

INSTRUCTIONS

2018 FORM 740

Do You Have to File a Kentucky Return?

If you were a Kentucky resident for the entire year, your filing requirement depends upon your family size, modified gross income, Kentucky adjusted gross income and income from self-employment. You must file if your modified gross income exceeds the amount in Chart A and your Kentucky adjusted gross income exceeds the amount in Chart B.

Complete your federal tax return first. If you are not required to file a federal tax return, see instructions for line 5.

MODIFIED GROSS INCOME AND FAMILY SIZE (Use With Chart A)

Family Size—Consists of yourself, your spouse if married and living in the same household and qualifying children. For the purposes of computing the Family Size Tax Credit, the maximum family size is four.

Qualifying Dependent Child—Means a qualifying child as defined in Internal Revenue Code Section 152(c), and includes a child who lives in the household but cannot be claimed as a dependent if the provisions of Internal Revenue Code Section 152(e)(2) and 152(e)(4) apply. In general, to be a taxpayer's qualifying child, a person must satisfy four tests:

- **Relationship**—The taxpayer's child or stepchild (whether by blood or adoption), foster child, sibling or stepsibling, or a descendant of one of these.
- **Residence**—Has the same principal residence as the taxpayer for more than half the tax year. A qualifying child is determined without regard to the exception for children of divorced or separated parents. Other federal exceptions apply.
- **Age**—Must be under the age of 19 at the end of the tax year, or under the age of 24 if a full-time student for at least five months of the year, or be permanently and totally disabled at any time during the year.
- **Support**—Did not provide more than one-half of his/her own support for the year.

Modified Gross Income—Modified gross income is the greater of federal adjusted gross income adjusted to include interest income derived from municipal bonds (non-Kentucky) and lump-sum pension distributions not included in federal adjusted gross income; **or** Kentucky adjusted gross income adjusted to include lump-sum pension distributions not included in federal adjusted gross income.

If Your Family Size is:	Your <i>Modified Gross Income</i> is greater than:
One.....	and \$12,140
Two.....	and \$16,460
Three.....	and \$20,780
Four or More	and \$25,100

KENTUCKY ADJUSTED GROSS INCOME (Use Chart B if Modified Gross Income is Greater Than the Amounts in Chart A)

Kentucky Adjusted Gross Income—Consists of your federal adjusted gross income plus any additions and subtractions from Schedule M, Modifications to Federal Adjusted Gross Income.

If Your Filing Status is:	Your Kentucky Adjusted Gross Income is greater than:
Single— Under age 65.....	and \$ 2,530
Single— Age 65 or over or blind.....	and \$ 3,330
Single— Age 65 or over and blind.....	and \$ 4,130
Married, filing Joint return— Both under age 65.....	and \$ 2,530
Married, filing Joint return— One age 65 or over	and \$ 3,330
Married, filing Joint return— Both age 65 or over	and \$ 4,130

TAXPAYERS WITH SELF-EMPLOYMENT INCOME—Must file a Kentucky individual income tax return regardless of the amount of Kentucky adjusted gross income used in the Chart B if you have gross receipts from self-employment in excess of modified gross income for your family size in Chart A.

Part-time or part-year workers may have income taxes withheld from their paychecks even though the filing requirements are not met. An income tax return must be filed to claim a refund of the Kentucky taxes withheld.

TIP: *Even though the filing requirements are not met, an income tax return must be filed to claim a refund of the Kentucky taxes withheld.*

FILING REQUIREMENTS (Continued)

A child meeting the filing requirements must file a return even though being claimed as a dependent by the parent. Kentucky income tax law contains no special provisions for taxing the income of a minor child at the parent's tax rates nor the reporting of income of a child on the parent's return.

Generally, all income of Kentucky residents, regardless of where it was earned, is subject to Kentucky income tax.

Nonresidents and part-year residents must report income on Form 740-NP.

Military Personnel—MILITARY PAY EXCLUSION—Effective for taxable years beginning on or after January 1, 2010, all military pay received by active duty members of the Armed Forces of the United States, members of reserve components of the Armed Forces of the United States, and members of the National Guard will be exempt from Kentucky income tax KRS 141.019(l).

