

Form Name	Category	Code	Description
FORM740	Math Error	F2210K-0001	Calculation error(s) on Form 2210K, Part I.
FORM740	Missing Data	F2210K-0002	Data incomplete on Form 2210K, Part I.
FORM740NP	Math Error	F2210K-F740NP-0001	Calculation error(s) on Form 2210K, Part I.
FORM740	Missing Data	F2210K-F740NP-0002	Data incomplete on Form 2210K, Part I.
FORM40A102	Incorrect Data	F40A102-0073	Invalid direct debit routing number. Routing number must be numeric only and first 2 digits must begin with 01 through 12 or 21 through 32.
FORM40A102	Incorrect Data	F40A102-0074	Invalid direct debit account number. Account number must be numeric only. Cannot contain spaces and /or dashes.
FORM40A102	Invalid Data	F40A102-0075	The Payment amount and requested payment date in the financial transaction must match the tax due debit amount and debit date on Form 740-EXT/40A102, Section II.
FORM40A102	Invalid Data	F40A102-0076	Invalid direct debit date. Debit payments for tax due amounts cannot be warehoused after the April 17th filing deadline.
FORM740	Missing Data	F4972K-0001	Data incomplete on Form 4972K.
FORM740NP	Missing Data	F4972K-F740NP-0001	Data incomplete on Form 4972K.
FORM740	Data Mismatch	F740-0001	The Kentucky filing status selected on Form 740 is incorrect based on information reported on the return.
FORM740	Data Mismatch	F740-0002	The combined federal AGI amount listed on Form 740, line 5 must equal the amount on line 37 of Form 1040, line 21 of Form 1040A, line 4 of Form 1040-EZ or line 36 of Form 1040-NR unless the Kentucky filing status 4-Married filing separate returns is checked.
FORM740	Data Mismatch	F740-0003	The federal adjusted gross income (AGI) amount reported on Form 740, line 5 for filing status 4-Married filing separate returns does not contain the correct amount of income for the taxpayer filing this return based on the information provided on the federal return.
FORM740	Data Mismatch	F740-0004	If the Kentucky filing status = 1-Single, 3-Married, filing joint or 4-Married filing separate returns, the spouse fields (Column A) on Form 740, Schedule M and Schedule A, Page 2 should not be completed.
FORM740	Data Mismatch	F740-0005	The taxpayer political party fund check box is required for all filing statuses.
FORM740	Data Mismatch	F740-0006	A spouse political party fund check box is required for Filing Status 2-Married filing separately on a combined return and 3-Married, filing joint. It should not be used for any other filing status.
FORM740	Data Mismatch	F740-0007	The spouse entries for income and credits are required if the filing status is 2-Married filing separately on a combined return. The taxpayer fields are required for all filing statuses.
FORM740	Missing Form	F740-0008	Schedule M, Part I is required if Form 740, line 6 is greater than zero.
FORM740	Missing Form	F740-0009	Schedule M, Part II is required if Form 740, line 8 is greater than zero.
FORM740	Missing Form	F740-0010	Schedule A must be completed if Form 740, line 10 is not equal to the standard deduction. The standard deduction is \$2,480. If not itemizing deductions, the standard deduction should be used.
FORM740	Missing Form	F740-0011	Schedule J must be completed if the Schedule J checkbox is marked on Form 740, line 12.
FORM740	Data Mismatch	F740-0012	Form 740, line 12 amount must match tax computation/Tax Table or Schedule J, line 22 if the Schedule J check box is marked.
FORM740	Data Mismatch	F740-0013	If Form 740, line 13, tax from Form 4972K; Schedule RCR; Schedule DSR; or Angel Investor Recapture Indicator is greater than zero, one or both of the indicators must be checked.
FORM740	Missing Form	F740-0014	Form 4972K must be completed if the Form 4972-K check box is marked on Form 740, line 13.
