



► See instructions.

Taxable period beginning \_\_\_\_\_, 201\_\_\_\_, and ending \_\_\_\_\_, 201\_\_\_\_.

**KENTUCKY CORPORATION 2013**  
**INCOME TAX AND LLET RETURN**

<b>B Check applicable box(es):</b>  <b>LLET</b> Receipts Method <input type="checkbox"/> Gross Receipts <input type="checkbox"/> Gross Profits <input type="checkbox"/> \$175 minimum  Nonfiling Status Code Enter Code _____	<b>D</b> Federal Identification Number _____				<b>Taxable Year Ending</b> ____/____ Mo. / Yr.	
	Name of Corporation _____					Kentucky Secretary of State Organization Number
	Number and Street _____					
	City _____		State _____	ZIP Code _____	Telephone Number _____	
<b>E</b> Name of Common Parent _____ Kentucky Corporation/LLET Account Number _____						Principal Business Activity in KY  NAICS Code Number (Relating to Kentucky Activity) (See <a href="http://www.census.gov">www.census.gov</a> )
<b>F Check if applicable:</b> <input type="checkbox"/> Initial return <input type="checkbox"/> Final return (Complete Part IV) <input type="checkbox"/> Short-period return (Complete Part IV) <input type="checkbox"/> Change of name <input type="checkbox"/> Change of address <input type="checkbox"/> Change of accounting period						
<b>G Check if applicable:</b> <input type="checkbox"/> Amended return <input type="checkbox"/> Amended return-RAR Provide explanation of changes in Part V—Explanation of Amended Return Changes.						

PART I—LLET COMPUTATION			PART II—INCOME TAX COMPUTATION		
1. <b>Schedule LLET</b> , Section D, line 1 .....	1	00	1. <b>Income tax</b> (see instructions) .....	1	00
2. Recycling/composting equipment tax credit recapture .....	2	00	2. Recycling/composting equipment tax credit recapture .....	2	00
3. <b>Total</b> (add lines 1 and 2) .....	3	00	3. Tax installment on LIFO recapture...	3	00
4. Nonrefundable LLET credit from Kentucky Schedule(s) K-1 .....	4	00	4. <b>Total</b> (add lines 1 through 3) .....	4	00
5. Nonrefundable tax credits (attach Schedule TCS) .....	5	00	5. Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions) .....	5	00
6. <b>LLET liability</b> (greater of line 3 less lines 4 and 5 or \$175 minimum) .....	6	00	6. Nonrefundable LLET credit (Part I, line 6 less \$175) .....	6	00
7. Withholding tax (Form PTE-WH) .....	7	00	7. Nonrefundable tax credits (attach Schedule TCS) .....	7	00
8. Estimated tax payments .....	8	00	8. <b>Net income tax liability</b> (line 4 less lines 5 through 7, but not less than zero) .....	8	00
9. Certified rehabilitation tax credit .....	9	00	9. Estimated tax payments <input type="checkbox"/> Check if Form 2220-K attached .....	9	00
10. Film industry tax credit .....	10	00	10. Extension payment .....	10	00
11. Extension payment .....	11	00	11. Prior year's tax credit .....	11	00
12. Prior year's tax credit .....	12	00	12. LLET overpayment from Part I, line 18 .....	12	00
13. Income tax overpayment from Part II, line 17 .....	13	00	13. Corporation income tax paid on original return .....	13	00
14. LLET paid on original return .....	14	00	14. Corporation income tax overpayment on original return .....	14	00
15. LLET overpayment on original return .....	15	00	15. <b>Income tax due</b> (lines 8 and 14 less lines 9 through 13) .....	15	00
16. <b>LLET due</b> (lines 6 and 15 less lines 7 through 14) .....	16	00	16. <b>Income tax overpayment</b> (lines 9 through 13 less lines 8 and 14) .....	16	00
17. <b>LLET overpayment</b> (lines 7 through 14 less lines 6 and 15) .....	17	00	17. Credited to 2013 LLET .....	17	00
18. Credited to 2013 income tax .....	18	00	18. Credited to 2014 corporation income tax .....	18	00
19. Credited to 2014 LLET .....	19	00	19. <b>Amount to be refunded</b> .....	19	00
20. <b>Amount to be refunded</b> .....	20	00			

TAX PAYMENT SUMMARY (Round to nearest dollar)				OFFICIAL USE ONLY		► Federal Form 1120, all pages and any supporting schedules must be attached.  Make check payable to: <b>Kentucky State Treasurer</b>  Mail return with payment to: Kentucky Dept. of Revenue Frankfort, Kentucky 40620
<b>LLET</b>	<b>INCOME</b>			P W 2 0 4  V A L #	\$	
1. LLET due (Part I, Line 16) \$ _____	1. Income tax due (Part II, Line 15) \$ _____					
2. Penalty \$ _____	2. Penalty \$ _____					
3. Interest \$ _____	3. Interest \$ _____					
4. Subtotal \$ _____	4. Subtotal \$ _____					
TOTAL PAYMENT (Add Subtotals) ► \$ _____						



