



KENTUCKY INDIVIDUAL INCOME TAX RETURN Full-Year Residents Only



For calendar year or other taxable year beginning _____, 2011, and ending _____, 20_____.

Form section for Social Security Numbers (A and B), Name, Mailing Address, and City/State/ZIP Code.

FILING STATUS (see instructions) section with checkboxes for Single, Married (separately), Married (joint), and Married (separate).

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

Main table for INCOME/TAX with columns for Spouse (A) and Yourself (B), rows 5-28 detailing various tax items and credits.

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



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6/29/11

REFUND/TAX PAYMENT SUMMARY

29	Enter amount from page 1, line 28. This is your Total Tax Liability	• 29		00
30	(a) Enter Kentucky income tax withheld as shown on attached 2011 Form W-2(s) and other supporting statements.....	• 30(a)	00	
	(b) Enter 2011 Kentucky estimated tax payments	• 30(b)	00	
	(c) Enter 2011 refundable certified rehabilitation credit (KRS 141.382(1)(b))	• 30(c)	00	
	(d) Enter 2011 film industry tax credit (KRS 141.383)	• 30(d)	00	
31	Add lines 30(a) through 30(d)	• 31		00
32	If line 31 is larger than line 29, enter AMOUNT OVERPAID (see instructions)	32		00
<i>Fund Contributions; See instructions.</i>				
			➤ (Enter amount(s) checked)	
33	Nature and Wildlife Fund	<input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 33	00
34	Child Victims' Trust Fund	<input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 34	00
35	Veterans' Program Trust Fund	<input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 35	00
36	Breast Cancer Research/Education Trust Fund	<input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 36	00
37	Add lines 33 through 36	37		00
38	Amount of line 32 to be CREDITED TO YOUR 2012 ESTIMATED TAX	• 38		00
39	Subtract lines 37 and 38 from line 32. Amount to be REFUNDED TO YOU	REFUND • 39		00
40	If line 29 is larger than line 31, enter ADDITIONAL TAX DUE	• 40		00
41	(a) Estimated tax penalty and/or interest. <input type="checkbox"/> Check if Form 2210-K attached	41(a)	00	
	(b) Interest	41(b)	00	
	(c) Late payment penalty	41(c)	00	
	(d) Late filing penalty.....	41(d)	00	
42	Add lines 41(a) through 41(d). Enter here.....	• 42		00
43	Add lines 40 and 42 and enter here. This is the AMOUNT YOU OWE	OWE 43		00

- Make check payable to **Kentucky State Treasurer** or visit www.revenue.ky.gov for more options.
- Write your Social Security number and "KY Income Tax—2011" on the check.

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	PWR

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS

	A. Spouse		B. Yourself	
1 Enter nonrefundable limited liability entity credit (KRS 141.0401(2))	1	00	1	00
2 Enter Kentucky small business investment credit.....	2	00	2	00
3 Enter skills training investment credit (attach copy(ies) of certification).....	3	00	3	00
4 Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a)).....	4	00	4	00
5 Enter credit for tax paid to another state (attach copy of other state's return(s))	5	00	5	00
6 Enter unemployment credit (attach Schedule UTC).....	6	00	6	00
7 Enter recycling and/or composting equipment credit (attach Schedule RC)	7	00	7	00
8 Enter Kentucky Investment Fund credit (attach copy(ies) of certification)	8	00	8	00
9 Enter coal incentive credit.....	9	00	9	00
10 Enter qualified research facility credit (attach Schedule QR).....	10	00	10	00
11 Enter GED incentive credit (attach Form DAEL-31).....	11	00	11	00
12 Enter voluntary environmental remediation credit (attach Schedule VERB).....	12	00	12	00
13 Enter biodiesel and renewable diesel credit.....	13	00	13	00
14 Enter environmental stewardship credit.....	14	00	14	00
15 Enter clean coal incentive credit.....	15	00	15	00
16 Enter ethanol credit (attach Schedule ETH)	16	00	16	00
17 Enter cellulosic ethanol credit (attach Schedule CELL).....	17	00	17	00
18 Enter energy efficiency products credit (attach Form 5695-K)	18	00	18	00

Continue to page 3 to complete Section A



SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)		A. Spouse		B. Yourself	
19	Enter railroad maintenance and improvement credit (attach Schedule RR-I).....	19	00	19	00
20	Enter Endow Kentucky credit (attach Schedule ENDOW)	20	00	20	00
21	Add lines 1 through 20, Columns A and B. Enter here and on page 1, line 15 ..	21	00	21	00

SECTION B—PERSONAL TAX CREDITS **Check Regular** **Check both if 65 or over** **Check both if blind**

1 (a) Credits for yourself: 1 Enter number of boxes checked on line 1

(b) Credits for spouse: 2 Enter number of dependents who:

2 **Dependents:**

First name	Last name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

- lived with you.....
- did not live with you (see instructions).....
- other dependents.....

