FORM **740**
Commonwealth of Kentucky
Department of Revenue

2500011064

KENTUCKY
INDIVIDUAL INCOME TAX RETURN
Residents Only

2025

Check if deceased: ☐ Spouse ☐ Taxpayer For calendar year or other taxable year beginning and ending

A. Spouse's Social Security Number	**B.** Your Social Security Number
490-54-8888	490-54-9999

Name-Last, First, Middle Initial (Joint or combined return, give both names and initials.)
a, a
a, b

Mailing Address (Number and Street including Apartment Number or P.O. Box)

City, Town or Post Office State ZIP Code

FILING STATUS (see instructions)

1 ☐ Single
2 ☒ *Married*, filing separately on this combined return. **(If both had income.)**
3 ☐ *Married*, filing joint return.
4 ☐ *Married*, filing separate returns. Enter spouse's Social Security number above and full name here. _____

Check if applicable:
☐ ***Amended*** *(Enclose copy of 1040X, if applicable.)*

POLITICAL PARTY FUND
Designating $2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic	(1) ☐	(4) ☐
Republican	(2) ☐	(5) ☐
No Designation	(3) ☒	(6) ☒

		A. Spouse *(Use if Filing Status 2 is checked.)*		B. Yourself (or Joint)	
5	Enter amount from federal Form 1040 or 1040-SR, line 11. **(If total of Columns A and B is $42,760 or less, you may qualify for the Family Size Tax Credit. See instructions.)**	2,488 00	5	38,334	00
6	Additions from Schedule M, line 6	00	6		00
7	Add lines 5 and 6	2,488 00	7	38,334	00
8	Subtractions from Schedule M, line 17	00	8	1,226	00
9	Subtract line 8 from line 7. This is your **Kentucky Adjusted Gross Income**	2,488 00	9	37,108	00
10	**Itemizers:** Enter itemized deductions from Kentucky Schedule A. **Nonitemizers:** Enter **$3,270** in Columns A and/or B	3,270 00	10	3,270	00
11	Subtract line 10 from line 9. This is your **Taxable Income**	-782 00	11	33,838	00
12	**Tax Computation:** Multiply line 11 by 4% (.04) or amount from Schedule J ☐	00	12	1,354	00
13	Enter tax from Form 4972-K ☐ ; Schedule RC-R ☐ ; Schedule DS-R ☐ ; Angel Investor Recapture ☐	00	13		00
14	Add lines 12 and 13 and enter total here	00	14	1,354	00
15	Enter amounts from Schedule ITC, Section A, lines 25E and 25F	00	15		00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero	00	16	1,354	00
17	Enter personal tax credit amounts from Schedule ITC, Section B	40 00	17		00
18	Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero	00	18	1,354	00
19	Add tax amount(s) in Columns A and B, line 18 and enter here, continue to page 2		19	1,354	00

20	Check the box that represents your total family size (**see instructions** before completing lines 20 and 21)	20	1 ☐ 2 ☒ 3 ☐ 4 ☐
21	Multiply line 19 by **Family Size Tax Credit** decimal amount_____ (_____%) from Schedule ITC	21	00
22	Subtract line 21 from line 19	22	1,354 00
23	Enter the **Education Tuition Tax Credit** from Form 8863-K, line 17	23	00
24	Enter **Child and Dependent Care Credit** from federal Form 2441, line 11 ▶ _____ **x 20%** (.20)	24	00
25	RESERVED	25	00
26	**Income Tax Liability.** Subtract lines 23 through 25 from line 22. If zero or less, enter zero	26	1,354 00
27	**Enter KENTUCKY USE TAX due on Internet, mail order, or other out-of-state purchases (see instructions)**	27	00
28	Add lines 26 and 27. This is your **TOTAL TAX LIABILITY**	28	1,354 00
29	**For amended return;** overpayment, if any, shown on original return	29	00
30	Add lines 28 and 29, enter here	30	1,354 00

31	a	Enter **Kentucky income tax withheld** as shown on **enclosed** Schedule KW-2	31a	00	
	b	Enter 2025 Kentucky estimated tax/extension payments	31b	00	
	c	Enter 2025 refundable certified rehabilitation credit	31c	00	
	d	Enter 2025 refundable entertainment incentive tax credit	31d	00	
	e	Enter 2025 refundable development area tax credit	31e	00	
	f	Enter 2025 refundable decontamination tax credit	31f	00	
	g	Enter 2025 refundable pass-through entity tax credit from Form PTET-CR, line 9	31g	00	
	h	**For amended return;** enter amount paid with original return plus additional payment(s) made after it was filed	31h	00	

32	Add lines 31(a) through 31(h)	32		00	
33	If line 30 is larger than line 32, subtract line 32 from line 30, enter **ADDITIONAL TAX DUE**	33	1,354	00	
34	a Estimated tax penalty ☒ ***Check if Form 2210-K attached***	34a	86	00	
	b Interest	34b		00	
	c Late payment penalty	34c		00	
	d Late filing penalty	34d		00	
35	Add lines 34(a) through 34(d). Enter here	35	86	00	
36	If the total of lines 30 and 35 is more than line 32, subtract line 32 from the total of lines 30 and 35. This is the **AMOUNT YOU OWE,** continue to page 3. **OWE**	36	1,440	00	
37	If line 32 is more than line 30, subtract lines 30 and 35 from line 32. This is the **AMOUNT YOU OVERPAID,** continue to page 3	37		00	

38	**FUND CONTRIBUTIONS** *; see instructions.*				
a	Nature and Wildlife Fund	38a		00	
b	Child Victims' Trust Fund	38b		00	
c	Veterans' Program Trust Fund	38c		00	
d	Breast Cancer Research/Education Trust Fund	38d		00	
e	Farms to Food Banks Trust Fund	38e		00	
f	Local History Trust Fund	38f		00	
g	Special Olympics Kentucky	38g		00	
h	Pediatric Cancer Research Trust Fund	38h		00	
i	Rape Crisis Center Trust Fund	38i		00	
j	Court Appointed Special Advocate Trust Fund	38j		00	
k	YMCA Youth Association Fund	38k		00	
39	Add lines 38(a) through 38(k)				39 00
40	Amount of line 37 to be **CREDITED TO YOUR 2026 ESTIMATED TAX** **CREDIT FORWARD**				40 00
	(Credit forwards not available for amended returns)				
41	Subtract lines 39 and 40 from line 37. Amount to be **REFUNDED TO YOU** **REFUND**				41 00

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Sign Here	Signature of Taxpayer	Driver's License/State Issued ID No.	Date	Telephone Number (daytime)
	Signature of Spouse	Driver's License/State Issued ID No.	Date	
Paid Preparer Use	Signature of Preparer		Date	
	Name of Preparer or Firm		ID Number	
	Email	Telephone No.	May the DOR discuss this return with this preparer? ☐ Yes ☒ No	

Enclose	Include a complete copy of federal Form 1040, if you received farm, business, or rental income or loss. If not required, check here. ☒	**Refund or No Payment**	**Kentucky Department of Revenue** Frankfort, KY 40618-0006
Payment	Check Payable: **Kentucky State Treasurer** E-Pay Options: **www.revenue.ky.gov** Include: Your Social Security number and "KY Income Tax-2025"	**With Payment**	**Kentucky Department of Revenue** Frankfort, KY 40619-0008