740
42A740
Department of Revenue

KENTUCKY INDIVIDUAL INCOME TAX RETURN
Full-Year Residents Only

Kentucky UNBRIDLED SPIRIT **2015**

For calendar year or other taxable year beginning _____ , 2015, and ending _____ , 20____ .

A. Spouse's Social Security Number	**B.** Your Social Security Number

Name—Last, First, Middle Initial (Joint or combined return, give both names and initials.)

Mailing Address (Number and Street including Apartment Number or P.O. Box)

City, Town or Post Office | State | ZIP Code

FILING STATUS (see instructions)

1 ☐ Single
2 ☐ *Married*, filing separately on this combined return. **(If both had income.)**
3 ☐ *Married*, filing joint return.
4 ☐ *Married*, filing separate returns. Enter spouse's Social Security number above and full name here. _____

POLITICAL PARTY FUND

Designating $2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic	(1) ☐	(4) ☐
Republican	(2) ☐	(5) ☐
No Designation	(3) ☐	(6) ☐

INCOME/TAX

		A. Spouse *(Use if Filing Status 2 is checked.)*			**B.** Yourself (or Joint)	
5 Enter amount from federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4. **(If total of Columns A and B is $32,253 or less, you may qualify for the Family Size Tax Credit. See instructions.)**	5		00	5		00
6 Additions from Schedule M, line 8	6		00	6		00
7 Add lines 5 and 6	7		00	7		00
8 Subtractions from Schedule M, line 20	8		00	8		00
9 Subtract line 8 from line 7. This is your **Kentucky Adjusted Gross Income**	9		00	9		00
10 **Itemizers:** Enter itemized deductions from Kentucky Schedule A. **Nonitemizers:** Enter **$2,440** in Columns A and/or B	10		00	10		00
11 Subtract line 10 from line 9. This is your **Taxable Income**	11		00	11		00
12 Enter tax from Tax Table, Computation or Schedule J. Check if from Schedule J ☐	12		00	12		00
13 Enter tax from Form 4972-K ☐ ; Schedule RC-R ☐	13		00	13		00
14 Add lines 12 and 13 and enter total here	14		00	14		00
15 Enter amounts from page 3, Section A, lines 25A and 25B	15		00	15		00
16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero	16		00	16		00
17 **Enter personal tax credit amounts from page 3, Section B, lines 4A and 4B**	17		00	17		00
18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero	18		00	18		00
19 Add tax amount(s) in Columns A and B, line 18 and enter here				19		00
20 Check the box that represents your total family size (**see instructions** before completing lines 20 and 21)				20	1 ☐ 2 ☐ 3 ☐ 4 ☐	
21 Multiply line 19 by **Family Size Tax Credit** decimal amount __.___ (____%) and enter here				21		00
22 Subtract line 21 from line 19				22		00
23 Enter the **Education Tuition Tax Credit** from Form 8863-K				23		00
24 Subtract line 23 from line 22				24		00
25 Enter **Child and Dependent Care Credit** from federal Form 2441, line 9 ➤ _____ **x 20%** (.20)				25		00
26 **Income Tax Liability.** Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero				26		00
27 **Enter KENTUCKY USE TAX due on Internet, mail order, or other out-of-state purchases (see instructions)**				27		00
28 Add lines 26 and 27. Enter here and on page 2, line 29				28		00

Attach Form W-2(s) and Other Supporting Statement(s) here. Enclose payment with Form 740-V but Do Not Staple.

REFUND/TAX PAYMENT SUMMARY

29	Enter amount from page 1, line 28. This is your **Total Tax Liability**		29	00
30	(a) Enter **Kentucky income tax withheld** as shown on **attached** 2015 Form W-2(s) and other supporting statements	30(a)	00	
	(b) Enter 2015 Kentucky estimated tax payments	30(b)	00	
	(c) Enter 2015 refundable certified rehabilitation credit (KRS 141.382(1)(b))	30(c)	00	
	(d) Enter 2015 film industry tax credit (KRS 141.383)	30(d)	00	
31	Add lines 30(a) through 30(d)		31	00
32	If line 31 is larger than line 29, enter **AMOUNT OVERPAID** (see instructions)		32	00

Fund Contributions; See instructions. ➤ ***(Enter amount(s) checked)***

33	(a) **Nature and Wildlife Fund** ☐ $10 ☐ $25 ☐ $50 ☐ Other _____	33(a)	00	
	(b) **Child Victims' Trust Fund** ☐ $10 ☐ $25 ☐ $50 ☐ Other _____	33(b)	00	
	(c) **Veterans' Program Trust Fund** ☐ $10 ☐ $25 ☐ $50 ☐ Other _____	33(c)	00	
	(d) **Breast Cancer Research/Education Trust Fund** ☐ $10 ☐ $25 ☐ $50 ☐ Other _____	33(d)	00	
	(e) **Farms to Food Banks Trust Fund** ☐ $10 ☐ $25 ☐ $50 ☐ Other _____	33(e)	00	
	(f) **Local History Trust Fund** ☐ $10 ☐ $25 ☐ $50 ☐ Other _____	33(f)	00	
34	Add lines 33(a) through 33(f)		34	00
35	Amount of line 32 to be **CREDITED TO YOUR 2016 ESTIMATED TAX**		35	00
36	Subtract lines 34 and 35 from line 32. Amount to be **REFUNDED TO YOU**	**REFUND**	36	00

