s	ubmission Identificati	on Numb	oer (SID) ▶										
Taxpayer's Name								Taxpayer's Social Security number					
Sp	ouse's Name									Spo	ouse's Social Secu	rity numbe	r
PA	RT I—Tax Return Information	on							A Spou	se	В Тахра	iyer	
1	Kentucky taxable income	740, line 11	740-NP, line 13 1			1	.00			.00	K		
2	Total tax liability	740, line 28	-			2				.00			
3		740, line 32	740-NP, line					3				.00	E
4	•	740, line 36	740-NP, line					4				.00	
5	Refunded to you	740, line 41	740-NP, line					5			_	.00	Ν
PA	RT II-D Direct Deposit of	Refund L	Direct Debi	t of Tax	( Amou				ect Debit of				Т
6	Routing transit number (RTN	1)					mbers of the RT 21 through 32.	N must be	e				
7	Depositor account number (												U
, 8	Type of account: Saving		king										<b>C</b>
9	Tax due debit amount			Est	imate t	ax det	oit amo	unt -					
	Debit date M M/ D D / Y Y	ΥY			bit date					ne 15, 20	21		<b>K</b>
						□S	eptemb	ber 1	5, 2021 □Jar	nuary 18,	2022		Υ
10	In order to comply with elec		0 0				-		stions.				•
	<ul><li>a Direct Deposit—Will thes</li><li>b Direct Debit—Will these f</li></ul>		•						Yes □ s? Yes □				
PΔ	RT III—Declaration of Taxpa						United	State		INO L			<u> </u>
	-												
11	I consent that my refund the line of th											ıgh 10 is o	correct.
12	If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. 2  D I do not want direct deposit of my refund or am not receiving a refund.												
13													
	nave filed a balance due return, l Il remain liable for the tax liabili					of Reve	nue do	es no	t receive my ful	l and tim	ely payment o	f my tax li	iability,
agr beli the rece con	der penalties of perjury, I declare ee with the amounts on the cor ef, my return is true, correct an Kentucky Department of Reven eipt or transmission and an indi nputer system and software to p rmation pertaining to my use o	responding li id complete. I ue. I also cons cation of whe prepare and tr	ines of the electr I consent to my sent to the Kentu ether or not my r ansmit my return	onic po ERO or ucky Dep eturn is n electro	rtion of transmi partmen accepte onically,	my 20 itter sent of Re ed, and I cons	20 Ken nding r evenue I, if reje ent to t	itucky my re sendi cted, he dis	income tax re turn and accor ing my ERO an the reason(s) f sclosure to the	turn. To t npanying d/or trans or the rej Kentucky	he best of my schedules an mitter an ackr ection. In add	knowled d statem nowledgn ition, by u	ge and ents to nent of using a
≻			>										
You	Signature (If joint or combined return,	both must sign)	Spous	e's Signatu	ure				Tele	ephone Nur	nber (daytime)	Date	e Signed
PA	RT IV—Declaration and Sig	gnature of E	Electronic Ret	urn Ori	ginato	r and	Paid F	Prepa	arer				
lf I a con	clare that I have reviewed the a am only a collector, I am not res ppleted, I declare that I have ver form before I submit the return	ponsible for in rified the taxp	reviewing the ret bayer's proof of a	turn and	l only de and it a	eclare <sup>-</sup> agrees	that this with th	s forn e nan	n accurately re ne shown on th	flects the nis form.	data on this re The taxpayer v	eturn. If P will have	Part IĬ is signed

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8879-K are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on this return. If Part II is completed, I declare that I have verified the taxpayer's proof of account and it agrees with the name shown on this form. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the Kentucky Department of Revenue, and have followed all other requirements in Kentucky Publication KY-1345, Kentucky Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2020). If I am also the paid preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration is based on all information of which I have any knowledge. Check I if also paid preparer. Check I if self-employed.

