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REGULATIONS COMPILER

STATEMENT OF EMERGENCY
103 KAR 3:040E

This emergency administrative regulation is being promulgated in order to provide Kentucky taxpayers the forms and information necessary to comply with Kentucky tax laws. This administrative regulation must be filed as soon as possible in order to incorporate by reference such tax forms and instructions as may be needed by taxpayers and their representative to comply with Kentucky tax laws. An ordinary administrative regulation is not sufficient, because the public relies on these forms and instructions in order to make timely and accurate filing of tax returns and payment of the correct amount of tax due. This emergency administrative regulation shall be replaced by an ordinary administrative regulation which is being filed with the Regulations Compiler along with this emergency administrative regulation. The ordinary administrative regulation is identical to this emergency administrative regulation.

12/30/2014
Date

Steven L. Beshear, Governor

12/30/2014
Date

Thomas B. Miller, Commissioner
Department of Revenue
Finance and Administration Cabinet

1 **FINANCE AND ADMINISTRATION CABINET**

2 **Department of Revenue**

3 Office of Income Taxation

4 (Emergency Amendment)

5 103 KAR 3:040E. Income Tax Forms Manual.

6 RELATES TO: KRS 131.041, 131.051, 131.061, 131.081, 131.110, 131.130, 131.155,
7 131.170, 131.180, 131.190, 131.250, 131.340, 131.500, 131.510(1), (2)(a), 131.540, 141.010,
8 141.0101, 141.011, 141.016, 141.020, 141.0202, 141.030, 141.040, 141.0401, 141.0405,
9 141.041, 141.042, 141.044, 141.062, 141.065, 141.066, 141.067, 141.068, 141.069, 141.070,
10 141.071, 141.120, 141.121, 141.160, 141.170, 141.180, 141.200, 141.205, 141.206, 141.207,
11 141.208, 141.300, 141.310, 141.325, 141.330, 141.335, 141.347, 141.370, 141.381, 141.382,
12 141.383, 141.384, 141.385, 141.386, 141.390, 141.392, 141.395, 141.400, 141.401, 141.402,
13 141.403, 141.405, 141.407, 141.412, 141.415, 141.418, 141.420, 141.421, 141.423, 141.424,
14 141.4242, 141.4244, 141.428, 141.430, 141.433, 141.434, 141.436, 141.437, 141.438, 141.985,
15 141.990, 154.12-2086, 154.20-050, 154.22-060, 154.23-035, 154.24-110, 154.25-030, 154.26-
16 090, 154.28-090, 154.32-010, 154.34-080, 154.48-025, 155.170, 164.0062

17 STATUTORY AUTHORITY: KRS 131.130(3)

18 NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(3) authorizes the Depart-
19 ment of Revenue to prescribe forms necessary for the administration of any revenue law by the
20 promulgation of an administrative regulation incorporating the forms by reference. This adminis-
21 trative regulation incorporates by reference the required Revenue forms used in the adminis-

1 tration of income taxes by the Department of Revenue.

2 Section 1. Corporation Income Taxes. (1) Revenue Form 41A720, "Form 720, 2014 ~~[2013]~~
3 Kentucky Corporation Income Tax and LLET Return", shall be used by a C corporation to de-
4 termine its corporation income tax due in accordance with KRS 141.040 and its limited liability
5 entity tax due in accordance with KRS 141.0401 for tax years beginning in 2014 ~~[2013]~~.

6 (2) Revenue Form 41A720A, "Schedule A, Apportionment and Allocation (For corporations
7 and pass-through entities taxable both within and without Kentucky)", shall be used by a corpo-
8 ration or a pass-through entity taxable both within and without Kentucky to apportion and allo-
9 cate its net income to Kentucky in accordance with KRS 141.120 or 141.206.

10 (3) Revenue Form 41A720A-C, "Schedule A-C, Apportionment and Allocation - Continua-
11 tion Sheet (For corporations and pass-through entities taxable both within and without Ken-
12 tucky)", shall be used by a corporation or a pass-through entity taxable both within and without
13 Kentucky that is also a partner or member of a pass-through entity to determine the sales, proper-
14 ty and payroll amounts to be entered on Revenue Form 41A720A.

15 (4) Revenue Form 41A720A-N, "Schedule A-N, Apportionment Factor Schedule (For a
16 Nexus Consolidated Tax Return)", shall be used by a corporation filing a mandatory nexus con-
17 solidated return to show the Kentucky and total sales, property, and payroll of the corporation
18 and each subsidiary included in the apportionment factor.

19 (5) Revenue Form 41A720BIO, "Schedule BIO, Application and Credit Certificate of In-
20 come Tax/LLET Credit Biodiesel", shall be used by a taxpayer who is a biodiesel producer, bio-
21 diesel blender, or renewable diesel producer to report the biodiesel gallons produced or used by
22 the blender and request approval from the Kentucky Department of Revenue of the tax credit
23 amount allowed by KRS 141.423.

1 (6) Revenue Form 41A720CC, "Schedule CC, Coal Conversion Tax Credit", shall be used by
2 a corporation to compute the tax credit allowed by KRS 141.041 for coal used or substituted for
3 other fuels in an eligible heating facility as described by KRS 141.041(1).
4 (7) Revenue Form 41A720-CCI, "Schedule CCI, Application and Credit Certificate of Clean
5 Coal Incentive Tax Credit", shall be used by a taxpayer to request approval from the Department
6 of Revenue of the tax credit amount allowed by KRS 141.428 for the purchase of Kentucky coal
7 used by the taxpayer to generate electricity.
8 (8) Revenue Form 41A720CELL, "Schedule CELL, Application and Credit Certificate of In-
9 come Tax/LLET Credit Cellulosic Ethanol", shall be used by a taxpayer who is a producer of
10 cellulosic ethanol to report the number of cellulosic ethanol gallons and request approval from
11 the Department of Revenue of the tax credit amount allowed by KRS 141.4244.
12 (9) Revenue Form 41A720-CI, "Schedule CI, Application for Coal Incentive Tax Credit",
13 shall be used by a taxpayer to request approval for the amount of tax credit allowed by KRS
14 141.0405 for the purchase of Kentucky coal used by the taxpayer to generate electricity.
15 (10) Revenue Form 41A720COGS, "Schedule COGS, Limited Liability Entity Tax Cost of
16 Goods Sold", shall be used by a taxpayer to compute its Kentucky cost of goods sold and its total
17 costs of goods sold from all sources for purposes of computing its limited liability entity tax
18 based on gross profits.
19 (11) Revenue Form 41A720CR, "Schedule CR, Pro Forma Federal Consolidated Return
20 Schedule", shall be used by a C corporation filing a consolidated return to show its federal pro
21 forma consolidated return.
22 (12) Revenue Form 41A720CR-C, "Schedule CR-C, Pro Forma Federal Consolidated Return
23 Schedule Continuation Sheet", shall be used by a C corporation filing a consolidated return as a

1 continuation of Revenue Form 41A720CR.

2 (13) Revenue Form 41A720ES, "Form 720-ES Kentucky, 2015 ~~[2014]~~ Corporation In-
3 come/Limited Liability Entity Tax Estimated Tax Voucher", shall be used by a corporation or a
4 limited liability pass-through entity to submit payments of estimated corporation income or li-
5 mited liability entity tax as required by KRS 141.044.

6 (14) Revenue Form 41A720ES(I), "720ES, Instructions for filing Corporation In-
7 come/Limited Liability Entity Tax Estimated Tax Voucher", shall be used by a corporation or a
8 limited liability pass-through entity to submit payments of estimated corporation income or li-
9 mited liability entity tax as required by KRS 141.044

10 (15) ~~[(14)]~~ Revenue Form 41A720ETH, "Schedule ETH, Application and Credit Certificate
11 of Income Tax/LLET Credit Ethanol", shall be used by a taxpayer who is a producer of ethanol
12 to report ethanol gallons produced and request approval from the Kentucky Department of Reve-
13 nue of the tax credit amount allowed by KRS 141.4242.

14 (16) ~~[(15)]~~ Revenue Form 41A720FD, "Schedule FD, Food Donation Tax Credit", shall be
15 used by a taxpayer who provides edible agricultural products to a nonprofit food program operat-
16 ing in Kentucky to determine the credit allowed by KRS 141.392.

17 (17) ~~[(16)]~~ Revenue Form 41A720HH, "Schedule HH, Kentucky Housing for Homeless
18 Families Deduction", shall be used by an individual, corporation, fiduciary, or pass-through enti-
19 ty to determine the deduction allowed by KRS 141.0202.

20 (18) ~~[(17)]~~ Revenue Form 41A720(I), "Instructions, 2014 ~~[2013]~~ Kentucky Corporation In-
21 come Tax and LLET Return", shall be used by a corporation to file its 2014 ~~[2013]~~ Kentucky
22 Corporation Income Tax and LLET Return and related schedules.

1 (19) ~~[(18)]~~ Revenue Form 41A720KCR, "Schedule KCR, Kentucky Consolidated Return
2 Schedule", shall be used by a C corporation filing a nexus consolidated return showing the in-
3 come or loss of each entity included in the nexus consolidated tax return.
4 (20) ~~[(19)]~~ Revenue Form 41A720KCR-C, "Schedule KCR-C, Kentucky Consolidated Re-
5 turn Schedule - Continuation Sheet", shall be used by a C corporation filing a nexus consolidated
6 return as a continuation of Revenue Form 41A720KCR.
7 (21) ~~[(20)]~~ Revenue Form 41A720KESA, "Schedule KESA, Tax Credit Computation Sche-
8 dule (For a KESA Project of a Corporation)", shall be used by a corporation which has entered
9 into an agreement for a Kentucky Environmental Stewardship Act (KESA) project to determine
10 the credit allowed against its Kentucky income tax liability and limited liability entity tax liabili-
11 ty in accordance with KRS 141.430.
12 (22) ~~[(21)]~~ Revenue Form 41A720KESA-SP, "Schedule KESA-SP, Tax Credit Computation
13 Schedule (For a KESA Project of a Pass-Through Entity)", shall be used by a pass-through entity
14 which has entered into an agreement for a Kentucky Environmental Stewardship Act (KESA)
15 project to determine the credit allowed against its Kentucky income tax liability and limited lia-
16 bility entity tax liability in accordance with KRS 141.430.
17 (23) ~~[(22)]~~ Revenue Form 41A720KESA-T, "Schedule KESA-T, Tracking Schedule for a
18 KESA Project", shall be used by a company which has entered into an agreement for a Kentucky
19 Environmental Stewardship Act (KESA) project to maintain a record of the approved costs and
20 tax credits for the duration of the agreement.
21 (24) ~~[(23)]~~ Revenue Form 41A720LLET, "Schedule LLET, Limited Liability Entity Tax",
22 shall be used by a corporation or a limited liability pass-through entity to determine the limited
23 liability entity tax in accordance with KRS 141.0401.

1 (25) ~~[(24)]~~ Revenue Form 41A720LLET-C, "Schedule LLET-C, Limited Liability Entity Tax
2 - Continuation Sheet", shall be used by a corporation or a limited liability pass-through entity
3 that is a partner in a general partnership organized or formed as a general partnership after Janu-
4 ary 1, 2006, or a partner or member in a limited liability pass-through entity to determine its
5 Kentucky gross receipts and Kentucky gross profits and its total gross receipts and total gross
6 profits from all sources to be entered on Revenue Form 41A720LLET.

7 (26) ~~[(25)]~~ Revenue Form 41A720LLET(K), "Schedule LLET(K), Limited Liability Entity
8 Tax (For a Limited Liability Pass-through Entity with Economic Development Project(s))", shall
9 be used by limited liability pass-through entities with economic development projects to deter-
10 mine the limited liability entity tax in accordance with KRS 141.0401.

11 (27) ~~[(26)]~~ Revenue Form 41A720LLET(K)-C, "Schedule LLET(K)-C, Limited Liability
12 Entity Tax - Continuation Sheet (For a Limited Liability Pass-through Entity with Economic De-
13 velopment Project(s))", shall be used by a limited liability pass-through entity with an economic
14 development project that is a partner or member of a limited liability pass-through entity or a
15 general partnership organized or formed as a general partnership after January 1, 2006, to deter-
16 mine its Kentucky gross receipts and Kentucky gross profits and its total gross receipts and total
17 gross profits from all sources to be entered on Revenue Form 41A720LLET(K).

18 (28) ~~[(27)]~~ Revenue Form 41A720NOL, "Schedule NOL, Net Operating Loss Schedule ",
19 shall be used by a C corporation with a current year net operating loss or net operating loss carry-
20 forward.

21 (29) ~~[(28)]~~ Revenue Form 41A720NOL-CF, "Schedule NOL-CF, Kentucky NOL Carry for-
22 ward Schedule", shall be used by a corporation filing a nexus consolidated income tax return as
23 provided by KRS 141.200, in addition to Revenue Form 41A720NOL, to show the Kentucky net

1 operating loss (KNOL) carry forward balance for each new member of the affiliated group.

2 (30) ~~[(29)]~~ Revenue Form 41A720-O, "Schedule O-720, Other Additions and Subtractions
3 To/From Federal Taxable Income", shall be used by a corporation filing Kentucky Form 720 to
4 show other additions to and subtractions from federal taxable income on Revenue Form 41A720,
5 Part III, Lines 9 and 16, respectively.

6 (31) ~~[(30)]~~ Revenue Form 41A720QR, "Schedule QR, Qualified Research Facility Tax Cre-
7 dit", shall be used by a corporation, individual, or pass-through entity to determine the credit
8 against the income tax liability or LLET liability allowed by KRS 141.395.

9 (32) ~~[(31)]~~ Revenue Form 41A720RC, "Schedule RC, Application for Income Tax/LLET
10 Credit for Recycling and/or Composting Equipment or Major Recycling Project", shall be used
11 by a taxpayer to request approval for the amount of credit allowed by KRS 141.390 for the pur-
12 chase and installation of recycling or composting equipment or a major recycling project. This
13 form shall also be used by an individual, corporation, fiduciary, or pass-through entity to subs-
14 tantiate and keep a record of the amount of approved credit claimed on their tax return.

15 (33) ~~[(32)]~~ Revenue Form 41A720RC-C, "Schedule RC-C, Schedule RC - Part I Continua-
16 tion", shall be used by an individual, corporation, fiduciary, or pass-through entity, in addition to
17 Revenue Form 41A720RC, to list additional equipment for which approval of the credit allowed
18 by KRS 141.390 is being requested.

19 (34) ~~[(33)]~~ Revenue Form 41A720RC(I), "Instructions for Schedule RC", shall be used by
20 taxpayers filing Revenue Form 41A720RC and Revenue Form 41A720RC-C requesting approv-
21 al of a tax credit for recycling equipment, composting equipment, or a major recycling project.

22 (35) ~~[(34)]~~ Revenue Form 41A720RC-R, "Schedule RC-R, Recycling or Composting
23 Equipment Tax Credit Recapture", shall be used by a taxpayer disposing of recycling or com-

1 posting equipment before the end of the recapture period to compute the tax credit recaptured to
2 be reported on the applicable tax return.
3 (36) [~~(35)~~] Revenue Form 41A720RPC, "Schedule RPC, Related Party Costs Disclosure
4 Statement," shall be used by an entity to report related party expenses and the exceptions to the
5 required disallowance of related party expenses as provided by KRS 141.205.
6 (37) [~~(36)~~] Revenue Form 41A720RR-E, "Schedule RR-E, Application and Credit Certificate
7 of Income Tax/LLET Credit Railroad Expansion", shall be used by a corporation or pass-through
8 entity requesting approval of a railroad expansion tax credit allowed by KRS 141.386.
9 (38) [~~(37)~~] Revenue Form 41A720RR-I, "Schedule RR-I, Railroad Maintenance and Im-
10 provement Tax Credit", shall be used by a corporation, individual, or pass-through entity to de-
11 termine the credit against the income tax liability or LLET liability allowed by KRS 141.385.
12 (39) [~~(38)~~] Revenue Form 41A720S, "Form 720S, 2014 [~~2013~~] Kentucky S Corporation In-
13 come Tax and LLET Return", shall be used by an S corporation to determine the amount of tax
14 due in accordance with KRS 141.040 and 141.0401 and to report the shareholders' share of in-
15 come, loss, credits, deductions, etc. for tax years beginning in 2014 [~~2013~~].
16 (40) [~~(39)~~] Revenue Form 41A720S(I), "Instructions, 2014 [~~2013~~] Kentucky S Corporation
17 Income Tax and LLET Return", shall be used by an S corporation to file its 2014 [~~2013~~] Ken-
18 tucky S Corporation Income Tax and LLET Return and related schedules.
19 (41) [~~(40)~~] Revenue Form 41A720S(K), "Form 720S(K), Kentucky Schedule K for S Corpo-
20 rations With Economic Development Project(s)", shall be used for tax years beginning in 2014
21 [~~2013~~] by S Corporations with economic development projects to determine the shareholders'
22 shares of income, credit, deductions, etc., excluding the economic development projects.
23 (42) [~~(41)~~] Revenue Form 41A720S(K-1), "Kentucky Schedule K-1 (Form 720S), 2014

1 ~~[2013]~~ Shareholder's Share of Income, Credits, Deductions, Etc.", shall be used by an S corpora-
2 tion to report to each of its shareholders the amount of income, credit, deduction, etc., that the
3 shareholder shall report for Kentucky income tax purposes.