Soldiers will claim the exemption by excluding military pay when filing a Kentucky individual income tax return starting with the 2010 return. Provided the military member has no income other than military pay, he or she would not be required to file a Kentucky income tax return. The military pay exemption applies to all Kentucky military members regardless of where the member is stationed. Kentucky income tax should no longer be withheld from checks received for military pay, beginning January 1, 2010. If Kentucky income tax is incorrectly withheld from a soldier's military pay, the Department of Revenue will refund the tax withheld.

Kentucky residents who are in the military are often granted extensions for military service when serving outside the United States. Any extension granted for federal income tax purposes will be honored for Kentucky income tax purposes.

For Fiscal Year Filers Only—Most people pay taxes for a calendar year. However, if you file for a taxable year other than a calendar year or for part of a year, enter the beginning and ending dates of that year on the line at the top of the form.

For Deceased Taxpayers—If a taxpayer died before filing a return for 2018, the person who files the return should check the applicable deceased box.

When and Where to File

The income tax return for calendar year 2018 must be postmarked or submitted electronically no later than April 15, 2019, to avoid penalties and interest. Mail to:

Refund/Other Returns

Kentucky Department of Revenue
P. O. Box 856970
Louisville, KY 40285-6970

Pay Returns

Kentucky Department of Revenue
P. O. Box 856980
Louisville, KY 40285-6980

APRIL 2019						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Taxpayers who expect refunds should file as early as possible to receive refunds promptly. If you have your tax return prepared by another person, you may wish to mail the return yourself in order to ensure prompt filing.

Social Security Number—You are required to provide your social security number per Section 405, Title 42, of the United States Code. This information will be used to establish your identity for tax purposes only.

Political Party Fund Designation

You may designate \$2 of your taxes to either the Democratic or Republican party if you have a tax liability of at least \$2 (\$4 for married persons filing joint returns). Fifty cents will be paid to the corresponding political organization in your county of residence and the remainder will be paid to the respective state political party. *This designation will not increase your tax or decrease your refund.* You may make this designation by checking the applicable box. A taxpayer and spouse may each make a designation. Persons making no designation should check the "No Designation" box.



Reporting Periods and Accounting Procedures

Kentucky law requires taxpayers to report income on the same calendar or fiscal year and to use the same methods of accounting as required for federal income tax purposes. Any federally approved change in accounting period or methods must be reported to the Kentucky Department of Revenue. Enclose a copy of the federal approval.

Changes to federal income tax law made after the Internal Revenue Code reference date contained in KRS 141.010(14) shall not apply for purposes of Chapter 141 unless adopted by the General Assembly.

Filing Status

Legal liabilities are affected by the choice of filing status. Married persons who file joint or combined returns are jointly and severally liable for all income taxes due for the period covered by the return. That is, each spouse may be held legally responsible for payment of taxes on income earned by the other. If spouses want to credit the refund of one against the liability of the other or combine their tax liabilities or refunds, they must file a combined return. **If spouses want to keep their tax liabilities and/or refunds separate, each must file a separate tax form.**

Check the box that describes your filing status. If you are married, filed a joint federal return and both you and your spouse had income, you may be able to reduce your tax by using Filing Status 2 rather than Filing Status 3.

Filing Status 1, Single—Use this filing status if you are unmarried, divorced, widowed, legally separated by court decree, or if you filed as "Head of Household" or "Qualifying Widow(er)" on your federal return.

Filing Status 2, Married Filing Separately on This Combined Return—Use this filing status to report your incomes individually but on only one tax form. You do this by filling in both Columns A and B. You may file separately on this combined return regardless of whether you filed jointly or separately for federal purposes if both you and your spouse had income. This filing status usually results in a lower tax than Filing Status 3.

Each spouse must claim his or her own income and deductions. The total of line 5, Columns A and B, must equal your and your spouse's federal adjusted gross income.

Filing Status 3, Married Filing Joint Return—Use this filing status if you and your spouse choose to file a joint return even if one spouse had no income. Jointly means that you and your spouse add your incomes together and report in Column B. If both you and your spouse have income, it may be to your benefit to use Filing Status 2.

Filing Status 4, Married Filing Separate Returns—If using this filing status, you and your spouse must file two separate tax forms. When filing separate returns, the name and Social Security number of each spouse must be entered on both returns. Enter the spouse's Social Security number in the block provided, and enter the name on line 4.

