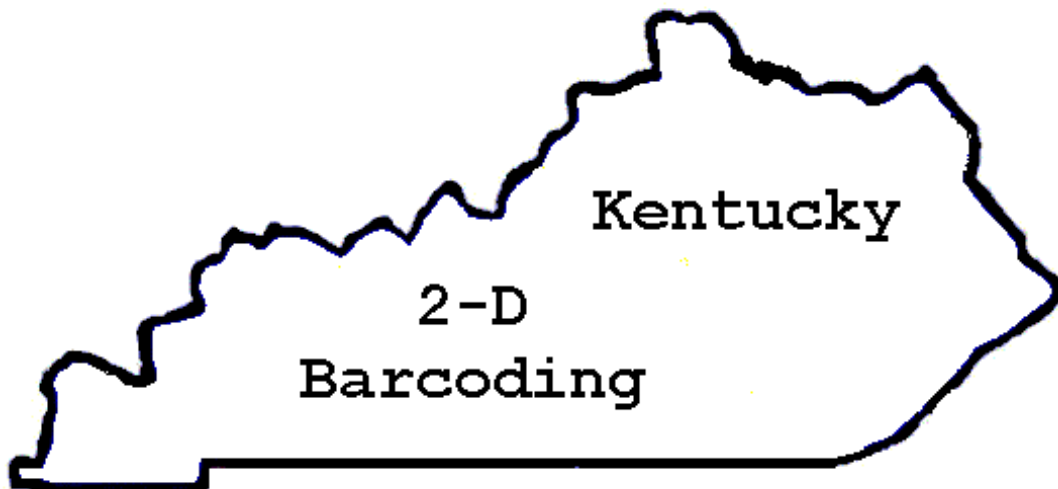


Commonwealth of Kentucky
Department of Revenue

SOFTWARE DEVELOPER'S GUIDE



Tax Year 2011
Processing Year 2012

Developed by
Kentucky Department of Revenue
July 2011

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Form Links available on our website. If you need a copy sent via email, send a request to AudreyJ.Terry@ky.gov.

Form 740-EZ, Form 740, Form 740-NP.

Section 1: Introduction to Kentucky 2-D Barcoding Program

The Kentucky Department of Revenue will be accepting 2-D barcodes on the Form 740, Form 740-EZ and 740-NP Individual Income Tax Returns for tax year 2011. This is a great opportunity to improve the service provided to the taxpayers of Kentucky. The benefits include:

- **Reduction in processing time – Saving Kentucky taxpayer dollars.**
- **Fewer data entry errors – All data listed on the return is included in the barcode.**
- **Fast access to taxpayer information – Taxpayer assistance enhanced by quicker access to data on the return.**

For tax year 2011, the Department of Revenue will develop one version of the primary Individual Income Tax forms, to be included in the official tax booklet and to be used for the software developers for computer generated returns. The computer generated forms are designed for the 2-D barcode format. If the 2-D barcode is not printed on the form, the space allotted for the barcode should be left blank.

Information on 2-D Barcoding of tax forms is available on the Federation of Tax Administrators web site at www.taxadmin.org.

We would like to thank the software vendors that support the development of the 2D barcode for Kentucky.

Section 2: Contact Personnel- Kentucky Department of Revenue

Technical Specifications/Assistance and Acceptance Testing

Audrey J. Terry
Kentucky Department of Revenue
501 High Street
Frankfort, KY 40601
Phone: 502-564-7862
Email: AudreyJ.Terry@ky.gov

Section 3: Barcode Content

2-D Barcode Content

The 2-D barcode will include the following forms if they are a part of the taxpayer's return:

- 740-EZ – Kentucky Individual Income Tax Return for Single Filers
- 740 – Kentucky Individual Income Tax Return
- Schedule M – Federal Adjusted Gross Income Modifications
- Schedule A – Kentucky Itemized Deductions
- Schedule P – Pension Exclusion
- Form 2210-K – Underpayment of Estimated Tax by Individuals
- Form 5695-K – Energy Efficiency Products Tax Credit
- Form 8863-K – Education Tuition Tax Credit
- Form W-2 – Wage and Tax Statement
- Form 1099-R – Distributions from Pension, Annuities, Retirement...

The Form 740-NP is developed in a separate barcode layout for those vendors that wish to support the 2D barcode on that form.

All Data formats follow the criteria published in the "Tax Forms Processing 2-D Barcoding Standards Guidance" issued by the Federation of Tax Administrators (FTA). Note: Hyphens and separators should not be used in dates, social security numbers, telephone numbers, etc.

The name field on the return should be broken down by field as described in the tax form layout specifications.

For check boxes return "X" if checked and NULL if blank.

The barcode for the Form 740-EZ must be printed using the Form 740 layout.

If Form 740-EZ is printed, the following fields in the 740 format must be prefilled. Field 21 must equal "X", Field 64 must equal "X", Field 142 must equal "X", field 148 must equal "01", Fields 158 and 160 must equal "01".

If Form 2210-K is completed, field 93 must be marked "X".

Section 4: Kentucky Testing Procedures

The **Kentucky Test Package** will be available after the federal package for electronic filing is released to software developers. The same scenarios used for electronic filing testing will be used for 2-D barcode testing. A contact name and email address must also be provided for test result notification. **After your software is accepted, an acceptance letter will be issued which must be provided to all software users upon request.**

If a vendor would like to test prior to the Electronic Filing package release, Kentucky has some test samples that have been created for early testing of the barcode. We will work with the software vendors in any way to ease the burden of the development and testing of the barcode. Please contact Audrey Terry at the address or phone number listed below for inquiries concerning this test package.

Kentucky Department of Revenue
Attn. Audrey J. Terry
501 High Street, Station 22
Frankfort, Kentucky 40601
AudreyJ.Terry@ky.gov
502-564-7862

Please see Section 5 for list of mandatory fields that must be completed by the taxpayer. If the software vendors could alert the taxpayer that these fields are required to process the return, and if not completed, will result in the delay of the return being processed, it would be appreciated. We realize that there is no way to control when the taxpayer prints the return but alerting the taxpayer when a required field is not completed could be beneficial. Thank You.

