



Enter name(s) as shown on tax return.

Your Social Security Number

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

SECTION A—BUSINESS INCENTIVES AND OTHER TAX CREDITS

| A | B Preapproval Required | C Credit Name | D Required Attachment | E | | F | |
|----|--|--|---|--------|----|----------|----|
| | | | | Spouse | | Yourself | |
| 1 | No | Nonrefundable Limited Liability Entity | Kentucky Limited Liability Entity Tax Credit Worksheet/Schedule K-1 | | 00 | | 00 |
| 2 | Yes | Kentucky Small Business | Schedule K-1 | | 00 | | 00 |
| 3 | Yes | Skills Training Investment | Schedule K-1 | | 00 | | 00 |
| 4 | Yes | Certified Rehabilitation | Certification Copies | | 00 | | 00 |
| 5 | No | Tax Paid to Another State | Copy(ies) of Other State(s) return or Worksheet A | | 00 | | 00 |
| 6 | No | Unemployment | Schedule UTC | | 00 | | 00 |
| 7 | Yes | Recycling/Composting Equipment | Schedule RC | | 00 | | 00 |
| 8 | Yes | Kentucky Investment Fund | KEDFA notification | | 00 | | 00 |
| 9 | No | Qualified Research Facility | Schedule QR | | 00 | | 00 |
| 10 | No | GED Incentive | Form DAEL-31 | | 00 | | 00 |
| 11 | Yes | Voluntary Environmental Remediation | Schedule VERB | | 00 | | 00 |
| 12 | Yes | Biodiesel | Schedule BIO | | 00 | | 00 |
| 13 | Yes | Clean Coal Incentive | Schedule CCI | | 00 | | 00 |
| 14 | Yes | Ethanol | Schedule ETH | | 00 | | 00 |
| 15 | Yes | Cellulosic Ethanol | Schedule CELL | | 00 | | 00 |
| 16 | No | Railroad Maintenance & Improvement | Schedule RR-I | | 00 | | 00 |
| 17 | Yes | Endow Kentucky | Schedule ENDOW | | 00 | | 00 |
| 18 | Yes | New Markets Development Program | Form 8874(K)-A | | 00 | | 00 |
| 19 | No | Food Donation (Carryover only) | Schedule FD | | 00 | | 00 |
| 20 | No | Distilled Spirits | Schedule DS | | 00 | | 00 |
| 21 | Yes | Angel Investor | Certification Letter | | 00 | | 00 |
| 22 | Yes | Film Industry | Film Office Certification | | 00 | | 00 |
| 23 | No | Inventory | Schedule INV | | 00 | | 00 |
| 24 | Total of Other Tax Credits (add lines 1 through 23). Enter here and on Form 740, page 1, line 15, Columns A and B, or enter combined totals of Columns E and F on Form 740-NP, page 1, line 15 | | | | 00 | | 00 |



SECTION B—PERSONAL TAX CREDITS

Taxpayer

Spouse

Complete only if filing joint or married,
filing separately on a combined return

| | | | | | | | |
|---------------------------------------|---|---|--|---------------------------------------|---|---|--|
| Enter your date of birth (MM/DD/YYYY) | | | | Enter your date of birth (MM/DD/YYYY) | | | |
| 1 | If you were 65 on or before 12/31/2019, enter 40 | 1 | | 5 | If you were 65 on or before 12/31/2019, enter 40 ... | 5 | |
| 2 | If you were legally blind on 12/31/2019, enter 40 | 2 | | 6 | If you were legally blind on 12/31/2019, enter 40 ... | 6 | |
| 3 | If you were a member of the Kentucky National Guard on 12/31/2019, enter 20 | 3 | | 7 | If you were a member of the Kentucky National Guard on 12/31/2019, enter 20 | 7 | |
| 4 | Allowable Taxpayer Credit—Add lines 1 through 3... | 4 | | 8 | Allowable Spouse Credit—Add lines 5 through 7.. | 8 | |

