

► See instructions.

KRS 141.039(2)(d)

Name of Corporation			Federal Identification Number _____	
Street Address			Kentucky Corporation/LLET Account Number _____	
City	State	Zip Code	Ticker Symbol	Primary Market

PART I—Deferred Tax Impact

	A	B	C
	Deferred Tax Assets	Deferred Tax Liabilities	Net Deferred Tax
1 Before unitary group combined reporting			
2 After unitary group combined reporting			
3 Subtract Line 1 from Line 2			



If Part I, Line 3 is a positive number, no deduction is allowed.

PART II—Deferred Tax Deduction

1 Deferred Tax Impact (Part I, Line 3—enter as a positive number)	1	
2 Part II, Line 1 divided by 5%	2	
3 Corporation's Kentucky Apportionment Factor from Schedule A.....	3	%
4 Deferred Tax Deduction (Line 2 divided by Line 3)	4	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Officer	Date
	Name of Officer	Title
Paid Preparer Use	Signature of Preparer	Date
	Name of Preparer or Firm	ID Number
	Email and/or Telephone No.	May the DOR discuss this schedule with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No

Enclose	Any supporting schedules or statements.	Mail To	Kentucky Department of Revenue P. O. Box 1074, Station 68 Frankfort, KY 40602-1074
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DUE DATE: July 1, 2019

General—Publicly traded corporations are allowed a deduction for a decrease in their net deferred tax assets or increase in their net deferred tax liabilities calculated in accordance with U.S. generally accepted accounting principles if the change resulted from the adoption of combined business group reporting under KRS 141.202 in 2019. An affiliated group of corporations electing to file a consolidated return under KRS 141.201 is not eligible for this deduction.

Enter the corporation's stock market ticker symbol and the primary market where the corporation's shares are traded (e.g., New York Stock Exchange = NYSE).

This schedule must be filed by **July 1, 2019**, to be eligible to claim the deferred tax deduction under KRS 141.039(2)(d)8 for taxable years beginning on or after January 1, 2024. A copy of this schedule must be attached to Form 720 for taxable years beginning on or after January 1, 2024, in which year the deduction is taken.

Part I—Deferred Tax Impact

Line 1—Report deferred tax assets and deferred tax liabilities calculated in accordance with U.S. generally accepted accounting principles before the effects of the adoption of combined business group reporting in Columns A and B. Enter deferred tax liabilities as a negative amount. In Column C, add the amount in Column A to the amount in Column B. Enter the result as a positive or negative amount as appropriate. (See Example 1.)

Line 2—Report deferred tax assets and deferred tax liabilities calculated in accordance with U.S. generally accepted accounting principles after the effects of the adoption of combined business group reporting in Columns A and B. Enter deferred tax liabilities as a negative amount. In Column C, add the amount in Column A to the amount in Column B. Enter the result as a positive or negative amount as appropriate. (See Example 1.)

Line 3—Subtract Line 1 from Line 2 to determine the Net Deferred Tax impact. Enter the result as a positive or negative amount as appropriate. (See Example 1.)

Example 1

	A	B	C
	Deferred Tax Assets	Deferred Tax Liabilities	Net Deferred Tax
1 Before unitary group combined reporting	200	-100	100
2 After unitary group combined reporting	150	-200	-50
3 Subtract Line 1 from Line 2			-150

Part II—Deferred Tax Deduction

Line 1—If the amount in Part I, Line 3 is a negative number, enter that amount as a positive number. If the amount in Part I, Line 3 is a positive number, no deduction is allowed.