Section 5 – Mandatory Barcode Fields

- **Primary Social Security Number** – Required on all returns.
- **Spouse Social Security Number** – Required on Married Filing Joint and Married Filing Separately on a Combined Return filing statuses.
- **Primary Last and First Name** – Required on all returns.
- **Spouse Last and First Name** - Required on Married Filing Joint and Married Filing Separately on a Combined Return filing statuses.
- **Address, City, State Abb., Zip Code** – Required on all returns. This field should contain numbers 0-9 and letters A-Z. The only special characters permitted in the address are the “-“ dash and the “&” ampersand.
- **Filing Status** – One of the four (4) filing statuses is required.
- **Spouse Full Name** – Required if Married Filing Separate filing status is selected.
- **Political Party Fund** – One of the three (3) taxpayer political party fund options must be selected for all filing statuses. If married filing joint or married filing separate on a combined return filing status is selected, one of the taxpayer and spouse political party fund options must be selected.
- **Regular Credit Taxpayer** – Required for all returns.
- **Regular Credit Spouse** - Required on Married Filing Joint and Married Filing Separately on a Combined Return filing statuses.
- **Credit Total Fields** – Must be two (2) characters. (1 = 01, 5 = 05, etc.)
- **Taxpayer Tax Credits** – Required entry for all returns. If single, married filing joint or married filing separate return filing status is selected, this field must equal Total Tax Credits Field.
- **Spouse Tax Credits** – Required on Married Filing Separately on a Combined Return filing status. The Total Tax Credits must be split between the taxpayer and spouse and must equal the Total Tax Credits Field. Taxpayers may determine how to split the credits but each field must be a minimum of 1.
- **All Money Fields** – All money fields must be rounded to the nearest dollar. The barcode field must contain whole dollars only with no special characters. Special Characters are defined as any character other than numbers 0 through 9. No “\$” or “.” should be included in the barcode. The only exception to this would be the “-“ in front of a negative dollar amount.

Section 6: 2011 2D Barcode Layout (Software Developers)

Barcode Field #	Identification	Length	Type	Description	New/ Updated
1	Header Version Number	2	A/N	T1 (As Described by NACTP)	
2	Developer Code	4	N	Assigned by NACTP to identify the Software Developer	
3	Form Identifier	1	N	Form 740-EZ = "1"; Form 740 = "3"	
4	Tax Year	4	N	Tax Year (YYYY) "2011"	U
5	Fiscal Year Begin Date	8	N	Beginning date for a Fiscal Year Return or Blank (MMDDYYYY)	
6	Fiscal Year End Date	8	N	Ending date for a Fiscal Year Return or Blank (MMDDYYYY)	
7	Taxpayer ID	9	N	Primary SSN (Required Entry)	
8	Taxpayer ID (Spouse)	9	N	Spouse's SSN (Required if filing status other than single)	
9	Primary Last Name	17	A/N	Last Name (Required Entry)	
10	Primary Suffix	3	A/N	Generation	
11	Primary First Name	14	A/N	First Name (Required Entry)	
12	Primary Middle Initial	1	A/N	Middle Initial	
13	Spouse Last name	17	A/N	Last Name (Required if Field 22 or 23 is checked)	
14	Spouse Suffix	3	A/N	Generation	
15	Spouse First name	14	A/N	First Name (Required if Field 22 or 23 is checked)	
16	Spouse Middle Initial	1	A/N	Middle Initial	
17	Address Line	35	A/N	Required Entry (See Rule 5)	
18	City	21	A	Required Entry	
19	State Abbreviation	2	A	Required Entry	
20	ZIP Code	9	N	Required Entry	
21	Single	1	A/N	Value "X" or NULL	
22	Married Filing Separately on Combined return	1	A/N	Value "X" or NULL	
23	Married Filing Joint	1	A/N	Value "X" or NULL	
24	Married Filing Separate Returns	1	N	Value "X" or NULL	
25	Spouses Full Name	35	A/N	If Field 24 is checked, Enter Spouses Full Name; If not checked NULL (Required)	
26	Spouse Political Party Fund – Democratic	1	A/N	Value "X" or NULL (See Rule 1) (NULL if Filing Status 1 or 4)	
27	Spouse Political Party Fund – Republican	1	A/N	Value "X" or NULL (See Rule 1) (NULL if Filing Status 1 or 4)	
28	Spouse Political Party Fund – No Designation	1	A/N	Value "X" or NULL (See Rule 1) (NULL if Filing Status 1 or 4)	
29	Taxpayer Political Party Fund - Democratic	1	A/N	Value "X" or NULL (See Rule 1)	
30	Taxpayer Political Party Fund – Republican	1	A/N	Value "X" or NULL (See Rule 1)	
31	Taxpayer Political Party Fund – No Designation	1	A/N	Value "X" or NULL (See Rule 1)	
32	Spouse Federal AGI	9	N	Form 740, Line 5A (See Rule 3 for all \$ fields) (See Rule 4 for Spouse entries)	

