

851-K

41A720-S4 (10-15)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

- See instructions.
- Attach to the mandatory nexus consolidated income tax return (Form 720).

KENTUCKY AFFILIATIONS AND PAYMENT SCHEDULE

Taxable Year Ending

____/____
Mo. Yr.

List the parent corporation and all subsidiaries subject to Kentucky Corporation Income Tax/LLET.

Corp. No.	Name of Parent Corporation	Federal Identification Number	Kentucky Corporation/LLET Account Number	Parent Tax Payments			Subsidiary(ies) Tax Payments			Stock Ownership Information		Owned by Corp. No.
				Prior Year Credit	Estimated Payment(s)	Extension Payment				Percent of Value	Percent of Voting Power	
1												
2								%	%			
3								%	%			
4								%	%			
5								%	%			
6								%	%			
7								%	%			
8								%	%			
9								%	%			
10								%	%			



INSTRUCTIONS FOR FORM 851-K—KENTUCKY AFFILIATIONS AND PAYMENT SCHEDULE

Purpose of Form—This form must be completed and attached to the Kentucky Corporation Income Tax and LLET Return (Form 720) if the corporation is filing a mandatory nexus consolidated tax return as provided by KRS 141.200(11).

The information requested on this form identifies the parent of the affiliated group, each subsidiary included in the mandatory nexus consolidated return and their respective payments. This information is necessary in order to identify the corporations included in the affiliated group and to avoid unnecessary correspondence from the department, such as delinquency notices to subsidiaries.

Mandatory Nexus Consolidated Return—For tax years beginning on or after January 1, 2005, an affiliated group shall file a mandatory nexus consolidated return as provided by KRS 141.200(11) that includes all corporations doing business in this state, except corporations excluded by KRS 141.200(9)(e).

Tax Payments

Line 1—Enter the total limited liability entity tax and corporation income tax paid by the parent, including the overpayments applied from the prior year, estimated tax payments and amounts paid with extension Form 41A720SL.

Lines 2-10—Enter the total limited liability entity tax and corporation income tax paid, including overpayments applied from the prior year, estimated tax payments and amounts paid with extension Form 41A720SL, by each subsidiary included in the mandatory nexus consolidated return.

Stock Ownership Information—Enter the name, federal identification number and Kentucky Corporation/LLET Account Number of the parent corporation and each subsidiary included in the mandatory nexus consolidated tax return. If the parent corporation has more than nine (9) subsidiaries, attach additional Forms 851-K as needed. Enter the following values for each subsidiary:

- **Percent of Value**—Enter the percent of value owned by a corporation or corporations included in the affiliated group.
- **Percent of Voting Power**—Enter the percent of voting power owned by a corporation or corporations included in the affiliated group.
- **Owned by Corporation No.**—Enter the number of the corporation or corporations which owns each subsidiary.

For example, if subsidiary corporation number 2 is owned by parent corporation number 1, enter 1; or if subsidiary corporation number 2 is owned by corporation numbers 1, 7 and 10, enter 1, 7, 10.