



Enter name(s) as shown on tax return.

Your Social Security Number

a and b a

490 - 54 - 9999

SECTION A - BUSINESS INCENTIVES AND OTHER TAX CREDITS

A	B Preapproval Required	C Credit Name	D Required Attachment	E Spouse		F 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	Distilled Spirits	Schedule DS		00		00
21	Yes	Angel Investor	Certification Letter		00		00
22	No	Inventory	Schedule INV and/or Worksheet INV		00		00
23	Yes	Renewable Chemical Production	Schedule CHEM		00		00
24	Yes	Qualified Broadband Investment	Schedule KQBI		00		00
25	Total of Other Tax Credits (add lines 1 through 24). 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, or Form 741, line 18						
					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 12/31/2025, enter 40 . . .	1	
2 If you were legally blind on 12/31/2025, enter 40 . . .	2	
3 If you were a member of the Kentucky National Guard on 12/31/2025, enter 20	3	
4 Allowable Taxpayer Credit-Add lines 1 through 3 . . .	4	

5 If you were 65 on or before 12/31/2025, enter 40 . .	5	40
6 If you were legally blind on 12/31/2025, enter 40 . .	6	
7 If you were a member of the Kentucky National Guard on 12/31/2025, enter 20	7	
8 Allowable Spouse Credit-Add lines 5 through 7 . . .	8	40

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)	9	
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)	10	
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)	11	40
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)	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
			☐
			☐
			☐

Use this **Family Size Tax Credit 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 2025	\$ ---	\$15,650	\$ ---	\$21,150	\$ ---	\$26,650	\$ ---	\$32,150	100
	15,650	15,276	21,150	21,996	26,650	27,716	32,150	33,436	90
	15,276	16,902	21,996	22,842	27,716	28,782	33,436	34,722	80
	16,902	17,528	22,842	23,688	28,782	29,848	34,722	36,008	70
	17,528	18,154	23,688	24,534	29,848	30,914	36,008	37,294	60
	18,154	18,780	24,534	25,380	30,914	31,980	37,294	38,580	50
	18,780	19,406	25,380	26,226	31,980	33,046	38,580	39,866	40
	19,406	19,876	26,226	26,861	33,046	33,846	39,866	40,831	30
	19,876	20,345	26,861	27,495	33,846	34,645	40,831	41,795	20
	20,345	20,815	27,495	28,130	34,645	35,445	41,795	42,760	10
	20,815	---	28,130	---	35,445	---	42,760	---	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**.