

851-K



Taxable Year Ending

____/____
Mo. Yr.

41A720-S4 (10-11)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

- See instructions.
- Attach to the consolidated income tax return (Form 720) and extension request (Form 41A720SL).

KENTUCKY AFFILIATIONS AND PAYMENT SCHEDULE

List the parent corporation and all subsidiaries subject to Kentucky Corporation Income Tax/LLET.

Corp. No.	Name of Parent Corporation	Federal Identification Number	Kentucky Corporation/LLET Account Number	Tax Payments		
				Limited Liability Entity Tax	Corporation Tax	
1					00	00
				Stock Ownership Information		
Corp. No.	Names of Subsidiary Corporations	Federal Identification Number	Kentucky Corporation/LLET Account Number	Percent of Value	Percent of Voting Power	Owned by Corporation No.
2				%	%	
3				%	%	
4				%	%	
5				%	%	
6				%	%	
7				%	%	
8				%	%	
9				%	%	
10				%	%	
11				%	%	
12				%	%	
13				%	%	
14				%	%	

INSTRUCTIONS FOR FORM 851-K—KENTUCKY AFFILIATIONS AND PAYMENT SCHEDULE

Purpose of Form—This form must be completed and attached to the Kentucky Corporation Income Tax and LLET Return (Form 720) and the Application for Six-Month Extension of Time to File Kentucky Corporation or Limited Liability Pass-through Entity Return (Form 41A720SL) if the corporation is filing an elective consolidated tax return or a mandatory nexus consolidated tax return as provided by KRS 141.200(4) and KRS 141.200(11), respectively.

The information requested on this form identifies the parent of the affiliated group and each subsidiary included in the consolidated return. It is necessary in order to identify the corporations included in the affiliated group and to avoid unnecessary correspondence from the department, such as delinquency notices to subsidiaries.

Elective Consolidated Return—An election by an affiliated group to file a consolidated return as provided by KRS 141.200(4) prior to January 1, 2005, shall be binding for a ninety-six (96) consecutive month period, beginning with the first month of the first taxable year for which the election was made and ending with the conclusion of the taxable year in which the ninety-six (96) consecutive calendar month expires.

Mandatory Nexus Consolidated Return—For tax years beginning on or after January 1, 2005, an affiliated group shall file a nexus consolidated return as provided by KRS 141.200(11) that includes all corporations doing business in this state, except corporations excluded by KRS 141.200(9)(e) and corporations included in an elective consolidated return whose ninety-six (96) month election period has not expired.

Tax Payments—If this form is being filed with Form 720, enter the total limited liability entity tax and corporation income tax paid for the tax year on Line 1, including the overpayments applied from the prior year, estimated tax payments, taxes withheld and amounts paid with Form 41A720SL.

If this form is being filed with Form 41A720SL, enter the total limited liability entity tax and corporation income tax being paid with the Form 41A720SL on Line 1.

Stock Ownership Information—Enter the name, federal identification number and Kentucky Corporation/LLET Account Number of the parent corporation and each subsidiary included in the consolidated tax return. If the parent corporation has more than thirteen subsidiaries, attach additional Forms 851-K as needed. Enter the percent of value and percent of voting power owned by a corporation or corporations included in the affiliated group. In the Owned by Corporation No. column, enter the number of the corporation or corporations which owns each subsidiary. For example, if subsidiary corporation number 2 is owned by parent corporation number 1, enter 1; or if subsidiary corporation number 2 is owned by subsidiary corporation numbers 3, 7 and 10, enter 3, 7, 10.