3 Add total number of credits claimed on lines 1 and 2.
 If married filing separately on a combined return (Filing Status 2), each taxpayer must claim his or her own credits from line 1, divide the credits on line 2, and enter the totals in Boxes 3A and 3B. All other filers enter the amount from line 3 in Box 3B

4 Multiply credits on line 3A by \$20 and enter on line 4A. Multiply credits on line 3B by \$20 and enter on line 4B. **Enter here and on page 1, line 17, Columns A and B**

Spouse		Yourself	
•3A	•3B	•3A	•3B
x \$20	x \$20	x \$20	x \$20
4A	4B	4A	4B

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.)

First name	Last name	Social Security number	First name	Last name	Social Security number

Attach a complete copy of federal Form 1040 if you received farm, business, or rental income or loss. If not required, check here.

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. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature (If joint or combined 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

Firm Name EIN Date

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

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

SCHEDULE M



2011

Form 740
42A740-M

**KENTUCKY
FEDERAL ADJUSTED GROSS INCOME
MODIFICATIONS**

Department of Revenue

➤ **Attach to Form 740.**

Enter name(s) as shown on tax return.	Your Social Security Number : : :
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6/8/11

PART I ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

- 1 Enter interest income from bonds issued by other states and their political subdivisions.....
- 2 Enter self-employed health insurance deduction from federal Form 1040, line 29.....
- 3 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1.....
- 4 Enter federal depreciation from Form 4562.....
- 5 Enter federal Net Operating Loss
- 6 Enter federal domestic production activities deduction from federal Form 8903, line 25.....
- 7 Other additions (list and enter total):
(a) _____
(b) _____
(c) _____
- 8 Total Additions. Enter here and on Form 740, page 1, line 6

A. Spouse
(Use if Filing Status 2 is checked.)

B. Yourself
(or Joint)

1		00	1		00
2		00	2		00
3		00	3		00
4		00	4		00
5		00	5		00
6		00	6		00
7		00	7		00
8		00	8		00
9		00	9		00
10		00	10		00
11		00	11		00
12		00	12		00
13		00	13		00
14		00	14		00
15		00	15		00
16		00	16		00
17		00	17		00
18		00	18		00
19		00	19		00
20		00	20		00

PART II SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

- 9 Enter state income tax refund or credit reported as income on federal Form 1040.....
- 10 Enter interest income from U.S. government bonds and securities.....
- 11 Enter excludable amount of retirement income (attach Schedule P if more than \$41,110)
- 12 Enter taxable amount of Social Security and Railroad Retirement Board benefits from federal Form 1040, line 20(b) (1040A, line 14(b))
- 13 Enter long-term care insurance premiums.....
- 14 Enter health insurance premiums not previously deducted from income. Do not include premiums paid with pretax dollars (cafeteria plan).....
- 15 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1
- 16 Enter Kentucky depreciation from revised Form 4562
- 17 Enter Kentucky Net Operating Loss
- 18 Enter Kentucky domestic production activities deduction (see instructions).....
- 19 Other subtractions (list and enter total):
(a) _____
(b) _____
(c) _____
- 20 Total Subtractions. Enter here and on Form 740, page 1, line 8

SCHEDULE J



2011

Form 740

42A740-J (10-11)

KENTUCKY FARM INCOME AVERAGING

Department of Revenue

See federal instructions for Schedule J.

Attach to Form 740.

Enter name(s) as shown on tax return. Your Social Security Number

Note: Compute tax using the Tax Table or the Tax Rate Schedule appropriate to each year. This is tax before credits.

