

1 FINANCE AND ADMINISTRATION CABINET

2 Department of Revenue

3 (Amendment)

4 Office of Sales and Excise Tax

5 103 KAR 3:050. Miscellaneous Taxes Forms manual.

6 RELATES TO: KRS 42.470, 61.870-61.884, 131.020-131.130, 131.155, 131.170,
7 131.181, 131.183, 131.190, 131.340, 131.500, 131.510, 131.540, 132.020, 132.130-132.180,
8 132.190, 132.200, 132.220-132.270, 132.290-132.320, 132.450, 132.487, 132.510, 132.820,
9 132.990, 133.045, 133.110, 133.120, 133.130, 133.240, 134.420, 134.580, 134.590, 134.800-
10 134.830, 135.010, 135.020, 135.050, 136.020, 136.050, 136.070, 136.071, 136.0704, 136.090,
11 136.100, 136.115-136.180, 136.1873, 136.310-136.335, 136.377, 136.392, 136.545, 136.575,
12 136.600-136.660, 137.130, 137.160, 138.165, 138.195, 138.210-138.885, 140.010-140.360,
13 142.010-142.404, 143.030, 143.037, 143.040, 143.050, 143.060, 143.085, 143.990, 143A.010,
14 143A.030, 143A.035, 143A.037, 143A.080, 143A.090, 143A.100, 143A.991, 154.22-50-154.22-
15 070, 154.23-010, 154.24-110, 154.24-130, 154.26-090, 154.28-090, 154.34-010, 155.170,
16 160.613-160.617, 209.160, 224.01-310, 224.60, 234.321, 234.370, 243.710-243.884, 248.756,
17 299.530, 304.4-030, 304.11-050, 304.49-220, 351.175, 395.470, 413.120

18 STATUTORY AUTHORITY: KRS 131.130(3)

19 NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(3) authorizes the
20 Department of Revenue to prescribe forms necessary for the administration of any revenue law by
21 the promulgation of an administrative regulation incorporating the forms by reference. This

1 administrative regulation incorporates by reference the required Revenue Forms used in the
2 administration of miscellaneous taxes by the Department of Revenue other than Income Taxes,
3 Sales and Use Taxes, Telecommunications Excise and Gross Revenues Tax, Severance Taxes, and
4 Property Taxes.

5 Section 1. Alcoholic Beverage Tax. (1) Revenue Form 73A504, Acknowledgment of Tax
6 Liability on Imported Alcoholic Beverages, shall be used by persons importing distilled spirits,
7 wine and malt beverages into Kentucky through the United States Bureau of Customs for personal
8 consumption in this state to acknowledge liability for the alcoholic beverage excise tax.

9 (2) Revenue Form 73A525, Monthly Report of Distillers, Rectifiers or Bottlers, shall be
10 used by distillers, rectifiers, or bottlers of distilled spirits to report liability for distilled spirits
11 excise tax and wholesale sales tax.

12 (3) Revenue Form 73A526, Wholesaler's Monthly Distilled Spirits Tax Report, shall be
13 used by wholesalers of distilled spirits to report liability for distilled spirits excise tax, wholesale
14 sales tax, and case sales tax.

15 (4) Revenue Form 73A527, Wholesaler's List of Individual Spirits Shipments Acquired,
16 shall be used by wholesalers of distilled spirits to itemize monthly receipts of distilled spirits from
17 all sources.

18 (5) Revenue Form 73A529, Consignor's Report of Alcoholic Beverages Shipped, shall be
19 used by consignors of distilled spirits and wine to report trafficking in alcoholic beverages during
20 the previous month.

21 (6) Revenue Form 73A530, Consignor's Report of Alcoholic Beverages Shipped, shall be
22 used by consignors of distilled spirits and wine to report trafficking in alcoholic beverages during
23 the previous month.

1 (7) Revenue Form 73A531, Transporter's Report of Alcoholic Beverages Delivered, shall
2 be used by transporters of distilled spirits, wine, and malt beverages to report shipments of
3 alcoholic beverages delivered into the state during the previous month.

4 (8) Revenue Form 73A535, Report of Destruction of Alcoholic Beverages, shall be used
5 by governmental officials to certify quantities of tax-paid alcoholic beverages no longer suitable
6 for consumption that are destroyed in the official's presence.

7 (9) Revenue Form 73A575, Wholesaler's Monthly Wine Tax Report, shall be used by wine
8 wholesalers to report liability for wine excise tax and wine wholesale sales tax.

9 (10) Revenue Form 73A576, Vintner's Wine Report, shall be used by vintners to report
10 liability for wine excise tax and wine wholesale sales tax.

11 (11) Revenue Form 73A577, Wholesaler's List of Individual Wine Shipments Acquired,
12 shall be used by wine wholesalers to report shipments of wine received during the previous month.

13 (12) Revenue Form 73A626, Brewer's Monthly Report Schedule, shall be used by brewers
14 of malt beverages to report sales and distribution of malt beverages into Kentucky.

15 (13) Revenue Form 73A627, Beer Distributor's Monthly Report, shall be used by beer
16 distributors to report shipments of malt beverages received during the previous month.

17 (14) Revenue Form 73A628, Distributor's Monthly Malt Beverage Wholesale Sales Tax
18 and Excise Tax [and ~~Wholesale Sales Tax~~] Report, shall be used by distributors of malt beverages
19 to report liability for malt beverage excise tax and malt beverage wholesale sales tax.
20 Microbreweries shall use the form to report malt beverage excise tax.

21 (15) Revenue Form 73A628(I), Instructions for Distributor's Monthly Malt Beverage
22 Wholesale Sales Tax and Excise Tax Report, shall be used by distributors and microbrewers of
23 malt beverages to file Revenue Form 73A628.

1 (16) Revenue Form 73A629, Beer Distributor's Sales to Federal Agencies, shall be used
2 by beer distributors to report shipments of malt beverages to federal military agencies.

3 (17) Revenue Form 73A630, ABC Microbrewer's Retail Gross Receipts Report to
4 Distributor, shall be used by microbreweries to report liability for malt beverage wholesales tax.

5 Section 2. Bank Franchise Tax - Required Forms. (1) Revenue Form 73A800, Kentucky
6 Registration Application for Bank Franchise Tax, shall be used by financial institutions which are
7 regularly engaged in business in Kentucky to register for the Kentucky Bank Franchise Tax.

8 (2) Revenue Form 73A801(P), 2015[2009] Kentucky Bank Franchise Tax Forms and
9 Instructions, shall be the packet used by financial institutions to register for the Kentucky Bank
10 Franchise Tax, to determine the net capital and annual tax due, and to request a ninety (90) day
11 extension of time to file the Kentucky Bank Franchise Tax Return.

12 (3) Revenue Form 73A801, Bank Franchise Tax Return, shall be used by financial
13 institutions to determine the net capital and Kentucky Bank Franchise Tax due for the calendar
14 year 2015[2009].

15 (4) Revenue Form 73A802, Application for 90-Day Extension of Time to File Kentucky
16 Bank Franchise Tax Return, shall be used by financial institutions to request a ninety (90) day
17 extension of time to file the Kentucky Bank Franchise Tax Return.

18 Section 3. Cigarette and Tobacco Tax - Required Forms. (1) Revenue Form 73A181,
19 Application for Cigarette and Tobacco Products Licenses~~[Cigarette Licenses and Other Tobacco~~
20 ~~Product Account Number Application]~~, shall be used by persons interested in acting as a cigarette
21 wholesaler, subjobber, vending machine operator, transporter,~~[or]~~ unclassified acquirer, tobacco
22 products distributor, or retail distributor to apply for the necessary license.

1 (2) Revenue Form 73A190, Cigarette and Tobacco Products License, shall be used by the
2 Department of Revenue to give evidence to cigarette wholesalers, subjobbers, vending machine
3 operators, transporters,~~and~~ unclassified acquirers, tobacco products distributors, and retail
4 distributors that they have been granted the appropriate license.

5 (3) Revenue Form 73A404, Cigarette Tax Stamps Order Form, shall be used by licensed
6 cigarette wholesalers or unclassified acquirers to order cigarette tax stamps.

7 (4) Revenue Form 73A406, Cigarette Tax Credit Certificate, shall be used by the
8 Department of Revenue to give credit to a licensed cigarette wholesaler or unclassified acquirer
9 for cigarette tax stamps returned or destroyed.

10 (5) Revenue Form 73A409, Cigarette Evidence/Property Receipt, shall be used by
11 compliance officers and the property owner to acknowledge custody of seized goods.

12 (6) Revenue Form 73A420, Monthly Report of Cigarette Wholesaler, shall be used by a
13 licensed cigarette wholesaler to report cigarette inventory, tax stamp reconciliation, and liability
14 for cigarette administration and enforcement fee and to report cigarettes that were purchased from
15 manufacturers and importers of cigarettes who did not sign the Master Settlement Agreement
16 (nonparticipating manufacturers).

17 (7) Revenue Form 73A420(I), Instructions for Monthly Report of Cigarette Wholesaler,
18 shall be used by cigarette wholesalers~~[and nonparticipating manufacturers]~~ to file Revenue Form
19 73A420.

