



See instructions.

KENTUCKY PARTNERSHIP INCOME AND LLET RETURN

Taxable period beginning \_\_\_\_\_, 201 \_\_, and ending \_\_\_\_\_, 201 \_\_.

Form header section containing fields for Federal Identification Number, Taxable Year Ending, Name of Partnership, Number and Street, City, State, ZIP Code, Telephone Number, and checkboxes for LLET Receipts Method, Nonfiling Status Code, and E (Check if applicable) options.

Table with two main columns: PART I - ORDINARY INCOME (LOSS) COMPUTATION and PART II - LLET COMPUTATION. It contains 19 rows of calculations for income, taxes, credits, and LLET liability.

TAX PAYMENT SUMMARY and OFFICIAL USE ONLY section. Includes a table for LLET payments (LLET due, Interest, Penalty, Total Payment) and a vertical field for PW204 VAL #.



**PART III—EXPLANATION OF FINAL RETURN AND/OR SHORT-PERIOD RETURN**

- |   |  |
|---|--|
| <input type="checkbox"/> Ceased operations in Kentucky  | <input type="checkbox"/> Change in filing status |
| <input type="checkbox"/> Change of ownership            | <input type="checkbox"/> Merger                  |
| <input type="checkbox"/> Successor to previous business | <input type="checkbox"/> Other _____             |

**PART IV—EXPLANATION OF AMENDED RETURN CHANGES**

I, the undersigned, declare under the 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 of partner or member	SSN or FEIN	Date

\_\_\_\_\_  
Printed name of partner or member

_____ Name of person or firm preparing return	____ _	____ _
	SSN, PTIN or FEIN	Date

**Federal Form 1065, all pages and any supporting schedules must be attached.**

<b>May the DOR discuss this return with the preparer?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No
Email Address: _____
Telephone No.: _____

**Make check payable to:  
Kentucky State Treasurer**

Mail to: **REFUNDS OR NO TAX DUE**

Kentucky Department of Revenue, P. O. Box 856905, Louisville, KY 40285-6905



**PAYMENTS**

Kentucky Department of Revenue, P. O. Box 856910, Louisville, KY 40285-6910



**SCHEDULE Q—KENTUCKY PARTNERSHIP QUESTIONNAIRE**

**IMPORTANT:** Questions 4–12 must be completed by all partnerships. If this is the partnership’s initial return or if the partnership did not file a return under the same name and same federal I.D. number for the preceding year, questions 1, 2 and 3 must be answered. **Failure to do so may result in a request for a delinquent return.**

1. Indicate whether: (a)  new business; (b)  successor to previously existing business which was organized as: (1)  corporation; (2)  partnership; (3)  sole proprietorship; or (4)  other \_\_\_\_\_

\_\_\_\_\_

If successor to previously existing business, give name, address and federal I.D. number of the previous business organization. \_\_\_\_\_

\_\_\_\_\_

2. List the following **Kentucky** account numbers. Enter N/A for any number not applicable.

Nonresident Income Tax Withholding \_\_\_\_\_

Employer Withholding \_\_\_\_\_

Sales and Use Tax Permit \_\_\_\_\_

Consumer Use Tax \_\_\_\_\_

Unemployment Insurance \_\_\_\_\_

Coal Severance and/or Processing Tax \_\_\_\_\_

3. If a foreign partnership, enter the date qualified to do business in Kentucky. \_\_\_ / \_\_\_ / \_\_\_

4. The partnership’s books are in care of: (name and address)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

5. Are disregarded entities included in this return?  
 Yes  No. If yes, list name, address and federal I.D. number of each entity. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

6(a) For the taxable period being reported, was the partnership a partner in a pass-through entity doing business in Kentucky?  Yes  No

If yes, list name and federal I.D. number of the pass-through entity(ies). \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

6(b) For the taxable period being reported, was the partnership doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?  Yes  No

7. Are related party costs as defined in KRS 141.205(1)(I) included in this return?  Yes  No. If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Part I, Line 4.

8. Is the entity filing this Kentucky tax return organized as a limited cooperative association as provided by KRS Chapter 272A?  Yes  No

9. Is the entity filing this Kentucky tax return organized as a statutory trust or a series statutory trust as provided by KRS Chapter 386A?  Yes  No. If yes, is the entity filing this Kentucky tax return a series within a statutory trust?  Yes  No. If yes, enter the name, address and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

10. Was this return prepared on: (a)  cash basis, (b)  accrual basis, (c)  other \_\_\_\_\_

11. Did the partnership file a Kentucky tangible personal property tax return for January 1, 2017?  Yes  No

If yes, list name and federal I.D. number of entity(ies) filing return(s): \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

12. Is the partnership currently under audit by the Internal Revenue Service?  Yes  No

If yes, enter years under audit \_\_\_\_\_

\_\_\_\_\_

If the Internal Revenue Service has made final and unappealable adjustments to the partnership’s taxable income which have not been reported to the department, check here  and file an amended Form 765 for each year adjusted. **Attach a copy of the final determination to each amended return.**



