

740-NP

42A740-NP

Department of Revenue

Check if return is:

Amended (Attach copy of original return.)



KENTUCKY INDIVIDUAL INCOME TAX RETURN Nonresident or Part-Year Resident



2011

For calendar year or other taxable year beginning \_\_\_\_\_, 2011, and ending \_\_\_\_\_, 20\_\_\_\_\_.

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

FILING STATUS section with options for Single, Married (joint or separate returns).

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

RESIDENCY STATUS section with options for Full-year nonresident, Part-year resident, and Full-year resident of a reciprocal state.

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

Table with 28 rows for tax calculations and 5 columns for official use only. Includes instructions for completing sections A, B, C, and D on pages 2 through 4.



**REFUND/TAX PAYMENT SUMMARY**

29	Enter amount from page 1, line 28. This is your <b>Total Tax Liability</b> .....	• 29		00
30	(a) Enter <b>Kentucky income tax withheld</b> as shown on <b>attached</b> 2011 Form W-2(s) and other supporting statements.....	• 30(a)	00	
	(b) Enter 2011 Kentucky estimated tax payments .....	• 30(b)	00	
	(c) Enter 2011 refundable certified rehabilitation credit (KRS 141.382(1)(b)) .....	• 30(c)	00	
	(d) Enter 2011 film industry tax credit (KRS 141.383) .....	• 30(d)	00	
	(e) Enter <b>Nonresident Withholding</b> from Form PTE-WH, line 9 (KRS 141.206(4)(b)(1)) .....	• 30(e)	00	
31	Add lines 30(a) through 30(e) .....	• 31		00
32	If line 31 is larger than line 29, enter <b>AMOUNT OVERPAID</b> (see instructions) .....	32		00
	<i>Fund Contributions; See instructions.</i>		▶ (Enter amount(s) checked)	
33	<b>Nature and Wildlife Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 33	00	
34	<b>Child Victims' Trust Fund</b> .....	• 34	00	
35	<b>Veterans' Program Trust Fund</b> .....	• 35	00	
36	<b>Breast Cancer Research/Education Trust Fund</b> .....	• 36	00	
37	Add lines 33 through 36 .....	37		00
38	Amount of line 32 to be <b>CREDITED TO YOUR 2012 ESTIMATED TAX</b> .....	• 38		00
39	Subtract lines 37 and 38 from line 32. Amount to be <b>REFUNDED TO YOU</b> .....	REFUND • 39		00
40	If line 29 is larger than line 31, enter <b>ADDITIONAL TAX DUE</b> .....	• 40		00
41	(a) Estimated tax penalty and/or interest. <input type="checkbox"/> <i>Check if Form 2210-K attached...</i>	41(a)	00	
	(b) Interest .....	41(b)	00	
	(c) Late payment penalty .....	41(c)	00	
	(d) Late filing penalty.....	41(d)	00	
42	Add lines 41(a) through 41(d). Enter here.....	• 42		00
43	Add lines 40 and 42 and enter here. This is the <b>AMOUNT YOU OWE</b> .....	OWE 43		00
	• Make check payable to <b>Kentucky State Treasurer</b> or visit <a href="http://www.revenue.ky.gov">www.revenue.ky.gov</a> for more options.			
	• Write your Social Security number and "KY Income Tax—2011" on the check.			

OFFICIAL USE ONLY	
	PWR

**SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS**

1	Enter nonrefundable limited liability entity credit (KRS 141.0401(2)) .....	1	00
2	Enter Kentucky small business investment credit.....	2	00
3	Enter skills training investment credit (attach copy(ies) of certification).....	3	00
4	Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a)) .....	4	00
5	Enter credit for tax paid to another state ( <b>attach copy of other state's return(s)</b> ) .....	5	00
6	Enter unemployment credit (attach Schedule UTC).....	6	00
7	Enter recycling and/or composting equipment credit (attach Schedule RC) .....	7	00
8	Enter Kentucky Investment Fund credit (attach copy(ies) of certification) .....	8	00
9	Enter coal incentive credit.....	9	00
10	Enter qualified research facility credit (attach Schedule QR).....	10	00
11	Enter GED incentive credit (attach Form DAEL-31).....	11	00
12	Enter voluntary environmental remediation credit (attach Schedule VERB).....	12	00
13	Enter biodiesel and renewable diesel credit.....	13	00
14	Enter environmental stewardship credit.....	14	00
15	Enter clean coal incentive credit.....	15	00
16	Enter ethanol credit (attach Schedule ETH) .....	16	00
17	Enter cellulosic ethanol credit (attach Schedule CELL).....	17	00
18	Enter energy efficiency products credit (attach Form 5695-K) .....	18	00

