

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

Main table for INCOME/TAX with lines 7 through 28, including descriptions of income, deductions, and credits, and a grid for family size and tax liability.

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), and cellulosic ethanol credit (16).

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

3 x \$20 4

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 twice)

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

Form with sections: Medical and Dental Expenses, Taxes, Interest Expense, Contributions, Casualty and Theft Losses, Job Expenses and Most Other Miscellaneous Deductions, Other Miscellaneous Deductions, Total Itemized Deductions, and final calculation lines 33-36.

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 calculating moving expense reimbursement. Includes fields for earned income, federal return, percentage, and final allowable expense.

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 itemized deductions limitation calculation. Includes a note about gambling losses and a final total line.

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 Form 1099-R	
		2a Taxable amount			
		\$			
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld	
		\$		\$	
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)	
City, state, and ZIP code				IRA/SEP/SIMPLE <input type="checkbox"/>	
		9a Your percentage of total distribution %		9b Total employee contributions \$	
		10 State tax withheld		11 State/Payer's state no.	
1st year of desig. Roth contrib.		\$		\$	
		-----		-----	
		\$		\$	
Account number (see instructions)		13 Local tax withheld		14 Name of locality	
		\$		\$	
		-----		-----	
		\$		\$	

**Copy 1
For
State, City,
or Local
Tax Department**