



KENTUCKY DEPARTMENT OF REVENUE
E-COMMERCE BRANCH
Latest Revision Date: April 28, 2020

Kentucky substitute form and software development information is posted on the State Exchange System (SES). We will maintain this document for Statuses/Announcements/Events. Once we begin the new tax year in Production, the *Archived Information* will be removed from this document but it will remain in the KYST.TY## folder it is applicable to for historical purposes.

Our state web page (<https://revenue.ky.gov/Software-Developer/Pages/default.aspx>) will remain active for the KDOR Gateway-Withholding Tax Bulk Filing information and copies of the approval listings.

MeF Status:

	Test Region	Production Region
IMF	Operational - ATS start date 11/15/2019.	Operational – TY2019 - start date 01/27/2020
BMF	Operational - ATS start date 11/4/2019.	Operational – TY2019 - start date 01/07/2020
ESTRST	Operational - ATS start date 11/15/2019.	Operational – TY2019 - start date 01/27/2020

Schema Version:

	Test Region	Production Region
IMF	TY2019 – KYIndividual2019v1.0 TY2018 - KYIndividual2018v0.4 TY2017 - KYIndividual2017v1.0	TY2019 – KYIndividual2019v1.0 TY2018 returns – KYIndividual2018v0.4 TY2017 returns - KYIndividual2017v1.0
BMF	TY2019 – KYBusiness2019v0.1 TY2018 – KYBusiness2018v0.3 TY2017 - KYBusiness2017v1.0	TY2019 – KYBusiness2019v0.1 TY2018 returns – KYBusiness2018v0.3 TY2017 returns - KYBusiness2017v1.0
ESTRST	TY2019 – KYEstateTrust2019v1.0 TY2018 – KYEstateTrust2018v0.2 TY2017 - KYEstateTrust2017v1.0	TY2019 – KYEstateTrust2019v1.0 TY2018 returns - KYEstateTrust2018v0.2 TY2017 returns - KYEstateTrust2017v1.0

Known Issues:

Date Added	Schema	Description/Action

Announcements/Events:

Date Added	*Tax Type	Effective Date	Message/Information
7/1/2019			KYST.TY19 folder created
7/1/2019	BIT	7/1/2019	TY2019 draft versions of the business income tax forms posted. We will begin accepting substitute forms for approval in Draft format immediately.
7/15/2019	BIT	7/15/2019	TY2019 version 1.2 of the 1D business income tax 1D barcode was posted
7/15/2019	BIT, FIT, PIT	7/15/2019	TY2019 version 1.0 of the Substitute Form Development Guide was posted
7/15/2019	BIT, FIT, PIT	7/15/2019	TY2019 version 1.0 of the Kentucky LOI and version 1.0 of the Attachment A posted. We will begin accepting the LOI and Attachment A immediately.
7/15/2019	BIT, FIT, PIT	7/15/2019	TY2019 version 1.1 of the Attachment A posted. The individual 1D barcode layout on the Substitute Forms tab has been revised to list the form id prior to the vendor id. A new LOI/Attachment A is not necessary if you have already provided us with one.
7/29/2019	BIT, FIT, PIT	7/29/2019	Version 1.2 of the Attachment A for the LOI posted. Added KNOL page to the Substitute Forms tab. A new LOI/Attachment A is not necessary if you have already provided us with one.
8/1/2019	BIT, FIT, PIT	8/1/2019	TEST REGION is shut down in preparation of Tax Year 2019.
8/1/2019	PIT	7/29/2019	TY2019 version 1.1 of the individual income tax 1D barcode posted. Revised the barcode layout. The layout out is now tax year, form id and then vendor id. Page
8/1/2019	BIT, FIT, PIT	8/1/2019	TY2019 version 1.0 of the KY Publication 1345 – E-file Handbook for E-file of Income Tax Returns and Payments posted.
8/5/2019	PIT, FIT	8/5/2019	TY2019 Draft versions of the individual and fiduciary income tax forms posted. We will begin accepting substitute forms for approval in Draft format immediately. Please note the change in the 1D barcode layout for individual income tax forms.
8/5/2019	PIT, FIT	8/5/2019	TY2019 Individual Income Tax Software Developer Notes posted
8/15/2019	WTH	8/15/2019	TY2019 Substitute K5 Development Guide v1.0 and Form 42A805-K5C posted to SES
8/15/2019	BIT, FIT, PIT	8/15/2019	TY2019 Substitute Forms Development Guide revised and posted to SES (version 1.1)
8/22/2019	BIT, FIT, PIT	8/22/2019	TY2019 KY Pub 1345 posted (version 1.1)
9/6/2019	BIT	9/6/2019	KYBusiness2019v0.1 draft schema and reject codes posted to SES
9/6/2019	BIT	9/6/2019	TY2019 KY Publication 4163 posted to SES (version 1.0)
9/9/2019	BIT	9/17/2019	TY2019 KY business reject codes revised and posted to SES (version 1.1)
9/12/2019	BIT	9/12/2019	TY2019 1D barcode for business forms revised and posted to SES (version 1.4)
9/24/2019	BIT	9/24/2019	TY2019 KYBusiness2019v0.1 draft schema revised
9/24/2019	WTH	9/24/2019	TY2019 Form 42A805 posted to SES
9/25/2019	WTH	9/25/2019	2020 42A003(T), 42A003(TCF) draft posted to SES
9/27/2019	PIT, FIT	9/27/2019	TY2019 KY Publication 4164 posted to SES (version 1.2)

