

# Kentucky Corporation or Pass-through Entity Tax Return Declaration For Electronic Filing

2021



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



➤ See instructions.		Submission ID#												
Name of Entity		Federal Identification	n Num	Notes Kentucky Corporation/LLET Account Num										
Address (Number, Street, and Room or Su	uite No.)	City, State, and ZIP Code					<u>- —                                     </u>							
PART I - Check the box for the tax ret	turn being electronically file	<u> </u> ed: □ 720 □ 720U □ P1	re 🗆	725										
Section A - Tax return information for				LLET		Corporate In	ıcome							
1 Kentucky taxable net income	Part I, line 43		1	\$0	00	0								
2 Total tax due	Part II, line 17 and Part III	, line 15	2		00		00							
3 Interest	Total Interest, if applicab	le	3		00		00							
4 Penalty	Total Penalty, if applicabl	е	4		00		00							
5 Subtotal	Add lines 2 through 4		5		00		00							
6 Total Payment Due	Total Payment			6		00								
Section B - Tax return information for	form 720U			LLET		Corporate Income								
1 Kentucky taxable net income	Schedule U5, Section D,	line 7	1	\$0	00		00							
2 Total tax due	Page 1, Part I, line 1 and	Part II, line 1	2		00		00							
3 Interest	Page 1, Part I, line 2 and	Part II, line 2	3		00		00							
4 Penalty	Page 1, Part I, line 3 and	Part II, line 3	4		00		00							
5 Subtotal	Add lines 2 through 4		5		00		00							
6 Total Payment Due	Total Payment			6		00								
Section C - Tax return information for	form PTE			LLET		Incom	В							
1 Federal ordinary income (loss)	Part I, line 1 (General Par	tnerships - Only)	1	\$0	00		00							
2 Kentucky ordinary income (loss)	Part I, line 21		2	\$0	00		00							
3 Total tax due	Part II, line 16 and Part III	, line 11	3		00		00							
4 Interest	Total Interest, if applicab	le	4		00		00							
5 Penalty	Total Penalty, if applicab	le	5		00		00							
6 Subtotal	Add lines 3 through 5		6		00		00							
7 Total Payment Due	Total Payment			7		00								
Section D - Tax return information for	form 725			LLET		Income	•							
1 Total net distributable income	725, Part I, line 11		1	\$0	00		00							
2 Total tax due	725, Part II, line 15		2		00		00							
3 Interest	Total Interest, if applicab	le	3		00		00							
4 Penalty	Total Penalty, if applicabl	e	4		00	<u> </u>	00							
5 Subtotal	Add lines 2 through 4		5		00		00							
6 Total Payment Due	Total Payment			6		00								

41A720-S8 (10-21) Page 1 of 3

PART II - Direct Debit of Tax Amount Due (See Instructions)  Not available for form 765-GP																													
1	Routing transit number (RTN)												st two numbers of the RTN must be ugh 12 or 21 through 32.																
2	Depositor account number (DAN)														Γ				Γ										
3	Type of account: ☐ Savings ☐ C	Checkir	ng	·	,					•			-																
4	Debit amount		_																										
5	In order to comply with electronic ba (a) Direct Debit—Will these funds cor	_	-	-		•							_	-				⁄es		]	No								
PAF	RT III - Declaration of Authorized Repre	esenta	ativ	e of E	ntity	(Sig	n or	nly a	afte	r Pa	rts	lan	d II	are	e c	om	ple	ted	l.)										
	□ I authorize the Kentucky Departmen financial institution account indicated in the processing of the electronic pa the payment.	d in Pa	art I	I for pa	iymei	nt of	the s	stat	e tax	kes (	wc	ed or	า th	is r	etι	ırn.	l al	so a	aut	hoi	ize	the fir	nan	ıcial	l insti	itutio	ns ir	ıvolv	/ed
	nis is a balance due return, I understand I remain liable for the tax liability and all									oes	no	t rec	eiv	e th	ie i	full a	anc	l tin	nel	ly p	ayr	nent o	of th	he t	ax lia	ability	y, th	e en	tity
I, the undersigned, declare under the penalties of perjury, that I am an officer of the corporation, partner or member of the limited liability pass-throug entity, or partner of the 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 are the amounts shown on the copy of the Form 720, 720U, PTE, and 725 electronic tax returns											ral ect,																		
Sig	nature of Authorized Representative																			Da	te_								
	e or Print the Name and Title he Authorized Representative Signing th	nis Dod	cun	nent_																									
PART IV - Declaration and Signature of Electronic Return Originator (ERO) and Paid Preparer																													
I, the undersigned, declare that I have reviewed the tax return and that the entries on Part I 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 corporation, partner or member of the limited liability pass-through entity, or partner of the general partnership will have signed this form before I submit the tax return. I will give the corporate officer of the corporation, partner or member of the limited liability pass-through entity, or partner of the 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 $\square$ if also a paid preparer.									er.							
ERG	O's signature				Date								I.	D. 1	Vu	mbe	er c	f EF	RO										_
	n's name (or your ne if self-employed)												F	EIN	I _														
Add	dress												Z	IP C	Cod	de _													_
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.																													
Pre	parer's signature				Date								I.	D. N	Nu	mbe	er c	f Pr	ер	are	r								_
	n's name (or your ne if self-employed)												F	EIN	ı_														_
Add	dress												7	IP (	Cor	de													
													_		'														

### **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, 720U, PTE, or 725 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.
- Enter interest and/or penalty calculated per the form instruction booklet on the appropriate interest and penalty line.
- 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 interest and/or penalty calculated per the form instruction booklet is on the appropriate interest and penalty line.
- 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.

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 the applicable Kentucky return.

#### 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.

## 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.