	2								2
	3	6 8 10 12 14 16 18 20 22 24 26 28 30 32	34 36 <b>K38 INST2R</b>	UCTIONS 50 5	52 54 56 58 60 62 64	66 68 70	72 74 76	78 80	84
	4								4
	5								-
	3	Who Must File—Every employer making payment of wag	es subject to Kentuc	ky income tay is r	equired to file withholding re	oorts A retur	n must be	filed for	3
	6	each reporting period even if no Kentucky income tax was wi				Jorto: 71 Tetar	ii iiidsi be	iiica ioi	6
	7	cash reporting period even in his heritadity income tax was wi	amera or are employ	or ridd fio cimployd	es dannig the peniod.				7
	8	When and Where to File-Revenue Form K-1 togeth	er with payment of t	the total amount d	ue (line 6) must be mailed	to the Depar	rtment of R	evenue	8
	9	Frankfort, Kentucky 40620-0004 on or before the due dat			'       '				9
	10	photocopies. Make check or money order payable to the		1 7 1 1 1 1 1 1 1	te fails of a weekend of te	gai Hollady.	DO HOUS	, abiiii t	10
	11	protocopies. Wake check of money order payable to the	Remucky State	ileasulei.					11
	12	Ourse rabin Changes 15 the autility has held a shares					# / <del>-</del>	400400	
		Ownership Changes—If the entity has had a change							
	13	must be filed. This form can be obtained online at www.reve	enue.ky.gov, by con	tacting raxpayer F	registration at (502) 564-330	o, or a taxpay	yer service o	center.	13
	14								14
		Amended Returns and Requests for Refunds —					payer Assis	tance at	15
	16	(502) 564-7287, or by contacting a taxpayer service center.	in many cases a pn	one call may elimir	late the need to file an amen	aea return.			16
	17	Line 4—This line is to be used only if there has been	an error in tax						17
	18	paid on a prior return that needs to be adjusted on	this return. To		of late payment pena	TY:			18
	19	correct these errors enter the amount of the un		Tax Due	12 days late		\$1,00		19
	00	overpayment on this line. Explain the adjustment on the		The return was so the penalt	43 days late y is 4% (2% x two 30-day pe	riods)		x .04	20
$\vdash$		return. You must include your phone number in the signature	box.	Late payment pe	enalty (Computed penalty is	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•	10.00	
	21	Line 5, Penalty—Any employer who fails to withhold a	nd remit taxes		the \$10 minimum)		\$ 4	10.00	21
	22	as required by Kentucky Revised Statutes Chapter 141	may be subject		or the return are \$80.	tim ota i	00000 000	)	22
		to penalties. The penalties are for (1) filing a return la	te and (2) late		jeopardy assessment or es nuary 1, 2003, the minimu				=0
		payment of the tax due and failure to withhold tax.			ero tax due returns that ar				24
	25	Both of these penalties are computed on the amount	of the tax due		sment has been issued.	S insu rate V	TIGHT a Jeu	Jai ay Ul	25
		on the return. Each is 2 percent of the tax due on the			st—Interest shall apply to	the tay wi	thheld or	required	26
	27	30 days or fraction thereof that the return or paymer	nt is late. The		at the interest rate estat				
	28	minimum amount of each penalty is \$10. The perce			te until the date the tax is pa			. ,	
	20	penalty will not exceed 20 percent of the total amou	nt of tax due.						29
		Both penalties can apply to a return.		Line 6—The 1	otal amount due on retur	ns that hav	e no adjus	stments	
		In addition to the above civil penalties, criminal pena	alties for willful	and are postma	rked by the due date is the a	mount entere	d on line 3.		30
	-	violations are provided by KRS 141.990.		If there are	prior poriod adjustments	that will	ho oddod	40 or	31
		Example: The August return is due September 15 but	the return was		prior period adjustments n line 3 depending on w				32
	1 1 1	filed on October 28. Tax due on the return was \$1,000.			nt or an overpayment.	fielilei tile	aujustinent	13 101	33
	34	Computation of late filing penalty:		an anderpayine	5. 5 5.5. 5				34
	35	Tax Due The return was 43 days late	\$1,000.00		nd interest reported on lii	ne 5 must	be added	to the	35
		THE TELUITI WAS 45 GAVSTALE		taxes reported of	n line 3.				36
	36		x 04	1 1-1-1-1 1-1-1-1			1 1 1 1 1 1		50
	-	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater	x .04	Payment for t	he amount shown on th				37
	37	so the penalty is 4% (2% x two 30-day periods)	\$ 40.00	Payment for t	e <b>Treasurer</b> . Include the	withholding			37
	37 38	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater		Payment for t		withholding			37 38
	37 38 39	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater		Payment for t	e <b>Treasurer</b> . Include the	withholding			37 38 39
	37 38 39 40	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater		Payment for t	e <b>Treasurer</b> . Include the	withholding			37 38 39 40
	37 38 39	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater		Payment for t	e <b>Treasurer</b> . Include the	withholding			37 38 39
	37 38 39 40	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater		Payment for t	e <b>Treasurer</b> . Include the	withholding			37 38 39 40
	37 38 39 40 41	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater		Payment for t	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41
