

8879(C)-K

41A720-S8 (10-13)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Kentucky Corporation or Pass-through Entity Tax Return
Declaration For Electronic Filing

Taxable Year Ending

Mo. / Yr.

See instructions.

Name of Entity, Federal Identification Number, Kentucky Corporation/LLET Account Number, Address, City, State and ZIP Code

Please check the appropriate box indicating which tax return is being electronically filed:
720 720S 725 765 765-GP

PART I - Tax Return Information for Form 720, 720S, 725, 765 or 765-GP

Section A - Form 720

Table with 7 rows for Section A items: 1. Kentucky taxable income, 2. LLET liability, 3. LLET due, 4. LLET refund, 5. Net income tax liability, 6. Income tax due, 7. Income tax refund.

Section B - Form 720S

Table with 7 rows for Section B items: 8. Kentucky ordinary income (loss), 9. LLET liability, 10. LLET due, 11. LLET refund, 12. Net income tax liability, 13. Income tax due, 14. Income tax refund.

Section C - Form 725

Table with 4 rows for Section C items: 15. Total distributable income, 16. LLET liability, 17. LLET due, 18. LLET refund.

Section D - Form 765

Table with 4 rows for Section D items: 19. Kentucky ordinary income (loss), 20. LLET liability, 21. LLET due, 22. LLET refund.

Section E - Form 765-GP

Table with 2 rows for Section E items: 23. Federal ordinary income (loss), 24. Kentucky ordinary income (loss).

PART II - Direct Debit of Tax Amount Due (See Instructions)

25. Routing transit number (RTN) with grid and note: The first two numbers of the RTN must be 01 through 12 or 21 through 32.
26. Depositor account number (DAN) with grid.
27. Type of account: Savings Checking.
28. Debit amount.
29. In order to comply with electronic banking regulations, please answer the following question.
a. Direct Debit—Will these funds come from an account located outside of the United States? Yes No

PART III - Declaration of Authorized Representative of Entity (Sign only after Parts I and II are completed.)

30. I authorize the Kentucky Department of Revenue and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated above for payment of the state taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If this is a balance due return, I understand that if the Department of Revenue does not receive the full and timely payment of the tax liability, the entity will remain liable for the tax liability and all applicable interest and penalties.

I, the undersigned, declare under the penalties of perjury, that I am an officer of the above corporation, partner or member of the above limited liability pass-through entity, or partner of the above general partnership and that I have examined a copy of the corporation's, limited liability pass-through entity's, or general partnership's electronic tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true correct and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the Form 720, 720S, 725, 765 or 765-GP electronic tax return.

Signature of Authorized Representative _____ Date _____

Type or Print the Name and Title of the Authorized Representative Signing this Document _____

PART IV - Declaration and Signature of Electronic Return Originator (ERO) and Paid Preparer

I, the undersigned, declare that I have reviewed the above tax return and that the entries on Part I above are correct and complete. If I am only the ERO, I am not responsible for reviewing the tax return and only declare that this tax return accurately reflects the data on the tax return. The corporate officer of the above corporation, partner or member of the above limited liability pass-through entity, or partner of the above general partnership will have signed this form before I submit the tax return. I will give the corporate officer of the above corporation, partner or member of the above limited liability pass-through entity, or partner of the above general partnership all forms, including accompanying schedules and statements, filed with the Kentucky Department of Revenue. If I am also the paid preparer, I declare under the penalties of perjury that I have examined this tax return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Check if also a paid preparer.

Check if self-employed.

ERO's signature _____ Date _____ I.D. Number of ERO _____

Firm's name (or your name if self-employed) _____ FEIN _____

Address _____ ZIP Code _____

I, the undersigned, declare under the penalties of perjury that I have examined this tax return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Preparer's signature _____ Date _____ I.D. Number of Preparer _____

Firm's name (or your name if self-employed) _____ FEIN _____

Address _____ ZIP Code _____

INSTRUCTIONS – Form 8879(C)-K

PURPOSE OF SCHEDULE

An authorized representative of the entity and the electronic return originator (ERO) shall use Form 8879(C)-K as a declaration document and signature authorization for an electronic filing (e-file) of a Kentucky Form 720, 720S, 725, 765 or 765-GP filed by an ERO.

