

740 ATS TEST

PRIMARY TAXPAYER: TEST D ELDERLY
PRIMARY SSN: 400-00-4204
OVER 65

FILING STATUS: MARRIED, FILING SEPARATE ON A COMBINED RETURN.
NO DEPENDENTS

SECONDARY TAXPAYER: DENISE
SECONDARY SSN: 400-00-4214
OVER 65 & LEGALLY BLIND, KENTUCKY NATIONAL GUARD

BOTH HAD INCOME FROM 1099-R'S WITH KY WITHHOLDING ON EACH

SCH. M ADDITIONS (SECONDARY TAXPAYER) AND SUBTRACTIONS (BOTH TAXPAYERS)

SCHEDULE A WITH PART I-NO LIMITATION

SECTION A, BUSINESS INCENTIVE TAX CREDITS (SECONDARY TAXPAYER ONLY)

8863-K, EDUCATION AND TUITION TAX CREDIT, LIFETIME LEARNING CREDIT & CARRYFORWARD

KY USE TAX

CREDIT FOR ESTIMATED TAX PAID, REFUNDABLE CERTIFIED REHABILITATION CREDIT, AND FILM
INDUSTRY TAX CREDIT

2210-K WITH EXCLUSION

FORM 8879-K

TAX DUE

-REQUESTING DIRECT DEBIT ON 04/14/2015

ESTIMATE TAX PAYMENT

-ESTIMATE ADDL. TAX NEEDED FOR 2015 IS \$800

-REQUESTING 4 PAYMENT (DEBIT) DATES OF \$200

BANKING INFORMATION FOR BOTH DIRECT DEBIT TYPES (TAX DUE AND ESTIMATE PAYMENTS) MUST BE
THE SAME

-ROUTING NUMBER: 283978441

-ACCOUNT NUMBER: 3080499999

-TYPE OF ACCT: CHECKING

ULTIMATE BANK ACCOUNT INFORMATION (NEW IN STATEINDIVIDUALPACKAGE SCHEMA V6.2)

-ROUTING NUMBER: 283978441

-ACCOUNT NUMBER: 3080599999



KENTUCKY INDIVIDUAL INCOME TAX RETURN Full-Year Residents Only



For calendar year or other taxable year beginning _____, 2014, and ending _____, 20_____.

Form section for Social Security Numbers (A and B), Name, Mailing Address, and City/State/ZIP Code.

DRAFT 6/6/14

FILING STATUS (see instructions) section with checkboxes for Single, Married (separately), Married (joint), and Married (separate).

POLITICAL PARTY FUND section with checkboxes for Democratic, Republican, and No Designation for both Spouse and Yourself.

Main table for INCOME/TAX with columns A (Spouse) and B (Yourself) and rows 5 through 28 for various tax items.

Attach Form W-2(s), Other Supporting Statement(s) and Payment Here - Staple to Top Page Only



DRAFT 5/29/14

REFUND/TAX PAYMENT SUMMARY

Table with 4 main columns: Description, Amount, and two sub-columns for amounts. Rows include Total Tax Liability (29), Fund Contributions (33-37), and Amount Owed (44).

- Visit www.revenue.ky.gov for electronic payment options; or
Make check payable to Kentucky State Treasurer, include your Social Security number and "KY Income Tax - 2014."

OFFICIAL USE ONLY table with PWR field

SECTION A - BUSINESS INCENTIVE AND OTHER TAX CREDITS

Table with 6 columns: Description, A. Spouse, B. Yourself, and two sub-columns for amounts. Rows 1-18 list various tax credits.



SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)		A. Spouse		B. Yourself	
19	Enter railroad maintenance and improvement credit (attach Schedule RR-1).....	19	00	19	00
20	Enter Endow Kentucky credit (attach Schedule ENDOW)	20	00	20	00
21	Enter New Markets Development Program credit	21	00	21	00
22	Enter food donation credit (attach Schedule FD).....	22	00	22	00
23	Add lines 1 through 22, Columns A and B. Enter here and on page 1, line 15 ..	23	00	23	00

SECTION B—PERSONAL TAX CREDITS

1 (a) Credits for yourself: **Check Regular** **Check all four if 65 or over** **Check all four if blind** **Check both for Kentucky National Guard**

(b) Credits for spouse: **Check Regular** **Check all four if 65 or over** **Check all four if blind** **Check both for Kentucky National Guard**

1 Enter number of boxes checked on line 1

2 Dependents:

First name	Last name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

2 Enter number of dependents who:

- lived with you.....
- did not live with you (see instructions).....
- other dependents.....