Assignment of Personal Tax Credits

| | | | |
|----|---|----|--|
| 9 | For filing status Single or Married, filing separate returns , enter the amount from line 4 here and in Column B of Form 740, line 17 or Form 740-NP, line 17 (Not to exceed 100)..... | 9 | |
| 10 | For filing status Married, filing separately on this combined return , enter the amount from line 4 here and in column B of Form 740, line 17 (Not to exceed 100) | 10 | |
| 11 | For filing status Married, filing separately on this combined return , enter the amount from line 8 here and in column A of Form 740, line 17. (Not to exceed 100)..... | 11 | |
| 12 | For filing status Married, filing jointly , add line 4 and line 8 and enter here and in Column B of Form 740, line 17 or Form 740-NP, line 17. (Not to exceed 200) | 12 | |

SECTION C—FAMILY SIZE TAX CREDIT AND INCOME GAP CREDIT

Enter dependents qualifying for family size credit and income gap credit. See instructions to determine family size and your qualifying dependents. Your family size will be used to determine your family size tax credit percentage and the amount of your income gap credit.

| First and 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"/> |

Use this **Family Size Table** to determine the percentage of family size credit and the amount of income gap credit. You will need to know your family size and your modified gross income (a worksheet is located within the instructions). You will enter the percentage for the family size tax credit on Form 740 or 740-NP, line 21 and you will enter the income gap credit on Form 740 or 740-NP, line 25.

| Family Size: | One | | Two | | Three | | Four or More | | Credit Percentage is | Income Gap Credit | | |
|----------------------|--------------------|-------------|---------|-------------|---------|-------------|--------------|-------------|----------------------|-------------------|------|-------|
| | If MGI ... is over | is not over | is over | is not over | is over | is not over | is over | is not over | | One | Two | Three |
| Tax Year 2019 | \$ --- | \$12,490 | \$ --- | \$16,910 | \$ --- | \$21,330 | \$ --- | \$25,750 | 100% | | | |
| | 12,490 | 12,990 | 16,910 | 17,586 | 21,330 | 22,183 | 25,750 | 26,780 | 90% | \$11 | \$ 7 | \$ 3 |
| | 12,990 | 13,489 | 17,586 | 18,263 | 22,183 | 23,036 | 26,780 | 27,810 | 80% | \$20 | \$13 | \$ 6 |
| | 13,489 | 13,989 | 18,263 | 18,939 | 23,036 | 23,890 | 27,810 | 28,840 | 70% | \$29 | \$18 | \$ 6 |
| | 13,989 | 14,488 | 18,939 | 19,616 | 23,890 | 24,743 | 28,840 | 29,870 | 60% | \$37 | \$22 | \$ 6 |
| | 14,488 | 14,988 | 19,616 | 20,292 | 24,743 | 25,596 | 29,870 | 30,900 | 50% | \$45 | \$24 | \$ 4 |
| | 14,988 | 15,488 | 20,292 | 20,968 | 25,596 | 26,449 | 30,900 | 31,930 | 40% | \$51 | \$26 | |
| | 15,488 | 15,862 | 20,968 | 21,476 | 26,449 | 27,089 | 31,930 | 32,703 | 30% | \$58 | \$27 | |
| | 15,862 | 16,237 | 21,476 | 21,983 | 27,089 | 27,729 | 32,703 | 33,475 | 20% | \$64 | \$28 | |
| | 16,237 | 16,612 | 21,983 | 22,490 | 27,729 | 28,369 | 33,475 | 34,248 | 10% | \$69 | \$28 | |
| 16,612 | --- | 22,490 | --- | 28,369 | --- | 34,248 | --- | 0% | | | | |

Multiply tax from Form 740 or 740-NP, line 19, by the applicable family size tax credit percentage and enter on Form 740 or 740-NP line 21. This is your **Family Size Tax Credit**.