Adjusted Gross Income

Line 5, Federal Adjusted Gross Income

Enter the total amount of your federal adjusted gross income from your federal income tax return in Column B if Filing Status 1, 3 or 4 is used. Use Column A only when entering your spouse's income on a combined return (Filing Status 2). When using Filing Status 2, Columns A and B, line 5, must equal your federal adjusted gross income. **(Do not confuse federal adjusted gross income with federal taxable income shown on the federal return.)**

Where taxpayer and spouse have filed a joint return for federal income tax purposes and have not elected to file a joint Kentucky income tax return, each spouse must claim his or her own income and deductions.

If you are not required to file a federal income tax return, enter on line 5 the total of wages, salaries, tips, fees, commissions, bonuses, other payments for personal services, taxable scholarships and fellowships, taxable interest and dividends, trade or business income, unemployment compensation and all other income from sources within and without Kentucky including amounts not reported on enclosed wage and tax statements (Schedule KW-2). If you have income not supported by a wage and tax statement, enclose a supporting schedule showing the source and amount.

Determining Kentucky Adjusted Gross Income—Kentucky law requires that the individual income tax return begin with federal adjusted gross income and be adjusted for any differences to arrive at Kentucky adjusted gross income. Schedule M is designed to make "additions to" federal adjusted gross income and provides for "subtractions from" federal adjusted gross income. For a list of differences, see the Federal/Kentucky Individual Income Tax Differences chart and the line-by-line instructions.

Line 6—Additions to Federal Adjusted Gross Income—Enter amount from Schedule M, Part I, line 6.

Line 8—Subtractions from Federal Adjusted Gross Income—Enter amount from Schedule M, Part II, line 15.

Line 9—Kentucky Adjusted Gross Income—Subtract line 8 from line 7. This is your **Kentucky Adjusted Gross Income**.

Taxable Income

Line 10, Deductions—Taxpayers may elect to itemize deductions or elect to use the standard deduction of \$2,530. *If one spouse itemizes deductions, the other must itemize.* See specific instructions for Schedule A.

Itemizers, complete Schedule A and enter allowable deductions on line 10.

Nonitemizers, enter the standard deduction of \$2,530. If married filing separately on a combined return, enter \$2,530 in both Columns A and B. **If filing a joint return, only one \$2,530 standard deduction is allowed.**

Line 11—Subtract line 10 from line 9. This is your **Taxable Income**.

Tax

Line 12—Determining Your Tax

Tax Computation—Multiply line 11 by 5% (.05).

Farm Income Averaging, Schedule J—If you elect farm income averaging on your federal return, you may also use this method for Kentucky. The amount of income you may average is limited to the amount elected for federal purposes. Enter tax from Schedule J, line 22, on Form 740, line 12, and check the box for "Schedule J." Enclose completed Schedule J.



Line 13, Lump-Sum Distribution—Special 10-Year Averaging—Kentucky allows a special 10-year averaging method for determining tax on lump-sum distributions received from certain retirement plans that qualify for federal 10-year averaging. If this special method is used for federal purposes, Form 4972-K, Kentucky Tax on Lump-Sum Distributions, and Schedule P, Pension Income Exclusion, must be filed with Form 740. Enter tax from Form 4972-K and check the box.

Recycling Composting Recapture—Enter amount from Schedule RC-R and check the box.

Distilled Spirits Recapture—Enter amount from Schedule DS-R and check the box.

Angel Investor Recapture—Enter amount of Angel investor income tax credit recapture and check the box.

If Form 4972-K, Schedule RC-R, Schedule DS-R and/or you had an angel investor recapture, add the amounts together and enter the total on line 13.

Line 15—Enter amounts from Schedule ITC, Section A, lines 24E and 24F. See instructions for Schedule ITC.

Line 17—Enter amounts from Schedule ITC, Section B, lines 3A and 3B.

NOTE: Use only if 65 or over, blind, or in Kentucky National Guard. See instructions for Schedule ITC.

Line 19, Total Tax Liability—Married taxpayers filing a combined return must add the amounts on line 18, Columns A and B, and enter the sum on line 19. Other taxpayers should enter the amount from line 18, Column B, on line 19.

