

**Commonwealth of Kentucky  
Kentucky Department of Revenue**

**SUBSTITUTE FORMS DEVELOPMENT  
GUIDE**

**BUSINESS, FIDUCIARY, EMPLOYER PAYROLL  
WITHHOLDING, AND INDIVIDUAL INCOME TAX**



**Tax Year 2018  
Processing Year 2019**

**Version 1.7  
November 28, 2018**

# **SUBSTITUTE FORMS DEVELOPMENT GUIDE**

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### REVISION HISTORY

<b>Version</b>	<b>Date</b>	<b>Nature of Change</b>
<b>1.0</b>	8/2/2018	Posted to SES
<b>1.1</b>	8/9/2018	Added samples of scannable forms.
<b>1.2</b>	8/13/2018	Added images of version 0002 samples of 740EXT, 740-ES, 740-V and 741-V.
<b>1.3</b>	8/15/2018	Added images of version 0002 samples of 720-ES, 720-V and 720-EXT. The 40A201ES and 40A201NP-WH-EXT will not be scannable forms for tax year 2018. Removed them from the scannable forms section of the document.
<b>1.4</b>	8/15/2018	Added section on Vouchers without 1D barcode that are not scanned and added a sample of the
<b>1.5</b>	8/23/2018	Added section on new form 42A805, K-5.
<b>1.6</b>	11/21/2018	Clarified that monetary values should not be rounded to the nearest whole dollar on form K-5.
<b>1.7</b>	11/28/18	Updated contacts for non-scannable sales tax forms.

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## **INTRODUCTION**

The 2018 Kentucky tax forms and schedules, including individual, partnership, fiduciary, employer payroll withholding, and corporation income tax returns and all appropriate schedules for these returns, must be submitted in an approved format as prescribed by the Kentucky Department of Revenue (KDOR). Individual (resident) income tax returns and employer payroll withholding form K-5 must be designed in 2D-barcode format as prescribed by KDOR even if a vendor does not support the barcode for Kentucky. The approval process ensures that substitute tax forms:

- Are compatible with the KDOR's automated processing system or 2D barcode system; and
- Present information in a uniform pattern.

### **Definition of a Substitute Tax Form**

A substitute tax form is any form other than the official form printed by KDOR, which is commercially typeset and printed, or computer produced or computer programmed.

## **APPROVAL OF SUBSTITUTE INCOME TAX FORMS**

Any company that designs and/or markets substitute tax forms which are submitted for processing by KDOR must receive prior approval from KDOR. Approval is required each year before releasing or distributing substitute tax forms as paper copy or as part of a software product to its customers or clients.

Prior to or included with the first transmission of forms for approval, the company is required to include a list of all forms they expect to submit for approval. A Kentucky Letter of Intent (LOI), including the LOI Attachment A, must be completed documenting this information. The blank LOI is posted in the KYST folder on the FTA secure State Exchange System (SES) on or prior to August 1<sup>st</sup> each year.

Completion of this list will enable KDOR to determine when a vendor has submitted all supported forms. Upon approval the company will be added to the Substitute Forms Approval List published on SES. If the company does not submit the list of forms that will need approval, the status on the list will remain pending until KDOR is notified by the company that no other forms will be submitted. It will be the company's responsibility to notify KDOR when all of the forms have been submitted and approved.

If a company uses another company's substitute forms in their software package, they should submit data-filled forms for data placement approval. Please notify KDOR of which forms are in this category.

Once a company has received approval, their customers or clients do not need to request additional approval to use the approved substitute tax forms. Companies are encouraged to include approval information in their release.

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### **GUIDELINES FOR PROGRAMMING SUBSTITUTE TAX FORMS**

Reproduced tax forms that deviate from the official forms, including those produced by tax software, are considered substitute tax forms and must be approved before use.

Substitute tax forms, including business income tax returns and all appropriate schedules for these returns, must be compatible with KDOR's automated processing system and KDOR must be able to process the forms in the same manner as the official form. KDOR reserves the right to reject any substitute tax form that does not meet the guidelines mentioned in this document or that would cause processing problems.

Refer to the formatting requirements for each form. The formatting may not be exactly the same as the official forms but should be grouped in the same manner.

#### **Margins and Layout**

Substitute tax forms must have margins on all sides at least as large as the margins on the official forms. One-sided reproduced tax forms are acceptable even if the official form is two-sided.

Some official forms are designed with dropout ink boxes to guide a taxpayer through manual preparation. For computer generated forms, these boxes are not needed or desired. Eliminating these boxes allows the vertical placement on the page to be adjusted to allow for easier programming.

#### **Text on Substitute Forms and Schedules**

The order of a substitute schedule must follow the official schedule, including title, space for taxpayer name and identification number, year, captions, line numbers and line descriptions. To avoid having text in the areas to be read, omit the text that designates placement of name and address and the text at the tops of the columns that say "DOLLARS" and "CENTS". Captions and line descriptions from the official schedules may be shortened to one print line on substitute forms. To do this, it is acceptable to use abbreviations and contractions and omit articles and prepositions. However, key words that make identification of the caption or line description clear must be retained. Instructional text may be omitted.

Substitute tax forms must closely resemble the style and size of type used on the official form.

The Taxpayer/Preparer signature area may not be rearranged, relocated or reworded. The perjury statement and signature line areas must be retained and worded exactly as on the official form. The signature area format on substitute forms must conform to that of the official form.

