



**Kentucky Department of Revenue
Office of Processing and Enforcement**

Letter of Intent for Substitute Forms Development

(06/27/2016)

Provide the following information regarding your contact information. Indicate the substitute forms you will be supporting for review/approval for tax year 2016. Email the Letter of Intent as an attachment to the contact(s) listed for the applicable tax type(s).

Company Information: (Required)	
Company Name:	
Contact Name(s):	
Contact email address:	
Mailing Address:	
Telephone Number:	
Company or Vendor Identification Code (VID):	
Comments or Limitations:	

Substitute Forms Supported

Complete the applicable numbered sections and send the Statement of Intent as an attachment in an e-mail to the contact(s) listed for the tax type.

1. Scannable Forms and Schedules (Please check all that apply.)

Note: Hardcopies of the scannable forms will be required for review/approval. Please mail to Kentucky Department of Revenue, 501 High Street, Station 22, Frankfort, KY 40601 in care of Anna Gray.

<input type="checkbox"/>	40A102 - Application for Extension of Time to File Individual, General Partnership, and Fiduciary Income Tax Returns for Kentucky - Form 40A102
<input type="checkbox"/>	720-ES - 2014 Kentucky Estimated Tax Voucher - Corporation Income/Limited Liability Entity Tax - Form 41A720ES with instructions
<input type="checkbox"/>	720SL - Extension of Time to File Kentucky Corporation / LLET Return - Form 41A720SL
<input type="checkbox"/>	720-V - Kentucky Corporate Electronic Payment Voucher - Form 41A720-S12 (The Form Id for scannable documents created by software developers is 41A720V0002.)
<input type="checkbox"/>	740-ES - Kentucky Estimated Tax Payment Vouchers
<input type="checkbox"/>	740-V - Kentucky Individual Electronic Payment Voucher - Form 42A740-S23 (The Form Id for scannable documents created by software developers is 42A740V0002.) - (0024)

2. Fiduciary Forms and Schedules (Please check all that apply.)

PDF versions of the forms emailed to the following are acceptable for review.

E-mail to: AudreyJ.Terry@ky.gov; Angela.Wyatt@ky.gov

<input type="checkbox"/>	741 - Kentucky Fiduciary Income Tax Return - Form 42A741 - (0029, 0030)
<input type="checkbox"/>	741(K-1) - Kentucky Beneficiary's Share of Income, Deductions, Credits, Etc. - Form 42A741(K-1) - (0033)
<input type="checkbox"/>	Schedule D (741) - Kentucky Capital Gains and Losses - Form 42A741(D) - (0031, 0032)

3. Individual Income Tax Forms and Schedules (Please check all that apply.)

PDF versions of the forms emailed to the following are acceptable for review.

