

740-NP

42A740-NP

Department of Revenue

Check if return is:

Amended (Attach copy of original return.)



KENTUCKY INDIVIDUAL INCOME TAX RETURN Nonresident or Part-Year Resident



2011

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

Form section for personal information including Social Security Numbers (A. Spouse's, B. Your), Name, Mailing Address, and City/Town or Post Office, State, ZIP Code.

FILING STATUS section with options for Single, Married (joint or separate returns), and Political Party Fund (Democratic, Republican, No Designation).

RESIDENCY STATUS section with options for Full-year nonresident, Part-year resident (moved into/out of Kentucky), and Full-year resident of a reciprocal state.

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

Table with 28 rows for tax calculations and 5 columns for official use only. Includes instructions for completing sections A, B, C, and D on pages 2 through 4 before completing lines 7 through 30.



DRAFT 6/30/11

REFUND/TAX PAYMENT SUMMARY

Table with 3 columns: Description, Amount, and Total. Rows include Total Tax Liability (00), Kentucky income tax withheld (00), 2011 Kentucky estimated tax payments (00), 2011 refundable certified rehabilitation credit (00), 2011 film industry tax credit (00), Nonresident Withholding (00), AMOUNT OVERPAID (00), Fund Contributions (00), ADDITIONAL TAX DUE (00), Estimated tax penalty and/or interest (00), and AMOUNT YOU OWE (00).

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 credit (00), Kentucky small business investment credit (00), skills training investment credit (00), nonrefundable certified rehabilitation credit (00), credit for tax paid to another state (00), unemployment credit (00), recycling and/or composting equipment credit (00), Kentucky Investment Fund credit (00), coal incentive credit (00), qualified research facility credit (00), GED incentive credit (00), voluntary environmental remediation credit (00), biodiesel and renewable diesel credit (00), environmental stewardship credit (00), clean coal incentive credit (00), ethanol credit (00), cellulosic ethanol credit (00), and energy efficiency products credit (00).

Continue to page 3 to complete Section A



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**SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)**

19	Enter railroad maintenance and improvement credit (attach Schedule RR-1).....	19	00
20	Enter Endow Kentucky credit (attach Schedule ENDOW) .....	20	00
21	Add lines 1 through 20. <b>Enter here and on page 1, line 15</b> .....	21	00

**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 (see instructions).....
- other 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"/>

3 Add lines 1 and 2 and enter here.....

**x \$20**

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.)

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

**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. 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 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

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



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



5695-K

41A720-S7 (10-11)  
Commonwealth of Kentucky  
DEPARTMENT OF REVENUE



**DRAFT**  
6/23/11

2011

- See instructions.
- Attach to Form 720, 720S, 725, 740, 740-NP, 741, 765 or 765-GP

**Kentucky Energy Efficiency Products Tax Credit**  
KRS 141.435 to KRS 141.436

Name of Entity	Federal Identification Number	Kentucky Corporation/LLET Account Number (if applicable)
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**Part I-Qualifications**

	Yes	No
■ Was the installation of the energy efficiency products completed before January 1, 2011? .....		
■ Was the installation of the energy efficiency products completed after December 31, 2011? .....		
■ Have you taken a tax credit as provided by KRS 141.437 for an ENERGY STAR home or an ENERGY STAR manufactured home? .....		

If you answered "yes" to any of the questions above, STOP; you do not qualify for these credits.

If you answered "no" to all of the questions above, go to Part II.

