

The following notes may be helpful for your 2019 development efforts.

- **Form 740 has been increased to a 3 page form and Form 740-NP has been increased a 4 page form.**
- **Slug/reference marks added on all forms, 1D barcode format changing, constraint boxes added for fixed field counts, and on large boxes gray shading was added.**
- **Schedule ITC, Kentucky Individual Tax Credit Schedule: Layout of personal tax credits changed and adjusted to accommodate for the income gap credit.**
- **Form 740-NP page 4 is pending the release of the federal Schedules; however, deductions that are not applicable to Kentucky have been removed.**
- **Schedule M: Line added for Active Duty Military Pay. Subtotal line was added that doesn't include the Kentucky net operating loss(knol) in order to compute the Kentucky NOL.**
- **Schedule A Form 740 & Form 740-NP: Gambling losses and Investment interest was added back to be claimed as a deduction**
- **Schedule KNOL: Added two additional parts to the schedule on page 2 to account for the 80% limitation of taxable income, and to track NOL carryforwards.**
- **Form 2210-K: Estimated tax penalty will now follow federal rules. Form was expanded to 3 pages, the exceptions were changed and an annualization calculation was added.**
- **Form 741: Added the penalties to the forms, can now chose to refund and credit forward, increased to 3 pages**
- **740 ES: Checkbox added for Fiduciary payments**
- **We intend to have all drafts forms posted no later than July 31, 2019. Instruction packages will follow later this summer.**