



➤ Enclose with Form 740 or 740-NP

Enter name(s) as shown on tax return.

Your Social Security Number

--	--	--	--	--	--	--	--	--	--

**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/Schedule K-1		00		00
2	Yes	Kentucky Small Business	Schedule K-1		00		00
3	Yes	Skills Training Investment	Schedule K-1		00		00
4	Yes	Certified Rehabilitation	Certification Copies		00		00
5	No	Tax Paid to Another State	Copy(ies) of Other State(s) return or Worksheet A		00		00
6	No	Unemployment	Schedule UTC		00		00
7	Yes	Recycling/Composting Equipment	Schedule RC		00		00
8	Yes	Kentucky Investment Fund	KEDFA notification		00		00
9	No	Qualified Research Facility	Schedule QR		00		00
10	No	GED Incentive	Form DAEL-31		00		00
11	Yes	Voluntary Environmental Remediation	Schedule VERB		00		00
12	Yes	Biodiesel	Schedule BIO		00		00
13	Yes	Clean Coal Incentive	Schedule CCI		00		00
14	Yes	Ethanol	Schedule ETH		00		00
15	Yes	Cellulosic Ethanol	Schedule CELL		00		00
16	No	Railroad Maintenance & Improvement	Schedule RR-I		00		00
17	Yes	Endow Kentucky	Schedule ENDOW		00		00
18	Yes	New Markets Development Program	Form 8874(K)-A		00		00
19	No	Food Donation (Carryover only)	Schedule FD		00		00
20	No	Distilled Spirits	Schedule DS		00		00
21	Yes	Angel Investor	Certification Letter		00		00
22	Yes	Film Industry	Film Office Certification		00		00
23	No	Inventory	Schedule INV		00		00
24	Total of Other Tax Credits (add lines 1 through 23). 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 12/31/2019, enter 40 .....	1	
2 If you were legally blind on 12/31/2019, enter 40 .....	2	
3 If you were a member of the Kentucky National Guard on 12/31/2019, enter 20 .....	3	
4 Allowable Taxpayer Credit—Add lines 1 through 3...	4	

5 If you were 65 on or before 12/31/2019, enter 40 ...	5	
6 If you were legally blind on 12/31/2019, enter 40 ...	6	
7 If you were a member of the Kentucky National Guard on 12/31/2019, enter 20 .....	7	
8 Allowable Spouse Credit—Add lines 5 through 7..	8	

**Assignment of Personal Tax Credits**

9 For filing status <b>Single or Married, filing separate returns</b> , 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 <b>Married, filing separately on this combined return</b> , 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 <b>Married, filing separately on this combined return</b> , enter the amount from line 8 here and in column A of Form 740, line 17. (Not to exceed 100).....	11	
12 For filing status <b>Married, filing jointly</b> , 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 AND INCOME GAP CREDIT**

Enter dependents qualifying for family size credit and income gap 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 and the amount of your income gap credit.

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 and the amount of income gap 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 and you will enter the income gap credit on Form 740 or 740-NP, line 25.

Family Size:	One		Two		Three		Four or More		Credit Percentage is	Income Gap Credit		
	If MGI . . . is over	is not over	is over	is not over	is over	is not over	is over	is not over		One	Two	Three
<b>Tax Year 2019</b>	\$ ---	\$12,490	\$ ---	\$16,910	\$ ---	\$21,330	\$ ---	\$25,750	100%			
	12,490	12,990	16,910	17,586	21,330	22,183	25,750	26,780	90%	\$11	\$ 7	\$ 3
	12,990	13,489	17,586	18,263	22,183	23,036	26,780	27,810	80%	\$20	\$13	\$ 6
	13,489	13,989	18,263	18,939	23,036	23,890	27,810	28,840	70%	\$29	\$18	\$ 6
	13,989	14,488	18,939	19,616	23,890	24,743	28,840	29,870	60%	\$37	\$22	\$ 6
	14,488	14,988	19,616	20,292	24,743	25,596	29,870	30,900	50%	\$45	\$24	\$ 4
	14,988	15,488	20,292	20,968	25,596	26,449	30,900	31,930	40%	\$51	\$26	
	15,488	15,862	20,968	21,476	26,449	27,089	31,930	32,703	30%	\$58	\$27	
	15,862	16,237	21,476	21,983	27,089	27,729	32,703	33,475	20%	\$64	\$28	
	16,237	16,612	21,983	22,490	27,729	28,369	33,475	34,248	10%	\$69	\$28	
16,612	---	22,490	---	28,369	---	34,248	---	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**.