1. Enter your taxable income from Form 740, line 11... 1
2. Enter your elected farm income. Do not exceed amount on federal Schedule J, line 2a* ... 2
3. Subtract line 2 from line 1. If zero or less, enter -0-... 3
4. Compute the tax on the amount on line 3 using the 2011 tax rate or tax rate schedule... 4
5. If you used Schedule J to figure your tax for:
- 2010, enter the amount from your 2010 Schedule J, line 11.
- 2009 but not 2010, enter the amount from your 2009 Schedule J, line 15.
- 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 3... 5
Otherwise, enter the taxable income from your 2008 Form 740, line 11 or Form 740-EZ, line 3. If zero or less, see instructions.
6. Divide the amount on line 2 by 3.0... 6
7. Add lines 5 and 6. If zero or less, enter -0-... 7
8. Compute the tax on the amount on line 7 using the 2008 tax rate or tax rate schedule... 8
9. If you used Schedule J to figure your tax for:
- 2010, enter the amount from your 2010 Schedule J, line 15.
- 2009 but not 2010, enter the amount from your 2009 Schedule J, line 3... 9
Otherwise, enter the taxable income from your 2009 Form 740, line 11 or Form 740-EZ, line 3. If zero or less, see instructions.
10. Enter the amount from line 6... 10
11. Add lines 9 and 10. If less than zero, enter as a negative amount... 11
12. Compute the tax on the amount on line 11 using the 2009 tax rate or tax rate schedule... 12
13. If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 3. Otherwise, enter the taxable income from your 2010 Form 740, line 11 or Form 740-EZ, line 3. If zero or less, see instructions... 13
14. Enter the amount from line 6... 14
15. Add lines 13 and 14. If less than zero, enter as a negative amount... 15
16. Compute the tax on the amount on line 15 using the 2010 tax rate or tax rate schedule... 16
17. Add lines 4, 8, 12 and 16... 17
18. If you used Schedule J to figure your tax for:
- 2010, enter the amount from your 2010 Schedule J, line 12.
- 2009 but not 2010, enter the amount from your 2009 Schedule J, line 16.
- 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 4. Otherwise, enter the tax from your 2008 Form 740, line 12 or Form 740-EZ, line 4... 18
19. If you used Schedule J to figure your tax for:
- 2010, enter the amount from your 2010 Schedule J, line 16.
- 2009 but not 2010, enter the amount from your 2009 Schedule J, line 4. Otherwise, enter the tax from your 2009 Form 740, line 12 or Form 740-EZ, line 4... 19
20. If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 4. Otherwise, enter the tax from your 2010 Form 740, line 12 or Form 740-EZ, line 4... 20
21. Add lines 18 through 20... 21
22. Subtract line 21 from line 17. If the result is less than the tax on the taxable income on line 1, enter the tax on Form 740, line 12 and check the box... 22

DRAFT 6/21/11

* Caution: If income from another state is included in the elected farm income on line 2, you must also compute the tax without the other state's income to determine the state tax limitation for credit for taxes paid to other states.

DO NOT MAIL! RETAIN FOR YOUR RECORDS.

8879-K

42A740-S22

Department of Revenue



KENTUCKY INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

2011

Declaration Control Number (DCN) ▶

Taxpayer's Name

Taxpayer's Social Security number

Spouse's Name

Spouse's Social Security number

PART I—Tax Return Information (Whole Dollars Only)

Table with 5 rows and 4 columns: Line number, Description, 740 line, 740-EZ line, Amount. Includes a 'DRAFT 6/23/11' watermark.

PART II— Direct Deposit of Refund or Direct Debit of Tax Amount Due (See Instructions)

Form for routing transit number (RTN), depositor account number (DAN), and account type. Includes questions about direct deposit and debit.

PART III—Declaration of Taxpayer (Sign only after Part I is completed.)

- 11. I consent that my refund be directly deposited...
12. I do not want direct deposit of my refund...
13. I authorize the Kentucky Department of Revenue...

If I have filed a balance due return, I understand that if the Kentucky Department of Revenue does not receive my full and timely payment...

Under penalties of perjury, I declare that the information I have given my electronic return originator (ERO) or transmitter...

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

PART IV—Declaration and Signature of Electronic Return Originator and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8879-K are complete and correct to the best of my knowledge.

Check [] if also paid preparer. Check [] if self-employed.

ERO's Use Only

Signature, Date, I.D. Number of ERO, Firm's name, FEIN, ZIP code

Paid Preparer's Use Only

Check [] if self-employed.

Preparer's Signature, Date, I.D. Number of Preparer, Firm's name, FEIN, ZIP code

Keep this form with your tax return. Do not mail!

Attach Copy of Forms W-2, W-2G and 1099-R Here

KENTUCKY

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20
Your first name and initial Last name Your social security number
If a joint return, spouse's first name and initial Last name Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name Foreign province/county Foreign postal code
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. 6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see instructions)
Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7
8a Taxable interest. Attach Schedule B if required 8a
8b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
9b Qualified dividends 9b
10 Taxable refunds, credits, or offsets of state and local income taxes 10
11 Alimony received 11
12 Business income or (loss). Attach Schedule C or C-EZ 12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13
14 Other gains or (losses). Attach Form 4797 14
15a IRA distributions 15a b Taxable amount 15b
16a Pensions and annuities 16a b Taxable amount 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a b Taxable amount 20b
21 Other income. List type and amount 21
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22

Adjusted Gross Income 23 Educator expenses 23
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
25 Health savings account deduction. Attach Form 8889 25
26 Moving expenses. Attach Form 3903 26
27 Deductible part of self-employment tax. Attach Schedule SE 27
28 Self-employed SEP, SIMPLE, and qualified plans 28
29 Self-employed health insurance deduction 29
30 Penalty on early withdrawal of savings 30
31a Alimony paid b Recipient's SSN 31a
32 IRA deduction 32
33 Student loan interest deduction 33
34 Tuition and fees. Attach Form 8917 34
35 Domestic production activities deduction. Attach Form 8903 35
36 Add lines 23 through 35 36
37 Subtract line 36 from line 22. This is your adjusted gross income 37