

740-NP

42A740-NP

Department of Revenue

Check if return is:

Amended (Attach copy of original return.)

Composite

0800010004

KENTUCKY INDIVIDUAL INCOME TAX RETURN



2008

For calendar year or other taxable year beginning _____, 2008, and ending _____, 200_____.

Nonresident or Part-Year Resident

Form fields for Social Security Numbers (A and B), Name, Mailing Address, and City/Town/Post Office.

DRAFT 7/03/08

FILING STATUS section with options for Single, Married (joint or separate), and instructions.

POLITICAL PARTY FUND section with options for Democratic, Republican, and No Designation for Spouse and Yourself.

RESIDENCY STATUS section with options for Full-year nonresident, Part-year resident, and Full-year resident of a reciprocal state.

COMPLETE SECTIONS A, B, C AND D ON PAGES 2 THROUGH 4 BEFORE COMPLETING LINES 7 THROUGH 28.

OFFICIAL USE ONLY 1 2 3 4 5

Table with 28 rows for INCOME/TAX calculations, including Federal Adjusted Gross Income, Kentucky Adjusted Gross Income, Taxable Income, and various tax credits.

Attach Form W-2(s), Other Supporting Statement(s) and Payment Here - Staple to Top Page Only

0800010005

DRAFT 7/03/08

REFUND/TAX PAYMENT SUMMARY

Table with 3 columns: Description, Amount, and Total. Rows include Total Tax Liability (29), Kentucky income tax withheld (30), AMOUNT OVERPAID (32), ADDITIONAL TAX DUE (40), and AMOUNT YOU OWE (43).

- Make check payable to Kentucky State Treasurer or visit www.revenue.ky.gov for electronic payment options.
Write your Social Security number and "KY Income Tax—2008" on the check.

OFFICIAL USE ONLY table with PWR field.

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS

Table with 3 columns: Description, Amount, and Total. Rows include nonrefundable limited liability entity tax credit (1), skills training investment credit (2), historic preservation restoration credit (3), credit for tax paid to another state (4), unemployment credit (5), recycling and/or composting equipment credit (6), Kentucky Investment Fund credit (7), credit for purchases of Kentucky coal (8), qualified research facility credit (9), GED incentive credit (10), voluntary environmental remediation credit (11), biodiesel credit (12), environmental stewardship credit (13), clean coal incentive credit (14), ethanol credit (15), cellulosic ethanol credit (16), and Add lines 1 through 16 (17).

DRAFT 7/03/08

SECTION B—PERSONAL TAX CREDITS

Check Regular Check both if 65 or over Check both if blind

- 1 (a) Credits for yourself: (b) Credits for spouse:

1 Enter number of boxes checked on line 1

2 Dependents:

2 Enter number of dependents who:

- lived with you did not live with you other dependents

Table with columns: First name, Last name, Dependent's Social Security number, Dependent's relationship to you, Check if qualifying child for family size tax credit

3 Add lines 1 and 2 and enter here

4 Multiply credits on line 3 by \$20. Enter here and on page 1, line 17

SECTION C—FAMILY SIZE TAX CREDIT (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

Table with columns: First name, Last name, Social Security number (repeated for two children)

A copy of pages 1 and 2 of your federal income tax return and all supporting schedules must be attached to Kentucky Form 740-NP.

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature (If joint return, both must sign.) Spouse's Signature Date Signed Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer I.D. Number of Preparer Date

Mail to: REFUNDS Kentucky Department of Revenue, Frankfort, KY 40618-0006.

PAYMENTS Kentucky Department of Revenue, Frankfort, KY 40619-0008.

Official Use Only table with columns: EST, CF, NT, P, B, F, R

SCHEDULE A

Form 740-NP

42A740-NP-A

Department of Revenue

➤ See instructions.

➤ Attach to Form 740-NP.

DRAFT
6/24/08

0800010014

KENTUCKY SCHEDULE A

ITEMIZED DEDUCTIONS

2008

Enter name(s) as shown on Form 740-NP, page 1.