4 (43) ~~[(42)]~~ Revenue Form 41A720S-O, "Schedule O-PTE, Other Additions and Subtractions
5 To/From Federal Ordinary Income", shall be used by a pass-through entity filing Revenue Form
6 41A720S, Form 41A765, or Form 42A765-GP to show other additions to and subtractions from
7 federal ordinary income on Revenue Form 41A720S, Part III, Lines 5 and 9, or 41A765, or
8 42A765-GP Part I, Lines 5 and 9, respectively.

9 (44) ~~[(43)]~~ Revenue Form 41A720SL, "~~[Application for Six-Month]~~ Extension of Time to
10 File Kentucky Corporation/LLET ~~[or Limited Liability Pass-Through Entity]~~ Return", shall be
11 used by a corporation or a limited liability pass-through entity to request a six (6) month exten-
12 sion of time to file a tax return or an LLET return or to submit payment of unpaid tax.

13 (45) ~~[(44)]~~ Revenue Form 41A720TCS, "Schedule TCS, Tax Credit Summary Schedule",
14 shall be used by a corporation or a limited liability pass-through entity to summarize tax credits
15 claimed and shall be attached to the tax return.

16 (46) ~~[(45)]~~ Revenue Form 41A720VERB, "Schedule VERB, Voluntary Environmental Re-
17 mediation Tax Credit", shall be used by an entity claiming a tax credit provided by KRS
18 141.418.

19 (47) ~~[(46)]~~ Revenue Form 41A720-S1, "Form 720X, Amended Kentucky Corporation In-
20 come Tax and Corporation License Tax Return", shall be used by a C corporation to amend its
21 Kentucky Corporation Income and License Tax Return for tax periods beginning prior to January
22 1, 2005, as previously filed.

23 (48) ~~[(47)]~~ Revenue Form 41A720-S2, "Form 720-AMENDED, Amended Kentucky Corpo-

1 ration Income Tax Return", shall be used by a C corporation to amend its Kentucky Corporation
2 Income Tax Return for periods beginning on or after January 1, 2005 and before January 1,
3 2007, as previously filed.

4 (49) ~~[(48)]~~ Revenue Form 41A720-S3, "Form 720-AMENDED (2007-2008), Amended Ken-
5 tucky Corporation Income Tax and LLET Return", shall be used by a C corporation to amend its
6 Kentucky Corporation Income Tax and LLET Return for periods beginning on or after January
7 1, 2007 and before January 1, 2009, as previously filed.

8 (50) ~~[(49)]~~ Revenue Form 41A720-S4, "Form 851-K, Kentucky Affiliations and Payment
9 Schedule", shall be used by a corporation filing a consolidated Kentucky income tax return on
10 Revenue Form 41A720 to identify the members of the affiliated group which are subject to the
11 Kentucky corporation tax and to list the amount of tax paid.

12 (51) ~~[(50)]~~ Revenue Form 41A720-S6, "Form 2220-K, Underpayment and Late Payment of
13 Estimated Income Tax and LLET", shall be used by a corporation or limited liability pass-
14 through entity required by KRS 141.042 and 141.044 to file a declaration of estimated tax, to
15 compute the underpayment penalty as provided by KRS 131.180(3) and 141.990, and to compute
16 the interest on any late payment or underpayment of an estimated tax installment as provided by
17 KRS 141.985.

18 (52) ~~[(51)]~~ Revenue Form 41A720-S7, "Form 5695-K, Kentucky Energy Efficiency Products
19 Tax Credit", shall be used by a taxpayer to claim a tax credit for installation of energy efficiency
20 products for residential and commercial property as provided by KRS 141.436.

21 (53) ~~[(52)]~~ Revenue Form 41A720-S8, "Form 8879(C) – K, Kentucky Corporation or Pass-
22 Through Entity Tax Return Declaration for Electronic Filing", shall be used by a taxpayer as a
23 declaration document and signature authorization for an electronic filing of a Kentucky income

1 or LLET return.

2 (54) ~~[(53)]~~ Revenue Form 41A720-S9, "Form 8903-K, Kentucky Domestic Production Ac-
3 tivities Deduction", shall be used by a corporation to determine the Domestic Production Activi-
4 ties Deduction amount for Kentucky corporation income tax purposes and shall be attached to
5 the corporation income tax return.

6 (55) ~~[(54)]~~ Revenue Form 41A720-S11, "Form 8908-K, Kentucky ENERGY STAR (Homes
7 and Manufactured Homes) Tax Credit", shall be used by a taxpayer to claim a tax credit for the
8 construction of an ENERGY STAR home or the sale of an ENERGY STAR manufactured home
9 as provided by KRS 141.437.

10 (56) ~~[(55)]~~ Revenue Form 41A720-S12, "Form 720-V, Electronic Filing Payment Voucher,
11 2014", shall be used by an entity filing an electronic Kentucky tax return to pay the balance of
12 tax due.

13 (57) ~~[(56)]~~ Revenue Form 41A720-S16, "Schedule KREDA, Tax Credit Computation Sche-
14 dule (For a KREDA Project of a Corporation)", shall be used by a corporation which has a Ken-
15 tucky Rural Economic Development Act (KREDA) project to determine the credit allowed
16 against its Kentucky corporation income tax liability and limited liability entity tax liability in
17 accordance with KRS 141.347.

18 (58) ~~[(57)]~~ Revenue Form 41A720-S17, "Schedule KREDA-T, Tracking Schedule for a
19 KREDA Project", shall be used by a company which has a Kentucky Rural Economic Develop-
20 ment Act (KREDA) project to maintain a record of the debt service payments, wage assessment
21 fees and tax credits for the duration of the project.

22 (59) ~~[(58)]~~ Revenue Form 41A720-S18, "Schedule KREDA-SP, Tax Computation Schedule
23 (For a KREDA Project of a Pass-Through Entity)", shall be used by a pass-through entity which

1 has a Kentucky Rural Economic Development Act (KREDA) project to determine the credit al-
2 lowed against its Kentucky income tax liability and limited liability entity tax liability in accor-
3 dance with KRS 141.347.

4 (60) ~~[(59)]~~ Revenue Form 41A720-S20, "Schedule KIDA, Tax Credit Computation Schedule
5 (For a KIDA Project of a Corporation)", shall be used by a corporation which has a Kentucky
6 Industrial Development Act (KIDA) project to determine the credit allowed against its Kentucky
7 corporation income tax liability and limited liability entity tax liability in accordance with KRS
8 141.400.

9 (61) ~~[(60)]~~ Revenue Form 41A720-S21, "Schedule KIDA-T, Tracking Schedule for a KIDA
10 Project", shall be used by a company which has a Kentucky Industrial Development Act (KIDA)
11 project to maintain a record of the debt service payments and tax credits for the duration of the
12 project.

13 (62) ~~[(61)]~~ Revenue Form 41A720-S22, "Schedule KIDA-SP, Tax Computation Schedule
14 (For a KIDA Project of a Pass-Through Entity)", shall be used by a pass-through entity which
15 has a Kentucky Industrial Development Act (KIDA) project to determine the credit allowed
16 against its Kentucky income tax liability and limited liability entity tax liability in accordance
17 with KRS 141.400.

18 (63) ~~[(62)]~~ Revenue Form 41A720-S24, "Schedule KIRA, Tax Credit Computation Schedule
19 (For a KIRA Project of a Corporation)", shall be used by a corporation which has a Kentucky In-
20 dustrial Revitalization Act (KIRA) project to determine the credit allowed against its Kentucky
21 corporation income tax liability and limited liability entity tax liability in accordance with KRS
22 141.403.

23 (64) ~~[(63)]~~ Revenue Form 41A720-S25, "Schedule KIRA-T, Tracking Schedule for a KIRA

1 Project", shall be used by a company which has a Kentucky Industrial Revitalization Act (KIRA)
2 project to maintain a record of the approved costs, wage assessment fees and tax credits for the
3 duration of the project.

4 (65) ~~[(64)]~~ Revenue Form 41A720-S26, "Schedule KIRA-SP, Tax Computation Schedule
5 (For a KIRA Project of a Pass-Through Entity)", shall be used by a pass-through entity which
6 has a Kentucky Industrial Revitalization Act (KIRA) project to determine the credit allowed
7 against its Kentucky income tax liability and limited liability entity tax liability in accordance
8 with KRS 141.403.

9 (66) ~~[(65)]~~ Revenue Form 41A720-S27, "Schedule KJDA, Tax Credit Computation Schedule
10 (For a KJDA Project of a Corporation)", shall be used by a corporation which has a Kentucky
11 Jobs Development Act (KJDA) project to determine the credit allowed against its Kentucky cor-
12 poration income tax liability and limited liability entity tax liability in accordance with KRS
13 141.407.

14 (67) ~~[(66)]~~ Revenue Form 41A720-S28, "Schedule KJDA-T, Tracking Schedule for a KJDA
15 Project", shall be used by a company which has a Kentucky Jobs Development Act (KJDA)
16 project to maintain a record of the approved costs, wage assessment fees, in-lieu-of credits and
17 tax credits for the duration of the project.

18 (68) ~~[(67)]~~ Revenue Form 41A720-S29, "Schedule KJDA-SP, Tax Computation Schedule
19 (For a KJDA Project of a Pass-Through Entity)" shall be used by a pass-through entity which has
20 a Kentucky Jobs Development Act (KJDA) project to determine the credit allowed against its
21 Kentucky income tax liability and limited liability entity tax liability in accordance with KRS
22 141.407.

23 (69) ~~[(68)]~~ Revenue Form 41A720-S35, "Schedule KRA, Tax Credit Computation Schedule

1 (For a KRA Project of a Corporation)", shall be used by a corporation which has entered into a
2 Kentucky Reinvestment Act (KRA) project to compute the allowable KRA credit allowed
3 against its Kentucky corporation income tax liability and limited liability entity tax liability in
4 accordance with KRS 141.415.

5 (70) [~~(69)~~] Revenue Form 41A720-S36, "Schedule KRA-SP, Tax Computation Schedule
6 (For a KRA Project of a Pass-Through Entity)", shall be used by a pass-through entity which has
7 a Kentucky Reinvestment Act (KRA) project to determine the credit allowed against its Ken-
8 tucky income tax liability and limited liability entity tax liability in accordance with KRS
9 141.415.

10 (71) [~~(70)~~] Revenue Form 41A720-S37, "Schedule KRA-T, Tracking Schedule For a KRA
11 Project", shall be used by a company which has entered into a Kentucky Reinvestment Act
12 (KRA) project to maintain a record of the balance of approved costs and tax credits for the dura-
13 tion of the agreement.

14 (72) [~~(71)~~] Revenue Form 41A720-S40, "Schedule KEOZ, Tax Credit Computation Schedule
15 (For a KEOZ Project of a Corporation)", shall be used by a corporation which has entered into a
16 Kentucky Economic Opportunity Zone (KEOZ) Act project to compute the allowable KEOZ
17 credit allowed against its Kentucky corporation income tax liability and limited liability entity
18 tax liability in accordance with KRS 141.401.

19 (73) [~~(72)~~] Revenue Form 41A720-S41, "Schedule KEOZ-SP, Tax Computation Schedule
20 (For a KEOZ Project of a Pass-Through Entity)," shall be used by a pass-through entity which
21 has entered into a Kentucky Economic Opportunity Zone (KEOZ) Act project to determine the
22 credit allowed against its Kentucky income tax liability and limited liability entity tax liability in
23 accordance with KRS 141.401.

1 (74) ~~[(73)]~~ Revenue Form 41A720-S42, "Schedule KEOZ-T, Tracking Schedule for a KEOZ
2 Project", shall be used by a company which has entered into an agreement for a Kentucky Eco-
3 nomic Opportunity Zone (KEOZ) Act project to maintain a record of the debt service payments,
4 wage assessment fees, approved costs and tax credits for the duration of the agreement.
5 (75) ~~[(74)]~~ Revenue Form 41A720-S45, "Schedule KJRA, Tax Credit Computation Schedule
6 (For a KJRA Project of a Corporation)", shall be used by a company which has entered into a
7 Kentucky Jobs Retention Act (KJRA) project to determine the credit allowed against its Ken-
8 tucky income tax liability and limited liability entity tax liability in accordance with KRS
9 141.402.
10 (76) ~~[(75)]~~ Revenue Form 41A720-S46, "Schedule KJRA-T, Tracking Schedule For a KJRA
11 Project", shall be used by a company which has entered into an agreement for a Kentucky Jobs
12 Retention Act (KJRA) project to maintain a record of the debt service payments, wage assess-
13 ment fees, approved costs, and tax credits for the duration of the agreement.
14 (77) ~~[(76)]~~ Revenue Form 41A720-S47, "Schedule KJRA-SP, Tax Computation Schedule
15 (For a KJRA Project of a Pass-Through Entity)," shall be used by a pass-through entity which
16 has entered into a Kentucky Jobs Retention Act (KJRA) project to determine the credit allowed
17 against its Kentucky income tax liability and limited liability entity tax liability in accordance
18 with KRS 141.402.
19 (78) ~~[(77)]~~ Revenue Form 41A720-S50, "Schedule IEIA, Tax Credit Computation Schedule
20 (For an IEIA Project of a Corporation)", shall be used by a company which has entered into an
21 Incentives for Energy Independence Act (IEIA) project to determine the credit allowed against
22 its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS
23 141.421.

1 (79) ~~[(78)]~~ Revenue Form 41A720-S51, "Schedule IEIA-T, Tracking Schedule for an IEIA
2 Project", shall be used by a company which has entered into an Incentives for Energy Indepen-
3 dence Act (IEIA) project to maintain a record of the balance of approved costs, wage assess-
4 ments, and tax credits for the duration of the agreement.

5 (80) ~~[(79)]~~ Revenue Form 41A720-S52, "Schedule IEIA-SP, Tax Computation Schedule (For
6 an IEIA Project of a Pass-Through Entity)," shall be used by a pass-through entity which has en-
7 tered into an Incentives for Energy Independence Act (IEIA) project to determine the credit al-
8 lowed against its Kentucky income tax liability and limited liability entity tax liability in accor-
9 dance with KRS 141.421.

10 (81) ~~[(80)]~~ Revenue Form 41A720-S53, "Schedule KBI, Tax Credit Computation Schedule
11 (For a KBI Project of a Corporation)", shall be used by a corporation which has entered into a
12 Kentucky Business Investment (KBI) project to compute the allowable KBI credit allowed
13 against its Kentucky corporation income tax liability and limited liability entity tax liability in
14 accordance with KRS 141.415.

15 (82) ~~[(81)]~~ Revenue Form 41A720-S54, "Schedule KBI-SP, Tax Computation Schedule (For
16 a KBI Project of a Pass-Through Entity)," shall be used by a pass-through entity which has en-
17 tered into a Kentucky Business Investment (KBI) project to determine the credit allowed against
18 its Kentucky income tax liability and limited liability entity tax liability in accordance with KRS
19 141.415.

20 (83) ~~[(82)]~~ Revenue Form 41A720-S55, "Schedule KBI-T, Tracking Schedule for a KBI
21 Project", shall be used by a company which has entered into an agreement for a Kentucky Busi-
22 ness Investment (KBI) project to maintain a record of approved costs, wage assessments, and tax
23 credits for the duration of the agreement.

1 (84) ~~[(83)]~~ Revenue Form 41A720-S56, "Schedule FON, Tax Credit Computation Schedule
2 (For a FON project of a corporation)", shall be used by a corporation which has a Farm Opera-
3 tion Networking Project (FON) to compute the allowable FON credit allowed against its Ken-
4 tucky corporation income tax liability and limited liability entity tax liability in accordance with
5 KRS 141.412.

6 (85) ~~[(84)]~~ Revenue Form 41A720-S57, "Schedule FON-SP, Tax Computation Schedule (For
7 a FON project of a Pass-Through Entity)", shall be used by a pass-through entity which has a
8 Farm Operation Networking Project (FON) to determine the allowable FON credit allowed
9 against its Kentucky corporation income tax liability and limited liability entity tax liability in
10 accordance with KRS 141.412.

11 (86) ~~[(85)]~~ Revenue Form 41A720-S58, "Schedule FON-T, Tracking Schedule for a FON
12 Project", shall be used by a company with a Farm Operation Networking Project (FON) to main-
13 tain a record of approved costs and the tax credits taken for the duration of the project.

14 (87) ~~[(86)]~~ Revenue Form 41A720-S80, "Form 8874(K), Application for Certification of
15 Qualified Equity Investments Eligible for Kentucky New Markets Development Program Tax
16 Credit", shall be used by a qualified community development entity that seeks to have an equity
17 investment or long-term debt security certified as a qualified equity investment eligible for the
18 tax credit provided by KRS 141.434.

