



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 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



**DRAFT**  
6/29/11

**REFUND/TAX PAYMENT SUMMARY**

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

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

OFFICIAL USE ONLY	
	<b>PWR</b>

**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. <b>Enter here and on page 1, line 15</b> ..	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
<b>x \$20</b>	<b>x \$20</b>	<b>x \$20</b>	<b>x \$20</b>
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

**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

<b>Medical and Dental Expenses</b>	<b>Do not include expenses reimbursed or paid by others.</b>				
	1. Medical and dental expenses.....	1			
	2. Enter 7.5% (.075) of the amount from Form 740, line 9.....	2			
	3. <b>Total medical and dental.</b> Subtract line 2 from line 1. If zero or less, enter -0- .....	➤ 3			00
<b>Taxes</b>  <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. <b>Total taxes.</b> Add lines 4 through 7. Enter here .....	➤ 8			00
<b>Interest Expense</b>  <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			
	<b>See instructions for lines 11 and 12.</b>				
	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. <b>Total interest.</b> Add lines 9 through 13. Enter here .....	➤ 14			00
<b>Contributions</b>  <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. <b>Total contributions.</b> Add lines 15 through 18. Enter here .....	➤ 19			00
<b>Casualty and Theft Losses</b>	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. <b>Total casualty or theft loss(es).</b> Subtract line 21 from line 20. If zero or less, enter -0- .....	➤ 22			00
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	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. <b>Total.</b> Subtract line 27 from line 26. If zero or less, enter -0- .....	➤ 28			00
<b>Other Miscellaneous Deductions</b>	29. Other (see instructions) _____	➤ 29			00
<b>Total Itemized Deductions</b>	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.



42A740-S1

Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

UNDERPAYMENT OF ESTIMATED TAX  
BY INDIVIDUALS

► Attach to Form 740 or 740-NP.

Enter name(s) as shown on page 1, Form 740 or 740-NP.	Your Social Security Number

**PART I—EXCEPTIONS AND EXCLUSIONS**

The penalty shall not apply if one of the following exceptions is met. If one or more of the following applies to you, check the appropriate block(s), complete any necessary blank(s) and check the "Form 2210-K attached" block on Form 740, line 41a (Form 740-NP, line 41a). **If none of the exceptions apply, go to Part II.**

Check applicable block(s).

- 1.  The taxpayer died during the taxable year.
- 2.  The declaration was not required until after September 1, 2011, and the taxpayer files a return and pays the full amount of the tax computed on the return on or before January 31, 2012.

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- 3.  Two-thirds ( $\frac{2}{3}$ ) or more of the gross income was from farming; this return is being filed on or before March 1, 2012; **and** the total tax due is being paid in full. Fiscal year taxpayers must file a return and pay the tax due on or before the first day of the third month following the close of the tax year.

- a. Enter total gross income.....
- b. Multiply by  $\frac{2}{3}$  (.67) .....
- c. Enter gross income from farming.....

Line (c) must **equal or exceed** line (b) to qualify for the exception.

- 4.  Prepaid tax **equals or exceeds** last year's income tax liability.
- a. Enter the liability from the 2010 return, Form 740 or Form 740-NP, page 1, line 28.....
- b. Enter amount from the 2011 Form 740, line 31 (Form 740-NP, page 2, line 31)\* .....

Line (b) must **equal or exceed** line (a) to claim the exception.

**PART II—FIGURING THE UNDERPAYMENT AND PENALTY** (Complete Part II only if the **additional** tax due exceeds \$500; otherwise, proceed to page 2, Part III.)

1. a. Enter 2011 income tax liability from Form 740, line 26 (Form 740-NP, page 1, line 26)....	1a		
b. Enter credit for taxes paid to another state from Form 740, Section A, line 4 (Form 740-NP, Section A, line 4).....	1b		
c. Total (add lines 1a and 1b) .....	1c		
2. Percentage of liability required to be prepaid is 70% .....	2	x .7	
3. Multiply line 1c by line 2.....	3		
4. a. Enter the amount from Form 740, line 31 (Form 740-NP, page 2, line 31)* .....	4a		
b. Enter credit for taxes paid to another state from Form 740, Section A, line 4 (Form 740-NP, Section A, line 4).....	4b		
c. Total (add lines 4a and 4b) .....	4c		
5. Subtract line 4c from line 3 (If line 4c exceeds line 3, no penalty applies.).....	5		
6. Penalty percentage is 10%.....	6	x .1	
7. Multiply line 5 by line 6. This is the amount of the penalty for underpayment of estimated tax (minimum penalty \$25) .....	7		
8. Enter interest amount due from Form 2210-K, page 2, line 22.....	8		
9. Add lines 7 and 8. Enter here and on Form 740 or Form 740-NP, line 41(a). <b>Also check the "Form 2210-K attached" box</b> .....	9		

