



**RETAIN FOR YOUR RECORDS  
DO NOT MAIL THIS FORM**



► See instructions.

Submission ID# \_\_\_\_\_

Name of Entity	Federal Identification Number	Kentucky Corporation/LLET Account Number
Address (Number, Street, and Room or Suite No. _____)	City, State, and ZIP Code _____	

Draft  
7/18/18

**PART I - Check the appropriate box indicating which tax return is being electronically filed:**  720  720S  725  725-EZ  765  765-GP

Section A - Tax return information for form 720			LLET		Corporate Income	
1 Kentucky taxable income	Part III, line 22	1	\$0	00		00
2 Total tax due	Part I, line 16 and Part II, line 15	2		00		00
3 Interest	Total of Interest in Tax Payment Summary	3		00		00
4 Penalty	Total of Penalty in Tax Payment Summary	4		00		00
5 Subtotal	Add lines 2 through 4	5		00		00
6 Tax due	Total Payment in Tax Payment Summary	6			00	00

Section B - Tax return information for form 720S			LLET		Corporate Income	
1 Kentucky ordinary income (loss)	Part III, line 10	1	\$0	00		00
2 Total tax due	Part I, line 15 and Part II, line 11	2		00		00
3 Interest	Total of Interest in Tax Payment Summary	3		00		00
4 Penalty	Total of Penalty in Tax Payment Summary	4		00		00
5 Subtotal	Add lines 2 through 4	5		00		00
6 Tax due	Total Payment in Tax Payment Summary	6			00	00

Section C - Tax return information for form 725 or 725-EZ (See instructions)			LLET		Income	
1 Total net distributive income	725, Part I, line 11	1	\$0	00		00
2 Total tax due	725, Part II, line 14 or 725-EZ, Part II, line 1	2		00		\$0 00
3 Interest	Total of Interest in Tax Payment Summary	3		00		\$0 00
4 Penalty	Total of Penalty in Tax Payment Summary	4		00		\$0 00
5 Subtotal	Add lines 2 through 4	5		00		\$0 00
6 Tax due	Total Payment in Tax Payment Summary	6		00		\$0 00

Section D - Tax return information for form 765			LLET		Income	
1 Kentucky ordinary income (loss)	Part I, line 10	1	\$0	00		00
2 Total tax due	Part II, line 14	2		00		\$0 00
3 Interest	Total of Interest in Tax Payment Summary	3		00		\$0 00
4 Penalty	Total of Penalty in Tax Payment Summary	4		00		\$0 00
5 Subtotal	Add lines 2 through 4	5		00		\$0 00
6 Tax due	Total Payment in Tax Payment Summary	6		00		\$0 00

Section E - Tax return information for form 765-GP			LLET		Income	
1 Federal ordinary income (loss)	Part I, line 1	1	\$0	00		00
2 Kentucky ordinary income (loss)	Part I, line 11	2		00		00

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**PART II - Direct Debit of Tax Amount Due (See Instructions)**

*Not available for form 765-GP*

1 Routing transit number (RTN)  The first two numbers of the RTN must be 01 through 12 or 21 through 32.

2 Depositor account number (DAN)

3 Type of account:  Savings  Checking

4 Debit amount \_\_\_\_\_

5 In order to comply with electronic banking regulations, please answer the following question.

(a) Direct Debit—Will these funds come from an account located outside of the United States? Yes  No

**PART III - Declaration of Authorized Representative of Entity (Sign only after Parts I and II are completed.)**

I authorize the Kentucky Department of Revenue and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated above for payment of the state taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If this is a balance due return, I understand that if the Department of Revenue does not receive the full and timely payment of the tax liability, the entity will remain liable for the tax liability and all applicable interest and penalties.

I, the undersigned, declare under the penalties of perjury, that I am an officer of the above corporation, partner or member of the above limited liability pass-through entity, or partner of the above general partnership and that I have examined a copy of the corporation's, limited liability pass-through entity's, or general partnership's electronic tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the Form 720, 720S, 725, 725-EZ, 765, or 765-GP electronic tax return.

Signature of Authorized Representative \_\_\_\_\_ Date \_\_\_\_\_

Type or Print the Name and Title  
of the Authorized Representative Signing this Document \_\_\_\_\_

**PART IV - Declaration and Signature of Electronic Return Originator (ERO) and Paid Preparer**

I, the undersigned, declare that I have reviewed the above tax return and that the entries on Part I above are true, correct, and complete. If I am only the ERO, I am not responsible for reviewing the tax return and only declare that this tax return accurately reflects the data on the tax return. The corporate officer of the above corporation, partner or member of the above limited liability pass-through entity, or partner of the above general partnership will have signed this form before I submit the tax return. I will give the corporate officer of the above corporation, partner or member of the above limited liability pass-through entity, or partner of the above general partnership all forms, including accompanying schedules and statements, filed with the Kentucky Department of Revenue. If I am also the paid preparer, I declare under the penalties of perjury that I have examined this tax return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Check  if also a paid preparer.