REFUND OPTIONS

Check here if you would like your refund issued on a Bank of America Prepaid Debit Card ☐

Check here if you would like to receive your Debit Card material in Spanish ☐

37	If line 29 is larger than line 31, enter **ADDITIONAL TAX DUE**		37	00
38	(a) Estimated tax penalty and/or interest. ☐ ***Check if Form 2210-K attached***	38(a)	00	
	(b) Interest	38(b)	00	
	(c) Late payment penalty	38(c)	00	
	(d) Late filing penalty	38(d)	00	
39	Add lines 38(a) through 38(d). Enter here		39	00
40	Add lines 37 and 39 and enter here. This is the **AMOUNT YOU OWE**	**OWE**	40	00

- Visit **www.revenue.ky.gov** for electronic payment options; or
- Make check payable to **Kentucky State Treasurer,** include your Social Security number and "KY Income Tax—2015."

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	PWR

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS

			A. Spouse			B. Yourself	
1	Enter nonrefundable limited liability entity credit (KRS 141.0401(2))	1		00	1		00
2	Enter Kentucky small business investment credit	2		00	2		00
3	Enter skills training investment credit (attach copy(ies) of certification)	3		00	3		00
4	Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a))	4		00	4		00
5	Enter credit for tax paid to another state **(attach copy of other state's return(s))**	5		00	5		00
6	Enter unemployment credit (attach Schedule UTC)	6		00	6		00
7	Enter recycling and/or composting equipment credit (attach Schedule RC)	7		00	7		00
8	Enter Kentucky investment fund credit (attach copy(ies) of certification)	8		00	8		00
9	Enter coal incentive credit	9		00	9		00
10	Enter qualified research facility credit (attach Schedule QR)	10		00	10		00
11	Enter GED incentive credit (attach Form DAEL-31)	11		00	11		00
12	Enter voluntary environmental remediation credit (attach Schedule VERB)	12		00	12		00
13	Enter biodiesel and renewable diesel credit	13		00	13		00
14	Enter environmental stewardship credit	14		00	14		00
15	Enter clean coal incentive credit	15		00	15		00
16	Enter ethanol credit (attach Schedule ETH)	16		00	16		00
17	Enter cellulosic ethanol credit (attach Schedule CELL)	17		00	17		00
18	Enter energy efficiency products credit (attach Form 5695-K)	18		00	18		00

Continue to page 3 to complete Section A

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)		A. Spouse			B. Yourself	
19 Enter railroad maintenance and improvement credit (attach Schedule RR-I)	19		00	19		00
20 Enter Endow Kentucky credit (attach Schedule ENDOW)	20		00	20		00
21 Enter New Markets Development Program credit	21		00	21		00
22 Enter food donation credit (attach Schedule FD)	22		00	22		00
23 Enter distilled spirits credit (attach Schedule DS)	23		00	23		00
24 Enter angel investor credit	24		00	24		00
25 Add lines 1 through 24, Columns A and B. **Enter here and on page 1, line 15**	25		00	25		00

SECTION B—PERSONAL TAX CREDITS

	Check Regular	Check all four if 65 or over	Check all four if blind	Check both for Kentucky National Guard
1 (a) Credits for yourself:	☐	☐ ☐ ☐ ☐	☐ ☐ ☐ ☐	☐ ☐
(b) Credits for spouse:	☐	☐ ☐ ☐ ☐	☐ ☐ ☐ ☐	☐ ☐

1 Enter number of boxes checked on line 1 ..... ☐

2 **Dependents:**

First name	Last name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
				☐
				☐
				☐
				☐

2 Enter number of dependents who:

- lived with you ..... ☐
- did not live with you (see instructions) ..... ☐
- other dependents ..... ☐

3 Add total number of credits claimed on lines 1 and 2.
If married filing separately on a combined return (Filing Status 2), each taxpayer must claim his or her own credits from line 1, divide the credits on line 2, and enter the totals in Boxes 3A and 3B. All other filers enter the amount from line 3 in Box 3B ..... ➤

3 Enter total credits ..... ☐

Spouse	Yourself
3A	3B
x $10	**x $10**
4A	4B

4 Multiply credits on line 3A by $10 and enter on line 4A. Multiply credits on line 3B by $10 and enter on line 4B. **Enter here and on page 1, line 17, Columns A and B** .....

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.)

First name	Last name	Social Security number	First name	Last name	Social Security number

Attach a complete copy of federal Form 1040 if you received farm, business, or rental income or loss. If not required, check here. ☐

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. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature (If joint or combined return, both must sign.) Spouse's Signature Date Signed

( )
Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer I.D. Number of Preparer Date

Firm Name EIN Date

Mail to: **REFUNDS** **Kentucky Department of Revenue, Frankfort, KY 40618-0006.**

PAYMENTS **Kentucky Department of Revenue, Frankfort, KY 40619-0008.**