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

2023



RETAIN FOR YOUR RECORDS DO NOT MAIL THIS FORM



➤ See instructions.	Submission ID#						
Name of Entity		Federal Identification Number		Kentucky Corporation/LLET Account Number			
Address (Number, Street, and Room or Suit	e No.)	City, State, and ZIP Code					
PART I - Check the box for the tax re		ed: 🗆 720 🗆 720U 🗆 P	TE [725 🗆 74	10NP-WH □ 74	0-PTET	
Section A - Tax return information for					LLET	· ·	ate Income
Kentucky taxable net income	Part I, line 43			\$0 00			00
2 Total tax due	Part II, line 17 and Part III, line 15		3		00		00
3 Interest	Total Interest, if applicable				00		00
4 Penalty	Total Penalty, if applicable				00		00
5 Subtotal	Add lines 2 through 4				00		00
6 Total Payment Due	Total Payment			6		00	
Section B - Tax return information for					LLET	<u> </u>	ate Income
1 Kentucky taxable net income	Schedule U5, Section D, line 7				\$0 00	_	00
2 Total tax due	Page 1, Part I, line 1 and Part II, line 1		3		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 Part II, line 3				00		00
5 Subtotal	Add lines 2 through 4				00		00
6 Total Payment Due	Total Payment			6		00	
Section C - Tax return information for form PTE			_		LLET	In	come
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				\$0 00		00
3 Total tax due	Part II, line 16 and Part III, line 11				00		00
4 Interest	Total Interest, if applicable				00		00
5 Penalty	Total Penalty, if applicable				00		00
6 Subtotal	Add lines 3 through 5				00		00
7 Total Payment Due	Total Payment			7		00	
Section D - Tax return information for					LLET		come
1 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	<u> </u>	00		00
6 Total Payment Due	Total Payment			6		00	
Section E - Tax return information for	Page 1, Line 5				1		come 00
1 Kentucky distributive share income 2 Total tax due	 				2	 	
2 Total tax due 3 Interest	Page 2, Line 16 Total Interest, if applicable				3		00
4 Penalty	Total Interest, if applicable Total Penalty, if applicable				4		00
5 Total Payment Due	Total Payment, add lines 2 through 4			5	4	00	
Section F - Tax return information fo	. tillough 4		3			come	
1 Income tax due	Page 2, Line 15				1	<u> </u>	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				4		00
5 Total Payment Due	Total Penalty, if applicable Total Payment, add lines 2 through 4			5	4	00	
- Total Layment Due	iotai i aymoni, aud inico 2 unough +						

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PART II - Direct Debit of Tax Amount	Due (See Instructions)	Not applicable for general partnerships				
1 Pouting transit number (DTN)	The first two numbers of the RTN must be					
1 Routing transit number (RTN)		01 through 12 or 21 through 32.				
2 Depositor account number (DAN)						
3 Type of account: ☐ Savings	Checking					
4 Debit amount						
In order to comply with electronic banking regulations, please answer the following question. (a) Direct Debit—Will these funds come from an account located outside of the United States? Yes □ No □						
PART III - Declaration of Authorized Representative of Entity (Sign only after Parts I and II are completed.)						
institution account indicated in Pa	art II for payment of the state taxes owe	nancial Agent to initiate an ACH electronic funds withdrawal entry to the financial on this return. I also authorize the financial institutions involved in the processing essary to answer inquiries and resolve issues related to the payment.				
If this is a balance due return, I understand that if the Department of Revenue does not receive the full and timely payment of the tax liability, the entity will remain liable for the tax liability and all applicable interest and penalties.						
partner of the general partnership and t tax return, including accompanying sche	hat I have examined a copy of the corpordules and statements, and to the best	f the corporation, partner or member of the limited liability pass-through entity, or pration's, limited liability pass-through entity's, or general partnership's electronic of my knowledge and belief, it is true, correct, and complete. I further declare that U, PTE, 725, 740NP-WH, and 740-PTET electronic tax return.				
Signature of Authorized Representative		Date				
Type or Print the Name and Title	#: B					
of the Authorized Representative Signing this Document						
PART IV - Declaration and Signature	of Electronic Return Originator (E	RO) and Paid Preparer				
I, the undersigned, declare that I have reviewed the tax return and that the entries on Part I are true, correct, and complete. If I am only the ERO, I am not responsible for reviewing the tax return and only declare that this tax return accurately reflects the data on the tax return. The corporate officer of the corporation, partner or member of the limited liability pass-through entity, or partner of the general partnership will have signed this form before I submit the tax return. I will give the corporate officer of the corporation, partner or member of the limited liability pass-through entity, or partner of the general partnership all forms, including accompanying schedules and statements, filed with the Kentucky Department of Revenue. If I am also the paid preparer, I declare under the penalties of perjury that I have examined this tax return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.						
,		Check □ if also a paid preparer.				
ERO's signature	Date	I.D. Number of ERO				
Firm's name (or your						
name if self-employed)		FEIN				
Address		ZIP Code				
I, the undersigned, declare under the per of my knowledge and belief, it is true, cor	nalties of perjury that I have examined the rect, and complete.	s tax return, 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.