E-mail to: AudreyJ.Terry@ky.gov; Angela.Wyatt@ky.gov

<input type="checkbox"/>	740 - Kentucky Individual Income Tax Return - Form 42A740 – (001, 002, 0040)
<input type="checkbox"/>	740-EZ - Kentucky Individual Income Tax Return - Form 42A740-EZ – (0003)
<input type="checkbox"/>	740-NP - Kentucky Individual Income Tax Return Nonresident or Part-Year Resident - Form 42A740-NP – (0004, 0005, 0006, 0041)
<input type="checkbox"/>	740-NP-R - Kentucky Income Tax Return Nonresident-Reciprocal State - Form 42A740-NP-R – (0007)
<input type="checkbox"/>	740-X - Amended Kentucky Individual Income Tax Return - Form 42A740-X – (0008, 0009)
<input type="checkbox"/>	EPAY – Kentucky Electronic Payment Request Form – Form 42A740-EPAY
<input type="checkbox"/>	Schedule A (740) - Kentucky Itemized Deductions - Form 42A740-A - (0012, 0013)
<input type="checkbox"/>	Schedule A (740-NP) - Itemized Deductions - Form 42A740-NP-A – (0014, 0050)
<input type="checkbox"/>	Schedule J - Kentucky Farm Income Averaging - Form 42A740-J – (0016)
<input type="checkbox"/>	Schedule KNOL - Kentucky Net Operating Loss Schedule - Form 42A740-KNOL - (0017)
<input type="checkbox"/>	Schedule M - Kentucky Federal Adjusted Gross Income Modifications - Form 42A740-M – (0018)
<input type="checkbox"/>	Schedule ME - Moving Expense & Reimbursement - Forms 42A740-NP-ME – (0015)
<input type="checkbox"/>	Schedule P - Kentucky Pension Income Exclusion - Form 42A740-P – (0019)
<input type="checkbox"/>	2210-K - Underpayment of Estimated Tax by Individuals - Form 42A740-S1 – (0022, 0046)
<input type="checkbox"/>	4972-K - Kentucky Tax on Lump-Sum Distributions - Form 42A740-S21 – (0023)
<input type="checkbox"/>	8582-K - Kentucky Passive Activity Loss Limitations - Form 42A740-S18 – (0025)
<input type="checkbox"/>	8863-K - Kentucky Education Tuition Tax Credit - Form 42A740-S24 – (0026, 0045)
<input type="checkbox"/>	8879-K - Kentucky Individual Income Tax Declaration for Electronic Filing - Form 42A740-S22
<input type="checkbox"/>	8948-K - Preparer Explanation For Not Filing Electronically - Form 42A740-S25 – (0048)
<input type="checkbox"/>	12A200 - Kentucky Individual Income Tax Installment Agreement Request - Form 12A200
<input type="checkbox"/>	40A100 - Application for Refund of Income Taxes 40A100 - Application for Refund of Income Taxes – (0027)
<input type="checkbox"/>	40A727 - Kentucky Income Tax Forms Requisition - Form 40A727

4. Business Forms and Schedules (Please check all that apply.)

PDF versions of the forms emailed to the following are acceptable for review.

E-mail to: AudreyJ.Terry@ky.gov; Angela.Wyatt@ky.gov**720 Forms and Schedules for C Corporations**

<input type="checkbox"/>	720 - 2014 Kentucky Corporation Income Tax and LLET Return - Form 41A720 (0200, 0201, 0322)
<input type="checkbox"/>	851-K - Kentucky Affiliations and Payment Schedule - Form 41A720-S4 – (0208)
<input type="checkbox"/>	2220-K - Underpayment and Late Payment of Estimated Income Tax and LLET - Form 41A720-S6 – (0209, 0308)
<input type="checkbox"/>	8879(C)-K - Kentucky Corporation's, Partnership's or LLC's Tax Return Declaration for Electronic Filing - Form 41A720-S8
<input type="checkbox"/>	8903-K - Kentucky Domestic Production Activities Deduction - Form 41A720-S9 – (0210)
<input type="checkbox"/>	Schedule A - Apportionment and Allocation for corporations and pass-through entities taxable both within and without Kentucky - Schedule 41A720A – (0211)
<input type="checkbox"/>	Schedule A-C - Apportionment and Allocation - Continuation Sheet for Corporations and pass-through entities taxable both within and without Kentucky - Schedule 41A720A-C – (0278, 0295)
<input type="checkbox"/>	Schedule A-N - Apportionment Factor Schedule for a Nexus Consolidated Tax Return - Schedule 41A720A-N – (0327)
<input type="checkbox"/>	Schedule COGS - Limited Liability Entity Tax Cost of Goods Sold - Form 41A720COGS – (0344)
<input type="checkbox"/>	Schedule CR Form 720 - Pro Forma Federal Consolidated Return Schedule - Schedule 41A720CR – (0213)
<input type="checkbox"/>	Schedule CR-C Form 720 - Pro Forma Federal Consolidated Return Schedule Continuation Sheet - Schedule 41A720CR-C – (0214)
<input type="checkbox"/>	Schedule KCR Form 720 - Kentucky Consolidated Return Schedule - Schedule 41A720KCR – (0215)
<input type="checkbox"/>	Schedule KCR-C Form 720 - Kentucky Consolidated Return Schedule - Continuation Sheet - Schedule 41A720KCR-C – (0216)
<input type="checkbox"/>	Schedule LLET - Limited Liability Entity Tax - Form 41A720LLET – (0279)

