

144.135 General tax credit reconciliation report relative to corporation license tax.

The general tax credit reconciliation report required to be filed by qualifying certificated air carriers pursuant to KRS 144.125 shall be submitted to the Department of Revenue in a form and contain information and documentation as the department may reasonably require to verify the carrier's computation of the tax credit and the use of the credit against the tax levied by KRS 136.070.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 559, effective June 20, 2005. -- Created 1991 (1st Extra. Sess.) Ky. Acts ch. 7, sec. 6, effective May 24, 1991.