3 Add total number of credits claimed on lines 1 and 2. *If married filing separately on a combined return (Filing Status 2), each taxpayer must claim his or her own credits from line 1, divide the credits on line 2, and enter the totals in Boxes 3A and 3B. All other filers enter the amount from line 3 in Box 3B*

3 Enter total credits.....

4 Multiply credits on line 3A by \$10 and enter on line 4A. Multiply credits on line 3B by \$10 and enter on line 4B. **Enter here and on page 1, line 17, Columns A and B**

Spouse	Yourself
•3A	•3B
x \$10	x \$10
4A	4B

SECTION C—FAMILY SIZE TAX CREDIT (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First name	Last name	Social Security number	First name	Last name	Social Security number

Attach a complete copy of federal Form 1040 if you received farm, business, or rental income or loss. If not required, check here.

I, the undersigned, declare under 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. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature (If joint or combined return, both must sign.) _____ Spouse's Signature _____ Date Signed _____ Telephone Number (daytime) () _____

Typed or Printed Name of Preparer Other than Taxpayer _____ I.D. Number of Preparer _____ Date _____

Firm Name _____ EIN _____ Date _____

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6 / 6 / 14

Mail to: **REFUNDS** Kentucky Department of Revenue, Frankfort, KY 40618-0006.

PAYMENTS Kentucky Department of Revenue, Frankfort, KY 40619-0008.

SCHEDULE M



2014

Form 740
42A740-M

**KENTUCKY
FEDERAL ADJUSTED GROSS INCOME
MODIFICATIONS**

Department of Revenue

➤ **Attach to Form 740.**

Enter name(s) as shown on tax return.

Your Social Security Number

⋮
⋮
⋮

**PART I ADDITIONS TO FEDERAL
ADJUSTED GROSS INCOME**

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- 1 Enter interest income from bonds issued by other states and their political subdivisions.....
- 2 Enter self-employed health insurance deduction from federal Form 1040, line 29.....
- 3 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1.....
- 4 Enter federal depreciation from Form 4562.....
- 5 Enter federal Net Operating Loss
- 6 Enter federal domestic production activities deduction from federal Form 8903, line 25.....
- 7 Other additions (list and enter total):
(a) _____
(b) _____
(c) _____
- 8 Total Additions. Enter here and on Form 740, page 1, line 6

A. Spouse
(Use if Filing Status 2 is checked.)

B. Yourself
(or Joint)

1	00	1	00
2	00	2	00
3	00	3	00
4	00	4	00
5	00	5	00
6	00	6	00
7	00	7	00
8	00	8	00
9	00	9	00
10	00	10	00
11	00	11	00
12	00	12	00
13	00	13	00
14	00	14	00
15	00	15	00
16	00	16	00
17	00	17	00
18	00	18	00
19	00	19	00
20	00	20	00

**PART II SUBTRACTIONS FROM FEDERAL
ADJUSTED GROSS INCOME**

- 9 Enter state income tax refund or credit reported as income on federal Form 1040.....
- 10 Enter interest income from U.S. government bonds and securities.....
- 11 Enter excludable amount of retirement income (attach Schedule P if more than \$41,110)
- 12 Enter taxable amount of Social Security and Railroad Retirement Board benefits from federal Form 1040, line 20(b) (1040A, line 14(b))
- 13 Enter long-term care insurance premiums.....
- 14 Enter health insurance premiums not previously deducted from income. Do not include premiums paid with pretax dollars (cafeteria plan).....
- 15 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1
- 16 Enter Kentucky depreciation from revised Form 4562
- 17 Enter Kentucky Net Operating Loss
- 18 Enter Kentucky domestic production activities deduction (see instructions).....
- 19 Other subtractions (list and enter total):
(a) _____
(b) _____
(c) _____
- 20 Total Subtractions. Enter here and on Form 740, page 1, line 8

SCHEDULE A

Form 740

42A740-A

Department of Revenue



KENTUCKY ITEMIZED DEDUCTIONS

- See instructions.
- Attach to Form 740.

2014

Enter name(s) as shown on Form 740, page 1.

