



**FORM 851-N**  
**KENTUCKY AFFILIATIONS AND PAYMENT SCHEDULE**  
**INSTRUCTIONS**

**Purpose of the Form**—This form must be completed and submitted with the nexus consolidated income tax return (Form 720S, 725 or 765) and the request for extension of time to file a Kentucky income tax return (applicable Kentucky Form 40A102 or 41A720SL) or copy of applicable federal form (Form 7004, Form 8736 or Form 8800) for a nexus consolidated income tax return. The information requested on this form (1) identifies the common parent of the affiliated group and each includible corporation included in the consolidated Kentucky nexus tax return; (2) provides the Kentucky Department of Revenue information of includible corporations in the consolidated return which precludes delinquent tax return notices; and (3) ensures accurate processing of payment(s).

**Listing of Includible Corporations of a Affiliated Group**—List each includible corporation included in the consolidated income tax return which is subject to Kentucky income tax as provided by KRS 141.040. An “affiliated group” means one or more chains of includible corporations connected through stock ownership, membership interest, or partnership interest with a common parent corporation provided the ownership interest and value of any corporation meets the 80 percent requirements as provided in KRS 141.200(9). An “includible corporation” includes, any corporation that is doing business in this state except those corporations listed in KRS 141.200(9)(e) 1 through 9.

Enter the six-digit Kentucky Account Number for each includible corporation. The Kentucky Account Number is located in the upper right portion of the address label on the Kentucky corporation income tax packet.

*Form 851-N Filed With Form 720S, 725 or 765*—Enter in the Prior Year’s Credit column the prior year’s credit applied to the current year by each includible corporation. Enter in the Estimated Payments column the estimated payments made by each includible corporation. Enter in the Extension Payments column the extension payment made with the applicable Kentucky or federal form. Enter the total of payments made by each includible corporation in the Total column. Total Payment (sum of the Total column) should equal the total amount reflected in the Tax Payment Summary of the consolidated income tax return.

*Form 851-N Filed With Form 41A720SL*—If the affiliated group is submitting a payment with the application for extension, the total amount entered in the Extension Payment column of Form 851-N should equal the total amount shown on Form 41A720SL.