ERO′s Use Only							
-	Signature	Date		I.D. Number of ERO			
Firm's name (or yours if self-employed)			FEIN				
and address			)				
Paid Preparer's		Check 🛛 if self	Check 🛛 if self-employed.				
Use Only							
Firm's name (or	Preparer's Signature	Date		I.D. Number of Preparer			
yours if self-employed)			FEIN				
and address			ZIP code				

## Kentucky Individual IncomeTax Declaration for Electronic Filing

## **Filing Requirements**

- *Federal/State E-file With a Federal PIN*—For returns filed via this method, an 8879-K is not required.
- Federal/State E-file Without a Federal PIN—For returns filed via this method, an 8879-K is required to be completed.
  Do not mail this form. Electronic return originators (EROs) must retain them for a period of three years.
- Online Filing—For returns filed via this method, an 8879-K is required to be completed and retained for a period of three years. Do not mail this form.

### **Completing the Form**

You must complete your Kentucky individual income tax return or amended return before you complete Form 8879-K. You must also complete this form before signing it. Taxpayers, EROs and paid preparers must not sign the form before it is completed.

# Submission Identification Number (SID)

Enter the 20-digit Submission Identification Number (SID) assigned to the tax return, after the taxpayer completes Part II.

#### Name and Social Security Number

You must enter your name and Social Security number on Form 8879-K.

#### **Taxpayer Responsibilities**

Taxpayer(s) that use an ERO must:

- Verify all information on the Form 8879-K, including Social Security number.
- Inspect the paper copy of the return and ensure the information is correct.
- Sign Form 8879-K after the return has been prepared but before it is transmitted.

Taxpayer(s) that file from home must:

- Complete Form 8879-K.
- Attach the Kentucky copy of Forms W-2, W-2G and 1099-R; any documents verifying credit amounts; any schedules explaining "Other" adjustments to income; and any

documents with required signatures.

• Keep Form 8879-K with your tax return. Do not mail.

### ERO Responsibilities

## The ERO must:

- Complete Form 8879-K and retain for three years.
- Obtain signature of taxpayer(s)
- Attach the Kentucky copy of Forms W-2, W-2G and 1099-R; any documents verifying credit amounts; any schedules explaining "Other" adjustments to income; and any documents with required signatures.
- Provide the taxpayer with copies of the completed 8879-K and all other information.

### Part I-Tax Return Information

Enter the required data from the Kentucky tax return. Lines 1 through 3 and either line 4 or 5 must be completed.

#### Part II—Direct Deposit of Refund, Direct Debit of Tax Amount Due and Direct Debit of Estimate Tax

**Direct Deposit of Refund**—If there is an amount on **Line 5** (Refunded to you), the taxpayer can choose to have their refund directly deposited by completing Part II, and checking the box on Part III, line 11. Taxpayers can choose direct deposit for the Kentucky income tax refund regardless of the choice for federal purposes. Nonresident filers and amended return filers may not choose direct deposit as a method of receiving their refund.

**Payment of Balance Due**—Penalty and interest will begin to accrue on any tax due that has not been paid by April 15, 2021.

If there is an amount on **Line 4** (Amount you owe), the taxpayer can choose from the following methods of payment:

(1) Pay by Direct Debit when Filing Your Return – The taxpayer can choose to pay the amount due by completing Part II, lines 6 through 10, and checking the box on line 13. Taxpayers can choose direct debit for Kentucky regardless of the choice for federal purposes. The taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software: Routing Number, Account Number, Type of Account (Checking or Savings), Debit Amount, Debit Date (through April 15, 2021).

**Note:** Select any date until April 15 to have the payment withdrawn from your account. Actual withdrawal of funds may be later, but will be considered timely. Please allow up to two weeks for processing.

- (2) Pay by Credit Card or ACH Debit— Pay your 2020 Kentucky individual income tax by Mastercard, VISA or Discover credit cards or by ACH Debit through April 15, 2021. Access the Department of Revenue's secure Web site (www.revenue.ky.gov) to make electronic payments over the Internet. Click on the KY *E-Tax* logo and select E-Payments-Credit Cards and ACH Debits link. If you do not have access to the Internet, you may call the Department of Revenue at (502) 564-4581.
- To make a credit card payment, the following information is needed: credit card type, credit card number, expiration date, and the cardholder's address as it appears on the credit card billing statement.
- To make an ACH Debit payment, the following information is needed: bank name, bank account number and bank routing number.
- (3) Form EPAY (42A740), if supported by your software vendor, may be used to make an electronic payment of tax due separately from when you filed your tax return. Refer to the Form EPAY (42A740) instructions for additional information.
- (4) Pay by check or money order— Taxpayers should submit their payment using Form 740-V, Kentucky Electronic Payment Voucher.

