



Your Social Security Number

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Name—Last, First, Middle Initial

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Mailing Address (Number and Street including Apartment Number or P.O. Box)

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City, Town or Post Office State ZIP Code

**INSTRUCTIONS** This form may be used by qualifying full-year nonresidents to claim a refund of Kentucky income taxes withheld during 2023. To determine if you qualify, you must check "Yes" or "No" for the applicable statements below. *If eligible, complete lines 1–4.* Enter only the taxpayer's name for which the Kentucky wages and salaries were earned in the name box above. Do not include your spouse's name. If both spouses earned only Kentucky wages and salaries as a resident of a reciprocal state, **each spouse must file a separate Form 740-NP-R. Enclose Schedule KW-2 and a copy of the 2023 return filed with your state of residence.**

A I was a **nonresident** of Kentucky during all of 2023.  Yes  No

B My only 2023 Kentucky income was from salaries or wages earned while a resident of any of the following states:  Yes  No

(check state(s) box) **1**—Illinois **2**—Indiana **3**—Michigan **4**—Ohio **5**—Virginia **6**—West Virginia **7**—Wisconsin

*Note: Race track, lottery and other gambling winnings are not salaries or wages.*

C For Virginia residents only: I commuted **daily** to a place of employment in Kentucky.  Yes  No

**Nonresidents who answered "No" to any of the statements above must file Form 740-NP to report Kentucky income.**

1 Enter total <b>Kentucky income tax withheld</b> as shown on Schedule KW-2. Do not include local tax withheld .....	1		00
<b>2 FUND CONTRIBUTIONS; see instructions.</b>			
a Nature and Wildlife Fund.....	2a	00	
b Child Victims' Trust Fund.....	2b	00	
c Veterans' Program Trust Fund.....	2c	00	
d Breast Cancer Research/ Education Trust Fund .....	2d	00	
e Farms to Food Banks Trust Fund .....	2e	00	
f Local History Trust Fund.....	2f	00	
g Special Olympics Kentucky .....	2g	00	
h Pediatric Cancer Research Trust Fund....	2h	00	
i Rape Crisis Center Trust Fund .....	2i	00	
j Court Appointed Special Advocate Trust Fund.....	2j	00	
k YMCA Youth Association Fund .....	2k	00	
<b>3 Total Fund Contributions.</b> Add lines 2(a) through 2(k).....	3		00
<b>4 Subtract the total of line 3 from line 1. Amount to be REFUNDED</b> .....	4		00

I declare under the penalties of perjury that I have examined this return and to the best of my knowledge and belief, it is a true, correct and complete return.

Your Signature	Driver's License/State Issued ID No.	Date Signed	Telephone Number (daytime)
Typed or Printed Name of Preparer Other than Taxpayer	I.D. Number of Preparer	Date Signed	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No

Mail to: Kentucky Department of Revenue, Frankfort, KY 40620-0012

DRAFT

**PURPOSE OF THE FORM**—A qualifying full-year nonresident who had salaries and wages only from a reciprocal state may file this form to receive a refund of all Kentucky income tax withheld.

Answer questions A through C to determine if you qualify to file this form.

Do not include your spouse's name. If both spouses earned Kentucky wages and salaries as a resident of a reciprocal state, each spouse must file a separate Form 740-NP-R. Enclose Schedule KW-2 and a copy of the 2023 return filed with your state of residence.

**Reciprocal States**—Kentucky has reciprocal agreements with specific states. These agreements provide for taxpayers to be taxed by their state of residence, and not the state where income is earned. Reciprocity does not apply to persons who live in Kentucky for more than 183 days during the tax year. The states and types of exemptions are as follows:

**Illinois, West Virginia**—wages and salaries

**Indiana**—wages, salaries, and commissions

**Michigan, Wisconsin**—income from personal services (including salaries and wages)

**Ohio**—wages and salaries.

**Note:** Wages which an S corporation pays to a shareholder-employee if the shareholder-employee is a "twenty (20) percent or greater" direct or indirect equity investor in the S corporation shall not be exempt under the reciprocity agreement.

**Virginia**—commuting daily, salaries and wages

**Note:** Gambling income and distributive share income (Schedule K-1) are not exempt under reciprocal agreements. This income is fully taxable. A complete return must be filed if filing requirements are met.

**DRAFT**  
**7/23**