20 (8) Revenue Form 73A421, 2009 Inventory Floor Tax for Cigarettes, Other Tobacco
21 Products (OTP), and Snuff for Inventories as of March 31, 2009, shall be used by cigarette retailers
22 or licensees to report cigarette inventories and the one-time inventory floor tax.

23 (9) Revenue Form 73A421A, 2009 Inventory Floor Tax for Cigarettes, Other Tobacco

1 Products (OTP), and Snuff, shall be used by cigarette retailers or licensees to report and pay
2 installment two (2) of the one-time inventory floor tax.

3 (10) Revenue Form 73A421B, 2009 Inventory Floor Tax for Cigarettes, Other Tobacco
4 Products (OTP), and Snuff, shall be used by cigarette retailers or licensees to report and pay
5 installment three (3) of the one-time inventory floor tax.

6 (11) Revenue Form 73A421W, 2009 Inventory Floor Tax for Cigarettes, Other Tobacco
7 Products (OTP), and Snuff, shall be used by cigarette licensees to report cigarette and stamp
8 inventories and the one-time inventory floor tax.

9 (12) Revenue Form 73A422, Monthly Report of ~~Other~~ Tobacco Products, ~~and~~ Snuff, and
10 Chewing Tobacco, shall be used by tobacco~~cigarette~~ licensees to report liability for tobacco
11 products tax, snuff tax, and chewing tobacco tax~~[gross receipts from other tobacco products, total~~
12 ~~units of snuff sold, and tax liability]~~.

13 (13) Revenue Form 73A422(I), Instructions for Monthly Report of Tobacco Products,
14 Snuff, and Chewing Tobacco, shall be used by tobacco products distributors and retail distributors
15 to file Revenue Form 73A422~~[Revenue Form 73A423, Monthly Report of Cigarette Papers, shall~~
16 ~~be used by vendors or wholesalers to file the tax owed on rolling papers sold]~~.

17 (14) Revenue Form 73A450, Retail Tobacco Inspection Report, shall be used to document
18 information obtained during retail tobacco inspections.

19 (15) Revenue Form 73B401, Cigarette Tax Credit Claim Wholesaler's Affidavit, shall be
20 signed by a licensed cigarette wholesaler attesting that the reported tax evidence did or did not
21 have the thirty (30)~~twenty-seven (27)]~~ cents surtax paid on it.

22 Section 4. Health Care Provider Tax. (1) Revenue Form 73A060, Health Care Provider
23 Tax Return, shall be used by taxpayers to file the gross revenues and compute the tax for the health

1 care provider tax.

2 (2) Revenue Form 73A060(I), Instructions - Kentucky Health Care Provider Tax Return,
3 shall be used by the taxpayers to determine if the service they provide is taxable, what tax rate is
4 applicable, and which line to use for reporting.

5 (3) Revenue Form 73A061, Kentucky Health Care Provider Application for Certificate of
6 Registration, shall be completed by the taxpayer to register for the health care provider tax.

7 Section 5. Inheritance Tax - Required Forms. (1)~~[Revenue Form 92A101, Kentucky~~
8 ~~Nonresident Inheritance and Estate Tax Return, shall be used by the personal representative or~~
9 ~~beneficiary of a nonresident estate to establish the inheritance and estate tax due the~~
10 ~~Commonwealth for dates of death on or after July 1995.~~

11 ~~(2) Revenue Form 92A110, Real Estate Data Report, shall be used by the personal~~
12 ~~representative or beneficiary of an estate on each piece of real estate to provide a description and~~
13 ~~valuation of the property for dates of death on July 1, 1995 through June 30, 1998.~~

14 ~~(3) Revenue Form 92A120, Kentucky Resident Inheritance and Estate Tax Return, shall~~
15 ~~be used by the personal representative or beneficiary of a resident estate to establish the inheritance~~
16 ~~and estate tax due the Commonwealth for dates of death on or after July 1995.~~

17 ~~(4) Revenue Form 92A120-S, Inheritance and Estate Tax Return - Short Form shall be used~~
18 ~~by the personal representative or beneficiary of a resident estate to establish the appropriate~~
19 ~~inheritance and estate tax due the Commonwealth.~~

20 ~~(5) Revenue Form 92A120-X, Kentucky Spousal Inheritance Tax Return, shall be used by~~
21 ~~the personal representative or beneficiary of a resident estate to establish there is no inheritance~~
22 ~~and estate tax due the Commonwealth.~~

23 (6)] Revenue Form 92A121, Acceptance of Inheritance and Estate Tax Return, shall be

1 sent by the inheritance and estate tax section to the personal representative or beneficiary of an
2 estate to certify that all death taxes due the Commonwealth have been paid.

3 ~~(2)[(7)]~~ Revenue Form 92A200, Kentucky Inheritance~~[and Estate]~~ Tax Return, shall be
4 used by the personal representative or beneficiary of a resident or nonresident estate to establish
5 the inheritance~~[and estate]~~ tax due the Commonwealth.

6 ~~(3)[(8)]~~ Revenue Form 92A200P~~[KT]~~, Kentucky Inheritance and Estate Tax Forms and
7 Instructions, shall be used by the personal representative or beneficiary of a resident or nonresident
8 estate to establish the inheritance~~[and estate]~~ tax due the Commonwealth for deaths occurring on
9 or after January 1, 2005~~[July 1, 1998]~~.

10 ~~(4)[(9)]~~ Revenue Form 92A201, Kentucky Inheritance Tax Return No Tax Due, shall be
11 used by the personal representative or beneficiary of a resident or nonresident estate to establish
12 that there is no inheritance~~[and estate]~~ tax due the Commonwealth.

13 ~~(5)[(10)]~~ Revenue Form 92A202, Kentucky Estate Tax Return shall be used by the personal
14 representative or beneficiary of a resident or nonresident estate to establish the estate tax due the
15 Commonwealth.

16 ~~(11)]~~ Revenue Form 92A204, Real Estate Valuation Information Form, shall be used by
17 the personal representative or beneficiary of an estate to establish the taxable value of real estate
18 for inheritance tax purposes.

19 ~~(6)[(12)]~~ Revenue Form 92A205, Kentucky Inheritance Tax Return (Short
20 Form~~[Simplified Format]~~), shall be used by the personal representative or beneficiary of a small
21 or uncomplicated resident or nonresident estate to establish the inheritance~~[and estate]~~ tax due the
22 Commonwealth.

23 (7) Revenue Form 92A300, Affidavit of Exemption, shall be used by the fiduciary or

1 beneficiary of the estate stating that all assets of the estate passed to exempt beneficiaries pursuant
2 to KRS 140.080 or exempt organizations pursuant to KRS 140.060.

3 (8)[(13)] Revenue Form 92A928, Election to Defer the Payment of Inheritance Tax through
4 Installments, shall be used by the beneficiary or beneficiaries of an estate to defer the payment of
5 inheritance tax through installments.

6 (9)[(14)] Revenue Form 92A929, Notice of Agricultural and Horticultural Inheritance Tax
7 Lien, shall be used to request the county clerk to place a lien on a particular piece of real estate
8 due to the personal representative, on behalf of an estate, electing the use of agricultural or
9 horticultural value.

10 (10)[(15)] Revenue Form 92A930, Certificate of Release of Agricultural and Horticultural
11 Inheritance Tax Lien, shall be used by the inheritance and estate tax section to request the county
12 clerk to release the five (5) year lien that guaranteed collection of tax if the terms of the agreement
13 are not met or if the five (5) years have expired.

14 (11)[(16)] Revenue Form 92A931, Certificate of Partial Discharge of the Agricultural and
15 Horticultural Inheritance Tax Lien, shall be used by the inheritance and estate tax section to request
16 the county clerk to do a partial release of the five (5) year lien that guaranteed collection of tax if
17 the terms of the agreement are not met or if the five (5) years have expired.

18 (12)[(17)] Revenue Form 92A932, Receipt of Inheritance and Estate Taxes, shall be given
19 to the taxpayer when tax payment is received in the office.

20 (13)[(18)] Revenue Form 92A936, Election to Qualify Terminable Interest Property and/or
21 Power of Appointment Property, shall be used by a personal representative or beneficiary to elect
22 to qualify terminable interest property or power of appointment property if proper criteria exists.

23 (14)[(19)] Revenue Form 92F001, Inheritance Tax Lien Releases and Inventory of Safe

1 Deposit Boxes, shall be used to access lock boxes without requiring written consent or presence
2 of the Department of Revenue or local PVA official and shall provide a blanket lien release on all
3 property owned by any decedent.

4 ~~(15)~~~~(20)~~ Revenue Form 92F101, A Guide to Kentucky Inheritance and Estate Taxes, shall
5 be used by the general public for information purposes concerning Kentucky inheritance and estate
6 tax.

7 Section 6. Insurance Tax - Required Forms. (1) Revenue Form 74A100, Insurance
8 Premiums Tax Return, shall be used by domestic and foreign life insurance companies, stock
9 insurance companies other than life, and foreign mutual companies other than life to report liability
10 for domestic and foreign life insurance tax, other than life insurance tax, fire insurance tax and
11 retaliatory taxes and fees.

12 (2) Revenue Form 74A101, Insurance Premiums Tax Return - Domestic Mutual, Domestic
13 Mutual Fire, or Cooperative and Assessment Fire Insurance Companies, shall be used by domestic
14 mutual, domestic mutual fire or cooperative and assessment fire insurance companies to report
15 liability for premiums tax on amounts paid to authorized and unauthorized reinsurance companies.