Your Social Security Number

Medical and Dental Expenses	Do not include expenses reimbursed or paid by others.			
	1. Medical and dental expenses.....	1		
	2. Enter combined totals from Form 740, line 9.....	2		
	3. Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead.....	3		
	4. Total medical and dental. Subtract line 3 from line 1. If zero or less, enter -0-.....	➤ 4		00
Taxes <i>Note: Sales and use taxes and new motor vehicle taxes are not deductible.</i>	5. Local income taxes (do not include state income tax).....	5		
	6. Real estate taxes.....	6		
	7. Personal property taxes.....	7		
	8. Other taxes (list) _____	8		
	9. Total taxes. Add lines 5 through 8. Enter here.....	➤ 9		00
Interest Expense <i>Note: Personal interest is not deductible.</i>	10. Home mortgage interest and points reported to you on federal Form 1098.....	10		
	11. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name, identifying number and address) _____	11		
	See instructions for lines 12 and 13.			
	12. Points not reported to you on federal Form 1098.....	12		
	13. Qualified mortgage insurance premiums	13		
	14. Investment interest (attach federal Form 4952 if required)	14		
	15. Total interest. Add lines 10 through 14. Enter here	➤ 15		00
Contributions <i>Note: For any contribution of \$250 or more, see instructions.</i>	16. Contributions by cash or check	16		
	17. Other than cash or check (attach federal Form 8283 if over \$500)	17		
	18. Artistic charitable contributions deduction (attach copy of appraisal)	18		
	19. Carryover from prior year.....	19		
	20. Total contributions. Add lines 16 through 19. Enter here	➤ 20		00
Casualty and Theft Losses	21. Enter amount from attached federal Form 4684, Section A, line 16.....	➤ 21		00
Job Expenses and Most Other Miscellaneous Deductions	22. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list _____	22		
	23. Tax preparation fees.....	23		
	24. Other (investment, safe deposit box, etc.) list _____	24		
	25. Add the amounts on lines 22, 23 and 24. Enter here	25		
	26. Enter 2% (.02) of the combined totals from Form 740, line 9	26		
	27. Total. Subtract line 26 from line 25. If zero or less, enter -0-	➤ 27		00
	Other Miscellaneous Deductions	28. Other (see instructions) _____	➤ 28	
Total Itemized Deductions	29. Add lines 4, 9, 15, 20, 21, 27 and 28. Enter here	➤ 29		00

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★ If single or married filing jointly and your income for Form 740, line 9, column B does not exceed \$181,150, enter total itemized deductions on Form 740, line 10, column B.
★ All others go to page 2.



If the combined totals on Form 740, line 9, exceeds \$181,150 (\$90,575 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

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PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES

Use this schedule if married filing separately on a combined return.

1. Total itemized deductions from page 1, line 29..... _____
2. Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B)..... _____ %
3. Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B)..... _____ %
4. Percent on line 2 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column A) _____
5. Percent on line 3 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column B) _____

PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 9, exceeds \$181,150 (\$90,575 if married filing separately on a combined return or separate returns).

	A. Spouse	B. Yourself (or Joint)
<ul style="list-style-type: none"> • If married filing separately on a combined return, enter in Column A the percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B); enter in Column B the percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B). • If single, married filing a joint return or married filing separate returns, enter 100% in Column B. 	_____ %	_____ %
1. Multiply the amount on Schedule A, line 29, by the percent of income shown in Columns A and/or B	1. _____	1. _____
2. Add the amounts on Schedule A, lines 4, 14 and 21, plus any gambling losses included on line 28 and multiply by the percent of income shown in Columns A and/or B.....	2. _____	2. _____
<i>Note: Be sure your total gambling losses are clearly identified on line 28.</i>		
3. Subtract the amount on line 2 from the amount on line 1. If the result is zero or less, enter -0-	3. _____	3. _____
4. Multiply the amount on line 3 above by 80% (.80).....	4. _____	4. _____
5. Enter the amount from Form 740, line 9	5. _____	5. _____
6. Enter \$181,150 (\$90,575 if married filing separately on a combined return or separate returns)	6. _____	6. _____
7. Subtract the amount on line 6 from the amount on line 5. If the result is zero or less, enter -0-	7. _____	7. _____
8. Multiply the amount on line 7 above by 3% (.03).....	8. _____	8. _____
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here	9. _____	9. _____
10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 10	10. _____	10. _____



42A740-S1

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

UNDERPAYMENT OF ESTIMATED TAX
BY INDIVIDUALS

► Attach to Form 740 or 740-NP.

Enter name(s) as shown on page 1, Form 740 or 740-NP.	Your Social Security Number

PART I—EXCEPTIONS AND EXCLUSIONS

The penalty shall not apply if one of the following exceptions is met. If one or more of the following applies to you, check the appropriate box(es), complete any necessary blank(s) and check the "Form 2210-K attached" box on Form 740, line 42a (Form 740-NP, line 42a). **If none of the exceptions apply, go to Part II.**

Check applicable box(es).