**To Avoid Underpayment Penalty in the Future, Obtain and File Form 740-ES.**

\*Do not include amounts prepaid with extension after the due date of the fourth declaration installment.



**NOTE: Use this page to calculate interest amount due on underpaid or untimely required estimated payments. See instructions for list of exclusions.**

**PART III—REQUIRED ANNUAL PAYMENT**

1. Enter 2011 income tax liability: (Form 740 or Form 740-NP, page 1, line 26).....	1		
2. Enter 2011 income tax withheld and refundable credits: (Form 740 or Form 740-NP, page 2, line 30a, 30c and 30d).....	2		
3. Enter 2011 nonresident withholding: (Form 740-NP, page 2, line 30e).....	3		
4. Add lines 2 and 3. Enter total here.....	4		
5. Subtract line 4 from line 1. (If the result is \$500 or less, stop here. Do not compute this schedule.).....	5		
6. Enter 2010 income tax liability: (2010 Form 740 or Form 740-NP, page 1, line 28).....	6		
7. Required annual payment. Enter the smaller of line 1 or line 6.....	7		

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**Note: If line 4 is equal to or greater than line 7, stop here. You do not owe interest.**

**PAYMENT DUE DATES**

	A 4-15-11	B 6-15-11	C 9-15-11	D 1-15-12
8. <b>Required Installments.</b> Enter 1/4 (.25) of line 7 in each column..... 8				
9. <b>Estimated tax paid and tax withheld.</b> For column A only, enter the amount from line 9 on line 13. If line 9 is equal to or greater than line 8 for all payment periods (columns A through D), stop here. You do not owe interest. Complete lines 10 through 17 of each column before going to the next column ..... 9				
10. Enter amount, if any, from line 17 of previous column ..... 10				
11. Add lines 9 and 10. Enter here ..... 11				
12. Enter the amount from line 16 of previous column. .... 12				
13. Subtract line 12 from line 11. If zero or less, enter -0-. For column A only, enter the amount from line 9..... 13				
14. If the amount on line 13 is zero, subtract line 11 from line 12. Otherwise, enter zero..... 14				
15. <b>Underpayment.</b> If line 8 is equal to or greater than line 13, subtract line 13 from line 8. Otherwise, go to line 17 ..... 15				
16. Add lines 14 and 15. Enter here. If line 8 is equal to or greater than line 13, then go to line 10 of the next column ..... 16				
17. <b>Overpayment.</b> If line 13 is more than line 8, subtract line 8 from line 13, then go to line 10 of the next column..... 17				

**FIGURING THE INTEREST**

18. Interest calculation payment date ..... 18	<b>6-15-11</b>	<b>9-15-11</b>	<b>1-15-12</b>	<b>4-15-12</b>
19. Number of days <b>from</b> the payment due date shown at the top of the column above line 8 <b>to</b> the date the amount on line 16 was paid, or the date shown for that column on line 18, whichever is earlier..... 19				
20. Annual Percentage Rate (APR)..... 20	<b>.05</b>	<b>.05</b>	<b>.05</b>	<b>.05</b>
21. Underpayment Number of from line 16 X <u>days from line 19</u> X APR on line 20 365 ..... 21				
22. <b>INTEREST DUE:</b> Add amounts on line 21 columns A through D. Enter the total here and on Form 2210-K, page 1, line 8 ..... 22				

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 fields for RTN, DAN, account type, and debit amount/date. Includes instructions for RTN and DAN.

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 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 6a Yourself. If someone can claim you as a dependent, do not check box 6a. b Spouse. c 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 b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a b 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