Line 20 and Line 21, Family Size Tax Credit—The Family Size Tax Credit is based on modified gross income (MGI) and the size of the family. If your total MGI is \$33,383 or less, you may qualify for Kentucky Family Size Tax Credit.

Enter Family Size. See Schedule ITC for instructions.

Enter Family Size Tax Credit decimal amount determined from Family Size Tax Credit Table. See instructions for Schedule ITC.

Line 23, Education Tuition Tax Credit—Complete Form 8863–K to claim this credit. See form and instructions.

Line 25, Child and Dependent Care Credit—Enter in the space provided the amount of credit calculated on federal Form 2441, line 9, for child and dependent care expenses. Multiply this amount by 20 percent (.20), and enter result on line 25.

If you do not meet the filing requirements to file a federal income tax return but would have been entitled to the federal child and dependent care credit, you may claim the child and dependent care credit for Kentucky purposes. Complete and enclose federal Form 2441, state on the form “did not meet federal filing requirements” and follow instructions for line 25.

Line 27, Kentucky Use Tax

Important Reminder from the Department of Revenue About Out-of-State Purchases:

If you made untaxed purchases from out-of-state retailers, the use tax line on your return should contain a number.

Like every other state that has a sales tax, Kentucky has a use tax that requires that out-of-state purchases of tangible personal property, digital property and extended warranties for use in Kentucky be taxed at the same amount as if they had taken place in Kentucky and subjected to Kentucky’s sales tax. This ensures equality of treatment between in-state and out-of-state transactions. Although the use tax has been in the tax code since 1960, it is now more relevant than ever because of the increasing percentage of online sales. Pursuant to KRS 139.330, a 6 percent use tax is due if you make out-of-state purchases for storage, use or other consumption in Kentucky and did not pay at least 6 percent state sales tax to the seller at the time of purchase. **For example, if you order from catalogs, make purchases through the Internet, or shop outside Kentucky** for items such as clothing, shoes, jewelry, cleaning supplies, furniture, computer equipment, pre-written computer software, office supplies, books, souvenirs, exercise equipment or subscribe to magazines, you may owe use tax to Kentucky. It is important to remember that use tax applies **only** to items purchased from a retailer outside Kentucky, including another country, which would have been taxed if purchased in Kentucky.

For your convenience, a Use Tax Calculation Worksheet and Optional Use Tax Table are provided below. The Optional Use Tax Table is designed for those purchases of less than \$1,000. If you made **untaxed** out-of-state purchases in amounts under \$1,000, but do not have records readily available that show the amount of those purchases, you may use the Optional Use Tax Table below to estimate the compensating use tax based on your Kentucky Adjusted Gross Income (KYAGI). All **untaxed** purchases in the amount of \$1,000 or greater must be accounted for on an actual basis using the Use Tax Calculation Worksheet. Failure to timely report may result in assessment of penalty and interest in addition to the tax amount due.

Optional Use Tax Table

KY AGI* Tax	
\$0 - \$10,000	\$4
\$10,001 - \$20,000	\$12
\$20,001 - \$30,000	\$20
\$30,001 - \$40,000	\$28
\$40,001 - \$50,000	\$36
\$50,001 - \$75,000	\$50
\$75,001 - \$100,000	\$70
Above \$100,000	Multiply AGI by 0.08% (0.0008)

* AGI from line 9 on KY Form 740 or KY Form 740-NP.

Use Tax Calculation Worksheet

Call 502-564-5170 for assistance.

1. Purchases of \$0 to \$1,000 x 6 percent (.06)	\$
OR Use Tax Table Amount	
2. Purchases of \$1,000 or more x 6 percent (.06)	\$
3. Total Use Tax Due (add lines 1 and 2)	\$

Report this amount on Form 740 or 740-NP, line 27.

Credit Against the Kentucky Use Tax Due

You may reduce or eliminate the amount of Kentucky use tax due by the amount of state sales tax paid to the out-of-state seller on the same transaction. The reduction may not exceed the amount of Kentucky use tax due on the purchase. For example, if Georgia state sales tax of 4 percent is paid, only the additional 2 percent is due to Kentucky, or if Illinois state sales tax of 6.25 percent is paid, no additional Kentucky use tax is due. Sales tax paid to a city, county or another country cannot be used as a credit against Kentucky use tax due.