- 1. The taxpayer died during the taxable year.
- 2. The declaration was not required until after September 1, 2014, and the taxpayer files a return and pays the full amount of the tax computed on the return on or before January 31, 2015.

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- 3. Two-thirds ($\frac{2}{3}$) or more of the gross income was from farming; this return is being filed on or before March 2, 2015; **and** the total tax due is being paid in full. Fiscal year taxpayers must file a return and pay the tax due on or before the first day of the third month following the close of the tax year.

- a. Enter total gross income.....
- b. Multiply by $\frac{2}{3}$ (.67)
- c. Enter gross income from farming.....

Line (c) must **equal or exceed** line (b) to qualify for the exception.

- 4. Prepaid tax **equals or exceeds** last year's income tax liability.
- a. Enter the liability from the 2013 return, Form 740 or Form 740-NP, page 1, line 26.....
- b. Enter amount from the 2014 Form 740, line 31 (Form 740-NP, page 2, line 31)*.....

Line (b) must **equal or exceed** line (a) to claim the exception.

PART II—FIGURING THE UNDERPAYMENT AND PENALTY (Complete Part II only if the **additional** tax due exceeds \$500; otherwise, proceed to page 2, Part III.)

1. a. Enter 2014 income tax liability from Form 740, line 26 (Form 740-NP, page 1, line 26)....	1a		
b. Enter credit for taxes paid to another state from Form 740, Section A, line 5 (Form 740-NP, Section A, line 5).....	1b		
c. Total (add lines 1a and 1b)	1c		
2. Percentage of liability required to be prepaid is 70%	2	x .7	
3. Multiply line 1c by line 2.....	3		
4. a. Enter the amount from Form 740, line 31 (Form 740-NP, page 2, line 31)*	4a		
b. Enter credit for taxes paid to another state from Form 740, Section A, line 5 (Form 740-NP, Section A, line 5).....	4b		
c. Total (add lines 4a and 4b)	4c		
5. Subtract line 4c from line 3 (If line 4c exceeds line 3, no penalty applies.).....	5		
6. Penalty percentage is 10%.....	6	x .1	
7. Multiply line 5 by line 6. This is the amount of the penalty for underpayment of estimated tax (minimum penalty \$25)	7		
8. Enter interest amount due from Form 2210-K, page 2, line 22.....	8		
9. Add lines 7 and 8. Enter here and on Form 740 or Form 740-NP, line 42(a). Also check the "Form 2210-K attached" box	9		

To Avoid Underpayment Penalty in the Future, Obtain and File Form 740-ES.

*Do not include amounts prepaid with extension after the due date of the fourth declaration installment.



NOTE: Use this page to calculate interest amount due on underpaid or untimely required estimated payments. See instructions for list of exclusions.

PART III—REQUIRED ANNUAL PAYMENT

1. Enter 2014 income tax liability: (Form 740 or Form 740-NP, page 1, line 26).....	1	
2. Enter 2014 income tax withheld and refundable credits: (Form 740 or Form 740-NP, page 2, line 30a, 30c and 30d)	2	
3. Enter 2014 nonresident withholding: (Form 740-NP, page 2, line 30e)	3	
4. Add lines 2 and 3. Enter total here	4	
5. Subtract line 4 from line 1. (If the result is \$500 or less, stop here. Do not compute this schedule.).....	5	
6. Enter 2013 income tax liability: (2013 Form 740 or Form 740-NP, page 1, line 26).....	6	
7. Required annual payment. Enter the smaller of line 1 or line 6.....	7	

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Note: If line 4 is equal to or greater than line 7, stop here. You do not owe interest.

PAYMENT DUE DATES

	A 4-15-14	B 6-15-14	C 9-15-14	D 1-15-15
8. Required Installments. Enter 1/4 (.25) of line 7 in each column..... 8				
9. Estimated tax paid and tax withheld. For column A only, enter the amount from line 9 on line 13. If line 9 is equal to or greater than line 8 for all payment periods (columns A through D), stop here. You do not owe interest. Complete lines 10 through 17 of each column before going to the next column 9				
10. Enter amount, if any, from line 17 of previous column 10				
11. Add lines 9 and 10. Enter here 11				
12. Enter the amount from line 16 of previous column. 12				
13. Subtract line 12 from line 11. If zero or less, enter -0-. For column A only, enter the amount from line 9..... 13				
14. If the amount on line 13 is zero, subtract line 11 from line 12. Otherwise, enter zero..... 14				
15. Underpayment. If line 8 is equal to or greater than line 13, subtract line 13 from line 8. Otherwise, go to line 17 15				
16. Add lines 14 and 15. Enter here. If line 8 is equal to or greater than line 13, then go to line 10 of the next column 16				
17. Overpayment. If line 13 is more than line 8, subtract line 8 from line 13, then go to line 10 of the next column 17				

