INSTRUCTIONS **KBR-V**

Commonwealth of Kentucky
Department of Revenue

INSTRUCTIONS FOR KENTUCKY BUSINESS RETURN (CORP/LLET) PAYMENT VOUCHER

2025

General:

Electronic Payment—For tax years beginning on or after October 1, 2021, corporations and pass-through entities are required to file and submit payments electronically.

Visit www.mytaxes.ky.gov for details on how to electronically pay your tax.

If you are unable to pay electronically as required, follow the instructions below.

Form KBR-V—This voucher is required when submitting a paper check for payment of Corporation Income and Limited Liability Entity tax due on electronic and paper filed returns. If the 2025 tax return shows a refund or no tax due or your payment was made online, do not use this payment voucher.

NOTE: If penalty and/or interest is calculated and an amount is still owed after exhausting any overpayment, enter the amount owed on the KBR-V and include with the payment to the department.

Entities that file an electronic or paper Form 720, PTE, 720U, or 725 Kentucky tax return can make payments electronically or mail a paper check or money order with Form KBR-V, CORP/LLET Payment Voucher.

The Department of Revenue does NOT issue a notice of tax due prior to the deadline for payment.

Filling Out the Voucher:

Enter the KY Corporation/LLET Account Number. If you do not have an issued account number or use an invalid account number, the processing of your payment may be delayed. To obtain your valid Kentucky Corporation/LLET account number, please contact Registration at 502-564-3306 prior to submitting the voucher.

Enter the month and year of the entity's taxable year ending date as four-digits (MMYY). Example: 1225.

Enter the Federal Employer Identification Number (FEIN).

Enter the entity's name, address, contact name, and telephone number. Do not use punctuation marks (quotation marks, periods, parentheses, etc.) in the entity's name. Specify the form type for which payment was submitted by checking the appropriate box.

Line 1: Enter the corporation income tax payment amount.

Line 2: Enter the income interest and penalty amount (if applicable).

Line 3: Enter the LLET payment.

Line 4: Enter the LLET interest and penalty amount (if applicable).

Line 5: Enter the total amount of the payment.

Preparing Your Payment:

- Make the check or money order payable to the **Kentucky State Treasurer.** Do not send cash.
- The taxpayer must write the name and address of the entity if it is not already printed on the check or money order.
- **Write the FEIN and the Kentucky Corporation/LLET account number on the check or money order.**
- Place both the check or money order and the KBR-V payment voucher in the envelope together without staples or clips.
- **DO NOT leave check stubs attached to checks.**
- Mail with payment to **Kentucky Department of Revenue, Frankfort, Kentucky 40620-0021.**