#### **Printing Amounts in Data Fields**

- Characters in data fields must be printed at a minimum of 10 characters per inch. For data entry in areas that have handprint boxes on the official form, data should be printed without lines beneath the data.

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- Amounts should be right justified. Spaces should not be placed between characters but commas may be used.
- Amounts must be rounded to whole dollars; cents should be shown with zeros. Individual and business forms have been designed with 00 populated in the cents fields. **NOTE:** Form K-5 is excluded from this requirement.
- If a monetary amount is negative, place a leading minus sign in the first field to the left of the first number. **NOTE:** Monetary amounts may never be negative for form K-5.
- All numeric fields should be left blank if there is no entry.

### **Boxes Designating an Option**

- On the official form there are boxes to be checked. These all may be marked with an "X" without the box but in the area designated on the layout for that form. Although the boxes may be (and some should be) omitted, the text for the boxes must be printed.

### **Company Identification Code**

Substitute tax forms must include a company identification code if the form does not contain a 1D barcode in the header section of the page. The company identification code is a four character numeric code assigned by the NACTP. Beginning with 2006 tax returns, a 1D barcode was placed on the majority of tax forms containing the tax year, the four (4) digit company identification code and a four (4) digit form number. A complete listing of the forms containing the 1D barcode is posted to SES.

In some cases, the design of the form, and the design of the software to perform the tax calculations are created by two separate organizations. The four digit company identification code refers to the developer who creates the form design only, and not to the developer who designs the software to perform the tax calculations.

The company identification code must be printed on each substitute tax form where specified in the specifications for that form. Substitute forms that do not have the company identification code will not be approved.

**Vendors that produce a 2D barcode but who do not produce their own forms should place their company identification code in the lower right hand corner of the return. The lower left-hand corner of the return is reserved for the form developer.**

### **Internal Control Numbers**

Internal control numbers and symbols used by computerized processors to identify the taxpayer and tax practitioner may be shown on substitute forms. If these numbers or symbols are used, print them in the upper right margin of the substitute tax form.

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### **GUIDELINES FOR CUSTOMER USE**

Vendors are requested to inform their customers and clients of paper and printing requirements for substitute forms.

#### **Paper Requirements**

Use white paper of equal or better quality than the 20-lb. paper used for the official form. Use the same size paper as the official form.

#### **Printing Requirements**

All forms must have a high standard of legibility for printing and for data entry. KDOR reserves the right to reject forms with poor legibility. The ink and printing method used must ensure that no part of a form (including text, graphics and data entries) develops smears or other quality deterioration during preparation or processing. Black ink must be used.

### **SUBSTITUTE TAX FORM APPROVAL PROCESS**

#### **What the Company Must Do**

- Submit your substitute tax forms to KDOR for review before distribution or release to customers or clients. KDOR requires a minimum of 2 samples for testing purposes. Samples must be produced in accordance with the specifications outlined within this document. One sample should be blank and the other should be data-filled. The data-filled return can consist of X's and 9's. X's for alpha; 9's for numeric values or a combination.
- It is acceptable to send form submissions, with the exception of scannable forms, in pdf format via e-mail to the contact person for that particular tax type. If there is an issue with the electronic copy, a hard copy will be requested. Contact information is found at the end of this document.
- A hard copy of the scanned forms below must be mailed to the scannable forms contact for approval. This will allow the document to be scanned in its true form and any issues identified and addressed prior to distribution. See the contact section at the end of this document for the appropriate mailing address.
  - Form 720-ES (41A720ES)
  - Form 720EXT (41A720SL)
  - Form 720-V(41A720-S12)
  - Form 740-ES (42A740ES)
  - Form 740EXT (40A102)
  - Form 740-V (42A740V)
  - Form 741-V (42A741V)
  - Form K-5 (42A805)
- Make corrections and revisions to substitute tax forms upon notification by KDOR and resubmit for approval.
- Provide customers or clients with the instructions for correctly producing approved substitute tax forms. These instructions must include information on the printer fonts required to produce approved substitute tax forms.



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- Upon request, provide customers or clients with copies of a substitute tax form approval letter.

### **What KDOR Will Do**

- Disseminate information regarding substitute tax forms design and development;
- Review substitute tax forms;
- Send a list via e-mail indicating which forms are approved and which forms are not approved. If forms are not approved, errors will be noted and returned with a request for the forms to be corrected and resubmitted. If the vendor requires a letter of approval be mailed, they should contact the person approving the forms and one will be provided. Otherwise, approval notification will be via e-mail for efficiency in the approval process.
- Accept forms for tentative approval based on draft postings once they are posted to SES. If a tentative approval is granted and the form changes, the vendor will be required to make all appropriate changes.

Note: KDOR does not review or approve the logic of specific software programs or confirm the calculations entered on substitute tax forms output from software programs. KDOR does not accept responsibility for proofreading the forms for spelling and grammatical errors. The accuracy of software programs is the responsibility of the tax software developer, distributor or user.

If you experience problems with approvals for any type of form, please send inquiries to the appropriate primary or secondary contact at the end of this document.

### **GENERAL INFORMATION REGARDING RECORD LAYOUT**

#### **Starting Positions**

Vertical and horizontal starting positions are the top and left edges of the paper. Vertical print spacing is 6 lines per inch and horizontal measurement is 12 characters per inch. The positions shown in the tables are the range of positions that must be used.