16 (3) Revenue Form 74A105, Unauthorized Insurance Tax Return, shall be used by insurers
17 not authorized to conduct business in the Commonwealth of Kentucky by the Department of
18 Insurance to report liability for insurance premiums tax.

19 (4) Revenue Form 74A106, Insurance Premiums Tax Return - Captive Insurer, shall be
20 completed by domestic and foreign insurance companies to report captive insurance tax.

21 (5) Revenue Form 74A110, Kentucky Estimated Insurance Premiums Tax for Calendar
22 Year 2015~~[2009]~~, shall be used by insurance companies to remit estimated premiums tax
23 payments.

1 (6) Revenue Form 74A116, Tax Election for Domestic Life Insurance Companies, shall be
2 used by domestic life insurance companies to make an irrevocable election to pay state capital and
3 reserves tax, premiums tax, and the county and city capital and reserves tax or to pay state
4 premiums tax and local government premiums tax.

5 (7) Revenue Form 74A117, Monthly Insurance Surcharge Report - Domestic Mutual,
6 Cooperative and Assessment Fire Insurer, shall be used by domestic mutual, cooperative and
7 assessment fire insurers to report liability for insurance premium surcharge.

8 (8) Revenue Form 74A117A, Annual Insurance Surcharge Report – Domestic Mutual,
9 Cooperative and Assessment Fire Insurer, shall be used by domestic mutual, cooperative and
10 assessment fire insurers to report liability for insurance premium surcharge.

11 (9) Revenue Form 74A118, Monthly Insurance Surcharge Report, shall be used by
12 domestic, foreign and alien insurers, other than life and health insurers, to report liability for an
13 insurance premium surcharge.

14 (10) Revenue Form 74A118A, Annual Insurance Surcharge Report, shall be used by
15 domestic, foreign and alien insurers, other than life and death insurers, to report liability for an
16 insurance premium surcharge.

17 Section 7. Legal Process - Required Forms. (1) Revenue Form 73A200, County Clerk's
18 Monthly Report of Legal Process Tax Receipts, shall be used by the county clerks to report the
19 county's liability for the legal process tax and spouse abuse shelter fund.

20 (2) Revenue Form 73A201, Quarterly Report of Affordable Housing Trust Fund Fee, shall
21 be used by the county clerks to report the county's liability for the affordable housing trust fund
22 fee.

23 Section 8. Marijuana and Controlled Substance - Required Forms. (1) Revenue Form

1 73A701, Instructions for Affixing Marijuana and Controlled Substance Tax Evidence (Stamp),
2 shall be used by the Kentucky Department of Revenue to provide persons ordering marijuana and
3 controlled substance tax stamps with the appropriate instructions on affixing the stamps.

4 (2) Revenue Form 73A702, Notice of Tax Lien KRS 138.870 Marijuana and Controlled
5 Substance Tax, shall be used by law enforcement officials to notify the Kentucky Department of
6 Revenue and county clerks of the seizure of marijuana and other controlled substances.

7 (3) Revenue Form 73A703, Marijuana or Controlled Substance Stamp Order Form, shall
8 be used by taxpayers to order stamps for marijuana or controlled substances.

9 Section 9. Motor Fuels - Required Forms. (1) Revenue Form 72A004, Motor Fuels Tax
10 Watercraft Refund Bond, shall be used by an approved surety to establish surety obligation upon
11 the payment to the Commonwealth of any refunds to which the public boat dock refund applicant
12 was not entitled.

13 (2) Revenue Form 72A005, Application for Approval to Sell Watercraft Refund Motor
14 Fuels - Public Boat Dock, shall be used by a public boat dock owner to apply for approval to sell
15 watercraft refund motor fuels.

16 (3) Revenue Form 72A006, Motor Fuel Tax Refund Application - Public Boat Dock, shall
17 be used by a public boat dock refund applicant to make application for refund of liquid fuel tax on
18 purchases of liquid fuel delivered directly to the fuel tanks attached to the watercraft and used
19 exclusively in watercraft motors.

20 (4) Revenue Form 72A010, Motor Fuel Tax Refund Permit Holder's Bond, shall be used
21 by an approved surety to establish surety obligation upon the payment of all taxes, penalties, and
22 fines for which the designated refund applicant may become liable under KRS 138.344 to 138.355.

23 (5) Revenue Form 72A011, Petroleum Storage Tank Environmental Assurance Fee

1 Monthly Report, shall be used by licensed gasoline or special fuels dealers to report and remit
2 monthly petroleum storage tank environmental assurance fee amounts due.

3 (6) Revenue Form 72A052, Kentucky Motor Fuels Tax Refund Permit, shall be used by
4 the Department of Revenue to issue Kentucky Motor Fuels Tax Refund Permits.

5 (7) Revenue Form 72A053-A, Application for Refund of Kentucky Motor Fuel Tax Paid
6 on Nonhighway Motor Fuels, shall be used by Kentucky Motor Fuels Tax Refund Permit holders
7 to apply for refund of Kentucky motor fuel tax paid on nonhighway motor fuel.

8 (8) Revenue Form 72A065, Aviation Gasoline Tax Refund Bond, shall be used by an
9 approved surety to establish surety obligation upon the payment to the Commonwealth of any
10 refunds to which the aviation gasoline refund applicant was not entitled.

11 (9) Revenue Form 72A066, Application for Refund of Kentucky Tax Paid on Gasoline
12 Used in Operation of Aircraft, shall be used by an aviation gasoline refund applicant to make
13 application for refund of Kentucky tax paid on gasoline used in operation of aircraft.

14 (10) Revenue Form 72A067, Application for Approval to Receive a Refund of Aviation
15 Motor Fuels, shall be used by aviation gasoline tax refund applicants seeking approval to receive
16 a refund of aviation gasoline tax.

17 (11) Revenue Form 72A071, Motor Fuels Tax Refund Bond (City and Suburban Bus,
18 Nonprofit Bus, Senior Citizen Transportation, or Taxicabs), shall be used by a surety company
19 authorized to do business in Kentucky to establish surety obligation upon the payment to the
20 Commonwealth of any refunds to which a city and suburban bus, nonprofit bus, senior citizen
21 transportation or taxicab refund applicant was not entitled.

22 (12) Revenue Form 72A072, Application for Motor Fuel Refund - City and Suburban Bus
23 Companies, Nonprofit Bus Companies, Senior Citizen Transportation, and Taxicab Companies,

1 shall be used by refund applicants to make application for refund of Kentucky tax paid on fuel
2 used in the operation of city and suburban bus companies, nonprofit bus companies, senior citizen
3 transportation, and taxicab companies.

4 (13) Revenue Form 72A073, Application for Approval to Receive a Refund of Tax on
5 Motor Fuels Consumed by City and Suburban Buses, Nonprofit Buses, Senior Citizen
6 Transportation and Taxicabs, shall be used by qualifying applicants to make application for
7 approval to receive a refund of tax on motor fuels consumed by city and suburban buses, nonprofit
8 buses, senior citizen transportation, and taxicabs.

9 (14) Revenue Form 72A078, Statement of Claim for Accountable Loss of Motor Fuel, shall
10 be used by licensed gasoline or special fuels dealers to make claim for accountable loss of motor
11 fuel.

12 (15) Revenue Form 72A089, Licensed Gasoline Dealer's Monthly Report, shall be used by
13 licensed gasoline dealers to report and remit monthly gasoline tax.

14 (16) Revenue Form 72A098, Transporter's Report of Motor Fuel Delivered, shall be used
15 by licensed transporters to report a summation of monthly motor fuel deliveries.

16 (17) Revenue Form 72A099, Transporter's Report, shall be used by licensed transporters
17 to report monthly motor fuel deliveries.

18 (18) Revenue Form 72A110, Certification of Motor Fuels Nonhighway Use, shall be used
19 by qualifying entities to certify the nonhighway use of special fuels. The certification shall be
20 maintained by the licensed special fuels dealer.

21 (19) Revenue Form 72A135, Application for Kentucky Motor Fuels Tax Refund Permit,
22 shall be used by a person desiring to qualify for a refund of motor fuel excise tax paid for
23 nonhighway use.

1 (20) Revenue Form 72A138, Licensed Special Fuels Dealer's Monthly Report, shall be
2 used by a licensed special fuels dealer to report the total special fuels gallons received and
3 distributed for a specific monthly period.

4 (21) Revenue Form 72A161, Monthly Report Liquefied Petroleum Gas Dealer, shall be
5 used by a licensed liquefied petroleum gas dealer to report all gallons of liquefied petroleum gas
6 dispensed into the fuel tanks of licensed motor vehicles for a specific monthly period.

7 (22) Revenue Form 72A170, Monthly Terminal Report, shall be used by a licensed motor
8 fuels dealers to summarize all Kentucky terminal receipt and disbursement activity for a specific
9 monthly period.

10 (23) Revenue Form 72A178, Distributor's Schedule of Disbursements, shall be used by
11 motor fuels dealers to report all disbursements for a specific monthly period.

12 (24) Revenue Form 72A179, Distributor's Schedule of Receipts, shall be used by gasoline
13 and special fuels dealers to report all receipts for a specific monthly period.

