



▶ See instructions. Taxable period beginning \_\_\_\_\_, 201 \_\_\_\_, and ending \_\_\_\_\_, 201 \_\_\_\_.

Federal Identification Number _____		<input type="checkbox"/> Change of Name		<b>Taxable Year Ending</b> __ / __ / __	
A Name of General Partnership _____				Date Business Commenced or Qualified _____	
Number and Street _____				Principal Business Activity in KY _____	
City _____	State _____	ZIP Code _____	Telephone Number _____	NAICS Code Number in KY (See <a href="http://www.census.gov">www.census.gov</a> ) _____	
B Number of Partners (Attach K-1s) _____		C Check if applicable:			
		<input type="checkbox"/> Initial return		<input type="checkbox"/> Final return (Complete Part II)	
		<input type="checkbox"/> Publicly traded partnership		<input type="checkbox"/> Short-period return (Complete Part II)	
		<input type="checkbox"/> Qualified investment pass-through entity		<input type="checkbox"/> Amended return (Complete Part III)	

DRAFT  
7/18/18

**PART I - ORDINARY INCOME (LOSS) COMPUTATION**

1 Federal ordinary income (loss) (Form 1065, line 22) .....	1	00
<b>ADDITIONS:</b>		
2 State taxes based on net/gross income.....	2	00
3 Federal depreciation (do not include IRC §179 expense deduction).....	3	00
4 Related party expenses (attach Schedule RPC).....	4	00
5 Other (attach Schedule O-PTE) .....	5	00
6 <b>Total</b> (add lines 1 through 5).....	6	00
<b>SUBTRACTIONS:</b>		
7 Federal work opportunity credit .....	7	00
8 Kentucky depreciation (do not include IRC §179 expense deduction).....	8	00
9 Other (attach Schedule O-PTE) .....	9	00
10 <b>Total</b> (add lines 7, 8, and 9).....	10	00
11 <b>Ordinary income (loss)</b> (line 6 less line 10) .....	11	00

No Money Due

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
<b>Sign Here</b>	Signature of Officer	Date	
	Name of Officer	Title	
<b>Paid Preparer Use</b>	Signature of Preparer	Date	
	Name of Preparer or Firm	ID Number	
	Email and/or Telephone No.	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Enclose</b>	Include federal Form 1065 with all supporting schedules and statements.	<b>Mail To</b>	<b>Kentucky Department of Revenue</b> P. O. Box 856905 Louisville, KY 40285-6905



**PART II – EXPLANATION OF FINAL RETURN AND/OR SHORT-PERIOD RETURN**

- Ceased operations in Kentucky
- Change of ownership
- Successor to previous business
- Change in filing status
- Merger
- Other \_\_\_\_\_

**PART III – EXPLANATION OF AMENDED RETURN CHANGES**

**SCHEDULE Q – KENTUCKY GENERAL PARTNERSHIP QUESTIONNAIRE**

**IMPORTANT:** Questions 3–10 must be completed by all general partnerships. If this is the general partnership’s initial return or if the general partnership did not file a return under the same name and same federal I.D. number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

1 Indicate whether: (a)  new business; (b)  successor to previously existing business which was organized as: (1)  corporation; (2)  partnership; (3)  sole proprietorship; or (4)  other \_\_\_\_\_

If successor to previously existing business, give name, address, and federal I.D. number of the previous business organization. \_\_\_\_\_

2 If a foreign general partnership, enter the date qualified to do business in Kentucky. \_\_\_ / \_\_\_ / \_\_\_

3 List the following **Kentucky** account numbers. Enter N/A for any number not applicable.

- Nonresident Income Tax Withholding \_\_\_\_\_
- Employer Withholding \_\_\_\_\_
- Sales and Use Tax Permit \_\_\_\_\_
- Consumer Use Tax \_\_\_\_\_
- Unemployment Insurance \_\_\_\_\_
- Coal Severance and/or Processing Tax \_\_\_\_\_

4 The general partnership’s books are in care of: (name and address)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5 Are disregarded entities included in this return?  
 Yes  No. If yes, list name, address, and federal I.D. number of each entity. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6(a) For the taxable period being reported, was the general partnership a partner in a pass-through entity doing business in Kentucky?  Yes  No

If yes, list name and federal I.D. number of the pass-through entity(ies). \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

6(b) For the taxable period being reported, was the general partnership doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?  Yes  No

7 Are related party costs per KRS 141.205(1)(1) included in this return?  Yes  No. If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Form 765-GP, Part I, Line 4.

8 Was this return prepared on: (a)  cash basis, (b)  accrual basis, (c)  other \_\_\_\_\_

9 Did the general partnership file a Kentucky tangible personal property tax return for January 1, 2019?  Yes  No

If yes, list name and federal I.D. number of entity(ies) filing return(s): \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

10 Is the general partnership currently under audit by the Internal Revenue Service?  Yes  No

If yes, enter years under audit \_\_\_\_\_

\_\_\_\_\_  
If the Internal Revenue Service has made final and unappealable adjustments to the general partnership’s taxable income which have not been reported to the department, check here  and file an amended Form 765-GP for each year adjusted. **Attach a copy of the final determination to each amended return.**



**SCHEDULE K—PARTNERS’ SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.**

SECTION A	Distributive Share Items	Total Amount
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**Income (Loss) and Deductions**

1 Kentucky ordinary income (loss) from trade or business activities (page 1, line 11).....	1		00
2 Net income (loss) from rental real estate activities (attach federal Form 8825) .....	2		00
3 (a) Gross income from other rental activities .....	3(a)	00	
(b) Less expenses from other rental activities (attach schedule) .....	(b)	00	
(c) Net income (loss) from other rental activities (line 3(a) less line 3(b)) .....	3(c)		00
4 Portfolio income (loss):			
(a) Interest income .....	4(a)		00
(b) Dividend income.....	(b)		00
(c) Royalty income .....	(c)		00
(d) Net short-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable).....	(d)		00
(e) Net long-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable).....	(e)		00
(f) Other portfolio income (loss) (attach schedule) .....	(f)		00
5 Guaranteed payments to partners .....	5		00
6 IRC §1231 net gain (loss) (other than due to casualty or theft)(attach federal Form 4797 and Kentucky Form 4797) .....	6		00
7 Other income (loss) (attach schedule) .....	7		00
8 Charitable contributions (attach schedule).....	8		00
9 IRC §179 expense deduction (attach federal Form 4562 and Kentucky Form 4562).....	9		00
10 Deductions related to portfolio income (loss) (attach schedule).....	10		00
11 Other deductions (attach schedule) .....	11		00

**Investment Interest**

12 (a) Interest expense on investment debts .....	12(a)		00
(b) (1) Investment income included on lines 4(a), 4(b), 4(c), and 4(f) above .....	(b)(1)		00
(b) (2) Investment expenses included on line 10 above .....	(b)(2)		00

**Tax Credits—Nonrefundable (see instructions)**

13 Enter the applicable tax credit			
(a) ➤ _____ .....	13(a)		00
(b) ➤ _____ .....	(b)		00
(c) ➤ _____ .....	(c)		00
(d) ➤ _____ .....	(d)		00
(e) ➤ _____ .....	(e)		00



**SCHEDULE K—PARTNERS’ SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.**

SECTION A—continued	Distributive Share Items	Total Amount
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**Tax Credits—Refundable**

14 Certified Rehabilitation Tax Credit (attach Kentucky Heritage Council certification(s))..	14	00
15 Film Industry Tax Credit (attach Kentucky Film Office certification(s)).....	15	00

**Other Items**

16 (a) Type of IRC §59(e)(2) expenditures ▶	16(a)	
(b) Amount of IRC §59(e)(2) expenditures.....	(b)	00
17 Tax-exempt interest income .....	17	00
18 Other tax-exempt income.....	18	00
19 Nondeductible expenses .....	19	00
20 Total property distributions (including cash) .....	20	00
21 Other items and amounts required to be reported separately to partners (attach schedule).....	21	

**SECTION B—LLET Pass-through Items (Required)**

**For Corporate Partners Only: If the General Partnership was formed on or before January 1, 2006, enter the Corporation’s distributive share of the pass-through entity’s items of income, loss, and deductions.**

A Net distributive share income from limited liability pass-through entities .....	A	00
B Limited liability entity tax (LLET) nonrefundable credit.....	B	00

**If General Partnership was formed after January 1, 2006, Corporations and Pass-Through Entities must include the proportionate share of the sales, property, and payroll of the limited liability pass-through entity or general partnership in computing its own apportionment factor.**

1 Kentucky gross receipts.....	1	00
2 Total gross receipts .....	2	00
3 Kentucky gross profits .....	3	00
4 Total gross profits.....	4	00
5 Limited liability entity tax (LLET) nonrefundable credit.....	5	00

**SECTION C—Apportionment Pass-through Items**

1 Kentucky sales from Schedule A, Part I, line 1 .....	1	00
2 Total sales from Schedule A, Part I, line 2 .....	2	00

**SECTION D—Apportionment for Providers (KRS 141.121(1)(e))**

1 Kentucky property from Schedule A, Part I, line 5 .....	1	00
2 Total property from Schedule A, Part I, line 6 .....	2	00
3 Kentucky payroll from Schedule A, Part I, line 8.....	3	00
4 Total payroll from Schedule A, Part I, line 9 .....	4	00