#### **Reference Marks**

The reference mark is the first item scanned; all other data is measured in relationship to the reference mark. It must be identical in size, thickness and position as the official form produced by KDOR. The reference mark (line is 2 point) is printed on lines in the designated positions unless otherwise noted. There should be at least three-sixteenth inch white space surrounding the reference mark.

#### **Income Tax Forms and Schedules without a Form ID**

Non-scannable forms do not have a Form ID or reference mark. These forms must have the company name or 4 digit vendor identification code printed on the form in the lower left hand corner.

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### Company ID Code

**This number can be printed with a courier font.** The Company ID is printed on line 62 starting in position 8 unless otherwise noted.

### Scanned Income Tax Forms and Schedules

A hard copy of the scanned forms must be mailed to the Scannable documents contact for approval. Contact information can be found at the end of this document. This will allow us to scan the document in its true form and determine if there are any issues.

The list of scannable forms is listed below. Contact us if a hardcopy of a form is needed for development.

- Form 720-ES (41A720ES)
- Form 720EXT (41A720SL)
- Form 720-V(41A720-S12)
- Form 740-ES (42A740ES)
- Form 740EXT (40A102)
- Form 740-V (42A740V)
- Form 741-V (42A741V)

The scannable forms should have 0002 at the end of the form id to identify that they are substitute forms generated from software. See the samples below.

If the bar code scanner is unable to read the Form ID number, the entire document will be rejected. **This number must be printed with an OCR-A font.** The Form ID is printed on line 15 starting in position 69 unless otherwise noted.

### 1D Barcode

The 1D barcode contains the two (2) digit tax year, the four (4) digit Vendor Identification Code and a four (4) digit form number. These forms must have the 4-digit Vendor Identification Code contained in the 1D Barcode in positions 3 through 6. Employer payroll withholding form 42A805 (K-5) differs from this standard layout. Please refer to the layout specified for form 42A805.

### Barcode Placement

A list of individual, employer payroll withholding and corporate tax forms with 1D barcodes can be found in the KYST folder on SES.

*Location on Page* – The 1D barcode should be printed on the top left of center portion of the return with ¼ inch of surrounding white space.

*Size and Type* – 30 point, 3 of 9 barcode font.

Any vendor that supports the 2D barcode for KY should have the default set to ON for the barcode.

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There are some corporate forms and employer payroll withholding forms that differ from this 1D placement. Please refer to the placement on the form for the Form 851-K, Schedule AN, Schedule CR, Schedule CR-C, Schedule KCR and Schedule KCR-C.

### **Forms without a 1D Barcode**

The following forms do not have a 1D barcode. The Vendor Identification Code is required in the lower left hand corner of the form for identification unless specified differently in the layouts below.

- Form 12A200 – Installment Agreement
- Form 40A200 – Form PTE-WH – Kentucky Nonresident Income Tax Withholding on Distributive Share Income
- Form 41A720-S8 – Form 8879(C)-K - Kentucky Corporation or Pass-through Entity Tax Return Declaration For Electronic Filing
- Form 41A720-S80 – Form 8874(K) – Application For Certification Of Qualified Equity Investments Eligible For Kentucky New Markets Development Program Tax Credit
- 41A720-S83 – Form 8874(K)-C – Kentucky New Markets Development Program Tax Credit Request For Refund Of Performance Fee
- 41A720-S85 – ENDOW Application - Application for Preliminary Authorization of the ENDOW Kentucky Tax Credit
- Form 41A720SL – Form 720EXT – Extension of Time To File Kentucky Corporation/LLET Return
- Form 41A800 – Form 800 - Corporation and Pass-Through Entity Nexus Questionnaire
- Form 40A727 – Forms Requisition
- Form 41A720ES – Form 720-ES - Kentucky Estimated Tax Voucher-Corporation Income/Limited Liability Entity Tax
- Form 720-S12 – Form 720-V- Electronic Filing Payment Voucher
- Form 42A740-EPAY – Kentucky Electronic Payment Request Form
- Form 42A740ES – 740-ES – Kentucky Estimated Tax Payment Voucher
- Form 42A740-S22 – Form 8879-K - Kentucky Individual Income Tax Declaration For Electronic Filing
- Form 42A740-S23 – Form 740-V - Kentucky Electronic Payment Voucher – Individual
- Form 42A740-S26 – Form 8879-F - Kentucky Fiduciary Income Tax Declaration For Electronic Filing

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## Vouchers without a 1D Barcode – Not Scannable

The following are vouchers that do not have a 1D barcode and are not scannable. The drop out ink on these vouchers should be removed for the software generated versions. The form id is followed by 0002 for the software generated version.

- Form 740NP-WH-ES (40A201ES) – Pass-Through Entity Nonresident Distributive Share Withholding Report and Composite Income Tax Estimated Voucher

2019 PASS-THROUGH ENTITY NONRESIDENT DISTRIBUTIVE SHARE WITHHOLDING REPORT AND COMPOSITE INCOME TAX ESTIMATED VOUCHER			Taxable Year Ending (MMYY)
KENTUCKY ESTIMATED TAX VOUCHER		<b>Form 740NP-WH-ES</b>	<input type="text"/>
Individual Tax Type Return 08	<input type="text"/>	Kentucky NRW Account No <input type="text"/>	Federal Identification Number (FEIN) <input type="text"/>
Corporate Tax Type Return 07	<input type="text"/>	Entity Name <input type="text"/>	
Total Tax Paid	<input type="text"/>	Number and Street <input type="text"/>	
<i>(Round to the nearest dollar)</i>		City	State ZIP Code
OFFICIAL USE ONLY		Contact Name and Telephone Number	
V A L #	<input type="text"/>	40A201ES0003	
Kentucky Department of Revenue, Frankfort, Kentucky 40619-0006			