Barcode Field #	Identification	Length	Type	Description	New/Updated
33	Taxpayer Federal AGI	9	N	Form 740, Line 5B	
34	Spouse Additions	9	N	Form 740, Line 6A (Should equal barcode field 186)	U
35	Taxpayer Additions	9	N	Form 740, Line 6B (Should equal barcode field 209)	U
36	Spouse Subtotal	9	N	Form 740, Line 7A	
37	Taxpayer Subtotal	9	N	Form 740, Line 7B	
38	Spouse Subtractions	9	N	Form 740, Line 8A (Should equal barcode field 201)	U
39	Taxpayer Subtractions	9	N	Form 740, Line 8B (Should equal barcode field 221)	U
40	Spouse KY AGI	9	N	Form 740, Line 9A	
41	Taxpayer KY AGI	9	N	Form 740, Line 9B	
42	Spouse Deductions	9	N	Form 740, Line 10A	
43	Taxpayer Deductions	9	N	Form 740, Line 10B	
44	Spouse Taxable Income	9	N	Form 740, Line 11A	
45	Taxpayer Taxable Income	9	N	Form 740, Line 11B	
46	Schedule J Indicator	1	A/N	Line 12 check box (Value 'X' or blank)	
47	Spouse Tax 1	9	N	Form 740, Line 12A	
48	Taxpayer Tax 1	9	N	Form 740, Line 12B	
49	Form 4972K Indicator	1	A/N	From line 13, Form 740	
50	Schedule RCR Indicator	1	A/N	From line 13, Form 740	
51	Spouse 4972K Tax	9	N	Form 740, Line 13A	
52	Taxpayer 4972K Tax	9	N	Form 740, Line 13B	
53	Spouse Tax 2	9	N	Form 740, Line 14A	
54	Taxpayer Tax 2	9	N	Form 740, Line 14B	
55	Spouse Business Incentive Credits	9	N	Form 740, Line 15A (Should equal barcode field 140)	U
56	Taxpayer Business Incentive Credits	9	N	Form 740, Line 15B (Should equal barcode field 141)	U
57	Spouse Tax 3	9	N	Form 740, Line 16A	
58	Taxpayer Tax 3	9	N	Form 740, Line 16B	
59	Spouse Personal Tax Credits	9	N	Form 740, Line 17A (Should equal barcode field 159)	
60	Taxpayer Personal Tax Credits	9	N	Form 740, Line 17B (Should equal barcode field 160)	
61	Spouse Tax 4	9	N	Form 740, Line 18A	
62	Taxpayer Tax 4	9	N	Form 740, Line 18B	
63	Total Tax 1	9	N	Form 740, Line 19	
64	Family Size 1	1	A/N	Form 740, Line 20 "X" if family size = '1' else blank	
65	Family Size 2	1	A/N	Form 740, Line 20 "X" if family size = '2' else blank	
66	Family Size 3	1	A/N	Form 740, Line 20 "X" if family size = '3' else blank	
67	Family Size 4	1	A/N	Form 740, Line 20 "X" if family size = '4' else blank	

Barcode Field #	Identification	Length	Type	Description	New/ Updated
68	Family Size Tax Credit Percentage	3	N	Form 740, Line 21 (10% = 010, 20% = 020, 100% = 100, etc.)	
69	Family Size Tax Credit	9	N	Form 740, Line 21	
70	Total Tax 2	9	N	Form 740, Line 22	
71	Education Tuition Tax Credit	9	N	Form 740, Line 23	
72	Total Tax 3	9	N	Form 740, Line 24	
73	Federal Child Care	9	N	Federal Form 2441, Line 9	
74	Kentucky Child Care	9	N	Form 740, Line 25	
75	Income Tax Liability	9	N	Form 740, Line 26	U
76	Kentucky Use Tax	9	N	Form 740, Line 27	U
77	Total Tax Liability	9	N	Form 740, Line 28	U
78	Total Tax Liability	9	N	Form 740, Line 29	U
79	Kentucky Withholding Paid	9	N	Form 740, Line 30a	U
80	KY Estimated Tax Payments	9	N	Form 740, Line 30b	U
81	KY Certified Rehabilitation Credit	9	N	Form 740, Line 30c	U
82	KY Film Industry Credit	9	N	Form 740, Line 30d	U
83	Total Payments	9	N	Form 740, Line 31	U
84	Amount Overpaid	9	N	Form 740, Line 32	U
85	Nature & Wildlife Fund	9	N	Form 740, Line 33	U
86	Child Victims' Trust Fund	9	N	Form 740, Line 34	U
87	Veterans' Trust Fund	9	N	Form 740, Line 35	U
88	Breast Cancer Research & Education Trust Fund	9	N	Form 740, Line 36	U
89	Total Contributions	9	N	Form 740, Line 37	U
90	Credit to Estimated Tax	9	N	Form 740, Line 38	U
91	Refund	9	N	Form 740, Line 39	U
92	Additional Tax Due	9	N	Form 740, Line 40	U
93	2210-K Penalty Box	9	N	X if Checked NULL if not Checked	U
94	Penalty - 2210-K	9	N	Form 740, Line 41a	U
95	Interest	1	A/N	Form 740, Line 41b	U
96	Penalty - Late Payment	9	N	Form 740, Line 41c	U
97	Penalty - Late File	9	N	Form 740, Line 41d	U
98	Subtotal Penalty & Interest	9	N	Form 740, Line 42	U
99	Amount Owed	9	N	Form 740, Line 43	U
100	Spouse NonRefundable Limited Liability Credit	9	N	Form 740, Section A, Line 1A	U
101	Taxpayer NonRefundable Limited Liability Credit	9	N	Form 740, Section A, Line 1B	U
102	Spouse Kentucky Small Business Investment Credit	9	N	Form 740, Section A, Line 2A	NEW
103	Taxpayer Kentucky Small Business Investment Credit	9	N	Form 740, Section A, Line 2B	NEW
104	Spouse Skills Training Credit	9	N	Form 740, Section A, Line 3A	U
105	Taxpayer Skills Training Credit	9	N	Form 740, Section A, Line 3B	U

