

The following notes may be helpful for your 2017 development efforts.

- The biggest change for 2017 has been moving Schedule LLET to the main forms (720, 720S, 725, and 765) as Schedule L.
- Form 725-EZ is new this year and is meant to simplify filing for single-member LLCs that only owe \$175 minimum tax.
- Several other schedules have been consolidated (e.g., Schedules A, A-C, and A-N and Schedules CR and CR-C).
- We have used a page numbering system (1 of 3) to indicate the total number of pages in a form. This is not mandatory for developers but will help taxpayers accessing forms on the web.
- We intend to have all draft forms posted no later than July 21, 2017. Instruction packages will follow later this summer.
- Final form versions will be posted by October 31, 2017, and will include the following. We will also include a list of any changes for faster reference at that time.
 - changes to IRS form references
 - feedback from software vendors
 - any other errors or final changes identified
- Please provide any feedback you may have on the forms no later than September 15, 2017, to the following contact.
 - Angie Morris
 - angie.morris@ky.gov
 - 502-564-7327
- DOR is pursuing regulatory authority to require eFiling of corporate returns by preparers for the 2019 tax season.
- **We value our relationship with you and appreciate your thoughtful comments and feedback.** We have incorporated every suggestion we have received so far!