income for the preceding taxable year shall be made by April 15 in each year, except returns made on the basis of a fiscal year, which shall be made by the fifteenth day of the fourth month following the close of the fiscal year. Blank forms for returns of income shall be supplied by the department.
- (2) Whenever, in the opinion of the department, it is necessary to examine the federal income tax return or a copy thereof of any taxpayer in order to audit his return, the department may compel the taxpayer to produce for inspection a copy of his federal return and all statements and schedules in support thereof. The department may also require copies of reports of adjustments made by the federal government.
- (3) Notwithstanding subsection (1) of this section, all returns of income for the preceding taxable year made by cooperatives as described in Sections 521 and 1381 of the Internal Revenue Code or by KRS Chapter 272 shall be made by September 15 in each year, except returns made on the basis of a fiscal year, which shall be made by the fifteenth day of the ninth month following the close of the fiscal year.

**Effective:** March 24, 2009

**History:** Repealed and reenacted 2009 Ky. Acts ch. 86, sec. 3, effective March 24, 2009. -- Amended 2008 Ky. Acts ch. 132, sec. 3, effective April 24, 2008. -- Amended 2005 Ky. Acts ch. 85, sec. 483, effective June 20, 2005. -- Amended 1954 Ky. Acts ch. 79, sec. 13, effective June 17, 1954. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281b-10, 4281b-22, 4281b-24.

**Legislative Research Commission Note** (3/24/2009). 2009 Ky. Acts ch. 86, sec. 17, provides that "The intent of the General Assembly in repealing and reenacting KRS 136.392, 138.195, 141.160, 160.6156, 160.6157, 160.6158, 131.183, 141.044, 141.235, 134.580, 393.060, and 157.621 in Sections 1 to 12 of this Act is to affirm the amendments made to these sections in 2008 Ky. Acts ch. 132. The provisions in Sections 1 to 12 of this Act shall apply retroactively to April 24, 2008."

**Legislative Research Commission Note** (3/24/2009). 2009 Ky. Acts ch. 86, sec. 18, provides "To the extent that any provision included in this Act is considered new language, the provisions of KRS 446.145 requiring such new language to be underlined are notwithstanding."