



**PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC., EXCLUDING THE ECONOMIC DEVELOPMENT PROJECT(S)**

**SECTION I—Income (Loss) and Deductions**

(a) Distributive Share Items	(b) Total Amount		(c) Adjustments		(d) Net Kentucky Amount	
1. Kentucky ordinary income (loss) from trade or business activities (page 1, Part I, line 10).....	1	00		00		00
2. Net income (loss) from rental real estate activities (attach federal Form 8825).....	2	00		00		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 3(a) less line 3(b)) .....	3 (c)	00		00		00
4. Portfolio income (loss):						
(a) Interest income .....	4 (a)	00		00		00
(b) Dividend income.....	(b)	00		00		00
(c) Royalty income .....	(c)	00		00		00
(d) Net short-term capital gain (loss)(attach federal Schedule D and Kentucky Schedule D, if applicable).....	(d)	00		00		00
(e) Net long-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable).....	(e)	00		00		00
(f) Other portfolio income (loss) (attach schedule) .....	(f)	00		00		00
5. Guaranteed payments to partners.....	5	00		00		00
6. Section 1231 net gain (loss) (other than due to casualty or theft) (attach federal and Kentucky Forms 4797) .....	6	00		00		00
7. Other income or (loss) (attach schedule).....	7	00		00		00
8. Charitable contributions (attach schedule) and housing for homeless deduction (attach Schedule HH) .....	8	00		00		00
9. IRC Section 179 expense deduction (attach federal Form 4562 and Kentucky converted Form 4562) .....	9	00		00		00
10. Deductions related to portfolio income (loss) (attach schedule) .....	10	00		00		00
11. Other deductions (attach schedule) .....	11	00		00		00

**Investment Interest**

12. (a) Interest expense on investment debts.....	12 (a)	00		00		00
(b) (1) Investment income included on lines 4(a), 4(b), 4(c) and 4(f) above.....	(b)(1)	00		00		00
(2) Investment expenses included on line 10 above .....	(2)	00		00		00

**Tax Credits**

13. Skills Training Investment Tax Credit (attach copy of certification(s)) .....	13	00		00		00
14. Certified Rehabilitation Tax Credit (attach copy of certification(s)) .....	14	00		00		00



**PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC., EXCLUDING THE ECONOMIC DEVELOPMENT PROJECT(S)**

**SECTION I—Income (Loss) and Deductions - continued**

	(a) Distributive Share Items	(b) Total Amount	(c) Adjustments	(d) Net Kentucky Amount
<b>Tax Credits—continued</b>				
15. Kentucky Unemployment Tax Credit (attach Schedule UTC).....	15	00	00	00
16. Recycling and Composting Equipment Tax Credit (attach Schedule RC).....	16	00	00	00
17. Kentucky Investment Fund Tax Credit (attach KEDFA notification).....	17	00	00	00
18. Coal Incentive Tax Credit (attach Schedule CI).....	18	00	00	00
19. Qualified Research Facility Tax Credit (attach Schedule QR).....	19	00	00	00
20. GED Incentive Tax Credit (attach Form DAEL-31).....	20	00	00	00
21. Voluntary Environmental Remediation Tax Credit (attach Schedule VERB).....	21	00	00	00
22. Biodiesel Tax Credit (attach Schedule BIO).....	22	00	00	00
23. Environmental Stewardship Tax Credit (attach Schedule KESA).....	23	00	00	00
24. Clean Coal Incentive Tax Credit (attach Schedule CCI).....	24	00	00	00
25. Ethanol Tax Credit (attach Schedule ETH).....	25	00	00	00
26. Cellulosic Ethanol Tax Credit (attach Schedule CELL).....	26	00	00	00
27. ENERGY STAR Home or ENERGY STAR Manufactured Home Tax Credit (attach Form 8908-K).....	27	00	00	00

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

28. Energy efficiency products credit from Form 5695-K, line 6.....	28	00	00	00
29. Energy efficiency products credit from Form 5695-K, line 12.....	29	00	00	00
30. Energy efficiency products credit from Form 5695-K, line 18.....	30	00	00	00
31. Energy efficiency products credit from Form 5695-K, line 36.....	31	00	00	00
32. Energy efficiency products credit from Form 5695-K, line 36.....	32	00	00	00
33. Energy efficiency products credit from Form 5695-K, line 51.....	33	00	00	00
34. Energy efficiency products credit from Form 5695-K, line 51.....	34	00	00	00
35. Energy efficiency products credit from Form 5695-K, line 57.....	35	00	00	00
36. Energy efficiency products credit from Form 5695-K, line 63.....	36	00	00	00

