

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 | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td></tr> </table> | | | | | | | | | | | <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td><td style="width:12.5%;"></td></tr> </table> | | | | | | | | | | |
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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 11. (If total of Columns A and B is \$39,900 or less, you may qualify for the Family Size Tax Credit. See instructions.) | 5 | 00 | 5 | 00 |
| 6 Additions from Schedule M, line 6 | 6 | 00 | 6 | 00 |
| 7 Add lines 5 and 6 | 7 | 00 | 7 | 00 |
| 8 Subtractions from Schedule M, line 17 | 8 | 00 | 8 | 00 |
| 9 Subtract line 8 from line 7. This is your Kentucky Adjusted Gross Income | 9 | 00 | 9 | 00 |
| 10 Itemizers: Enter itemized deductions from Kentucky Schedule A. Nonitemizers: Enter \$2,980 in Columns A and/or B..... | 10 | 00 | 10 | 00 |
| 11 Subtract line 10 from line 9. This is your Taxable Income | 11 | 00 | 11 | 00 |
| 12 Tax Computation: Multiply line 11 by 4.5% (.045) or amount from Schedule J <input type="checkbox"/> | 12 | 00 | 12 | 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"/> | 13 | 00 | 13 | 00 |
| 14 Add lines 12 and 13 and enter total here | 14 | 00 | 14 | 00 |
| 15 Enter amounts from Schedule ITC, Section A, lines 25E and 25F | 15 | 00 | 15 | 00 |
| 16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero..... | 16 | 00 | 16 | 00 |
| 17 Enter personal tax credit amounts from Schedule ITC, Section B..... | 17 | 00 | 17 | 00 |
| 18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero..... | 18 | 00 | 18 | 00 |
| 19 Add tax amount(s) in Columns A and B, line 18 and enter here, continue to page 2 | 19 | 00 | 19 | 00 |

| | | | | | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------|----------------------------|----------------------------|----------------------------|
| 20 | Check the box that represents your total family size (see instructions 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 Family Size Tax Credit decimal amount _____ (_____%) from Schedule ITC..... | 21 | | | | 00 |
| 22 | Subtract line 21 from line 19..... | 22 | | | | 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 | | | | 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 | | | | 00 |
| 29 | For amended return; overpayment, if any, shown on original return..... | 29 | | | | 00 |
| 30 | Add lines 28 and 29, enter here..... | 30 | | | | 00 |
| 31 | a Enter Kentucky income tax withheld as shown on enclosed Schedule KW-2..... | 31a | | | | 00 |
| | b Enter 2023 Kentucky estimated tax/extension payments..... | 31b | | | | 00 |
| | c Enter 2023 refundable certified rehabilitation credit..... | 31c | | | | 00 |
| | d Enter 2023 refundable entertainment incentive tax credit..... | 31d | | | | 00 |
| | e Enter 2023 refundable development area tax credit..... | 31e | | | | 00 |
| | f Enter 2023 refundable decontamination tax credit..... | 31f | | | | 00 |
| | g Enter 2023 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 | | | | 00 |
| 34 | a Estimated tax penalty <input type="checkbox"/> Check if Form 2210-K attached | 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 AMOUNT YOU OWE , continue to page 3..... OWE | 36 | | | | 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 2024 ESTIMATED TAX | 40 | 00 |
| (Credit forwards not available for amended returns) | | | |
| 41 | Subtract lines 39 and 40 from line 37. Amount to be REFUNDED TO YOU | 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? <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—2023" | | With Payment | Kentucky Department of Revenue Frankfort, KY 40619-0008 |