KENTUCKY CORPORATION
INCOME TAX AND LLET RETURN

PART I—LLET COMPUTATION

1. Schedule LLET, Section D, line 1
2. Tax credit recapture
3. Total (add lines 1 and 2)
4. Nonrefundable LLET credit from Kentucky Schedule(s) K-1
5. Nonrefundable tax credits (attach Schedule TCS)
6. LLET liability (greater of line 3 less lines 4 and 5 or $175 minimum)
7. Withholding tax (Form PTE-WH)
8. Estimated tax payments
9. Certified rehabilitation tax credit
10. Film industry tax credit
11. Extension payment
12. Prior year’s tax credit
13. Income tax overpayment from Part II, line 17
14. LLET paid on original return
15. LLET overpayment on original return
16. LLET due (lines 6 and 15 less lines 7 through 14)
17. LLET overpayment (lines 7 through 14 less lines 6 and 15)
18. Credited to 2016 income tax
19. Credited to 2016 interest
20. Credited to 2016 penalty
21. Credited to 2017 LLET
22. Amount to be refunded

PART II—INCOME TAX COMPUTATION

1. Income tax (see instructions)
2. Tax credit recapture
3. Tax installment on LIFO recapture
4. Total (add lines 1 through 3)
5. Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions)
6. Nonrefundable LLET credit (Part I, line 6 less $175)
7. Nonrefundable tax credits (attach Schedule TCS)
8. Net income tax liability (line 4 less lines 5 through 7, but not less than zero)
9. Estimated tax payments
10. Extension payment
11. Prior year’s tax credit
12. LLET overpayment from Part I, line 18
13. Corporation income tax paid on original return
14. Corporation income tax overpayment on original return
15. Income tax due (lines 8 and 14 less lines 9 through 13)
16. Income tax overpayment (lines 9 through 13 less lines 8 and 14)
17. Credited to 2016 LLET
18. Credited to 2016 interest
19. Credited to 2016 penalty
20. Credited to 2017 corporation income tax
21. Amount to be refunded

TAX PAYMENT SUMMARY (Round to nearest dollar)

LLET
1. LLET due (Part I, Line 16)
2. Interest
3. Penalty
4. Subtotal
TOTAL PAYMENT (Add Subtotals)

INCOME
1. Income tax due (Part II, Line 15)
2. Interest
3. Penalty
4. Subtotal
TOTAL PAYMENT (Add Subtotals)
### PART III—TAXABLE INCOME COMPUTATION

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Federal taxable income (Form 1120, line 28)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>2</td>
<td>Interest income (state and local obligations)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>3</td>
<td>State taxes based on net/gross income</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>4</td>
<td>Depreciation adjustment</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>5</td>
<td>Deductions attributable to nontaxable income</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>6</td>
<td>Related party expenses (attach Schedule RPC)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>7</td>
<td>Dividend paid deduction (REIT)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>8</td>
<td>Domestic production activities deduction</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>9</td>
<td>Other (attach Schedule O-720)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>10</td>
<td>Revenue Agent Report (RAR)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>11</td>
<td>Total (add lines 1 through 10)</td>
<td></td>
<td>00</td>
</tr>
</tbody>
</table>

#### ADDITIONS:

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Federal taxable income (Form 1120, line 28)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>2</td>
<td>Interest income (state and local obligations)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>3</td>
<td>State taxes based on net/gross income</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>4</td>
<td>Depreciation adjustment</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>5</td>
<td>Deductions attributable to nontaxable income</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>6</td>
<td>Related party expenses (attach Schedule RPC)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>7</td>
<td>Dividend paid deduction (REIT)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>8</td>
<td>Domestic production activities deduction</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>9</td>
<td>Other (attach Schedule O-720)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>10</td>
<td>Revenue Agent Report (RAR)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>11</td>
<td>Total (add lines 1 through 10)</td>
<td></td>
<td>00</td>
</tr>
</tbody>
</table>

#### SUBTRACTIONS:

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Interest income (U.S. obligations)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>13</td>
<td>Dividend income</td>
<td></td>
<td>00</td>
</tr>
</tbody>
</table>

### PART IV—EXPLANATION OF FINAL RETURN AND/OR SHORT–PERIOD RETURN

- Ceased operations in Kentucky
- Change in filing status
- Change of ownership
- Successor to previous business
- Merger
- Other _________________________________________________

### PART V—EXPLANATION OF AMENDED RETURN CHANGES

OFFICER INFORMATION (Failure to Provide Requested Information May Result in a Penalty)

Attach a schedule listing the name, home address and Social Security number of the vice president, secretary and treasurer.