## Sample of version 0002 – Software Generated Version

2019 PASS-THROUGH ENTITY NONRESIDENT DISTRIBUTIVE SHARE WITHHOLDING REPORT AND COMPOSITE INCOME TAX ESTIMATED VOUCHER			Taxable Year Ending (MMYY)
KENTUCKY ESTIMATED TAX VOUCHER		<b>Form 740NP-WH-ES</b>	1218
Individual Tax Type Return 08	100.00	Kentucky NRW Account No 123456	Federal Identification Number (FEIN) 123456789
Corporate Tax Type Return 07	2,000.00	Entity Name ABC Tax Company of Kentucky	
Total Tax Paid	2,100.00	Number and Street <input type="text"/>	
<i>(Round to the nearest dollar)</i>		City	State ZIP Code
OFFICIAL USE ONLY		Contact Name and Telephone Number	
V A L #	<input type="text"/>	40A201ES0002	
Kentucky Department of Revenue, Frankfort, Kentucky 40619-0006			

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- Form 40A201NP-WH-SL – Application for Six Month Extension of Time to File Form 740-NP-WH

740NP-WH-EXT		EXTENSION OF TIME TO FILE KENTUCKY FORM 740NP-WH		
Kentucky Department of Revenue, Frankfort, Kentucky 40620-0021	Federal Identification Number (FEIN)	<u>09</u>	Taxable Year Ending (MMYY)	Kentucky NRWH Account No
		Return Type		
	Entity Name			
	Individual Income Tax			
Corporation Income Tax				
Total				
<i>(Round to the nearest dollar)</i>				
OFFICIAL USE ONLY		40A201NP-WH-SL0003		
VAL #	Signature of Principle Officer or Chief Accounting Officer OR Preparer Other than Taxpayer		Date	

**Sample of version 0002 – Software Generated Version**

740NP-WH-EXT		EXTENSION OF TIME TO FILE KENTUCKY FORM 740NP-WH		
Kentucky Department of Revenue, Frankfort, Kentucky 40620-0021	Federal Identification Number (FEIN)	<u>09</u>	Taxable Year Ending (MMYY)	Kentucky NRWH Account No
	123456789	Return Type	1218	000123456
	Entity Name			
	ABC Tax Service of Kentucky			
Individual Income Tax		100.00	Number and Street	
Corporation Income Tax		1,000.00		
Total		1,100.00	City	
<i>(Round to the nearest dollar)</i>		State		
OFFICIAL USE ONLY		40A201NP-WH-SL0002		
VAL #	Signature of Principle Officer or Chief Accounting Officer OR Preparer Other than Taxpayer		Date	

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**SCANNABLE FORMS**

**Kentucky Individual Income Tax Estimated Voucher - 42A740-ES**

The Form Id in the 740-ES for the substitute form should be 42A740ES0002. Voucher Size 8 1/2 x 3 1/2 inches.

**KENTUCKY ESTIMATED TAX VOUCHER INSTALLMENT 4**      **2019 INDIVIDUAL INCOME TAX Form 740-ES**      **For FISCAL year filers ONLY**  
**Due January 15, 2020**      **12/31/2019**      **FISCAL year ending \_\_\_/\_\_\_/\_\_\_**  
Year Ending

Your Social Security No.      Spouse's Social Security No.

LAST NAME      FIRST NAME      SPOUSE'S NAME

Mailing Address (Number and Street including Apartment No. or P.O. Box)      Amount Paid      **0 0**

City, Town or Post Office      State      Zip Code      **Kentucky Department of Revenue**      **42A740ES0002**  
**Frankfort, KY 40620-0009**

Make check payable to: **Kentucky State Treasurer.**      **DO NOT ATTACH CHECK TO VOUCHER**      **42A740ES (09/18)**

The version 42A740ES0003 is being provided so that you have a reference for the placement of the data. Please note that the Social Security numbers and names are above the caption.

**KENTUCKY ESTIMATED TAX VOUCHER INSTALLMENT 4**      **2019 INDIVIDUAL INCOME TAX Form 740-ES**      **For FISCAL year filers ONLY**  
**Due January 15, 2020**      **12/31/2019**      **FISCAL year ending \_\_\_/\_\_\_/\_\_\_**  
Year Ending

Your Social Security No.      Spouse's Social Security No.

LAST NAME      FIRST NAME      SPOUSE'S NAME

Mailing Address (Number and Street including Apartment No. or P.O. Box)      Amount Paid      **0 0**

City, Town or Post Office      State      Zip Code      **Kentucky Department of Revenue**      **42A740ES0003**  
**Frankfort, KY 40620-0009**

Make check payable to: **Kentucky State Treasurer.**      **DO NOT ATTACH CHECK TO VOUCHER**      **42A740ES (09/18)**

**Installment due dates are as follows:**

Installment 1	April 15, 2019
Installment 2	June 17, 2019
Installment 3	September 16, 2019
Installment 4	January 15, 2020

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<b>Name of Field</b>	<b>Line number from top of voucher</b>	<b>Position</b>
Primary social security number (text is on line )	9	9-19
Check digit on primary social security number (see check digit information below)	9	22
Secondary social security number (text is on line )	9	27-37
Check digit on secondary social security number	9	40
Year ending (text is on line )	9	47-56
Amount paid (text is on line )	10	61-81
Name (Primary taxpayer's last name, first name, secondary taxpayer's first name) No punctuation.	15	11-35
Street address	16	11-35
City	17	11-27
State	17	29-30
Zip	17	33-42
Form ID (42A740ES0002)	15	70-81
Reference Mark	Top of line 17 to bottom of line 19	73-77
Company Code	18	61-65

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**Kentucky Electronic Payment Voucher - 42A740-V**

The Form Id in the 740-V for the substitute form should be 42A740V0002.

