

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/Post Office, State, ZIP Code.

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

RESIDENCY STATUS section with options for Full-year nonresident, Part-year resident, 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.



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REFUND/TAX PAYMENT SUMMARY

Table with 3 main 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), CREDITED TO YOUR 2012 ESTIMATED TAX (00), REFUNDED TO YOU (00), ADDITIONAL TAX DUE (00), Estimated tax penalty and/or interest (00), Interest (00), Late payment penalty (00), Late filing penalty (00), AMOUNT YOU OWE (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.

OFFICIAL USE ONLY table with PWR field.

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS

Table with 3 main columns: Description, Line Number, and Amount. Rows 1-18 list various tax credits such as nonrefundable limited liability entity credit, Kentucky small business investment credit, skills training investment credit, etc., all with amounts of 00.



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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. Enter here and on page 1, line 15	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.

SCHEDULE A

Form 740-NP

42A740-NP-A

Department of Revenue

▶ See instructions. ▶ Attach to Form 740-NP.



KENTUCKY SCHEDULE A
ITEMIZED DEDUCTIONS

2011

Enter name(s) as shown on Form 740-NP, page 1.	Your Social Security Number
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	Do not include expenses reimbursed or paid by others.			
Medical and Dental Expenses	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: Sales and use taxes and new motor vehicle taxes are not deductible.</i>	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: Personal interest is not deductible.</i>	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			
	<i>See instructions for lines 12 and 13.</i>			
	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: For any contribution of \$250 or more, see instructions.</i>	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 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 <i>federal</i> 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			

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SCHEDULE ME

Form 740-NP

42A740-NP-ME

Commonwealth of Kentucky
Department of Revenue

➤ **Attach to Form 740-NP.**



2011

**MOVING EXPENSE
AND REIMBURSEMENT**

Enter name(s) as shown on Form 740-NP, page 1.		Your Social Security Number
1. Enter total Kentucky earned income (do not include moving expense reimbursement)	1	
2. Enter total earned income from federal return (do not include moving expense reimbursement)	2	
3. Divide line 1 by line 2. Enter result. If amount is equal to or greater than 100%, enter 100%	3	____.____%
4. (a) Enter moving expense reimbursement included in wages	4(a)	
(b) Subtract Form 3903, line 3, from Form 3903, line 4, and enter result. If zero or less, enter -0-	4(b)	
(c) Add lines 4(a) and 4(b) above and enter result here and on Form 740-NP, page 4, line 2, Column A. This is your moving expense reimbursement for federal	4(c)	
5. Multiply line 4(c) by line 3. Enter result here and on Form 740-NP, page 4, line 2, Column B. This is your moving expense reimbursement for Kentucky	5	
6. Enter moving expense deduction from federal Form 3903, line 5, here and on Form 740-NP, page 4, line 21, Column A	6	
7. Multiply line 6 by percentage on line 3. Enter here and on Form 740-NP, page 4, line 21, Column B. This is your allowable Kentucky moving expense	7	

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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. These payments will be included in wages (box 1) or will be shown separately on the wage and tax statements.

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. *The amount which must be reported to Kentucky as income is based on the percentage of Kentucky earned income to total earned income.*

For the computation of this percentage, earned income is income you received for services you provided. It includes wages, salaries, tips, etc. It also includes income earned from self-employment (Schedules C, C-EZ and F and partnerships).

Line 1—Enter earned income received from Kentucky sources while a nonresident and from all sources while a resident of Kentucky. Do not include moving expense reimbursement reflected on the wage and tax statements (box 1).

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. If zero or less, enter -0-.

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. This is your **moving expense reimbursement** for federal on the Form 740-NP.

5695-K

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



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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

Residence or Single-family or Multifamily Residential Rental Unit:				
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	
Residence or Single-family Residential Rental Unit:				
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)

Multifamily Residential Rental Unit or Commercial Property:				
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
Commercial Property:				
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.

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		\$		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	
\$		\$					
PAYER'S identification number		RECIPIENT'S identification number					
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
		\$		\$			
		7 Distribution code(s)		8 Other			
Street address (including apt. no.)		IRA/SEP/SIMPLE <input type="checkbox"/>		\$		%	
		9a Your percentage of total distribution %		9b Total employee contributions			
City, state, and ZIP code		\$		\$			
		10 State tax withheld		11 State/Payer's state no.		12 State distribution	
1st year of desig. Roth contrib.		\$		-----		\$	
		\$		-----		\$	
Account number (see instructions)		13 Local tax withheld		14 Name of locality		15 Local distribution	
		\$		-----		\$	
		\$		-----		\$	