19 (88) ~~[(87)]~~ Revenue Form 41A720-S81, "Form 8874(K)-A, Notice of Kentucky New Mar-
20 kets Development Program Tax Credit and Certification", shall be used by a qualified communi-
21 ty development entity to provide proof to the Kentucky Department of Revenue of the receipt of
22 cash for a taxpayer's qualified equity investment.

23 (89) ~~[(88)]~~ Revenue Form 41A720-S82, "Form 8874(K)-B, Notice of Kentucky New Mar-

1 kets Development Program Tax Credit Recapture", shall be used by the Kentucky Department of
2 Revenue to notify a taxpayer of a recapture of the New Markets Development Program tax cre-
3 dit.
4 (90) Revenue Form 41A720-S83, "Form 8874(K)–C, Kentucky New Markets Development
5 Program Tax Credit Request for Refund of Performance Fee", shall be used by a qualified com-
6 munity development entity to request a refund of the performance fee provided by 141.1433.
7 (91) [~~(89)~~] Revenue Form 41A725, "Form 725, 2014 [~~2013~~] Kentucky Single Member LLC
8 Individually Owned Income and LLET Return", shall be used by a single member individually-
9 owned LLC to file an LLET return in accordance with KRS 141.0401 for tax years beginning in
10 2014 [~~2013~~].
11 (92) [~~(90)~~] Revenue Form 41A725CP, "Schedule CP, Form 725, 2014 [~~2013~~] Kentucky Sin-
12 gle Member LLC Individually Owned Composite Return Schedule", shall be used by a single
13 member individual with multiple LLC entities to file LLET returns in accordance with KRS
14 141.0401 for tax years beginning in 2014 [~~2013~~].
15 (93) [~~(91)~~] Revenue Form 41A725(I), "Instructions, 2014 [~~2013~~] Kentucky Single Member
16 LLC Individually Owned LLET Return", shall be used by a single member LLC individually
17 owned to file its 2014 [~~2013~~] Kentucky Income and LLET return and related schedules.
18 (94) [~~(92)~~] Revenue Form 41A750, "Form 750, 2014 Business Development Corporation
19 Tax Return", shall be used by a corporation organized under the provisions of KRS Chapter 155
20 to determine its excise tax due in accordance with KRS 155.170 for tax years beginning in 2014
21 [~~2013~~].
22 (95) [~~(93)~~] Revenue Form 41A765, "Form 765, 2014 [~~2013~~] Kentucky Partnership Income
23 and LLET Return", shall be used by an entity taxed as a partnership and organized as a LLC,

1 LLP or LP to file its Kentucky income and LLET return in accordance with KRS 141.0401 and
2 141.206 for tax years beginning in 2014 ~~[2013]~~.
3 (96) ~~[(94)]~~ Revenue Form 41A765(I), "Instructions, 2014 ~~[2013]~~ Kentucky Partnership In-
4 come and LLET Return", shall be used by an entity taxed as a partnership and organized as a
5 LLC, LLP, or LP to file its 2014 ~~[2013]~~ Kentucky income and LLET return and related sche-
6 dules.
7 (97) ~~[(95)]~~ Revenue Form 41A765(K), "Form 765(K), Kentucky Schedule K For Partner-
8 ships With Economic Development Project(s)", shall be used for tax years beginning in 2014
9 ~~[2013]~~ by partnerships with economic development projects to determine the partners' share of
10 income, credits, deductions, etc., excluding the economic development projects.
11 (98) ~~[(96)]~~ Revenue Form 41A765(K-1), "Kentucky Schedule K-1 (Form 765), 2014 ~~[2013]~~
12 Partner's Share of Income, Credits, Deductions, Etc.", shall be used by an entity taxed as a part-
13 nership and organized as a LLC, LLP, or LP to report to its partners the amount of income, cre-
14 dit, deduction, etc., that the partners shall report for Kentucky income tax purposes.
15 (99) ~~[(97)]~~ Revenue Form 41A800, "Corporation and Pass-through Entity Nexus Question-
16 naire", shall be used by a corporation or pass-through entity to determine if the entity has nexus
17 with the Commonwealth of Kentucky.
18 (100) ~~[(98)]~~ Revenue Form 41A802, "Corporation and Pass-through Entity Related Party
19 Expense Questionnaire", shall be used by a corporation or pass-through entity to determine if the
20 entity has nondeductible related party expense.
21 Section 2. Individual Income and Withholding Taxes. (1) Revenue Form 12A200, "Kentucky
22 Individual Income Tax Installment Agreement Request", shall be submitted to the Department of
23 Revenue to request an installment agreement to pay tax due.

1 (2) Revenue Form 40A100, "Application for Refund of Income Taxes", shall be presented to
2 the Department of Revenue to request a refund of income taxes paid.
3 (3) Revenue Form 40A102, "2014 ~~[2013]~~ Application for Extension of Time to File Individ-
4 ual, General Partnership and Fiduciary Income Tax Returns for Kentucky", shall be submitted to
5 the Department of Revenue by individuals, partnerships, and fiduciaries prior to the date pre-
6 scribed by law for filing a return to request a six (6) month extension to file the return or to remit
7 payment of tax prior to the date the return is due.
8 (4) Revenue Form 40A103, "Application for New Home Tax Credit", shall be submitted to
9 the Department of Revenue by individuals to request approval for the new home tax credit.
10 (5) Revenue Form 40A200, "Form PTE-WH, Kentucky Nonresident Income Tax Withhold-
11 ing on Distributive Share Income", shall be used by a pass-through entity doing business in Ken-
12 tucky to report Kentucky income tax withheld on each nonresident individual or corporate part-
13 ner doing business in Kentucky only through its ownership interest in the pass-through entity.
14 (6) Revenue Form 40A201, "Form 740NP-WH, Kentucky Nonresident Income Tax With-
15 holding on Distributive Share Income Report and Composite Income Tax Return", shall be used
16 by a pass-through entity doing business in Kentucky to report and pay Kentucky income tax
17 withheld on nonresident individual and corporate partners.
18 (7) Revenue Form 40A201ES, "Form 740NP-WH-ES, Instructions – 2015 ~~[2014]~~ Pass-
19 Through Entity Nonresident Distributive Share Withholding Report and Composite Income Tax
20 Return Voucher", shall be used by every pass-through entity for the declaration and payment of
21 estimated tax if required.
22 (8) Revenue Form 40A201NP-WH-SL, "~~[Form 740NP-WH-SL, Application for Six-Month]~~
23 Extension of Time to File Kentucky Form 740NP-WH", shall be used by a pass-through entity to

1 request a six (6)-month extension to file Form 740NP-WH, Kentucky Nonresident Income Tax
2 Withholding on Distributive Share Income Report and Composite Income Tax Return.
3 (9) Revenue Form 40A201-WHP, "Form 740NP-WH-P, Underpayment and Late Payment of
4 Estimated Tax on Form 740NP-WH", shall be used by a pass-through entity to compute the in-
5 terest and penalty on the underpayment and late payment of estimated tax on Form 740NP-WH,
6 Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Com-
7 posite Income Tax Return.
8 (10) Revenue Form 40A727, "Kentucky Income Tax Forms Requisition", shall be used by a
9 taxpayer or tax preparer to order individual income tax forms.
10 (11) Revenue Form 42A003, "Withholding Kentucky Income Tax Instructions for Employ-
11 ers", shall provide instructions for employers and shall contain forms used for withholding and
12 reporting Kentucky income tax withholding.
13 (12) Revenue Form 42A003(T), "2015 ~~[2014]~~ Withholding Tax Tables Computer Formula",
14 shall be used by an employer for computing employees' Kentucky income tax withholding each
15 pay period.
16 (13) Revenue Form 42A740, "Form 740, 2014 ~~[2013]~~ Kentucky Individual Income Tax Re-
17 turn, Full-Year Residents Only", shall be completed by a resident individual to report taxable in-
18 come and income tax liability for taxable years beginning in 2014 ~~[2013]~~, and shall be due with-
19 in three and one-half (3 1/2) months after the close of the taxable year.
20 (14) Revenue Form 42A740-A, "Schedule A, Form 740, 2014 ~~[2013]~~ Kentucky Itemized
21 Deductions", shall be completed by resident individuals and attached to Form 740 to support
22 itemized deductions claimed for 2014 ~~[2013]~~.
23 (15) Revenue Form 42A740ES, "Form 740-ES, 2015 ~~[2014]~~ Individual Income Tax Ken-

1 tucky Estimated Tax Voucher", shall be submitted to the Department of Revenue by individuals
2 with payment of quarterly estimated tax.
3 (16) Revenue Form 42A740-EZ, "Form 740-EZ, 2014 ~~[2013]~~ Kentucky Individual Income
4 Tax Return for Single Persons with No Dependents", shall be completed by resident individuals
5 to report taxable income and income tax liability for taxable years beginning in 2014 ~~[2013]~~, and
6 shall be due within three and one-half (3 1/2) months after the close of the taxable year.
7 (17) Revenue Form 42A740(I), "2014 ~~[2013]~~ Kentucky Individual Income Tax Instructions
8 for Forms 740 and 740-EZ", shall be used by resident individuals to file the 2014 ~~[2013]~~ Ken-
9 tucky Individual Tax Return and related schedules.
10 (18) Revenue Form 42A740-J, "Schedule J, Kentucky Farm Income Averaging", shall be
11 completed by individuals and attached to Form 740 to compute tax liability by averaging farm
12 income for taxable years beginning after December 31, 1997.
13 (19) Revenue Form 42A740-KNOL, "Schedule KNOL, 2014 ~~[2013]~~ Kentucky Net Operat-
14 ing Loss Schedule", shall be used by individuals to compute and carry forward a net operating
15 loss to subsequent years.
16 (20) Revenue Form 42A740-M, "Schedule M, 2014 ~~[2013]~~ Kentucky Federal Adjusted Gross
17 Income Modifications", shall be completed by individuals and attached to Form 740 in support
18 of additions to and subtractions from federal adjusted gross income.
19 (21) Revenue Form 42A740-NP, "Form 740-NP, 2014 ~~[2013]~~ Kentucky Individual Income
20 Tax Return, Nonresident or Part-Year Resident", shall be completed by part-year or full-year
21 nonresident individuals to report taxable income and income tax liability for taxable years begin-
22 ning in 2014 ~~[2013]~~, and shall be filed within three and one-half (3 1/2) months after the close of
23 the taxable year.

1 (22) Revenue Form 42A740-NP-A, "Schedule A, Form 740-NP, 2014 ~~[2013]~~ Kentucky
2 Schedule A Itemized Deductions", shall be completed and attached to Form 42A740-NP by part-
3 year or full-year nonresidents to support the itemized deductions claimed for 2014 ~~[2013]~~.
4 (23) Revenue Form 42A740-NP-ME, "Schedule ME, Form 740-NP, 2014 ~~[2013]~~ Moving
5 Expense and Reimbursement", shall be completed and attached to Form 42A740-NP by part-year
6 or full-year nonresidents to support moving expenses and reimbursement by employers for mov-
7 ing expenses for 2014 ~~[2013]~~.
8 (24) Revenue Form 42A740-NP(I), "Instructions for 2014 ~~[2013]~~ Kentucky Form 740-NP,
9 Nonresident or Part-Year Resident Income Tax Return", shall be used by nonresident or part-
10 year resident individuals to file the 2014 ~~[2013]~~ Kentucky Form 740-NP and related schedules.
11 (25) Revenue Form 42A740-NP-R, "Form 740-NP-R, 2014 ~~[2013]~~ Kentucky Income Tax
12 Return Nonresident - Reciprocal State", shall be completed by resident individuals of reciprocal
13 states to request a refund of Kentucky withholding for 2014 ~~[2013]~~.
14 (26) Revenue Form 42A740-NP(P), "2014 ~~[2013]~~ Kentucky Income Tax Return, Nonresi-
15 dent or Part-Year Resident", shall be a packet containing forms and instructions and shall be
16 mailed to nonresident and part-year resident individuals for use in filing a Kentucky individual
17 tax return for 2014 ~~[2013]~~.
18 (27) Revenue Form 42A740(PKT), "2014 ~~[2013]~~ Kentucky Individual Income Tax Forms",
19 shall be a packet containing forms and instructions and shall be mailed to resident individuals for
20 use in filing a Kentucky individual tax return for 2014 ~~[2013]~~.
21 (28) Revenue Form 42A740-P, "Schedule P, 2014 ~~[2013]~~ Kentucky Pension Income Exclu-
22 sion", shall be completed by individuals and attached to Form 740 to compute the amount of al-
23 lowable pension exclusion for 2014 ~~[2013]~~.

1 (29) Revenue Form 42A740-UTC, "Schedule UTC, Unemployment Tax Credit", shall be
2 completed by individuals and attached to Form 740 or Form 740-NP to provide the Office of
3 Employment and Training Certificate Numbers in support of credit claimed for hiring an unem-
4 ployed person.
5 (30) Revenue Form 42A740-X, "Form 740-X, Amended Kentucky Individual Income Tax
6 Return", shall be completed by individuals and filed with the Department of Revenue to amend a
7 previously filed tax return for 2005 or future years.
8 (31) Revenue Form 42A740-XP, "Form 740-XP, Amended Kentucky Individual Income Tax
9 Return, 2004 and Prior Years", shall be completed by individuals and filed with the Department
10 of Revenue to amend a previously filed tax return for 2004 or prior years.
11 (32) Revenue Form 42A740-S1, "Form 2210-K, 2014 ~~[2013]~~ Underpayment of Estimated
12 Tax by Individuals", shall be filed by individuals to request a waiver of estimated tax penalty or
13 to compute and self assess an estimated tax penalty for a tax year beginning in 2014 ~~[2013]~~.
14 (33) Revenue Form 42A740-S4, "2015 ~~[2014]~~ Instructions for Filing Estimated Tax Vouch-
15 ers", shall be used to compute the amount of estimated tax due for 2015 ~~[2014]~~.
16 (34) Revenue Form 42A740-S18, "Form 8582-K, 2014 ~~[2013]~~ Kentucky Passive Activity
17 Loss Limitations", shall be completed by an individual taxpayer and attached to the individual
18 tax return in support of an allowable passive loss deduction and carryover of a passive activity
19 loss.
20 (35) Revenue Form 42A740-S21, "Form 4972-K, 2014 ~~[2013]~~ Kentucky Tax on Lump-Sum
21 Distributions", shall be completed by an individual taxpayer to compute tax liability on a lump
22 sum distribution and attached to the taxpayer's individual income tax return.
23 (36) Revenue Form 42A740-S22, "Form 8879-K, 2014 ~~[2013]~~ Kentucky Individual Income

1 Tax Declaration for Electronic Filing", shall be completed, signed by the individual taxpayer or
2 taxpayers and maintained by the preparer or taxpayer in support of an electronically filed return.
3 (37) Revenue Form 42A740-S23, "Form 740-V, 2014 ~~[2013]~~ Kentucky Electronic Payment
4 Voucher", shall be used by the individual taxpayer or taxpayers for the payment of additional tax
5 due on an electronically filed return and submitted to the Department of Revenue.
6 (38) Revenue Form 42A740-S24, "Form 8863-K, 2014 ~~[2013]~~ Kentucky Education Tuition
7 Tax Credit", shall be used by an individual taxpayer or taxpayers to claim a tuition tax credit on
8 the taxpayer's individual Kentucky income tax return.
9 (39) Revenue Form 42A740-S25, "Form 8948-K, Preparer Explanation For Not Filing Elec-
10 tronically", shall be used by the preparer to indicate the reason the return is not being filed elec-
11 tronically.
12 (40) Revenue Form 42A741, "Form 741, 2014 ~~[2013]~~ Kentucky Fiduciary Income Tax Re-
13 turn", shall be used by a fiduciary of an estate or trust to report income and tax liability of an es-
14 tate or trust and be filed with the Department of Revenue within three (3) months and fifteen (15)
15 days after the close of the taxable year.
16 (41) Revenue Form 42A741-D, "Schedule D, Form 741, 2014 ~~[2013]~~ Kentucky Capital
17 Gains and Losses", shall be completed and attached to Form 741 by a fiduciary to report income
18 from capital gains and losses.
19 (42) Revenue Form 42A741(I), "Instructions - Form 741, Kentucky Fiduciary Income Tax
20 Return", shall be the instruction guide provided by the Department of Revenue for completing
21 the 2014 ~~[2013]~~ Form 741.
22 (43) Revenue Form 42A741(K-1), "Schedule K-1, Form 741, 2014 ~~[2013]~~ Kentucky Benefi-
23 ciary's Share of Income, Deductions, Credits, etc.", shall be filed by the fiduciary with Form 741

1 to report each beneficiary's share of income, deductions, and credits.

2 (44) Revenue Form 42A765-GP, "Form 765-GP, 2014 ~~[2013]~~ Kentucky General Partnership
3 Income Return", shall be completed and filed with the Department of Revenue within three (3)
4 months and fifteen (15) days after the close of the taxable year by a general partnership to report
5 income, deductions, and credits of a general partnership for 2014 ~~[2013]~~.

6 (45) Revenue Form 42A765-GP(I), "Instructions, 2014 ~~[2013]~~ Kentucky General Partnership
7 Income Return", shall be provided to assist the general partnership in completing a general part-
8 nership income return.