**Other Items**

37. (a) Type of Section 59(e)(2) expenditures.....	37 (a)			
(b) Amount of Section 59(e)(2) expenditures.....	(b)	00	00	00
38. Tax-exempt interest income.....	38	00	00	00
39. Other tax-exempt income.....	39	00	00	00
40. Nondeductible expenses.....	40	00	00	00
41. Total property distributions (including cash).....	41	00	00	00
42. Other items and amounts required to be reported separately to partners (attach schedule).....	42			

**Recapture of Tax Credits**

43. Recapture of Recycling and Composting Equipment Tax Credit (attach Schedule RC-R).....	43	00	00	00
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**SECTION II—General Partnership Pass-through Items**

1. Partnership’s Kentucky sales from Schedule A, Section I, line 1.....	1		00
2. Partnership’s total sales from Schedule A, Section I, line 2.....	2		00
3. Partnership’s Kentucky property from Schedule A, Section I, line 5.....	3		00
4. Partnership’s total property from Schedule A, Section I, line 6.....	4		00
5. Partnership’s Kentucky payroll from Schedule A, Section I, line 8.....	5		00
6. Partnership’s total payroll from Schedule A, Section I, line 9.....	6		00
7. Partnership’s Kentucky gross profits from Schedule LLET(K).....	7		00
8. Partnership’s total gross profits from all sources from Schedule LLET(K).....	8		00

**SECTION III—Limited Liability Entity Tax (LLET) Pass-through Items**

1. Partners’ shares of net distributive income from the limited liability entity .....	1		00
2. Partners’ shares of limited liability entity tax (LLET) nonrefundable credit.....	2		00

**INSTRUCTIONS—KENTUCKY SCHEDULE K  
 FOR GENERAL PARTNERSHIPS  
 WITH ECONOMIC DEVELOPMENT PROJECT(S)**

**IMPORTANT:** A general partnership which has one or more projects under the Kentucky Rural Economic Development Act (KREDA), Kentucky Industrial Development Act (KIDA), Kentucky Jobs Development Act (KJDA), Kentucky Economic Opportunity Zone (KEOZ), Kentucky Industrial Revitalization Act (KIRA), Kentucky Job Retention Act (KJRA), Kentucky Reinvestment Act (KRA) or Incentives for Energy Independence (IEIA) must use this Schedule K in lieu of the regular 765-GP Schedule K.

**PURPOSE OF SCHEDULE**—This schedule is to be used to determine the partners’ shares of each item of income, credit, deduction, etc., excluding the amount of each item of income, credit, deduction, etc., attributable to the project(s). See General Instructions of Schedule KREDA-SP, Schedule KIDA-SP, Schedule KJDA-SP, Schedule KEOZ-SP, Schedule KIRA-SP, Schedule KJRA-SP, Schedule KRA-SP or Schedule IEIA-SP for additional information on this exclusion.

**SECTION I INSTRUCTIONS**

**Column (b)**—Complete this column following the instructions to the regular 765-GP Schedule K.

**Column (c)**—For each item of income or deduction, enter the amount attributable to the project or projects. If the general partnership has more than one project, attach a schedule reflecting the computation of the total amount of each item.

If the general partnership’s only operation is the project or projects, the amount entered for each item should be the same as the amount entered in column (b). Attach

applicable tax computation schedule(s) (Schedule KREDA-SP, Schedule KIDA-SP, Schedule KJDA-SP, Schedule KEOZ-SP, Schedule KIRA-SP, Schedule KJRA-SP, Schedule KRA-SP or Schedule IEIA-SP) and supporting schedules for each project.

**Column (d)**—For each item of income or deduction, subtract the amount in column (c) from the amount in column (b) and enter the result. The amounts from this column should be used to determine the amount of income, credits, deductions, etc., reflected on each partner’s Kentucky Schedule K-1. The total pro rata share items of all Schedules K-1 should equal the amount reported on the same lines of this column, lines 1 through 43.

**SECTION II AND SECTION III INSTRUCTIONS**

**See instructions for Section II and Section III of the regular Form 765-GP Schedule K to determine if it is necessary to complete this section.** If the general partnership is required to complete Section III, exclude income attributable to the project(s).