Has the attached officer information changed from the last return filed?  
- Yes  
- No

President's Name ___________________________________________  
President's Social Security Number ____________________________  
Date Became President ___ / ___ / ______

I, the undersigned, declare under the penalties of perjury, that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of principal officer or chief accounting officer _______________  
Printed name of principal officer or chief accounting officer ___________________  
Name of person or firm preparing return ____________________________  
SSN, PTIN or FEIN ____________________________

May the DOR discuss this return with the preparer?  
- Yes  
- No

Email Address: ______________________________________________  
Telephone No.: ____________________________

Make check payable to:  
Kentucky State Treasurer

REFUNDS OR NOTAX DUE  
Kentucky Department of Revenue, P. O. Box 856905, Louisville, KY 40285-6905

PAYMENTS  
Kentucky Department of Revenue, P. O. Box 856910, Louisville, KY 40285-6910

www.revenue.ky.gov
**SCHEDULE Q—KENTUCKY CORPORATION/LLET QUESTIONNAIRE**

**IMPORTANT:** Questions 4—15 must be completed by all corporations. If this is the corporation’s initial return or if the corporation did not file a return under the same name and same federal I.D. number for the preceding year, questions 1, 2 and 3 must be answered. Failure to do so may result in a request for a delinquent return.

1. Indicate whether: (a) ☐ new business; (b) ☐ successor to previously existing business which was organized as: (1) ☐ corporation; (2) ☐ partnership; (3) ☐ sole proprietorship; or (4) ☐ other If successor to previously existing business, give name, address and federal I.D. number of the previous business organization.

2. List the following Kentucky account numbers. Enter N/A for any number not applicable.
   - Employer Withholding
   - Sales and Use Tax Permit
   - Consumer Use Tax
   - Unemployment Insurance
   - Coal Severance and/or Processing Tax

3. If a foreign corporation, enter the date qualified to do business in Kentucky. ___/___/___

4. The corporation’s books are in care of: (name and address)

5. Are disregarded entities included in this return?
   - Yes ☐ No ☐ If yes, list name, address and federal I.D. number of each entity.

6. (a) Was the corporation a partner or member in a pass-through entity doing business in Kentucky? ☐ Yes ☐ No. If yes, list name and federal I.D. number of the pass-through entity(ies).

6. (b) Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky? ☐ Yes ☐ No

7. Are related party costs as defined in KRS 141.205(1)(l) included in this return? ☐ Yes ☐ No. If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Part III, Line 6.

8. Did the corporation at any time during the taxable year do business in Kentucky and own 80 percent or more of the voting stock of another corporation doing business in Kentucky?
   - Yes ☐ No ☐ If yes, list name, address and federal I.D. number of each entity.

9. Was 80 percent or more of the corporation’s voting stock owned by any corporation doing business in Kentucky at any time of the year? ☐ Yes ☐ No. If yes, list name, address and federal I.D. number of each entity.

10. The federal tax return attached to this Kentucky tax return is:
    - ☐ a pro forma federal tax return
    - ☐ a copy of the federal tax return filed with the Internal Revenue Service

11. Is the entity filing this Kentucky tax return or any entity included in the tax return organized as a limited cooperative association as provided by KRS Chapter 272A? ☐ Yes ☐ No. If yes, and this is a nexus consolidated return, enter each limited cooperative association’s name, address and federal I.D. number included in the return:

12. Is the entity filing this Kentucky tax return or any entity included in this tax return organized as a statutory trust or a series statutory trust as provided by KRS Chapter 386A? ☐ Yes ☐ No
    If yes, enter name, address and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State:

13. Was this return prepared on: (a) ☐ cash basis, (b) ☐ accrual basis, (c) ☐ other

14. Did the corporation file a Kentucky tangible personal property tax return for January 1, 2017? ☐ Yes ☐ No
    If yes, list name and federal I.D. number of entity(ies) filing return(s):

15. Is the corporation currently under audit by the Internal Revenue Service? ☐ Yes ☐ No
    If yes, enter years under audit

    If the Internal Revenue Service has made final and unappealable adjustments to the corporation’s taxable income which have not been reported to the department, check here and file an amended return. See 2016 Kentucky Corporation Income Tax and LLET Return instructions for information regarding amended returns. Attach a copy of the final determination to each amended return.