



2012

► See instructions.

Taxable period beginning _____, 201 __, and ending _____, 201 __.

KENTUCKY PARTNERSHIP INCOME AND LLET RETURN

B Check applicable box(es): LLET Receipts Method <input type="checkbox"/> Gross Receipts <input type="checkbox"/> Gross Profits <input type="checkbox"/> \$175 minimum Nonfiling Status Code Enter Code _____	D Federal Identification Number _____		Taxable Year Ending ____/____/____ Mo. Yr.		
	Name of Partnership			State and Date of Organization	
	Number and Street			Principal Business Activity in KY	
	City	State	ZIP Code	Telephone Number	
E Check if applicable: <input type="checkbox"/> LLC <input type="checkbox"/> LP <input type="checkbox"/> LLP <input type="checkbox"/> Qualified investment pass-through entity <input type="checkbox"/> Amended return <input type="checkbox"/> Initial return <input type="checkbox"/> Final return (attach explanation) <input type="checkbox"/> Change of Address <input type="checkbox"/> Short-period return (attach explanation) <input type="checkbox"/> Change of Name <input type="checkbox"/> Change of Accounting Period					
F Number of Partners (Attach K-1s) ► _____					

PART I—ORDINARY INCOME (LOSS) COMPUTATION			PART II—LLET COMPUTATION		
1. Federal ordinary income (loss) (see instructions).....	1	00	1. Schedule LLET, Section D, line 1	1	00
ADDITIONS			2. Recycling/composting equipment tax credit recapture.....	2	00
2. State taxes based on net/gross income	2	00	3. Total (add lines 1 and 2)	3	00
3. Federal depreciation (do not include Section 179 expense deduction).....	3	00	4. Nonrefundable LLET credit from Kentucky Schedule(s) K-1.....	4	00
4. Related party expenses (attach Schedule RPC).....	4	00	5. Nonrefundable tax credits (attach Schedule TCS)	5	00
5. Other (attach Schedule O-PTE)	5	00	6. LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum).....	6	00
6. Total (add lines 1 through 5).....	6	00	7. Estimated tax payments.....	7	00
SUBTRACTIONS			8. Certified rehabilitation tax credit ...	8	00
7. Federal work opportunity credit	7	00	9. Film industry tax credit.....	9	00
8. Kentucky depreciation (do not include Section 179 expense deduction).....	8	00	10. Extension payment.....	10	00
9. Other (attach Schedule O-PTE)	9	00	11. Prior year's tax credit.....	11	00
10. Kentucky ordinary income (loss) (line 6 less lines 7 through 9)	10	00	12. LLET due (line 6 less lines 7 through 11).....	12	00
			13. LLET overpayment (lines 7 through 11 less line 6)	13	00
			14. Credited to 2013 LLET.....	14	00
			15. Amount to be refunded	15	00

► Federal Form 1065, all pages and any supporting schedules must be attached.	TAX PAYMENT SUMMARY (Round to nearest dollar)	OFFICIAL USE ONLY
Make check payable to: Kentucky State Treasurer Mail return with payment to: Kentucky Department of Revenue Frankfort, Kentucky 40620	LLET 1. LLET due (Part II, line 12) \$ _____ 2. Penalty \$ _____ 3. Interest \$ _____ 4. Total Payment \$ _____	PW 204 \$ _____



SCHEDULE Q—KENTUCKY PARTNERSHIP QUESTIONNAIRE

IMPORTANT: Questions 4–12 must be completed by all partnerships. If this is the partnership’s initial return or if the partnership 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 partnership, enter the date qualified to do business in Kentucky. ___ / ___ / ___

4. The partnership’s books are in care of: (name and address) _____

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

6. For the taxable period being reported, was the partnership a partner 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). _____

For the taxable period being reported, was the partnership doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky? Yes No

7. Are related party costs as defined in KRS 141.205(1)(l) included in this return? Yes No. If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Part I, Line 4.

8. Is the entity filing this Kentucky tax return organized as a limited cooperative association as provided by KRS Chapter 272A? Yes No

9. Is the entity filing this Kentucky tax return organized as a statutory trust or a series statutory trust as provided by KRS Chapter 386A? Yes No. If yes, is the entity filing this Kentucky tax return a series within a statutory trust? Yes No. If yes, enter the name, address and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State: _____

10. Was this return prepared on: (a) cash basis, (b) accrual basis, (c) other _____

11. Did the partnership file a Kentucky tangible personal property tax return for January 1, 2013? Yes No

12. Is the partnership 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 partnership’s taxable income which have not been reported to the department, check here and file an amended Form 765 for each year adjusted. Attach a copy of the final determination to each amended return.