FORM740	Data Mismatch	F740-0015	Form 740, line 13 and Form 4972-K, line 32 must match if the Form 4972-K check box is marked on Form 740, line 13.
FORM740	Data Mismatch	F740-0016	Form 740, line 20, total family size must equal 1, 2, 3 or 4 if line 21, family size tax credit amount is greater than 0.
FORM740	Missing Form	F740-0017	Form 8863-K must be completed if Form 740, line 23 is greater than zero.
FORM740	Data Mismatch	F740-0018	Form 740, line 23 must match the amount of Form 8863K, line 17.
FORM740	Data Mismatch	F740-0019	Error on Form 740, line 25. The federal child and dependent care amount from federal Form 2441, line 9 must be populated on Form 740 if Form 740, line 25 is greater than zero.
FORM740	Incorrect Data	F740-0021	The state ID number on the W-2, W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-OID, 1099-MISC and 1099-R cannot be greater in length than 6 digits and cannot be blank if KY is the state for which the income tax is withheld.
FORM740	Math Error	F740-0022	The Kentucky tax withheld, Form 740, line 30(a), must equal the sum of all state withholding amounts from the income tax statements where the state abbreviation code listed is KY. The income tax statements include Forms W-2, W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-OID, 1099-MISC and 1099-R. This amount can also include the amount from federal Form W-2 where line 14 description equals KREDA.
FORM740	Missing Form	F740-0023	Worksheet C must be completed if Form 740, Section A, line 1 is greater than zero.
FORM740	Data Mismatch	F740-0024	Form 740, Section A, line 1 must match Worksheet C, line 8.
FORM740	Missing Form	F740-0025	Worksheet A must be completed if Form 740, Section A, line 5 is greater than zero.
FORM740	Data Mismatch	F740-0026	Form 740, Section A, line 5 must match Worksheet A, line 12.
FORM740	Missing Form	F740-0027	A copy of the signed Schedule FD is required when Form 740-NP, Section A, line 21 is greater than zero. The PDF attachment must be named FoodDonationTaxCredit or KYSCHFD.
FORM740	Math Error	F740-0031	Math error in calculating Family Size Tax Credit.
FORM740	Missing Data	F740-0069	Primary social security number and/or Spouse social security number is missing.
FORM740	Missing Data	F740-0070	Primary name is missing or incomplete.
FORM740	Missing Data	F740-0071	Taxpayer address is missing or incomplete.
FORM740	Incorrect Data	F740-0073	Invalid direct debit routing number. Routing number must be numeric only and first 2 digits must begin with 01 through 12 or 21 through 32.

FORM740	Incorrect Data	F740-0074	Invalid direct debit account number. Account number must be numeric only. Cannot contain spaces and /or dashes.
FORM740	Incorrect Data	F740-0075	Invalid direct debit amount. Debit amount for the amount you owe must equal Form 740, line 40.
FORM740	Incorrect Data	F740-0076	Invalid direct debit date. Debit payments for tax due amounts cannot be warehoused after the April 17th filing deadline. Direct debit will not be processed.
FORM740	Incorrect Data	F740-0077	Invalid direct debit or direct deposit request. Cannot request direct debit on refund or direct deposit on tax due return.
FORM740	Incorrect Data	F740-0078	Invalid direct debit date. Valid dates for debit payments of estimated tax for tax year 2017 are: April 17, 2018, June 15, 2018, September 17, 2018, January 15, 2019. Please select valid dates and resubmit the return.
FORM740	Incorrect Data	F740-0081	Divide multiple payments for estimate tax into equal whole dollar amounts.
FORM740NP	Data Mismatch	F740NP-0001	The Kentucky filing status selected on Form 740-NP, page 1 is incorrect based on information reported on the return.
FORM740NP	Data Mismatch	F740NP-0002	The combined federal adjusted gross income amount listed on Form 740-NP, Section D, line 35, column A must equal the federal AGI from Form 1040, line 37, Form 1040A, line 21 or Form 1040-NR, line 36 unless the filing status is Married, filing separate returns.