ERO's signature \_\_\_\_\_ Date \_\_\_\_\_ I.D. Number of ERO \_\_\_\_\_

Firm's name (or your name if self-employed) \_\_\_\_\_ FEIN \_\_\_\_\_

Address \_\_\_\_\_ ZIP Code \_\_\_\_\_

I, the undersigned, declare under the penalties of perjury that I have examined this tax return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ I.D. Number of Preparer \_\_\_\_\_

Firm's name (or your name if self-employed) \_\_\_\_\_ FEIN \_\_\_\_\_

Address \_\_\_\_\_ ZIP Code \_\_\_\_\_

**PURPOSE OF SCHEDULE**

An authorized representative of the entity and the electronic return originator (ERO) must use Form 8879(C)-K as a declaration document and signature authorization for an electronic filing (e-file) of a Kentucky Form 720, 720S, 725, 725-EZ, 765, or 765-GP filed by an ERO.

**Do not send this form to the Kentucky Department of Revenue.** The ERO must retain Form 8879(C)-K for 4 years from the return due date or the Kentucky Department of Revenue receipt date, whichever is later.

**ERO RESPONSIBILITIES**

The ERO will:

- Enter the name, Federal Identification Number, Kentucky Corporation/LLET Account Number (if applicable), address, and ZIP code of the entity at the top of the form.
- Check the appropriate box indicating which tax return is being electronically filed.
- Complete Part I using the amounts from the entity's Kentucky tax return.
- Complete Part II using the entity's Routing transit number (RTN) and Depositor account number (DAN).
- Check the box in Part IV if the ERO is also the paid preparer.
- Complete Part IV including a signature, date, and I.D. Number of ERO.
- Enter in Part IV the ERO's firm name (NOT the individual preparing the return), FEIN, address, and ZIP code.
- If the ERO is not the preparer, have the preparer complete Part IV including the signature, date, and I.D. Number of the Preparer. Enter in Part IV the preparer's firm name (or the preparer's name if self-employed), FEIN, address, and ZIP code.
- Give the authorized representative of the entity Form 8879(C)-K for completion and review. This can be done by hand delivery, U.S. mail, private delivery service, email, or Internet website.
- Provide the authorized representative of the entity with a corrected copy of the Form 8879(C)-K if changes are made to the tax return (for example, based on the authorized representative's review).

- Provide the authorized representative of the entity with a copy of the signed Form 8879(C)-K upon request.

**AUTHORIZED REPRESENTATIVE OF THE ENTITY RESPONSIBILITIES**

The authorized representative will:

- Verify the accuracy of the entity's Kentucky tax return.
- Verify the amounts in Part I using the amounts from the entity's Kentucky tax return.
- Verify the entity's Routing transit number (RTN) and Depositor account number (DAN) in Part II.
- Sign and date Form 8879(C)-K in Part III.
- Type or print authorized representative's name and title in Part III.
- Return the completed Form 8879(C)-K to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

The Kentucky entity's tax return must not be transmitted to the Kentucky Department of Revenue until the ERO receives the authorized representative's signed Form 8879(C)-K.

**PART I – Tax Return Information**

Enter the required data from Kentucky Form 720, 720S, 725, 725-EZ, 765, or 765-GP in Section A - Form 720, Section B - Form 720S, Section C - Form 725, Section D - Form 765, or Section E- Form 765-GP.

**Note:** If filing Form 725-EZ, see following instructions for Section C.

**Line 1**—Leave blank.

**Line 2**—Enter the total tax due from 725-EZ, Part II, line 1.

**Line 4**—Enter interest and penalty from 725-EZ, Part II, line 4.

**Line 6**—Enter the tax due from 725-EZ, Part II, line 5.

**PART II – Direct Debit of Tax Amount Due**

The entity can choose to pay the amount due by completing Part II, Lines 1 through 5, and checking the box on Part III. The entity can choose direct debit for Kentucky, regardless of the choice for federal purposes.

The entity must ensure that the following information relating to the financial institution's account is provided in the tax preparation software: Routing transit number (RTN), Depositor account number (DAN), Type of account (Savings or Checking), and Debit amount.

**The payment amount will be processed (debited from the designated bank account) upon acceptance of the tax return for processing. Direct debit is not available for Form 765-GP.**

**PART III – Declaration of Authorized Representative of Entity**

The authorized representative of the entity must sign and date Form 8879(C)-K after reviewing the tax return, including accompanying schedules and statements, and before it is transmitted to the Kentucky Department of Revenue.

**PART IV – Declaration and Signature of Electronic Return Originator (ERO) and Paid Preparer**

The ERO must sign and date Form 8879(C)-K.

If the ERO is also the paid preparer, the ERO must check the paid preparer box, but is not required to complete and sign the paid preparer's section.

A paid preparer who is not the ERO must complete and sign the paid preparer's section.

If the ERO cannot obtain the paid preparer's signature on Form 8879(C)-K, a copy of the tax return, including accompanying schedules and statements, with the paid preparer's signature should be attached to the 8879(C)-K.