Submission Identification Number (SID)

KENTUCKY INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING DO NOT MAIL! RETAIN FOR YOUR RECORDS.

2019

Taxpayer's Name					Taxpayer's Social Secu	rity number
Spouse's Name					Spouse's Social Secur	ity number
PART I—Tax Return I	nformation			A Spous	se B Taxpay	yer
1 Kentucky taxable	ncome 740, line 1	11 740-NP, line 13	3 740-X, line 3 1		.00	.00 K
2 Total tax liability	740, line 2	28 740-NP, line 28	3 740-X, line 15 2			.00
3 Total payments	740, line 3	32 740-NP, line 32	2 740-X, line 22 3			.00
4 Amount you owe	740, line 3	36 740-NP, line 36	3 740-X, line 27 4			.00
5 Refunded to you	740, line 4	41 740-NP, line 41	740-X, line 28 5			.00
PART II — Direct D	eposit of Refund	☐ Direct Debit o	of Tax Amount Due 🔲 D	rect Debit of E	Estimate Tax	т
6 Routing transit nu	mber (RTN)		The first two numbers of the RTN must be 01 through 12 or 21 through 32.			
o mouning transit na					٦	U
7 Depositor account	number (DAN)					С
8 Type of account:	☐ Savings ☐ Che	ecking				
9 Tax due debit amo			Estimate tax debit amount			K
Debit date M M/	DD/YYYY		Debit date □ April 15, 202		ne 15, 2020	
			☐ September	,	uary 15, 2021	Y
			ase answer the following qu		N. E	
The state of the s			outside of the United States? ated outside of the United Stat	Yes □ es? Yes □	No □ No □	
PART III — Declaration						
financial institut institution to de to terminate the 2 business days of taxes to recei If I have filed a balance d I will remain liable for th Under penalties of perju agree with the amounts belief, my return is true, the Kentucky Departmer receipt or transmission a computer system and so	ion account indicated bit the entry to this account indicated authorization. To revore prior to the payment we confidential informular return, I understange tax liability and all arry, I declare that the informular the corresponding correct and complete to fRevenue. I also cound an indication of worthware to prepare and on my use of the system	above for payment of count. This authorizatic loke (cancel) a payment (debit) date. I also authorize title debit) date. I also authorize to an district the Kentucky I applicable interest and formation I have give g lines of the electrone. I consent to my ER onsent to the Kentuck whether or not my return em and software and to	n my electronic return original ic portion of my 2019 Kentuck O or transmitter sending my ry Department of Revenue sending is accepted, and, if rejected lectronically, I consent to the detact the transmission of my tax re	turn and/or paymeffect until I notificated unt	ent(s) of estimate tax, a y the Kentucky Departm evenue at (502) 564-458 e processing of the electer payment. I and timely payment of smitter and the amounts urn. To the best of my lapanying schedules and for the rejection. In addit Kentucky Department of	nd the financial nent of Revenue 31 no later than tronic payment my tax liability, s in Part I above knowledge and distatements to owledgment of tion, by using a
I declare that I have rev If I am only a collector, I completed, I declare that this form before I submi have followed all other r 2019). If I am also the pa and statements, and to have any knowledge.	lewed the above taxp am not responsible for t I have verified the ta t the return. I will give equirements in Kentu id preparer, under pe	payer's return and that or reviewing the return axpayer's proof of acc the taxpayer a copy o cky Publication KY-13 enalties of perjury I de	the entries on Form 8879-K and and only declare that this for ount and it agrees with the national fall forms and information to 45, Kentucky Handbook for Eleclare that I have examined the are true, correct and complete	re complete and m accurately refl me shown on th be filed with the ctronic Filers of li above taxpayer' . This declaration	lects the data on this re is form. The taxpayer w Kentucky Department o ndividual Income Tax Re 's return and accompan	turn. If Part II is vill have signed of Revenue, and eturns (Tax Year nying schedules ation of which I
Use Only			Date		I.D. Number	r of ERO
Firm's name (or yours if self-employed) - and address				FE ZIF		
Paid Preparer's Use Only			Check 🗆	if self-employed		
Firm's name (or	Preparer's Signature		Date		I.D. Number o	f Preparer

yours if self-employed)

FEIN

ZIP code

Filing Requirements

- Federal/State E-file With a Federal PIN—For returns filed via this method, an 8879-K is not required.
- Federal/State E-file Without a Federal PIN—For returns filed via this method, an 8879-K is required to be completed.
 Do not mail this form. Electronic return originators (EROs) must retain them for a period of three years.
- Online Filing—For returns filed via this method, an 8879-K is required to be completed and retained for a period of three years. Do not mail this form.