FORM740NP	Missing Data	F740NP-0003	The spouse's SSN should be entered if the filing status is Married, filing separate returns. If the spouse's SSN is not known, the spouse's full name must be entered on Form 740-NP, line 3.
FORM740NP	Data Mismatch	F740NP-0005	The taxpayer political party fund check box on Form 740-NP is required for all filing statuses.
FORM740NP	Data Mismatch	F740NP-0006	The spouse political party fund check box on Form 740-NP is required for filing status Married, filing a joint return. The spouse's political party should not be used for any other filing status.
FORM740NP	Data Mismatch	F740NP-0007	The spouse's personal tax credits are required when the filing status Married, filing Joint is selected. The spouse's personal tax credits should not be completed for filing status Single or Married, filing separate returns. The taxpayer fields are required for all filing statuses. Exception: If the filing status is Married, filing separate returns and the taxpayer is claiming the spouse as dependent because spouse had no income, the personal credits for the spouse can be marked.
FORM740NP	Data Mismatch	F740NP-0008	The date the taxpayer moved into or out of KY and the state abbreviation the taxpayer moved from or to during the year is required on Form 740-NP, line 5 for taxpayers filing as a part-year KY resident.
FORM740NP	Missing Form	F740NP-0010	Either line 10 or line 12 of the Form 740-NP must be completed. Do not complete both lines. Complete line 10 to claim the standard deduction or line 12 to itemize deductions. Schedule A is required for all entries on line 12. The standard deduction is \$2,480.
FORM740NP	Missing Form	F740NP-0011	Error on 740-NP, line 14. If Schedule J is completed, Schedule J is required and the Schedule J indicator should be marked. If Schedule RC-R is complete, the RCR indicator should be marked.
FORM740NP	Data Mismatch	F740NP-0012	The Schedule J indicator is marked but Form 740-NP, line 14, does not equal Schedule J, line 22.
FORM740NP	Data Mismatch	F740NP-0013	Form 740-NP, line 30(e), nonresident withholding must equal the sum of all Form PTE-WH, line 9's combined.
FORM740NP	Missing Form	F740NP-0014	Form 4972-K is missing and is required if the Form 740-NP, Form 4972K indicator is marked.
FORM740NP	Missing Form	F740NP-0015	Form 8863-K is missing and is required if Form 740-NP, line 23, education tuition tax credit is greater than zero.
FORM740NP	Incorrect Data	F740NP-0017	The state ID number on the W-2, W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-OID, 1099-MISC and 1099-R cannot be greater in length than 6 digits and cannot be blank If KY is the state for which the income tax is withheld.
FORM740NP	Incorrect Data	F740NP-0018	The Kentucky tax withheld, Form 740-NP, line 30(a), must equal the sum of all state withholding amounts from an income tax statement where the state abbreviation code listed is KY. The income tax statements include Forms W-2, W-2G, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-OID, 1099-K, 1099-MISC and 1099-R. This amount can also include the amount from federal Form W-2 where line 14 description equals KREDA.
FORM740NP	Data Mismatch	F740NP-0022	Form 740-NP, line 23 must match the amount of Form 8863K, line 17.
FORM740NP	Missing Form	F740NP-0023	Worksheet C is missing and is required if Form 740-NP, Section A, line 1 is greater than zero.
FORM740NP	Data Mismatch	F740NP-0024	Form 740-NP, Section A, line 1, must match Worksheet C, line 8.
FORM740NP	Missing Form	F740NP-0025	Worksheet A is missing and is required if Form 740-NP, Section A, line 5 is greater than zero.
FORM740NP	Data Mismatch	F740NP-0026	Form 740-NP, Section A, line 5 must match Worksheet A, line 12.
FORM740NP	Missing Form	F740NP-0027	A copy of the signed Schedule FD is required when Form 740-NP, Section A, line 21 is greater than zero. The PDF attachment must be named FoodDonationTaxCredit or KYSCHFD.