Barcode Field #	Identification	Length	Type	Description	New/Updated
106	Spouse Historic Preservation Credit	9	N	Form 740, Section A, Line 4A	U
107	Taxpayer Historic Preservation Credit	9	N	Form 740, Section A, Line 4B	U
108	Spouse Tax Paid to Other State Credit	9	N	Form 740, Section A, Line 5A	U
109	Taxpayer Tax Paid to Other State Credit	9	N	Form 740, Section A, Line 5B	U
110	Spouse Qualified Unemployment Credit	9	N	Form 740, Section A, Line 6A	U
111	Taxpayer Qualified Unemployment Credit	9	N	Form 740, Section A, Line 6B	U
112	Spouse Recycling Credit	9	N	Form 740, Section A, Line 7A	U
113	Taxpayer Recycling Credit	9	N	Form 740, Section A, Line 7B	U
114	Spouse KIFA Credit	9	N	Form 740, Section A, Line 8A	U
115	Taxpayer KIFA Credit	9	N	Form 740, Section A, Line 8B	U
116	Spouse Kentucky Coal Credit	9	N	Form 740, Section A, Line 9A	U
117	Taxpayer Kentucky Coal Credit	9	N	Form 740, Section A, Line 9B	U
118	Spouse Qualified Research Facility Credit	9	N	Form 740, Section A, Line 10A	U
119	Taxpayer Qualified Research Facility Credit	9	N	Form 740, Section A, Line 10B	U
120	Spouse GED Incentive Program Credit	9	N	Form 740, Section A, Line 11A	U
121	Taxpayer GED Incentive Program Credit	9	N	Form 740, Section A, Line 11B	U
122	Spouse Brownfield Credit	9	N	Form 740, Section A, Line 12A	U
123	Taxpayer Brownfield Credit	9	N	Form 740, Section A, Line 12B	U
124	Spouse Biodiesel Credit	9	N	Form 740, Section A, Line 13A	U
125	Taxpayer Biodiesel Credit	9	N	Form 740, Section A, Line 13B	U
126	Spouse Environmental Stewardship Credit	9	N	Form 740, Section A, Line 14A	U
127	Taxpayer Environmental Stewardship Credit	9	N	Form 740, Section A, Line 14B	U
128	Spouse Clean Coal Incentive Credit	9	N	Form 740, Section A, Line 15A	U
129	Taxpayer Clean Coal Incentive Credit	9	N	Form 740, Section A, Line 15B	U
130	Spouse Ethanol Credit	9	N	Form 740, Section A, Line 16A	U
131	Taxpayer Ethanol Credit	9	N	Form 740, Section A, Line 16B	U
132	Spouse Cellulosic Ethanol Credit	9	N	Form 740, Section A, Line 17A	U
133	Taxpayer Cellulosic Ethanol Credit	9	N	Form 740, Section A, Line 17B	U
134	Spouse Energy Efficiency Credit	9	N	Form 740, Section A, Line 18A	U
135	Taxpayer Energy Efficiency Credit	9	N	Form 740, Section A, Line 18B	U
136	Spouse Railroad Maintenance Credit	9	N	Form 740, Section A, Line 19A	U
137	Taxpayer Railroad Maintenance Credit	9	N	Form 740, Section A, Line 19B	U
138	Spouse Endow Kentucky Credit	9	N	Form 740, Section A, Line 20A	NEW
139	Taxpayer Endow Kentucky Credit	9	N	Form 740, Section A, Line 20B	NEW

Barcode Field #	Identification	Length	Type	Description	New/Updated
140	Spouse Total Business Incentive Other Credits	9	N	Form 740, Section A, Line 21A	U
141	Taxpayer Total Business Incentive Other Credits	9	N	Form 740, Section A, Line 21B	U
142	Regular Credit	1	A/N	Value "X" Required Form 740 Section B, line 1a	U
143	Over 65 Credit – Taxpayer	1	A/N	Value "X" or NULL Form 740 Section B, line 1a	U
144	Blind Credit – Taxpayer	1	A/N	Value "X" or NULL Form 740 Section B, line 1a	U
145	Regular Credit – Spouse	1	A/N	Value "X" or NULL (Required if Field 22 or 23 is checked) Form 740 Section B, line 1b	U
146	Over 65 Credit – Spouse	1	A/N	Value "X" or NULL Form 740 Section B, line 1b	U
147	Blind Credit – Spouse	1	A/N	Value "X" or NULL Form 740 Section B, line 1b	U
148	Credits - Taxpayer/Spouse	2	N	Valid (00-10) Must be 2 characters Form 740 Section B, line 1	U
149	Child 1 First Name	10	A/N	Form 740, Section B, line 2	U
150	Child 1 SSN	9	N	Form 740, Section B, line 2	U
151	Child 2 First Name	10	A/N	Form 740, Section B, line 2	U
152	Child 2 SSN	9	N	Form 740, Section B, line 2	U
153	Child 3 First Name	10	A/N	Form 740, Section B, line 2	U
154	Child 3 SSN	9	N	Form 740, Section B, line 2	U
155	Dependents who lived with you	2	N	Form 740, Section B, line 2	U
156	Dependents who did not live with you	2	N	Form 740, Section B, line 2	U
157	Other Dependents	2	N	Form 740, Section B, line 2	U
158	Total Credits	2	N	Form 740, Section B, line 3	U
159	Spouse Total Credits	2	N	Form 740, Section B, line 3A	U
160	Taxpayer Total Credits	2	N	Form 740, Section B, line 3B	U
161	Spouse Personal Credit	3	N	Form 740, Section B, line 4A	U
162	Taxpayer Personal Credit	3	N	Form 740, Section B, line 4B	U
163	Other Dependent 1 First Name	10	A/N	Form 740, Section C	U
164	Other Dependent 1 SSN	9	N	Form 740, Section C	U
165	Other Dependent 2 First Name	10	A/N	Form 740, Section C	U
166	Other Dependent 2 SSN	9	N	Form 740, Section C	U
167	Other Dependent 3 First Name	10	A/N	Form 740, Section C	U
168	Other Dependent 3 SSN	9	N	Form 740, Section C	U
169	Other Dependent 4 First Name	10	A/N	Form 740, Section C	U
170	Other Dependent 4 SSN	9	N	Form 740, Section C	U
171	Daytime Phone Number	10	N	Form 740, Signature Line	U
172	Preparer Name	35	A/N	Form 740, Signature Line	U
173	Preparer ID	9	A/N	Form 740, Signature Line	U
174	Firm Name	35	A/N	Form 740, Signature Line	U
175	Firm EIN	9	A/N	Form 740, Signature Line	U
176	Spouse Additions - Interest	9	N	Form Schedule M, Line 1A	U