**Payment of Estimate Tax**—The taxpayer may choose to pay estimate tax by completing Part II, lines 6 through 10 and checking the boxes for Direct Debit of Estimate Tax box in Part II and line 13 in Part III. Taxpayers may select to direct debit estimate tax regardless of their choice of direct deposit or direct debit of tax amount due. The taxpayer must ensure that the following information related to the financial institution account is provided in the tax preparation software: Routing Number, Account Number, Type of Account (Checking or Savings), Debit Amount, Debit Date.

The taxpayer may schedule up to four debit dates with the electronic filing of their 2020 tax return: April 15, 2021, June 15, 2021, September 15, 2021 and January 18, 2022. The financial institution routing number, account number and type of account cannot be different from that of the direct deposit or direct debit of tax amount due transaction. Actual withdrawal of the funds may be later than the scheduled date, but will be considered timely.

Form EPAY (42A740), if supported by your software vendor, may be used to make an electronic payment of estimate tax separately from when you filed your tax return. Refer to the Form EPAY (42A740) instructions for additional information.

**Line 6**—The routing transit number must be nine digits and begin with 01 through 12 or 21 through 32.

**Line 7**—The depositor account number may be up to 17 digits. If fewer than 17 digits, enter the numbers from left to right and leave the unused boxes blank.

Note: Taxpayers should use a check, form, report or other statement generated by their financial institution to verify the routing transit number and depositor account number. Do not use a deposit slip as it may contain internal routing numbers. If there is any doubt about the correct routing transit number, the taxpayer should ask the financial institution for the routing transit number to use for direct deposit (Electronic Funds Transfer).

**Line 8**—Select the appropriate box to indicate the type of account for Direct Deposit or Direct Debit.

#### Line 9-

- Tax due debit amount: enter the amount you owe from 8879-K, Part 1, line 5.
- Debit date: enter the date to have payment debited from your account.
- Estimate tax debit amount: enter the amount of each payment that will be

debited from your account. You can choose one to four equal payments depending upon the debit dates selected.

 Debit date: select each date on which you want the estimate tax payment amount debited from your account. Up to four equal payments may be selected by choosing the appropriate boxes.

**Line 10**—Due to federal electronic banking regulations, you must answer the following questions if you are requesting a direct deposit of your refund or are paying the amount you owe via direct debit. If you are requesting a direct deposit of your refund, answer question 10(a). If you are paying the amount you owe on your return via direct debit, answer questions 10(b).

#### Part III – Declaration of Taxpayer

An electronically transmitted return will not be considered true, accurate and complete unless Form 8879-K is signed by the taxpayer(s) prior to transmitting the electronic return. In addition, by using a computer system and software to prepare and transmit the return electronically, the taxpayer consents to the disclosure to the Kentucky Department of Revenue of all information pertaining to the use of the system and software and to the transmission of the tax return electronically.

The taxpayer must sign and date Form 8879-K after it has been completed to verify that the information is correct and that the taxpayer agrees with the information on the completed tax return.

EROs and tax preparers are prohibited from obtaining taxpayer signatures on blank or incomplete forms.

When an error is corrected after the taxpayer has signed Form 8879-K, and the corrected Kentucky taxable income varies more than \$50, or the corrected refund or balance due varies more than \$14, a new Form 8879-K must be completed for taxpayer signature.

## PART IV—Declaration and Signature of ERO and Paid Preparer

This section must be completed and signed by the ERO.

If the ERO is also the paid preparer, the ERO must check the paid preparer box, but is not required to complete or sign the Paid Preparer Section.

A paid preparer who is not the ERO must complete, sign and date the Paid Preparer Declaration.

If the ERO cannot obtain the paid preparer's signature on Form 8879-K, a copy of the tax return with the paid preparer's signature should be attached to the 8879-K.

**Refund Information**—You may check the status of your refund online at www.revenue.ky.gov.