<b>FORM 740V(9-18)</b>	<b>Kentucky Electronic Payment Voucher</b>	<b>2018</b>
YOUR SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER
LAST NAME	YOUR FIRST NAME	SPOUSE'S NAME
<input type="text"/>		Additional Tax Due Interest and/or Penalties Total Payment
NUMBER AND STREET OR P.O. BOX		
CITY, TOWN OR POST OFFICE	STATE ZIP CODE	
Make check payable to: Kentucky State Treasurer Mail to: Kentucky Department of Revenue Frankfort, KY 40620-0011		42A740V0002
DO NOT ATTACH CHECK TO VOUCHER		

The 42A740V0003 is being provided so that you have a reference for the placement of the data. Please note that the Social Security numbers and names are above the caption.

<b>FORM 740V(9-18)</b>	<b>Kentucky Electronic Payment Voucher</b>	<b>2018</b>
YOUR SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER
LAST NAME	YOUR FIRST NAME	SPOUSE'S NAME
<input type="text"/>		Additional Tax Due Interest and/or Penalties Total Payment
NUMBER AND STREET OR P.O. BOX		
CITY, TOWN OR POST OFFICE	STATE ZIP CODE	
Make check payable to: Kentucky State Treasurer Mail to: Kentucky Department of Revenue Frankfort, KY 40620-0011		42A740V0003
DO NOT ATTACH CHECK TO VOUCHER		




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**Kentucky Extension Payment Voucher – 740EXT/40A102**

The Form Id for the substitute form should be 40A1020002.

<b>740EXT (09/18)</b>	<b>Kentucky Extension Payment Voucher</b>	<b>2018</b>
		<b>12/31/2018</b> Year Ending
YOUR SOCIAL SECURITY NUMBER / FEIN		SPOUSE'S SOCIAL SECURITY NUMBER.
LAST NAME	FIRST NAME	SPOUSE'S NAME
NUMBER AND STREET OR P.O. BOX		Amount Paid <b>0 0</b>
CITY, TOWN OR POST OFFICE	STATE	ZIP CODE
Check type of return: <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary <input type="checkbox"/> General Partnership <small>For informational purposes only. General Partnerships DO NOT have a tax liability.</small>		40A1020002
Mail to: <b>Kentucky Department of Revenue</b> <b>P.O. Box 1190</b> <b>Frankfort, KY 40602-1190</b> DO NOT ATTACH CHECK TO VOUCHER		
Make check payable to: <b>Kentucky State Treasurer</b>		

The version 40A1020003 is being provided so that you have a reference for the placement of the data. Please note that the Social Security numbers and names are above the caption.

<b>740EXT (09/18)</b>	<b>Kentucky Extension Payment Voucher</b>	<b>2018</b>
		<b>12/31/2018</b> Year Ending
YOUR SOCIAL SECURITY NUMBER / FEIN		SPOUSE'S SOCIAL SECURITY NUMBER.
LAST NAME	FIRST NAME	SPOUSE'S NAME
NUMBER AND STREET OR P.O. BOX		Amount Paid <b>0 0</b>
CITY, TOWN OR POST OFFICE	STATE	ZIP CODE
Check type of return: <input type="checkbox"/> Individual <input type="checkbox"/> Fiduciary <input type="checkbox"/> General Partnership <small>For informational purposes only. General Partnerships DO NOT have a tax liability.</small>		40A1020003
Mail to: <b>Kentucky Department of Revenue</b> <b>P.O. Box 1190</b> <b>Frankfort, KY 40602-1190</b> DO NOT ATTACH CHECK TO VOUCHER		
Make check payable to: <b>Kentucky State Treasurer</b>		




**SUBSTITUTE FORMS DEVELOPMENT GUIDE**


*Tax Year 2018*

**Extension of Time to File Kentucky Corporation/LLET Return - Form 41A720SL**

The Form Id for the substitute form should be 41A720SL0002.

<b>720EXT</b>	<b>EXTENSION OF TIME TO FILE KENTUCKY CORPORATION / LLET RETURN</b>		<b>2018</b>
	KY Corporation / LLET Account No.	Taxable Year Ending (MMYY)	24 <b>TRAN CODE</b>
Entity Name			Federal Identification Number
			Dollars          Cents
			Corporation Income Tax
			Limited Liability Entity Tax
			Total
Form Type: <input type="checkbox"/> Form 720 <input type="checkbox"/> Form 720S <input type="checkbox"/> Form 725EZ <input type="checkbox"/> Form 725 <input type="checkbox"/> Form 765			41A720SL0002
Signature of Principle Officer or Chief Accounting Officer OR Preparer Other than Taxpayer		Date	 <b>KY Department of Revenue</b> Frankfort, KY 40620-0021

The Form 41A720SL0003 is being provided so that you have a reference for the placement of the data.

