

FORM
740
Commonwealth of Kentucky
Department of Revenue



2500010003

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																
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Name—Last, First, Middle Initial (Joint or combined return, give both names and initials.)																	
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) <input type="checkbox"/> | (4) <input type="checkbox"/> |
| Republican | (2) <input type="checkbox"/> | (5) <input type="checkbox"/> |
| No Designation | (3) <input type="checkbox"/> | (6) <input type="checkbox"/> |

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

	A. Spouse (Use if Filing Status 2 is checked.)	B. Yourself (or Joint)
5	00	00
6	00	00
7	00	00
8	00	00
9	00	00
10	00	00
11	00	00
12	00	00
13	00	00
14	00	00
15	00	00
16	00	00
17	00	00
18	00	00
19	00	00



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

20	1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>
21	00
22	00
23	00
24	00
25	00
26	00
27	00
28	00
29	00
30	00

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

31a	00
31b	00
31c	00
31d	00
31e	00
31f	00
31g	00
31h	00

- 32 Add lines 31(a) through 31(h).....
- 33 If line 30 is larger than line 32, subtract line 32 from line 30, enter **ADDITIONAL TAX DUE**.....

32	00
33	00

- 34 a Estimated tax penalty **Check if Form 2210-K attached**.....
- b Interest.....
- c Late payment penalty.....
- d Late filing penalty.....

34a	00
34b	00
34c	00
34d	00

- 35 Add lines 34(a) through 34(d). Enter here
- 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**
- 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

35	00
36	00
37	00



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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 AdvocateTrust 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	00
(Credit forwards not available for amended returns)		
41 Subtract lines 39 and 40 from line 37. Amount to be REFUNDED TO YOU	REFUND	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? <input type="checkbox"/> Yes <input type="checkbox"/> 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. <input type="checkbox"/>		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