FORM740NP	Missing Data	F740NP-0029	The allowable itemized deduction on Form 740-NP, line 11 does not match Schedule A, page 1, line 32 or line 36 or Schedule A, page 2, line 10.
FORM740NP	Data Mismatch	F740NP-0030	The state of residency at the end of the tax year on Form 740-NP, line 4 is required for taxpayers filing as a full-year nonresident of KY. KY is not a valid entry.
FORM740NP	Math Error	F740NP-0031	Math error in calculating Family Size Tax Credit.
FORM740NP	Missing Data	F740NP-0065	The primary taxpayer's social security number is required for all filing statuses. The Spouse's social security number is required for filing status Married, filing joint.
FORM740NP	Missing Data	F740NP-0066	The taxpayer's and/or spouse's name is missing or incomplete.
FORM740NP	Incorrect Data	F740NP-0069	Invalid direct debit routing number. The routing number must be numeric only and first 2 digits must begin with 01 through 12 or 21 through 32.
FORM740NP	Missing Data	F740NP-0071	Taxpayer address is missing or incomplete.

FORM740NP	Incorrect Data	F740NP-0074	Invalid direct debit account number. The account number must be numeric only. Cannot contain spaces and /or dashes.
FORM740NP	Incorrect Data	F740NP-0075	Invalid direct debit amount. The debit amount must equal amount owed on the return, Form 740-NP, line 40.
FORM740NP	Incorrect Data	F740NP-0077	Invalid direct debit or direct deposit request. Cannot request direct debit on refund or direct deposit on tax due return. Direct deposits are not valid for Form 740-NP.
FORM740NP	Incorrect Data	F740NP-0081	Divide multiple payments for estimate tax into equal whole dollar amounts.
FORM740NPR	Incorrect Data	F740NPR-0001	Answers to one or all of Questions A - C indicates the Form 740-NP-R is not applicable.
FORM740NPR	Missing Data	F740NPR-0002	The Kentucky Employer information must be provided with the Form 740-NP-R .
FORM740NPR	Data Mismatch	F740NPR-0003	The Kentucky tax withheld, Form 740-NP-R, line 1, must equal the sum of all state withholding amounts from the income tax statements where the state abbreviation code listed is KY.
FORM740NPR	Incorrect Data	F740NPR-0004	The 740-NP-R is applicable to one filer.
FORM740NPR	Incorrect Data	F740NPR-0077	Direct deposits are not allowed for Form 740-NP-R.
FORM740NP	Missing Data	F8582K-0046	Incomplete data on Form 8582K
FORM740	Missing Data	F8582K-0048	Incomplete data on Form 8582K
FORM740NP	Missing Data	F8863K-0047	The Qualifications section on Form 8863-K is incomplete. It is required when filing Form 8863-K.
FORM740NP	Missing Data	F8863K-0048	The American Opportunity section of Form 8863-K is incomplete. It is required in order to claim the credit.
FORM740	Missing Data	F8863K-0049	Incomplete qualifications data on Form 8863K.
FORM740NP	Missing Data	F8863K-0049	The name and address of the Kentucky institution is required on Form 8863-K if an education tuition tax credit is claimed.
FORM740	Missing Data	F8863K-0050	The American Opportunity Credit section of Form 8863-K is incomplete. It is required in order to claim the credit.
FORM740	Missing Data	F8863K-0051	Name and address of Kentucky institution required on Form 8863K.
FORM740	Math Error	F8863K-0052	Form 8863K, line 1, column f exceeds allowable amount.
FORM740	Math Error	F8863K-0053	Form 8863K, line 1, column f is mathematically incorrect.
FORM740	Math Error	F8863K-0054	Form 8863K, line 2 is mathematically incorrect.
FORM740	Math Error	F8863K-0055	The Lifetime Learning Credit claimed on Form 8863-K, line 8 exceeds allowable amount.