<b>720EXT</b>	<b>EXTENSION OF TIME TO FILE KENTUCKY CORPORATION/LLET RETURN</b>		<b>2018</b>
	KY Corporation/LLET Account No	Taxable Year Ending (MMYY)	24 <b>TRAN CODE</b>
Entity Name			Federal Identification Number
			Dollars          Cents
			Corporation Income Tax
			LLET
			Total
Form Type (Check the box) <input type="checkbox"/> Form 720 <input type="checkbox"/> Form 720S <input type="checkbox"/> Form 725 <input type="checkbox"/> Form 765			41A720SL0003
Signature of Principle Officer or Chief Accounting Officer OR Preparer Other than Taxpayer		Date	 <b>Kentucky Department of Revenue,</b> Frankfort, Kentucky 40620-0021

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**720-V Electronic Filing Payment Voucher - Form 41A720-S12**

The Form Id for the substitute form should be 41A7202120002.

<b>720V</b>	<u>23</u> TRAN CODE	<b>720V ELECTRONIC FILING PAYMENT VOUCHER</b>	<b>2018</b>
KY Corporation / LLET Account No.	Taxable Year Ending (MMYY)		Dollars                      Cents
Federal Identification Number		1. Corporation Income Tax	
Form Type: <input type="checkbox"/> Form 720 <input type="checkbox"/> Form 720S <input type="checkbox"/> Form 725EZ <input type="checkbox"/> Form 725 <input type="checkbox"/> Form 765		2. Income Interest and Penalty	
		3. LLET	
		4. LLET Interest and Penalty	
		5. Total	
		Contact Name and Telephone Number	41A720S120002 
Kentucky Department of Revenue, Frankfort, Kentucky 40620-0021			

The Form 41A720S120003 is being provided so that you have a reference for the placement of the data.

	<u>23</u> TRAN CODE	<b>720V ELECTRONIC FILING PAYMENT VOUCHER</b>	<b>2018</b>
KY Corporation/LLET Account No.	Taxable Year Ending (MMYY)		Dollars                      Cents
<input type="text"/>	<input type="text"/>	1. Corporation Income Tax	<input type="text"/>
Federal Identification Number		2. Income Interest and Penalty	<input type="text"/>
<input type="text"/>		3. LLET	<input type="text"/>
Form Type (Check the box) <input type="checkbox"/> Form 720 <input type="checkbox"/> Form 720S <input type="checkbox"/> Form 725 <input type="checkbox"/> Form 765		4. LLET Interest and Penalty	<input type="text"/>
Name of Entity (Print or Type)		5. Total	<input type="text"/>
Number and Street			
City                      State                      ZIP Code		Contact Name and Telephone Number	41A720S120003 
Kentucky Department of Revenue, Frankfort, Kentucky 40620-0021			
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**741-V - Kentucky Fiduciary Electronic Payment Voucher - Form 42A741-V**

The Form Id in the Form 741-V for the substitute form should be 42A741V0002.

<b>FORM 741 - V(9-18)</b>	<b>Kentucky Electronic Payment Voucher</b>	<b>2018</b>			
FEDERAL EMPLOYER IDENTIFICATION NUMBER					
NAME OF ESTATE OR TRUST					
<table border="1"><tr><td> </td></tr><tr><td>NUMBER AND STREET OR P.O. BOX</td></tr><tr><td>CITY, TOWN OR POST OFFICE      STATE      ZIP CODE</td></tr></table>				NUMBER AND STREET OR P.O. BOX	CITY, TOWN OR POST OFFICE      STATE      ZIP CODE
NUMBER AND STREET OR P.O. BOX					
CITY, TOWN OR POST OFFICE      STATE      ZIP CODE					
Additional Tax Due		42A741V0002			
Interest and/or Penalties					
Total Payment					
Make check payable to: Kentucky State Treasurer Mail to: Kentucky Department of Revenue Frankfort, KY 40620-0015					
DO NOT ATTACH CHECK TO VOUCHER					

The version 40A1020003 is being provided so that you have a reference for the placement of the data. Please note that the FEIN and name are above the caption.

<b>FORM 741 - V(9-18)</b>	<b>Kentucky Electronic Payment Voucher</b>	<b>2018</b>			
FEDERAL EMPLOYER IDENTIFICATION NUMBER					
NAME OF ESTATE OR TRUST					
<table border="1"><tr><td> </td></tr><tr><td>NUMBER AND STREET OR P.O. BOX</td></tr><tr><td>CITY, TOWN OR POST OFFICE      STATE      ZIP CODE</td></tr></table>				NUMBER AND STREET OR P.O. BOX	CITY, TOWN OR POST OFFICE      STATE      ZIP CODE
NUMBER AND STREET OR P.O. BOX					
CITY, TOWN OR POST OFFICE      STATE      ZIP CODE					
Additional Tax Due		42A741V0003			
Interest and/or Penalties					
Total Payment					
Make check payable to: Kentucky State Treasurer Mail to: Kentucky Department of Revenue Frankfort, KY 40620-0015					
DO NOT ATTACH CHECK TO VOUCHER					

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## 42A805 (K-5) – Kentucky Employer’s Report of Withholding Tax Statements

The substitute form ID should be 42A805YY2PP, where the first six (6) digits are the form number, the next two (2) digits are the tax year of the form version, the next one (1) digit is the vendor identification number, and the last two (2) digits are the page number of the form. Therefore, the 1D barcode for page 2 of a K-5 form would be 42A80518202. The 1D barcode is placed in the blank space provided to the left of the tax year and page number.