Need more information about use tax?

Visit our website at: www.revenue.ky.gov



Call or write:

Kentucky Department of Revenue
Attention: Use Tax
P.O. Box 181, Station 53
Frankfort, KY 40602-0181

Monday—Friday
8 a.m.—5:00 p.m., ET
(502) 564-5170

Line 30, Amended returns only—Enter any overpayment received from your original return.

Line 32(a), Tax Withheld—Enter the amount of Kentucky income tax withheld as shown on your Schedule KW-2. **This schedule** must be enclosed with your return. It is no longer necessary to submit W-2s, 1099s, and W2Gs with your return. Please retain these forms with your records and provide upon request.

You will not be given credit for Kentucky income tax withheld unless you enclose the Schedule KW-2.

Employers are required to give these wage and tax statements to employees no later than January 31, 2019. If by March 1 you are unable to obtain a wage and tax statement from an employer, contact the Department of Revenue for instructions.

You may not claim credit for tax **withheld** by another state. Within certain limitations, Kentucky residents may claim a credit for nonrefundable individual income tax **paid** to other states. See Schedule ITC, Section A, line 5.

Local government occupational, license or income tax must not be included on line 32(a).

Line 32(b), Estimated Tax Paid—Enter Kentucky estimated tax payments made for 2018 and amounts credited from the 2017 return.

Also, include on line 32(b) payments prepaid with extension requests. Identify as “prepaid with extension.”

Line 32(c), Refundable Certified Rehabilitation Credit—Enter 2018 approved refundable certified rehabilitation credit per KRS 141.382(1)(b).

Line 32(d), Amended Returns—Enter amount paid with original return plus additional payment(s) made after it was filed.

Line 33—Total of amounts on lines 32(a) through 32(d).

Line 34—Compare the amounts on lines 31 and 33. If line 31 is larger than line 33, subtract line 33 from line 31, enter additional tax due. This is your additional tax due before penalties and interest.

Penalties and Interest

Line 35(a), Underpayment of Estimated Tax—If the amount owed is more than \$500 and more than 30 percent of the income tax liability on line 26, you may be subject to a penalty of 10 percent of the underpayment of estimated tax.

The amount of the penalty may be calculated on Form 2210-K. Form 2210-K may also be used by qualifying farmers and others to claim exemption to the penalty. If paying the penalty or claiming an exemption, complete Form 2210-K, enclose with your return and check the box beside line 35(a). Enter the amount of the penalty on line 35(a). The minimum penalty is \$25.

If your return is filed after April 15, 2019, or any tax due on

the return is paid after April 15, 2019, you may be subject to additional penalties and interest.

Line 35(b), Estimated tax interest—Failure to make four equal installments timely may result in estimated tax interest due. See Form 2210-K and instructions.

Line 35(c), Interest—Interest will be assessed at the “tax interest rate” from the original due date of the return until the date of payment.

Line 35(d), Late Payment Penalty—If the amount of tax due as shown on line 34 is not paid by the original due date of the return, a penalty of 2 percent of the tax computed due may be assessed for each 30 days or fraction thereof that the tax is past due, not to exceed 20 percent. The minimum penalty is \$10. However, if the amount timely paid is 75 percent of the tax determined due by the Department of Revenue, no late payment penalty will be assessed.

Line 35(e), Late Filing Penalty—If a return is not filed by the due date or the extended due date, a penalty of 2 percent of the total tax due for each 30 days or fraction thereof that a return is not filed may be assessed, not to exceed 20 percent. The minimum penalty is \$10.

Note: Penalties but not interest may be reduced or waived if reasonable cause for reduction or waiver can be shown.

Line 36, Total of amounts on lines 35(a) through 35(e).

Line 37, Amount You Owe—If the total of lines 31 and 36 are more than line 33, subtract line 33 from the total of lines 31 and 36. When filing the return, you must pay any tax due shown on line 37.