9 (46) Revenue Form 765-GP(K-1), "Kentucky Schedule K-1, Form 765-GP, 2014 ~~[2013]~~
10 Partner's Share of Income, Credits, Deductions, etc.", shall be filed by the general partnership
11 with Form 765-GP to report each general partner's share of income, deductions, and credits.

12 (47) Revenue Form 42A765-GP(K), "Form 765-GP(K), Kentucky Schedule K for General
13 Partnerships with Economic Development Project(s)", shall be used by a general partnership
14 which has one (1) or more economic development projects to determine the total general part-
15 ners' share of income, credits, deductions, etc., excluding the amount of each item of income,
16 credit, deduction, etc., attributable to the projects.

17 (48) Revenue Form 42A801, "Form K-1, Kentucky Employer's Income Tax Withheld Work-
18 sheet", shall be used by employers to report wages and taxes withheld for the filing period.

19 (49) Revenue Form 42A801(D), "Form K-1, Amended Employer's Return of Income Tax
20 Withheld", shall be used by employers to correct wages and taxes reported for the filing period.

21 (50) Revenue Form 42A801-E, "Form K-1E, Kentucky Employer's Income Tax Withheld
22 Worksheet - Electronic Funds Transfer", shall be used by employers who remit taxes withheld
23 electronically to report wages and tax withheld for the filing period.

1 (51) "Form W-2, 2014 ~~[2013]~~ Wage and Tax Statement", shall be used by an employer to re-
2 port each of its employees' wages and Kentucky tax withheld for the calendar year 2014 ~~[2013]~~.
3 (52) Revenue Form 42A803, "Form K-3, Kentucky Employer's Income Tax Withheld Work-
4 sheet", shall be used by employers to report wages and tax withheld for the filing period and an-
5 nually reconcile wages and taxes reported.
6 (53) Revenue Form 42A803(D), "Form K-3, Amended Employer's Return of Income Tax
7 Withheld", shall be used by employers to amend wages and taxes reported for the filing period
8 and the annual reconciled wages and taxes reported.
9 (54) Revenue Form 42A803-E, "Form K-3E, Kentucky Employer's Income Tax Withheld
10 Worksheet - Electronic Funds Transfer", shall be used by employers to report wages and tax
11 withheld for the filing period and to annually reconcile wages and taxes reported.
12 (55) Revenue Form 42A804, "Form K-4, Kentucky Department of Revenue Employee's
13 Withholding Exemption Certificate", shall be used by an employee to inform the employer of the
14 number of exemptions claimed in order to determine the amount of Kentucky tax to withhold
15 from wages each pay period.
16 (56) Revenue Form 42A804-A, "Form K-4A, Kentucky Department of Revenue Withholding
17 Exemptions for Excess Itemized Deductions", shall be used by an employee to determine addi-
18 tional withholding exemptions.
19 (57) Revenue Form 42A804-E, "Form K-4E, Special Withholding Exemption Certificate",
20 shall be used by employees to inform employers of special tax exempt status.
21 (58) Revenue Form 42A804-M, "Form K-4M, Nonresident Military Spouse Withholding Tax
22 Exemption Certificate", shall be used by employees to inform employers of special tax exempt
23 status as a nonresident military spouse.

1 (59) Revenue Form 42A806, "Transmitter Report for Filing Kentucky W2/K2, 1099 and W2-
2 G Statements", shall be used by employers annually to submit Form W-2 Wage and Tax State-
3 ments.
4 (60) Revenue Form 42A807, "Form K-4FC, Fort Campbell Exemption Certificate", shall be
5 completed by nonresident employees working at Fort Campbell, Kentucky, to inform employers
6 of special tax exempt status.
7 (61) Revenue Form 42A808, "Authorization to Submit Employees Annual Wage and Tax
8 Statements Via Kentucky Department of Revenue Web Site", shall be used by employers to re-
9 quest authorization to annually submit wage and tax statements via the Kentucky Department of
10 Revenue Web site.
11 (62) Revenue Form 42A809, "Certificate of Nonresidence", shall be used by employees to
12 inform employers of special tax exempt status as a result of being a resident of a reciprocal state.
13 (63) Revenue Form 42A810, "Nonresident's Affidavit - Kentucky Individual Income Tax",
14 shall be used by individuals to submit a sworn statement concerning residency status.
15 (64) Revenue Form 42A811, "KREDA Annual Report", shall be completed by employers to
16 report KREDA employee wage assessment fee information to the Department of Revenue.
17 (65) Revenue Form 42A812, "KIDA Annual Report", shall be completed by employers to
18 report KIDA employee wage assessment fee information to the Department of Revenue.
19 (66) Revenue Form 42A813, "KJDA Annual Report", shall be completed by employers to
20 report KJDA employee wage assessment fee information to the Department of Revenue.
21 (67) Revenue Form 42A814, "KIRA Annual Report", shall be completed by employers to re-
22 port KIRA employee wage assessment fee information to the Department of Revenue.
23 (68) Revenue Form 42A815, "Withholding Tax Refund Application", shall be completed by

1 employers to request a refund of withholding tax paid.

2 (69) Revenue Form 42A816, "KEOZ Annual Report", shall be completed by employers to
3 report KEOZ employee wage assessment fee information to the Department of Revenue.

4 (70) Revenue Form 42A817, "KJRA Annual Report", shall be completed by employers to
5 report KJRA employee wage assessment fee information to the Department of Revenue.

6 (71) Revenue Form 42A818, "KBI Annual Report", shall be completed by employers to re-
7 port KBI employee wage assessment fee information to the Department of Revenue.

8 (72) Revenue Form 42D003, "2014 ~~[2013]~~ Kentucky Wage and Tax Statements (W-2/K-2)
9 Order Form", shall be used by employers to order wage and tax statements.

10 Section 3. Incorporation by Reference. (1) The following material is incorporated by refer-
11 ence:

12 (a) Corporation income taxes - referenced material:

13 1. Revenue Form 41A720, "Form 720, 2014 ~~[2013]~~ Kentucky Corporation Income Tax and
14 LLET Return", 2014 ~~[2013]~~;

15 2. Revenue Form 41A720A, "Schedule A, Apportionment and Allocation (For corporations
16 and pass-through entities taxable both within and without Kentucky)", October 2014 ~~[2013]~~;

17 3. Revenue Form 41A720A-C, "Schedule A-C, Apportionment and Allocation - Continuation
18 Sheet (For corporations and pass-through entities taxable both within and without Kentucky)",
19 October 2014 ~~[2013]~~;

20 4. Revenue Form 41A720A-N, "Schedule A-N, Apportionment Factor Schedule (For a Nex-
21 us Consolidated Tax Return)", October 2014 ~~[2013]~~;

22 5. Revenue Form 41A720BIO, "Schedule BIO, Application and Credit Certificate of Income
23 Tax/LLET Credit Biodiesel", October 2014 ~~[2013]~~;

1 6. Revenue Form 41A720CC, "Schedule CC, Coal Conversion Tax Credit", October 2014
2 [~~2013~~];
3 7. Revenue Form 41A720-CCI, "Schedule CCI, Application and Credit Certificate of Clean
4 Coal Incentive Tax Credit", October 2014 [~~2013~~];
5 8. Revenue Form 41A720CELL, "Schedule CELL, Application and Credit Certificate of In-
6 come Tax/LLET Credit Cellulosic Ethanol", October 2014 [~~2013~~];
7 9. Revenue Form 41A720-CI, "Schedule CI, Application for Coal Incentive Tax Credit", Oc-
8 tober 2014 [~~2013~~];
9 10. Revenue Form 41A720COGS, "Schedule COGS, Limited Liability Entity Tax Cost of
10 Goods Sold", October 2014 [~~2013~~];
11 11. Revenue Form 41A720CR, "Schedule CR, Pro Forma Federal Consolidated Return
12 Schedule", October 2014 [~~2013~~];
13 12. Revenue Form 41A720CR-C, "Schedule CR-C, Pro Forma Federal Consolidated Return
14 Schedule Continuation Sheet", October 2014 [~~2013~~];
15 13. Revenue Form 41A720ES, "Form 720-ES Kentucky, 2015 [~~2014~~] Corporation In-
16 come/Limited Liability Entity Tax Estimated Tax Voucher", June 2014 [~~2013~~];
17 14. Revenue Form 41A720ES(I), "Form 720ES, Instructions for filing Corporation In-
18 come/Limited Liability Entity Tax Estimated Tax Voucher", June 2014;
19 15. [~~14.~~] Revenue Form 41A720ETH, "Schedule ETH, Application and Credit Certificate of
20 Income Tax/LLET Credit Ethanol", October 2014 [~~2013~~];
21 16. [~~15.~~] Revenue Form 41A720FD, "Schedule FD, Food Donation Tax Credit", June 2014
22 [~~2013~~];
23 17. [~~16.~~] Revenue Form 41A720HH, "Schedule HH, Kentucky Housing for Homeless Fami-

1 lies Deduction", October 2014 ~~[2013]~~;

2 18. ~~[17.]~~ Revenue Form 41A720(I), "Instructions, 2014 ~~[2013]~~ Kentucky Corporation In-

3 come Tax and LLET Return", November 2014 ~~[2013]~~;

4 19. ~~[18.]~~ Revenue Form 41A720KCR, "Schedule KCR, Kentucky Consolidated Return

5 Schedule", October 2014 ~~[2013]~~;

6 20. ~~[19.]~~ Revenue Form 41A720KCR-C, "Schedule KCR-C, Kentucky Consolidated Return

7 Schedule - Continuation Sheet", October 2014 ~~[2013]~~;

8 21. ~~[20.]~~ Revenue Form 41A720KESA, "Schedule KESA, Tax Credit Computation Schedule

9 (For a KESA Project of a Corporation)", October 2014 ~~[2013]~~;

10 22. ~~[21.]~~ Revenue Form 41A720KESA-SP, "Schedule KESA-SP, Tax Credit Computation

11 Schedule (For a KESA Project of a Pass-Through Entity)", October 2014 ~~[2013]~~;

12 23. ~~[22.]~~ Revenue Form 41A720KESA-T, "Schedule KESA-T, Tracking Schedule for a KE-

13 SA Project", October 2014 ~~[2013]~~;

14 24. ~~[23.]~~ Revenue Form 41A720LLET, "Schedule LLET, Limited Liability Entity Tax", Oc-

15 tober 2014 ~~[2013]~~;

16 25. ~~[24.]~~ Revenue Form 41A720LLET-C, "Schedule LLET-C, Limited Liability Entity Tax -

17 Continuation Sheet", October 2014 ~~[2013]~~;

18 26. ~~[25.]~~ Revenue Form 41A720LLET(K), "Schedule LLET(K), Limited Liability Entity Tax

19 (For a Limited Liability Pass-through Entity with Economic Development Project(s))", October

20 2014 ~~[2013]~~;

21 27. ~~[26.]~~ Revenue Form 41A720LLET(K)-C, "Schedule LLET(K)-C, Limited Liability Enti-

22 ty Tax - Continuation Sheet (For a Limited Liability Pass-through Entity with Economic Devel-

23 opment Project(s))", October 2014 ~~[2013]~~;

1 28. [~~27.~~] Revenue Form 41A720NOL, "Schedule NOL, Net Operating Loss Schedule", Oc-
2 tober 2014 [~~2013~~];
3 29. [~~28.~~] Revenue Form 41A720NOL-CF, "Schedule NOL-CF, Kentucky NOL Carry for-
4 ward Schedule", October 2014 [~~2013~~];
5 30. [~~29.~~] Revenue Form 41A720-O, "Schedule O-720, Other Additions and Subtractions
6 To/From Federal Taxable Income", December 2014 [~~2013~~];
7 31. [~~30.~~] Revenue Form 41A720QR, "Schedule QR, Qualified Research Facility Tax Credit",
8 October 2014 [~~2013~~];
9 32. [~~31.~~] Revenue Form 41A720RC, "Schedule RC, Application for Income Tax/LLET Cre-
10 dit for Recycling and/or Composting Equipment or Major Recycling Project", October 2014
11 [~~2013~~];
12 33. [~~32.~~] Revenue Form 41A720RC-C, "Schedule RC-C, Schedule RC - Part I Continuation",
13 October 2014 [~~2013~~];
14 34. [~~33.~~] Revenue Form 41A720RC(I), "Instructions For Schedule RC", October 2014
15 [~~2013~~];
16 35. [~~34.~~] Revenue Form 41A720RC-R, "Schedule RC-R, Recycling or Composting Equip-
17 ment Tax Credit Recapture", October 2014 [~~2013~~];
18 36. [~~35.~~] Revenue Form 41A720RPC, "Schedule RPC, Related Party Costs Disclosure
19 Statement," June 2014 [~~2013~~];
20 37. [~~36.~~] Revenue Form 41A720RR-E, "Schedule RR-E, Application and Credit Certificate
21 of Income Tax/LLET Credit Railroad Expansion", October 2014 [~~2013~~];
22 38. [~~37.~~] Revenue Form 41A720RR-I, "Schedule RR-I, Railroad Maintenance and Improve-
23 ment Tax Credit", October 2014 [~~2013~~];

1 39. ~~[38.]~~ Revenue Form 41A720S, "Form 720S, 2014 ~~[2013]~~ Kentucky S Corporation In-
2 come Tax and LLET Return", 2014 ~~[2013]~~;
3 40. ~~[39.]~~ Revenue Form 41A720S(I), "Instructions, 2014 ~~[2013]~~ Kentucky S Corporation In-
4 come Tax and LLET Return", November 2014 ~~[2013]~~;
5 41. ~~[40.]~~ Revenue Form 41A720S(K), "Form 720S(K), Kentucky Schedule K for S Corpora-
6 tions With Economic Development Project(s)", October 2014 ~~[2013]~~;
7 42. ~~[41.]~~ Revenue Form 41A720S(K-1), "Kentucky Schedule K-1 (Form 720S), 2014 ~~[2013]~~
8 Shareholder's Share of Income, Credits, Deductions, Etc.", 2014 ~~[2013]~~;
9 43. ~~[42.]~~ Revenue Form 41A720S-O, "Schedule O-PTE, Other Additions and Subtractions
10 To/From Federal Ordinary Income", November 2014 ~~[2013]~~;
11 44. ~~[43.]~~ Revenue Form 41A720SL, "~~[Application for Six Month]~~ Extension of Time to File
12 Kentucky Corporation/LLET ~~[or Limited Liability Pass-Through Entity]~~ Return", June 2014
13 ~~[2013]~~;
14 45. ~~[44.]~~ Revenue Form 41A720TCS, "Schedule TCS, Tax Credit Summary Schedule", Oc-
15 tober 2014 ~~[2013]~~;
16 46. ~~[45.]~~ Revenue Form 41A720VERB, "Schedule VERB, Voluntary Environmental Remed-
17 iation Tax Credit", October 2014 ~~[2013]~~;
18 47. ~~[46.]~~ Revenue Form 41A720-S1, "Form 720X, Amended Kentucky Corporation Income
19 Tax and Corporation License Tax Return", October 2011;
20 48. ~~[47.]~~ Revenue Form 41A720-S2, "Form 720-AMENDED, Amended Kentucky Corpora-
21 tion Income Tax Return", October 2011;
22 49. ~~[48.]~~ Revenue Form 41A720-S3, "Form 720-AMENDED (2007-2008), Amended Ken-
23 tucky Corporation Income Tax and LLET Return", October 2011;

1 50. [~~49.~~] Revenue Form 41A720-S4, "Form 851-K, Kentucky Affiliations and Payment
2 Schedule", October 2014 [~~2013~~];
3 51. [~~50.~~] Revenue Form 41A720-S6, "Form 2220-K, Underpayment and Late Payment of Es-
4 timated Income Tax and LLET", October 2014 [~~2013~~];
5 52. [~~51.~~] Revenue Form 41A720-S7, "Form 5695-K, Kentucky Energy Efficiency Products
6 Tax Credit", October 2014 [~~2013~~];
7 53. [~~52.~~] Revenue Form 41A720-S8, "Form 8879(C) – K, Kentucky Corporation or Pass-
8 Through Entity Tax Return Declaration for Electronic Filing", October 2014 [~~2013~~];
9 54. [~~53.~~] Revenue Form 41A720-S9, "Schedule 8903-K, Kentucky Domestic Production Ac-
10 tivities Deduction", October 2014 [~~2013~~];
11 55. [~~54.~~] Revenue Form 41A720-S11, "Form 8908-K, Kentucky ENERGY STAR (Homes
12 and Manufactured Homes) Tax Credit", October 2014 [~~2013~~];
13 56. [~~55.~~] Revenue Form 41A720-S12, "720-V, Electronic Filing Payment Voucher, 2014",
14 October 2014 [~~2013~~];
15 57. [~~56.~~] Revenue Form 41A720-S16, "Schedule KREDA, Tax Credit Computation Schedule
16 (For a KREDA Project of a Corporation)", October 2014 [~~2013~~];
17 58. [~~57.~~] Revenue Form 41A720-S17, "Schedule KREDA-T, Tracking Schedule for a KRE-
18 DA Project", October 2014 [~~2013~~];
19 59. [~~58.~~] Revenue Form 41A720-S18, "Schedule KREDA-SP, Tax Computation Schedule
20 (For a KREDA Project of a Pass-Through Entity)", October 2014 [~~2013~~];
21 60. [~~59.~~] Revenue Form 41A720-S20, "Schedule KIDA, Tax Credit Computation Schedule
22 (For a KIDA Project of a Corporation)", October 2014 [~~2013~~];