**Part II-Installation of Energy Efficiency Products**

<b>Residence or Single-family or Multifamily Residential Rental Unit:</b>				
1. Qualified upgraded insulation costs .....	1	00		
2. Multiply line 1 by 30% (.30) .....	2	00		
3. Credit from pass-through entities .....	3	00		
4. Add lines 2 and 3 .....	4	00		
5. Maximum Credit amount .....	5	\$100 00		
6. Enter the smaller of line 4 or line 5 .....	6		00	
7. Qualified energy-efficient windows and storm doors .....	7	00		
8. Multiply line 7 by 30% (.30) .....	8	00		
9. Credit from pass-through entities .....	9	00		
10. Add lines 8 and 9 .....	10	00		
11. Maximum Credit amount .....	11	\$250 00		
12. Enter the smaller of line 10 or line 11 .....	12		00	
13. Qualified energy property .....	13	00		
14. Multiply line 13 by 30% (.30) .....	14	00		
15. Credit from pass-through entities .....	15	00		
16. Add lines 14 and 15 .....	16	00		
17. Maximum Credit amount .....	17	\$250 00		
18. Enter the smaller of line 16 or line 17 .....	18		00	
19. Add lines 6, 12 and 18 .....	19		00	
20. Maximum Credit amount .....	20	\$500 00		
21. Enter the smaller of line 19 or line 20 .....	21		00	
<b>Residence or Single-family Residential Rental Unit:</b>				
22. Qualified active solar space-heating system	22	00		
23. Qualified passive solar space-heating system	23	00		
24. Qualified combined active solar space-heating and water-heating system .....	24	00		
25. Qualified solar water-heating system .....	25	00		
26. Qualified wind turbine or wind machine .....	26	00		
27. Add lines 22 through 26 .....	27	00		
28. Multiply line 27 by 30% (.30) .....	28	00		
29. Credit from pass-through entities .....	29	00		
30. Add lines 28 and 29 .....	30	00		
31. Qualified solar photovoltaic system-Watts of direct current (DC) _____ X \$3 .....	31	00		
32. Credit from pass-through entities .....	32	00		
33. Add lines 31 and 32 .....	33	00		
34. Enter the larger of line 30 or line 33 .....	34		00	
35. Maximum Credit amount .....	35	\$500 00		
36. Enter the smaller of line 34 or line 35 .....	36		00	



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**Part II-Installation of Energy Efficiency Products (continued)**

<b>Multifamily Residential Rental Unit or Commercial Property:</b>				
37. Qualified active solar space-heating system	37	00		
38. Qualified passive solar space-heating system	38	00		
39. Qualified combined active solar space-heating and water-heating system	39	00		
40. Qualified solar water-heating system	40	00		
41. Qualified wind turbine or wind machine	41	00		
42. Add lines 37 through 41	42	00		
43. Multiply line 42 by 30% (.30)	43	00		
44. Credit from pass-through entities	44	00		
45. Add lines 43 and 44	45	00		
46. Qualified solar photovoltaic system-Watts of direct current (DC) _____ X \$3	46	00		
47. Credit from pass-through entities	47	00		
48. Add lines 46 and 47	48	00		
49. Enter the larger of line 45 or line 48	49	00		
50. Maximum Credit amount	50	\$1,000	00	
51. Enter the smaller of line 49 or line 50	51			00
<b>Commercial Property:</b>				
52. Qualified energy-efficient interior lighting system	52	00		
53. Multiply line 52 by 30% (.30)	53	00		
54. Credit from pass-through entities	54	00		
55. Add lines 53 and 54	55	00		
56. Maximum Credit amount	56	\$500	00	
57. Enter the smaller of line 55 or line 56	57			00
58. Qualified energy-efficient heating, cooling, ventilation, or hot water system	58	00		
59. Multiply line 58 by 30% (.30)	59	00		
60. Credit from pass-through entities	60	00		
61. Add lines 59 and 60	61	00		
62. Maximum Credit amount	62	\$500	00	
63. Enter the smaller of line 61 or line 62	63			00
64. Add lines 57 and 63	64			00
65. Add lines 21, 36, 51 and 64	65			00
66. Enter any unused Energy Efficiency Products Tax Credit earned in 2010, if applicable	66			00
67. Add lines 65 and 66	67			00

**Enter the amounts from Form 5695-K on the applicable tax return as follows:**

Individual, estate or trust filing:

- Form 740-Enter the amount from Line 67 on Form 740, Section A, Line 17.
- Form 740-NP-Enter the amount from Line 67 on Form 740-NP, Section A, Line 17.
- Form 741-Enter the amount from Line 67 on Form 741, Line 18.

Corporation or pass-through entity filing:

- Form 720-Enter the amount from Line 67 on Schedule TCS, Line 16.
- Form 720S-Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 720S, Schedule K, Lines 27, 28, 29, 30, 31, 32, 33, 34 and 35, respectively; and the amount from Line 67 on Schedule TCS, Line 16.
- Form 725-Enter the amount from Line 67 on Schedule TCS, Line 16.
- Form 765-Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 765, Schedule K, Lines 28, 29, 30, 31, 32, 33, 34, 35 and 36, respectively; and the amount from Line 67 on Schedule TCS, Line 16.
- Form 765-GP-Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 765-GP, Schedule K, Lines 28, 29, 30, 31, 32, 33, 34, 35 and 36, respectively.

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	
		\$		<b>2007</b> Form <b>1099-R</b>	
		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	
		\$			
		----- \$		----- \$	
				15 Local distribution	
				\$	
				----- \$	

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For  
State, City,  
or Local  
Tax Department**