

740-X

42A740-X (11-13)
Department of Revenue



AMENDED
KENTUCKY INDIVIDUAL
INCOME TAX RETURN



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 table with columns: I-As Originally Reported or Adjusted, II-Net Change Increase or Decrease, III-Correct Amount. Rows include: 1. KENTUCKY ADJUSTED GROSS INCOME, 2. ITEMIZED DEDUCTIONS / STANDARD DEDUCTION, 3. TAXABLE INCOME.

TAX LIABILITY table with columns: I-As Originally Reported or Adjusted, II-Net Change Increase or Decrease, III-Correct Amount. Rows include: 4. Enter tax from Form 740, line 14 or Form 740-EZ, line 4., 5. Business Incentive Credits, 6. Personal Tax Credits, 7. Subtract lines 5 and 6 from line 4., 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 table with columns: I-As Originally Reported or Adjusted, II-Net Change Increase or Decrease, III-Correct Amount. Rows include: 16. Kentucky Income Tax Withheld, 17. Kentucky Estimated Tax Payments, 18. Refundable Kentucky Corporation Tax Credit, 19. Refundable certified rehabilitation credit, 20. Film industry tax credit, 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 table with columns: I-As Originally Reported or Adjusted, II-Net Change Increase or Decrease, III-Correct Amount. Rows include: 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.

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 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 or more <input type="checkbox"/>
5. Total Family Size claimed on this return	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 or more <input type="checkbox"/>

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, 2014–Dec. 31, 2014	–	6%
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%

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.



Mail to: **Kentucky Department of Revenue, Frankfort, KY 40618-0006.**
Mail to: **Kentucky Department of Revenue, Frankfort, KY 40619-0008.**