

8908-K

41A720-S11 (10-14)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE



2014

KENTUCKY ENERGY STAR
(Homes and Manufactured Homes) TAX CREDIT
KRS 141.437

➤ Attach to Form 720, 720S, 725, 765 or 765-GP.

Name of Entity	Federal Identification Number	Kentucky Corporation/LLET Account Number (if applicable)
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Part I-Qualifications

	Yes	No
■ Was the ENERGY STAR home completed before January 1, 2014, or the ENERGY STAR manufactured home sold before January 1, 2014?		
■ Was the ENERGY STAR home completed after December 31, 2014, or the ENERGY STAR manufactured home sold after December 31, 2014?....		
■ Has another taxpayer previously taken a tax credit on these ENERGY STAR homes or ENERGY STAR manufactured homes?.....		
■ Have you taken the energy efficiency products tax credit provided by KRS 141.436?.....		

If you answered "yes" to any of the questions above, STOP; you do not qualify for this credit.

If you answered "no" to all of the questions above, go to Part II.

Part II-ENERGY STAR (Homes and Manufactured Homes)

1a. Enter the total number of qualified ENERGY STAR homes as provided by KRS 141.437(1)(a)	1a		
1b. Multiply line 1a by \$800.....		1b	00
2a. Enter the total number of qualified ENERGY STAR manufactured homes as provided by KRS 141.437(1)(b).....	2a		
2b. Multiply line 2a by \$400.....		2b	00
3. ENERGY STAR homes and ENERGY STAR manufactured homes tax credits from pass-through entities.....		3	00
4. Add lines 1b, 2b and 3.....		4	00

INSTRUCTIONS FOR FORM 8908-K

Purpose of Form—This form is used by a taxpayer to claim a tax credit on Forms 720, 720S, 725, 765 or 765-GP for the construction of an ENERGY STAR home for use as a principal place of residence in the Commonwealth or for the sale of an ENERGY STAR manufactured home to a buyer who uses the home as a principal residence in the Commonwealth as provided by KRS 141.437 and meets the certification required by Section 45L of the Internal Revenue Code.

PART I – QUALIFICATIONS

The tax credit provided by KRS 141.437 is a nonrefundable credit that can be applied against the taxes imposed by KRS 141.040 and KRS 141.0401. The tax credit shall apply in the tax year in which the taxpayer completes construction of an ENERGY STAR home or sells an ENERGY STAR manufactured home. If a tax credit has been previously taken by another taxpayer on the same ENERGY STAR home or ENERGY STAR manufactured home, you do not qualify for this credit. If you have taken the energy efficiency products tax credit provided by KRS 141.436, you do not qualify for this credit.

PART II – ENERGY STAR (Homes and Manufactured Homes)

Line 1a—Enter the total number of qualified ENERGY STAR homes. KRS 141.437(1)(a) provides that an “ENERGY STAR home” means any single-family residence that qualifies for and receives the ENERGY STAR label under the ENERGY STAR Program administered by the U.S. Environment Protection Agency.

Line 1b—Enter the number of qualified ENERGY STAR homes on Line 1a multiplied by \$800.

Line 2a—Enter the total number of qualified ENERGY STAR manufactured homes. KRS 141.437(1)(b) provides that an “ENERGY STAR manufactured home” means a manufactured home as defined in KRS 100.348 that meets the ENERGY STAR label under the ENERGY STAR Program administered by the U.S. Environment Protection Agency.

Line 2b—Enter the number of qualified ENERGY STAR manufactured homes on Line 2a multiplied by \$400.

Line 3—Enter the ENERGY STAR homes and ENERGY STAR manufactured home credits from pass-through entities, and attach copies of all Schedule(s) K-1.

Line 4—Enter the total of Lines 1b, 2b and 3 on this line. Also, enter the amount from Line 4 on the applicable form as follows:

- Form 720—Enter on Schedule TCS, Line 17.
- Form 720S—Enter on Schedule TCS, Line 17.
- Form 725—Enter on Schedule TCS, Line 17.
- Form 765—Enter on Form 765, Schedule K, Line 37 and Schedule TCS, Line 17.
- Form 765-GP—Enter on Form 765-GP, Schedule K, Line 37.