FIGURING THE INTEREST

	A 6-15-14	B 9-15-14	C 1-15-15	D 4-15-15
18. Interest calculation payment date 18				
19. Number of days from the payment due date shown at the top of the column above line 8 to the date the amount on line 16 was paid, or the date shown for that column on line 18, whichever is earlier 19				
20. Annual Percentage Rate (APR)..... 20	.06	.06	.06	?
21. Underpayment Number of from line 16 X <u>days from line 19</u> X APR on line 20 365 21				
22. INTEREST DUE: Add amounts on line 21 columns A through D. Enter the total here and on Form 2210-K, page 1, line 8 22				

8863-K

42A740-S24

Department of Revenue

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2014

Attach to Form 740 or Form 740-NP.

KENTUCKY EDUCATION TUITION TAX CREDIT

Enter name(s) as shown on Form 740 or Form 740-NP, page 1.

Your Social Security Number

Caution: You cannot take the 2014 Kentucky Education Tuition Tax Credit if you are not eligible for the Federal Education Credits. You must attach the federal Form 8863.

Carryforward Information: If you have an unused credit from prior year(s), complete Page 2, Part V to determine your carryforward amount. You must have completed Form 8863-K in prior years to claim any allowable unused credit carryforward.

PART I - Qualifications

- Are all expenses claimed on this form from an eligible educational institution located within the Commonwealth of Kentucky (Kentucky institution)?
Are all of the expenses claimed on this form for undergraduate studies?
Is your Kentucky filing status single; married filing separately on a combined return; or married filing a joint return?

Table with 2 columns: Yes, No. Rows correspond to the qualification questions.

If you answered "No" to any of these questions above, STOP, you do not qualify for this credit. If you answered "Yes" to all questions above, go to Part II.

PART II - American Opportunity Credit (List only expenses for undergraduate studies from Kentucky institutions)

Table with 5 columns: (a) Student Name SSN, (c) Qualified Expenses, (d) Subtract \$2,000, (e) Multiply column (d) by 25%, (f) If column (d) is zero enter the amount from column (c); otherwise, add \$2,000 to column (e) and enter result.

Table with 2 columns: (b) Institution Name and Address, (c) Qualified Expenses, (d) Subtract \$2,000, (e) Multiply column (d) by 25%, (f) If column (d) is zero enter the amount from column (c); otherwise, add \$2,000 to column (e) and enter result.

Table with 5 columns: (a) Student Name SSN, (c) Qualified Expenses, (d) Subtract \$2,000, (e) Multiply column (d) by 25%, (f) If column (d) is zero enter the amount from column (c); otherwise, add \$2,000 to column (e) and enter result.

Table with 2 columns: (b) Institution Name and Address, (c) Qualified Expenses, (d) Subtract \$2,000, (e) Multiply column (d) by 25%, (f) If column (d) is zero enter the amount from column (c); otherwise, add \$2,000 to column (e) and enter result.

Summary table with 2 columns: Description of calculation steps (Add amounts, Enter decimal amount, Tentative American Opportunity Credit), and a column for the result.

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7/25/14

PART III—Lifetime Learning Credit (List only expenses for undergraduate studies from Kentucky institutions)

5.	(a) Student Name	(b) Student SSN	(c) Name and Address of Kentucky Institution	(d) Qualified Expenses (See instructions)
6.	Add the amounts on line 5, column (d) and enter total here.....			6
7.	Enter the smaller of line 6 or \$10,000			7
8.	Multiply line 7 by 20% (.20) and enter here.....			8
9.	Enter the decimal amount from line 17 of the federal Form 8863. If this line is blank, enter -0- and go to line 10; you cannot take any Lifetime Learning Credit.....			9
10.	Tentative Lifetime Learning Credit. Multiply line 8 by line 9 and enter here (Note: The result on line 10 cannot exceed the amount of the federal Form 8863, line 18)			10
11.	Add lines 4 and 10. This is your total of the tentative Kentucky Education Tuition Tax Credits			11