Your 2018 individual income tax liability may be paid using any of the following options:

- Form EPAY (42A740), if supported by your software vendor, may be used to make an electronic payment of tax due separately from filing your tax return. Refer to the Form EPAY (42A740) instructions for additional information.
- Form 8879-K, for use when simultaneously making an electronic payment and filing your return.
- Pay by Credit Card or ACH Debit through April 15, 2019. Kentucky accepts MasterCard, VISA, Discover or American Express. Access the Department of Revenue’s secure Web site (www.revenue.ky.gov) to make electronic payments.
- Pay by check using Form 740-V if you filed your return electronically. Make check payable to Kentucky State Treasurer, write “KY Income Tax-2018” and your Social Security number on the face of the check. Enclose the check and Form 740-V in the same envelope.

If you need assistance with payment options, you may call the Department of Revenue at (502) 564-4581.

Note: If you cannot pay your tax in full, file your return and pay as much as possible by April 15. Contact the Department of Revenue for additional payment information.

Line 38, Amount Overpaid—If you have an overpayment on line 38 you may have all of this amount refunded to you. You also may contribute all or part of it to the Nature and Wildlife Fund, the Child Victims' Trust Fund, the Veterans' Program Trust Fund, the Breast Cancer Research and Education Trust Fund, the Farms to Food Banks Trust Fund, Local History Trust Fund, Special Olympics Kentucky, Pediatric Cancer Research Trust Fund, Rape Crisis Center Trust Fund, Court Appointed Special Advocate Trust Fund, and/or credit all or part of it toward your 2019 estimated tax.

Voluntary Refund Contributions

Donations to the following funds are voluntary and amounts donated will reduce your refund. You may contribute all or a portion of your overpayment to one or more of the following funds. Enter the amount you wish to contribute on the appropriate lines.

Line 39(a), Nature and Wildlife Fund—Contributions will purchase and protect Kentucky's finest natural areas as state nature preserves and for nongame species protection. The Kentucky Department of Fish and Wildlife Resources and the Kentucky Nature Preserves work together to protect Kentucky's rare plants and animals; and acquire the most naturally outstanding forests, wetlands and prairies in order to provide a home for Kentucky's unique and diverse wildlife. Your tax deductible contributions play a critical role in protecting the wildlands that make Kentucky famous. *Contributions may also be made directly to the Nature and Wildlife Fund, c/o the Kentucky Nature Preserves, or c/o the Kentucky Department of Fish and Wildlife Resources, 300 Sower Blvd., 4th Floor, Frankfort, KY 40601.*



Help keep the Bluegrass state green!

*Kentucky Department of Fish and Wildlife Resources:
<http://www.fw.ky.gov>*

*Kentucky Nature Preserves:
<http://naturepreserves.ky.gov>*

Line 39(b), Child Victims' Trust Fund (CVTF)—Contributions to this fund finance regional and statewide prevention programs which utilize innovative strategies to provide children with personal safety skills, teach adults how to keep children safe from child sexual abuse and exploitation, and inform the public about mandatory reporting of suspected child abuse. The CVTF also provides partial reimbursement for child sexual abuse medical exams at Children's Advocacy Centers across the Commonwealth. This fund is administered through the Attorney General's office and relies on tax-deductible contributions and private donations. *Contributions may be made directly to the Child Victims' Trust Fund, Office of Child Abuse and Human Trafficking Prevention and Prosecution, 1024 Capital Center Drive, Suite 200, Frankfort, KY 40601, or by visiting <https://icareaboutkids.ky.gov>. For more information call (502) 696-5312.*



Line 39(c), Veterans' Program Trust Fund—Contributions to this fund are administered by a Board of Directors. The Trust Fund is used to provide services to veterans that are not

already resourced by state law or federal appropriation. In an effort to recognize the service and sacrifice of Kentucky's deserving veterans, the fund supports programs that provide direct benefits to Kentucky veterans, programs such as shelters for homeless men and women veterans, therapy programs including those providing service dogs, equine therapy, and other specialized therapy programs designed to assist veterans suffering from Post-Traumatic Stress Disorder. *Contributions may also be made directly to the Kentucky Veterans' Program Trust Fund, 1111B Louisville Road, Frankfort, KY 40601.*