1 61. ~~[60.]~~ Revenue Form 41A720-S21, "Schedule KIDA-T, Tracking Schedule for a KIDA
2 Project" October 2014 ~~[2013]~~;
3 62. ~~[61.]~~ Revenue Form 41A720-S22, "Schedule KIDA-SP, Tax Computation Schedule (For
4 a KIDA Project of a Pass-Through Entity)", October 2014 ~~[2013]~~;
5 63. ~~[62.]~~ Revenue Form 41A720-S24, "Schedule KIRA, Tax Credit Computation Schedule
6 (For a KIRA Project of a Corporation)", October 2014 ~~[2013]~~;
7 64. ~~[63.]~~ Revenue Form 41A720-S25, "Schedule KIRA-T, Tracking Schedule for a KIRA
8 Project", October 2014 ~~[2013]~~;
9 65. ~~[64.]~~ Revenue Form 41A720-S26, "Schedule KIRA-SP, Tax Computation Schedule (For
10 a KIRA Project of a Pass-Through Entity)", October 2014 ~~[2013]~~;
11 66. ~~[65.]~~ Revenue Form 41A720-S27, "Schedule KJDA, Tax Credit Computation Schedule
12 (For a KJDA Project of a Corporation)", October 2014 ~~[2013]~~;
13 67. ~~[66.]~~ Revenue Form 41A720-S28, "Schedule KJDA-T, Tracking Schedule for a KJDA
14 Project", October 2014 ~~[2013]~~;
15 68. ~~[67.]~~ Revenue Form 41A720-S29, "Schedule KJDA-SP, Tax Computation Schedule (For
16 a KJDA Project of a Pass-Through Entity)", October 2014 ~~[2013]~~;
17 69. ~~[68.]~~ Revenue Form 41A720-S35, "Schedule KRA, Tax Credit Computation Schedule
18 (For a KRA Project of a Corporation)", October 2014 ~~[2013]~~;
19 70. ~~[69.]~~ Revenue Form 41A720-S36, "Schedule KRA-SP, Tax Computation Schedule (For a
20 KRA Project of a Pass-Through Entity)", October 2014 ~~[2013]~~;
21 71. ~~[70.]~~ Revenue Form 41A720-S37, "Schedule KRA-T, Tracking Schedule for a KRA
22 Project", October 2014 ~~[2013]~~;

1 72. ~~[71.]~~ Revenue Form 41A720-S40, "Schedule KEOZ, Tax Credit Computation Schedule
2 (For a KEOZ Project of a Corporation)", October 2014 ~~[2013]~~;
3 73. ~~[72.]~~ Revenue Form 41A720-S41, "Schedule KEOZ-SP, Tax Computation Schedule (For
4 a KEOZ Project of a Pass-Through Entity)", October 2014 ~~[2013]~~;
5 74. ~~[73.]~~ Revenue Form 41A720-S42, "Schedule KEOZ-T, Tracking Schedule for a KEOZ
6 Project", October 2014 ~~[2013]~~;
7 75. ~~[74.]~~ Revenue Form 41A720-S45, "Schedule KJRA, Tax Credit Computation Schedule
8 (For a KJRA Project of a Corporation)", October 2014 ~~[2013]~~;
9 76. ~~[75.]~~ Revenue Form 41A720-S46, "Schedule KJRA-T, Tracking Schedule for a KJRA
10 Project", October 2014 ~~[2013]~~;
11 77. ~~[76.]~~ Revenue Form 41A720-S47, "Schedule KJRA-SP, Tax Computation Schedule (For
12 a KJRA Project of a Pass-Through Entity)", October 2014 ~~[2013]~~;
13 78. ~~[77.]~~ Revenue Form 41A720-S50, "Schedule IEIA, Tax Credit Computation Schedule
14 (For an IEIA Project of a Corporation)", October 2014 ~~[2013]~~;
15 79. ~~[78.]~~ Revenue Form 41A720-S51, "Schedule IEIA-T, Tracking Schedule for an IEIA
16 Project", October 2014 ~~[2013]~~;
17 80. ~~[79.]~~ Revenue Form 41A720-S52, "Schedule IEIA-SP, Tax Computation Schedule (For
18 an IEIA Project of a Pass-Through Entity)", October 2014 ~~[2013]~~;
19 81. ~~[80.]~~ Revenue Form 41A720-S53, "Schedule KBI, Tax Credit Computation Schedule
20 (For a KBI Project of a Corporation)", October 2014 ~~[2013]~~;
21 82. ~~[81.]~~ Revenue Form 41A720-S54, "Schedule KBI-SP, Tax Computation Schedule (For a
22 KBI Project of a Pass-Through Entity)", October 2014 ~~[2013]~~;

1 83. ~~[82.]~~ Revenue Form 41A720-S55, "Schedule KBI-T, Tracking Schedule for a KBI
2 Project", October 2014 ~~[2013]~~;
3 84. ~~[83.]~~ Revenue Form 41A720-S56, "Schedule FON, Tax Credit Computation Schedule
4 (For a FON project of a corporation)", October 2014 ~~[2013]~~;
5 85. ~~[84.]~~ Revenue Form 41A720-S57, "Schedule FON-SP, Tax Computation Schedule (For a
6 FON project of a Pass-Through Entity)", October 2014 ~~[2013]~~;
7 86. ~~[85.]~~ Revenue Form 41A720-S58, "Schedule FON-T, Tracking Schedule for a FON
8 Project", October 2014 ~~[2013]~~;
9 87. ~~[86.]~~ Revenue Form 41A720-S80, "Form 8874(K), Application for Certification of Quali-
10 fied Equity Investments Eligible for Kentucky New Markets Development Program Tax Credit",
11 May 2014 ~~[June 2010]~~;
12 88. ~~[87.]~~ Revenue Form 41A720-S81, "Form 8874(K)-A, Notice of Kentucky New Markets
13 Development Program Tax Credit and Certification", May 2014 ~~[June 2013]~~;
14 89. ~~[88.]~~ Revenue Form 41A720-S82, "Form 8874(K)-B, Notice of Kentucky New Markets
15 Development Program Tax Credit Recapture", May 2014 ~~[June 2013]~~;
16 90. Revenue Form 41A720-S83, "Form 8874(K)-C, Kentucky New Markets Development
17 Program Tax Credit Request for Refund of Performance Fee", May 2014;
18 91. ~~[89.]~~ Revenue Form 41A725, "Form 725, 2014 ~~[2013]~~ Kentucky Single Member LLC
19 Individually Owned Income and LLET Return", 2014 ~~[2013]~~;
20 92. ~~[90.]~~ Revenue Form 41A725CP, "Schedule CP, Form 725, 2014 ~~[2013]~~ Kentucky Single
21 Member LLC Individually Owned Composite Return Schedule", 2014 ~~[2013]~~;
22 93. ~~[91.]~~ Revenue Form 41A725(I), "Instructions, 2014 ~~[2013]~~ Kentucky Single Member
23 LLC Individually Owned LLET Return", October 2014 ~~[2013]~~;

1 94. ~~[92.]~~ Revenue Form 41A750, "Form 750, 2014 Business Development Corporation Tax
2 Return", September 2014 ~~[2013]~~;
3 95. ~~[93.]~~ Revenue Form 41A765, "Form 765, 2014 ~~[2013]~~ Kentucky Partnership Income and
4 LLET Return", 2014 ~~[2013]~~;
5 96. ~~[94.]~~ Revenue Form 41A765(I), "Instructions, 2014 ~~[2013]~~ Kentucky Partnership Income
6 and LLET Return", November 2014 ~~[2013]~~;
7 97. ~~[95.]~~ Revenue Form 41A765(K), "Form 765(K), Kentucky Schedule K For Partnerships
8 With Economic Development Project(s)", October 2014 ~~[2013]~~;
9 98. ~~[96.]~~ Revenue Form 41A765(K-1), "Kentucky Schedule K-1 (Form 765), 2014 ~~[2013]~~
10 Partner's Share of Income, Credits, Deductions, Etc.", 2014 ~~[2013]~~;
11 99. ~~[97.]~~ Revenue Form 41A800, "Corporation and Pass-through Entity Nexus Question-
12 naire", December 2014 ~~[2013]~~; ~~[and]~~
13 100. ~~[98.]~~ Revenue Form 41A802, "Corporation and Pass-through Entity Related Party Ex-
14 pense Questionnaire", June 2014 ~~[2013]~~; and
15 (b) Individual income and withholding taxes - referenced material:
16 1. Revenue Form 12A200, "Kentucky Individual Income Tax Installment Agreement Re-
17 quest", November 2014 ~~[2013]~~;
18 2. Revenue Form 40A100, "Application for Refund of Income Taxes", October 2014 ~~[2013]~~;
19 3. Revenue Form 40A102, "2014 ~~[2013]~~ Application for Extension of Time to File Individu-
20 al, General Partnership and Fiduciary Income Tax Returns for Kentucky", November 2014
21 ~~[2013]~~;
22 4. Revenue Form 40A103, "Application for New Home Tax Credit", June 2010;
23 5. Revenue Form 40A200, "Form PTE-WH, Kentucky Nonresident Income Tax Withholding

1 on Distributive Share Income", October 2014 ~~[2013]~~;

2 6. Revenue Form 40A201, "Form 740NP-WH, Kentucky Nonresident Income Tax Withhold-
3 ing on Distributive Share Income Report and Composite Income Tax Return", October 2014
4 ~~[2013]~~;

5 7. Revenue Form 40A201ES, "Form 740NP-WH-ES, Instructions – 2015 ~~[2014]~~ Pass-
6 Through Entity Nonresident Distributive Share Withholding Report and Composite Income Tax
7 Return Voucher", October 2014 ~~[2013]~~;

8 8. Revenue Form 40A201NP-WH-SL, "~~[Form 740NP-WH-SL, Application for Six Month]~~
9 Extension of Time to File Kentucky Form 740NP-WH", October 2014 ~~[2013]~~;

10 9. Revenue Form 40A201-WHP, "Form 740NP-WH-P, Underpayment and Late Payment of
11 Estimated Tax on Form 740NP-WH", October 2014 ~~[2013]~~;

12 10. Revenue Form 40A727, "Kentucky Income Tax Forms Requisition", October 2014
13 ~~[2013]~~;

14 11. Revenue Form 42A003, "Withholding Kentucky Income Tax Instructions for Employ-
15 ers", August 2011;

16 12. Revenue Form 42A003(T), "2015 ~~[2014]~~ Withholding Tax Tables Computer Formula",
17 September 2014 ~~[2013]~~;

18 13. Revenue Form 42A740, "Form 740, 2014 ~~[2013]~~ Kentucky Individual Income Tax Re-
19 turn, Full-Year Residents Only", 2014 ~~[2013]~~;

20 14. Revenue Form 42A740-A, "Schedule A, Form 740, 2014 ~~[2013]~~ Kentucky Itemized De-
21 ductions", 2014 ~~[2013]~~;

22 15. Revenue Form 42A740ES, "Form 740-ES, 2015 ~~[2014]~~ Individual Income Tax Kentucky
23 Estimated Tax Voucher", September 2014 ~~[2013]~~;

1 16. Revenue Form 42A740-EZ, "Form 740-EZ, 2014 ~~[2013]~~ Kentucky Individual Income
2 Tax Return for Single Persons with No Dependents", 2014 ~~[2013]~~;
3 17. Revenue Form 42A740(I), "2014 ~~[2013]~~ Kentucky Individual Income Tax Instructions
4 for Forms 740 and 740-EZ", October 2014 ~~[2013]~~;
5 18. Revenue Form 42A740-J, "Schedule J, Kentucky Farm Income Averaging", October
6 2014 ~~[2013]~~;
7 19. Revenue Form 42A740-KNOL, "Schedule KNOL, 2014 ~~[2013]~~ Kentucky Net Operating
8 Loss Schedule", 2014 ~~[2013]~~;
9 20. Revenue Form 42A740-M, "Schedule M, 2014 ~~[2013]~~ Kentucky Federal Adjusted Gross
10 Income Modifications", 2014 ~~[2013]~~;
11 21. Revenue Form 42A740-NP, "Form 740-NP, 2014 ~~[2013]~~ Kentucky Individual Income
12 Tax Return, Nonresident or Part-Year Resident", 2014 ~~[2013]~~;
13 22. Revenue Form 42A740-NP-A, "Schedule A, Form 740-NP, 2014 ~~[2013]~~ Kentucky Sche-
14 dule A Itemized Deductions", 2014 ~~[2013]~~;
15 23. Revenue Form 42A740-NP-ME, "Schedule ME, Form 740-NP, 2014 ~~[2013]~~ Moving Ex-
16 pense and Reimbursement", 2014 ~~[2013]~~;
17 24. Revenue Form 42A740-NP(I), "Instructions for 2014 ~~[2013]~~ Kentucky Form 740-NP,
18 Nonresident or Part-Year Resident Income Tax Return", October 2014 ~~[2013]~~;
19 25. Revenue Form 42A740-NP-R, "Form 740-NP-R, 2014 ~~[2013]~~ Kentucky Income Tax Re-
20 turn Nonresident - Reciprocal State", 2014 ~~[2013]~~;
21 26. Revenue Form 42A740-NP(P), "2014 ~~[2013]~~ Kentucky Income Tax Return Nonresident
22 or Part-Year Resident", October 2014 ~~[2013]~~;
23 27. Revenue Form 42A740(PKT), "2014 ~~[2013]~~ Kentucky Individual Income Tax Forms",

1 October 2014 ~~[2013]~~;

2 28. Revenue Form 42A740-P, "Schedule P, 2014 ~~[2013]~~ Kentucky Pension Income Exclu-
3 sion", 2014 ~~[2013]~~;

4 29. Revenue Form 42A740-UTC, "Schedule UTC, Unemployment Tax Credit", October
5 2014 ~~[2013]~~;

6 30. Revenue Form 42A740-X, "Form 740-X, Amended Kentucky Individual Income Tax Re-
7 turn", November 2014 ~~[2013]~~;

8 31. Revenue Form 42A740-XP, "Form 740-XP, Amended Kentucky Individual Income Tax
9 Return, 2004 and Prior Years", November 2008;

10 32. Revenue Form 42A740-S1, "Form 2210-K, 2014 ~~[2013]~~ Underpayment of Estimated Tax
11 by Individuals", 2014 ~~[2013]~~;

12 33. Revenue Form 42A740-S4, "2015 ~~[2014]~~ Instructions for Filing Estimated Tax Vouch-
13 ers", October 2014 ~~[2013]~~;

14 34. Revenue Form 42A740-S18, "Form 8582-K, 2014 ~~[2013]~~ Kentucky Passive Activity
15 Loss Limitations", 2014 ~~[2013]~~;

16 35. Revenue Form 42A740-S21, "Form 4972-K, 2014 ~~[2013]~~ Kentucky Tax on Lump-Sum
17 Distributions", 2014 ~~[2013]~~;

18 36. Revenue Form 42A740-S22, "Form 8879-K, 2014 ~~[2013]~~ Kentucky Individual Income
19 Tax Declaration for Electronic Filing", 2014 ~~[2013]~~;

20 37. Revenue Form 42A740-S23, "Form 740-V, 2014 ~~[2013]~~ Kentucky Electronic Payment
21 Voucher", November 2014 ~~[2013]~~;

22 38. Revenue Form 42A740-S24, "Form 8863-K, 2014 ~~[2013]~~ Kentucky Education Tuition
23 Tax Credit", 2014 ~~[2013]~~;

1 39. Revenue Form 42A740-S25, "Form 8948-K, Preparer Explanation For Not Filing Elec-
2 tronically", October 2014 ~~[2013]~~;
3 40. Revenue Form 42A741, "Form 741, 2014 ~~[2013]~~ Kentucky Fiduciary Income Tax Re-
4 turn", 2014 ~~[2013]~~;
5 41. Revenue Form 42A741-D, "Schedule D, Form 741, 2014 ~~[2013]~~ Kentucky Capital Gains
6 and Losses", 2014 ~~[2013]~~;
7 42. Revenue Form 42A741(I), "Instructions - Form 741, Kentucky Fiduciary Income Tax Re-
8 turn", October 2014 ~~[2013]~~;
9 43. Revenue Form 42A741(K-1), "Schedule K-1, Form 741, 2014 ~~[2013]~~ Kentucky Benefi-
10 ciary's Share of Income, Deductions, Credits, etc.", 2014 ~~[2013]~~;
11 44. Revenue Form 42A765-GP, "Form 765-GP, 2014 ~~[2013]~~ Kentucky General Partnership
12 Income Return", 2014 ~~[2013]~~;
13 45. Revenue Form 42A765-GP(I), "Instructions, 2014 ~~[2013]~~ Kentucky General Partnership
14 Income Return", November 2014 ~~[2013]~~;
15 46. Revenue Form 765-GP(K-1), "Kentucky Schedule K-1, Form 765-GP, 2014 ~~[2013]~~ Part-
16 ner's Share of Income, Credits, Deductions, etc.", 2014 ~~[2013]~~;
17 47. Revenue Form 42A765-GP(K), "Form 765-GP(K), Kentucky Schedule K for General
18 Partnerships with Economic Development Project(s)", October 2014 ~~[2013]~~;
19 48. Revenue Form 42A801, "Form K-1, Kentucky Employer's Income Tax Withheld Work-
20 sheet", November 2014 ~~[March 2007]~~;
21 49. Revenue Form 42A801(D), "Form K-1, Amended Employer's Return of Income Tax
22 Withheld", April 2008;
23 50. Revenue Form 42A801-E, "Form K-1E, Kentucky Employer's Income Tax Withheld