Completing the Form

You must complete your Kentucky individual income tax return or amended return before you complete Form 8879-K. You must also complete this form before signing it. Taxpayers, EROs and paid preparers must not sign the form before it is completed.

Submission Identification Number (SID)

Enter the 20-digit Submission Identification Number (SID) assigned to the tax return, after the taxpayer completes Part II.

Name and Social Security Number

You must enter your name and Social Security number on Form 8879-K.

Taxpayer Responsibilities

Taxpayer(s) that use an ERO must:

- Verify all information on the Form 8879-K, including Social Security number.
- Inspect the paper copy of the return and ensure the information is correct.
- Sign Form 8879-K after the return has been prepared but before it is transmitted.

Taxpayer(s) that file from home must:

- Complete Form 8879-K.
- Attach the Kentucky copy of Forms W-2, W-2G and 1099-R; any documents verifying credit amounts; any schedules explaining "Other" adjustments to income; and any

documents with required signatures.

 Keep Form 8879-K with your tax return. Do not mail.

ERO Responsibilities

The ERO must:

- Complete Form 8879-K and retain for three years.
- Obtain signature of taxpayer(s)
- Attach the Kentucky copy of Forms W-2, W-2G and 1099-R; any documents verifying credit amounts; any schedules explaining "Other" adjustments to income; and any documents with required signatures.
- Provide the taxpayer with copies of the completed 8879-K and all other information.

Part I—Tax Return Information

Enter the required data from the Kentucky tax return. Lines 1 through 3 and either line 4 or 5 must be completed.

Part II—Direct Deposit of Refund, Direct Debit of Tax Amount Due and Direct Debit of Estimate Tax

Direct Deposit of Refund—If there is an amount on Line 5 (Refunded to you), the taxpayer can choose to have their refund directly deposited by completing Part II, and checking the box on Part III, line 11. Taxpayers can choose direct deposit for the Kentucky income tax refund regardless of the choice for federal purposes. Nonresident filers and amended return filers may not choose direct deposit as a method of receiving their refund.

Payment of Balance Due—Penalty and interest will begin to accrue on any tax due that has not been paid by April 15, 2020.

If there is an amount on **Line 4** (Amount you owe), the taxpayer can choose from the following methods of payment:

(1) Pay by Direct Debit when Filing Your Return—The taxpayer can choose to pay the amount due by completing Part II, lines 6 through 10, and checking the box on line 13. Taxpayers can choose direct debit for Kentucky regardless of the choice for federal purposes. The taxpayer

must ensure that the following information relating to the financial institution account is provided in the tax preparation software: Routing Number, Account Number, Type of Account (Checking or Savings), Debit Amount, Debit Date (through April 15, 2020).

Note: Select any date until April 15 to have the payment withdrawn from your account. Actual withdrawal of funds may be later, but will be considered timely. Please allow up to two weeks for processing.

- (2) Pay by Credit Card or ACH Debit—
 Pay your 2019 Kentucky individual income tax by Mastercard, VISA or Discover credit cards or by ACH Debit through April 15, 2020. Access the Department of Revenue's secure Web site (www.revenue.ky.gov) to make electronic payments over the Internet. Click on the KY E-Tax logo and select E-Payments-Credit Cards and ACH Debits link. If you do not have access to the Internet, you may call the Department of Revenue at (502) 564-4581.
- To make a credit card payment, the following information is needed: credit card type, credit card number, expiration date, and the cardholder's address as it appears on the credit card billing statement.
- To make an ACH Debit payment, the following information is needed: bank name, bank account number and bank routing number.
- (3) Form EPAY (42A740), if supported by your software vendor, may be used to make an electronic payment of tax due separately from when you filed your tax return. Refer to the Form EPAY (42A740) instructions for additional information.
- (4) Pay by check or money order— Taxpayers should submit their payment using Form 740-V, Kentucky Electronic Payment Voucher.

