

740-NP

42A740-NP

Department of Revenue

Check if return is:

Amended (Attach copy of original return.)



KENTUCKY INDIVIDUAL INCOME TAX RETURN Nonresident or Part-Year Resident



2014

For calendar year or other taxable year beginning _____, 2014, and ending _____, 20_____.

Form section for Social Security Numbers (A and B), Name, Mailing Address, and City/State/ZIP Code.

FILING STATUS section with options for Single, Married (joint or separate returns).

POLITICAL PARTY FUND section with options for Democratic, Republican, No Designation, A. Spouse, B. Yourself.

RESIDENCY STATUS section with options for Full-year nonresident, Part-year resident, and Full-year resident of a reciprocal state.

Attach Form W-2(s), Other Supporting Statement(s) and Payment Here—Staple to Top Page Only

COMPLETE SECTIONS A, B, C AND D ON PAGES 2 THROUGH 4 BEFORE COMPLETING LINES 7 THROUGH 28.

OFFICIAL USE ONLY 1 2 3 4 5

Main table for income and tax calculations, including lines 7 through 28, with columns for descriptions, amounts, percentages, and official use columns.



REFUND/TAX PAYMENT SUMMARY

29	Enter amount from page 1, line 28. This is your Total Tax Liability	• 29		00
30	(a) Enter Kentucky income tax withheld as shown on attached 2014 Form W-2(s) and other supporting statements	• 30(a)		00
	(b) Enter 2014 Kentucky estimated tax payments	• 30(b)		00
	(c) Enter 2014 refundable certified rehabilitation credit (KRS 141.382(1)(b))	• 30(c)		00
	(d) Enter 2014 film industry tax credit (KRS 141.383)	• 30(d)		00
	(e) Enter Nonresident Withholding from Form PTE-WH, line 9 (KRS 141.206(4)(b)(1))	• 30(e)		00
31	Add lines 30(a) through 30(e)	• 31		00
32	If line 31 is larger than line 29, enter AMOUNT OVERPAID (see instructions)	32		00
	<i>Fund Contributions; See instructions.</i>			
			▶ (Enter amount(s) checked)	
33	Nature and Wildlife Fund	<input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 33	00
34	Child Victims' Trust Fund	<input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 34	00
35	Veterans' Program Trust Fund	<input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 35	00
36	Breast Cancer Research/Education Trust Fund	<input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 36	00
37	Farms to Food Banks Trust Fund	<input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 37	00
38	Add lines 33 through 37	38		00
39	Amount of line 32 to be CREDITED TO YOUR 2015 ESTIMATED TAX	• 39		00
40	Subtract lines 38 and 39 from line 32. Amount to be REFUNDED TO YOU	REFUND	• 40	00
41	If line 29 is larger than line 31, enter ADDITIONAL TAX DUE	• 41		00
42	(a) Estimated tax penalty and/or interest. <input type="checkbox"/> Check if Form 2210-K attached...	42(a)		00
	(b) Interest	42(b)		00
	(c) Late payment penalty	42(c)		00
	(d) Late filing penalty	42(d)		00
43	Add lines 42(a) through 42(d). Enter here	• 43		00
44	Add lines 41 and 43 and enter here. This is the AMOUNT YOU OWE	OWE	44	00
	• Visit www.revenue.ky.gov for electronic payment options; or			
	• Make check payable to Kentucky State Treasurer , include your Social Security number and "KY Income Tax—2014."			
			OFFICIAL USE ONLY	
				PWR

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS

1	Enter nonrefundable limited liability entity credit (KRS 141.0401(2))	1	00
2	Enter Kentucky small business investment credit	2	00
3	Enter skills training investment credit (attach copy(ies) of certification)	3	00
4	Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a))	4	00
5	Enter credit for tax paid to another state (attach copy of other state's return(s))	5	00
6	Enter unemployment credit (attach Schedule UTC)	6	00
7	Enter recycling and/or composting equipment credit (attach Schedule RC)	7	00
8	Enter Kentucky investment fund credit (attach copy(ies) of certification)	8	00
9	Enter coal incentive credit	9	00
10	Enter qualified research facility credit (attach Schedule QR)	10	00
11	Enter GED incentive credit (attach Form DAEL-31)	11	00
12	Enter voluntary environmental remediation credit (attach Schedule VERB)	12	00
13	Enter biodiesel and renewable diesel credit	13	00
14	Enter environmental stewardship credit	14	00
15	Enter clean coal incentive credit	15	00
16	Enter ethanol credit (attach Schedule ETH)	16	00
17	Enter cellulosic ethanol credit (attach Schedule CELL)	17	00
18	Enter energy efficiency products credit (attach Form 5695-K)	18	00



SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)

Table with 3 columns: Line number, Description, and Amount. Rows include railroad maintenance credit, Endow Kentucky credit, New Markets Development Program credit, food donation credit, and a total line for lines 1-22.

SECTION B—PERSONAL TAX CREDITS

Form for personal tax credits with checkboxes for 'Check Regular', 'Check all four if 65 or over', 'Check all four if blind', and 'Check both for Kentucky National Guard'. Includes sub-questions for self and spouse.

Input box for 'Enter number of boxes checked on line 1'.

2 Dependents:

Form for dependents with checkboxes for 'lived with you', 'did not live with you', and 'other dependents'. Includes an input box for the number of dependents.

Table for dependents with columns: First name, Last name, Dependent's Social Security number, Dependent's relationship to you, and Check if qualifying child for family size tax credit.

Form for line 3 and 4. Line 3: 'Add lines 1 and 2 and enter here'. Line 4: 'Multiply credits on line 3 by \$10. Enter here and on page 1, line 17'. Includes a box for the result: 3 x \$10 = 4.

SECTION C—FAMILY SIZE TAX CREDIT (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

Table for family size tax credit with columns: First name, Last name, Social Security number (repeated for multiple children).

A copy of pages 1 and 2 of your federal income tax return and all supporting schedules must be attached to Kentucky Form 740-NP.

I, the undersigned, declare under 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. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Signature lines for 'Your Signature (If joint return, both must sign.)', 'Spouse's Signature', and 'Date Signed'. Includes a box for 'Telephone Number (daytime)'.

Line for 'Typed or Printed Name of Preparer Other than Taxpayer', 'I.D. Number of Preparer', and 'Date'.

Line for 'Firm Name', 'EIN', and 'Date'.

Mail to: REFUNDS

Kentucky Department of Revenue, Frankfort, KY 40618-0006.



PAYMENTS

Kentucky Department of Revenue, Frankfort, KY 40619-0008.