1 Worksheet - Electronic Funds Transfer", November 2014 ~~[March 2007]~~;

2 51. "Form W-2, 2014 ~~[2013]~~ Wage and Tax Statement", 2014 ~~[2013]~~;

3 52. Revenue Form 42A803, "Form K-3, Kentucky Employer's Income Tax Withheld Work-

4 sheet", November 2014 ~~[March 2007]~~;

5 53. Revenue Form 42A803(D), "Form K-3, Amended Employer's Return of Income Tax

6 Withheld", April 2008;

7 54. Revenue Form 42A803-E, "Form K-3E, Kentucky Employer's Income Tax Withheld

8 Worksheet - Electronic Funds Transfer", November 2014 ~~[March 2007]~~;

9 55. Revenue Form 42A804, "Form K-4, Kentucky Department of Revenue Employee's

10 Withholding Exemption Certificate", November 2013;

11 56. Revenue Form 42A804-A, "Form K-4A, Kentucky Department of Revenue Withholding

12 Exemptions for Excess Itemized Deductions", April 2008;

13 57. Revenue Form 42A804-E, "Form K-4E, Special Withholding Exemption Certificate",

14 April 2014 ~~[May 2013]~~;

15 58. Revenue Form 42A804-M, "Form K-4M, Nonresident Military Spouse Withholding Tax

16 Exemption Certificate", November 2010;

17 59. Revenue Form 42A806, "Transmitter Report for Filing Kentucky W2/K2, 1099 and W2-

18 G Statements", August 2014 ~~[July 2013]~~;

19 60. Revenue Form 42A807, "Form K-4FC, Fort Campbell Exemption Certificate", August

20 2006;

21 61. Revenue Form 42A808, "Authorization to Submit Employees Annual Wage and Tax

22 Statements Via Kentucky Department of Revenue Web Site", March 2006;

23 62. Revenue Form 42A809, "Certificate of Nonresidence", March 2007;

63. Revenue Form 42A810, "Nonresident's Affidavit - Kentucky Individual Income Tax", April 1989;

64. Revenue Form 42A811, "KREDA Annual Report", December 2007;

65. Revenue Form 42A812, "KIDA Annual Report", December 2007;

66. Revenue Form 42A813, "KJDA Annual Report", December 2007;

67. Revenue Form 42A814, "KIRA Annual Report", December 2007;

68. Revenue Form 42A815, "Withholding Tax Refund Application", August 2006;

69. Revenue Form 42A816, "KEOZ Annual Report", December 2007;

70. Revenue Form 42A817, "KJRA Annual Report", October 2010;

71. Revenue Form 42A818, "KBI Annual Report", October 2010; and

72. Revenue Form 42D003, "2014 ~~[2013]~~ Kentucky Wage and Tax Statements (W-2/K-2) Order Form", July 2014 ~~[August 2013]~~.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 5 p.m. (33 Ky.R. 3096; Am. 3346; eff. 6-1-2007; 34 Ky.R. 2024; 2381; eff. 6-6-2008; 35 Ky.R. 1824; 2204; eff. 5-1-2009; 36 Ky.R. 1968; 2021-A; eff. 5-7-2010; 37 Ky.R. 2273; 2556; eff. 6-3-11; 38 Ky.R. 1349; 1538; eff. 4-6-12; 38 Ky.R. 1349; 1538; eff. 4-6-12; 39 Ky.R. 1920; eff. 5-31-2013; 40 Ky.R. 1837; 2271; eff. 5-2-2014.)

Approved:

Thomas B. Miller

Thomas B. Miller, Commissioner
Department of Revenue
Finance and Administration Cabinet

12/30/2014

Date

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Regulation No. 103 KAR 3:040E.

Contact Person: Lisa Swiger
Phone Number: (502) 564-9526

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation prescribes the forms to be used when reporting and paying corporation income tax, limited liability entity tax, individual income tax for tax years beginning in 2014; withholding taxes for calendar year 2014; and installments of estimated tax for tax years beginning in 2015.

(b) The necessity of this administrative regulation: This administrative regulation is necessary in order to provide taxpayers necessary tax forms for reporting and paying their corporation income tax, limited liability entity tax, individual income tax for tax years beginning in 2014; withholding taxes for calendar year 2014; and installments of estimated tax for tax years beginning in 2015.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of any revenue law by the promulgation of an administrative regulation pursuant to KRS Chapter 13A incorporating forms by reference.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation prescribes forms to be used by taxpayers to report and pay corporation taxes, limited liability entity taxes, individual income taxes, and withholding taxes to the Commonwealth of Kentucky pursuant to KRS Chapter 141.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment contains income and limited liability entity tax forms to be used for tax years beginning in 2014, and estimated tax forms to be used for tax years beginning in 2015.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to update tax forms to the current tax laws in effect for years beginning in 2014.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of the tax laws.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will provide taxpayers with the necessary tax forms to file and pay income taxes, limited liability entity taxes, and individual withholding taxes for tax years beginning in 2014.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All individual, pass-through entity and corporate tax filers are affected by this administrative regulation.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: Individual, pass-through entity, and corporate tax filers will use the forms contained in this administrative regulation to report, pay, and withhold taxes due pursuant to KRS Chapter 141 for tax years beginning in 2014.

(b) In complying with this administrative regulation or amendment, how much will it cost

each of the entities identified in question (3): The cost of filing tax returns contained in this administrative regulation with the Commonwealth of Kentucky should be comparable to filing tax returns with surrounding states.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): The forms contained in this administrative regulation should simplify and expedite the reporting and paying of taxes required by KRS Chapter 141.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: The cost of printing and designing the forms.

(b) On a continuing basis: Forms are updated each year.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Funds will be provided by the Department of Revenue.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: No additional funding will be required to implement this administrative regulation.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This administrative does not establish any fees or directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? (Explain why or why not) Tiering is not applied as the forms included in this administrative regulation apply to all taxpayers taxed pursuant to KRS Chapter 141.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Regulation No. 103 KAR 3:040E.

Contact Person: Lisa Swiger
Phone Number: (502) 564-9526

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Finance and Administration Cabinet, Department of Revenue.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS Chapter 131.130(3).

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. This administrative regulation will not increase revenues or expenses for the Commonwealth, but will expedite the collection of taxes provided by KRS Chapter 141.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? No additional revenue will be collected as a result of this administrative regulation.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? A very small increase in expenditures will occur in the administrative regulation process that will be absorbed by the department operating budget.

(d) How much will it cost to administer this program for subsequent years? No costs for subsequent years.

2014
103 KAR 3:040E
SUMMARY OF FORMS
Incorporated by Reference

1. Revenue Form 41A720, "Form 720, 2014 Kentucky Corporation Income Tax and LLET Return", effective for tax years beginning in 2014, is a three page form used by a corporation to determine corporation tax due in accordance with KRS 141.040 and KRS 141.0401.

2. Revenue Form 41A720A, "Schedule A, Apportionment and Allocation", effective October 2014, is a one page form used by corporations and pass-through entities taxable both within and without Kentucky to apportion and allocate net income to Kentucky in accordance with KRS 141.120 and KRS 141.206 for tax years beginning in 2014.

3. Revenue Form 41A720A-C, "Schedule A-C, Apportionment and Allocation – Continuation Sheet", effective October 2014, is a two page form used by a corporation or a pass-through entity to apportion its net income to Kentucky in accordance with KRS 141.120 or KRS 141.206, if the corporation or pass-through entity is a partner or member in a pass-through entity for tax years beginning in 2014.

4. Revenue Form 41A720A-N, "Schedule A-N, Apportionment Factor Schedule", effective October 2014, is a two page form used by a corporation filing a mandatory nexus consolidated return to show the Kentucky and total sales, property, and payroll of the corporation and each subsidiary included in the apportionment factor for tax years beginning in 2014.

5. Revenue Form 41A720BIO, "Schedule BIO, Application and Credit Certificate of Income Tax/LLET Credit Biodiesel", effective October 2014, is a one page form used by a company to certify and claim a biodiesel income tax credit as provided by KRS 141.422 to 141.425 for tax years beginning in 2014.

6. Revenue Form 41A720CC, "Schedule CC, Coal Conversion Tax Credit", effective October 2014, is a three page form used by a taxpayer to compute a nonrefundable credit against taxes imposed by the Commonwealth for a coal-burning facility as provided in KRS 141.041 for tax years beginning in 2014.

7. Revenue Form 41A720CCI, "Schedule CCI, Application and Credit Certificate of Clean Coal Incentive Tax Credit", effective October 2014, is a one page form used by a taxpayer to compute a nonrefundable credit against taxes imposed by the Commonwealth for a coal-burning facility as provided in KRS 141.428 for tax years beginning in 2014.

8. Revenue Form 41A720CELL, "Schedule CELL, Application and Credit Certificate of Income Tax/LLET Credit Cellulosic Ethanol", effective October 2014, is a one page form used by a company to certify and claim a cellulosic ethanol tax credit as provided by KRS 141.422 to 141.4248 for tax years beginning in 2014.

9. Revenue Form 41A720-CI, "Schedule CI, Application For Coal Incentive Tax Credit", effective October 2014, is a one page application used by a taxpayer to apply for the coal

incentive tax credit as provided by KRS 141.0405 for tax years beginning in 2014.

10. Revenue Form 41A720- COGS, "Schedule COGS, Limited Liability Entity Tax Cost of Goods Sold", effective October 2014, is a one page form to be completed by a corporation or limited liability pass-through entity to compute its Kentucky cost of goods sold and its total cost of goods sold from all sources for purposes of computing the LLET on gross profits and submitted with the income and LLET return for tax years beginning in 2014.

11. Revenue Form 41A720CR, "Schedule CR, Pro Forma Federal Consolidation Return Schedule", effective October 2014, is a one page form to be completed and submitted with a corporation consolidated income tax return (Form 720) for tax years beginning in 2014.

12. Revenue Form 41A720CR-C, "Schedule CR-C, Pro Forma Federal Consolidation Return Schedule Continuation Sheet", effective October 2014, is a one page form to be completed as needed and submitted with the corporation consolidated income tax return (Form 720) for tax years beginning in 2014.

13. Revenue Form 41A720ES, "Form 720-ES, 2015 Corporation Income/Limited Liability Entity Tax Estimated Tax Voucher", effective June 2014, is a one page form used by a corporation or limited liability pass-through entity to submit up to three installment payments of estimated corporation income tax or LLET as required by KRS 141.044 for tax years beginning in 2015.

14. Revenue Form 41A720ES(I), "Form 720-ES, Instruction for filing Corporation Income/Limited Liability Entity Tax Estimated Tax Voucher, effective June 2014, are two pages of instructions used by a corporation or a limited liability pass-through entity to submit payments of estimated corporation income or limited liability entity tax as required by KRS. 141.044 for tax year beginning in 2015.

15. Revenue Form 41A720ETH, "Schedule ETH, Application and Credit Certificate of Income Tax/LLET Credit Ethanol", effective October 2014, is a one page form used by a company to certify and claim an ethanol tax credit as provided by KRS 141.422 to 141.4248 for tax years beginning in 2014.

16. Revenue Form 41A720FD, "Schedule FD, Food Donation Tax Credit", effective June 2014, is a one page form used by a taxpayer who provides edible agriculture products to a non-profit food program free of charge to determine the tax credit allowed by KRS 141.392 for tax years beginning in 2014.

17. Revenue Form 41A720HH, "Schedule HH, Kentucky Housing for Homeless Families Deduction", effective October 2014, is a one page form used by a taxpayer to determine the amount of deduction allowed by KRS 141.0202 for the value of leasehold interest in property contributed to a charitable organization to be used as a temporary living quarters for a homeless family for tax years beginning in 2014.

18. Revenue Form 41A720(I), "Instructions, 2014 Kentucky Corporation Income Tax and LLET Return", effective November 2014, is instructions used by a corporation to file its 2014 Kentucky Corporation Income Tax and LLET Return and related schedules.

19. Revenue Form 41A720KCR, "Schedule KCR, Kentucky Consolidation Return Schedule", effective October 2014, is a one page form to be completed and submitted with a corporation nexus consolidated income tax return (Form 720) for tax years beginning in 2014.

20. Revenue Form 41A720KCR-C, "Schedule KCR-C, Kentucky Consolidation Return Schedule - Continuation Sheet", effective October 2014, is a one page form to be completed as needed and submitted with the corporation nexus consolidated income tax return (Form 720) for tax years beginning in 2014.

21. Revenue Form 41A720KESA, "Schedule KESA, Tax Credit Computation Schedule (For a KESA Project of a Corporation)", effective October 2014, is a one page form used by a corporation which has entered into a tax incentive agreement for a Kentucky Environmental Stewardship Act (KESA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.430 for tax years beginning in 2014.

22. Revenue Form 41A720KESA-SP, "Schedule KESA-SP, Tax Credit Computation Schedule (For a KESA Project of a Pass-Through Entity)", effective October 2014, is a one page form used by a pass-through entity which has entered into a tax incentive agreement for a Kentucky Environmental Stewardship Act (KESA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.430 for tax years beginning in 2014.

23. Revenue Form 41A720KESA-T, "Schedule KESA-T, Tracking Schedule for a KESA Project", effective October 2014, is a one page form used by a company which has entered into an agreement for a Kentucky Environmental Stewardship Act (KESA) project to maintain a record of approved costs and tax credits for the duration of the agreement for tax years ending in 2014. This information is necessary for the company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

24. Revenue Form 41A720LLET, "Schedule LLET, Limited Liability Entity Tax", effective October 2014, is a one page form to be completed by a corporation or a limited liability pass-through entity to compute its limited liability entity tax and is filed with its tax return for tax years beginning in 2014.

25. Revenue Form 41A720LLET-C, "Schedule LLET-C, Limited Liability Entity Tax – Continuation Sheet", effective October 2014, is a two page form to be completed by a corporation or a limited liability pass-through entity that is a partner or member of a limited liability pass-through entity or a general partnership organized or formed as a general partnership after January 1, 2006 and is filed with its tax return for tax years beginning in 2014.

26. Revenue Form 41A720LLET(K), "Schedule LLET(K), Limited Liability Entity Tax (For a Limited Liability Pass-through Entity with Economic Development Project(s))", effective October 2014, is a one page form to be completed by a limited liability pass-through entity with Economic Development Projects to compute its limited liability entity tax and is filed with its tax return for tax years beginning in 2014.

27. Revenue Form 41A720LLET(K)-C, "Schedule LLET(K)-C, Limited Liability Entity

Tax – Continuation Sheet", effective October 2014, is a two page form to be completed by a limited liability pass-through entity that is a partner or member in a limited liability pass-through entity or general partnership organized or formed as a general after January 1, 2006, and has one or more Economic Development Projects to compute its limited liability entity tax and is filed with its tax return for tax years beginning in 2014.

28. Revenue Form 41A720NOL, "Schedule NOL, Net Operating Loss Schedule", effective October 2014, is a one page form to be completed by a C corporation that has a net operating loss in the current year or a net operating loss carry forward and is filed with the income tax return (Form 720) for tax years beginning in 2014.

29. Revenue Form 41A720NOL-CF, "Schedule NOL-CF, Kentucky NOL Carryforward Schedule", effective October 2014, is a one page form to be completed by a C corporation if the C corporation files a nexus consolidated tax return and has a new member having a net operating loss carryforward and is filed with the tax return (Form 720) for tax years beginning in 2014.

30. Revenue Form 41A720-O, "Schedule O-720, Other Additions and Subtractions To/From Federal Taxable Income", effective December 2014, is a one page form to be completed and filed with Kentucky Form 720 to show other additions and subtraction on Form 720, Part III, Lines 9 and 16 for tax years beginning in 2014.

31. Revenue Form 41A720QR, "Schedule QR, Qualified Research Facility Tax Credit", effective October 2014, is a one page form used by a corporation, individual, or pass-through entity to determine the credit against its income tax liability and limited liability entity tax liability allowed for the completion of research facilities in accordance with KRS 141.395 for tax years beginning in 2014.

32. Revenue Form 41A720RC, "Schedule RC, Application for Income Tax/LLET Credit for Recycling and/or Composting Equipment or Major Recycling Project", effective October 2014, is a two page application used by a taxpayer to request approval for the amount of Kentucky tax credit that is allowable for the purchase and installation of recycling and composting equipment or a major recycling project for tax years beginning in 2014. It is also to be used by a taxpayer to substantiate and keep a record of the amount of credit claimed on its tax return.

