



2202080003

KENTUCKY AFFILIATIONS  
AND PAYMENT SCHEDULE

2022

List the parent corporation and all subsidiaries.

- See instructions.
- Attach to the elective consolidated income tax return (Form 720).

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

220208 41A720-S4 (851-K) (10-22)

**Purpose of Form**—This form must be completed and attached to the Kentucky Corporation Income Tax and Limited Liability Entity Tax (LLET) Return (Form 720) if the corporation is filing an elective consolidated tax return per KRS 141.201.

The information requested on this form identifies the parent of the affiliated group, each subsidiary included in the elective 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.

**Elective Consolidated Return**—For tax years beginning on or after January 1, 2019, KRS 141.201 provides that an affiliated group may elect to file a consolidated return which includes all members of the federal affiliated group.

### General Instructions

Enter the name, federal identification number (FEIN), and, if applicable, the Kentucky Corporation/LLET Account Number of the parent corporation and each subsidiary included in the elective consolidated tax return. If the parent corporation has more than eight (8) subsidiaries, attach additional Forms 851-K as needed.

### Tax Payments

**Line 1**—Enter the total LLET 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 720EXT.

**Lines 2-9**—Enter the total LLET and corporation income tax paid, including overpayments applied from the prior year, estimated tax payments, and amounts paid with extension Form 720EXT, by each subsidiary included in the elective consolidated return.

### Stock Ownership Information

**Lines 2-9**—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 9, enter 1, 7, 9.