Kentucky Corporation or Pass-through Entity Tax Return Declaration For Electronic Filing

2023



RETAIN FOR YOUR RECORDS DO NOT MAIL THIS FORM



Name of Entity		Federal Identification Number		per	Kentucky Corporation/LLET Account Number			
Address (Number, Street, and Room or Suite No.)		City, State, and ZIP Code						
PART I - Check the box for the tax re	eturn being electronically fil	ed: □ 720 □ 720U □ P1	re o	. 725 □ 74	IONP-WH □	740-P	TFT	
Section A - Tax return information for	<u> </u>			LLET		Corporate Income		
Kentucky taxable net income	Part I. line 43			\$0 00		00	•	00
2 Total tax due	Part II, line 17 and Part III, line 15		2			00		00
3 Interest	Total Interest, if applicable		3			00		00
4 Penalty	Total Penalty, if applicable		4		(00		00
5 Subtotal	Add lines 2 through 4		5		(00		00
6 Total Payment Due	Total Payment			6			00	
Section B - Tax return information for				LLET		Corporate Income	 •	
Kentucky taxable net income	Schedule U5, Section D, li	ne 7	1		\$0 0	00	•	00
2 Total tax due	Page 1, Part I, line 1 and F		2			00		00
3 Interest		Page 1, Part I, line 2 and Part II, line 2			(00		00
4 Penalty	Page 1, Part I, line 3 and F		4		(00		00
5 Subtotal	Add lines 2 through 4		5		(00		00
6 Total Payment Due	Total Payment			6			00	
Section C - Tax return information f	or form PTE	·			LLET	\top	Income	
1 Federal ordinary income (loss)	Part I, line 1 (General Par	tnerships Only)	1		\$0	00		00
2 Kentucky ordinary income (loss)	Part I, line 21	,	2		\$0			00
3 Total tax due	Part II, line 16 and Part III,	line 11	3		-	00		00
4 Interest	Total Interest, if applicable		4			00		00
5 Penalty	Total Penalty, if applicable		5			00		00
6 Subtotal	Add lines 3 through 5		6			00		00
7 Total Payment Due	Total Payment	•		7			00	
Section D - Tax return information f	or form 725			i	LLET	\top	Income	
Total net distributable income	725, Part I, line 11		1		\$0	00		00
2 Total tax due	725, Part II, line 15		2		(00		00
3 Interest	Total Interest, if applicable		3		(00		00
4 Penalty	Total Penalty, if applicable		4		(00		00
5 Subtotal	Add lines 2 through 4		5		(00		00
6 Total Payment Due	Total Payment			6			00	
Section E - Tax return information for	or form 740NP-WH						Income	
1 Kentucky distributive share income	Page 1, Line 5					1		00
2 Total tax due	Page 2, Line 16					2		00
3 Interest	Total Interest, if applicable					3		00
4 Penalty	Total Penalty, if applicable					4		00
5 Total Payment Due	Total Payment, add lines 2	through 4		5			00	
Section F - Tax return information for						_	Income	
1 Income tax due	Page 2, Line 15					1		00
2 Total tax due	Page 2, Line 17					2		00
3 Interest	Total Interest, if applicable					3		00
4 Penalty	Total Penalty, if applicable	41				4		00
5 Total Payment Due	Total Payment, add lines 2	ınrougn 4		5			00	

PART II - Direct Debit of Tax Amount Du	e (See Instructions)	Not applicable for general partners	hips		
Routing transit number (RTN)	The first two numbers of the RTN must be				
roduling trailer frames (TTTT)		01 through 12 or 21 through 32.			
P Depositor account number (DAN)					
B Type of account: ☐ Savings ☐	Checking				
Debit amount					
. ,	king regulations, please answer the follo	5 .			
(a) Direct Debit—Will these funds com PART III - Declaration of Authorized Rep	resentative of Entity (Sign only after				
·					
institution account indicated in Part II	for payment of the state taxes owed on this	Agent to initiate an ACH electronic funds withdrawal entry to the fina is return. I also authorize the financial institutions involved in the procest to answer inquiries and resolve issues related to the payment.			
liable for the tax liability and all applicable int	erest and penalties.	t receive the full and timely payment of the tax liability, the entity will re			
partner of the general partnership and that I tax return, including accompanying schedule	have examined a copy of the corporation es and statements, and to the best of my k	orporation, partner or member of the limited liability pass-through enti 's, limited liability pass-through entity's, or general partnership's elect knowledge and belief, it is true, correct, and complete. I further declare E, 725, 740NP-WH, and 740-PTET electronic tax return.	ronic		
Signature of Authorized Representative		Date			
Type or Print the Name and Title of the Authorized Representative Signing this	s Document				
PART IV - Declaration and Signature of	<u> </u>				
esponsible for reviewing the tax return and opertner or member of the limited liability pas give the corporate officer of the corporation, accompanying schedules and statements, file	only declare that this tax return accurately is-through entity, or partner of the genera partner or member of the limited liability pa ed with the Kentucky Department of Reven	on Part I are true, correct, and complete. If I am only the ERO, I ar reflects the data on the tax return. The corporate officer of the corporate partnership will have signed this form before I submit the tax return. ass-through entity, or partner of the general partnership all forms, include. If I am also the paid preparer, I declare under the penalties of perjurand to the best of my knowledge and belief, it is true, correct, and compared to the best of my knowledge and belief, it is true, correct, and compared to the best of my knowledge and belief, it is true, correct, and compared to the best of my knowledge and belief, it is true, correct, and compared to the best of my knowledge and belief.	ation, I will uding y that		
nave examined this tax return, including all a	accompanying scriedules and statements,	Check □ if also a paid preparer.	лете.		
ERO's signature	Date	I.D. Number of ERO			
Firm's name (or your name if self-employed)		FEIN			
Address		ZIP Code			
, the undersigned, declare under the penaltie of my knowledge and belief, it is true, correct	es of perjury that I have examined this tax re , and complete.	eturn, including all accompanying schedules and statements, and to the	best		
Preparer's signature	Date	I.D. Number of Preparer			
Firm's name (or your name if self-employed)		FEIN			
Address		ZIP Code			