33. Revenue Form 41A720RC-C, "Schedule RC-C, Schedule RC – Part I Continuation", effective October 2014, is a one page form used by a taxpayer as a continuation of Schedule RC, Revenue Form 41A720RC for tax years beginning in 2014.

34. Revenue Form 41A720RC(I), "Instructions for Schedule RC", effective October 2014, are three pages of instructions used by a taxpayer preparing Schedule RC, Application for Income Tax/LLET Credit for Recycling and/or Composting Equipment or Major Recycling Project, for tax years beginning in 2014.

35. Revenue Form 41A720RC-R, "Schedule RC-R, Recycling or Composting Equipment Tax Credit Recapture", effective October 2014, is a one page form used by a taxpayer that disposes of qualified recycling or composting equipment before the end of the recapture period to compute the tax credit to be recaptured for tax years beginning in 2014.

36. Revenue Form 41A720RPC, "Schedule RPC, Related Party Costs Disclosure Statement", effective June 2014, is a three page form used to report related party costs which are disallowed for purposes of computing Kentucky taxable income, for tax years beginning in 2014.

37. Revenue Form 41A720RR-E, "Schedule RR-E, Application and Credit Certificate of Income Tax/LLET Credit Railroad Expansion", effective October 2014, is a one page form used by a taxpayer to compute the railroad expansion tax credit to be certified by the Department of Revenue for tax years beginning in 2014.

38. Revenue Form 41A720RR-I, "Schedule RR-I, Railroad Maintenance and Improvement Tax Credit", effective October 2014, is a one page form used by a taxpayer to compute the railroad maintenance and improvement tax credit to be claimed against income tax and LLET for tax years beginning in 2014.

39. Revenue Form 41A720S, "Form 720S, 2014 Kentucky S Corporation Income Tax and LLET Return", effective for tax years beginning in 2014, is a five page form used by S Corporations to determine the amount of Kentucky tax pursuant to KRS 141.040 and KRS 141.0401 and to determine shareholders' shares of income, (loss), credits, deductions, etc.

40. Revenue Form 41A720S(I), "Instructions, 2014 Kentucky S Corporation Income Tax and LLET Return", effective November 2014, contains instructions used by an S corporation to file its 2014 Kentucky S Corporation Income Tax and LLET Return and related schedules.

41. Revenue Form 41A720S(K), "Form 720S(K), Kentucky Schedule K for S Corporations With Economic Development Projects", effective October 2014, is a three page form used in lieu of the regular Form 720S, Schedule K, when filing an S corporation tax return with Economic Development Projects for tax years beginning in 2014.

42. Revenue Form 41A720S(K-1), "Kentucky Schedule K-1 (Form 720S), 2014 Shareholder's Share of Income, Credits, Deductions, Etc.", effective for tax years beginning in 2014, is a two page form used by S corporations to report each shareholder's share of income, credits, deductions, etc. applicable to Kentucky.

43. Revenue Form 41A720S-O, "Schedule O-PTE, Other Additions and Subtractions to/From Federal Ordinary Income", effective November 2014, is a one page form used for tax years beginning in 2014, to report other additions and other subtractions on Form 720S, Part III, Lines 5 and 9 or Form 765, or Form 765-GP, Part I, Lines 5 and 9.

44. Revenue Form 41A720SL, "Extension of Time to File Kentucky Corporation/LLET Return", effective June 2014, is a one page form used to request an extension to file a Kentucky corporation income tax and LLET return or a limited liability pass-through entity return.

45. Revenue Form 41A720TCS, "Schedule TCS, Tax Credit Summary Schedule", effective October 2014, is a one page form used by a corporation or limited liability pass-through entity to summarize tax credits to be claimed on its Kentucky tax return for tax years beginning in 2014.

46. Revenue Form 41A720VERB, "Schedule VERB, Voluntary Environmental Remedia-

tion Tax Credit", effective October 2014, is a one page form use by a taxpayer subject to taxes under KRS 141.020 or KRS 141.040, and KRS 141.0401 to claim the tax credit for expenditures made for a qualifying voluntary environmental remediation property as provided by KRS 141.418 for tax years beginning in 2014.

47. Revenue Form 41A720-S4, "Form 851-K, Kentucky Affiliations and Payment Schedule", effective October 2014, is a one page form that shall be completed and submitted with a consolidated income tax return (Form 720) or with a request for extension of time to file a consolidated income tax return (Form 720SL) for tax years beginning in 2014.

48. Revenue Form 41A720-S6, "Form 2220-K, Underpayment and Late Payment of Estimated Income Tax and LLET", effective October 2014, is a two page form used, for tax years beginning in 2014, by a corporation or limited liability pass-through entity required by KRS 141.042 and 141.044 to file a declaration of estimated tax to: compute the underpayment penalty as provided by KRS 131.180(3) and KRS 141.990; and compute the interest on any late payment or underpayment of an estimated tax installment as provided by KRS 141.985.

49. Revenue Form 41A720-S7, "Form 5695-K, Kentucky Energy Efficiency Products Tax Credit", effective October 2014, is a two page form used, for tax years beginning in 2014, by a taxpayer to claim a tax credit for installation of energy efficiency products for residential and commercial property as provided by KRS 141.436.

50. Revenue Form 41A720-S8, "Form 8879(C)-K, Kentucky Corporation or Pass-through Entity Tax Return Declaration for Electronic Filing", effective October 2014, is a two page form used by a taxpayer as a declaration document and signature authorization for an electronic filing of a Kentucky income and limited liability entity return for tax years beginning in 2014.

51. Revenue Form 41A720-S9, "Schedule 8903-K, Kentucky Domestic Production Activities Deduction", effective October 2014, is a one page form used by a corporation to compute its Kentucky Domestic Production Activities Deduction and shall be attached to the corporation tax return for tax years beginning in 2014.

52. Revenue Form 41A720-S11, "Form 8908-K, Kentucky ENERGY STAR (Homes and Manufactured Homes) Tax Credit", effective October 2014, is a one page form used, for tax years beginning in 2014, by a taxpayer to claim a tax credit for the construction of an ENERGY STAR home or for the sale of an ENERGY STAR manufactured home as provided by KRS 141.437.

53. Revenue Form 41A720-S12, "Form 720-V, Electronic Filing Payment Voucher, 2014", effective October 2014, is used by an entity filing an electronic Kentucky tax return to pay the balance of tax due.

54. Revenue Form 41A720-S16, "Schedule KREDA, Tax Credit Computation Schedule (For a KREDA Project of a Corporation)", effective October 2014, is a one page form used by a corporation which has entered into a financing agreement or a tax incentive agreement for a Kentucky Rural Economic Development Act (KREDA) project to determine the credit allowed against its Kentucky tax liability in accordance with KRS 141.347 for tax years beginning in

2014.

55. Revenue Form 41A720-S17, "Schedule KREDA-T, Tracking Schedule for a KREDA Project", effective October 2014, is a one page form to be attached to Schedule KREDA or KREADA-SP for tax years beginning in 2014. This information is necessary for a company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

56. Revenue Form 41A720-S18, "Schedule KREDA-SP, Tax Computation Schedule (For a KREDA Project of a Pass-Through Entity)", effective October 2014, is a one page form used by a pass-through entity which has entered into a financing agreement or a tax incentive agreement for a Kentucky Rural Economic Development Act (KREDA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.347 for tax years beginning in 2014.

57. Revenue Form 41A720-S20, "Schedule KIDA, Tax Credit Computation Schedule (For a KIDA Project of a Corporation)", effective October 2014, is a one page form used by a corporation which has entered into a financing agreement or a tax incentive agreement for a Kentucky Industrial Development Act (KIDA) project to determine the credit allowed against its Kentucky tax liability in accordance with KRS 141.400 for tax years beginning in 2014.

58. Revenue Form 41A720-S21, "Schedule KIDA-T, Tracking Schedule for a KIDA Project", effective October 2014, is a one page form to be attached to Schedule KIDA or KIDA-SP for tax years beginning in 2014. This information is necessary for a company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

59. Revenue Form 41A720-S22, "Schedule KIDA-SP, Tax Computation Schedule (For a KIDA Project of a Pass-Through Entity)", effective October 2014, is a one page form used by a pass-through entity which has entered into a financing agreement or a tax incentive agreement for a Kentucky Industrial Development Act (KIDA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.400 for tax years beginning in 2014.

60. Revenue Form 41A720-S24, "Schedule KIRA, Tax Credit Computation Schedule (For a KIRA Project of a Corporation)", effective October 2014, a one page form used by a corporation which has entered into a revitalization agreement for a Kentucky Industrial Revitalization Act (KIRA) project to determine the KIRA tax credit allowed against its Kentucky tax liability in accordance with KRS 141.403 for tax years beginning in 2014.

61. Revenue Form 41A720-S25, "Schedule KIRA-T, Tracking Schedule for a KIRA Project", effective October 2014, is a one page form to be attached to Schedule KIRA or KIRA-SP for tax years beginning in 2014. This information is necessary for a company to determine the limitation of the tax credit for each year of the revitalization agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

62. Revenue Form 41A720-S26, "Schedule KIRA-SP, Tax Computation Schedule (For a KIRA Project of a Pass-Through Entity)", effective October 2014, is a one page form used by a

pass-through entity which has entered into a agreement for a Kentucky Industrial Revitalization Act (KIRA) project to determine the KIRA tax credit allowed against its Kentucky tax liability in accordance with KRS 141.403 for tax years beginning in 2014.

63. Revenue Form 41A720-S27, "Schedule KJDA, Tax Credit Computation Schedule (For a KJDA Project of a Corporation)", effective October 2014, is a one page form used by a corporation which has entered into a service and technology agreement for a Kentucky Jobs Development Act (KJDA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.407 for tax years beginning in 2014.

64. Revenue Form 41A720-S28, "Schedule KJDA-T, Tracking Schedule for a KJDA Project", effective October 2014, is a one page form to be attached to Schedule KJDA or KJDA-SP for tax years beginning in 2014. This information is necessary for a company to determine the limitation of the tax credit for each year of the service and technology agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

65. Revenue Form 41A720-S29, "Schedule KJDA-SP, Tax Computation Schedule (For a KJDA Project of a Pass-Through Entity)", effective October 2014, is a one page form used by a pass-through entity which has entered into a agreement for a Kentucky Jobs Development Act (KJDA) project to determine the KJDA tax credit allowed against its Kentucky tax liability in accordance with KRS 141.407 for tax years beginning in 2014.

66. Revenue Form 41A720-S35, "Schedule KRA, Tax Credit Computation Schedule (For a KRA Project of a Corporation)", effective October 2014, is a one page form used by a corporation which has entered into a reinvestment agreement for a Kentucky Reinvestment Act (KRA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.415 for tax years beginning in 2014.

67. Revenue Form 41A720-S36, "Schedule KRA-SP, Tax Computation Schedule (For a KRA Project of a Pass-Through Entity)", effective October 2014, is a one page form used by a pass-through entity which has entered into a agreement for a Kentucky Reinvestment Act (KRA) project to determine the KRA tax credit allowed against its Kentucky tax liability in accordance with KRS 141.415 for tax years beginning in 2014.

68. Revenue Form 41A720-S37, "Schedule KRA-T, Tracking Schedule for a KRA Project", effective October 2014, is a one page form used by a company which has entered into a reinvestment agreement for a Kentucky Reinvestment Act (KRA) project to maintain a record of the balance of approved costs and tax credits for the duration of the agreement for tax years beginning in 2014. This information is necessary for a company to determine the limitation of the tax credit throughout the life of the project and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

69. Revenue Form 41A720-S40, "Schedule KEOZ, Tax Credit Computation Schedule (For a KEOZ Project of a Corporation)", effective October 2014, is a one page form used by a corporation which has entered into a service and technology agreement or tax incentive agreement for a Kentucky Economic Opportunity Zone (KEOZ) Act project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.401 for tax years be-

ginning in 2014.

70. Revenue Form 41A720-S41, "Schedule KEOZ-SP, Tax Computation Schedule (For a KEOZ Project of a Pass-Through Entity)", effective October 2014, is a one page form used by any pass-through entity which has entered into a service and technology agreement or tax incentive agreement for a Kentucky Economic Opportunity Zone (KEOZ) Act project to determine the KEOZ tax credit allowed against its Kentucky tax liability in accordance with KRS 141.401 for tax years beginning in 2014.

71. Revenue Form 41A720-S42, "Schedule KEOZ-T, Tracking Schedule for a KEOZ Project", effective October 2014, is a one page form used by a company which has entered into an agreement for a Kentucky Economic Opportunity Zone (KEOZ) Act project to maintain a record of the debt service payments, wage assessment fees, approved costs and tax credits for the duration of the agreement for tax years beginning in 2014. This information is necessary for the company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

72. Revenue Form 41A720-S45, "Schedule KJRA, Tax Credit Computation Schedule (For a KJRA Project of a Corporation)", effective October 2014, is a one page form used by a corporation which has entered into a service and technology agreement or tax incentive agreement for a Kentucky Jobs Retention Act (KJRA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.402 for tax years beginning in 2014.

73. Revenue Form 41A720-S46, "Schedule KJRA-T, Tracking Schedule for a KJRA Project", effective October 2014, is a one page form used by a company which has entered into an agreement for a Kentucky Jobs Retention Act (KJRA) project to maintain a record of approved costs and tax credits for the duration of the agreement for tax years beginning in 2014. This information is necessary for the company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

74. Revenue Form 41A720-S47, "Schedule KJRA-SP, Tax Computation Schedule (For a KJRA Project of a Pass-Through Entity)", effective October 2014, is a one page form used by a pass-through entity which has entered into a service and technology agreement or tax incentive agreement for a Kentucky Job Retention Act (KJRA) project to determine the KJRA tax credit allowed against its Kentucky tax liability in accordance with KRS 141.402 for tax years beginning in 2014.

75. Revenue Form 41A720-S50, "Schedule IEIA, Tax Credit Computation Schedule (For an IEIA Project of a Corporation)", effective October 2014, one page form used by a corporation which has entered into a tax incentive agreement for an Incentives for Energy Independence Act (IEIA) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.421 for tax years beginning in 2014.

76. Revenue Form 41A720-S51, "Schedule IEIA-T, Tracking Schedule for an IEIA Project", effective October 2014, is a one page form used by a company which has entered into

an agreement for an Incentives for Energy Independence Act (IEIA) project to maintain a record of approved incentives for wage assessments and approved tax credits for the duration of the agreement for tax years beginning in 2014. This information is necessary for the company to determine the limitation of the wage assessments and tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the wage assessments and tax credit has been properly computed.

77. Revenue Form 41A720-S52, "Schedule IEIA-SP, Tax Computation Schedule (For an IEIA Project of a Pass-Through Entity)", effective October 2014, is a one page form used by a pass-through entity which has entered into a tax incentive agreement for an Incentives for Energy Independence Act (IEIA) project to determine the IEIA tax credit allowed against its Kentucky tax liability in accordance with KRS 141.421 for tax years beginning in 2014.

78. Revenue Form 41A720-S53, "Schedule KBI, Tax Credit Computation Schedule (For a KBI Project of a Corporation)", effective October 2014, is a one page form used by a corporation which has entered into an agreement for a Kentucky Business Investment Program (KBI) project to determine the tax credit allowed against its Kentucky tax liability in accordance with KRS 141.415 for tax years beginning in 2014.

79. Revenue Form 41A720-S54, "Schedule KBI-SP, Tax Computation Schedule (For a KBI Project of a Pass-Through Entity)", effective October 2014, is a one page form used by a pass-through entity which has entered into an agreement for a Kentucky Business Investment Program (KBI) project to determine the KBI tax credit allowed against its Kentucky tax liability in accordance with KRS 141.415 for tax years beginning in 2014.

80. Revenue Form 41A720-S55, "Schedule KBI-T, Tracking Schedule for a KBI Project", effective October 2014, is a one page form used by a company which has entered into an agreement for a Kentucky Business Investment Program (KBI) project to maintain a record of the wage assessment fees, approved costs, and tax credits for the duration of the agreement for tax years beginning in 2014. This information is necessary for the company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

81. Revenue Form 41A720-S56, "Schedule FON, Tax Credit Computation Schedule (For a FON Project of a Corporation)", effective October 2014 is a one page form used by a corporation with a Farming Operation Networking (FON) project to determine the FON tax credit allowed against its Kentucky tax liability in accordance with KRS 141.412 for tax years beginning in 2014.

82. Revenue Form 41A720-S57, "Schedule FON-SP, Tax Computation Schedule (For a FON Project of a Pass-Through Entity)", effective October 2014 is a one page form used by a pass-through entity with a Farming Operation Networking (FON) project to determine the FON tax credit allowed against its Kentucky tax liability in accordance with KRS 141.412 for tax years beginning in 2014.

83. Revenue Form 41A720-S58, "Schedule FON-T, Tracking Schedule for a FON Project", effective October 2014 is a one page form used by a company with a Farming Opera-

tion Networking (FON) project to maintain a record of approved costs and the tax credits taken for the duration of the project. This information is necessary for the company to determine the limitation of the tax credit for each year of the agreement and to allow the Kentucky Department of Revenue to verify that the credit has been properly computed.

