



For calendar year 2025 or tax year beginning (MM-DD-YY) \_\_\_\_ - \_\_\_\_ - 20\_\_\_\_, and ending (MM-DD-YY) \_\_\_\_ - \_\_\_\_ - 20\_\_\_\_

|                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                               |          |                  |          |                  |  |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|----------|------------------|----------|------------------|--|--|--|--|
| <b>A</b> Federal Identification Number<br><br>_____                                                                                                                                                                                                                                                                                                                                                                           | <b>B</b> Kentucky Corporation/LLET Account Number (If applicable)<br><i>Must be 9 digits. If 6 digits, must lead with zeros.</i><br><br>_____ |          |                  |          |                  |  |  |  |  |
| <b>C</b> Name of Entity <span style="float: right;"><input type="checkbox"/> Change of Name</span><br><br>_____<br><br>Number and Street<br><br>_____<br><br><table style="width: 100%;"> <tr> <td style="width: 25%;">City</td> <td style="width: 15%;">State</td> <td style="width: 25%;">ZIP Code</td> <td style="width: 35%;">Telephone Number</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table> |                                                                                                                                               | City     | State            | ZIP Code | Telephone Number |  |  |  |  |
| City                                                                                                                                                                                                                                                                                                                                                                                                                          | State                                                                                                                                         | ZIP Code | Telephone Number |          |                  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                               |          |                  |          |                  |  |  |  |  |

**MAKING THE ELECTION**

Any election made shall be binding on both the department and the taxpayer and shall be irrevocable. For details regarding the election, review KRS 141.389 at <https://apps.legislature.ky.gov/law/statutes/statute.aspx>.

- ☐ a. Waive any accumulated amount of tax credits; and
- b. Be allowed a nonrefundable and nontransferable tax credit up to twenty-five thousand (25,000) barrels of distilled spirits in a bonded warehouse or premises for each taxable year. The tax credit shall be equal to one hundred percent (100%) of the tax assessed under KRS 132.160 and paid by the taxpayer under KRS 132.180 on a timely basis on those barrels; or
- ☐ a. Waive all future tax credits allowed under this section; and
- b. Be allowed a refundable tax credit on multiple taxes as described in KRS 141.389(7).

|                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                 |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--|
| Under penalties of perjury, I declare that I have examined this return, 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. |                                                            |                                                                                                                 |  |
| <b>Sign Here</b>                                                                                                                                                                                                                                                                                                       | Signature of Member                                        | Date                                                                                                            |  |
|                                                                                                                                                                                                                                                                                                                        | Name of Member ( <b>Please print</b> )                     | Title                                                                                                           |  |
| <b>Paid Preparer Use</b>                                                                                                                                                                                                                                                                                               | Signature of Preparer                                      | Date                                                                                                            |  |
|                                                                                                                                                                                                                                                                                                                        | Name of Preparer or Firm ( <b>Please print</b> )           | ID Number                                                                                                       |  |
|                                                                                                                                                                                                                                                                                                                        | Email and/or Telephone No.                                 | May the DOR discuss this return with this preparer?<br><input type="checkbox"/> YES <input type="checkbox"/> NO |  |
| <b>Mail To:</b>                                                                                                                                                                                                                                                                                                        | Kentucky Department of Revenue<br>Frankfort, KY 40619-0006 |                                                                                                                 |  |