FORM740	Math Error	F8863K-0056	Form 8863K, line 17 is mathematically incorrect.
FORM740NP	Math Error	F8863K-F740NP-0052	Form 8863K, line 1, column f exceeds allowable amount.
FORM740NP	Math Error	F8863K-F740NP-0053	Form 8863K, line 1, column f is mathematically incorrect.
FORM740NP	Math Error	F8863K-F740NP-0054	Form 8863K, line 2 is mathematically incorrect.
FORM740NP	Math Error	F8863K-F740NP-0055	The Lifetime Learning Credit claimed on Form 8863-K, line 8 exceeds allowable amount.
FORM740NP	Math Error	F8863K-F740NP-0056	Form 8863K, line 17 is mathematically incorrect.
FORMEPAY	Incorrect Data	FEPAY-0073	Invalid direct debit routing number. Routing number must be numeric only and first 2 digits must begin with 01 through 12 or 21 through 32.
FORMEPAY	Incorrect Data	FEPAY-0074	Invalid direct debit account number. Account number must be numeric only. Cannot contain spaces and /or dashes.
FORMEPAY	Incorrect Data	FEPAY-0075	When requesting a direct debit of tax due, the payment amount in the financial transaction must match the total amount of tax due listed on Form EPAY.
FORMEPAY	Incorrect Data	FEPAY-0078	Invalid direct debit date. Valid dates for debit payments of estimated tax for tax year 2017 are: April 17, 2018, June 15, 2018, September 17, 2018, January 15, 2019. Please select valid dates and resubmit.
FORMEPAY	Math Error	FEPAY-0079	The amount of additional tax due plus penalty and interest must equal the total amount of tax due.
FORMEPAY	Incorrect Data	FEPAY-0080	Invalid direct debit date. Debit payments for tax due amounts cannot be warehoused more than 3 months.
FORMEPAY	Incorrect Data	FEPAY-0081	Divide multiple payments for estimate tax into equal whole dollar amounts.
FORM40A102	Validation Error	KYSUB-0063	Duplicate Return. An electronic return was already received and processed.
FORM740	Validation Error	KYSUB-0063	Duplicate Return. An electronic return was already received and processed.
FORM740NP	Validation Error	KYSUB-0063	Duplicate Return. An electronic return was already received and processed.
FORM740	Missing Data	KYSUB-0064	A copy of the federal return is required for all electronically filed Kentucky returns.
FORM740NP	Missing Data	KYSUB-0064	A copy of the federal return is required for all electronically filed Kentucky returns.
FORM40A102	Validation Error	KYSUB-0068	The Software Identification Code has not been approved for electronic filing by the Kentucky Department of Revenue.
FORM740	Incorrect Data	KYSUB-0068	The Software Identification Code has not been approved for electronic filing by the Kentucky Department of Revenue.
FORM740NP	Incorrect Data	KYSUB-0068	The Software Identification Code has not been approved for electronic filing by the Kentucky Department of Revenue.
FORMEPAY	Incorrect Data	KYSUB-0068	The Software Identification Code has not been approved for electronic filing by the Kentucky Department of Revenue.
FORM40A102	Validation Error	KYSUB-0100	Schema Failed Validation. See details.
FORM740	Validation Error	KYSUB-0100	Schema Failed Validation. See details.
FORM740NP	Validation Error	KYSUB-0100	Schema Failed Validation. See details.
FORMEPAY	Validation Error	KYSUB-0100	Schema Failed Validation. See details.
FORM40A102	Validation Error	KYSUB-0101	Manifest Data Missing
FORM740	Validation Error	KYSUB-0101	Manifest Data Missing
FORM740NP	Validation Error	KYSUB-0101	Manifest Data Missing
FORMEPAY	Validation Error	KYSUB-0101	Manifest Data Missing
FORM40A102	Validation Error	KYSUB-0102	State Return Data Missing
FORM740	Validation Error	KYSUB-0102	State Return Data Missing
FORM740NP	Validation Error	KYSUB-0102	State Return Data Missing
FORMEPAY	Validation Error	KYSUB-0102	State Return Data Missing
FORM40A102	Validation Error	KYSUB-0103	Invalid Processing Year

FORM740	Validation Error	KYSUB-0103	Invalid Processing Year
FORM740NP	Validation Error	KYSUB-0103	Invalid Processing Year
FORMEPAY	Validation Error	KYSUB-0103	Invalid Processing Year
FORM40A102	Validation Error	KYSUB-0105	We are unable to process your submission due to technical difficulties. Please file a paper return.
FORM740	Validation Error	KYSUB-0105	We are unable to process your submission due to technical difficulties. Please file a paper return.
FORM740NP	Validation Error	KYSUB-0105	We are unable to process your submission due to technical difficulties. Please file a paper return.
FORMEPAY	Validation Error	KYSUB-0105	We are unable to process your submission due to technical difficulties. Please file a paper return.
FORM40A102	Validation Error	KYSUB-0106	Packaging of data and transmission payload must be in the proper format.
FORM740	Validation Error	KYSUB-0106	Packaging of data and transmission payload must be in the proper format.
FORM740NP	Validation Error	KYSUB-0106	Packaging of data and transmission payload must be in the proper format.
FORMEPAY	Validation Error	KYSUB-0106	Packaging of data and transmission payload must be in the proper format.
FORM40A102	Validation Error	KYSUB-0107	Mismatch of data (SSN or FEIN) between manifest and state xml.
FORM740	Validation Error	KYSUB-0107	Mismatch of data (SSN or FEIN) between manifest and state xml.
FORM740NP	Validation Error	KYSUB-0107	Mismatch of data (SSN or FEIN) between manifest and state xml.
FORMEPAY	Validation Error	KYSUB-0107	Mismatch of data (SSN or FEIN) between manifest and state xml.
FORM40A102	Validation Error	KYSUB-0108	Extension request denied. Extension request filed after deadline.
FORM40A102	Validation Error	KYSUB-0109	Return Type/Form not accepted for electronic filing. Please submit paper return.
FORM740	Validation Error	KYSUB-0109	Return Type/Form not accepted for electronic filing. Please submit paper return.
FORM740NP	Validation Error	KYSUB-0109	Return Type/Form not accepted for electronic filing. Please submit paper return.
FORMEPAY	Validation Error	KYSUB-0109	Return Type/Form not accepted for electronic filing. Please submit paper return.
FORM40A102	Validation Error	KYSUB-0110	The Return Type and/or StateSubmissionType are mismatched with the type of return or form submitted.
FORM740	Validation Error	KYSUB-0110	The Return Type and/or StateSubmissionType are mismatched with the type of return or form submitted.
FORM740NP	Validation Error	KYSUB-0110	The Return Type and/or StateSubmissionType are mismatched with the type of return or form submitted.
FORMEPAY	Validation Error	KYSUB-0110	The Return Type and/or StateSubmissionType are mismatched with the type of return or form submitted.
FORM740	Math Error	SA-F740-0001	Adjusted gross income in the medical and dental expenses, casualty and theft losses and the job expenses sections must equal the KY adjusted gross income from Form 740, line 9. The Ky adjusted gross income is the net value of the taxpayer and spouse columns.
FORM740	Math Error	SA-F740-0002	Schedule A, line 33 is mathematically incorrect.
FORM740	Missing Data	SA-F740-0003	Missing Schedule A or data incomplete.
FORM740	Incorrect Data	SA-F740-0004	Form 740, line 10 must match Schedule A, line 33 or Part I, lines 4 plus line 5 or Part II, line 10, column A plus column B when itemizing deductions.
FORM740NP	Math Error	SA-F740NP-0001	Schedule A fields for adjusted gross income in the medical and dental expenses section, casualty and theft losses section and the job expenses section must equal the federal adjusted gross income from Form 740-NP, line 8.
FORM740NP	Math Error	SA-F740NP-0002	Schedule A, line 32 is mathematically incorrect.
FORM740NP	Missing Data	SA-F740NP-0003	Missing Schedule A or data incomplete.
FORM740NP	Data Mismatch	SA-F740NP-0005	The federal adjusted gross income on Schedule A, line 33 does not match the amount on Form 740-NP, line 8.
FORM740	Math Error	SJ-F740-0001	Calculation error(s) on Schedule J.
FORM740	Missing Data	SJ-F740-0002	Incomplete data on Schedule J.
FORM740NP	Math Error	SJ-F740NP-0001	Calculation error(s) on Schedule J.
FORM740NP	Missing Data	SJ-F740NP-0002	Incomplete data on Schedule J.
FORM740NP	Incorrect Data	SME-F740NP-0002	The Kentucky moving expense reimbursement on Schedule ME, line 5 does not match the amount claimed on Form 740-NP, Section D, line 2, column B.
FORM740NP	Incorrect Data	SME-F740NP-0004	The Kentucky allowable moving expense on Schedule ME, line 7 does not match Form 740-NP, page 4, Section D, line 21, Column B.
FORM740	Math Error	SM-F740-0001	Schedule M, line 8, column A is mathematically incorrect.
FORM740	Math Error	SM-F740-0002	Schedule M, line 8, column B is mathematically incorrect.
FORM740	Missing Data	SM-F740-0004	Schedule M missing or data incomplete.
FORM740	Incorrect Data	SP-F740-0001	Schedule P total exclusion does not match amount claimed on Schedule M.
FORM740NP	Incorrect Data	SP-F740NP-0001	Schedule P total exclusion does not match amount claimed on Form 740-NP, page 4, Section D, line 10(b) Column B.
FORM740	Incorrect Data	WA-F740-0059	KY residents must report all income received including income from sources outside KY. Within certain limitations, a credit for income tax paid to another state may be claimed on Worksheet A. Name of other state must be listed on Worksheet A in order to claim credit. Full year nonresidents may not claim this credit. The credit is limited to the amount of tax paid to the other state or the amount of KY tax savings had the income reported to the other state been omitted, whichever is less. A return must be filed with the other state in order to claim this credit. Credit for tax withheld by another state is not allowed. A credit for tax paid to a reciprocal state on certain types of income is not allowed. The type of income reported to the other state must be listed on Worksheet A. (See Worksheet A instructions for limitations and reciprocal state information.)
FORM740	Incorrect Data	WA-F740-0061	KY is not a valid entry on Worksheet A, tax paid to other states worksheet.
FORM740	Math Error	WA-F740-0062	Worksheet A, line 12 should be the lesser of line 10 or line 11.

			KY residents must report all income received including income from sources outside KY. Within certain limitations, a credit for income tax paid to another state may be claimed on Worksheet A. Name of other state must be listed on Worksheet A in order to claim credit. Full year nonresidents may not claim this credit. The credit is limited to the amount of tax paid to the other state or the amount of KY tax savings had the income reported to the other state been omitted, whichever is less. A return must be filed with the other state in order to claim this credit. Credit for tax withheld by another state is not allowed. A credit for tax paid to a reciprocal state on certain types of income is not allowed. The type of income reported to the other state must be listed on Worksheet A. (See Worksheet A instructions for limitations and reciprocal state information.)
FORM740NP	Incorrect Data	WA-F740NP-0059	
FORM740NP	Incorrect Data	WA-F740NP-0061	KY is not a valid entry as the name of the other state on Worksheet A.
FORM740NP	Math Error	WA-F740NP-0062	Worksheet A, line 12 should be the lesser of line 10 or line 11.
FORM740	Math Error	WC-F740-0064	Worksheet C, line 8 should be the lesser of line 6 or line 7.
FORM740NP	Math Error	WC-F740NP-0064	Worksheet C, line 8 should be the lesser of line 6 or line 7.