PART IV—Allowable Education Credits

12.	Multiply the amount on line 11 by 25% (.25) and enter total here	12
13.	Enter tentative tax from Form 740 or Form 740-NP, page 1, line 22	13
14.	Enter amount from Part V, line 34. If Part V, line 34 is blank, enter -0-.....	14
15.	Subtract line 14 from line 13.....	15
16.	Enter the smaller of line 15 or line 12	16
17.	Add lines 14 and 16. Enter here and on Form 740 or Form 740-NP, line 23. This is your allowable 2014 Kentucky Education Tuition Tax Credit	17
18.	If line 15 is smaller than line 12, subtract line 15 from line 12. This is the amount of unused credit carryforward from 2014 to 2015 . Enter here and on the 2014 Carryforward Worksheet, Line E, provided below	18

PART V—Credit Carryforward from Prior Years

19.	Enter tentative tax from Form 740 or Form 740-NP, page 1, line 22	19
20.	Enter your credit carryforward from 2009.....	20
21.	Enter your credit carryforward from 2010	21
22.	Enter your credit carryforward from 2011.....	22
23.	Enter your credit carryforward from 2012	23
24.	Enter your credit carryforward from 2013	24
25.	Add lines 20 through 24 and enter total here	25
26.	Subtract line 20 from line 19. If zero or less, enter -0-.....	26
27.	Enter 2010 credit carryforward to 2015. Subtract line 26 from line 21. If zero or less, enter -0- ...	27
28.	Subtract line 21 from line 26. If zero or less, enter -0-.....	28
29.	Enter 2011 credit carryforward to 2015. Subtract line 28 from line 22. If zero or less, enter -0-...	29
30.	Subtract line 22 from line 28. If zero or less, enter -0-.....	30
31.	Enter 2012 credit carryforward to 2015. Subtract line 30 from line 23. If zero or less, enter -0- ..	31
32.	Subtract line 23 from line 30. If zero or less, enter -0-.....	32
33.	Enter 2013 credit carryforward to 2015. Subtract line 32 from line 24. If zero or less, enter -0-...	33
34.	Enter the smaller of line 19 or line 25	34

2014 Carryforward Worksheet

- A. From Part V, Line 27, 2010 to 2015 _____
- B. From Part V, Line 29, 2011 to 2015 _____
- C. From Part V, Line 31, 2012 to 2015 _____
- D. From Part V, Line 33, 2013 to 2015 _____
- E. From Part IV, Line 18, 2014 to 2015 _____

If you have a carryforward of credit, maintain a copy of this worksheet or Form 8863-K for your records. This information will be needed to prepare future returns.

DO NOT MAIL! RETAIN FOR YOUR RECORDS.

8879-K

42A740-S22
Department of Revenue



**KENTUCKY INDIVIDUAL INCOME TAX
DECLARATION FOR ELECTRONIC FILING**

DRAFT
8/22/14
2014

Submission Identification Number (SID) ▶

Taxpayer's Name	Taxpayer's Social Security number
Spouse's Name	Spouse's Social Security number

PART I—Tax Return Information (Whole Dollars Only)				A Spouse	B Taxpayer
1. Kentucky taxable income	740, line 11	740-NP, line 13	1	.00	.00
2. Total tax liability	740, line 28	740-NP, line 28	2		.00
3. Total payments	740, line 31	740-NP, line 31	3		.00
4. Refunded to you	740, line 40	740-NP, line 40	4		.00
5. Amount you owe	740, line 44	740-NP, line 44	5		.00

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PART II— Direct Deposit of Refund Direct Debit of Tax Amount Due Direct Debit of Estimate Tax

6. Routing transit number (RTN) The first two numbers of the RTN must be 01 through 12 or 21 through 32.

7. Depositor account number (DAN)

8. Type of account: Savings Checking

9. Tax due debit amount _____ Estimate tax debit amount _____
Debit date MM/DD/YYYY Debit date April 15, 2015 June 15, 2015
 September 15, 2015 January 15, 2016

10. In order to comply with electronic banking regulations, please answer the following questions.
a. Direct Deposit—Will these funds be going to an account outside of the United States? Yes No
b. Direct Debit—Will these funds come from an account located outside of the United States? Yes No

PART III—Declaration of Taxpayer (Sign only after Part I is completed.)

