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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

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## 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"/>

	A. Spouse (Use if Filing Status 2 is checked.)	B. Yourself (or Joint)
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.)	00	00
6 Additions from Schedule M, line 6	00	00
7 Add lines 5 and 6	00	00
8 Subtractions from Schedule M, line 17	00	00
9 Subtract line 8 from line 7. This is your Kentucky Adjusted Gross Income	00	00
10 Itemizers: Enter itemized deductions from Kentucky Schedule A.		
Nonitemizers: Enter \$3,270 in Columns A and/or B	00	00
11 Subtract line 10 from line 9. This is your Taxable Income	00	00
12 Tax Computation: Multiply line 11 by 4% (.04) or amount from Schedule J <input type="checkbox"/>	00	00
13 Enter tax from Form 4972-K <input type="checkbox"/> ; Schedule RC-R <input type="checkbox"/> ; Schedule DS-R <input type="checkbox"/> ; Angel Investor Recapture <input type="checkbox"/>	00	00
14 Add lines 12 and 13 and enter total here	00	00
15 Enter amounts from Schedule ITC, Section A, lines 25E and 25F	00	00
16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero	00	00
17 Enter personal tax credit amounts from Schedule ITC, Section B	00	00
18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero	00	00
19 Add tax amount(s) in Columns A and B, line 18 and enter here, continue to page 2		00



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20	Check the box that represents your total family size ( <b>see instructions</b> before completing lines 20 and 21) .....	20	1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>
21	Multiply line 19 by <b>Family Size Tax Credit</b> decimal amount ____ (____%) from Schedule ITC .....	21	00
22	Subtract line 21 from line 19 .....	22	00
23	Enter the <b>Education Tuition Tax Credit</b> from Form 8863-K, line 17 .....	23	00
24	Enter <b>Child and Dependent Care Credit</b> from federal Form 2441, line 11 ➤ _____ x 20% (.20) .....	24	00
25	RESERVED .....	25	00
26	<b>Income Tax Liability.</b> Subtract lines 23 through 25 from line 22. If zero or less, enter zero .....	26	00
27	Enter <b>KENTUCKY USE TAX</b> due on Internet, mail order, or other out-of-state purchases ( <b>see instructions</b> ) ...	27	00
28	Add lines 26 and 27. This is your <b>TOTAL TAX LIABILITY</b> .....	28	00
29	<b>For amended return;</b> overpayment, if any, shown on original return .....	29	00
30	Add lines 28 and 29, enter here .....	30	00
31	a Enter <b>Kentucky income tax withheld</b> 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 <b>For amended return;</b> 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 <b>ADDITIONAL TAX DUE</b> .....	33	00
34	a Estimated tax penalty <input type="checkbox"/> <b>Check if Form 2210-K attached</b> .....	34a	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	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 <b>AMOUNT YOU OWE</b> , continue to page 3..... <b>OWE</b>	36	00
37	If line 32 is more than line 30, subtract lines 30 and 35 from line 32. This is the <b>AMOUNT YOU OVERPAID</b> , continue to page 3 .....	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 Advocate Trust Fund .....	38j	00
k	YMCA Youth Association Fund .....	38k	00

39 Add lines 38(a) through 38(k) .....

40 Amount of line 37 to be **CREDITED TO YOUR 2026 ESTIMATED TAX** ..... **CREDIT FORWARD**

(Credit forwards not available for amended returns)

41 Subtract lines 39 and 40 from line 37. Amount to be **REFUNDED TO YOU** ..... **REFUND**

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.

<b>Sign Here</b>	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	
<b>Paid Preparer Use</b>	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	
<b>Enclose</b>	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"/>		<b>Refund or No Payment</b>	<b>Kentucky Department of Revenue</b> Frankfort, KY 40618-0006
<b>Payment</b>	Check Payable: <b>Kentucky State Treasurer</b> E-Pay Options: <b>www.revenue.ky.gov</b> Include: Your Social Security number and "KY Income Tax—2025"		<b>With Payment</b>	<b>Kentucky Department of Revenue</b> Frankfort, KY 40619-0008

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