

725  
41A725

Department of Revenue



A

Kentucky Corporation/LLET Account Number

**KENTUCKY SINGLE MEMBER LLC**  
**INDIVIDUALLY OWNED**  
**LLET RETURN**
**2012**

➤ See instructions.

Taxable period beginning \_\_\_\_\_, 201\_\_\_\_, and ending \_\_\_\_\_, 201\_\_\_\_.

<b>B Check applicable box(es):</b>  <b>LLET</b>  Receipts Method <input type="checkbox"/> Gross Receipts <input type="checkbox"/> Gross Profits <input type="checkbox"/> \$175 minimum  <b>Nonfiling Status Code</b>  <b>Enter Code</b>  _____	<b>C</b> Federal Identification Number _____  Social Security Number _____		<b>Taxable Year Ending</b> _____ / _____ Mo. _____ Yr. _____	
	Name of LLC _____			State and Date of Organization _____
	Name of Owner _____			Principal Business Activity in KY _____
	Number and Street _____			NAICS Code Number (Relating to Kentucky Activity) (See <a href="http://www.census.gov">www.census.gov</a> )
	City _____	State _____	ZIP Code _____	Telephone Number _____
<b>D Check if applicable:</b> <input type="checkbox"/> Qualified investment pass-through entity <input type="checkbox"/> Initial return <input type="checkbox"/> Final return (attach explanation) <input type="checkbox"/> Amended return <input type="checkbox"/> Short-period return (attach explanation) <input type="checkbox"/> Change of name <input type="checkbox"/> Change of address <input type="checkbox"/> Change of accounting period				
<b>E Check applicable box:</b> <input type="checkbox"/> Composite return (attach Schedule CP) <input type="checkbox"/> Single return				

PART I—KENTUCKY NET DISTRIBUTABLE INCOME				PART II—LLET COMPUTATION			
1. Ordinary income (loss) .....	1		00	1. Schedule LLET, Section D, line 1 ..	1		00
2. Net income (loss) from rental real estate activities .....	2		00	2. Recycling/composting equipment tax credit recapture.....	2		00
3. Net income (loss) from other rental activities .....	3		00	3. Total (add lines 1 and 2) .....	3		00
4. Interest income .....	4		00	4. Nonrefundable LLET credit from Kentucky Schedule(s) K-1.....	4		00
5. Dividend income .....	5		00	5. Nonrefundable tax credits (attach Schedule TCS).....	5		00
6. Royalty income .....	6		00	6. LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum) .....	6		00
7. Net short-term and long-term capital gain (loss). If net (loss), do not include more than (\$3,000) .....	7		00	7. Estimated tax payments.....	7		00
8. Section 1231 net gain (loss) .....	8		00	8. Certified rehabilitation tax credit..	8		00
9. Other income (attach schedule).....	9		00	9. Film industry tax credit.....	9		00
10. Other deductions (attach schedule)	10		00	10. Extension payment.....	10		00
11. <b>Total net distributable income</b> (lines 1 through 9 less line 10).....	11		00	11. Prior year's tax credit.....	11		00
12. Enter 100% or the apportionment fraction from Schedule A, Section I, line 12 (attach schedule).....	12		%	12. <b>LLET due</b> (line 6 less lines 7 through 11)	12		00
				13. <b>LLET overpayment</b> (lines 7 through 11 less line 6) .....	13		00
				14. Credited to 2013 LLET.....	14		00
				15. <b>Amount to be refunded</b> .....	15		00

➤ **Federal Schedules C, E and F, and any other supporting federal forms and schedules must be attached.**

<b>Make check payable to:</b> Kentucky State Treasurer  <b>Mail return with payment to:</b> Kentucky Department of Revenue Frankfort, Kentucky 40620		<b>OFFICIAL USE ONLY</b>		<b>TAX PAYMENT SUMMARY</b> (Round to nearest dollar)	
		<b>PW 204</b>		<b>LLET</b> 1. <i>LLET due (Part II, line 12)</i> \$ _____ 2. <i>Penalty</i> \$ _____ 3. <i>Interest</i> \$ _____ 4. <b>Total Payment</b> \$ _____	
		<b>\$</b>			



**SCHEDULE Q—SINGLE MEMBER LIMITED LIABILITY COMPANY QUESTIONNAIRE**

**IMPORTANT:** Questions 1—10 must be completed by the limited liability company.

If yes, list name and federal I.D. of the pass-through entity(ies).

1. Single member's (owner) name, address and Social Security number or federal I.D. number \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. List the following **Kentucky** account numbers. Enter N/A for any number not applicable.

Employer Withholding \_\_\_\_\_  
Sales and Use Tax Permit \_\_\_\_\_  
Consumer Use Tax \_\_\_\_\_  
Unemployment Insurance \_\_\_\_\_  
Coal Severance and/or  
Processing Tax \_\_\_\_\_

Was the limited liability company doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky? ☐ Yes ☐ No

7. Is the entity filing this Kentucky tax return organized as a statutory trust or a series statutory trust as provided by KRS Chapter 386A? ☐ Yes ☐ No

If yes, is the entity filing this Kentucky tax return a series within a statutory trust? ☐ Yes ☐ No

If yes, enter the name, address and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State: \_\_\_\_\_

3. If a foreign limited liability company, enter the date qualified to do business in Kentucky. \_\_\_\_ / \_\_\_\_ / \_\_\_\_

8. Was this return prepared on: (a) ☐ cash basis, (b) ☐ accrual basis, (c) ☐ other \_\_\_\_\_

4. The limited liability company's books are in care of: (name and address)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. Did the limited liability company file a Kentucky tangible personal property tax return for January 1, 2013?  
☐ Yes ☐ No

5. Are disregarded entities included in this return?  
☐ Yes ☐ No

If yes, list name, address and federal I.D. number of the entity(ies).  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. Is the single member limited liability company currently under audit by the Internal Revenue Service? ☐ Yes ☐ No

If yes, enter years under audit  
\_\_\_\_\_

If the Internal Revenue Service has made final and unappealable adjustments to the limited liability company's taxable income which have not been reported to this department, check here ☐ and file Form 740X for tax years 2005 through 2012 or Form 740-XP for 2004 and prior tax years, whichever is applicable, and file an amended Form 725 for each year adjusted. Attach a copy of the final determination to each amended return.

6. Was the limited liability company a partner in a pass-through entity doing business in Kentucky for the tax year being reported? ☐ Yes ☐ No

I, the undersigned, declare under the 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.



Signature of member (owner)

SSN or FEIN

Date

Name of person or firm preparing return

SSN, PTIN or FEIN

Date

**May the DOR discuss this return with the preparer?**

☐ Yes ☐ No

Email Address:

Telephone No.: