



KENTUCKY S CORPORATION INCOME TAX AND LLET RETURN 2009

Taxable period beginning _____, 2009, and ending _____, 20 ____.

See separate instructions.

Form sections B, C, D, E, F: Check applicable box(es), Federal Identification Number, Taxable Year Ending, Name of S Corporation, Nonfiling Status Code, Income Tax Return, etc.

Table with 3 main sections: PART I - ORDINARY INCOME (LOSS) COMPUTATION, PART II - LLET COMPUTATION, PART III - INCOME TAX COMPUTATION. Includes rows for Federal ordinary income, state taxes, depreciation, LLET due, etc.

TAX PAYMENT SUMMARY (Round to nearest dollar). Includes LLET and INCOME columns with subtotals, and a box for payment instructions: Make check payable to: Kentucky State Treasurer.



SCHEDULE Q— KENTUCKY S CORPORATION QUESTIONNAIRE

IMPORTANT: Questions 4–10 must be completed by all S corporations. If this is the S corporation's initial return or if the S corporation did not file a return under the same name and same federal I.D. number for the preceding year, questions 1, 2 and 3 must be answered. **Failure to do so may result in a request for a delinquent return.**

1. Indicate whether: (a) new business; (b) successor to previously existing business which was organized as:
 (1) corporation; (2) partnership; (3) sole proprietorship; or (4) other _____
 If successor to previously existing business, give name, address and federal I.D. number of the previous business organization.

2. List the following **Kentucky** account numbers. Enter N/A for any number not applicable.
 Employer Withholding _____
 Sales and Use Tax Permit _____
 Consumer Use Tax _____
 Unemployment Insurance _____
 Coal Severance and/or Processing Tax _____

3. If a foreign S corporation, enter the date qualified to do business in Kentucky. ___ / ___ / ___

4. If change of accounting period, Item E on page 1, is checked, complete the following information:
 Year End before the change:
 Month _____ and Day _____
 a. Change from a Fiscal Year to a Calendar Year (NOT a 52/53 week filer):
 b. Change from a Calendar Year to a Fiscal Year (NOT a 52/53 week filer):
 New Year End:
 Month _____ and Day _____
 c. Change from a Fiscal Year to a Calendar Year (52/53 week filer):
 New Year End: December and Day of week _____

d. Change from a Calendar Year to a Fiscal Year (52/53 week filer):
 New Year End:
 Month _____ and Day of week _____
 If a 52/53 week filer: (Choose one of the options below.)
 i. Option A: Ends on the same day of the week and whatever date this same day of the week last occurs in a calendar month.
 ii. Option B: Ends on the same day of the week and whatever date this same day of the week falls that is the nearest to the last day of the calendar month.

5. The S corporation's books are in care of: (name and address)

6. Are disregarded entities included in this return? Yes No. If yes, list name, address and federal I.D. number of the entity.

7. Is the S corporation a partner or member in a pass-through entity doing business in Kentucky? Yes No. If yes, list name and federal I.D. number of the pass-through entity(ies).

Was the S corporation doing business in Kentucky, other than its interest held in a pass-through entity doing business in Kentucky? Yes No

10. Is the S corporation currently under audit by the Internal Revenue Service? Yes No
 If yes, enter years under audit _____
 If the Internal Revenue Service has made final and unappealable adjustments to the corporation's taxable income which have not been reported to this department, check here and file an amended Form 720S for each year adjusted and attach a copy of the final determination.

OFFICER INFORMATION (Failure to Provide Requested Information May Result in a Penalty)

Has the officer information entered below changed from the last return filed?
 President's Name: _____
 President's Home Address: _____

 President's Social Security Number: _____
 Date Became President ___ / ___ / ___
 Vice President's Name: _____
 Vice President's Home Address: _____

 Vice President's Social Security Number: _____

Yes No
 Treasurer's Name: _____
 Treasurer's Home Address: _____

 Treasurer's Social Security Number: _____
 Secretary's Name: _____
 Secretary's Home Address: _____

 Secretary's Social Security Number: _____

I, the undersigned, declare under the penalties of perjury, that I have examined these returns, including all accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

Signature of principal officer or chief accounting officer

Date

Name of person or firm preparing return

SSN, PTIN or FEIN Date

May the DOR discuss this return with the preparer?
 Yes No

E-mail Address: _____

Telephone No.: _____



SCHEDULE K—SHAREHOLDERS’ SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC. (See Specific Instructions for Each Line Item)

