



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 Suite No.) | City, State, and ZIP Code | |
| | | |

PART I - Check the box for the tax return being electronically filed: 720 720U PTE 725 740NP-WH 740-PTET

Section A - Tax return information for form 720

| | | | LLET | | Corporate Income | |
|-------------------------------|--|---|------|----|------------------|----|
| 1 Kentucky taxable net income | Part I, line 43 | 1 | \$0 | 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 | 00 |

Section B - Tax return information for form 720U

| | | | LLET | | Corporate Income | |
|-------------------------------|--|---|------|----|------------------|----|
| 1 Kentucky taxable net income | Schedule U5, Section D, line 7 | 1 | \$0 | 00 | | 00 |
| 2 Total tax due | Page 1, Part I, line 1 and Part II, line 1 | 2 | | 00 | | 00 |
| 3 Interest | Page 1, Part I, line 2 and Part II, line 2 | 3 | | 00 | | 00 |
| 4 Penalty | Page 1, Part I, line 3 and Part II, line 3 | 4 | | 00 | | 00 |
| 5 Subtotal | Add lines 2 through 4 | 5 | | 00 | | 00 |
| 6 Total Payment Due | Total Payment | 6 | | | 00 | 00 |

Section C - Tax return information for form PTE

| | | | LLET | | Income | |
|-----------------------------------|---|---|------|----|--------|----|
| 1 Federal ordinary income (loss) | Part I, line 1 (General Partnerships Only) | 1 | \$0 | 00 | | 00 |
| 2 Kentucky ordinary income (loss) | Part I, line 21 | 2 | \$0 | 00 | | 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 | 00 |

Section D - Tax return information for form 725

| | | | LLET | | Income | |
|----------------------------------|-------------------------------|---|------|----|--------|----|
| 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 | | 00 | | 00 |
| 6 Total Payment Due | Total Payment | 6 | | | 00 | 00 |

Section E - Tax return information for form 740NP-WH

| | | | LLET | | Income | |
|--------------------------------------|--------------------------------------|---|------|---|--------|----|
| 1 Kentucky distributive share income | Page 1, Line 5 | 1 | | 1 | | 00 |
| 2 Total tax due | Page 2, Line 16 | 2 | | 2 | | 00 |
| 3 Interest | Total Interest, if applicable | 3 | | 3 | | 00 |
| 4 Penalty | Total Penalty, if applicable | 4 | | 4 | | 00 |
| 5 Total Payment Due | Total Payment, add lines 2 through 4 | 5 | | | 00 | 00 |

Section F - Tax return information for form 740-PTET

| | | | LLET | | Income | |
|---------------------|--------------------------------------|---|------|---|--------|----|
| 1 Income tax due | Page 2, Line 15 | 1 | | 1 | | 00 |
| 2 Total tax due | Page 2, Line 17 | 2 | | 2 | | 00 |
| 3 Interest | Total Interest, if applicable | 3 | | 3 | | 00 |
| 4 Penalty | Total Penalty, if applicable | 4 | | 4 | | 00 |
| 5 Total Payment Due | Total Payment, add lines 2 through 4 | 5 | | | 00 | 00 |

DRAFT
07/24

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.

DRAFT
07/24