



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

A Federal Identification Number		B LLET Account Number (If available.) <i>Must be 9-digits. If 6-digits, must lead with zeros.</i>	
C Name of Pass-Through Entity ☐ Change of Name			
Number and Street			
City	State	ZIP Code	Telephone Number

☐ **Election to Pay Income Tax at the Entity Level**—Please check this box to make the election for the pass-through entity to pay tax at the entity level.

MAKING THE ELECTION

The election may be made at any time during the taxable year or after the end of the taxable year. If the election is made after the end of the taxable year, it must be made by:

- The 15th day of the fourth month after the close of the taxable year, or
- The extended due date if an extension is filed.

Once the election has been made for a taxable year, it is irrevocable and binding upon all entity owners. Under the election, the income tax will be calculated at the pass-through entity level. This election imposes the tax under KRS 141.020 upon the electing entity and is based upon the ordinary income and separately stated items of income calculated under KRS 141.206. The Pass-Through Entity Tax shall be due on the same date as the entity's annual return for the taxable year, without regard to extensions.

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.

Sign Here	Signature of Member	Date
	Name of Member (Please print)	Title
Paid Preparer Use	Signature of Preparer	Date
	Name of Preparer or Firm (Please print)	ID Number
	Email and/or Telephone No.	May the DOR discuss this return with this preparer? ☐ YES ☐ NO

Mail To:	Kentucky Department of Revenue Frankfort, KY 40619-0006
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