Barcode Field #	Identification	Length	Type	Description	New/Updated
177	Spouse Additions - Health Insurance	9	N	Form Schedule M, Line 2A	U
178	Spouse Additions - Partner/Scorp	9	N	Form Schedule M, Line 3A	U
179	Spouse Additions - Depreciation	9	N	Form Schedule M, Line 4A	U
180	Spouse Additions - Net Operating Loss	9	N	Form Schedule M, Line 5A	U
181	Spouse Additions - Federal DPAD	9	N	Form Schedule M, Line 6A	U
182	Other Additions - Line 7a	20	A/N	Other Additions Verbiage Line a	U
183	Other Additions - Line 7b	20	A/N	Other Additions Verbiage Line b	U
184	Other Additions - Line 7c	20	A/N	Other Additions Verbiage Line c	U
185	Spouse Additions - Other	9	N	Form Schedule M, Line 7A	U
186	Spouse Total Additions	9	N	Form Schedule M, Line 8A	U
187	Spouse Subtractions - Refund	9	N	Form Schedule M, Line 9A	U
188	Spouse Subtractions - Interest	9	N	Form Schedule M, Line 10A	U
189	Spouse Subtractions - Pension	9	N	Form Schedule M, Line 11A	U
190	Spouse Subtractions - Social Security	9	N	Form Schedule M, Line 12A	U
191	Spouse Subtractions - Insurance	9	N	Form Schedule M, Line 13A	U
192	Spouse Subtractions - Health Insurance	9	N	Form Schedule M, Line 14A	U
193	Spouse Subtractions - Partner/Scorp	9	N	Form Schedule M, Line 15A	U
194	Spouse Subtractions - Depreciation	9	N	Form Schedule M, Line 16A	U
195	Spouse Subtractions - Net Operating Loss	9	N	Form Schedule M, Line 17A	U
196	Spouse Subtractions - KY DPAD	9	N	Form Schedule M, Line 18A	U
197	Other Subtractions - Line 19a	20	A/N	Other Subtractions Verbiage line a	U
198	Other Subtractions - Line 19b	20	A/N	Other Subtractions Verbiage line b	U
199	Other Subtractions - Line 19c	20	A/N	Other Subtractions Verbiage line c	U
200	Spouse Subtractions - Other	9	N	Form Schedule M, Line 19A	U
201	Spouse Total Subtractions	9	N	Form Schedule M, Line 20A	U
202	Taxpayer Additions - Interest	9	N	Form Schedule M, Line 1B	U
203	Taxpayer Additions - Health Insurance	9	N	Form Schedule M, Line 2B	U
204	Taxpayer Additions - Partner/Scorp	9	N	Form Schedule M, Line 3B	U
205	Taxpayer Additions - Depreciation	9	N	Form Schedule M, Line 4B	U
206	Taxpayer Additions - Net Operating Loss	9	N	Form Schedule M, Line 5B	U
207	Taxpayer Additions - Federal DPAD	9	N	Form Schedule M, Line 6B	U
208	Taxpayer Additions - Other	9	N	Form Schedule M, Line 7B	U
209	Taxpayer Total Additions	9	N	Form Schedule M, Line 8B	U
210	Taxpayer Subtractions - Refund	9	N	Form Schedule M, Line 9B	U
211	Taxpayer Subtractions - Interest	9	N	Form Schedule M, Line 10B	U
212	Taxpayer Subtractions - Pension	9	N	Form Schedule M, Line 11B	U
213	Taxpayer Subtractions - Social Security	9	N	Form Schedule M, Line 12B	U
214	Taxpayer Subtractions - Insurance	9	N	Form Schedule M, Line 13B	U
215	Taxpayer Subtractions - Health Insurance	9	N	Form Schedule M, Line 14B	U
216	Taxpayer Subtractions - Partner/Scorp	9	N	Form Schedule M, Line 15B	U
217	Taxpayer Subtractions - Depreciation	9	N	Form Schedule M, Line 16B	U
218	Taxpayer Subtractions - Net Operating Loss	9	N	Form Schedule M, Line 17B	U

