SCHEDULE KJDA-T

41A720-S28
(12-98)

**Commonwealth of Kentucky
REVENUE CABINET**

TRACKING SCHEDULE
FOR A KJDA PROJECT

➤ **Attach a copy of this schedule to Schedule KJDA or KJDA-SP.**

➤ **See instructions.**

Name of ☐ Corporation ☐ S Corporation ☐ Partnership	Federal Identification Number	Kentucky Account Number
	_ _ — _ _ _ _ _ _ _	_ _ _ _ _ _

Location of Project	Activation Date of KJDA Service and Technology Agreement	Economic Development Project Number
City County	_ _ / _ _ / _ _ Mo. Day Yr.	_ _ _ _

A	B	C	D	E	F	G
Taxable Year Ended	Balance of Approved Costs	50 Percent of Approved Annual Rental Payments	Employee Wage Assessment Fees Withheld	In-Lieu-Of Credits Received	KJDA Tax Credit Limitation	KJDA Tax Credit Claimed
		+	–	–	=	
		+	–	–	=	
		+	–	–	=	
		+	–	–	=	
		+	–	–	=	
		+	–	–	=	
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		+	–	–	=	

INSTRUCTIONS—SCHEDULE KJDA-T

PURPOSE OF SCHEDULE—This schedule is to be used by any company which has entered into a service and technology agreement for a Kentucky Jobs Development Act (KJDA) project to maintain a record of the approved costs, wage assessment fees, in-lieu-of credits and income tax credits for the duration of the service and technology agreement. This information is necessary for the company to determine the limitation of the tax credit for each year of the service and technology agreement and to allow the Kentucky Revenue Cabinet to verify that the credit has been properly computed.

GENERAL INSTRUCTIONS

A single Schedule KJDA-T, Tracking Schedule for a KJDA Project, shall be maintained for the duration of each KJDA project. Beginning with the first taxable year of the KJDA service and technology agreement, complete Columns A through G using a separate line for each year of the service and technology agreement. The company shall attach a copy of this schedule updated with current year information to the Schedule KJDA or Schedule KJDA-SP, which is filed with the Kentucky income tax return for the year.

SPECIFIC INSTRUCTIONS

Column A—Enter on each line the ending date (month and year) of the taxable year for which the information requested in Columns B through G is entered.

Column B—For the taxable year that includes the activation date of the service and technology agreement, enter 50 percent of the total start-up costs as verified by the Kentucky Economic Development Finance Authority. For each year thereafter, if the amount entered in Column F for the prior year exceeds the amount entered in Column G for the prior year, enter the difference. If the amount entered in Column G for the prior year equals the amount entered in Column F for the prior year, enter -0-.

Column C—Enter 50 percent of rental payments made during the taxable year as set forth in the service and technology agreement.

Column D—Enter the total amount of employee wage assessment fees (both the state and local portion) withheld from the salaries of employees during the taxable year.

Column E—If the local jurisdiction where the project is located elected to provide in-lieu-of credits as provided by KRS 154.024-150(1) and (2), enter the amount of in-lieu-of credits received during the taxable year.

Column F—Enter the result of adding the amounts entered in Columns B and C and subtracting the amounts entered in Columns D and E. Also, enter on Schedule KJDA, line 4, or Schedule KJDA-SP, line 3, whichever is applicable.

Column G—Enter the amount of KJDA tax credit claimed for the taxable year. For C corporations, this amount will be the amount from Schedule KJDA, line 5, or the amount entered for this project on Schedule TCS, line 1, Column E, whichever is applicable. For S corporations and partnerships, this amount will be the amount from Schedule KJDA-SP, line 4(a) or 4(b).