11. I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 6 through 10 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
12. I do not want direct deposit of my refund or am not receiving a refund.
13. I authorize the Kentucky Department of Revenue and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated above for payment of my state taxes owed on this return and/or payment(s) of estimate tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the Kentucky Department of Revenue to terminate the authorization. To revoke (cancel) a payment, I must contact the Kentucky Department of Revenue at (502) 564-4581 no later than 2 business days prior to the payment (debit) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the Kentucky Department of Revenue does not receive my full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my electronic return originator (ERO) or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2014 Kentucky income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent to my ERO or transmitter sending my return and accompanying schedules and statements to the Kentucky Department of Revenue. I also consent to the Kentucky Department of Revenue sending my ERO and/or transmitter an acknowledgment of receipt or transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection.

▶ Your Signature (If joint or combined return, both must sign)	▶ Spouse's Signature	☎ Telephone Number (daytime)	Date Signed
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PART IV—Declaration and Signature of Electronic Return Originator and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8879-K are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on this return. If Part II is completed, I declare that I have verified the taxpayer's proof of account and it agrees with the name shown on this form. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the Kentucky Department of Revenue, and have followed all other requirements in Kentucky Publication KY-1345, Kentucky Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2014). If I am also the paid preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration is based on all information of which I have any knowledge.

Check if also paid preparer. Check if self-employed.

ERO's Use Only

Firm's name (or yours if self-employed) and address	Signature	Date	I.D. Number of ERO
			FEIN
			ZIP code

Check if self-employed.

Paid Preparer's Use Only

Firm's name (or yours if self-employed) and address	Preparer's Signature	Date	I.D. Number of Preparer
			FEIN
			ZIP code

▶ **Keep this form with your tax return. Do not mail!**

Attach Copy of Forms W-2, W-2G and 1099-R Here

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
		\$		2014					
		2a Taxable amount							
PAYER'S federal identification number		RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
		3 Capital gain (included in box 2a)		4 Federal income tax withheld					
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		Copy 2 File this copy with your state, city, or local income tax return, when required.			
Street address (including apt. no.)		7 Distribution code(s)		8 Other					
City or town, state or province, country, and ZIP or foreign postal code		IRA/SEP/SIMPLE <input type="checkbox"/>		\$ %					
		9a Your percentage of total distribution %		9b Total employee contributions \$					
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 State tax withheld		13 State/Payer's state no.		14 State distribution	
\$				\$				\$	
Account number (see instructions)				15 Local tax withheld		16 Name of locality		17 Local distribution	
				\$				\$	
				\$				\$	

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
		\$		2014					
		2a Taxable amount							
PAYER'S federal identification number		RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
		3 Capital gain (included in box 2a)		4 Federal income tax withheld					
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		Copy 2 File this copy with your state, city, or local income tax return, when required.			
Street address (including apt. no.)		7 Distribution code(s)		8 Other					
City or town, state or province, country, and ZIP or foreign postal code		IRA/SEP/SIMPLE <input type="checkbox"/>		\$ %					
		9a Your percentage of total distribution %		9b Total employee contributions \$					
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 State tax withheld		13 State/Payer's state no.		14 State distribution	
\$				\$				\$	
Account number (see instructions)				15 Local tax withheld		16 Name of locality		17 Local distribution	
				\$				\$	
				\$				\$	

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning _____, 2014, ending _____, 20

Your first name and initial _____ Last name _____ **Your social security number** _____

If a joint return, spouse's first name and initial _____ Last name _____ **Spouse's social security number** _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____ **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). _____ **Presidential Election Campaign**
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶ _____

4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

Boxes checked on 6a and 6b _____

No. of children on 6c who:

- lived with you _____
- did not live with you due to divorce or separation (see instructions) _____