**Page 1 of 2:** Includes fields for Kentucky Withholding Account Number, Federal Employer Identification Number (FEIN), Business Name, Mailing Address, City/State/ZIP, Telephone Number, and summary boxes for Withholding Statement Code (W-2), Number of Statements, Total Kentucky Wages or Payments, and Total Kentucky Income Tax Withheld.

**Page 2 of 2:** A grid with 26 rows for reporting individual employees. Columns include: Taxpayer Identification Number (SSN or FEIN), Last Name (Employee or Payee), Kentucky State Wages or Payments, and Kentucky State Income Tax Withheld.

**Sign Here:** Signature of Employer and Paid Preparer Use sections.

**Mail To:** Kentucky Department of Revenue, W-2 Processing, P.O. Box 181, Station 57, Frankfort, KY 40602.

**42A805-K5 (5-16-18 DRAFT)**

2D Barcode Coordinates (Inches)

	Left	Right	Width	Bottom	Top	Height
Page 1	0.49	8.01	7.52	0.59	1.27	0.68
Page 2	0.59	8.1	7.52	1.69	2.38	0.68

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## MODULUS 10 CHECK DIGIT ROUTINE

In this example, "C" will hold the place of the check digit to be calculated. The string of characters for which the check digit is to be calculated is weighted from right to left by 2 then 1. Working from right to left, the digit from the string is multiplied by the assigned weight. That figure is then divided by 10 and the whole number equivalent of the integer and modulus results are added together to form a single digit. This single digit value is accumulated for each digit in the string. The total is divided by 10 again. This calculation differs from the calculations of the individual digits as the integer portion of the result is discarded and the whole number representation of the modulus portion is subtracted from 10 resulting in the check digit for the string. If the check digit calculates to be 10, then the check digit will be 0.

Weights:	212121212	2*3=06	Total=0
String:	106860723C	06/10=0.6 0 + 6 = 6	
			Total = Total + 6 = 6
Weights:	212121212	1*2 = 02	
String:	106860723C	02/10 = 0.2 0 + 2 = 2	
			Total = Total + 2 = 8
Weights:	212121212	2* 7 = 14	
String:	106860723C	14/10 = 1.4 1 + 4 = 5	
			Total = Total + 5 = 13
Weights:	212121212	1*0 = 00	
String:	106860723C	00/10 = 0.0 0 + 0 = 0	
			Total = Total + 0 = 13
Weights:	212121212	2 * 6 = 12	
String:	106860723C	12/10 = 1.2 1 + 2 = 3	
			Total = Total + 3 = 16
Weights:	212121212	1*8 = 08	
String:	106860723C	08/10 = 0.8 0 + 8 = 8	
			Total = Total + 8 = 24
Weights:	212121212	2 * 6 = 12	
String:	106860723C	12/10 = 1.2 1 + 2 = 3	
			Total = Total + 3 = 27
Weights:	212121212	1*0 = 00	
String:	106860723C	00/10 = 0.0 0 + 0 = 0	
			Total = Total + 0 = 27
Weights:	212121212	2 * 1 = 02	
String:	106860723C	02/10 = 0.2 0 + 2 = 2	
			Total = Total + 2 = 29
			Total/10 = 2.9
			Check digit = 10 - 9 = 1

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### CONTACT INFORMATION

Below is the primary and secondary contact information listed by the tax type. **Please send forms to the appropriate contact(s) for approval.** Forms sent to the incorrect contact will cause a delay in the approval of the form as they must be rerouted to appropriate personnel.

Requests for forms may be made by calling 502-564-3658 or by submission of the Form Requisition (Form 40A727) to KDOR at the address listed on the form.

#### **Alcohol Tax**

Kentucky Department of Revenue  
501 High Street, Station 62  
Frankfort, KY 40601  
Fax: (502) 564-3393

Primary Contact: Elizabeth Gonzalez  
[Elizabeth.Gonzalez@ky.gov](mailto:Elizabeth.Gonzalez@ky.gov)  
(502) 564-9250

Secondary Contact: Hannah Lockard  
[Hannah.Lockard@ky.gov](mailto:Hannah.Lockard@ky.gov)  
502-782-8580

#### **Bank Franchise Tax**

Kentucky Department of Revenue  
501 High Street, Station 62  
Frankfort, KY 40601  
Fax: (502) 564-3393

Primary Contact: Judy Stephenson  
[Judy.Stephenson@ky.gov](mailto:Judy.Stephenson@ky.gov)  
(502) 564-9280

Secondary Contact: Mike Lovell  
[Michael.Lovell@ky.gov](mailto:Michael.Lovell@ky.gov)  
(502) 564-9701

#### **Business (Corporate/Partnership) Income Tax (Non Scannable)**

Kentucky Department of Revenue  
501 High Street - Mail Station 22  
Frankfort, KY 40601-2103  
Fax: (502) 564-1609



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Primary Contact: Chris Rains

[Christopher.Rains@ky.gov](mailto:Christopher.Rains@ky.gov)

(502) 564-7926

Secondary Contact: Sikitia Snow

[Sikitia.Snow@ky.gov](mailto:Sikitia.Snow@ky.gov)

(502) 564 -8808

### **Collections**

Kentucky Department of Revenue

501 High Street, Station 41

Frankfort, KY 40620

Fax: (502) 564-9200

Primary Contact: Brian Redmon

[Brian.Redmon@ky.gov](mailto:Brian.Redmon@ky.gov)

(502) 564-4921 Extension 4521

Secondary Contact: Allison Crume

[Allison.Crume@ky.gov](mailto:Allison.Crume@ky.gov)

