



Check if deceased: Spouse Taxpayer For calendar year or other taxable year beginning _____, and ending _____.

A. Spouse's Social Security Number <div style="border: 1px solid black; display: flex; justify-content: space-between; height: 20px; margin-top: 5px;"> </div>	B. Your Social Security Number <div style="border: 1px solid black; display: flex; justify-content: space-between; height: 20px; margin-top: 5px;"> </div>	
Name—Last, First, Middle Initial (Joint return, give both names and initials.) <hr/>		
Mailing Address (Number and Street including Apartment Number or P.O. Box) <hr/>		
City, Town or Post Office	State	ZIP Code

FILING STATUS (see instructions)

1 Single

2 *Married*, filing joint return.

3 *Married*, filing separate returns. Enter spouse's Social Security number above and full name here. _____

Check if applicable:

Amended
(Enclose copy of 1040X, if applicable.)

Military Spouse

POLITICAL PARTY FUND
Designating \$2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic	(1) <input type="checkbox"/>	(4) <input type="checkbox"/>
Republican	(2) <input type="checkbox"/>	(5) <input type="checkbox"/>
No Designation	(3) <input type="checkbox"/>	(6) <input type="checkbox"/>

RESIDENCY STATUS (check one box)

4 Full-year nonresident. I did not live in Kentucky during the year. Enter state of residence as of December 31, 2025 _____.

5 Part-year resident. Complete appropriate line(s) below.
 Moved into Kentucky _____ State moved from _____
 Moved out of Kentucky _____ State moved to _____

6 You must file a 740-NP-R if you are a full-year resident of a **reciprocal state (IL, IN, MI, OH, VA, WV or WI)** with Kentucky income of wages and salaries only.

➔ COMPLETE SECTION B ON PAGE 4 BEFORE COMPLETING SECTION A.

SECTION A			
7 Enter percentage from Section B, line 34..... ➔	7	_____ %	
8 Enter amount from Section B, line 33, Column A. This is your Federal Adjusted Gross Income	8		00
9 Enter amount from Section B, line 33, Column B. This is your Kentucky Adjusted Gross Income	9		00
10 Nonitemizers: Enter \$3,270 (do not prorate). Skip lines 11 and 12	10		00
11 Itemizers: Enter itemized deductions from Kentucky Schedule A, Form 740-NP	11	00	
12 Multiply line 11 by the percentage on line 7	12	00	
13 Subtract line 10 or 12 from line 9. This is your Taxable Income	13		00
14 Tax Computation: Multiply line 13 by 4% (.04) enter tax.....	14		00
15 Enter amount from Schedule ITC, Section A, line 25.....	15		00
16 Subtract line 15 from line 14.....	16		00
17 Enter personal tax credit amounts from Schedule ITC, Section B	17	00	
18 Multiply line 17 by the percentage on line 7	18	00	
19 Subtract line 18 from line 16 and enter here, continue to page 2.....	19		00



20 Check the box that represents your total family size (see instructions for lines 20 and 21).....

21 Multiply line 19 by **Family Size Tax Credit** decimal amount ____ (____%) from Schedule ITC.....

22 Subtract line 21 from line 19.....

23 Enter the **Education Tuition Tax Credit** from Form 8863-K, line 17.....

24 Enter **Child and Dependent Care Credit** from worksheet (see instructions).....

25 RESERVED.....

26 **Income Tax Liability.** Subtract lines 23 through 25 from line 22. If zero or less, enter zero.....

27 Enter **KENTUCKY USE TAX** due on Internet, mail order, or other out-of-state purchases (see instructions).....

28 Add lines 26 and 27. This is your **TOTAL TAX LIABILITY**.....

29 For amended return; overpayment, if any, shown on original return.....

30 Add lines 28 and 29, enter here.....

31 a Enter **Kentucky income tax withheld** as shown on enclosed Schedule KW-2.....

b Enter 2025 Kentucky estimated tax/extension payments.....

c Enter 2025 refundable certified rehabilitation credit.....

d Enter 2025 refundable entertainment incentive tax credit.....

e Enter 2025 refundable development area tax credit.....

f Enter 2025 refundable decontamination tax credit.....

g Enter 2025 refundable pass-through entity tax credit from Form PTET-CR, line 9.....

h Enter **Nonresident Withholding** from Form PTE-WH, line 9.....

i For amended return; enter amount paid with original return plus additional payment(s) made after it was filed.....

32 Add lines 31(a) through 31(i).....

33 If line 30 is larger than line 32, subtract line 32 from line 30, enter **ADDITIONAL TAX DUE**.....

34 a Estimated tax penalty **Check if Form 2210-K attached**.....

b Interest.....

c Late payment penalty.....

d Late filing penalty.....

35 Add lines 34(a) through 34(d). Enter here.....

36 If the total of lines 30 and 35 is more than line 32, subtract line 32 from the total of lines 30 and 35.
This is the **AMOUNT YOU OWE**, continue to page 3.....