Dependents on 6c not entered above _____

Add numbers on lines above

d Total number of exemptions claimed _____

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7** _____

8a Taxable interest. Attach Schedule B if required **8a** _____

b Tax-exempt interest. Do not include on line 8a **8b** _____

9a Ordinary dividends. Attach Schedule B if required **9a** _____

b Qualified dividends **9b** _____

10 Taxable refunds, credits, or offsets of state and local income taxes **10** _____

11 Alimony received **11** _____

12 Business income or (loss). Attach Schedule C or C-EZ **12** _____

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here **13** _____

14 Other gains or (losses). Attach Form 4797 **14** _____

15a IRA distributions **15a** _____ **b Taxable amount** **15b** _____

16a Pensions and annuities **16a** _____ **b Taxable amount** **16b** _____

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17** _____

18 Farm income or (loss). Attach Schedule F **18** _____

19 Unemployment compensation **19** _____

20a Social security benefits **20a** _____ **b Taxable amount** **20b** _____

21 Other income. List type and amount _____ **21** _____

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ **22** _____

Adjusted Gross Income

23 Reserved **23** _____

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24** _____

25 Health savings account deduction. Attach Form 8889 **25** _____

26 Moving expenses. Attach Form 3903 **26** _____

27 Deductible part of self-employment tax. Attach Schedule SE **27** _____

28 Self-employed SEP, SIMPLE, and qualified plans **28** _____

29 Self-employed health insurance deduction **29** _____

30 Penalty on early withdrawal of savings **30** _____

31a Alimony paid **b Recipient's SSN** ▶ _____ **31a** _____

32 IRA deduction **32** _____

33 Student loan interest deduction **33** _____

34 Reserved **34** _____

35 Domestic production activities deduction. Attach Form 8903 **35** _____

36 Add lines 23 through 35 **36** _____

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶ **37** _____

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,200

Married filing jointly or Qualifying widow(er), \$12,400

Head of household, \$9,100

38 Amount from line 37 (adjusted gross income)
39a Check [] You were born before January 2, 1950, [] Blind. Total boxes checked
b If your spouse itemizes on a separate return or you were a dual-status alien, check here
40 Itemized deductions (from Schedule A) or your standard deduction
41 Subtract line 40 from line 38
42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d.
43 Taxable income. Subtract line 42 from line 41.
44 Tax (see instructions). Check if any from: a [] Form(s) 8814 b [] Form 4972 c []
45 Alternative minimum tax (see instructions). Attach Form 6251
46 Excess advance premium tax credit repayment. Attach Form 8962
47 Add lines 44, 45, and 46
48 Foreign tax credit. Attach Form 1116 if required
49 Credit for child and dependent care expenses. Attach Form 2441
50 Education credits from Form 8863, line 19
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit. Attach Schedule 8812, if required.
53 Residential energy credit. Attach Form 5695
54 Other credits from Form: a [] 3800 b [] 8801 c []
55 Add lines 48 through 54. These are your total credits
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60a Household employment taxes from Schedule H
b First-time homebuyer credit repayment. Attach Form 5405 if required
61 Health care: individual responsibility (see instructions) Full-year coverage []
62 Taxes from: a [] Form 8959 b [] Form 8960 c [] Instructions; enter code(s)
63 Add lines 56 through 62. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099
65 2014 estimated tax payments and amount applied from 2013 return
66a Earned income credit (EIC)
b Nontaxable combat pay election [66b]
67 Additional child tax credit. Attach Schedule 8812
68 American opportunity credit from Form 8863, line 8
69 Net premium tax credit. Attach Form 8962
70 Amount paid with request for extension to file
71 Excess social security and tier 1 RRTA tax withheld
72 Credit for federal tax on fuels. Attach Form 4136
73 Credits from Form: a [] 2439 b [] Reserved c [] Reserved d []
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments

Refund

Direct deposit? See instructions.

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid
76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [] Checking [] Savings
d Account number
77 Amount of line 75 you want applied to your 2015 estimated tax

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions
79 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [] Yes. Complete below. [] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check [] if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

**Education Credits
(American Opportunity and Lifetime Learning Credits)**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

2014
Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number



Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

**DRAFT AS OF
August 12, 2014
DO NOT FILE**

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: <ul style="list-style-type: none"> • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) 	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$128,000 if married filing jointly; \$64,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: <ul style="list-style-type: none"> • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) 	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	

Name(s) shown on return

Your social security number



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p>
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<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p>	<p>b. Name of second educational institution (if any)</p>
<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>	<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>
<p>(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>If you checked "No" in both (2) and (3), skip (4).</p>	<p>If you checked "No" in both (2) and (3), skip (4).</p>
<p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). _____</p>	<p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). _____</p>

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) Yes — Go to line 25. No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2014? Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — Complete lines 27 through 30 for this student.



You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

<p>27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000</p>	<p>27</p>
<p>28 Subtract \$2,000 from line 27. If zero or less, enter -0-</p>	<p>28</p>
<p>29 Multiply line 28 by 25% (.25)</p>	<p>29</p>
<p>30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1</p>	<p>30</p>

Lifetime Learning Credit

<p>31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10</p>	<p>31</p>
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Name(s) shown on return

Your social security number



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p>	<p>b. Name of second educational institution (if any)</p>
<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>	<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>
<p>(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). _____</p>	<p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). _____</p>

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) Yes — Go to line 25. No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2014? Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — Complete lines 27 through 30 for this student.



You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28
29 Multiply line 28 by 25% (.25)	29
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31
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