14 (25) Revenue Form 72A180, Schedule 15A-Terminal Operator Schedule of Receipts, shall
15 be used by gasoline and special fuels terminal operators to report all receipts for a specific monthly
16 period.

17 (26) Revenue Form 72A181, Schedule 15B-Terminal Operator Schedule of Disbursement,
18 shall be used by gasoline and special fuels terminal operators to report all disbursements for a
19 specific monthly period.

20 (27) Revenue Form 72A300, Tax Registration Application for Motor Fuels License, shall
21 be used by an applicant to register for a gasoline dealer's, special fuels dealer's, liquefied
22 petroleum gas dealer's, motor fuel transporter's, or terminal owner-operator's license.

23 (28) Revenue Form 72A301, Motor Fuels License Bond, shall be executed by a corporation

1 authorized to transact surety business in Kentucky on behalf of a licensee to insure payment of
2 taxes, penalties, and interest for which a dealer or transporter may become liable.

3 (29) Revenue Form 72A302, Motor Fuels License, shall be used by the Department of
4 Revenue to issue a license to the qualified applicant in gasoline, special fuels, motor fuels
5 transporter, or liquefied petroleum gas dealer.

6 (30) Revenue Form 72A303, Election Application/Cancellation Form, shall be used by
7 gasoline and special fuels dealers to elect to pledge a financial instrument other than a corporate
8 surety bond.

9 (31) Revenue Form 72A304, Motor Fuel Tax Electronic Filing Application, shall be used
10 by motor fuels dealers to choose an electronic filing method.

11 Section 10. Motor Vehicle Usage Tax - Required Forms. (1) Revenue Form 71A010, Motor
12 Vehicle Usage Tax - Vehicle Condition Refund Application, shall be used by a taxpayer to apply
13 for a refund of motor vehicle usage tax paid under KRS 138.450(16)~~[138.450(16)]~~ based on the
14 condition of the vehicle.

15 (2) Revenue Form 71A100, Affidavit of Total Consideration Given for a Motor Vehicle,
16 shall be presented to the county clerk to establish taxable value upon the first registration or transfer
17 of a motor vehicle for motor vehicle usage tax purposes.

18 (3) Revenue Form 71A101, Motor Vehicle Usage Tax Multi-Purpose Form, shall be
19 presented to the county clerk by a vehicle owner to:

20 (a) Claim one (1) of several exemptions;

21 (b) Establish retail price if prescribed by the department; or

22 (c) Establish retail price of new vehicles with equipment or adaptive devices added to
23 facilitate or accommodate handicapped persons.

1 (4) Revenue Form 71A102, Questionnaire, shall be completed by selected motor vehicle
2 buyers and sellers providing specific information regarding a vehicle transaction.

3 (5) Revenue Form 71A174, County Clerk's Adjusted Recapitulation of Motor Vehicle
4 Usage Tax - Weekly Report, shall be submitted to the Department of Revenue by a county clerk
5 as a recapitulation form to list all motor vehicle usage tax receipts, adjusted for corrections and
6 commissions for a given week.

7 (6) Revenue Form 71A174-A, County Clerk's Recapitulation of Motor Vehicle Usage Tax
8 - Interim Report, shall be submitted to the Department of Revenue by a county clerk to report
9 motor vehicle usage tax collections if an extension of time to file the computer generated weekly
10 recapitulation report is requested.

11 (7) Revenue Form 71F004, Motor Vehicle Usage Tax - Loaner-Rental Program, shall be
12 used by motor vehicle dealers for instructions on how to register for the Loaner-Rental Program
13 and file monthly reports.

14 ~~(8) [Revenue Form 72A007, Affidavit of Nonhighway Use, shall be used by taxpayers~~
15 ~~attesting that a motor vehicle will not be operated upon Kentucky's public highways.~~

16 ~~(9)~~ Revenue Form 73A054, Kentucky Application For Dealer Loaner/Rental Vehicle Tax,
17 shall be used by motor vehicle dealers to register to participate in the Loaner/Rental Vehicle Tax
18 program.

19 ~~(9)~~~~(40)~~ Revenue Form 73A055, Monthly Report For Dealer Loaner/Rental Vehicle Tax,
20 shall be used by motor vehicle dealers to report tax due on vehicles dedicated for use in the
21 Loaner/Rental Vehicle Tax program.

22 ~~(10)~~~~(11)~~ Revenue Form 73A070, Motor Vehicle Usage Tax Request for Extension of
23 Reports, Deposit and/or ACH Call-in, shall be used by county clerks for extension of daily

1 deposits, daily ACH call-ins or weekly reports.

2 Section 11. Racing Taxes - Required Form. (1) Revenue Form 73A100, Race Track Pari-
3 Mutuel and Admissions Report, shall be used by race tracks licensed by the Kentucky Horse
4 Racing Commission to report liability for the pari-mutuel tax and to report admissions to the race
5 track.

6 (2) Revenue Form 73A101, Historical Pari-Mutuel Report, shall be used by race tracks
7 licensed by the Kentucky Horse Racing Commission to report tax liability for pari-mutuel
8 wagering on historical racing.

9 (3) Revenue Form 73A102, Advanced Deposit Wagering Excise Tax Report, shall be used
10 by all advanced deposit account wagering licensees to report tax liability of amounts wagered
11 through the licensee by Kentucky residents.

12 Section 12. Transient Room Tax - Required Form. Revenue Form 73A850, Transient
13 Room Tax Monthly Return, shall be used by all persons, companies, corporations, groups or
14 organizations doing business as motor courts, motels, hotels, inns, tourist camps, or like or similar
15 accommodations businesses (excluding campgrounds) to report the taxable rent amount and
16 transient room tax liability.

17 Section 13. Utility Gross Receipts License Tax - Required Forms. (1) Revenue Form
18 73A901, Utility Gross Receipts License Tax Return, shall be used by UGRLT account number
19 holders to report total gross receipts, school district allocation, and tax liability.

20 (2) Revenue Form 73A901(I), Instructions for Utility Gross Receipts License Tax Return,
21 shall be used by UGRLT account number holders to complete the Utility Gross Receipts License
22 Tax Return.

23 (3) Revenue Form 73A902, Utility Gross Receipts License Tax (UGRLT) Energy

1 Exemption Annual Return, shall be used by UGRLT account number holders to apply for an
2 exemption from the utility gross receipts license tax.

3 (4) Revenue Form 73F010, Utility Gross Receipts License Tax, shall be used by utility
4 providers, Energy Direct Pay (EDP) holders, and consumers for instruction on how to register and
5 file monthly reports.

6 Section 14. Waste Tire Tax - Required Form. Revenue Form 73A051, Motor Vehicle Tire
7 Fee Report, shall be used by businesses making retail sales of new motor vehicle tires to report
8 liability for motor vehicle tire fees and to report the number of waste tires received from customers.

9 Section 15. Incorporation by Reference. (1) The following material is incorporated by
10 reference:

11 (a) Alcoholic beverage tax - referenced material:

12 1. Revenue Form 73A504, "Acknowledgment of Tax Liability on Imported Alcoholic
13 Beverages", July 2015~~[November 2006]~~;

14 2. Revenue Form 73A525, "Monthly Report of Distillers, Rectifiers or Bottlers",
15 November 2007;

16 3. Revenue Form 73A526, "Wholesaler's Monthly Distilled Spirits Tax Report", January
17 2007;

18 4. Revenue Form 73A527, "Wholesaler's List of Individual Spirits Shipments Acquired",
19 February 2011~~[November 2006]~~;

20 5. Revenue Form 73A529, "Consignor's Report of Alcoholic Beverages Shipped", January
21 2007;

22 6. Revenue Form 73A530, "Consignor's Report of Alcoholic Beverages Shipped", August
23 2014~~[November 2006]~~;

1 7. Revenue Form 73A531, "Transporter's Report of Alcoholic Beverages Delivered",
2 January 2007;

3 8. Revenue Form 73A535, "Report of Destruction of Alcoholic Beverages", February
4 2011~~[December 2006]~~;

5 9. Revenue Form 73A575, "Wholesaler's Monthly Wine Tax Report", July 2015~~[January~~
6 ~~2007]~~;

7 10. Revenue Form 73A576, "Vintner's Wine Report", July 2015~~[April 2007]~~;

8 11. Revenue Form 73A577, "Wholesaler's List of Individual Wine Shipments Acquired",
9 February 2011~~[November 2006]~~;

10 12. Revenue Form 73A626, "Brewer's Monthly Report Schedule", February
11 2011~~[November 2006]~~;

12 13. Revenue Form 73A627, "Beer Distributor's Monthly Report", February
13 2011~~[December 2006]~~;

14 14. Revenue Form 73A628, "Distributor's Monthly Malt Beverage Wholesale Sales Tax
15 and Excise Tax~~[and Wholesale Sales Tax]~~ Report", July 2015~~[November 2006]~~; ~~[and]~~

16 15. Revenue Form 73A628(I), "Instructions for Distributor's Monthly Malt Beverage
17 Wholesale Sales Tax and Excise Tax Report", July 2015;

18 16. Revenue Form 73A629, "Beer Distributor's Sales to Federal Agencies", November
19 2006; and

20 17. Revenue Form 73A630, "ABC Microbrewer's Retail Gross Receipts Report to
21 Distributor", July 2015;

22 (b) Bank franchise tax - referenced material:

1 1. Revenue Form 73A800, "Kentucky Registration Application for Bank Franchise Tax",
2 January 2015~~[2010]~~;

3 2. Revenue Form 73A801(P), "2015 ~~[2009]~~ Kentucky Bank Franchise Tax Forms and
4 Instructions", January 2015~~[2010]~~;

5 3. Revenue Form 73A801, "Bank Franchise Tax Return", January 2015~~[2010]~~; and

6 4. Revenue Form 73A802, "Application for 90-Day Extension of Time to File Kentucky
7 Bank Franchise Tax Return", January 2015~~[2010]~~;

8 (c) Cigarettes and Tobacco tax - referenced material:

9 1. Revenue Form 73A181, "Application for Cigarette and Tobacco Products Licenses
10 ~~[Cigarette Licenses and Other Tobacco Product Account Number Application]~~", June 2013~~[2010]~~;

11 2. Revenue Form 73A190, "Cigarette and Tobacco Products License", July
12 2015~~[December 2006]~~;

13 3. Revenue Form 73A404, "Cigarette Tax Stamps Order Form", September 2014~~[April~~
14 ~~2009]~~;

15 4. Revenue Form 73A406, "Cigarette Tax Credit Certificate", March 2009;

16 5. Revenue Form 73A409, "Cigarette Evidence/Property Receipt", November 2003;

17 6. Revenue Form 73A420, "Monthly Report of Cigarette Wholesaler", February
18 2012~~[August 2006]~~;

19 7. Revenue Form 73A420(I), "Instructions for Monthly Report of Cigarette Wholesaler",
20 February 2012~~[June 2002]~~;

21 8. Revenue Form 73A421, "2009 Inventory Floor Tax for Cigarettes, Other Tobacco
22 Products (OTP), and Snuff for Inventories as of March 31, 2009", March 2009;

23 9. Revenue Form 73A421A, "2009 Inventory Floor Tax for Cigarettes, Other Tobacco

1 Products (OTP), and Snuff", March 2009;

2 10. Revenue Form 73A421B, "2009 Inventory Floor Tax for Cigarettes, Other Tobacco
3 Products (OTP), and Snuff", March 2009;

4 11. Revenue Form 73A421W, "2009 Inventory Floor Tax for Cigarettes, Other Tobacco
5 Products (OTP), and Snuff", March 2009;

6 12. Revenue Form 73A422, "Monthly Report of ~~Other~~ Tobacco Products, ~~and~~ Snuff, and
7 Chewing Tobacco", August 2013~~[April 2009]~~;

8 13. Revenue Form 73A422(I), :Instructions for Monthly Report of Tobacco Products,
9 Snuff, and Chewing Tobacco", August 2013~~;~~[Revenue Form 73A423, "Monthly Report of
10 Cigarette Papers", June 2006; and]

11 14. Revenue Form 73A450, "Retail Tobacco Inspection Report", August 2014; and

12 15. Revenue Form 73B401, "Cigarette Tax Credit Claim Wholesaler's Affidavit", March
13 2009;

14 (d) Health care provider tax - referenced material:

15 1. Revenue Form 73A060, "Health Care Provider Tax Return", November 2008~~[July~~
16 ~~2005]~~;

17 2. Revenue Form 73A060(I), "Instructions - Kentucky Health Care Provider Tax Return",
18 August 2014~~[July 2005]~~; and

19 3. Revenue Form 73A061, "Kentucky Health Care Provider Application for Certificate of
20 Registration", December 2006;

21 (e) Inheritance tax - referenced material:

22 1.~~[Revenue Form 92A101, "Kentucky Nonresident Inheritance and Estate Tax Return"~~,
23 ~~May 1995~~;

1 ~~2. Revenue Form 92A110, "Real Estate Data Report", May 1995;~~

2 ~~3. Revenue Form 92A120, "Kentucky Resident Inheritance and Estate Tax Return", May~~

3 ~~1995;~~

4 ~~4. Revenue Form 92A120-S, "Inheritance and Estate Tax Return Short Form", May 1995;~~

5 ~~5. Revenue Form 92A120-X, "Kentucky Spousal Inheritance Tax Return", October 1992;~~

6 ~~6.] Revenue Form 92A121, "Acceptance of Inheritance and Estate Tax Return", July 2010;~~

7 ~~2.[7]. Revenue Form 92A200, "Kentucky Inheritance[and Estate] Tax Return", June~~

8 ~~2015[July 2003];~~

9 ~~3.[8.] Revenue Form 92A200P[KT], "Kentucky Inheritance and Estate Tax Forms and~~

10 ~~Instructions", June 2015[August 2010];~~

11 ~~4.[9.] Revenue Form 92A201, "Kentucky Inheritance Tax Return No Tax Due", March~~

12 ~~2012[July 2003];~~

13 ~~5.[10. Revenue Form 92A202, "Kentucky Estate Tax Return", July 2003;~~

14 ~~4.] Revenue Form 92A204, "Real Estate Valuation Information Form", March 2012[July~~

15 ~~2003];~~

16 ~~6.[12.] Revenue Form 92A205, "Kentucky Inheritance Tax Return (Short Form[Simplified~~

17 ~~Format])", June 2015[July 2003];~~

18 ~~7. Revenue Form 92A300, "Affidavit of Exemption", September 2013;~~

19 ~~8.[13.] Revenue Form 92A928, "Election to Defer the Payment of Inheritance Tax Through~~

20 ~~Installments", June 2015[July 2003];~~

21 ~~9.[14.] Revenue Form 92A929, "Notice of Agricultural and Horticultural Inheritance Tax~~

22 ~~Lien", March 1991;~~

23 ~~10.[15.] Revenue Form 92A930, "Certificate of Release of Agricultural and Horticultural~~

1 Inheritance Tax Lien", March 1990;

2 11.[16:] Revenue Form 92A931, "Certificate of Partial Discharge of the Agricultural and
3 Horticultural Inheritance Tax Lien", July 1983;

4 12.[17:] Revenue Form 92A932, "Receipt of Inheritance and Estate Taxes", March 2008;

5 13.[18:] Revenue Form 92A936, "Election to Qualify Terminable Interest Property and/or
6 Power of Appointment Property", March 2012~~[May 1995]~~;

7 14.[19:] Revenue Form 92F001, "Inheritance Tax Lien Releases and Inventory of Safe
8 Deposit Boxes", March 2012~~[July 2010]~~; and

9 15.[20:] Revenue Form 92F101, "A Guide to Kentucky Inheritance and Estate Taxes", July
10 2014~~[March 2003]~~;

11 (f) Insurance tax - referenced material:

12 1. Revenue Form 74A100, "Insurance Premiums Tax Return", January 2016~~[December~~
13 ~~2008]~~;

14 2. Revenue Form 74A101, "Insurance Premiums Tax Return - Domestic Mutual, Domestic
15 Mutual Fire or Cooperative and Assessment Fire Insurance Companies", January 2014~~[2008]~~;

16 3. Revenue Form 74A105, "Unauthorized Insurance Tax Return", January 2016~~[2008]~~;

17 4. Revenue Form 74A106, "Insurance Premiums Tax Return - Captive Insurer", January
18 2015~~[2008]~~;

19 5. Revenue Form 74A110, "Kentucky Estimated Insurance Premiums Tax for Calendar
20 year 2015~~[2009]~~", January 2016~~[December 2008]~~;

21 6. Revenue Form 74A116, "Tax Election for Domestic Life Insurance Companies",
22 December 1998;

1 7. Revenue Form 74A117, "Monthly Insurance Surcharge Report - Domestic Mutual,
2 Cooperative and Assessment Fire Insurer", January 2015~~[2008]~~; ~~and~~

3 8. Revenue Form 74117A, "Annual Insurance Surcharge Report – Domestic Mutual,
4 Cooperative and Assessment Fire Insurer", January 2016;

5 9. Revenue Form 74A118, "Monthly Insurance Surcharge Report", January 2015~~[March~~
6 ~~2010]~~; and

7 10. Revenue Form 74A118A, "Annual Insurance Surcharge Report", January 2016;

8 (g) Legal process - referenced material:

9 1. Revenue Form 73A200, "County Clerk's Monthly Report of Legal Process Tax
10 Receipts", November 2006; and

11 2. Revenue Form 73A201, "Quarterly Report of Affordable Housing Trust Fund Fee", June
12 2006;

13 (h) Marijuana and controlled substance - referenced material:

14 1. Revenue Form 73A701, "Instructions for Affixing Marijuana and Controlled Substance
15 Tax Evidence (Stamp)", April 2011~~[November 2006]~~;

16 2. Revenue Form 73A702, "Notice of Tax Lien KRS 138.870 Marijuana and Controlled
17 Substance Tax", April 2011~~[November 2006]~~; and

18 3. Revenue Form 73A703, "Marijuana or Controlled Substance Stamp Order Form",
19 November 2006;

20 (i) Motor fuels - referenced material:

21 1. Revenue Form 72A004, "Motor Fuels Tax Watercraft Refund Bond", August 2006;

22 2. Revenue Form 72A005, "Application for Approval to Sell Watercraft Refund Motor
23 Fuels - Public Boat Dock", April 2009;