I, the undersigned, declare under the 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.

Signature of partner or member

Name of person or firm preparing return

SSN or FEIN

SSN, PTIN or FEIN

Date

Date

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

Email Address: _____

Telephone No.: _____



SCHEDULE K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

SECTION I	(a) Distributive 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. Guaranteed payments to partners	5	00
6. Section 1231 net gain (loss) (other than due to casualty or theft)(attach federal and Kentucky Forms 4797)	6	00
7. Other income (loss) (attach schedule)	7	00
8. Charitable contributions (attach schedule) and housing for homeless deduction (attach Schedule HH)	8	00
9. IRC Section 179 expense deduction (attach federal Form 4562 and Kentucky Form 4562)	9	00
10. Deductions related to portfolio income (loss) (attach schedule)	10	00
11. Other deductions (attach schedule)	11	00
Investment Interest		
12. (a) Interest expense on investment debts	12(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 10 above	(2)	00
Tax Credits		
13. Kentucky Small Business Investment Tax Credit (attach KEDFA notification)	13	00
14. Skills Training Investment Tax Credit (attach copy of certification(s))	14	00
15. Certified Rehabilitation Tax Credit (attach copy of certification(s))	15	00
16. Kentucky Unemployment Tax Credit (attach Schedule UTC)	16	00
17. Recycling/Composting Equipment Tax Credit (attach Schedule RC)	17	00
18. Kentucky Investment Fund Tax Credit (attach KEDFA notification)	18	00
19. Coal Incentive Tax Credit (attach Schedule CI)	19	00
20. Qualified Research Facility Tax Credit (attach Schedule QR)	20	00
21. GED Incentive Tax Credit (attach Form DAEL-31)	21	00
22. Voluntary Environmental Remediation Tax Credit (attach Schedule VERB)	22	00
23. Biodiesel Tax Credit (attach Schedule BIO)	23	00
24. Environmental Stewardship Tax Credit (attach Schedule KESA)	24	00
25. Clean Coal Incentive Tax Credit (attach Schedule CCI)	25	00
26. Ethanol Tax Credit (attach Schedule ETH)	26	00
27. Cellulosic Ethanol Tax Credit (attach Schedule CELL)	27	00



SCHEDULE K—PARTNERS’ SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

SECTION I—continued	(a) Distributive Share Items	(b) Total Amount
Form 5695-K Pass-through Amounts (attach Form 5695-K)		
28. Energy Efficiency Products Tax Credit from Form 5695-K, line 6	28	00
29. Energy Efficiency Products Tax Credit from Form 5695-K, line 12	29	00
30. Energy Efficiency Products Tax Credit from Form 5695-K, line 18	30	00
31. Energy Efficiency Products Tax Credit from Form 5695-K, line 36	31	00
32. Energy Efficiency Products Tax Credit from Form 5695-K, line 36	32	00
33. Energy Efficiency Products Tax Credit from Form 5695-K, line 51	33	00
34. Energy Efficiency Products Tax Credit from Form 5695-K, line 51	34	00
35. Energy Efficiency Products Tax Credit from Form 5695-K, line 57	35	00
36. Energy Efficiency Products Tax Credit from Form 5695-K, line 63	36	00
37. ENERGY STAR Home or ENERGY STAR Manufactured Home Tax Credit (attach Form 8908-K)	37	00
38. Railroad Maintenance and Improvement Tax Credit (attach Schedule RR-I)	38	00
39. Railroad Expansion Tax Credit (attach Schedule RR-E)	39	00
40. Endow Kentucky Tax Credit (attach Schedule ENDOW)	40	00
41. New Markets Development Program Tax Credit (attach Form 8874(K)-A)	41	00
Other Items		
42. (a) Type of Section 59(e)(2) expenditures ►	42(a)	
(b) Amount of Section 59(e)(2) expenditures	(b)	00
43. Tax-exempt interest income	43	00
44. Other tax-exempt income	44	00
45. Nondeductible expenses	45	00
46. Total property distributions (including cash)	46	00
47. Other items and amounts required to be reported separately to partners (attach schedule)	47	

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 from Schedule LLET, Section A, Column A, line 5	7	00
8. Partnership’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