<input type="checkbox"/>	Schedule LLET-C - Limited Liability Entity Tax - Continuation Sheet - Schedule 41A720LLET-C – (0280, 0296)
<input type="checkbox"/>	Schedule NOL Form 720 - Net Operating Loss Schedule - Schedule 41A720NOL – (0217)
<input type="checkbox"/>	Schedule NOL-CF Form 720 - Kentucky NOL Carryforward Schedule - Form 41A720NOL-CF – (0281)
<input type="checkbox"/>	Schedule O-720 - Other Additions and Subtractions to/from Federal Taxable Income - Form 41A720-O – (0300)
Miscellaneous Business Credits	
<input type="checkbox"/>	8908-K - Kentucky Energy Star Homes and Manufactured Homes Tax Credit - Form 41A720-S11 – (0309)
<input type="checkbox"/>	Schedule BIO - Application and Credit Certificate of Income Tax/LLET Credit Biodiesel - Schedule 41A720BIO – (0219)
<input type="checkbox"/>	Schedule CC - Coal Conversion Tax Credit - Schedule 41A720CC – (0222, 0223, 0224)
<input type="checkbox"/>	Schedule CCI - Application and Credit Certificate of Clean Coal Incentive Tax Credit - Schedule 41A720-CCI – (0255)
<input type="checkbox"/>	Schedule CELL – Application and Credit Certificate of Income Tax/LLET Credit – Cellulosic Ethanol – Schedule 41A720CELL – (0298)
<input type="checkbox"/>	Schedule CI – Application for Coal Incentive Tax Credit – Schedule 41A720CI – (0221)
<input type="checkbox"/>	Schedule DS – Distilled Spirits Tax Credit - Schedule 41A720DS – (0225)
<input type="checkbox"/>	Schedule DS-R - Distilled Spirits Tax Credit Recapture - Schedule 41A720DS-R – (0237)
<input type="checkbox"/>	Schedule ENDOW - Notice of ENDOW Kentucky Tax Credit and Certification KRS 141.438 - Form 41A720-S86 – (0330)
<input type="checkbox"/>	Schedule ETH - Application and Credit Certificate of Income Tax/LLET Credit Ethanol - Schedule 41A720ETH – (0299)
<input type="checkbox"/>	Schedule FD - Food Donation Tax Credit - Schedule 41A720FD – (0340)
<input type="checkbox"/>	Schedule HH - Kentucky Housing for Homeless Families Deduction - Schedule 41A720HH – (0226)
<input type="checkbox"/>	Schedule KESA - Tax Credit Computation Schedule for a KESA Project of a Corporation - Form 41A720-KESA – (0290)
<input type="checkbox"/>	Schedule KESA-SP - Tax Credit Computation Schedule for a KESA Project of a Pass-Through Entity – Form 41A720KESA-SP – (0324)
<input type="checkbox"/>	Schedule KESA-T - Tracking Schedule for a KESA Project – Form 41A720KESA-T – (0291)
<input type="checkbox"/>	Schedule QR - Qualified Research Facility Tax Credit - Form 41A720QR – (0227)
<input type="checkbox"/>	Schedule RC - Application for Income Tax/LLET Credit for Recycling and/or Composting Equipment or Major Recycling Project - Form 41A720RC – (0232, 0233)
<input type="checkbox"/>	Schedule RC-C - Schedule RC Continuation Sheet- Form 41A720RC-C – (0234)
<input type="checkbox"/>	Schedule RC-R - Recycling or Composting Equipment Tax Credit Recapture - Form 41A720RC-R – (0236)
<input type="checkbox"/>	Schedule RPC - Related Party Costs Disclosure Statement - Schedule 41A720RPC – (0332, 0337, 0338)
<input type="checkbox"/>	Schedule RR-E - Application and Credit Certificate of Income Tax / LLET Credit Railroad Expansion - Form 41A720RR-E – (0317)
<input type="checkbox"/>	Schedule RR-I - Railroad Maintenance and Improvement Tax Credit - Form 41A720RR-I – (0318)
<input type="checkbox"/>	Schedule TCS - Tax Credit Summary Schedule - 41A720TCS – (0218)
<input type="checkbox"/>	Schedule UTC - Unemployment Tax Credit - Form 42A740-UTC – (0020, 0021)
<input type="checkbox"/>	Schedule VERB - Voluntary Environmental Remediation Tax Credit (Brownfield) - Form 41A720VERB – (0229)
750 Form for Corporations	
<input type="checkbox"/>	750 - Business Development Corporation Tax Return - Form 41A750 – (0302, 0303, 0304, 0305)
720S Forms and Schedules for S Corporations	
<input type="checkbox"/>	720S - Kentucky S Corporation Income Tax and LLET Return - Form 41A720S – (0256, 0257, 0341, 0258, 0259)
<input type="checkbox"/>	720S - Schedule K-1 - Shareholders Share of Income, Credits, Deductions, Etc - Form 41A720S(K-1) – (0260, 0282)
<input type="checkbox"/>	720S - Schedule K - Kentucky Schedule K for S Corporations with Economic Development Project(s) - Form 41A720S(K) – (0283, 0284, 0310)
<input type="checkbox"/>	Schedule O-PTE - Other Additions and Subtractions to/from Federal Ordinary Income - Form 41A720S-O – (0301)
725 Forms and Schedules for Single Member LLC	
<input type="checkbox"/>	725 - Kentucky Single Member LLC Individually Owned LLET Return - Form 41A725 – (027, 0271 0343)
<input type="checkbox"/>	Schedule CP Form 725 - Kentucky Single Member LLC Individually Owned Composite Return Schedule - Form 41A725CP – (0272, 0273)