Barcode Field #	Identification	Length	Type	Description	New/ Updated
219	Taxpayer Subtractions - KY DPAD	9	N	Form Schedule M, Line 18B	U
220	Taxpayer Subtractions - Other	9	N	Form Schedule M, Line 19B	U
221	Taxpayer Total Subtractions	9	N	Form Schedule M, Line 20B	U
222	Medical & Dental Expenses	9	N	Form Schedule A, Page 1, Line 1	U
223	Medical & Dental Expense Exclusion	9	N	Form Schedule A, Page 1, Line 2	U
224	Total Medical & Dental Exclusion	9	N	Form Schedule A, Page 1, Line 3	U
225	Local Income Taxes	9	N	Form Schedule A, Page 1, Line 4	U
226	Real Estate Taxes	9	N	Form Schedule A, Page 1, Line 5	U
227	Personal Property Taxes	9	N	Form Schedule A, Page 1, Line 6	U
228	Other Taxes	9	N	Form Schedule A, Page 1, Line 7	U
229	Total Taxes	9	N	Form Schedule A, Page 1, Line 8	U
230	Home Mortgage Interest Form 1098	9	N	Form Schedule A, Page 1, Line 9	U
231	Home Mortgage Interest Other	9	N	Form Schedule A, Page 1, Line 10	U
232	Points not on Form 1098	9	N	Form Schedule A, Page 1, Line 11	U
233	Qualified Mortgage Insurance Premiums	9	N	Form Schedule A, Page 1, Line 12	U
234	Investment Interest	9	N	Form Schedule A, Page 1, Line 13	U
235	Total Interest	9	N	Form Schedule A, Page 1, Line 14	U
236	Contributions by Cash	9	N	Form Schedule A, Page 1, Line 15	U
237	Other Than Cash	9	N	Form Schedule A, Page 1, Line 16	U
238	Artistic Contributions	9	N	Form Schedule A, Page 1, Line 17	U
239	Carryover from Prior Year	9	N	Form Schedule A, Page 1, Line 18	U
240	Total Contributions	9	N	Form Schedule A, Page 1, Line 19	U
241	Form 4684	9	N	Form Schedule A, Page 1, Line 20	U
242	Casualty & Theft Exclusion	9	N	Form Schedule A, Page 1, Line 21	U
243	Total Casualty & Theft	9	N	Form Schedule A, Page 1, Line 22	U
244	Unreimbursed Employee Expense	9	N	Form Schedule A, Page 1, Line 23	U
245	Tax Preparation Fees	9	N	Form Schedule A, Page 1, Line 24	U
246	Other Expenses	9	N	Form Schedule A, Page 1, Line 25	U
247	Subtotal - Job Expenses	9	N	Form Schedule A, Page 1, Line 26	U
248	Job Expense Exclusion	9	N	Form Schedule A, Page 1, Line 27	U
249	Total Job & Other Expenses	9	N	Form Schedule A, Page 1, Line 28	U
250	Other Miscellaneous Expenses	9	N	Form Schedule A, Page 1, Line 29	U
251	Total Itemized Deductions	9	N	Form Schedule A, Page 1, Line 30	U
252	Spouse Percent of Income	5	N	Form Schedule A, Page 2, Part I, Line 2	U
253	Taxpayer Percent of Income	5	N	Form Schedule A, Page 2, Part I, Line 3	U
254	Spouse Itemized Deductions	9	N	Form Schedule A, Page 2, Part I, Line 4	U
255	Taxpayer Itemized Deductions	9	N	Form Schedule A, Page 2, Part I, Line 5	U
256	Spouse Exempt Retirement	9	N	Form Schedule P, Line 1c Spouse	U
257	Spouse Other Retirement	9	N	Form Schedule P, Line 2 Spouse	U
258	Spouse Line 2 or Limit	9	N	Form Schedule P, Line 3 Spouse	U
259	Spouse Total Excluded	9	N	Form Schedule P, Line 4 Spouse	U
260	Taxpayer Exempt Retirement	9	N	Form Schedule P, Line 1c Taxpayer	U
261	Taxpayer Other Retirement	9	N	Form Schedule P, Line 2 Taxpayer	U
262	Taxpayer Line 2 or Limit	9	N	Form Schedule P, Line 3 Taxpayer	U
263	Taxpayer Total Excluded	9	N	Form Schedule P, Line 4 Taxpayer	U

Barcode Field #	Identification	Length	Type	Description	New/Updated
264	Taxpayer Died During Year	1	A	Form 2210-K Value "X" or Blank	U
265	Taxpayer Filed by January 31	1	A	Form 2210-K Value "X" or Blank	U
266	Farming 2/3 of Income	1	A	Form 2210-K Value "X" or Blank	U
267	Gross Income	9	N	Form 2210-K, Part I, Line 3a	U
268	Gross Income X .67	9	N	Form 2210-K, Part I, Line 3b	U
269	Gross Income from Farming	9	N	Form 2210-K, Part I, Line 3c	U
270	Prepaid Exceeds Last Year	1	A	Form 2210-K, Value "X" or Blank	U
271	Prior Year Liability	9	N	Form 2210-K, Part I, Line 4a	U
272	Total Payments	9	N	Form 2210-K, Part I, Line 4b	U
273	Income Tax Liability	9	N	Form 2210-K, Part II, Line 1a	U
274	Taxes Paid to Other State	9	N	Form 2210-K, Part II, Line 1b, Add barcode fields 108 and 109	U
275	Add 1a and 1b	9	N	Form 2210-K, Part II, Line 1c	U
276	Income Tax Liability (line1c) X 70%	9	N	Form 2210-K, Part II, Line 3	U
277	Total Payments	9	N	Form 2210-K, Part II, Line 4a	U
278	Taxes Paid to Other State	9	N	Form 2210-K, Part II, Line 4b, Add barcode fields 108 and 109	U
279	Add 4a and 4b	9	N	Form 2210-K, Part II, Line 4c	U
280	Line 4c - Line 3	9	N	Form 2210-K, Part II, Line 5	U
281	Line 5 X 10%	9	N	Form 2210-K, Part II, Line 7	U
282	Interest amount from Page 2, line 22	9	N	Form 2210-K, Part II, Line 8	U
283	Total Penalty and Interest	9	N	Form 2210-K, Part II, Line 9	U
284	Form 8863-K, Part I, Question 1, Yes	1	A	Form 8863-K, Part I, Question 1	U
285	Form 8863-K, Part I, Question 1, No	1	A	Form 8863-K, Part I, Question 1	U
286	Form 8863-K, Part I, Question 2, Yes	1	A	Form 8863-K, Part I, Question 2	U
287	Form 8863-K, Part I, Question 2, No	1	A	Form 8863-K, Part I, Question 2	U
288	Form 8863-K, Part I, Question 3, Yes	1	A	Form 8863-K, Part I, Question 3	U
289	Form 8863-K, Part I, Question 3, No	1	A	Form 8863-K, Part I, Question 3	U
290	Form 8863-K, Part II, Student 1 SSN	9	N	Form 8863-K, Part II, Student 1 SSN	U
291	Form 8863-K, Part II, Student 1 Institution Name	35	A/N	Form 8863-K, Part II, Student 1 Institution Name	U
292	Form 8863-K, Part II, Student 1 Institution Address	35	A/N	Form 8863-K, Part II, Student 1 Institution Address	U
293	Form 8863-K, Part II, Student 1 Tentative Hope Credit	9	N	Form 8863-K, Part II, Student 1 Tentative Hope Credit	U
294	Form 8863-K, Part II, Student 2 SSN	9	N	Form 8863-K, Part II, Student 2 SSN	U
295	Form 8863-K, Part II, Student 2 Institution Name	35	A/N	Form 8863-K, Part II, Student 2 Institution Name	U
296	Form 8863-K, Part II, Student 2 Institution Address	35	A/N	Form 8863-K, Part II, Student 2 Institution Address	U
297	Form 8863-K, Part II, Student 2 Tentative Hope Credit	9	N	Form 8863-K, Part II, Student 2 Tentative Hope Credit	U
298	Form 8863-K, Part II, Total Tentative Hope Credit	9	N	Form 8863-K, Part II, Line 2	U
299	Form 8863-K, Part III, Student 1 SSN	9	N	Form 8863-K, Part III, Student 1 SSN	U
300	Form 8863-K, Part III, Student 1 Institution Name	35	A/N	Form 8863-K, Part III, Student 1 Institution Name	U
301	Form 8863-K, Part III, Student 1 Institution Address	35	A/N	Form 8863-K, Part III, Student 1 Institution Address	U
302	Form 8863-K, Part III, Student 1 Lifetime Expenses	9	N	Form 8863-K, Part III, Student 1 Lifetime Expenses	U
303	Form 8863-K, Part III, Student 2 SSN	9	N	Form 8863-K, Part III, Student 2 SSN	U