- 1 3. Revenue Form 72A006, "Motor Fuel Tax Refund Application - Public Boat Dock",
2 December 2009;
- 3 4. Revenue Form 72A010, "Motor Fuel Tax Refund Permit Holder's Bond", October 2006;
- 4 5. Revenue Form 72A011, "Petroleum Storage Tank Environmental Assurance Fee
5 Monthly Report", October 2006;
- 6 6. Revenue Form 72A052, "Kentucky Motor Fuels Tax Refund Permit", July 2007;
- 7 7. Revenue Form 72A053-A, "Application for Refund of Kentucky Motor Fuel Tax Paid
8 on Nonhighway Motor Fuels", July 2007;
- 9 8. Revenue Form 72A065, "Aviation Gasoline Tax Refund Bond", October 2006;
- 10 9. Revenue Form 72A066, "Application for Refund of Kentucky Tax Paid on Gasoline
11 Used in Operation of Aircraft", April 2009;
- 12 10. Revenue Form 72A067, "Application for Approval to Receive a Refund of Aviation
13 Motor Fuels", April 2009;
- 14 11. Revenue Form 72A071, "Motor Fuels Tax Refund Bond (City and Suburban Bus,
15 Nonprofit Bus, Senior Citizen Transportation, or Taxicabs)", October 2006;
- 16 12. Revenue Form 72A072, "Application for Motor Fuel Refund - City and Suburban Bus
17 Companies, Nonprofit Bus Companies, Senior Citizen Transportation, and Taxicab Companies",
18 August 2005;
- 19 13. Revenue Form 72A073, "Application for Approval to Receive a Refund of Tax on
20 Motor Fuels Consumed by City and Suburban Buses, Nonprofit Buses, Senior Citizen
21 Transportation, and Taxicabs", April 2009;
- 22 14. Revenue Form 72A078, "Statement of Claim for Accountable Loss of Motor Fuel",
23 April 2011~~[October 2006]~~;

- 1 15. Revenue Form 72A089, "Licensed Gasoline Dealer's Monthly Report", July 2007;
- 2 16. Revenue Form 72A098, "Transporter's Report of Motor Fuel Delivered", July 2007;
- 3 17. Revenue Form 72A099, "Transporter's Report", July 2007;
- 4 18. Revenue Form 72A110, "Certification of Motor Fuels Nonhighway Use", April
- 5 2011~~[December-2005]~~;
- 6 19. Revenue Form 72A135, "Application for Kentucky Motor Fuels Tax Refund Permit",
- 7 April 2009;
- 8 20. Revenue Form 72A138, "Licensed Special Fuels Dealer's Monthly Report", July 2007;
- 9 21. Revenue Form 72A161, "Monthly Report Liquefied Petroleum Gas Dealer", July 2007;
- 10 22. Revenue Form 72A170, "Monthly Terminal Report", July 2007;
- 11 23. Revenue Form 72A178, "Distributor's Schedule of Disbursements", July 2007;
- 12 24. Revenue Form 72A179, "Distributor's Schedule of Receipts" July 2007;
- 13 25. Revenue Form 72A180, "Schedule 15A-Terminal Operator Schedule of Receipts", July
- 14 2007;
- 15 26. Revenue Form 72A181, "Schedule 15B-Terminal Operator Schedule of
- 16 Disbursement", July 2007;
- 17 27. Revenue Form 72A300, "Tax Registration Application for Motor Fuels License", April
- 18 2011~~[December-2009]~~;
- 19 28. Revenue Form 72A301, "Motor Fuels License Bond", October 2006;
- 20 29. Revenue Form 72A302, "Motor Fuels License", July 2007;
- 21 30. Revenue Form 72A303, "Election Application/Cancellation Form", September 2006;
- 22 and
- 23 31. Revenue Form 72A304, "Motor Fuel Tax Electronic Filing Application", December

1 2007.

2 (j) Motor vehicle usage tax - referenced material:

3 1. Revenue Form 71A010, "Motor Vehicle Usage Tax - Vehicle Condition Refund
4 Application" April 2011~~[August 2006]~~;

5 2. Revenue Form 71A100, "Affidavit of Total Consideration Given for a Motor Vehicle",
6 July 2014~~[August 2006]~~;

7 3. Revenue Form 71A101, "Motor Vehicle Usage Tax Multi-Purpose Form", April 2005;

8 4. Revenue Form 71A102, "Questionnaire", August 2000;

9 5. Revenue Form 71A174, "County Clerk's Adjusted Recapitulation of Motor Vehicle
10 Usage Tax - Weekly Report", June 1991;

11 6. Revenue Form 71A174-A, "County Clerk's Recapitulation of Motor Vehicle Usage Tax
12 - Interim Report", June 1991;

13 7. Revenue Form 71F004, "Motor Vehicle Usage Tax - Loaner-Rental Program", March
14 2006;

15 8. ~~[Revenue Form 72A007, "Affidavit of Nonhighway Use", August 2011;]~~

16 ~~[9.]~~Revenue Form 73A054, "Kentucky Application for Dealer Loaner/Rental Vehicle
17 Tax", August 2006;

18 9.~~[10.]~~ Revenue Form 73A055, "Monthly Report for Dealer Loaner/Rental Vehicle Tax",
19 January 2010; and

20 10.~~[11.]~~ Revenue Form 73A070, "Motor Vehicle Usage Tax Request for Extension of
21 Reports, Deposit and/or ACH Call-in", January 2009;

22 (k) Racing taxes - referenced material:

23 1. Revenue Form 73A100, "Race Track Pari-Mutuel and Admissions Report", July 2010;

1 2. Revenue Form 73A101, "Historical Pari-Mutuel Report", June 2014;

2 3. Revenue Form 73A102, "Advanced Deposit Wagering Excise Tax Report", August
3 2014;

4 (l) Transient room tax - referenced material: Revenue Form 73A850, "Transient Room Tax
5 Monthly Return", January 2012~~[April 2005]~~;

6 (m) Utility gross receipts license tax - referenced material:

7 1. Revenue Form 73A901, "Utility Gross Receipts License Tax Return", August 2005;

8 2. Revenue Form 73A901(I), "Instructions for Utility Gross Receipts License Tax Return",
9 January 2006;

10 3. Revenue Form 73A902, "Utility Gross Receipts License Tax (UGRLT) Energy
11 Exemption Annual Return", December 2008; and

12 4. Revenue Form 73F010, "Utility Gross Receipts License Tax", June 2011~~[March 2005]~~;

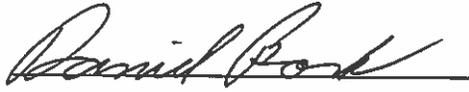
13 and

14 (n) Waste tire tax - referenced material: Revenue Form 73A051, "Motor Vehicle Tire Fee
15 Report", May 2011~~[March 2005]~~.

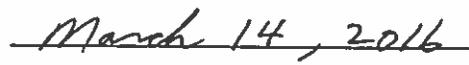
16 (2) This material may be inspected, copied, or obtained, subject to applicable copyright
17 law, at the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40620, or at
18 any Kentucky Department of Revenue Taxpayer Service Center, Monday through Friday, 8 a.m.
19 to 5 p.m.

103 KAR 3:050

Approved:

A handwritten signature in cursive script, appearing to read "Daniel Bork", written over a horizontal line.

Daniel Bork, Commissioner
Department of Revenue

A handwritten date "March 14, 2016" written over a horizontal line.

Date

PUBLIC HEARING AND PUBLIC COMMENT PERIOD: A public hearing on this administrative regulation shall be held on April 22, 2016 at 10:00 a.m. in Room 182, Capitol Annex Building, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing by five (5) workdays prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until close of business on May 2, 2016. Send written notification of intent to be heard at the public hearing or written comments on the proposed amended administrative regulation to the contact person.

Contact Person: Lisa Swiger, Staff Assistant, Department of Revenue, Finance and Administration Cabinet, 501 High Street, Frankfort, KY, 40601, (502) 564-9526 (telephone), (502) 564-2541 (fax), lisa.swiger@ky.gov (email).

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Regulation No: 103 KAR 3:050.

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

(1) Provide a brief summary of:

(a) What this administrative regulation does: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the administration of Miscellaneous and excise taxes by the Department of Revenue.

(b) The necessity of this administrative regulation: This administrative regulation is necessary in order for the Department of Revenue to meet the requirements of KRS Chapter 13A.110 which requires that forms required to be submitted by a regulated entity shall be included in an administrative regulation.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the administration of the Miscellaneous and Excise taxes by the Department of Revenue.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation incorporates by reference the required revenue forms used in the administration of the Miscellaneous and Excise taxes by the Department of Revenue.

(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 provides updated form information.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to ensure that the most recent versions of forms are referenced.

(c) How the amendment conforms to the content of the authorizing statutes: This amendment incorporates the most recent forms by reference as authorized by KRS 131.130(3).

(d) How the amendment will assist in the effective administration of the statutes: This amendment informs taxpayers of the most recent versions of forms that should be used to file their tax returns.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All Kentucky taxpayers and their representatives will be affected by the listing of forms administered by the Department of Revenue in an administrative regulation. Local government will be affected to the extent they utilize forms administered by the Department of Revenue. The Department of Revenue will be affected to the extent that it administers the referenced forms.