765 Forms and Schedules for Partnerships

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 765 - Kentucky Partnership Income and LLET Return - Form 41A765 – (0263, 0264, 0342, 0265, 0266) |
| <input type="checkbox"/> | 765 - Schedule K-1 - Partners Share of Income, Credits, Deductions, Etc - Form 41A765(K-1) – (0267, 0285, 0331) |
| <input type="checkbox"/> | 765 - Schedule K - Kentucky Schedule K for Partnerships with Economic Development Project(s) - Form 41A765(K) – (0286, 0287, 0311) |

765GP Forms and Schedules for General Partnerships

- | | |
|--------------------------|---|
| <input type="checkbox"/> | 765-GP - Kentucky General Partnership Income Return - Form 765-GP – (0034, 0336, 0035, 0042) |
| <input type="checkbox"/> | 765-GP - Schedule K-1 - Partner's Share of Income, Credits, Deductions, Etc. - Form 765-GP(K-1) – (0036, 0043, 0049) |
| <input type="checkbox"/> | 765-GP - Schedule K - Kentucky Schedule K for General Partnerships with Economic Development Project(s) - Form 765-GP(K) – (0037, 0044, 0047) |

Economic Development Forms and Schedules

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|--------------------------|--|
| <input type="checkbox"/> | 8874(K)-A - Notice of Kentucky New Markets Development Program Tax Credit and Certification - Form 41A720-S81 – (0320) |
| <input type="checkbox"/> | 8874(K)-B - Notice of Kentucky New Markets Development Program Tax Credit Recapture - Form 41A720-S82 – (0321) |
| <input type="checkbox"/> | Schedule FON - Tax Credit Computation Schedule for a FON Project of a Corporation - Schedule 41A720-S56 – (0335) |
| <input type="checkbox"/> | Schedule FON-SP - Tax Computation Schedule for a FON Project of a Pass-Through Entity - Schedule 41A720-S57 – (0329) |
| <input type="checkbox"/> | Schedule FON-T - Tracking Schedule for a FON Project - Schedule 41A720-S58 – (0316) |
| <input type="checkbox"/> | Schedule LLET(K) - Limited Liability Entity Tax for a Limited Liability Pass-through Entity with Economic Development Project(s) - Form 41A720LLET(K) – (0288) |
| <input type="checkbox"/> | Schedule LLET(K)-C - Limited Liability Entity Tax - Continuation Sheet - Schedule 41A720LLET(K)-C – (0289, 0297) |
| <input type="checkbox"/> | Schedule IEIA - Tax Credit Computation Schedule for an IEIA Project of a Corporation - Form 41A720-S50 – (0312) |
| <input type="checkbox"/> | Schedule IEIA-SP – Tax Computation Schedule for a IEIA Project of a Pass-Through Entity - Form 41A720-S52 – (0326) |