SECTION I	(a) Pro Rata Share Items	(b) Total Amount
Income (Loss) and Deductions		
1. Kentucky ordinary income (loss) from trade or business activities (page 1, Part I, line 10).....	1	00
2. Net income (loss) from rental real estate activities (attach federal Form 8825)	2	00
3. (a) Gross income from other rental activities.....	3(a)	00
(b) Less expenses from other rental activities (attach schedule)	(b)	00
(c) Net income (loss) from other rental activities (line 3a less line 3b)	3(c)	00
4. Portfolio income (loss):		
(a) Interest income	4(a)	00
(b) Dividend income.....	(b)	00
(c) Royalty income	(c)	00
(d) Net short-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D if applicable).....	(d)	00
(e) Net long-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D if applicable).....	(e)	00
(f) Other portfolio income (loss) (attach schedule)	(f)	00
5. Section 1231 net gain (loss) (other than due to casualty or theft) (attach federal and Kentucky Forms 4797).....	5	00
6. Other income (loss) (attach schedule)	6	00
7. Charitable contributions (attach schedule) and housing for homeless deduction (attach Schedule HH).....	7	00
8. IRC Section 179 expense deduction (attach federal Form 4562 and Kentucky converted Form 4562)	8	00
9. Deductions related to portfolio income (loss) (attach schedule).....	9	00
10. Other deductions (attach schedule)	10	00
Investment Interest		
11. (a) Interest expense on investment debts	11(a)	00
(b) (1) Investment income included on lines 4(a), 4(b), 4(c) and 4(f) above	(b)(1)	00
(2) Investment expenses included on line 9 above	(2)	00
Tax Credits		
12. Skills Training Investment Tax Credit (attach copy of certification(s))	12	00
13. Certified Rehabilitation Tax Credit (attach copy of certification(s)).....	13	00
14. Kentucky Unemployment Tax Credit (attach Schedule UTC)	14	00
15. Recycling and Composting Equipment Tax Credit (attach Schedule RC).....	15	00
16. Kentucky Investment Fund Tax Credit (attach KEDFA notification)	16	00
17. Coal Incentive Tax Credit (attach Schedule CI)	17	00
18. Qualified Research Facility Tax Credit (attach Schedule QR).....	18	00
19. GED Incentive Tax Credit (attach Form DAEL-31)	19	00
20. Voluntary Environmental Remediation Tax Credit (attach Schedule VERB)	20	00
21. Biodiesel Tax Credit (attach Schedule BIO).....	21	00
22. Environmental Stewardship Tax Credit (attach Schedule KESA).....	22	00



SCHEDULE K—SHAREHOLDERS’ SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC. (See Specific Instructions for Each Line Item)

SECTION I—continued (a) Pro Rata Share Items (b) Total Amount

Tax Credits—continued

23. Clean Coal Incentive Tax Credit (attach Schedule CCI)	23		00
24. Ethanol Tax Credit (attach Schedule ETH).....	24		00
25. Cellulosic Ethanol Tax Credit (attach Schedule CELL).....	25		00

Schedule 5695-K Pass-through Amounts (attach Form 5695-K)

26. Energy efficiency products credit from Form 5695-K, line 6	26		00
27. Energy efficiency products credit from Form 5695-K, line 12	27		00
28. Energy efficiency products credit from Form 5695-K, line 18	28		00
29. Energy efficiency products credit from Form 5695-K, line 36	29		00
30. Energy efficiency products credit from Form 5695-K, line 36	30		00
31. Energy efficiency products credit from Form 5695-K, line 51	31		00
32. Energy efficiency products credit from Form 5695-K, line 51	32		00
33. Energy efficiency products credit from Form 5695-K, line 57	33		00
34. Energy efficiency products credit from Form 5695-K, line 63	34		00

Other Items

35. (a) Type of Section 59(e)(2) expenditures ►	35(a)		
(b) Amount of Section 59(e)(2) expenditures.....	(b)		00
36. Tax-exempt interest income	36		00
37. Other tax-exempt income.....	37		00
38. Nondeductible expenses	38		00
39. Total property distributions (including cash) other than dividends reported on line 41 below	39		00
40. Other items and amounts required to be reported separately to shareholders (attach schedule).....	40		
41. Total dividend distributions paid from accumulated earnings and profits	41		00

Recapture of Tax Credits

42. Recapture of Recycling and Composting Equipment Tax Credit (attach Sch. RC-R) ..	42		00
--	----	--	----

SECTION II—Pass-through Items

1. S corporation’s Kentucky sales from Schedule A, Section I, line 1	1		00
2. S corporation’s total sales from Schedule A, Section I, line 2	2		00
3. S corporation’s Kentucky property from Schedule A, Section I, line 5	3		00
4. S corporation’s total property from Schedule A, Section I, line 6	4		00
5. S corporation’s Kentucky payroll from Schedule A, Section I, line 8	5		00
6. S corporation’s total payroll from Schedule A, Section I, line 9	6		00
7. S corporation’s Kentucky gross profits from Schedule LLET, Section A, Column A, line 5	7		00
8. S corporation’s total gross profits from all sources from Schedule LLET, Section A, Column B, line 5	8		00
9. Limited liability entity tax (LLET) nonrefundable credit from page 1, Part II, the total of lines 4 and 6, less \$175	9		00