84. Revenue Form 41A720-S80, "Form 8874(K), Application for Certification of Qualified Equity Investments Eligible for Kentucky New Markets Development Program Tax Credit", effective May 2014 is a two page form used by a qualified community development entity that seeks to have an equity investment of long-term debt security certified as a qualified equity investment eligible for the tax credit provided by KRS 141.434.

85. Revenue Form 41A720-S81, "Form 8874(K)-A, Notice of Kentucky New Markets Development Program Tax Credit and Certification", effective May 2014, is a one page form used by a qualified community development entity to provide proof to the Kentucky Department of Revenue that cash has been received from a taxpayer in exchange for the taxpayer's qualified equity investment.

86. Revenue Form 41A720-S82, "Form 8874(K)-B, Notice of Kentucky New Markets Development Program Tax Credit Recapture", effective May 2014, is a one page form used by the Kentucky Department of Revenue to notify a taxpayer of the recapture of a New Markets Development Tax Credit.

87. Revenue Form 41A720-S83, "Form 8874(K)-C, Kentucky New Markets Development Program Tax Credit Request for Refund of Performance Fee", effective May 2014, is a one page form used by a qualified community development entity to request a refund of the performance fee provided by 141.433.

88. Revenue Form 41A725, "Form 725, 2014 Kentucky Single Member LLC Individually Owned Income and LLET Return", effective for tax years beginning in 2014, is a three page form used by a single member LLC owned by an individual to file a LLET return as provided by KRS 141.0401.

89. Revenue Form 41A725CP, "Schedule CP, 2014 Kentucky Single Member LLC Individually Owned Composite Return Schedule", effective for tax years beginning in 2014, is a two page form used by a single individual owning multiple single member LLC entities to file multiple LLET returns as provided by KRS 141.0401.

90. Revenue Form 41A725(I), "Instructions, 2014 Kentucky Single Member LLC Individually Owned LLET Return", effective October 2014, is instructions used by a single member LLC owned individually to file a 2014 Kentucky Single Member LLC Individually Owned Income and LLET Return and related schedules.

91. Revenue Form 41A750, "Form 750, 2014 Business Development Corporation Tax Return", effective September 2014, is a four page form used by a qualified corporation to file a business development corporation tax return as provided by KRS 155.170 for tax years beginning in 2014.

92. Revenue Form 41A765, "Form 765, 2014 Kentucky Partnership Income and LLET

Return", effective for tax years beginning in 2014, is a five page form used by a partnership organized as a LLC, LLP, or LP to file a Kentucky Partnership Income and LLET Return as provided by KRS 141.206 and 141.0401.

93. Revenue Form 41A765(I), "Instructions, 2014 Kentucky Partnership Income and LLET Return", effective November 2014, is the instructions used by a partnership organized as a LLC, LLP, or LP to file, for tax years beginning in 2014, its Kentucky Partnership Income and LLET Return and related schedules.

94. Revenue Form 41A765(K), "Form 765(K), Kentucky Schedule K For Partnerships With Economic Development Project(s)", effective October 2014, is a three page form used in lieu of the regular Form 765, Schedule K when filing a return for a partnership that has Economic Development Projects for tax years beginning in 2014.

95. Revenue Form 41A765(K-1), "Kentucky Schedule K-1 (Form 765), 2014 Partner's Share of Income, Credits, Deductions, Etc.", effective for tax years beginning in 2014, is a three page form used by a partnership organized as a LLC, LLP, or LP to report each of its partner's share of income, credits, deductions, etc.

96. Revenue Form 41A800, "Corporation and Pass-Through Entity Nexus Questionnaire", effective December 2014, is a questionnaire used by a corporation or pass-through entity to determine if the entity has nexus with the Commonwealth of Kentucky.

97. Revenue Form 41A802, "Corporation and Pass-Through Entity Related Party Expense Questionnaire", effective June 2014 , is a questionnaire used by a corporation or pass-through entity to determine whether the entity has related party expenses nondeductible for Kentucky income tax purposes.

98. Revenue Form 12A200, "Kentucky Individual Income Tax Installment Agreement Request", effective November 2014, is a one page form used by an individual Kentucky taxpayer to apply for consideration of an installment agreement for the payment of delinquent taxes, interest, penalties and fees.

99. Revenue Form 40A100, "Application for Refund of Income Taxes", effective October 2014, is a one page form used by individuals, fiduciaries and corporations to apply for a refund of income taxes under the provisions of KRS 141.235 and Regulations 103 KAR 15:040.

100. Revenue Form 40A102, "2014 Application for Extension of Time to File Individual, General Partnership, and Fiduciary Income Tax Returns for Kentucky", effective November 2014, is a one page form used by an individual, partnership or fiduciary to request a six-month extension to file their Kentucky income tax return for tax years beginning in 2014.

101. Revenue Form 40A200, "Form PTE-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income", effective October 2014, is a four part form used by a pass-through entity to report each of its nonresident individual or corporate partner's Kentucky net distributable share income and Kentucky tax withholding for calendar year 2014.

102. Revenue Form 40A201, "Form 740NP-WH, Kentucky Nonresident Income Tax

Withholding on Distributive Share Income Report and Composite Income Tax Return", effective October 2014, is a one page form used by a pass-through entity to report and mail with payment the tax withheld on the distributive share income of all nonresident individual and corporate partners for calendar year 2014.

103. Revenue Form 40A201ES, "Form 740NP-WH-ES, 2015 Pass-through Entity Nonresident Distributive Share Withholding Report and Composite Income Tax Return Voucher", effective October 2014, is a one page form used by a pass-through entity to submit up to four installment payments of estimated income tax required by KRS 141.206(5) or 141.206(15) for tax years beginning in 2015.

104. Revenue Form 40A201NP-WH-SL, "Extension of Time to File Form 740NP-WH", effective October 2014, is a one page form used to request an extension to file Kentucky Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return.

105. Revenue Form 40A201-WHP, "Form 740NP-WH-P, Underpayment and Late Payment of Estimated Tax on Form 740NP-WH", effective October 2014, is a two page form used by a pass-through entity to compute the penalty and interest on the underpayment or late payment of estimated tax for nonresident withholding or composite income tax.

106. Revenue Form 40A727, "Kentucky Income Tax Forms Requisition", effective October 2014, is a one page form and the official order form for all 2014 Kentucky individual tax forms and publications.

107. Revenue Form 42A003(T), "Withholding Kentucky Income Tax 2015 Withholding Tax Tables Computer Formula", effective September 2014, is a packet which contains instructions and withholding tables used by employers for withholding Kentucky income tax.

108. Revenue Form 42A740, "Form 740, 2014 Kentucky Individual Income Tax Return Full-Year Residents Only", effective for tax years beginning in 2014, is a three page form used by full-year resident individuals to report annual income and income tax liability.

109. Revenue Form 42A740-A, "Schedule A, 2014 Kentucky Itemized Deductions", effective for tax year beginning in 2014, is a two page form used by full-year resident individuals to report itemized deductions for income tax purposes and is attached to Revenue Form 42A740.

110. Revenue Form 42A740ES, "Form 740-ES, 2015 Individual Income Tax Kentucky Estimated Tax Vouchers", effective September 2014, is a four part form used by individual taxpayers to pay their 2015 Kentucky estimated income tax in installments.

111. Revenue Form 42A740-EZ, "Form 740-EZ, 2014 Kentucky Individual Income Tax Return for Single Persons with No Dependents", effective for taxable years beginning in 2014, is a one page form to be completed by full-year resident, single individuals to report annual income and income tax liability.

112. Revenue Form 42A740(I), "Instructions, 2014 Kentucky Individual Income Tax Instructions for Forms 740 and 740-EZ", effective October 2014, is a booklet containing instruc-

tions used by resident individual taxpayers to file and report their Kentucky income tax for tax years beginning in 2014.

113. Revenue Form 42A740-J, "Schedule J, Kentucky Farm Income Averaging", effective October 2014 is a one page form used by farmers for tax years beginning in 2014 to compute Kentucky income tax if they qualify for farm income averaging.

114. Revenue Form 42A740-KNOL, "Schedule KNOL, 2014 Kentucky Net Operating Loss Schedule", effective for tax year beginning in 2014, is a one page form used by an individual, estate or trust to compute a net operating loss to be carried forward to a subsequent year.

115. Revenue Form 42A740-M, "Schedule M, 2014 Kentucky Federal Adjusted Gross Income Modifications", effective for tax years beginning in 2014, is a one page form use to report additions to and subtractions from federal adjusted gross income.

116. Revenue Form 42A740-NP, "Form 740-NP, 2014 Kentucky Income Tax Return Nonresident or Part-Year Resident", effective for tax years beginning in 2014, is a four page form used by nonresident or part-year resident individual taxpayers to report their income and income tax liability.

117. Revenue Form 42A740-NP-A, "Schedule A (Form 740-NP), 2014 Itemized Deductions", effective for tax years beginning in 2014, is a one page form used to report itemized deductions for a nonresident or part-year resident individual taxpayer and is attached to Revenue Form 42A740-NP.

118. Revenue Form 42A740-NP-ME, "Schedule ME (Form 740-NP), 2014 Moving Expense and Reimbursement", effective for tax years beginning in 2014, is a one page form used to report moving expenses and reimbursements received by a nonresident or part-year resident individual taxpayer and is attached to Revenue Form 42A740-NP.

119. Revenue Form 42A740-NP(I), "Instructions for 2014 Kentucky Form 740-NP Nonresident or Part-Year Resident Income Tax Return", effective October 2014, is a packet of instructions used by nonresident and part-year resident individual taxpayers to file and report their Kentucky income tax for tax years beginning in 2014.

120. Revenue Form 42A740-NP-R, "Form 740-NP-R, 2014 Kentucky Income Tax Return Nonresident – Reciprocal State", effective for tax years beginning in 2014, is a one page form used by a nonresident individual residing in a reciprocal state to file for a refund of Kentucky income taxes withheld by employers.

121. Revenue Form 42A740-NP(P), "2014 Kentucky Income Tax Return, Nonresident or Part-Year Resident Forms and Instructions", effective for tax years beginning in 2014, is a packet of forms and instructions used by nonresident and part-year resident individual taxpayers to file and report their Kentucky income tax.

122. Revenue Form 42A740(PKT), "2014 Kentucky Individual Income Tax Forms", effective for tax years beginning in 2014, is a packet containing forms and instructions used by resident individual taxpayers to file and report their Kentucky income tax.

123. Revenue Form 42A740-P, "Schedule P, 2014 Kentucky Pension Income Exclusion", effective for tax years beginning in 2014, is a one page form used by an individual taxpayer who received taxable pensions and retirement income from all sources greater than $41,110.

124. Revenue Form 42A740-UTC, "Schedule UTC, Unemployment Tax Credit", effective October 2014, is a two page form used by a taxpayer, who hires qualified unemployed Kentucky residents, to claim an unemployment tax credit against the income tax and limited liability entity tax liability for tax years beginning in 2014.

125. Revenue Form 42A740-X, "Form 740-X, Amended Kentucky Individual Income Tax Return", effective November 2014, is a two page form used by an individual taxpayer to amend a previously filed individual income tax return for years beginning in 2005 through 2014.

126. Revenue Form 42A740-S1, "Form 2210-K, 2014 Underpayment of Estimated Tax By Individuals", effective for tax years beginning in 2014, is a two page form used by an individual taxpayer to show exception and exclusion from underpayment penalty, or used in figuring the underpayment penalty and interest.

127. Revenue Form 42A740-S4, "2015 Instructions for Filing Estimated Tax Vouchers", effective October 2014, is two pages of instructions for individual taxpayers on who, when, and how to make estimated Kentucky income tax payments.

128. Revenue Form 42A740-S18, "Form 8582-K, 2014 Kentucky Passive Activity Loss Limitations", effective for tax years beginning in 2014, is a one page form used by individual taxpayers when the allowable Kentucky passive losses for the taxable year differ from allowable federal passive losses.

129. Revenue Form 42A740-S21, "Form 4972-K, 2014 Kentucky Tax on Lump-Sum Distributions", effective for tax years beginning in 2014, is a one page form used by individual income taxpayers' born before January 2, 1936 when they receive a lump-sum distribution from a qualified retirement plan.

130. Revenue Form 42A740-S22, "Form 8879-K, 2014 Kentucky Individual Income Tax Declaration for Electronic Filing", effective for calendar year 2014, is a one page form used by individual taxpayers when they E-file their Kentucky income tax return.

131. Revenue Form 42A740-S23, "Form 740-V, 2014 Kentucky Electronic Payment Voucher", effective November 2014, is a one page form used by individual taxpayers when they E-file their Kentucky income tax returns to accompany payment of any taxes due.

132. Revenue Form 42A740-S24, "Form 8863-K, 2014 Kentucky Education Tuition Tax Credit", effective for calendar year 2014, is a two page form used by individual taxpayers to claim education tax credits against their taxes imposed by KRS 141.020 and is filed with their Kentucky income tax returns.

133. Revenue Form 42A740-S25, "Form 8948-K, Preparer Explanation For Not Filing Electronically", effective October 2014, is a one page form used by a preparer to indicate the reason the return is not being filed electronically.

134. Revenue Form 42A741, "Form 741, 2014 Kentucky Fiduciary Income Tax Return", effective for tax years beginning in 2014, is a two page form used by a fiduciary to report Kentucky income to each beneficiary and to determine Kentucky income tax due of a estate, trust or pooled income fund.

135. Revenue Form 42A741-D, "Schedule D, Form 741, 2014 Kentucky Capital Gains And Losses", effective for tax years beginning in 2014, is a two page form used by a fiduciary to report capital gains and losses and is attached to the Kentucky Fiduciary Income Tax Return (Form 741).

136. Revenue Form 42A741(I), "Instructions – Form 741 Kentucky Fiduciary Income Tax Return", effective October 2014, is instructions used by a fiduciary when filing a Kentucky Fiduciary Income Tax Return for tax years beginning in 2014.

137. Revenue Form 42A741(K-1), "Schedule K-1, Form 741, 2014 Kentucky Beneficiary's Share of Income, Deductions, Credits, etc.", effective for tax years beginning in 2014, is a one page form used to report each beneficiary's share of income, deductions, credits, etc. received from an estate, trust, or pooled income fund.

138. Revenue Form 42A765-GP, "Form 765-GP, 2014 Kentucky General Partnership Income Return", effective for tax years beginning in 2014, is a four page form used by a general partnership to report income, deductions, and credits of a general partnership.

139. Revenue Form 42A765-GP(I), "Instructions – Form 765-GP, 2014 Kentucky General Partnership Income Return", effective November 2014, is a packet of instructions for filing a Kentucky General Partnership Income Tax Return (Form 765-GP) for tax years beginning in 2014.

140. Revenue Form 42A765-GP(K-1), "Kentucky Schedule K-1 Form 765-GP, 2014 Partner's Share of Income, Credits, Deductions, Etc.", effective for tax years beginning in 2014, is a three page form used by a general partnership to report each general partner's share of income, credits, deductions, etc. received from the general partnership.

141. Revenue Form 42A765-GP(K), "Form 765-GP(K), Kentucky Schedule K for General Partnerships with Economic Development Project(s)", effective October 2014, is a three page form used in lieu of the regular 765-GP, Schedule K, when filing a Kentucky tax return of a general partnership with economic development projects for tax years beginning in 2014.

142. Form W-2, "2014 Wage and Tax Statement", effective for calendar year 2014, is a form used by employers to report each employee's wages and Kentucky taxes withheld.

143. Revenue Form 42A801, "Form K-1 Kentucky Employer's Return of Income Tax Withheld", effective November 2014, is a form used by the employer to report and remit the amount of withholding taxes withheld from their employees.

144. Revenue Form 42A801-E, "Form K-1E Kentucky Employer's Return of Income Tax Withheld Electronic Funds Transfer", effective November 2014, is a form used by the employer to report the amount of withholding taxes withheld from their employees and remitted electroni-

cally.

145. Revenue Form 42A803, Form K-3 "Kentucky Employer's income Tax Withheld", effective November 2014, is a form used by the employer to report the last withholding statement of the year and reconcile the year's payments and amount withheld.

146. Revenue Form 42A803-E, Form K-3E "Kentucky Employer's Income Tax Withheld Electronic Funds Transfer", effective November 2014, is a form used by the employer to report the last withholding statement of the year and reconcile the year's electronic payments to the amount withheld.

147. Revenue Form 42A804-E, "Form K-4E, Special Withholding Exemption Certificate," effective May 2014, is a one page form used by an employee to indicate that the employee expects no Kentucky tax liability.

148. Revenue Form 42A806, "Transmitter report for filing Kentucky W2/K2, 1099 and W2-G Statements", effective July 2014, is a one page report form that summarizes the paper documents or CD submitted documents that show the amount of taxable wages and income tax withholdings.

149. Revenue Form 42D003, "2014 W-2/K-2 Order Form", effective August 2014, is a one page form used by an employer to order Kentucky wage and tax statements (W-s/K-2).