(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: No actions will have to be taken by the taxpayers or local governments to comply with this administrative regulation.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): There will be no anticipated cost incurred by the taxpayer or local government.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): Taxpayers will be able to reference all sales and use and telecommunications excise and gross revenues tax forms in one location.

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

(a) Initially: The Department of Revenue will not incur additional costs as the result of this regulation.

(b) On a continuing basis: The Department of Revenue will not incur additional costs as the result of this regulation.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Department of Revenue agency funds.

(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: This administrative regulation does not require an increase in fees or funding.

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

(9) TIERING: Is tiering applied? Tiering was not applied because the requirements of this regulation apply to every taxpayer.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Regulation No: 103 KAR 3:050.

Contact Person: Lisa Swiger,
Phone: (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? The Department of Revenue will be impacted by this administrative regulation.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 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. There will be no effect on expenditures or revenue of a state or local government agency as a result of this administrative regulation.

(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? N/A

(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? N/A

(c) How much will it cost to administer this program for the first year? N/A

(d) How much will it cost to administer this program for subsequent years? N/A

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

2015
103 KAR 3:050
Summary of Forms
Incorporated by Reference

- (1.) Revenue Form 73A504, Acknowledgement of Tax Liability of Imported Alcoholic Beverages, shall be used by persons importing distilled spirits, wine and malt beverages into Kentucky through the United States Bureau of Customs for personal consumption in this state to acknowledge liability for the alcoholic beverage excise tax. The form was updated to request the social security number, phone number, and email address of the importer.
- (2.) Revenue Form 73A527, Wholesaler's List of Individual Spirits Shipments Acquired, shall be used by wholesalers of distilled spirits to itemize monthly receipts of distilled spirits from all sources. The form was updated to correct the address for the Kentucky Department of Revenue.
- (3.) Revenue Form 73A530, Consignor's Report of Alcoholic Beverages Shipped, shall be used by consignors of distilled spirits and wine to report trafficking in alcoholic beverages during the previous month. The form was updated to correct the address and phone number for the Kentucky Department of Revenue.
- (4.) Revenue Form 73A535, Report of Destruction of Alcoholic Beverages, shall be used by governmental officials to certify quantities of tax-paid alcoholic beverages no longer suitable for consumption that are destroyed in the official's presence. The form was updated to correct the address for the Kentucky Department of Revenue.
- (5.) Revenue Form 73A575, Wholesaler's Monthly Wine Tax Report, shall be used by wine wholesalers to report liability for wine excise tax and wine wholesale sales tax. The form was updated to reflect a change in the wholesale sales tax rate.
- (6.) Revenue Form 73A576, Vintner's Wine Report, shall be used by vintners to report liability for wine excise tax and wine wholesale sales tax. The form was updated to reflect a change in the wholesale sales tax rate.
- (7.) Revenue Form 73A577, Wholesaler's List of Individual Wine Shipments Acquired, shall be used by wine wholesalers to report shipments of wine received during the previous month. The form was updated to correct the address for the Kentucky Department of Revenue.
- (8.) Revenue Form 73A626, Brewer's Monthly Report Schedule, shall be used by brewers of malt beverages to report sales and distribution of malt beverages into Kentucky. The form was updated to correct the address for the Kentucky Department of Revenue.
- (9.) Revenue Form 73A627, Beer Distributor's Monthly Report, shall be used by beer distributors to report shipments of malt beverages received during the previous month. The form was updated to correct the address for the Kentucky Department of Revenue.

(10.) Revenue Form 73A628, Distributor's Monthly Malt Beverage Wholesale Sales Tax and Excise Tax Report, shall be used by distributors of malt beverages to report liability for malt beverage excise tax and malt beverage wholesale sales tax. The form was updated to reflect a change in the wholesale sales tax rate. It was also changed to allow microbrewers the ability to report excise tax.

(11.) Revenue Form 73A628(I), Instructions for Distributor's Monthly Malt Beverage Wholesale Sales Tax and Excise Tax Report, shall be used by distributors and microbrewers of malt beverages to file Revenue Form 73A628. The form was created to assist with the filing of Form 73A628. The form was also updated to reflect a change in the wholesale sales tax rate.

(12.) Revenue Form 73A630, ABC Microbrewer's Retail Gross Receipts Report to Distributor, shall be used by microbrewers to report liability for malt beverage wholesales tax. The form was created to handle the reporting of wholesale sales tax by microbrewers. The form was also updated to reflect a change in the wholesale sales tax rate.

(13.) Revenue Form 73A800, Kentucky Registration Application for Bank Franchise Tax, shall be used by financial institutions which are regularly engaged in business in Kentucky to register for the Kentucky Bank Franchise Tax. The form was updated to collect the email address of the financial institution, as well as update the contact information for EFT issues.

(14.) Revenue Form 73A801, Bank Franchise Tax Return, shall be used by financial institutions to determine the net capital and Kentucky Bank Franchise Tax due for the calendar year 2015. The form was updated to the current calendar year reporting period. The form updated also provided additional instruction to define state and federal reporting obligations.

(15.) Revenue Form 73A801 (P), Bank Franchise Tax Forms and Instructions, shall be the packet used by financial institutions to register for the Kentucky Bank Franchise Tax, to determine the net capital and annual tax due, and to request a ninety (90) day extension of time to file the Kentucky Bank Franchise Tax Return. The form was updated to the current calendar year reporting period

(16.) Revenue Form 73A802, Application for 90-Day Extension of Time to File Kentucky Bank Franchise Tax Return, shall be used by financial institutions to request a ninety (90) day extension of time to file the Kentucky Bank Franchise Tax Return. The form was updated to display the current extension period.

(17.) Revenue Form 73A181, Application for Cigarette and Tobacco Products Licenses, shall be used by persons interested in acting as a cigarette wholesaler, subjobber, vending machine operator, transporter, unclassified acquirer, tobacco products distributor, or retail distributor to apply for the necessary license. The form was changed to include Tobacco and Retail Distributors.

(18.) Revenue Form 73A190, Cigarette and Tobacco License, shall be used by the Department of Revenue to give evidence to cigarette wholesalers, subjobbers, vending machine operators, transporters, unclassified acquirers, tobacco products distributors and retail distributors that they have been granted the appropriate license. Changes to the form were cosmetic in nature

only.

(19.) Revenue Form 73A404, Cigarette Tax Stamps Order Form, shall be used by licensed cigarette wholesalers or unclassified acquirers to order cigarette tax stamps. Form change removed the ability to order stamps of 25's in single sheets and rolls.

(20.) Revenue Form 73A420, Monthly Report of Cigarette Wholesaler, shall be used by a licensed cigarette wholesaler to report cigarette inventory, tax stamp reconciliation, and liability for cigarette administration and enforcement fee and to report cigarettes that were purchased from manufacturers and importers of cigarettes who did not sign the Master Settlement Agreement (nonparticipating manufacturers). The form was updated to track cigarettes stamped instead of sold. A change to the form was also required to reflect an increase in the enforcement fee.

(21.) Revenue Form 73A420 (I), Instructions for Monthly Report of Cigarette Wholesaler, shall be used by cigarette wholesalers to file revenue form 73A420. The form was updated to track cigarettes stamped instead of sold. A change to the form was also required to reflect an increase in the enforcement fee.

(22.) Revenue Form 73A422, Monthly Report of Tobacco Products, Snuff, and Chewing Tobacco, shall be used by tobacco licensees to report liability for tobacco products tax, snuff tax, and chewing tobacco tax. The form was changed to account for House Bill 361 which required the Department to track chewing tobacco as a separate tax type.

(23.) Revenue Form 73A422(I), Instructions for Monthly Report of Tobacco Products, Snuff, and Chewing Tobacco, shall be used by tobacco products distributors and retail distributors to file Revenue Form 73A422. The form was changed to account for House Bill 361 which required the Department to track chewing tobacco as a separate tax type.

(24.) Revenue Form 73A450, Retail Tobacco Inspection Report, shall be used to document information obtained during retail tobacco inspections. The form was updated to capture the license number if applicable and capture previous inspection dates and violations for OTP as required by House Bill 361.

(25.) Revenue Form 73B401, Cigarette Tax Credit Claim Wholesalers Affidavit, shall be signed by a licensed cigarette wholesaler attesting that the reported tax evidence did or did not have the thirty (30) cents surtax paid on it. The form was updated to reflect a change in the surtax from twenty-seven (27) cents to thirty (30) cents.

(26.) Revenue Form 73A060, Health Care Provider Tax Return, shall be used by taxpayers to file the gross revenues and compute the tax for the health care provider tax. The form was updated to add the Daily Interest calculation. The form was also changed to reflect a change in rates for the different class types.

(27.) Revenue Form 73A060(I), Instructions - Kentucky Health Care Provider Tax Return, shall be used by the taxpayers to determine if the service they provide is taxable, what tax rate is applicable, and which line to use for reporting. The instructions were changed to reflect a change

in rates for the different class types.

(28.) Revenue Form 92A200, Kentucky Inheritance Tax Return, shall be used by the personal representative or beneficiary of a resident or nonresident estate to establish the inheritance tax due the Commonwealth. The form was changed to require the Social Security Number of the beneficiary and the administrator. The form was also changed to collect the email address of the preparer.

