



**KENTUCKY SINGLE MEMBER LLC  
INDIVIDUALLY OWNED INCOME  
AND LLET RETURN** **2016**

► See instructions.

Taxable period beginning \_\_\_\_\_, 201 \_\_, and ending \_\_\_\_\_, 201 \_\_.

<b>B</b> Check applicable box(es):  <b>LLET</b>  Receipts Method <input type="checkbox"/> Gross Receipts <input type="checkbox"/> Gross Profits <input type="checkbox"/> \$175 minimum  Nonfiling Status Code  Enter Code  ____ ____	<b>C</b> Federal Identification Number _____  Social Security Number _____	<b>Taxable Year Ending</b> ____ / ____ Mo. Yr.	
	Name of LLC _____ <input type="checkbox"/> Change of Name		Kentucky Secretary of State Organization Number
	Name of Owner _____		
	Number and Street _____ <input type="checkbox"/> Change of Address		State and Date of Organization
	City _____ State _____ ZIP Code _____ Telephone Number _____	Principal Business Activity in KY	
<b>D</b> Check if applicable: <input type="checkbox"/> Qualified investment pass-through entity <input type="checkbox"/> Initial return <input type="checkbox"/> Final return (Complete Part IV) <input type="checkbox"/> Amended return (Complete Part V) <input type="checkbox"/> Short-period return (Complete Part IV) <input type="checkbox"/> Change of accounting period			NAICS Code Number (Relating to Kentucky Activity) (See <a href="http://www.census.gov">www.census.gov</a> )
<b>E</b> Check applicable box: <input type="checkbox"/> Composite return (attach Schedule CP) <input type="checkbox"/> Single return			

PART I—KENTUCKY NET DISTRIBUTABLE INCOME				PART II—LLET COMPUTATION			
1. Ordinary income (loss).....	1		00	1. Schedule LLET, Section D, line 1...	1		00
2. Net income (loss) from rental real estate activities.....	2		00	2. Tax credit recapture.....	2		00
3. Net income (loss) from other rental activities.....	3		00	3. Total (add lines 1 and 2).....	3		00
4. Interest income.....	4		00	4. Nonrefundable LLET credit from Kentucky Schedule(s) K-1.....	4		00
5. Dividend income.....	5		00	5. Nonrefundable tax credits (attach Schedule TCS).....	5		00
6. Royalty income.....	6		00	6. <b>LLET liability</b> (greater of line 3 less lines 4 and 5 or \$175 minimum).....	6		00
7. Net short-term and long-term capital gain (loss). If net (loss), do not include more than (\$3,000).....	7		00	7. Estimated tax payments.....	7		00
8. Section 1231 net gain (loss).....	8		00	8. Certified rehabilitation tax credit..	8		00
9. Other income (attach schedule).....	9		00	9. Film industry tax credit.....	9		00
10. Other deductions (attach schedule)	10		00	10. Extension payment.....	10		00
11. <b>Total net distributable income</b> (lines 1 through 9 less line 10).....	11		00	11. Prior year's tax credit.....	11		00
12. Enter 100% or the apportionment fraction from Schedule A, Section I, line 12 (attach schedule).....	12	%		12. LLET paid on original return.....	12		00
				13. LLET overpayment on original return.....	13		00
				14. <b>LLET due</b> (lines 6 and 13 less lines 7 through 12).....	14		00
				15. <b>LLET overpayment</b> (lines 7 through 12 less lines 6 and 13).....	15		00
				16. Credited to 2016 Interest.....	16		00
				17. Credited to 2016 Penalty.....	17		00
				18. Credited to 2017 LLET.....	18		00
				19. <b>Amount to be refunded</b> .....	19		00

TAX PAYMENT SUMMARY (Round to nearest dollar)		OFFICIAL USE ONLY	
<b>LLET</b>		P W 2 0 4	
1. LLET due (Part II, line 14)	\$ .00	V A L	
2. Interest	\$ .00	#	
3. Penalty	\$ .00		
4. Total Payment	\$ .00		



**PART III – LLET CREDIT FOR MEMBER**

1. LLET liability (Part II, the total of lines 4 and 6) .....	1		<b>00</b>
2. Minimum tax .....	2	<b>175</b>	<b>00</b>
3. Member's LLET credit (line 1 less line 2) .....	3		<b>00</b>

**PART IV – EXPLANATION OF FINAL RETURN AND/OR SHORT-PERIOD RETURN**

- |                                                         |                                                  |
|---------------------------------------------------------|--------------------------------------------------|
| <input type="checkbox"/> Ceased operations in Kentucky  | <input type="checkbox"/> Change in filing status |
| <input type="checkbox"/> Change of ownership            | <input type="checkbox"/> Merger                  |
| <input type="checkbox"/> Successor to previous business | <input type="checkbox"/> Other _____             |

**PART V – EXPLANATION OF AMENDED RETURN CHANGES**

Empty box for explanation of amended return changes.

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 member (owner)

\_\_\_\_\_  
SSN or FEIN

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed name of member (owner)

\_\_\_\_\_  
Name of person or firm preparing return

\_\_\_\_\_  
SSN, PTIN or FEIN

\_\_\_\_\_  
Date

**All supporting federal forms and schedules must be attached, including Federal Schedule(s) C, E and/or F.**

**May the DOR discuss this return with the preparer?**  
 Yes     No  
 Email Address: \_\_\_\_\_  
 Telephone No.: \_\_\_\_\_

**Make check payable to:  
Kentucky State Treasurer**

Mail to: **REFUNDS OR NO TAX DUE**  
**PAYMENTS**

Kentucky Department of Revenue, P. O. Box 856905, Louisville, KY 40285-6905

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



**SCHEDULE Q—SINGLE MEMBER LIMITED LIABILITY COMPANY QUESTIONNAIRE**

**IMPORTANT:** Questions 4—10 must be completed by all single member limited liability companies (LLC). If this is the single member LLC's initial return or if the single member LLC 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. Single member's (owner) name, address and Social Security number or federal I.D. number \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

2. List the following **Kentucky** account numbers. Enter N/A for any number not applicable.

Nonresident Income Tax Withholding \_\_\_\_\_  
 Employer Withholding \_\_\_\_\_  
 Sales and Use Tax Permit \_\_\_\_\_  
 Consumer Use Tax \_\_\_\_\_  
 Unemployment Insurance \_\_\_\_\_  
 Coal Severance and/or Processing Tax \_\_\_\_\_

3. If a foreign limited liability company, enter the date qualified to do business in Kentucky. \_\_\_ / \_\_\_ / \_\_\_

4. The limited liability company'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 the entity(ies).

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

6(a) Was the limited liability company a partner in a pass-through entity doing business in Kentucky for the tax year being reported?  Yes  No

If yes, list name and federal I.D. of the pass-through entity(ies).

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

6(b) Was the limited liability company doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?  Yes  No

7. Is the entity filing this Kentucky tax return organized as a statutory trust or a series statutory trust as provided by KRS Chapter 386A?  Yes  No

If yes, is the entity filing this Kentucky tax return a series within a statutory trust?  Yes  No

If yes, enter the name, address and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State: \_\_\_\_\_

8. Was this return prepared on: (a)  cash basis, (b)  accrual basis, (c)  other \_\_\_\_\_

9. Did the limited liability company file a Kentucky tangible personal property tax return for January 1, 2017?  
 Yes  No

If yes, list the name and federal I.D. number of entity(ies) filing return(s): \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

10. Is the single member limited liability company 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 LLC's taxable income which have not been reported to this department, check here  and file an amended Form 725 for each year adjusted. **Attach a copy of the final determination to each amended return.**