37 If line 32 is more than line 30, subtract lines 30 and 35 from line 32. This is the **AMOUNT YOU OVERPAID**, continue to page 3.....

20	1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>	
21		00
22		00
23		00
24		00
25		00
26		00
27		00
28		00
29		00
30		00
31a		00
31b		00
31c		00
31d		00
31e		00
31f		00
31g		00
31h		00
31i		00
32		00
33		00
34a		00
34b		00
34c		00
34d		00
35		00
36	OWE	00
37		00



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38 FUND CONTRIBUTIONS; see instructions.

a	Nature and Wildlife Fund	38a		00
b	Child Victims' Trust Fund	38b		00
c	Veterans' Program Trust Fund	38c		00
d	Breast Cancer Research/Education Trust Fund	38d		00
e	Farms to Food Banks Trust Fund	38e		00
f	Local History Trust Fund	38f		00
g	Special Olympics Kentucky.....	38g		00
h	Pediatric Cancer Research Trust Fund.....	38h		00
i	Rape Crisis Center Trust Fund	38i		00
j	Court Appointed Special Advocate Trust Fund	38j		00
k	YMCA Youth Association Fund	38k		00
39	Add lines 38(a) through 38(k)	39		00
40	Amount of line 37 to be CREDITED TO YOUR 2026 ESTIMATED TAX	40	CREDIT FORWARD	00
(Credit forwards not available for amended returns)				
41	Subtract lines 39 and 40 from line 37. Amount to be REFUNDED TO YOU	41	REFUND	00

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.

Sign Here	Signature of Taxpayer	Driver's License/State Issued ID No.	Date	Telephone Number (daytime)
	Signature of Spouse	Driver's License/State Issued ID No.	Date	
Paid Preparer Use	Signature of Preparer		Date	
	Name of Preparer or Firm		ID Number	
	Email	Telephone No.	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Enclose	Include a complete copy of federal Form 1040, if you received farm, business, or rental income or loss. If not required, check here. <input type="checkbox"/>		Refund or No Payment	Kentucky Department of Revenue Frankfort, KY 40618-0006
Payment	Check Payable: Kentucky State Treasurer E-Pay Options: revenue.ky.gov Include: Your Social Security number and "KY Income Tax—2025"		With Payment	Kentucky Department of Revenue Frankfort, KY 40619-0008



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SECTION B
INCOME

	A. Total from Enclosed Federal Return	B. Kentucky
1 Enter all wages, salaries, tips, etc. (enclose Kentucky Schedule KW-2) Do not include moving expense reimbursements.....	00	00
2 Moving expense reimbursement.....	00	00
3 Interest.....	00	00
4 Dividends.....	00	00
5 Taxable refunds, credits or offsets of state and local income taxes.....	00	00
6 Alimony received.....	00	00
7 Business income or loss (enclose federal Schedule C).....	00	00
8 Capital gain or loss (enclose federal Schedule D).....	00	00
9 Other gains or losses (enclose federal Form 4797).....	00	00
10 a Federally taxable IRA distributions, pensions and annuities.....	00	00
b Pension income exclusion (enclose Schedule P if more than \$31,110 per taxpayer).....		(00)
11 Rents, royalties, partnerships, estates, trusts, etc. (enclose federal Schedule E).....	00	00
12 Farm income or loss (enclose federal Schedule F).....	00	00
13 Unemployment compensation (see instructions).....	00	00
14 Taxable Social Security benefits.....	00	
15 Gambling winnings.....	00	00
16 Other income (list type and amount) _____	00	00
17 Combine lines 1 through 16. This is your Total Income	00	00
ADJUSTMENTS TO INCOME		
18 Educator expenses.....	00	00
19 Certain business expenses of reservists, performing artists and fee-basis government officials (enclose federal Form 2106).....	00	00
20 Health savings account deduction (enclose federal Form 8889).....	00	00
21 Moving expenses for members of the armed forces.....	00	
22 Deductible part of self-employment tax.....	00	00
23 Self-employed SEP, SIMPLE, and qualified plans deduction.....	00	00
24 Self-employed health insurance deduction.....	00	00
25 Penalty on early withdrawal of savings.....	00	00
26 Alimony paid (enter recipient's name and Social Security number) _____	00	00
27 IRA deduction.....	00	00
28 Student loan interest deduction.....	00	00
29 RESERVED.....	00	00
30 Archer MSA deduction.....	00	00
31 Other deductions (list type and amount) _____	00	00
32 Add lines 18 through 31. Total Adjustments to Income	00	00
33 Subtract line 32 from line 17. This is your Adjusted Gross Income	00	00
34 Divide line 33, Column B, by line 33, Column A. If amount is equal to or greater than 100%, enter 100%. This is your Percentage of Kentucky Adjusted Gross Income to Federal Adjusted Gross Income		___ . ___ %