(29.) Revenue Form 92A200P, Kentucky Inheritance and Estate Tax Forms and Instructions, shall be used by the personal representative or beneficiary of a resident or nonresident estate to establish the inheritance tax due the Commonwealth for deaths occurring on or after January 1, 2005. The form was changed to require the Social Security Number of the beneficiary and the administrator. The form was also changed to collect the email address of the preparer.

(30.) Revenue Form 92A201, Kentucky Inheritance Tax Return No Tax Due, shall be used by the personal representative or beneficiary of a resident or nonresident estate to establish that there is no inheritance tax due the Commonwealth. The form was changed to collect the email address of the preparer.

(31.) Revenue Form 92A204, Real Estate Valuation Information Form, shall be used by the personal representative or beneficiary of an estate to establish the taxable value of real estate for inheritance tax purposes. The form was updated to reflect changes made to form 92A200P.

(32.) Revenue Form 92A205, Kentucky Inheritance Tax Return Short Form, shall be used by the personal representative or beneficiary of a small or uncomplicated resident or nonresident estate to establish the inheritance tax due the Commonwealth. The form was changed to require the Social Security Number of the beneficiary and the administrator. The form was also changed to collect the email address of the preparer.

(33.) Revenue Form 92A300, Affidavit of Exemption, shall be used by the fiduciary or beneficiary of the estate stating that all assets of the estate passed to exempt beneficiaries pursuant to KRS 140.080 or exempt organizations pursuant to KRS 140.060. The form was updated to reflect changes made to form 92A200P.

(34.) Revenue Form 92A928, Election to Defer the Payment of Inheritance Tax Through Installments, shall be used by the beneficiary or beneficiaries of an estate to defer the payment of inheritance tax through installments. The form was changed to require the Social Security Number of the beneficiary and the administrator. The form was also changed to collect the email address of the preparer.

(35.) Revenue Form 92A936, Election to Qualify Terminable Interest Property and/or Power of Appointment Property, shall be used by a personal representative or beneficiary to elect to qualify terminable interest property or power of appointment property if proper criteria exists. The form was changed to collect the email address and phone number of the personal representative.

(36.) Revenue Form 92F001, Inheritance Tax Lien Releases and Inventory of Safe Deposit Boxes, shall be used to access lock boxes without requiring written consent or presence of the Department of Revenue or local PVA official and shall provide a blanket lien release on all property owned by any decedent. The form was updated to reflect changes made to form 92A200P.

(37.) Revenue Form 92F101, A Guide to Kentucky Inheritance and Estate Taxes, shall be used by the general public for information purposes concerning Kentucky inheritance and estate tax. The guide was changed due to the fact that there have been no Kentucky estate taxes since 2005. Also the form was adjusted for Class A and Class B beneficiaries.

(38.) Revenue Form 74A100, Insurance Premiums Tax Return, shall be used by domestic and foreign life insurance companies, stock insurance companies other than life, and foreign mutual companies other than life to report liability for domestic and foreign life insurance tax, other than life insurance tax, fire insurance tax and retaliatory taxes and fees. The form was updated to reflect the current year reporting period. It was also updated to collect the email address of the preparer.

(39.) Revenue Form 74A101, Insurance Premiums Tax Return - Domestic Mutual, Domestic Mutual Fire or Cooperative and Assessment Fire Insurance Companies, shall be used by domestic mutual, domestic mutual fire or cooperative and assessment fire insurance companies to report liability for premiums tax on amounts paid to authorized and unauthorized reinsurance companies. The form was updated to collect the email address of the preparer, as well as further clarifying the instructions.

(40.) Revenue Form 74A105, Unauthorized Insurance Tax Return, shall be used by insurers not authorized to conduct business in the Commonwealth of Kentucky by the Department of Insurance to report liability for insurance premiums tax. The form was updated to collect the email address of the preparer.

(41.) Revenue Form 74A106, Insurance Premiums Tax Return - Captive Insurer, shall be completed by domestic and foreign insurance companies to report captive insurance tax. The form was updated to collect the email address of the preparer.

(42.) Revenue Form 74A110, Kentucky Estimated Insurance Premiums Tax for Calendar year 2015, shall be used by insurance companies to remit estimated premiums tax payments. The form was updated to reflect the current calendar year reporting period. It was also edited to collect the email address of the preparer.

(43.) Revenue Form 74A117, Monthly Insurance Surcharge Report - Domestic Mutual, Cooperative and Assessment Fire Insurer, shall be used by domestic mutual, cooperative and assessment fire insurers to report liability for insurance premium surcharge. The form was updated to collect principal officers and preparers email address.

(44.) Revenue Form 74117A, Annual Insurance Surcharge Report – Domestic Mutual, Cooperative and Assessment Fire Insurer, shall be used by domestic mutual, cooperative and assessment fires insurers to report liability for insurance premium surcharge. The form was

updated to reflect the current calendar year reporting period. It was also edited to collect the email address of the principal officers and of the preparer.

(45.) Revenue Form 74A118, Monthly Insurance Surcharge Report, shall be used by domestic, foreign and alien insurers, other than life and health insurers, to report liability for an insurance premium surcharge. The form was updated to collect the email address of the principal officers and of the preparer.

(46.) Revenue Form 74A118A, Annual Insurance Surcharge Report, shall be used by domestic, foreign and alien insurers, other than life and death insurers, to report liability for an insurance premium surcharge. The form was updated to reflect the current calendar year reporting period. It was also edited to collect the email address of the principal officers and of the preparer.

(47.) Revenue Form 73A701, Instructions for Affixing Marijuana and Controlled Substance Tax Evidence (Stamp), shall be used by the Kentucky Department of Revenue to provide persons ordering marijuana and controlled substance tax stamps with the appropriate instructions on affixing the stamps. The form was updated to collect the email address of the principal officers and of the preparer.

(48.) Revenue Form 73A702, Notice of Tax Lien KRS 138.870 Marijuana and Controlled Substance Tax, shall be used by law enforcement officials to notify the Kentucky Department of Revenue and county clerks of the seizure of marijuana and other controlled substances. The form was updated to reflect the section name change from 'Miscellaneous Section' to 'Excise Tax Section'.

(49.) Revenue Form 72A078, Statement of Claim for Accountable Loss of Motor Fuel, shall be used by licensed gasoline or special fuels dealers to make claim for accountable loss of motor fuel. The form was changed to reflect a name change from the Revenue Cabinet to the Department of Revenue.

(50.) Revenue Form 72A110, Certification of Motor Fuels Nonhighway Use, shall be used by qualifying entities to certify the nonhighway use of special fuels. The certification shall be maintained by the licensed special fuels dealer. The form was updated to further explain the descriptions in reference to KRS 138.358 (4).

(51.) Revenue Form 72A300, Tax Registration Application for Motor Fuels License, shall be used by an applicant to register for a gasoline dealer's, special fuels dealer's, liquefied petroleum gas dealer's, motor fuel transporter's, or terminal owner-operator's license. The form was updated to collect a physical address for overnight delivery.

(52.) Revenue Form 71A010, Motor Vehicle Usage Tax - Vehicle Condition Refund Application, shall be used by a taxpayer to apply for a refund of motor vehicle usage tax paid under KRS 138.450(16) based on the condition of the vehicle. The form was updated to reflect a change in address and zip code for the Department of Revenue.

(53.) Revenue Form 71A100, Affidavit of Total Consideration Given for a Motor Vehicle,

shall be presented to the county clerk to establish taxable value upon the first registration or transfer of a motor vehicle for motor vehicle usage tax purposes. This form was updated to reflect a change in the trade in allowance.

(54.) Revenue Form 73A100, Race Track Pari-Mutuel and Admissions Report, shall be used by race tracks licensed by the Kentucky Horse Racing Commission to report liability for the pari-mutuel tax and to report admissions to the race track. The form was updated to add "Paint Horses", and to change the percentage going to the fund on the return.

(55.) Revenue Form 73A101, Historical Pari-Mutuel Report, shall be used by race tracks licensed by the Kentucky Horse Racing Commission to report tax liability for pari-mutuel wagering on historical racing. The form was created when historical racing was added to the pari-mutuel taxes in the 2014 legislative session. The form was also changed in 2015 to include 'paint horses' on the return.

(56.) Revenue Form 73A102, Advanced Deposit Wagering Excise Tax Report, shall be used by all advanced deposit account wagering licensees to report tax liability of amounts wagered through the licensee by Kentucky residents. The form was created when the Advanced Deposit Wagering Excise Tax was mandated during the 2014 legislative session.

(57.) Revenue Form 73A850, Transient Room Tax Monthly Return, shall be used by all persons, companies, corporations, groups or organizations doing business as motor courts, motels, hotels, inns, tourist camps, or like or similar accommodations businesses (excluding campgrounds) to report the taxable rent amount and transient room tax liability. The form was changed to add lines 6 & 7 to assist with the compliance of the tax.

(58.) Revenue Form 73F010, Utility Gross Receipts License Tax, shall be used by utility providers, Energy Direct Pay (EDP) holders, and consumers for instruction on how to register and file monthly reports. The form was updated to remove the distribution to school districts from the instructions.

(59.) Revenue Form 73A051, Motor Vehicle Tire Fee Report, shall be used by businesses making retail sales of new motor vehicle tires to report liability for motor vehicle tire fees and to report the number of waste tires received from customers. The form was updated to correct the address for the Environmental and Public Protection Cabinet under the general information section.