Payment of Estimate Tax—The taxpayer may choose to pay estimate tax by completing Part II, lines 6 through 10 and checking the boxes for Direct Debit of Estimate Tax box in Part II and line 13 in Part III. Taxpayers may select to direct debit estimate tax regardless of their choice of direct deposit or direct debit of tax amount due.

The taxpayer must ensure that the following information related to the financial institution account is provided in the tax preparation software: Routing Number, Account Number, Type of Account (Checking or Savings), Debit Amount, Debit Date.

The taxpayer may schedule up to four debit dates with the electronic filing of their 2019 tax return: April 15, 2020, June 15, 2020, September 15, 2020 and January 15, 2021. The financial institution routing number, account number and type of account cannot be different from that of the direct deposit or direct debit of tax amount due transaction. Actual withdrawal of the funds may be later than the scheduled date, but will be considered timely.

Form EPAY (42A740), if supported by your software vendor, may be used to make an electronic payment of estimate tax separately from when you filed your tax return. Refer to the Form EPAY (42A740) instructions for additional information.

Line 6—The routing transit number must be nine digits and begin with 01 through 12 or 21 through 32.

Line 7—The depositor account number may be up to 17 digits. If fewer than 17 digits, enter the numbers from left to right and leave the unused boxes blank.

Note: Taxpayers should use a check, form, report or other statement generated by their financial institution to verify the routing transit number and depositor account number. Do not use a deposit slip as it may contain internal routing numbers. If there is any doubt about the correct routing transit number, the taxpayer should ask the financial institution for the routing transit number to use for direct deposit (Electronic Funds Transfer).

Line 8—Select the appropriate box to indicate the type of account for Direct Deposit or Direct Debit.

Line 9—

- Tax due debit amount: enter the amount you owe from 8879-K, Part 1, line 5.
- Debit date: enter the date to have payment debited from your account.
- Estimate tax debit amount: enter the amount of each payment that will be

debited from your account. You can choose one to four equal payments depending upon the debit dates selected.

 Debit date: select each date on which you want the estimate tax payment amount debited from your account.
 Up to four equal payments may be selected by choosing the appropriate boxes.

Line 10—Due to federal electronic banking regulations, you must answer the following questions if you are requesting a direct deposit of your refund or are paying the amount you owe via direct debit. If you are requesting a direct deposit of your refund, answer question 10(a). If you are paying the amount you owe on your return via direct debit, answer questions 10(b).

Part III—Declaration of Taxpayer

An electronically transmitted return will not be considered true, accurate and complete unless Form 8879-K is signed by the taxpayer(s) prior to transmitting the electronic return. In addition, by using a computer system and software to prepare and transmit the return electronically, the taxpayer consents to the disclosure to the Kentucky Department of Revenue of all information pertaining to the use of the system and software and to the transmission of the tax return electronically.

The taxpayer must sign and date Form 8879-K after it has been completed to verify that the information is correct and that the taxpayer agrees with the information on the completed tax return.

EROs and tax preparers are prohibited from obtaining taxpayer signatures on blank or incomplete forms.

When an error is corrected after the taxpayer has signed Form 8879-K, and the corrected Kentucky taxable income varies more than \$50, or the corrected refund or balance due varies more than \$14, a new Form 8879-K must be completed for taxpayer signature.

PART IV—Declaration and Signature of ERO and Paid Preparer

This section must be completed and signed by the ERO.

If the ERO is also the paid preparer, the ERO must check the paid preparer box, but is not required to complete or sign the Paid Preparer Section.

A paid preparer who is not the ERO must complete, sign and date the Paid Preparer Declaration.

If the ERO cannot obtain the paid preparer's signature on Form 8879-K, a copy of the tax return with the paid preparer's signature should be attached to the 8879-K.

Refund Information—You may check the status of your refund online at **www.revenue.ky.gov**.