



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

➤ See instructions.

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 (Form 765-GP, line 11) ...	1	00	00
2. Net income (loss) from rental real estate activities (attach federal Form 8825).....	2	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
4. Portfolio income (loss):			
(a) Interest income	4(a)	00	00
(b) Dividend income.....	(b)	00	00
(c) Royalty income	(c)	00	00
(d) Net short-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable).....	(d)	00	00
(e) Net long-term capital gain (loss)(attach federal Schedule D and Kentucky Schedule D, if applicable).....	(e)	00	00
(f) Other portfolio income (loss)(attach schedule)	(f)	00	00
5. Guaranteed payments to partners.....	5	00	00
6. Section 1231 net gain (loss)(other than due to casualty or theft)(attach federal and Kentucky Forms 4797).....	6	00	00
7. Other income (loss)(attach schedule)	7	00	00
8. Charitable contributions (attach schedule) and housing for homeless deduction (attach Schedule HH).....	8	00	00
9. IRC Section 179 expense deduction (attach federal Form 4562 and Kentucky Form 4562) .	9	00	00
10. Deductions related to portfolio income (loss) (attach schedule)	10	00	00
11. Other deductions (attach schedule)	11	00	00
Investment Interest			
12. (a) Interest expense on investment debts	12(a)	00	00
(b) (1) Investment income included on lines 4(a), 4(b), 4(c) and 4(f) above.....	(b)(1)	00	00
(2) Investment expenses included on line 10 above	(2)	00	00
Tax Credits—Nonrefundable			
13. Skills Training Investment Tax Credit (attach copy of certification(s))	13	00	00
14. Certified Rehabilitation Tax Credit (attach copy of certification(s))	14	00	00
15. Kentucky Unemployment Tax Credit (attach Schedule UTC).....	15	00	00
16. Recycling/Composting Equipment Tax Credit (attach Schedule RC)	16	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
Tax Credits—Nonrefundable—continued			
17. Kentucky Investment Fund Tax Credit (attach KEDFA notification).....	17	00	00
18. Coal Incentive Tax Credit (attach Schedule CI) ..	18	00	00
19. Qualified Research Facility Tax Credit (attach Schedule QR)	19	00	00
20. GED Incentive Tax Credit (attach Form DAEL-31)	20	00	00
21. Voluntary Environmental Remediation Tax Credit (attach Schedule VERB).....	21	00	00
22. Biodiesel Tax Credit (attach Schedule BIO).....	22	00	00
23. Environmental Stewardship Tax Credit (attach Schedule KESA)	23	00	00
24. Clean Coal Incentive Tax Credit (attach Schedule CCI).....	24	00	00
25. Ethanol Tax Credit (attach Schedule ETH).....	25	00	00
26. Cellulosic Ethanol Tax Credit (attach Schedule CELL).....	26	00	00
Form 5695-K Pass-through Amounts (attach Form 5695-K)			
27. Energy Efficiency Products Tax Credit from Form 5695-K, line 6	27	00	00
28. Energy Efficiency Products Tax Credit from Form 5695-K, line 12	28	00	00
29. Energy Efficiency Products Tax Credit from Form 5695-K, line 18	29	00	00
30. Energy Efficiency Products Tax Credit from Form 5695-K, line 36	30	00	00
31. Energy Efficiency Products Tax Credit from Form 5695-K, line 36	31	00	00
32. Energy Efficiency Products Tax Credit from Form 5695-K, line 51	32	00	00
33. Energy Efficiency Products Tax Credit from Form 5695-K, line 51	33	00	00
34. Energy Efficiency Products Tax Credit from Form 5695-K, line 57	34	00	00
35. Energy Efficiency Products Tax Credit from Form 5695-K, line 63	35	00	00
36. ENERGY STAR Home or ENERGY STAR Manufactured Home Tax Credit (attach Form 8908-K)	36	00	00
37. Railroad Maintenance and Improvement Tax Credit (attach Schedule RR-I).....	37	00	00
38. Railroad Expansion Tax Credit (attach Schedule RR-E)	38	00	00
Tax Credits—Refundable			
39. Certified Rehabilitation Tax Credit (attach Kentucky Heritage Council certification(s))	39	00	00
40. Film Industry Tax Credit (attach Kentucky Film Office certification(s))	40	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
Other Items			
41. (a) Type of Section 59(e)(2) expenditures > _____	41 (a)		
(b) Amount of Section 59(e)(2) expenditures	(b)	00	00
42. Tax-exempt interest income	42	00	00
43. Other tax-exempt income	43	00	00
44. Nondeductible expenses	44	00	00
45. Total property distributions (including cash)...	45	00	00
46. Other items and amounts required to be reported separately to partners (attach schedule)	46		

SECTION II—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	7		00
8. Partnership's total gross profits from all sources	8		00

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

1. Partners' shares of net distributive income from limited liability pass-through entities	1		00
2. Partners' shares of limited liability entity tax (LLET) nonrefundable credit	2		00

**INSTRUCTIONS—KENTUCKY SCHEDULE K
FOR GENERAL PARTNERSHIPS
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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), Incentives for Energy Independence (IEIA) or Kentucky Business Investment Program (KBI) must use this Schedule K in lieu of Form 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, Schedule IEIA-SP or Schedule KBI-SP for additional information on this exclusion.

SECTION I INSTRUCTIONS

Column (b)—Complete this column following the instructions for Form 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, Schedule IEIA-SP or Schedule KBI-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 46.

SECTION II AND SECTION III INSTRUCTIONS

See instructions for Section II and Section III of 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).