Barcode Field #	Identification	Length	Type	Description	New/Updated
304	Form 8863-K, Part III, Student 2 Institution Name	35	A/N	Form 8863-K, Part III, Student 2 Institution Name	U
305	Form 8863-K, Part III, Student 2 Institution Address	35	A/N	Form 8863-K, Part III, Student 2 Institution Address	U
306	Form 8863-K, Part III, Student 2 Lifetime Expenses	9	N	Form 8863-K, Part III, Student 2 Lifetime Expenses	U
307	Total Lifetime Expenses	9	N	Form 8863-K, Part IV, Line 4	U
308	Line 4 or \$10,000	9	N	Form 8863-K, Part IV, Line 5	U
309	Tentative Lifetime Credit	9	N	Form 8863-K, Part IV, Line 6	U
310	Subtotal Education Credits	9	N	Form 8863-K, Part IV, Line 7	U
311	Filing Status Limit 1	9	N	Form 8863-K, Part IV, Line 9	U
312	Total Federal AGI	9	N	Form 8863-K, Part IV, Line 10	U
313	Federal AGI Minus Filing Status Limit 1	9	N	Form 8863-K, Part IV, Line 11	U
314	Filing Status Limit 2	9	N	Form 8863-K, Part IV, Line 12	U
315	Line 8 by decimal amount	9	N	Form 8863-K, Part IV, Line 14	U
316	Line 14 X 25%	9	N	Form 8863-K, Part IV, Line 15	U
317	Tentative Tax from Form 740	9	N	Form 8863-K, Part IV, Line 16	U
318	Value from Page 2, Part V, Line 37	9	N	Form 8863-K, Part IV, Line 17	U
319	Line 17 minus Line 16	9	N	Form 8863-K, Part IV, Line 18	U
320	Smaller of Line 18 or Line 15	9	N	Form 8863-K, Part IV, Line 19	U
321	Allowable KY Education Credit	9	N	Form 8863-K, Part IV, Line 20	U
322	Current Year Credit Carryforward	9	N	Form 8863-K, Part IV, Line 21	U
323	Tentative Tax from Form 740, Line 22	9	N	Form 8863-K, Page 2, Part V, Line 22	U
324	Carryforward From 2006	9	N	Form 8863-K, Page 2, Part V, Line 23	U
325	Carryforward From 2007	9	N	Form 8863-K, Page 2, Part V, Line 24	U
326	Carryforward From 2008	9	N	Form 8863-K, Page 2, Part V, Line 25	U
327	Carryforward From 2009	9	N	Form 8863-K, Page 2, Part V, Line 26	U
328	Carryforward From 2010	9	N	Form 8863-K, Page 2, Part V, Line 27	U
329	Add Lines 23 through 27	9	N	Form 8863-K, Page 2, Part V, Line 28	U
330	Subtract Line 23 from Line 22	9	N	Form 8863-K, Page 2, Part V, Line 29	U
331	2007 Credit to 2012	9	N	Form 8863-K, Page 2, Part V, Line 30	U
332	Subtract Line 24 from Line 29	9	N	Form 8863-K, Page 2, Part V, Line 31	U
333	2008 Credit to 2012	9	N	Form 8863-K, Page 2, Part V, Line 32	U
334	Subtract Line 25 from Line 31	9	N	Form 8863-K, Page 2, Part V, Line 33	U
335	2009 Credit to 2012	9	N	Form 8863-K, Page 2, Part V, Line 34	U
336	Subtract Line 26 from Line 33	9	N	Form 8863-K, Page 2, Part V, Line 35	U
337	2010 Credit to 2012	9	N	Form 8863-K, Page 2, Part V, Line 36	U
338	Smaller of Line 22 or Line 28	9	N	Form 8863-K, Page 2, Part V, Line 37	U
339	Name of Business / Individual	35	A/N	Form 5695-K, Name	U
340	SSN / FEIN	9	N	Form 5695-K, Identification Number	U
341	KY Corporation / LLET Account Number	6	N	Form 5695-K, KY Corporation or LLET Account #	U
342	Qualified Upgraded Insulation Costs Total	9	N	Form 5695-K, Line 6	U
343	Qualified EE Windows / Storm Doors Total	9	N	Form 5695-K, Line 12	U