9/27/2019	BIT	9/27/2019	TY2019 business reject codes revised and posted to SES (version 1.2)
9/27/2019	BIT, FIT, PIT	9/27/2019	TY2019 KY Pub 1345 revised and posted to SES (version 1.2)
9/27/2019	WTH	9/27/2019	TY2019 Form 42A805 (version 1.03), 42A805-K5 Type 2, 42A805-K5 Type 2 Grid posted to SES
9/27/2019	WTH	9/27/2019	TY2019 K-4 draft posted to SES
10/1/2019	PIT	10/1/2019	TY2019 2D barcode layout and mapped forms posted to SES
10/4/2019	BIT	10/4/2019	TY2019 final business income tax forms posted to SES
10/9/2019	PIT	10/9/2019	TY2019 2D Software Developer Guide posted to SES
10/9/2019	FIT, PIT	10/9/2019	TY2019 IMF and ESTRST business rules and reject codes posted to SES
10/9/2019	FIT	10/9/2019	KYEstateTrust2019v0.1 draft schema posted to SES
10/9/2019	PIT	10/9/2019	KYIndividual2019v0.1 draft schema posted to SES
10/22/2019	BIT	10/22/2019	Revised business schema – KYBusiness2019v0.1 posted to SES – change log updated
10/24/2019	BIT, FIT, PIT	1/1/2020	The tax interest rate effective 1/1/2020 will remain at 5%, the same as 2019. Taxes payable to the Commonwealth that have not been paid by the due date will accrue interest at the rate of 7% and interest allowed and payable upon any overpayment will accrue interest at the rate of 3% .
10/25/2019	FIT, PIT	10/25/2019	Revisions to the Schedule KNOL are underway. The revised form and instructions will be posted as soon as they become available. A required worksheet is being developed for the Schedule ITC, line 23 Inventory Tax Credit. The individual and estate/trust schemas will be revised as a result and will be used for ATS testing. The ATS start date for IMF and ESTRST will be delayed until 11/15/2019.
11/1/2019	BIT	11/1/2019	Revised KYBusiness2019v0.1_10312019 posted to SES. The major change was a revision to Form 2220-K. BMF ATS testing is scheduled to begin 11/4/2019.
11/5/2019	BIT	11/5/2019	TY2019 KY Publication 4163v1.1 posted to SES.
11/5/2019	FIT, PIT	11/5/2019	Revised individual and estate/trust schemas were posted to SES. The major change was to the Schedule KNOL. Refer to the log in the document folder in the schema for a list of changes. The schemas will be used for IMF and ESTRST ATS testing which is still scheduled to begin 11/15/2019.
11/5/2019	PIT	11/16/2019	TY2018 Shutdown is scheduled for IMF per IRS Quick Alert dated 10/29/2019. ESTRST and BMF are not impacted by this schedule. 1040 MeF Production Shutdown/Cutover Schedule Shutdown begins on Saturday, November 16, 2019, at 11:59 p.m. in order to prepare the system for the upcoming Tax Year 2019 Filing Season.

