FORM 40A201NP-WH-SL INSTRUCTIONS

General—In accordance with the provisions of KRS 131.081(11), KRS 131.170, KRS 141.170 and administrative regulation 103 KAR 15:050, a six-month extension of time to file a Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return, may be obtained by:

1. Requesting an extension pursuant to KRS 141.170 before the date prescribed by KRS 141.160 for filing the return, i.e., the 15th day of the fourth month following the close of the taxable year. Use Form 40A201NP-WH-SL, Extension of Time to File Kentucky Form 740NP-WH;
2. Submitting with Form 740NP-WH a copy of Kentucky Form 41A720SL, Extension of Time to File Kentucky Corporation/LLET Return;
3. Submitting with Form 740NP-WH a copy of Kentucky Form 40A102, Application for Extension of Time to File Individual, General Partnership and Fiduciary Income Tax Returns for Kentucky; or
4. Submitting with Form 740NP-WH a copy of the federal Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns.

Federal Extension—A pass-through entity granted a six-month extension of time for filing its federal income return will be granted the same extension of time for filing its Form 740NP-WH for the same taxable year provided a copy of the federal Form 7004 is attached to the Form 740NP-WH when it is filed. A copy of federal Form 7004 shall not be mailed to the Department of Revenue before filing Form 740NP-WH. **If submitting payment with the extension, use Kentucky Form 40A201NP-WH-SL.**

Kentucky Extension—A pass-through entity granted a six-month extension of time for filing its Kentucky income return (Kentucky Form 41A720SL or 40A102) will be granted the same extension of time for filing its Form 740NP-WH for the same taxable year provided a copy of the Kentucky extension is attached to the Form 740NP-WH when it is filed. **If submitting a payment with the extension, use Kentucky Form 40A201NP-WH-SL.**

A copy of federal Form 7004 or Kentucky Form 41A720SL, 40A102 or 40A201NP-WH-SL must be attached to Form 740NP-WH when filed, and a copy shall be retained for the pass-through entity's records.

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 should be submitted to the Department of Revenue along with Form 40A201NP-WH-SL on or before the 15th day of the fourth month following the close of the taxable year.

Electronic Funds Transfer (EFT)—EFT is **not** available for Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return estimated tax payments, extension payment or return payment.

Penalty—A penalty of 2 percent of the tax due for each 30 days or fraction thereof shall apply to any tax not paid by the 15 day of the fourth month following the close of the taxable year. **KRS 131.180(1)**

Interest—Interest at the tax interest rate plus 2 percent shall apply to any tax paid after the 15th day of the fourth month following the close of the taxable year. **KRS 131.183(2)**

When requesting an extension prior to filing a Kentucky return, this form must be used.

Make check(s) payable to Kentucky State Treasurer.
Mail extension with payment to Kentucky Department of Revenue, Frankfort, Kentucky 40619-0006.

★ ***Detach Here*** ★ ★ ***Enclose Check and Extension Unattached*** ★

EXTENSION OF TIME TO FILE KENTUCKY FORM 740NP-WH

40A201NP-WH-SL (10-15)
Department of Revenue

Federal Identification Number (FEIN)
__ __ - __ __ __ __ __ __ __

0 9
RETURN TYPE

Taxable Year Ending M M Y Y

Kentucky Corporation/LLET Account Number

Individual Income Tax

Corporation Income Tax

Total

(Round to the nearest dollar)

OFFICIAL USE ONLY
VAL #

Signature of Principal Officer or Chief Accounting Officer or Preparer Other Than Taxpayer

Date