740-X

42A740-X (11-12)
Department of Revenue

AMENDED KENTUCKY INDIVIDUAL INCOME TAX RETURN

Kentucky UNBRIDLED SPIRIT

20____

☐ For calendar year *or*
☐ For fiscal year beginning __________ , ______ , and ending __________ , ______

Filing Status: Check only one block.

	Original	Amended	
1.	☐	☐	Single
2.	☐	☐	Married, filing separately on this combined return
3.	☐	☐	Married, filing joint return
4.	☐	☐	Married, filing separate returns. Enter spouse's name and Social Security number as it appears on separate return.

➤

Spouse's Social Security No.	Your Social Security No.

Last Name	First Name (Joint or combined return, give both names and initials.)	
Mailing Address	Number and Street including Apartment Number or P.O. Box	
City, Town or Post Office	State	ZIP Code

INCOME AND DEDUCTIONS	I—As Originally Reported or Adjusted	II—Net Change *Increase or Decrease* (see p. 2)	III Correct Amount
1. **KENTUCKY ADJUSTED GROSS INCOME (Form 740 or 740-EZ)**			
Column A, Spouse			
Column B, Yourself (or Joint)			
2. **ITEMIZED DEDUCTIONS / STANDARD DEDUCTION**			
Column A, Spouse			
Column B, Yourself (or Joint)			
3. **TAXABLE INCOME**			
Column A, Spouse			
Column B, Yourself (or Joint)			
TAX LIABILITY			
4. **Enter tax from Form 740, line 14 or Form 740-EZ, line 4.**			
Column A, Spouse			
Column B, Yourself (or Joint)			
5. **Business Incentive Credits.** Column A, Spouse			
Column B, Yourself (or Joint)			
6. **Personal Tax Credits.** Column A, Spouse			
Column B, Yourself (or Joint)			
7. **Subtract lines 5 and 6** Column A, Spouse			
from line 4. Column B, Yourself (or Joint)			
8. Add line 7, Columns A and B and enter here			
9. Family Size Tax Credit			
10. Education Tuition Tax Credit			
11. Child and Dependent Care Credit			
12. New Home Tax Credit (2009 and 2010 Only)			
13. Income Tax Liability. Subtract lines 9, 10, 11 and 12 from line 8			
14. Kentucky Use Tax			
15. Total Tax Liability			
PAYMENTS AND CREDITS			
16. Kentucky Income Tax Withheld			
17. Kentucky Estimated Tax Payments			
18. Refundable Kentucky Corporation Tax Credit (KRS 141.420(3)(c))			
19. Refundable certified rehabilitation credit (KRS 141.382(1)(b))			
20. Film industry tax credit (KRS 141.383)			
21. Amount paid with original return, plus additional payments made after it was filed			
22. Total of lines 16 through 21, Column III			
REFUND OR AMOUNT DUE			
23. Overpayment, if any, shown on original return, Form 740 or Form 740-EZ			
24. Subtract line 23 from line 22 and enter the result			
25. If line 15, Column III, is more than line 24, enter amount due			
26. Compute interest on the amount due from the due date until paid. **Use Interest Rate Chart on Page 2, Part IV when calculating interest.**			
27. Add lines 25 and 26. Pay in full with this return			
28. If line 15, Column III, is less than line 24, enter refund to be received			

N F

State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

You can start, prepare, and efile your tax return now

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.

Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:
http://www.efile.com/support-state-tax-agency-list/

2. Work online on your tax return with an efile Tax Professional
Start working with a LIVE TaxPRO

3. Download Federal tax forms by tax year, complete and mail to the IRS
Download Federal Tax Forms

Free Tax Tools, Calculators and Educators

Head of Household Educator:
http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/

Qualifying Child Dependent Educator:
http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/

Qualifying Relative Educator:
http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/

Earned Income Tax Credit Educator:
http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/

Child Tax Credit Educator:
http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/

Got Tax Questions? Contact efile.com!

PART I – TAX CREDITS **(This section must be completed for any increase or decrease in the number of personal tax credits claimed on original return)**

1. Number of personal tax credits claimed on original return (Form 740, Section B, lines 3A and 3B)	
2. Number of personal tax credits claimed on this return	
3. Difference	

Explain any difference in detail below. Include name and Social Security number.

PART II – FAMILY SIZE TAX CREDIT **(This section must be completed for any increase or decrease to Total Family Size claimed on original return.)**

4. Total Family Size claimed on original return 1 ☐ 2 ☐ 3 ☐ 4 or more ☐

5. Total Family Size claimed on this return 1 ☐ 2 ☐ 3 ☐ 4 or more ☐

Explain any difference in detail below. Include name and Social Security number.

PART III – CHANGES Explain changes to income, deductions and tax from page 1, Column II in detail below. **Attach additional or corrected Kentucky and/or federal forms, schedules or W-2s.**
If you do not attach the required information, processing of your Form 740-X may be delayed.

PART IV – INTEREST RATE CHART - Use the following rates when computing interest for amount on Page 1, Line 25.

Jan. 1, 2013–Dec. 31, 2013	–	6%
Jan. 1, 2012–Dec. 31, 2012	–	6%
Jan. 1, 2011–Dec. 31, 2011	–	5%
Jan. 1, 2010–Dec. 31, 2010	–	5%
Jan. 1, 2009–Dec. 31, 2009	–	7%

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 appropriate income tax regulations 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 a joint or combined return, both must sign.) Spouse's Signature **Telephone Number (daytime)** Date Signed

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

Make check payable to:
Kentucky State Treasurer.

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

PAYMENTS Mail to: **Kentucky Department of Revenue, Frankfort, KY 40619-0008.**