| <input type="checkbox"/> | Schedule IEIA-T - Tracking Schedule for an IEIA Project - Form 41A720-S51 – (0323) |
| <input type="checkbox"/> | Schedule KBI - Tax Credit Computation Schedule for a KBI Project of a Corporation - Form 41A720-S53 – (0313) |
| <input type="checkbox"/> | Schedule KBI-SP - Tax Computation Schedule for a KBI Project of a Pass-Through Entity - Form 41A720-S54 – (0314) |
| <input type="checkbox"/> | Schedule KBI-T - Tracking Schedule for a KBI Project - Form 41A720-S55 – (0315) |
| <input type="checkbox"/> | Schedule KEOZ - Tax Credit Computation Schedule for a KEOZ Project of Corporations - Form 41A720-S40 – (0238) |
| <input type="checkbox"/> | Schedule KEOZ -SP - Tax Computation Schedule for a KEOZ Project of a Pass-Through Entity - Form 41A720-S41 – (0239) |
| <input type="checkbox"/> | Schedule KEOZ-T - Tracking Schedule for a KEOZ Project - Form 41A720-S42 – (0240) |
| <input type="checkbox"/> | Schedule KIDA - Tax Credit Computation Schedule for a KIDA Project of a Corporation - Form 41A720-S20 – (0241) |
| <input type="checkbox"/> | Schedule KIDA-SP - Tax Computation Schedule for a KIDA Project of a Pass-Through Entity - Form 41A720-S22 – (0243) |
| <input type="checkbox"/> | Schedule KIDA-T - Tracking Schedule for a KIDA Project - Form 41A720-S21 – (0242) |
| <input type="checkbox"/> | Schedule KIRA - Tax Credit Computation Schedule for a KIRA Project of a Corporation - Form 41A720-S24 – (0244) |
| <input type="checkbox"/> | Schedule KIRA-SP - Tax Computation Schedule for a KIRA Project of a Pass-Through Entity - Form 41A720-S26 – (0246) |
| <input type="checkbox"/> | Schedule KIRA-T - Tracking Schedule for a KIRA Project - Form 41A720-S25 – (0245) |
| <input type="checkbox"/> | Schedule KJDA - Tax Credit Computation Schedule for a KJDA Project of a Corporation - Form 41A720-S27 – (0247) |
| <input type="checkbox"/> | Schedule KJDA -SP - Tax Computation Schedule for a KJDA Project of a Pass-Through Entity - Form 41A720-S29 – (0249) |
| <input type="checkbox"/> | Schedule KJDA-T - Tracking Schedule for a KJDA Project - Form 41A720-S28 – (0248) |
| <input type="checkbox"/> | Schedule KJRA - Tax Credit Computation Schedule for a KJRA Project of a Corporation - Form 41A720-S45 – (0293) |
| <input type="checkbox"/> | Schedule KJRA-SP – Tax Computation Schedule for a KJRA Project of a Pass-Through Entity – Form 41A720-S47 – |