Line 39(d), Breast Cancer Research and Education Trust Fund—Contributions will be used to fund breast cancer research, education, awareness, treatment and screening. Additional information may be obtained from the Division of Women's Health, (502) 564-3236 or at <https://chfs.ky.gov/agencies/dph/dwh/Pages/default.aspx>. *Contributions may also be made directly to the state Department for Public Health, Division of Administration and Financial Management, 275 East Main Street, HS1GWA, Frankfort, KY 40621, (502) 564-6663.*



Line 39(e), Farms to Food Banks Trust Fund—Contributions to this fund are used to offset farmers' costs for providing Kentucky grown and raised surplus agricultural commodities to food banks. Cash flow for farmers is strengthened while access to healthy food among struggling Kentuckians is increased. This fund is administered by the Kentucky Department of Agriculture. *Contributions can also be made directly to the Farms to Food Banks Trust Fund, c/o the Kentucky Department of Agriculture, 111 Corporate Drive, Frankfort, KY 40601, (502) 573-0282.*



Line 39(f), Local History Trust Fund—Contributions to this fund support grants for local history organizations—museums, educators, genealogical societies, and more—that help preserve their communities' heritage as well as share their role in Kentucky's development and the lasting impact they have made on our commonwealth and nation. The fund is administered through the Kentucky Historical Society. *Contributions may also be made directly to the Local History Trust Fund, Kentucky Historical Society, 100 W. Broadway, Frankfort, KY 40601.*

Line 39(g), Special Olympics Kentucky—Contributions will help Special Olympics Kentucky provide confidence and self-esteem building sports programs for more than 8,900 athletes with intellectual disabilities in Kentucky. They will also help Special Olympics Kentucky provide more than 1,000 free medical screenings through our Healthy Athletes Program and give small children with intellectual disabilities a head start through our Young Athletes program. Contributions will also support our school-based programs that help build bridges and foster understanding between students with intellectual disabilities and their peers. *Contributions can also be made directly to Special Olympics Kentucky, 105 Lakeview Ct., Frankfort, KY 40601.*



Special Olympics Kentucky
<http://www.soky.org>

Line 39(h), Pediatric Cancer Research Trust Fund— Contributions will be used to fund pediatric cancer research and treatment for Kentucky patients. Additional information may be obtained from the Division of Prevention and Quality



Improvement, (502) 564-7996 or at <http://chfs.ky.gov/dph/info/dpqi/cd>. Contributions may also be made directly to the Pediatric Cancer Research Trust Fund, Department for Public Health, Division of Prevention and Quality Improvement, Chronic Disease Prevention Branch, 275 East Main Street, HS2WE, Frankfort, KY 40621.

Line 39(i), Rape Crisis Center Trust Fund— Contributions to this fund are used to provide direct services to Kentucky citizens who have experienced sexual violence, sexual assault, or rape at any time in their lifetime as well as serving their family and friends. It is also used to provide programs to prevent perpetration of sexual assault against Kentucky's youth. Services and programs are provided by Kentucky's 13 regional rape crisis centers designated by the Cabinet for Health and Family Services, Department for Community Based Services. Contributions can also be made directly to Kentucky Association of Sexual Assault Programs (KASAP), P. O. Box 4028, Frankfort, KY 40604, (502) 564-9433. Additional information on how to access services or programs can be viewed at www.kasap.org

Line 39(j), Court Appointed Special Advocate Trust Fund— Contributions to this fund are used to support and strengthen the local Court Appointed Special Advocate (CASA) programs in Kentucky, where more than 1,000 trained volunteers advocate for the best interests of abused and neglected children. The trust fund is used to expand capacity of local CASA programs that train and recruit Kentucky's citizens who will advocate for abused and neglected children involved in Kentucky's court system. Contributions may also be made directly to Kentucky CASA Network, 1640 Lyndon Farm Court, Suite 108, Louisville, KY 40223. Help support Kentucky's most vulnerable children. For more information about the KCN, call (502) 238-2154 or visit www.kentuckycasanetwork.org

Line 40, Total of amounts on lines 39(a) through 39(j).

Line 41, Estimated Tax—You may credit all or part of the overpayment toward your estimated tax liability for 2019. Enter the amount you want credited on line 41. Credit forwards are not available on amended returns.

Line 42, Refund—Subtract amounts entered on lines 40 and 41 from line 38. Enter the difference, if any, on line 42. This amount will be refunded to you. If the total of lines 40 and 41 equals the amount on line 38, enter a zero on line 42.