Your Social Security Number

		Your Social Security Number		
Medical and Dental Expenses	Do not include expenses reimbursed or paid by others.			
	1. Medical and dental expenses	1		
	2. Enter amount from Form 740-NP, page 1, line 8.....	2		
	3. Multiply the amount on line 2 by 7.5% (.075). Enter result.....	3		
	4. Total medical and dental. Subtract line 3 from line 1. If zero or less, enter -0-.....	➤ 4		
Taxes <i>Note:</i> Sales and use taxes are not deductible.	5. Local income taxes (do not include state income tax)	5		
	6. Real estate taxes	6		
	7. Personal property taxes.....	7		
	8. Other taxes (list)	8		
	9. Total taxes. Add the amounts on lines 5 through 8. Enter here.....	➤ 9		
Interest Expense <i>Note:</i> Personal interest is not deductible.	10. Home mortgage interest and points reported to you on federal Form 1098	10		
	11. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address)	11		
	See instructions for lines 12 and 13.			
	12. Points not reported to you on federal Form 1098	12		
	13. Qualified mortgage insurance premiums.....	13		
	14. Investment interest (attach federal Form 4952 if required)	14		
	15. Total interest. Add the amounts on lines 10 through 14. Enter here.....	➤ 15		
Contributions <i>Note:</i> For any contribution of \$250 or more, see instructions.	16. Contributions by cash or check.....	16		
	17. Other than cash or check (attach federal Form 8283 if over \$500).....	17		
	18. Carryover from prior year	18		
	19. Total contributions. Add the amounts on lines 16 through 18. Enter here.....	➤ 19		
Casualty and Theft Losses	20. Enter amount from attached federal Form 4684, Section A, line 16.....	20		
	21. Enter amount from Form 740-NP, page 1, line 8.....	21		
	22. Multiply the amount on line 21 by 10% (.10). Enter result.....	22		
	23. Total casualty or theft loss(es). Subtract line 22 from line 20. If zero or less, enter -0-.....	➤ 23		
Job Expenses and Most Other Miscellaneous Deductions	24. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list	24		
	25. Tax preparation fees	25		
	26. Other (investment, safe deposit box, etc.) list	26		
	27. Add the amounts on lines 24, 25 and 26. Enter here.....	27		
	28. Enter amount from Form 740-NP, page 1, line 8.....	28		
	29. Multiply the amount on line 28 by 2% (.02). Enter result.....	29		
	30. Total. Subtract line 29 from line 27. If zero or less, enter -0-.....	➤ 30		
Other Miscellaneous Deductions	31. Other (see instructions)	➤ 31		
Total Itemized Deductions	32. Add the amounts on lines 4, 9, 15, 19, 23, 30 and 31. Enter here.....	➤ 32		
<ul style="list-style-type: none"> • If the amount on Form 740-NP, page 1, line 8, exceeds \$159,950 (\$79,975 if married filing separate returns), skip lines 33 through 36 and complete the limitation schedule on the reverse of this form; or • If married filing separate returns, or spouse is not filing a Kentucky return, complete lines 33 through 36 below. If single or married filing jointly, enter total deductions (line 32 above) on Form 740-NP, page 1, line 11. 				
33. Enter your income from Form 740-NP, page 1, line 8.....	33			
34. Enter joint or combined federal Adjusted Gross Income.....	34			
35. Divide line 33 by line 34. Enter percentage.....	35		%	
36. Multiply line 32 by line 35. This is your portion of total itemized deductions. Enter here and on Form 740-NP, page 1, line 11.....	➤ 36			

SCHEDULE ME

Form 740-NP

42A740-NP-ME

Commonwealth of Kentucky
Department of Revenue

DRAFT
9/30/08
Attach to Form 740-NP



2008

MOVING EXPENSE
AND REIMBURSEMENT

Form with 7 numbered lines for entering income, expenses, and calculating moving expense reimbursement. Includes fields for Social Security Number and percentages.

INSTRUCTIONS - SCHEDULE ME

Full-Year Nonresidents - If you are a full-year nonresident, moving expense reimbursements are not taxable, and moving expenses are not deductible.

Part-Year Residents - If you are a part-year resident, any payments to you or on your behalf by any employer for moving expenses are considered income.

Persons who were residents of Kentucky for only part of the year are required to report as income only part of the total reimbursement they received.

For the computation of this percentage, earned income is income you received for services you provided. It includes wages, salaries, tips, etc.

Line 1 - Enter earned income received from Kentucky sources while a nonresident and from all sources while a resident of Kentucky.

Line 2 - Enter total earned income reported on your federal return. Do not include moving expense reimbursement reflected on the wage and tax statements (box 1).

Line 4(a) - Enter moving expense reimbursement included in wages (box 1 of Form W-2).

Line 4(b) - Subtract federal Form 3903, line 3, from federal Form 3903, line 4, and enter result.

Line 4(c) - Add lines 4(a) and 4(b) above and enter result here and on Form 740-NP, page 4, line 2, Column A.

ITEMIZED DEDUCTIONS LIMITATION SCHEDULE - Use this schedule if the federal adjusted gross income on Form 740-NP, page 1, line 8, exceeds \$159,950 (\$79,975 if married filing separate returns).

- If married filing separate returns but combining itemized deductions on one Schedule A, enter the percent of your separate income (Form 740-NP, page 1, line 8) to joint or combined federal adjusted gross income.
If single, married filing a joint return or married filing separate Schedules A, enter 100%.

Form with 12 numbered lines for calculating itemized deductions limitation. Includes a note about gambling losses.

22222		a Employee's social security number		OMB No. 1545-0008					
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld				
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld				
			5 Medicare wages and tips		6 Medicare tax withheld				
			7 Social security tips		8 Allocated tips				
d Control number			9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a	
f Employee's address and ZIP code						13 Statutory employee	Retirement plan	Third-party sick pay	12b
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						14 Other			12c
					12d				
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

VOID CORRECTED

**Distributions From
Pensions, Annuities,
Retirement or
Profit-Sharing
Plans, IRAs,
Insurance
Contracts, etc.**

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119			
		\$		2007			
		2a Taxable amount					
PAYER'S federal identification number		RECIPIENT'S identification number		Form 1099-R			
		\$		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>			
		3 Capital gain (included in box 2a)		4 Federal income tax withheld		Copy 1 For State, City, or Local Tax Department	
\$		\$					
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
		\$		\$			
		Street address (including apt. no.)		7 Distribution code(s)		8 Other	
City, state, and ZIP code		IRA/SEP/SIMPLE <input type="checkbox"/>		\$ %			
		9a Your percentage of total distribution %		9b Total employee contributions \$			
1st year of desig. Roth contrib.		10 State tax withheld		11 State/Payer's state no.		12 State distribution	
		\$		\$		\$	
Account number (see instructions)		13 Local tax withheld		14 Name of locality		15 Local distribution	
		\$		\$		\$	