

**138.685 Quarterly returns to be filed -- Remittance.**

- (1) Every licensee shall file with the cabinet, in the format prescribed by the cabinet, a quarterly tax return. The return shall be made under penalty of perjury and shall show such information as the cabinet may require. The licensee shall file the return on or before the last day of the next succeeding calendar month following the quarterly period to which it relates.
- (2) The quarterly tax return shall be accompanied by a remittance covering the tax due.

**Effective:** July 15, 1998

**History:** Amended 1998 Ky. Acts ch. 31, sec. 3, effective July 15, 1998. -- Amended 1988 Ky. Acts ch. 175, sec. 7, effective July 15, 1988. -- Amended 1986 Ky. Acts ch. 174, sec. 4, effective January 1, 1987. -- Amended 1956 (2d Extra. Sess.) Ky. Acts ch. 9, sec. 21. -- Amended 1956 Ky. Acts ch. 171, sec. 3. -- Created 1954 Ky. Acts ch. 97, sec. 8.