Taxpayers may elect to receive their refund on a Bank of America Prepaid Debit Card (not available for amended returns).

COPY OF FEDERAL RETURN

You must enclose a complete copy of your federal return if you received farm, business, or rental income or loss.

Check the box on Form 740, page 2 if you are not required to enclose a copy of your federal return.

SIGN RETURN

Be sure to sign on page 2 after completion of your return. Each return must be signed by the taxpayer. Joint and combined returns must be signed by both taxpayer and spouse. Returns that are not signed may be returned to you for signature.

Enter Driver's License/State issued ID number.

Enter a daytime telephone number where you can be reached. You may be contacted for additional information. Check the box if you will allow the Department of Revenue to discuss your return information with your preparer.



REFUND/TAX PAYMENT SUMMARY				
29	Enter amount from page 1, line 28. This is your Total Tax Liability	29		00
30	For amended return; overpayment, if any, shown on original return	30		00
31	Add lines 29 and 30, enter here	31		00
32 a	Enter Kentucky income tax withheld as shown on enclosed Schedule KW-2	32a	00	
b	Enter 2018 Kentucky estimated tax payments	32b	00	
c	Enter 2018 refundable certified rehabilitation credit	32c	00	
d	For amended return; enter amount paid with original return plus additional payment(s) made after it was filed	32d	00	
33	Add lines 32(a) through 32(d)	33		00
34	If line 31 is larger than line 33, subtract line 33 from line 31, enter ADDITIONAL TAX DUE	34		00
35 a	Estimated tax penalty <input type="checkbox"/> Check if Form 2210-K attached	35a	00	
b	Estimated tax interest	35b	00	
c	Interest	35c	00	
d	Late payment penalty	35d	00	
e	Late filing penalty.....	35e	00	
36	Add lines 35(a) through 35(e). Enter here	36		00
37	If the total of lines 31 and 36 are more than line 33, subtract line 33 from the total of lines 31 and 36. This is the AMOUNT YOU OWE OWE	37		00
38	If line 33 is more than line 31, subtract lines 31 and 36 from line 33. This is the AMOUNT YOU OVERPAID	38		00
39	<i>Fund Contributions; see instructions.</i>			
a	Nature and Wildlife Fund	00		
b	Child Victims' Trust Fund	00		
c	Veterans' Program Trust Fund ..	00		
d	Breast Cancer Research/ Education Trust Fund	00		
e	Farms to Food Banks Trust Fund	00		
f	Local History Trust Fund	00		
g	Special Olympics Kentucky	00		
h	Pediatric Cancer Research Trust Fund ..	00		
i	Rape Crisis Center Trust Fund	00		
j	Court Appointed Special Advocate Trust Fund	00		
40	Add lines 39(a) through 39(j)	40		00
41	Amount of line 38 to be CREDITED TO YOUR 2019 ESTIMATED TAX CREDIT FORWARD (Credit forwards not available for amended returns)	41		00
42	Subtract lines 40 and 41 from line 38. Amount to be REFUNDED TO YOU REFUND REFUND OPTIONS (Not available for amended returns) Check here if you would like your refund issued on a Bank of America Prepaid Debit Card <input type="checkbox"/> Check here if you would like to receive your Debit Card material in Spanish <input type="checkbox"/>	42		00

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.

Sign Here	Signature of Taxpayer	Driver's License/State Issued ID No.	Date	Telephone Number (daytime)
	Signature of Spouse	Driver's License/State Issued ID No.	Date	
Paid Preparer Use	Signature of Preparer		Date	
	Name of Preparer or Firm		ID Number	
	Email	Telephone No.	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Enclose	Include a complete copy of federal Form 1040, if you received farm, business, or rental income or loss. If not required, check here. <input type="checkbox"/>	Refund or No Payment	Kentucky Department of Revenue P. O. Box 856970 Louisville, KY 40285-6970
Payment	Check Payable: Kentucky State Treasurer E-Pay Options: www.revenue.ky.gov Include: Your Social Security number and "KY Income Tax – 2018"	With Payment	Kentucky Department of Revenue P. O. Box 856980 Louisville, KY 40285-6980