Barcode Field #	Identification	Length	Type	Description	New/Updated
344	Qualified Energy Property Total	9	N	Form 5695-K, Line 18	U
345	Section I Subtotal	9	N	Form 5695-K, Line 19	U
346	Residence/Single Fam Residential Rental Total	9	N	Form 5695-K, Line 36	U
347	Multifamily Residential Rental/Comm Prop Total	9	N	Form 5695-K, Line 51	U
348	Comm Prop/Interior Lighting System Total	9	N	Form 5695-K, Line 57	U
349	Comm Prop/Heat/Cool/Vent/Hot Water Sys Total	9	N	Form 5695-K, Line 63	U
350	Energy Efficiency Credit Carry Forward	9	N	Form 5695-K, Line 66	U
351	Box b-Employer Identification Number	9	N	1st W-2	U
352	Box c-Employer Name Only	35	A/N	1st W-2	U
353	Box a-Taxpayer SSN	9	N	1st W-2	U
354	Box 1-Wages, Tips, Salaries	9	N	1st W-2	U
355	State Name 1	2	A	1st W-2	U
356	State Name 2	2	A	1st W-2	U
357	State ID Number 1	6	N	1st W-2	U
358	State ID Number 2	6	N	1st W-2	U
359	State Wages 1	9	N	1st W-2	U
360	State Wages 2	9	N	1st W-2	U
361	State WH 1	9	N	1st W-2	U
362	State WH 2	9	N	1st W-2	U
363	Local Wages 1	9	N	1st W-2	U
364	Local Wages 2	9	N	1st W-2	U
365	Box b-Employer Identification Number	9	N	2nd W-2	U
366	Box c-Employer Name Only	35	A/N	2nd W-2	U
367	Box a-Taxpayer SSN	9	N	2nd W-2	U
368	Box 1-Wages, Tips, Salaries	9	N	2nd W-2	U
369	State Name 1	2	A	2nd W-2	U
370	State Name 2	2	A	2nd W-2	U
371	State ID Number 1	6	N	2nd W-2	U
372	State ID Number 2	6	N	2nd W-2	U
373	State Wages 1	9	N	2nd W-2	U
374	State Wages 2	9	N	2nd W-2	U
375	State WH 1	9	N	2nd W-2	U
376	State WH 2	9	N	2nd W-2	U
377	Local Wages 1	9	N	2nd W-2	U
378	Local Wages 2	9	N	2nd W-2	U
379	Box b-Employer Identification Number	9	N	3rd W-2	U
380	Box c-Employer Name Only	35	A/N	3rd W-2	U
381	Box a-Taxpayer SSN	9	N	3rd W-2	U

Barcode Field #	Identification	Length	Type	Description	New/Updated
382	Box 1-Wages, Tips, Salaries	9	N	3rd W-2	U
383	State Name 1	2	A	3rd W-2	U
384	State Name 2	2	A	3rd W-2	U
385	State ID Number 1	6	N	3rd W-2	U
386	State ID Number 2	6	N	3rd W-2	U
387	State Wages 1	9	N	3rd W-2	U
388	State Wages 2	9	N	3rd W-2	U
389	State WH 1	9	N	3rd W-2	U
390	State WH 2	9	N	3rd W-2	U
391	Local Wages 1	9	N	3rd W-2	U
392	Local Wages 2	9	N	3rd W-2	U
393	Box b-Employer Identification Number	9	N	4th W-2	U
394	Box c-Employer Name Only	35	A/N	4th W-2	U
395	Box a-Taxpayer SSN	9	N	4th W-2	U
396	Box 1-Wages, Tips, Salaries	9	N	4th W-2	U
397	State Name 1	2	A	4th W-2	U
398	State Name 2	2	A	4th W-2	U
399	State ID Number 1	6	N	4th W-2	U
400	State ID Number 2	6	N	4th W-2	U
401	State Wages 1	9	N	4th W-2	U
402	State Wages 2	9	N	4th W-2	U
403	State WH 1	9	N	4th W-2	U
404	State WH 2	9	N	4th W-2	U
405	Local Wages 1	9	N	4th W-2	U
406	Local Wages 2	9	N	4th W-2	U
407	Recipient's SSN	9	N	1st 1099-R	U
408	2a Taxable Amount	9	N	1st 1099-R	U
409	State Name 1	2	A	1st 1099-R	U
410	State Withholding 1	9	N	1st 1099-R	U
411	State Name 2	2	A	1st 1099-R	U
412	State Withholding 2	9	N	1st 1099-R	U
413	Recipient's SSN	9	N	2nd 1099-R	U
414	2a Taxable Amount	9	N	2nd 1099-R	U
415	State Name 1	2	A	2nd 1099-R	U
416	State Withholding 1	9	N	2nd 1099-R	U
417	State Name 2	2	A	2nd 1099-R	U
418	State Withholding 2	9	N	2nd 1099-R	U
419	Recipient's SSN	9	N	3rd 1099-R	U
420	2a Taxable Amount	9	N	3rd 1099-R	U
421	State Name 1	2	A	3rd 1099-R	U
422	State Withholding 1	9	N	3rd 1099-R	U
423	State Name 2	2	A	3rd 1099-R	U
424	State Withholding 2	9	N	3rd 1099-R	U
425	Approved Vendor Code	1	A	Contact Audrey Terry for approved vendor code	U
426	End of Data Trailer	5	A	*EOD*	U

Rule 1) For fields 26 through 31, Political Party Fund. (Single (Field 21) and Married filing separate (Field 24) taxpayer must select field 29, 30 or 31 Only (Fields 26, 27 & 28 must be blank). If Married filing separate on combined return (Field 22) or Married filing joint (Field 23) taxpayer must select field 26, 27 or 28 **AND** field 29, 30 or 31.

Rule 2) If Field 22 (Married Filing Separately on a Combined return) is selected the credits must be split between the spouse (Field 159) and the taxpayer (Field 160) and equal Field 158. If any other filing status is selected, spouse tax credits (Field 159) must be "NULL" and the total credits must be placed in Field 160 (Taxpayer Tax Credits).

Rule 3) All fields containing dollar amounts must be rounded to the nearest dollar. The barcode should contain no decimal points. It is required however that the cents **(.00)** be printed on the return.

Rule 4) Any field identification that is for the spouse should only be used if Filing Status 2 (Married Filing Separately on a Combined Return) (Field 22) is selected.

Rule 5) The address field can have no special characters. "#" / "-" / "." / "\$"

"Required" Fields) Any Description that is marked required must be completed before return prints with a barcode. These fields are required to process a return.