Continue to page 3 to complete Section A



**SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)**

19	Enter railroad maintenance and improvement credit (attach Schedule RR-1).....	19		00
20	Enter Endow Kentucky credit (attach Schedule ENDOW) .....	20		00
21	Add lines 1 through 20. <b>Enter here and on page 1, line 15</b> .....	21		00

**SECTION B—PERSONAL TAX CREDITS**      **Check Regular**      **Check both if 65 or over**      **Check both if blind**

- 1 (a) Credits for yourself:
- (b) Credits for spouse:

1 Enter number of boxes checked on line 1 .....

**2 Dependents:**

2 Enter number of dependents who:

- lived with you.....
- did not live with you (see instructions).....
- other 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"/>

3 Add lines 1 and 2 and enter here.....  **x \$20**

4 Multiply credits on line 3 by \$20. Enter here and **on page 1, line 17**.....

**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

**A copy of pages 1 and 2 of your federal income tax return and all supporting schedules must be attached to Kentucky Form 740-NP.**

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 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

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



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



SECTION D

INCOME

1	Enter all wages, salaries, tips, etc. ( <i>attach wage and tax statements</i> ) Do not include moving expense reimbursements.....	1
2	Moving expense reimbursement ( <i>attach Schedule ME</i> ) .....	2
3	Interest .....	3
4	Dividends.....	4
5	Taxable refunds, credits or offsets of state and local income taxes .....	5
6	Alimony received .....	6
7	Business income or loss ( <i>attach federal Schedule C or C-EZ</i> ) .....	7
8	Capital gain or loss ( <i>attach federal Schedule D</i> ) .....	8
9	Other gains or losses ( <i>attach federal Form 4797</i> ) .....	9
10	(a) Federally taxable IRA distributions, pensions and annuities .....	10(a)
	(b) Pension income exclusion ( <i>attach Schedule P if more than \$41,110</i> ) .....	10(b)
11	Rents, royalties, partnerships, estates, trusts, etc. ( <i>attach federal Schedule E</i> ).....	11
12	Farm income or loss ( <i>attach federal Schedule F</i> ) .....	12
13	Unemployment compensation (see instructions).....	13
14	Taxable Social Security benefits .....	14
15	Gambling winnings .....	15
16	Other income (list type and amount) _____	16
17	Combine lines 1 through 16. This is your <b>Total Income</b> .....	17

A.Total from Attached Federal Return		B. Kentucky	
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ADJUSTMENTS TO INCOME

18	Educator Expenses .....	18
19	Certain business expenses of reservists, performing artists and fee-basis government officials ( <i>attach federal Form 2106 or 2106-EZ</i> ) .....	19
20	Health savings account deduction ( <i>attach federal Form 8889</i> ).....	20
21	Moving expenses ( <i>attach Schedule ME</i> ) .....	21
22	Deductible part of self-employment tax.....	22
23	Self-employed SEP, SIMPLE, and qualified plans deduction .....	23
24	Self-employed health insurance deduction .....	24
25	Penalty on early withdrawal of savings .....	25
26	Alimony paid (enter recipient's name and Social Security number) _____	26
27	IRA deduction.....	27
28	Student loan interest deduction .....	28
29	Tuition and fees deduction.....	29
30	Domestic production activities deduction .....	30
31	Long-term care insurance premiums (see instructions).....	31
32	Health insurance premiums (see instructions).....	32
33	Other deductions (list type and amount) _____	33
34	Add lines 18 through 33. <b>Total Adjustments to Income</b> .....	34

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35	Subtract line 34 from line 17. This is your <b>Adjusted Gross Income</b> .....	35
36	Divide line 35, Column B, by line 35, Column A. If amount is equal to or greater than 100%, enter 100%. This is your <b>Percentage of Kentucky Adjusted Gross Income to Federal Adjusted Gross Income</b> .....	36

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