Do not send this form to the Kentucky Department of Revenue. The ERO shall retain Form 8879(C)-K for 4 years from the return due date or the Kentucky Department of Revenue receipt date, whichever is later.

ERO RESPONSIBILITIES

The ERO will:

- Enter the name, Federal Identification Number, Kentucky Corporation/LLET Account Number (if applicable), address and ZIP code of the entity at the top of the form.
- Check the appropriate box indicating which tax return is being electronically filed.
- Complete Part I using the amounts from the entity's Kentucky tax return.
- Complete Part II using the entity's Routing transit number (RTN) and Depositor account number (DAN).
- Check the box in Part IV if the ERO is also the paid preparer.
- Check the box in Part IV if the ERO is self-employed.
- Complete Part IV including a signature, date and I.D. Number of ERO.
- Enter in Part IV the ERO's firm name (NOT the individual preparing the return), FEIN, address and ZIP code.
- If the ERO is not the preparer, have the preparer complete Part IV including the signature, date and I.D. Number of Preparer. Enter in Part IV the preparer's firm name (or the preparer's name if self-employed), FEIN, address and ZIP code.
- Give the authorized representative of the entity Form 8879(C)-K for completion and review – this can be done by hand delivery, U.S. mail, private delivery service, email or Internet website.
- Provide the authorized representative of the entity with a corrected copy of the Form 8879(C)-K if changes are made to the tax return (for example, based on the authorized representative's review).
- Provide the authorized representative of the entity with a copy of the signed Form 8879(C)-K upon request.

AUTHORIZED REPRESENTATIVE OF ENTITY RESPONSIBILITIES

The authorized representative will:

- Verify the accuracy of the entity's Kentucky tax return.
- Verify the amounts in Part I using the amounts from the entity's Kentucky tax return.
- Verify the entity's Routing transit number (RTN) and Depositor account number (DAN) in Part II.

- Sign and date Form 8879(C)-K in Part III.
- Type or print authorized representative's name and title in Part III.
- Return the completed Form 8879(C)-K to the ERO by hand delivery, U.S. mail, private delivery service or fax.

The Kentucky entity's tax return shall not be transmitted to the Kentucky Department of Revenue until the ERO receives the authorized representative's signed Form 8879(C)-K.

PART I – Tax Return Information

Enter the required data from Kentucky Form 720, 720S, 725, 765 or 765-GP in Section A - Form 720, Section B - Form 720S, Section C - Form 725, Section D - Form 765 or Section E- Form 765-GP.

PART II – Direct Debit of Tax Amount Due

The entity can choose to pay the amount due by completing Part II, Lines 25 through 29, and checking the box on Line 30. The entity can choose direct debit for Kentucky regardless of the choice for federal purposes. The entity must ensure that the following information relating to the financial institution's account is provided in the tax preparation software: Routing transit number (RTN), Depositor account number (DAN), Type of account (Savings or Checking) and Debit amount.

The payment amount will be processed (debited from the designated bank account) upon acceptance of the tax return for processing.

PART III – Declaration of Authorized Representative of Entity

The authorized representative of the entity shall sign and date Form 8879(C)-K after reviewing the tax return and before it is transmitted to the Kentucky Department of Revenue.

PART IV – Declaration and Signature of Electronic Return Originator (ERO) and Paid Preparer

This ERO shall sign and date Form 8879(C)-K.

If the ERO is also the paid preparer, the ERO must check the paid preparer box, but is not required to complete and sign the paid preparer's section. If self-employed, check the self-employed box.

A paid preparer who is not the ERO must complete and sign the paid preparer's section.

If the ERO cannot obtain the paid preparer's signature on Form 8879(C)-K, a copy of the tax return with the paid preparer's signature should be attached to the 8879(C)-K.