

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, and No Designation for Spouse and 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

Table with 28 rows for income/tax calculations and 5 columns for official use only. Includes instructions for completing sections A, B, C, and D on pages 2 through 4.



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)

19	Enter railroad maintenance and improvement credit (attach Schedule RR-1).....	19	00
20	Enter Endow Kentucky credit (attach Schedule ENDOW)	20	00
21	Enter New Markets Development Program credit	21	00
22	Enter food donation credit (attach Schedule FD).....	22	00
23	Add lines 1 through 22. Enter here and on page 1, line 15	23	00

SECTION B—PERSONAL TAX CREDITS

	Check Regular	Check all four if 65 or over	Check all four if blind	Check both for Kentucky National Guard
1 (a) Credits for yourself:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
(b) Credits for spouse:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>

1 Enter number of boxes checked on line 1

2 Dependents:

2 Enter number of dependents who:

- lived with you.....
- did not live with you (see instructions).....
- other dependents.....

First name	Last name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

3 Add lines 1 and 2 and enter here..... **x \$10**

4 Multiply credits on line 3 by \$10. Enter here and **on page 1, line 17**

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.)

First name	Last name	Social Security number	First name	Last name	Social Security number

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.

Your Signature (If joint return, both must sign.) Spouse's Signature Date Signed ()
Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer I.D. Number of Preparer Date

Firm Name EIN Date

Mail to: **REFUNDS**

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



PAYMENTS

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

