



➤ Enclose with Form 740 or 740-NP

Enter name(s) as shown on tax return.

Your Social Security Number

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SECTION A—BUSINESS INCENTIVES AND OTHER TAX CREDITS

A	B Preapproval Required	C Credit Name	D Required Attachment	E		F	
				Spouse		Yourself	
1	No	Nonrefundable Limited Liability Entity	Kentucky Limited Liability Entity Tax Credit Worksheet C/Schedule K-1		00		00
2	Yes	Kentucky Small Business	Schedule K-1		00		00
3	Yes	Kentucky Selling Farmers	Schedule K-1		00		00
4	Yes	Skills Training Investment	Schedule K-1		00		00
5	Yes	Certified Rehabilitation	Certification Copies		00		00
6	No	Tax Paid to Another State	Copy(ies) of Other State(s) return or Worksheet A		00		00
7	No	Unemployment	Schedule UTC		00		00
8	Yes	Recycling/Composting Equipment	Schedule RC		00		00
9	Yes	Kentucky Investment Fund	KEDFA notification		00		00
10	No	Qualified Research Facility	Schedule QR		00		00
11	No	GED Incentive	Form DAEL-31		00		00
12	Yes	Voluntary Environmental Remediation	Schedule VERB		00		00
13	Yes	Biodiesel	Schedule BIO		00		00
14	Yes	Clean Coal Incentive	Schedule CCI		00		00
15	Yes	Ethanol	Schedule ETH		00		00
16	Yes	Cellulosic Ethanol	Schedule CELL		00		00
17	No	Railroad Maintenance & Improvement	Schedule RR-I		00		00
18	Yes	Endow Kentucky	Schedule ENDOW		00		00
19	Yes	New Markets Development Program	Form 8874(K)-A		00		00
20	No	Food Donation (Carryover only)	Schedule FD		00		00
21	No	Distilled Spirits	Schedule DS		00		00
22	Yes	Angel Investor	Certification Letter		00		00
23	Yes	Film Industry	Film Office Certification		00		00
24	No	Inventory	Schedule INV		00		00
25	Yes	Renewable Chemical Production	Schedule CHEM		00		00
26	Total of Other Tax Credits (add lines 1 through 25). Enter here and on Form 740, page 1, line 15, Columns A and B, or enter combined totals of Columns E and F on Form 740-NP, page 1, line 15				00		00



SECTION B—PERSONAL TAX CREDITS

Taxpayer

Spouse

Complete only if filing joint or married,
filing separately on a combined return

Enter your date of birth (MM/DD/YYYY)

Enter your date of birth (MM/DD/YYYY)

1 If you were 65 on or before 12/31/2021, enter 40.....	1	
2 If you were legally blind on 12/31/2021, enter 40.....	2	
3 If you were a member of the Kentucky National Guard on 12/31/2021, enter 20.....	3	
4 Allowable Taxpayer Credit—Add lines 1 through 3...	4	

5 If you were 65 on or before 12/31/2021, enter 40...	5	
6 If you were legally blind on 12/31/2021, enter 40...	6	
7 If you were a member of the Kentucky National Guard on 12/31/2021, enter 20.....	7	
8 Allowable Spouse Credit—Add lines 5 through 7..	8	

Assignment of Personal Tax Credits

- 9 For filing status **Single or Married, filing separate returns**, enter the amount from line 4 here and in Column B of Form 740, line 17 or Form 740-NP, line 17 (Not to exceed 100).....
- 10 For filing status **Married, filing separately on this combined return**, enter the amount from line 4 here and in column B of Form 740, line 17 (Not to exceed 100).....
- 11 For filing status **Married, filing separately on this combined return**, enter the amount from line 8 here and in column A of Form 740, line 17. (Not to exceed 100).....
- 12 For filing status **Married, filing jointly**, add line 4 and line 8 and enter here and in Column B of Form 740, line 17 or Form 740-NP, line 17. (Not to exceed 200).....

9	
10	
11	
12	

SECTION C—FAMILY SIZE TAX CREDIT

Enter dependents qualifying for family size credit. See instructions to determine family size and your qualifying dependents. Your family size will be used to determine your family size tax credit percentage.

First and Last Name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

Use this **Family Size Table** to determine the percentage of family size credit. You will need to know your family size and your modified gross income (a worksheet is located within the instructions). You will enter the percentage for the family size tax credit on Form 740 or 740-NP, line 21.

Family Size	One		Two		Three		Four or More		Credit Percentage is
	is over	is not over	is over	is not over	is over	is not over	is over	is not over	
Tax Year 2021	\$ ---	\$ 12,880	\$ ---	\$ 17,420	\$ ---	\$ 21,960	\$ ---	\$ 26,500	100
	12,880	13,395	17,420	18,117	21,960	22,838	26,500	27,560	90
	13,395	13,910	18,117	18,814	22,838	23,717	27,560	28,620	80
	13,910	14,426	18,814	19,510	23,717	24,595	28,620	29,680	70
	14,426	14,941	19,510	20,207	24,595	25,474	29,680	30,740	60
	14,941	15,456	20,207	20,904	25,474	26,352	30,740	31,800	50
	15,456	15,971	20,904	21,601	26,352	27,230	31,800	32,860	40
	15,971	16,358	21,601	22,123	27,230	27,889	32,860	33,655	30
	16,358	16,744	22,123	22,646	27,889	28,548	33,655	34,450	20
	16,744	17,130	22,646	23,169	28,548	29,207	34,450	35,245	10
17,130	---	23,169	---	29,207	---	35,245	---	0	

Multiply tax from Form 740 or 740-NP, line 19, by the applicable family size tax credit percentage and enter on Form 740 or 740-NP line 21. This is your **Family Size Tax Credit**.