			<p>Important Note: We recommend that states try to retrieve all submissions and submit the acknowledgements before the scheduled shutdown. If for some reason states are not able to retrieve the submissions or submit the acknowledgements they can do so after the shutdown.</p> <p>Transmitters: Transmitting Submissions (State & Federal) 10:00 p.m.</p> <p><i>Important Note:</i> Business (BMF) returns are not impacted by this IMF Production Shutdown/Cutover schedule.</p>
11/15/2019	FIT, PIT	11/15/2019	IMF and ESTRST ATS startup. Begin downloading tests; Test results will be returned early next week.
1/10/2020	BIT	1/7/2020	BMF start up for TY2019
1/10/2020	FIT, PIT	1/10/2020	Revised IMF and ESTRST schemas released; Production released - See document within schema for additional information
1/10/2020	FIT, PIT	1/21/2020	The TY2019 official IRS e-file start date for IMF is 1/27/2020. Kentucky will participate in the controlled launch during the period of 1/21/2020 through 1/23/2020 and follow the IRS official start date of 1/27/2020. We will not participate in the 1/13/2020 through 1/15/2020 controlled launch. We will use the same schedule for ESTRST.
3/22/2020	BIT, FIT, PIT	3/22/2020	<p><i>Kentucky Income Tax Return Filing Date Extended to July 15 (March 22, 2020)</i> At the direction of Governor Beshear, the Kentucky Department of Revenue (DOR) will adopt most of the Coronavirus Disease 2019 (COVID-19) income tax relief described in recent Internal Revenue Service (IRS) Notice 2020-18.</p> <p>This includes:</p> <ul style="list-style-type: none"> • Extending the 2019 Kentucky income tax return filing due date from April 15, 2020 to July 15, 2020. • Late filing penalties will be waived for 2019 Kentucky income returns that are filed by July 15, 2020. • Kentucky income tax payments due on April 15, 2020 are deferred for 90 days to July 15, 2020. • Late payment penalties will be waived for income tax payments deferred from April 15, 2020 to July 15, 2020. However, interest still applies to the deferred income tax payments because Kentucky law prohibits the waiver of interest. • The Kentucky relief applies only to income taxes.

			Additional guidance on COVID-19 Kentucky income tax relief will soon be available on DOR's website .
3/27/2020	BIT, FIT, PIT	4/3/2020	Revised rules and reject codes for IMF and ESTRST; posted to SES.
4/17/2020	BIT, FIT, PIT	4/17/2020	<p><i>DOR Adopts IRS Income Tax Relief and Filing Date Extensions (April 17, 2020)</i> At the direction of Governor Beshear and SB 150, the Kentucky Department of Revenue will adopt the income tax relief set forth in Internal Revenue Service (IRS) Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic, as well as the additional relief provided in IRS Notice 2020-20 and Notice 2020-23. This income tax relief is applicable to individual, corporate, limited liability, fiduciary and pass-through filers with filing and payment deadlines of on or after April 15, 2020 and before July 15, 2020. This relief includes:</p> <ul style="list-style-type: none"> • Kentucky income tax return filings currently due on April 15, 2020, May 15, 2020, and June 15, 2020 for individual, corporate, limited liability, fiduciary and pass-through filers, shall now be due July 15, 2020; • Kentucky income tax payments currently due on April 15, 2020, May 15, 2020, and June 15, 2020 for individual, corporate, limited liability, fiduciary and pass-through filers, shall now be due July 15, 2020. Estimated payments due on these dates are included in the deferral; and • The calculation and application of penalties, fees and interest corresponding to Kentucky income tax filings and payments now due on July 15, 2020 for individual, corporate and limited liability filers shall begin on July 16, 2020. <p>Automatic Return Filing Date Extension Relief:</p> <ul style="list-style-type: none"> • For filers who submit an automatic return filing extension, the due date for returns previously due April 15, 2020, but now due July 15, 2020, shall be October 15, 2020. For C corporations the extension due date shall be November 15, 2020; • For filers who submit an automatic return filing extension, the due date for returns previously due May 15, 2020, but now due July 15, 2020, shall be November 15, 2020. For C corporations the extension due date shall be December 15, 2020; and • For filers who submit an automatic return filing extension, the due date for returns previously due June 15, 2020, but now due July 15, 2020, shall be December 15, 2020. For C corporations the extension due date shall be January 15, 2021. <p>If you have questions regarding the COVID-19 tax relief, please utilize our taxpayer assistance line at (502) 564-4581</p>

4/28/2020	FIT, PIT	4/17/2020	Revised rules and reject codes for IMF and ESTRST to extend 6/15/2020 estimated due date to 7/15/2020; posted to SES.
-----------	----------	-----------	---

*BIT – Business Income Tax

*FIT – Fiduciary Income Tax

*PIT – Personal Income Tax

*WTH – Withholding Tax