**SCHEDULE K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.**

SECTION I	Distributive Share Items	Total Amount
<b>Income (Loss) and Deductions</b>		
1. Kentucky ordinary income (loss) from trade or business activities (page 1, Part I, line 10).....	1	00
2. Net income (loss) from rental real estate activities (attach federal Form 8825) .....	2	00
3. (a) Gross income from other rental activities .....	3(a)	00
(b) Less expenses from other rental activities (attach schedule) .....	(b)	00
(c) Net income (loss) from other rental activities (line 3a less line 3b) .....	3(c)	00
4. Portfolio income (loss):		
(a) Interest income .....	4(a)	00
(b) Dividend income.....	(b)	00
(c) Royalty income .....	(c)	00
(d) Net short-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable).....	(d)	00
(e) Net long-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable).....	(e)	00
(f) Other portfolio income (loss) (attach schedule) .....	(f)	00
5. Guaranteed payments to partners .....	5	00
6. Section 1231 net gain (loss) (other than due to casualty or theft)(attach federal Form 4797 and Kentucky Form 4797) .....	6	00
7. Other income (loss) (attach schedule) .....	7	00
8. Charitable contributions (attach schedule) and housing for homeless deduction (attach Schedule HH).....	8	00
9. IRC Section 179 expense deduction (attach federal Form 4562 and Kentucky Form 4562).....	9	00
10. Deductions related to portfolio income (loss) (attach schedule).....	10	00
11. Other deductions (attach schedule) .....	11	00
<b>Investment Interest</b>		
12. (a) Interest expense on investment debts.....	12(a)	00
(b) (1) Investment income included on lines 4(a), 4(b), 4(c) and 4(f) above .....	(b)(1)	00
(b) (2) Investment expenses included on line 10 above .....	(b)(2)	00
<b>Tax Credits</b>		
13. Kentucky Small Business Tax Credit (attach KEDFA notification).....	13	00
14. Skills Training Investment Tax Credit (attach copy of certification(s)) .....	14	00
15. Certified Rehabilitation Tax Credit (attach copy of certification(s)).....	15	00
16. Kentucky Unemployment Tax Credit (attach Schedule UTC) .....	16	00
17. Recycling/Composting Equipment Tax Credit (attach Schedule RC) .....	17	00
18. Kentucky Investment Fund Tax Credit (attach KEDFA notification) .....	18	00
19. Coal Incentive Tax Credit (attach Schedule CI) .....	19	00
20. Qualified Research Facility Tax Credit (attach Schedule QR).....	20	00
21. GED Incentive Tax Credit (attach Form DAEL-31) .....	21	00
22. Voluntary Environmental Remediation Tax Credit (attach Schedule VERB).....	22	00
23. Biodiesel Tax Credit (attach Schedule BIO).....	23	00
24. Environmental Stewardship Tax Credit (attach Schedule KESA) .....	24	00
25. Clean Coal Incentive Tax Credit (attach Schedule CCI) .....	25	00
26. Ethanol Tax Credit (attach Schedule ETH) .....	26	00
27. Cellulosic Ethanol Tax Credit (attach Schedule CELL).....	27	00



**SCHEDULE K—PARTNERS’ SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.**

SECTION I—continued	Distributive Share Items	Total Amount	
28. Railroad Maintenance and Improvement Tax Credit (attach Schedule RR-I) .....	28		00
29. Railroad Expansion Tax Credit (attach Schedule RR-E).....	29		00
30. Endow Kentucky Tax Credit (attach Schedule ENDOW).....	30		00
31. New Markets Development Program Tax Credit (attach Form 8874(K)-A).....	31		00
32. Food Donation Tax Credit (attach Schedule FD).....	32		00
33. Distilled Spirits Tax Credit (attach Schedule DS).....	33		00
<b>Other Items</b>			
34. (a) Type of Section 59(e)(2) expenditures ► .....	34(a)		
(b) Amount of Section 59(e)(2) expenditures.....	(b)		00
35. Tax-exempt interest income .....	35		00
36. Other tax-exempt income .....	36		00
37. Nondeductible expenses .....	37		00
38. Total property distributions (including cash).....	38		00
39. Other items and amounts required to be reported separately to partners (attach schedule).....	39		
<b>SECTION II—Pass-through Items</b>			
1. Partnership’s Kentucky sales from Schedule A, Section I, line 1 .....	1		00
2. Partnership’s total sales from Schedule A, Section I, line 2.....	2		00
3. Partnership’s Kentucky property from Schedule A, Section I, line 5 .....	3		00
4. Partnership’s total property from Schedule A, Section I, line 6.....	4		00
5. Partnership’s Kentucky payroll from Schedule A, Section I, line 8.....	5		00
6. Partnership’s total payroll from Schedule A, Section I, line 9.....	6		00
7. Partnership’s Kentucky gross profits from Schedule LLET, Section A, Column A, line 5.....	7		00
8. Partnership’s total gross profits from all sources from Schedule LLET, Section A, Column B, line 5 .....	8		00
9. Limited liability entity tax (LLET) nonrefundable credit from page 1, Part II, the total of lines 4 and 6, less \$175.....	9		00