

740-NP

42A740-NP



KENTUCKY INDIVIDUAL INCOME TAX RETURN

Nonresident or Part-Year Resident

Check if [ ] Amended Return [ ] Composite Return

Department of Revenue

For calendar year or other taxable year beginning \_\_\_\_\_, 2005, and ending \_\_\_\_\_, 2005.

2005

Form section for Spouse's Social Security Number, Your Social Security Number, Name, Mailing Address, and City/Town/Post Office.

FILING STATUS section with options for Single, Married (joint or separate returns), and Political Party Fund designations.

RESIDENCY STATUS section with options for Full-year nonresident, Part-year resident, and Full-year resident of a reciprocal state.

Table for INCOME/TAX with 28 rows and 5 columns for OFFICIAL USE ONLY. Includes lines for Adjusted Gross Income, Taxable Income, and Total Tax Liability.

A copy of pages 1 and 2 of your federal income tax return and all supporting schedules must be attached to Kentucky Form 740-NP.

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature and Date lines for Taxpayer, Spouse, and Preparer, along with Telephone Number and Date.

Attach Form W-2(s), Other Supporting Statement(s) and Payment Here—Staple to Top Page Only

REFUND/TAX PAYMENT SUMMARY

Table with 3 columns: Description, Amount, and Total. Rows include: 29 Enter total tax liability from page 1, line 28; 30 (a) Enter Kentucky income tax withheld; 31 Add lines 30(a) through 30(c); 32 If line 31 is larger than line 29, enter AMOUNT OVERPAID; 33 Nature and Wildlife Fund Contribution; 34 Child Victims' Trust Fund Contribution; 35 Veterans' Program Trust Fund Contribution; 36 Breast Cancer Research and Education Trust Fund Contribution; 37 Add lines 33 through 36; 38 Amount of line 32 to be CREDITED TO YOUR 2006 ESTIMATED TAX; 39 Subtract lines 37 and 38 from line 32. Amount to be REFUNDED TO YOU; 40 If line 29 is larger than line 31, enter ADDITIONAL TAX DUE; 41 (a) Estimated tax penalty; (b) Interest; (c) Late payment penalty; (d) Late filing penalty; (e) Add lines 41(a) through 41(d). Enter here; 42 Add lines 40 and 41(e) and enter here. This is the AMOUNT YOU OWE.

Make check payable to Kentucky State Treasurer. Write your Social Security number and "KY Income Tax—2005" on the check.

Staple check on top of attached wage and tax statements on page 1.

SECTION A—BUSINESS INCENTIVE AND OTHER CREDITS

Table with 3 columns: Description, Amount, and Total. Rows include: 1 Enter nonrefundable Kentucky corporation tax credit (KRS 141.420(3)); 2 Enter skills training investment credit; 3 Enter historic preservation restoration credit; 4 Enter credit for tax paid to another state; 5 Enter unemployment credit; 6 Enter recycling and/or composting equipment credit; 7 Enter Kentucky Investment Fund credit; 8 Enter credit for purchases of Kentucky coal used for generating electricity; 9 Enter qualified research facility credit; 10 Enter GED incentive credit; 11 Enter voluntary environmental remediation credit (Brownfields); 12 Enter biodiesel credit; 13 Add lines 1 through 12. Enter here and on page 1, line 15.

SECTION B—PERSONAL TAX CREDITS

Table with 3 columns: Description, Amount, and Total. Includes checkboxes for 'Check Regular', 'Check both if 65 or over', and 'Check both if blind'. Rows include: 1 (a) Credits for yourself; (b) Credits for spouse; 2 Dependents: Table with columns for First name, Last name, Social Security number, and Check if qualifying child for family size tax credit; 3 Add lines 1 and 2 and enter total here; 4 Multiply credits on line 3 by \$20. Enter here and on page 1, line 17.

SECTION C—FAMILY SIZE TAX CREDIT(List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

Table with 6 columns: First name, Last name, Social Security number, First name, Last name, Social Security number.

REFUNDS Mail to: Kentucky Department of Revenue, Frankfort, KY 40618-0006.
PAYMENTS Mail to: Kentucky Department of Revenue, Frankfort, KY 40619-0008.

Official Use Only table with columns: EST, CF, NT, P, B, F, R.

SECTION D INCOME		A. Total from Attached Federal Return	B. Kentucky
1	Enter all wages, salaries, tips, etc. (attach wage and tax statements) Do not include moving expense reimbursements	00	00
2	Moving expense reimbursement (attach Schedule ME)	00	00
3	Interest	00	00
4	Dividends	00	00
5	Taxable refunds, credits or offsets of state and local income taxes	00	00
6	Alimony received	00	00
7	Business income or loss (attach federal Schedule C or C-EZ)	00	00
8	Capital gain or loss (attach federal Schedule D)	00	00
9	Other gains or losses (attach federal Form 4797)	00	00
10	(a) Federally taxable IRA distributions, pensions and annuities	00	00
	(b) Pension income exclusion (attach Schedule P if more than \$41,110)		( 00)
11	Rents, royalties, partnerships, estates, trusts, etc. (attach federal Schedule E)	00	00
12	Farm income or loss (attach federal Schedule F)	00	00
13	Unemployment compensation	00	00
14	Taxable Social Security benefits	00	
15	Gambling winnings	00	00
16	Other income (list type and amount)	00	00
17	Combine lines 1 through 16. This is your <b>Total Income</b>	00	00
<b>ADJUSTMENTS TO INCOME</b>			
18	Educator expenses	00	00
19	Certain business expenses of reservists, performing artists and fee-basis government officials (attach federal Form 2106 or 2106-EZ)	00	00
20	Health savings account deduction (attach federal Form 8889)	00	00
21	Moving expenses (attach Schedule ME)	00	00
22	Deduction for one-half of self-employment tax	00	
23	Self-employed SEP, SIMPLE, and qualified plans deduction	00	00
24	Self-employed health insurance deduction	00	
25	Penalty on early withdrawal of savings	00	00
26	Alimony paid (enter recipient's name and Social Security number)	00	00
27	IRA deduction	00	00
28	Student loan interest deduction	00	00
29	Tuition and fees deduction	00	00
30	Domestic production activities deduction	00	00
31	Long-term care insurance premiums (see instructions)		00
32	Health insurance premiums (see instructions)		00
33	Add lines 18 through 32. <b>Total adjustments to income</b>	00	00
34	Subtract line 33 from line 17. This is your <b>Adjusted Gross Income</b>	00	00
35	Divide line 34, Column B, by line 34, Column A. If amount is equal to or greater than 100%, enter 100%. This is your <b>Percentage of Kentucky Adjusted Gross Income to Federal Adjusted Gross Income</b>		___ . ___ %

SECTION E—COMPUTATION OF MODIFIED GROSS INCOME FOR FAMILY SIZE TAX CREDIT			
<i>If federal adjusted gross income is \$25,736 or less, you may qualify for the Family Size Tax Credit. See instructions.</i>			
(a)	Enter your federal adjusted gross income from line 34, Column A, but not less than zero	(a)	00
(b)	Enter your spouse's federal adjusted gross income if married filing separate returns and living in the same household, but not less than zero	(b)	00
(c)	Enter tax-exempt interest from municipal bonds (non-Kentucky)	(c)	00
(d)	Enter amount of lump-sum distributions not included in federal adjusted gross income (federal Form 4972)	(d)	00
(e)	Enter total of lines (a), (b), (c) and (d). This is your <b>Modified Gross Income</b> . Use this amount to determine if you qualify for the Family Size Tax Credit	(e)	00