	(0325)
<input type="checkbox"/>	Schedule KJRA-T - Tracking Schedule for a KJRA Project - Form 41A720-S46 – (0294)
<input type="checkbox"/>	Schedule KRA - Tax Credit computation Schedule for a KRA Project of a Corporation - Form 41A720-S35 – (0250)
<input type="checkbox"/>	Schedule KRA-SP - Tax Computation Schedule for a KRA Project of a Pass-Through Entity - Form 41A720-S36 – (0319)
<input type="checkbox"/>	Schedule KRA-T - Tracking Schedule for a KRA Project - Form 41A720-S37 – (0251)
<input type="checkbox"/>	Schedule KREDA - Tax Credit Computation Schedule for a KREDA Project of a Corporation - Form 41A720-S16 – (0252)
<input type="checkbox"/>	Schedule KREDA-SP - Tax Computation Schedule for a KREDA Project of a Pass-Through Entity - Form 41A720-S18 – (0254)
<input type="checkbox"/>	Schedule KREDA-T - Tracking Schedule for a KREDA Project - Form 41A720-S17 – (0253)
Nonresident Withholding Forms	
<input type="checkbox"/>	PTE-WH - Kentucky Nonresident Income Tax Withholding on Net Distributive Share Income- Form 40A200-PTE-WH
<input type="checkbox"/>	740NP-WH - Kentucky Nonresident Income Tax Withholding on Net Distributive Share Income Transmittal Report - Form 40A201 (0292)
<input type="checkbox"/>	740NP-WH-ES - Pass-Through Entity Nonresident Distributive Share Withholding Report and Composite Income Tax Return Voucher - Form 40A201ES
<input type="checkbox"/>	740NP-WH-P - Underpayment and Late Payment of Estimated Tax on Form 740NP-WH - 40A201-WHP – (0333, 0334, 0220)
<input type="checkbox"/>	740NP-WH-SL - Extension of Time to File Form 740NP-WH
Miscellaneous Business Applications and Questionnaires	
<input type="checkbox"/>	8874(K) - Application for Certification of Qualified Equity Investments Eligible for Kentucky New Markets Development Program Tax Credit - Form 41A720-S80
<input type="checkbox"/>	Application for Preliminary Authorization of the ENDOW Kentucky Tax Credit - Form 41A720-S85
<input type="checkbox"/>	Corporation & Pass-Through Entity Nexus Questionnaire - Form 41A800
<input type="checkbox"/>	Corporation and Pass-Through Entity Related Party Expense Questionnaire - Form 41A802

The Substitute Forms Design Document, 1D barcode layout and approval list are located on the Substitute Forms Design web page. URL: <http://revenue.ky.gov/Software-Developer/Pages/Substitute-Forms-Design.aspx>

Links to forms to be used for substitute forms design:

Fiduciary Forms: <http://revenue.ky.gov/Software-Developer/Pages/Fiduciary-Tax-Forms.aspx>

Individual Income Tax Forms: <http://revenue.ky.gov/Software-Developer/Pages/Individual-Income-Tax-Forms.aspx>

Business/Corporation Income Tax Forms: <http://revenue.ky.gov/Software-Developer/Pages/Corporation-Income-Tax-Forms.aspx>

Scannable Income Tax Forms: <http://revenue.ky.gov/Software-Developer/Pages/Scannable-Income-Tax-Forms.aspx>

Send copies of scannable forms for review/approval to: Anna Gray, Kentucky Department of Revenue, 501 High Street, Station 22, Frankfort, KY 40601

Announcements and important dates can be found through out the year on the Software Developer’s Information web page. URL: <http://revenue.ky.gov/Software-Developer/Pages/default.aspx>

Contact information regarding other tax types can be found in the Substitute Forms Design Document.