



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 (separate), Married (joint), and Married (separate returns).

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 A. Spouse and B. Yourself, containing lines 5 through 28 for various tax calculations and credits.

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



DRAFT
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	• 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.

OFFICIAL USE ONLY	
	PWR

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS

	A. Spouse		B. Yourself	
1	1	00	1	00
2	2	00	2	00
3	3	00	3	00
4	4	00	4	00
5	5	00	5	00
6	6	00	6	00
7	7	00	7	00
8	8	00	8	00
9	9	00	9	00
10	10	00	10	00
11	11	00	11	00
12	12	00	12	00
13	13	00	13	00
14	14	00	14	00
15	15	00	15	00
16	16	00	16	00
17	17	00	17	00
18	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 **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"/>

2 Enter number of dependents who:

- 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

3 Enter total credits.....

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

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**

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

DRAFT
6 / 30 / 11

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

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

SCHEDULE A

Form 740

42A740-A

Department of Revenue



KENTUCKY ITEMIZED DEDUCTIONS

➤ See instructions.
➤ Attach to Form 740.

2011

Enter name(s) as shown on Form 740, page 1.

Your Social Security Number

Medical and Dental Expenses	Do not include expenses reimbursed or paid by others.				
	1. Medical and dental expenses.....	1			
	2. Enter 7.5% (.075) of the amount from Form 740, line 9.....	2			
	3. Total medical and dental. Subtract line 2 from line 1. If zero or less, enter -0-	➤ 3			00
Taxes <i>Note: Sales and use taxes and new motor vehicle taxes are not deductible.</i>	4. Local income taxes (do not include state income tax).....	4			
	5. Real estate taxes.....	5			
	6. Personal property taxes.....	6			
	7. Other taxes (list) _____	7			
	8. Total taxes. Add lines 4 through 7. Enter here	➤ 8			00
Interest Expense <i>Note: Personal interest is not deductible.</i>	9. Home mortgage interest and points reported to you on federal Form 1098.....	9			
	10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name, identifying number and address) _____	10			
	See instructions for lines 11 and 12.				
	11. Points not reported to you on federal Form 1098.....	11			
	12. Qualified mortgage insurance premiums	12			
	13. Investment interest (attach federal Form 4952 if required)	13			
	14. Total interest. Add lines 9 through 13. Enter here	➤ 14			00
Contributions <i>Note: For any contribution of \$250 or more, see instructions.</i>	15. Contributions by cash or check	15			
	16. Other than cash or check (attach federal Form 8283 if over \$500)	16			
	17. Artistic charitable contributions deduction (attach copy of appraisal)	17			
	18. Carryover from prior year.....	18			
	19. Total contributions. Add lines 15 through 18. Enter here	➤ 19			00
Casualty and Theft Losses	20. Enter amount from attached federal Form 4684, Section A, line 16.....	20			
	21. Enter 10% (.10) of the amount from Form 740, line 9	21			
	22. Total casualty or theft loss(es). Subtract line 21 from line 20. If zero or less, enter -0-	➤ 22			00
Job Expenses and Most Other Miscellaneous Deductions	23. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list _____	23			
	24. Tax preparation fees.....	24			
	25. Other (investment, safe deposit box, etc.) list _____	25			
	26. Add the amounts on lines 23, 24 and 25. Enter here	26			
	27. Enter 2% (.02) of the amount from Form 740, line 9.....	27			
	28. Total. Subtract line 27 from line 26. If zero or less, enter -0-	➤ 28			00
Other Miscellaneous Deductions	29. Other (see instructions) _____	➤ 29			00
Total Itemized Deductions	30. Add lines 3, 8, 14, 19, 22, 28 and 29. Enter here	➤ 30			00

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★ If single or married filing jointly, enter the total itemized deductions from line 30 on Form 740, line 10, column B.
★ All others go to page 2.



PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES

Use this schedule if married filing separately on a combined return.

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1. Total itemized deductions from page 1, line 30 _____
 2. Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B) _____ %
 3. Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B) _____ %
 4. Percent on line 2 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column A) _____
 5. Percent on line 3 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column B) _____
-

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

⋮
⋮
⋮

**PART I ADDITIONS TO FEDERAL
ADJUSTED GROSS INCOME**

**DRAFT
6/8/11**

- 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

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 Part II including RTN, DAN, account type, and debit amount/date fields.

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

Form for ERO's Use Only including Signature, Date, I.D. Number of ERO, FEIN, and ZIP code.

Paid Preparer's Use Only

Check [] if self-employed.

Form for Paid Preparer's Use Only including Preparer's Signature, Date, I.D. Number of Preparer, FEIN, and 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 See separate instructions.

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. Make sure the SSN(s) above and on line 6c are correct.

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

Table with columns for dependent details: (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. Includes summary boxes for 'Boxes checked on 6a and 6b', 'No. of children on 6c who...', and 'Add numbers on lines above'.

Income

Table for income reporting with lines 7 through 22. Includes sub-rows for taxable and tax-exempt interest (8a, 8b), ordinary and qualified dividends (9a, 9b), and taxable amounts for IRA distributions (15a, 15b), pensions (16a, 16b), and social security benefits (20a, 20b).

Adjusted Gross Income

Table for adjusted gross income reporting with lines 23 through 37. Includes categories like educator expenses, business expenses, health savings account deduction, moving expenses, self-employment tax, and various deductions (31a-35).

		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	
						13 Statutory employee	Retirement plan	Third-party sick pay	12b
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						14 Other		12c	
								12d	
f Employee's address and ZIP code									
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		

Form **W-2** Wage and Tax Statement

2009

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.