PURPOSE OF SCHEDULE

An authorized representative of the entity and the electronic return originator (ERO) must use Form 8879(C)-K as a declaration document and signature authorization for an electronic filing (e-file) of a Kentucky Form 720, 720U, PTE, 725, 740NP-WH, or 740-PTET filed by an ERO.

Do not send this form to the Kentucky Department of Revenue. The ERO must retain Form 8879(C)-K for 4 years from the return due date or the Kentucky Department of Revenue receipt date, whichever is later.

ERO RESPONSIBILITIES

The ERO will:

- Enter the name, Federal Identification Number, Kentucky Corporation/LLET Account Number (if applicable), address, and ZIP code of the entity at the top of the form.
- Check the appropriate box indicating which tax return is being electronically filed.
- Complete Part I using the amounts from the entity's Kentucky tax return.
- Enter interest and/or penalty calculated per the form instruction booklet on the appropriate interest and penalty line
- Complete Part II using the entity's routing transit number (RTN) and depositor account number (DAN).
- Check the box in Part IV if the ERO is also the paid preparer.
- Complete Part IV including a signature, date, and I.D. Number of ERO.
- Enter in Part IV the ERO's firm name (NOT the individual preparing the return), FEIN, address, and ZIP code.
- If the ERO is not the preparer, have the preparer complete Part IV including the signature, date, and I.D Number of the Preparer. Enter in Part IV the preparer's firm name (or the preparer's name if self-employed), FEIN, address, and ZIP code.
- Give the authorized representative of the entity Form 8879(C)-K for completion and review. This can be done by hand delivery, U.S. mail, private delivery service, email, or Internet website.
- Provide the authorized representative of the entity with a corrected copy of the Form 8879(C)-K if changes are made to the tax return (for example, based on the authorized representative's review).
- Provide the authorized representative of the entity with a copy of the signed Form 8879(C)-K upon request.

AUTHORIZED REPRESENTATIVE OF THE ENTITY RESPONSIBILITIES

The authorized representative will:

- Verify the accuracy of the entity's Kentucky tax return.
- Verify the amounts in Part I using the amounts from the entity's Kentucky tax return.

- Verify interest and/or penalty calculated per the form instruction booklet is on the appropriate interest and penalty line.
- Verify the entity's routing transit number (RTN) and depositor account number (DAN) in Part II.
- Sign and date Form 8879(C)-K in Part III.
- Type or print authorized representative's name and title in Part III.
- Return the completed Form 8879(C)-K to the ERO.

The Kentucky entity's tax return must not be transmitted to the Kentucky Department of Revenue until the ERO receives the authorized representative's signed Form 8879(C)-K.

PART I - Tax Return Information

Enter the required data from the applicable Kentucky return.

PART II - Direct Debit of Tax Amount Due

The entity can choose to pay the amount due by completing Part II, Lines 1 through 5, and checking the box on Part III. The entity can choose direct debit for Kentucky, regardless of the choice for federal purposes. The entity must ensure that the following information relating to the financial institution's account is provided in the tax preparation software: routing transit number (RTN), depositor account number (DAN), Type of account (Savings or Checking), and Debit amount.

The payment amount will be processed (debited from the designated bank account) upon acceptance of the tax return for processing.

PART III - Declaration of Authorized Representative of Entity

The authorized representative of the entity must sign and date Form 8879(C)-K after reviewing the tax return, including accompanying schedules and statements, and before it is transmitted to the Kentucky Department of Revenue.

PART IV – Declaration and Signature of Electronic Return Originator (ERO) and Paid Preparer

The ERO must sign and date Form 8879(C)-K.

If the ERO is also the paid preparer, the ERO must check the paid preparer box, but is not required to complete and sign the paid preparer's section.

A paid preparer who is not the ERO must complete and sign the paid preparer's section.

If the ERO cannot obtain the paid preparer's signature on Form 8879(C)-K, a copy of the tax return, including accompanying schedules and statements, with the paid preparer's signature should be attached to the 8879(C)-K.