	37 38 39 40 41 42	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater		Payment for t	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42
	37 38 39 40 41 42 43	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater		Payment for t	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43
	37 38 39 40 41 42 43 44	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater		Payment for t	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43
	37 38 39 40 41 42 43 44	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater		Payment for t	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44
	37 38 39 40 41 42 43 44 45 46	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater		Payment for t	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47
	37 38 39 40 41 42 43 44 45 46 47	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky Stat and the period s	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47
	37 38 39 40 41 42 43 44 45 46 47 48	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater	\$ 40.00	Payment for t Kentucky Stat and the period s	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47 48 49
	37 38 39 40 41 42 43 44 45 46 47	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky Stat and the period s	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47 48 49
	37 38 39 40 41 42 43 44 45 46 47 48	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky Stat and the period s	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47 48 49
	37 38 39 40 41 42 43 44 45 46 47 48 49	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky Stat and the period s	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47 48 49
	37 38 39 40 41 42 43 44 45 46 47 48 49 50	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky Stat and the period s	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47 48 49 50
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky Stat and the period s	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky Stat and the period s	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky Stat and the period s	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky Stat and the period s	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky Stat and the period s	e <b>Treasurer</b> . Include the	withholding			37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky State and the period s	te Treasurer. Include the shown on the return on the cl	withholding neck.	account of	rn has b	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)  Statement of adjustments or credits entered on line 4	\$ 40.00	Payment for t Kentucky Stat and the period s	cle Treasurer. Include the shown on the return on the cl	withholding neck.	account of	rn has b	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 een ruee
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)	\$ 40.00	Payment for t Kentucky Stat and the period s  es.  I de exar corr	te Treasurer. Include the shown on the return on the cl	withholding neck.	account of	rn has b	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 75 8 8 een rule?
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)  Statement of adjustments or credits entered on line 4	\$ 40.00	Payment for t Kentucky Stat and the period s	clare, under the penalties of the best ect and complete return.	withholding neck.  f perjury, that of my knowle	at this retur	'n has b	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 es
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)  Statement of adjustments or credits entered on line 4	\$ 40.00	Payment for t Kentucky Stat and the period s	cle Treasurer. Include the shown on the return on the cl	withholding neck.	at this retur	'n has b	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 75 8 8 een rule?
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)  Statement of adjustments or credits entered on line 4	\$ 40.00	Payment for t Kentucky Stat and the period s	clare, under the penalties of the best ect and complete return.	withholding neck.  f perjury, that of my knowle	at this retur	'n has b	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 es
	377 388 399 400 411 422 433 444 455 466 477 488 499 500 511 522 533 544 555 566 577 588 599 600 611 622	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)  Statement of adjustments or credits entered on line 4	\$ 40.00	Payment for t Kentucky Stat and the period s  Payment for t Kentucky Stat and the period s  I de exar corr	clare, under the penalties conined by me and to the best ect and complete return.	f perjury, the of my knowle	at this retur	n-has blief is a t	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 9 en rue? 60 61 at 62 63
	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	so the penalty is 4% (2% x two 30-day periods) Late filing penalty (Computed penalty is greater than the \$10 minimum)  Statement of adjustments or credits entered on line 4	and account change	Payment for t Kentucky Stat and the period s  Si	clare, under the penalties on ined by me and to the best ect and complete return.  gnature  Telephone Number (	f perjury, the of my knowle	at this retur	n-has blief is a t	37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 9 en rue? 60 61 at 62 63