

740-NP-R

42A740-NP-R

Department of Revenue



KENTUCKY INCOME TAX RETURN Nonresident—Reciprocal State



2014

Form fields for personal information: Last name, first name and middle initial, Social Security No., Mailing Address, City, town or post office, State, ZIP code. Includes a question: Did you file a Kentucky income tax return for 2013? Yes/No. If no, give reason:

INSTRUCTIONS

This form may be used by qualifying full-year nonresidents to claim a refund of Kentucky income taxes withheld during 2014. To determine if you qualify, you must check "Yes" or "No" for the applicable statements below. If eligible, complete lines 1-7. Enter only the taxpayer's name in which the Kentucky wages and salaries were earned in the name box above. Do not include your spouse's name. If both spouses earned only Kentucky wages and salaries as a resident of a reciprocal state, each spouse must file a separate Form 740-NP-R.

- A. I was a nonresident of Kentucky during all of 2014.
B. My only 2014 Kentucky income was from salaries or wages earned while a resident of any of the following states: (circle state(s)) 1-Illinois 2-Indiana 3-Michigan 4-Ohio 5-Virginia 6-West Virginia 7-Wisconsin
Note: Race track, lottery and other gambling winnings are not salaries or wages.

For Virginia residents only:

- C. I commuted daily to a place of employment in Kentucky.

Nonresidents who answered "No" to any of the statements above must file Form 740-NP to report Kentucky income. Enter name and address of principal employer in Kentucky

Form fields for employer information: Name, Number and street, City, State, ZIP code

You must attach Kentucky wage and tax statements.

Attach Kentucky Wage and Tax Statements Here

Table with 7 rows for tax withheld and contributions. Columns include description, amount checked, and total. Row 1: Enter total Kentucky income tax withheld. Row 2-6: Nature and Wildlife Fund Contribution, Child Victims' Trust Fund Contribution, Veterans' Program Trust Fund Contribution, Breast Cancer Research/Education Trust Fund Contribution, Farms to Food Banks Trust Fund Contribution. Row 7: From line 1, subtract lines 2, 3, 4, 5 and 6. Amount to be REFUNDED.

ATTACH A COPY OF THE 2014 RETURN FILED WITH YOUR STATE OF RESIDENCE.

I declare under the penalties of perjury that I have examined this return and to the best of my knowledge and belief, it is a true, correct and complete return.

Signature and Date Signed fields. Telephone Number (daytime) field.

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



Mail to: Kentucky Department of Revenue, Frankfort, KY 40618-0006

Note: Nonresidents of reciprocal states who want to prevent their Kentucky employer from withholding Kentucky income tax from their paychecks should file a copy of Revenue Form 42A809, Certificate of Nonresidence, with their employer. The form is available from the employer, the Kentucky Department of Revenue, Frankfort, KY 40620, or by visiting www.revenue.ky.gov