

KENTUCKY AFFILIATIONS
AND PAYMENT SCHEDULE

2017

- See instructions. **List the parent corporation and all subsidiaries subject to Kentucky Corporation Income Tax/LLET.**
- Attach to the mandatory nexus consolidated income tax return (Form 720).

Corp. No.	Name of Parent Corporation	Federal Identification Number	Kentucky Corporation/LLET Account Number	Parent Corporation Tax Payments					
				Prior Year Credit	Estimated Payment(s)	Extension Payment			
1									
				Subsidiary(ies) Tax Payments			Stock Ownership Information		
Corp. No.	Names of Subsidiary Corporations	Federal Identification Number	Kentucky Corporation/LLET Account Number	Prior Year Credit	Estimated Payment(s)	Extension Payment	Percent of Value	Percent of Voting Power	Owned by Corp. No.
2							%	%	
3							%	%	
4							%	%	
5							%	%	
6							%	%	
7							%	%	
8							%	%	
9							%	%	
10							%	%	

Purpose of Form—This form must be completed and attached to the Kentucky Corporation Income Tax and LLET Return (Form 720) if the corporation is filing a mandatory nexus consolidated tax return per KRS 141.200(11).

The information requested on this form identifies the parent of the affiliated group, each subsidiary included in the mandatory nexus consolidated return and their respective payments. This information is necessary in order to identify the corporations included in the affiliated group and to avoid unnecessary correspondence from the Department of Revenue such as delinquency notices to subsidiaries.

Mandatory Nexus Consolidated Return—For tax years beginning on or after January 1, 2005, an affiliated group must file a mandatory nexus consolidated return per KRS 141.200(11) that includes all corporations doing business in this state except corporations excluded by KRS 141.200(9)(e).

General Instructions

Enter the name, federal identification number, and Kentucky Corporation/LLET Account Number of the parent corporation and each subsidiary included in the mandatory nexus consolidated tax return. If the parent corporation has more than nine (9) subsidiaries, attach additional Forms 851-K as needed.

Tax Payments

Line 1—Enter the total limited liability entity tax and corporation income tax paid by the parent, including the overpayments applied from the prior year, estimated tax payments, and amounts paid with extension Form 41A720SL.

Lines 2-10—Enter the total limited liability entity tax and corporation income tax paid, including overpayments applied from the prior year, estimated tax payments, and amounts paid with extension Form 41A720SL, by each subsidiary included in the mandatory nexus consolidated return.

Stock Ownership Information

Lines 2-10—Enter the following values for each subsidiary:

- **Percent of Value**—Enter the percent of value owned by a corporation or corporations included in the affiliated group.
- **Percent of Voting Power**—Enter the percent of voting power owned by a corporation or corporations included in the affiliated group.
- **Owned by Corporation No.**—Enter the number of the corporation or corporations which owns each subsidiary.

For example, if subsidiary corporation number 2 is owned by parent corporation number 1, enter 1; or if subsidiary corporation number 2 is owned by corporation numbers 1, 7, and 10, enter 1, 7, 10.