

**The following notes may be helpful for your 2021 development efforts.**

- Updated 1D barcodes.
- **Forms 740:** Updated standard deduction, removed income tax gap tax credit, changed child and dependent care credit (line 24) references to Form 2441-K rather than federal Form 2441, and replaced line 25 with RESERVED.
- **740-NP:** Updated standard deduction, removed income tax gap tax credit, changed child and dependent care credit (line 24) references to Form 2441-K rather than federal Form 2441 child and dependent care credit (line 24) references Form 2441-K rather than federal Form 2441, and replaced line 25 with RESERVED. Also, on page 4 replaced line 29, with RESERVED and added line 30, Archer MSA deduction.
- **Schedule ITC:** Added Renewable Chemical Production Credit, removed Income Gap credit references, and updated the Family Size table.
- **Form 8863-K:** Updated to add lines 9(a) through 9(e) using the phase out limits in effect as of Kentucky’s IRC conformity date for the Kentucky lifetime learning credit. Kentucky does not conform to the federal Consolidated Appropriations Act of 2021, which (CAA) made changes to the federal lifetime learning credit.
- **New Form 2441-K:** New form was created to calculate the allowable Kentucky child and dependent care credit. This form may also be used to calculate additions or subtractions to taxable income due to Kentucky and Federal differences. Kentucky does not conform to the federal American Rescue Plan (ARP) of 2021, which enhanced the federal child and dependent care credit. Kentucky conforms to the Internal Revenue Code as of December 31, 2018.
- **Form 8582-K:** Updated to mirror the federal Form 8582.
- **740 and 740-NP Schedule A’s:** Updated to change “RESERVED” back to Qualified Mortgage Insurance Premiums
- Removed Bank Of America prepaid debit card references. Receiving refunds on this card is no longer an option.