



KENTUCKY INDIVIDUAL TAX CREDIT SCHEDULE Enclose with Form 740 or 740-NP

 \succ

2019

Your Social Security Number

Enter name(s) as shown on tax return.

SECTION A-BUSINESS INCENTIVES AND OTHER TAX CREDITS

Α	B Preapproval	C Credit Name	D Required	E		F Yourself	
1	Required No	Nonrefundable Limited Liability Entity	Attachment Kentucky Limited Liability Entity Tax Credit Worksheet/Schedule K-1	Spouse	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	page 1, li	ther Tax Credits (add lines 1 through 23). Er ne 15, Columns A and B, or enter combined 740-NP, page 1, line 15	totals of Columns E and F		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		7 If you were a member of the Kentucky National									
Guard on 12/31/2019, enter 20	3	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						ber		Dependent's relationship to you	Check if qualifying child for family size tax credit

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 Siz	e: One		Т	wo	Tł	nree	Four c	or More	Credit	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		Percentage is	One	Two	Three	
	\$	\$12,490	\$	\$16,910	\$	\$21,330	\$	\$25,750	100%				
6	12,490	12,990	16,910	17,586	21,330	22,183	25,750	26,780	90%	\$11	\$7	\$3	
0	12,990	13,489	17,586	18,263	22,183	23,036	26,780	27,810	80%	\$20	\$13	\$6	
5	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	
al	14,488	14,988	19,616	20,292	24,743	25,596	29,870	30,900	50%	\$45	\$24	\$4	
Ű.	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		
a	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**.