

**SCHEDULE RC-R (K-1)**

41A720RC-R (K-1)  
(10-05)

Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

**Pro Rata/Distributive Share of Disposition of  
Recycling and/or Composting Equipment Tax Credit/Recapture**

Attach to Form 720S, Form 725, Form 765 or Form 765-GP.

For equipment purchased (installed) during tax year beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_, \_\_\_\_\_.

**PART I**

<b>Partner's/Shareholder's identification number</b> ▶	<b>Entity name identification number</b> ▶
Name, address and ZIP code	Name, address and ZIP code

**PART II—Partner's/Shareholder's Pro Rata Share of Approved Credit**

1. Redetermined amount of recycling and composting equipment tax credit per Schedule RC-R, Total Column, line 7	1	
2. Partner's/shareholder's pro rata share percentage .....	2	%
3. Partner's/shareholder's share of redetermined amount credit (line 1 multiplied by line 2) .....	3	
4. Recycling credit taken .....	4	
5. Tax credit. If line 3 is greater than line 4, enter the difference here and on Form 740, Section A, line 6 .....	5	
6. Recaptured tax credit. If line 4 is greater than line 3, enter the difference here and on Form 740, page 1, line 13 .....	6	

**SCHEDULE RC-R (K-1) INSTRUCTIONS**

**Purpose of Form**—This schedule is used by corporations filing Form 720-S, Form 725, Form 765 and general partnerships to compute each shareholder's/partner's pro rata share of the disposition of qualified recycling or composting equipment before the end of the recaptured period.

**PARTS I AND II—INSTRUCTIONS**

Part I and Part II, Lines 1 through 3, shall be completed by the corporation or general partnership for the year that the equipment was disposed and a copy provided to each shareholder/partner. Lines 4 through 6 shall be completed by the shareholder/partner.

**Part I, Partner's/Shareholder's Identification Number**—If the partner/shareholder is a corporation, enter the Kentucky Corporation Account Number; a general partnership, enter the FEIN; an individual, enter the Social Security number.

**Entity Name Identification Number**—If the entity has a Kentucky Corporation Account Number, list it. If not, list the FEIN.

**Part II, Line 1**—Enter the redetermined amount for recycling and composting equipment tax credit from Schedule RC-R, Line 7, Total column.

**Part II, Line 2**—Enter the shareholder's pro rata share percentage from Item A, Schedule K-1 of the applicable schedule or the partner's ownership of capital percentage from Schedule K-1 (Form 765-GP), Item D, or the percentage specifically provided by the partnership agreement.