**PART III – TAXABLE INCOME COMPUTATION**

1. Federal taxable income (Form 1120, line 28) .....	1	00	14. Federal work opportunity credit .....	14	00
<b>ADDITIONS:</b>			15. Depreciation adjustment.....	15	00
2. Interest income (state and local obligations) .....	2	00	16. Other (attach Schedule O-720) .....	16	00
3. State taxes based on net/gross income .....	3	00	17. Revenue Agent Report (RAR) .....	17	00
4. Depreciation adjustment.....	4	00	18. <b>Net income</b> (line 11 less lines 12 through 17).....	18	00
5. Deductions attributable to nontaxable income .....	5	00	19. Current net operating loss adjustment (mandatory nexus only)..	19	00
6. Related party expenses (attach Schedule RPC).....	6	00	20. <b>Kentucky net income</b> (add lines 18 and 19).....	20	00
7. Dividend paid deduction (REIT).....	7	00	21. <b>Taxable net income</b> (attach Schedule A if applicable).....	21	00
8. Domestic production activities deduction.....	8	00	22. Net operating loss deduction (NOLD).....	22	00
9. Other (attach Schedule O-720) .....	9	00	23. <b>Taxable net income</b> after NOLD (line 21 less line 22) .....	23	00
10. Revenue Agent Report (RAR) .....	10	00	24. Kentucky domestic production activities deduction (KDPAD).....	24	00
11. <b>Total</b> (add lines 1 through 10) .....	11	00	25. <b>Taxable net income after KDPAD</b> (line 23 less line 24) .....	25	00
<b>SUBTRACTIONS:</b>					
12. Interest income (U.S. obligations)....	12	00			
13. Dividend income.....	13	00			

**PART IV – EXPLANATION OF FINAL RETURN AND/OR SHORT-PERIOD RETURN**

- |   |  |
|---|--|
| <input type="checkbox"/> Ceased operations in Kentucky  | <input type="checkbox"/> Change in filing status |
| <input type="checkbox"/> Change of ownership            | <input type="checkbox"/> Merger                  |
| <input type="checkbox"/> Successor to previous business | <input type="checkbox"/> Other _____             |

**PART V – EXPLANATION OF AMENDED RETURN CHANGES**

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

Attach a schedule listing the name, home address and Social Security number of the vice president, secretary and treasurer.

Has the attached officer information changed from the last return filed?  Yes  No

President's Name \_\_\_\_\_ President's Home Address \_\_\_\_\_

President's Social Security Number \_\_\_\_\_

Date Became President \_\_\_\_ / \_\_\_\_ / \_\_\_\_

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 principal officer or chief accounting officer

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Name of person or firm preparing return

\_\_\_\_\_  
 SSN, PTIN or FEIN

**May the DOR discuss this return with the preparer?**

Yes  No

Email Address:

Telephone No.:



**SCHEDULE Q—KENTUCKY CORPORATION/LLET QUESTIONNAIRE**

**IMPORTANT:** Questions 4—15 must be completed by all corporations. If this is the corporation's initial return or if the 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 corporation, enter the date qualified to do business in Kentucky. \_\_\_ / \_\_\_ / \_\_\_

4. The corporation'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. Was the 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 corporation 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 III, Line 6.

8. Did the corporation at any time during the taxable year do business in Kentucky and own 80 percent or more of the voting stock of another corporation doing business in Kentucky?  
 Yes  No. If yes, list name, address and federal I.D. number of each entity. \_\_\_\_\_  
\_\_\_\_\_

9. Was 80 percent or more of the corporation's voting stock owned by any corporation doing business in Kentucky at any time of the year?  Yes  No. If yes, list name, address and federal I.D. number of each entity. \_\_\_\_\_  
\_\_\_\_\_

10. The federal tax return attached to this Kentucky tax return is:  
 a pro forma federal tax return  a copy of the federal tax return filed with the Internal Revenue Service

11. Is the entity filing this Kentucky tax return or any entity included in the tax return organized as a limited cooperative association as provided by KRS Chapter 272A?  Yes  No. If yes, and this is a nexus consolidated return, enter each limited cooperative association's name, address and federal I.D. number included in the return: \_\_\_\_\_  
\_\_\_\_\_

12. Is the entity filing this Kentucky tax return or any entity included in this 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 or any entity included in this tax return a series within a statutory trust?  
 Yes  No  
If yes, for each series within a statutory trust, enter the name, address and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

13. Was this return prepared on: (a)  cash basis, (b)  accrual basis, (c)  other \_\_\_\_\_

14. Did the corporation file a Kentucky tangible personal property tax return for January 1, 2014?  Yes  No  
If yes, list name and federal I.D. number of entity(ies) filing return(s): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

15. Is the 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 the department, check here  and file an amended return. See 2013 Kentucky Corporation Income Tax and LLET Return instructions for information regarding amended returns. Attach a copy of the final determination to each amended return.