(502) 564-4921 Extension 4449

### **Individual Income Tax & Fiduciary Tax (Non Scannable)**

Kentucky Department of Revenue

501 High Street, Station 22

Frankfort, KY 40601-2103

Fax: (502) 564-0230

Primary Contact: Sikitia Snow

[Sikitia.Snow@ky.gov](mailto:Sikitia.Snow@ky.gov)

(502) 564-8808

Secondary Contact: Jeremy Sapp

[Jeremy.Sapp@ky.gov](mailto:Jeremy.Sapp@ky.gov)

(502) 564 -8902

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### **Inheritance Tax**

Department of Revenue  
501 High Street, Station 61  
Frankfort, KY 40601  
Fax: (502) 564-2695

Primary Contact: Jim Orr  
[James.Orr@ky.gov](mailto:James.Orr@ky.gov)  
(502) 564-9306

### **Insurance Premium Tax & Premium Surcharge**

Kentucky Department of Revenue  
501 High Street, Station 61  
Frankfort, KY 40601  
Fax: (502) 564-2695

Primary Contact: Cheryl Hunt  
[Cheryl.Hunt@ky.gov](mailto:Cheryl.Hunt@ky.gov)  
(502) 564-9305

### **Miscellaneous Tax**

Kentucky Department of Revenue  
501 High Street, Station 62  
Frankfort, KY 40601  
Fax: (502) 564-3393

Primary Contact: Judy Stephenson  
[Judy.Stephenson@ky.gov](mailto:Judy.Stephenson@ky.gov)  
(502) 564-6823

Secondary Contact: Linda Benton  
[Linda.Benton@ky.gov](mailto:Linda.Benton@ky.gov)  
(502) 564-9300

### **Motor Fuels Tax**

Department of Revenue  
501 High Street, Station 63  
Frankfort, KY 40601  
Fax: (502) 564-2906

Primary Contact (Road Fund Taxes): Toni Fields  
[Latoria.Fields@ky.gov](mailto:Latoria.Fields@ky.gov)  
(502) 564-2087

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### **Property Tax**

Kentucky Department of Revenue  
501 High Street, Station 32  
Frankfort, KY 40601-2103  
Fax: (502) 564-8192

Primary Contact: Andy R. Boblitt  
[Andy.Boblitt@ky.gov](mailto:Andy.Boblitt@ky.gov)  
(502) 564-7138

### **Sales Tax (Non Scannable)**

Kentucky Department of Revenue  
501 High Street, Station 66  
Frankfort, KY 40601  
Fax: (502) 564-2041

Primary Contact: Julie Peach  
[Julia.Peach@ky.gov](mailto:Julia.Peach@ky.gov)  
(502) 564-0146

Secondary Contact: Danna Ware  
[Danna.Ware@ky.gov](mailto:Danna.Ware@ky.gov)  
(502) 564-8965

### **Scannable Documents - including Sales Tax, Withholding Tax (except 42A805, K-5), Individual & Business Income Tax**

Kentucky Department of Revenue  
501 High Street, Station 22  
Frankfort, KY 40601  
Fax: (502) 564-0230

Primary Contact: Anna Gray  
[Anna.Gray@ky.gov](mailto:Anna.Gray@ky.gov)  
(502) 564-8777

Secondary Contact: Judy Tipton  
[JudyA.Tipton@ky.gov](mailto:JudyA.Tipton@ky.gov)  
(502) 564-7815

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### **School Tax**

Kentucky Department of Revenue  
501 High Street, Station 61  
Frankfort, KY 40601  
Fax: (502) 564-2695  
Primary Contact: Jim Orr  
[James.Orr@ky.gov](mailto:James.Orr@ky.gov)  
(502) 564-9306

### **Taxpayer Registration**

Kentucky Department of Revenue  
501 High Street,  
PO Box 299, Station 20A  
Frankfort, KY 40602-1074  
Fax: (502) 564-0796

Primary Contact: Beth Hertweck  
[Beth.Hertweck@ky.gov](mailto:Beth.Hertweck@ky.gov)  
Phone: (502) 782-9440

Secondary Contact: Autumn Wilson  
[Autumn.Wilson@ky.gov](mailto:Autumn.Wilson@ky.gov)  
Phone: (502) 564-2730

### **Tobacco Tax**

Kentucky Department of Revenue  
501 High Street, Station 62  
Frankfort, KY 40601  
Fax: (502) 564-3393

Primary Contact: Debbie Licato  
[Debbie.Licato@ky.gov](mailto:Debbie.Licato@ky.gov)  
(502) 564-9734

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### **Withholding Tax (Non Scannable)**

Kentucky Department of Revenue  
501 High Street, Station 57  
Frankfort, KY 40601  
Fax: (502) 564-3685

Primary Contact: Melissa D. Perry  
[MelissaD.Perry@ky.gov](mailto:MelissaD.Perry@ky.gov)  
(502) 564-7617

Secondary Contact: Debbie Travis  
[Deborah.Travis@ky.gov](mailto:Deborah.Travis@ky.gov)  
(502) 564-7598

### **Withholding Tax - 42A805, K-5 (Scannable)**

Kentucky Department of Revenue  
501 High Street, Station 22  
Frankfort, KY 40601-2103  
Fax: (502) 564-0230

Primary Contact: Laura Congleton  
[Laura.Congleton@ky.gov](mailto:Laura.Congleton@ky.gov)  
(502) 564-0078