

FORM 851-K

41A851-K
(10-00)

Revenue Cabinet

KENTUCKY AFFILIATIONS AND PAYMENT SCHEDULE

► **File with the consolidated income tax return (Form 720) and extension request (Form 41A720SL).**

Taxable Year Ending

M	M	Y	Y

If a Kentucky consolidated corporation income tax return was filed for the previous taxable year and the members of the affiliated group subject to Kentucky license tax (KRS 136.070(1)) have changed, check this box .

List the parent corporation and all subsidiaries subject to Kentucky corporation license tax.

Name of Corporation	Kentucky Account Number	Current Payments (Round to Nearest Dollar) (See Instructions on Reverse)			
		Income Tax	License Tax	Penalty and Interest	Total
Common parent corporation:					
Subsidiary corporations:					
		Total Payment			►

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► A COPY OF FEDERAL FORM 851, AFFILIATIONS SCHEDULE, MUST BE ATTACHED TO FORM 720.

FORM 851-K—KENTUCKY AFFILIATIONS AND PAYMENT SCHEDULE INSTRUCTIONS

Purpose of the Form—This form must be completed and submitted with the consolidated income tax return (Form 720) and with the request for extension of time to file for a consolidated income tax return (Kentucky Form 41A720SL or copy of federal Form 7004). The information requested on this form (1) identifies the common parent of the affiliated group and each subsidiary that is subject to Kentucky corporation license tax; (2) prevents requests by the Revenue Cabinet for delinquent income and license tax returns for those corporations included in the consolidated Kentucky income tax return; and (3) ensures accurate processing of payment(s).

Listing of Subsidiaries—List each subsidiary corporation included in the consolidated income tax return which is subject to Kentucky corporation license tax (the corporation (a) is organized under the laws of Kentucky, (b) has its commercial domicile in Kentucky, (c) owns or leases property in Kentucky, or (d) has one or more individuals employed or subject to unemployment insurance tax in Kentucky). Enter the six-digit Kentucky Account Number located in the upper right portion of the address label on the Kentucky corporation income and license tax return packet received by the subsidiary.

Current Payment(s)—This portion of the form must be completed only if a single check is being submitted in payment of amounts due for more than one corporation.

Form 851-K Filed With Form 720—The amount entered in this section for each corporation should match the amount reflected in the Tax Payment Summary of the return for that corporation. If separate checks are being submitted for the total amount reflected in the Tax Payment Summary portion of each return, leave this portion of the form blank.

Form 851-K Filed With Form 41A720SL or Federal Form 7004—If the affiliated group is submitting payment of license tax for any subsidiary with the application for extension, the amount of payment for each corporation must be entered in the current payment portion of Form 851-K to ensure proper processing of payments. The total payment amount on Form 851-K should equal the total amount shown on Form 41A720SL.