

Commonwealth of Kentucky
Kentucky Department of Revenue

Modernized e-File (MeF) Guide for Software Developers and Transmitters

Individual Income Tax

KY PUBLICATION 4164



Tax Year 2014
Processing Year 2015

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Contents

SECTION 1: INTRODUCTION.....	3
SECTION 2: OVERVIEW OF 2014TY / 2015PY CHANGES.....	4
SECTION 3: SOFTWARE DEVELOPER'S RESPONSIBILITIES	12
SECTION 4: SOFTWARE ACCEPTANCE, TESTING & APPROVAL	13
SECTION 5: ACKNOWLEDGEMENT SYSTEM.....	15
SECTION 6: GENERAL INFORMATION.....	16
SECTION 7: SCHEMAS & TRANSMISSION SPECIFICATIONS	24
SECTION 8: KENTUCKY FORM EDITS.....	26
SECTION 9: ELECTRONIC FILING STATISTICS FROM TY2013.....	29
SECTION 10: ELECTRONIC FILING PROGRAM PUBLICATIONS AND FORMS.....	30
SECTION 11: IMPORTANT DATES FOR TY2014.....	31
SECTION 12: ELECTRONIC FILING HELP DESK.....	32

Section 1: INTRODUCTION

The material in this publication will provide software developers and transmitters the necessary information for capturing and formatting Kentucky individual income tax data and the associated federal information required as part of a Kentucky return. The information included in these specifications does not provide all the various tax booklet instructions and tax law detail necessary in the preparation of the Kentucky return. Please refer to the 2014 Kentucky individual income tax booklet (Form 740 and Form 740-NP) and Kentucky Department of Revenue (KDOR) website at www.revenue.ky.gov for additional forms, schedules and instructions.

This publication does not represent the requirements and procedures issued by the Internal Revenue Service (IRS). All IRS requirements must be adhered to in developing the Kentucky return and participating in the fed/state e-file program. See IRS Publications 4164, Modernized e-file Guide for Software Developers and Transmitters and Publication 1345, Handbook for Electronic Return Originators of Individual Income Tax Returns.

The Kentucky Department of Revenue e-File program works in conjunction with the Internal Revenue Service 1040 e-File program to allow authorized Providers, or Electronic Return Originators (ERO's) to electronically file both federal and state individual income tax returns and corresponding forms, schedules and attachments. For tax year 2014, Kentucky will accept Form 740 and Form 740-NP and their supporting schedules/forms for electronic filing through fed/state MeF.

The transmission method is a Web Service using Simple Object Access Protocol (SOAP) with attachments messaging. An e-File tax return uses schemas which are formatted using Extensible Markup Language (XML). This language defines the structure and content of an XML document to create all forms, schedules and attachments in electronic format for Modernized e-File (MeF). Business rules are created to specify requirements that cannot be defined in the XML.

The current schema version will be posted to the software developer's page on our website (<http://www.revenue.ky.gov/sdi/mef.htm>).

Kentucky follows the standards defined by the NACTP (National Association of Computerized Tax Processors). If you are not a member of the NACTP, you are encouraged to review the standards on their website at www.nactp.org.

The Kentucky Department of Revenue (KDOR) would like to express our appreciation to the software developers that participated during the 2013 filing season and encourage any new software developers to consider Kentucky for the 2014 filing season. We always welcome your suggestions and comments. Feel free to contact the Department of Revenue at any time.

Section 2: OVERVIEW OF 2014TY / 2015PY CHANGES

Code Update

HB 445 updates the definition of “Internal Revenue Code” to mean the Internal Revenue Code (IRC) in effect on Dec. 31, 2013, exclusive of any amendments made to the IRC subsequent to that date, other than amendments that extend provisions in effect on Dec. 31, 2013, that would otherwise terminate, and as modified by KRS 141.0101.

The itemized deductions limitation established in 26 U.S.C. Sec. 68 shall be determined using the applicable amount from 26 U.S.C. Sec. 68 as it existed on Dec. 31, 2006. This means the method used to calculate the limitation on itemized deductions used in 2013 applies equally to tax years 2014 and beyond. The applicable amount (as adjusted for inflation) for a taxable year beginning in calendar year 2013 is \$178,150 (\$89,075 in the case of a separate return by a married individual). The applicable amount (as adjusted for inflation) for taxable years beginning in calendar year 2014 is \$181,150 (\$90,575 in the case of a separate return by a married individual).

Depreciation calculations for Kentucky did not change. HB 445 provides, “For property placed in service after September 10, 2001, only the depreciation and expenses deductions allowed under Sections 168 and 179 of the Internal Revenue Code in effect on December 31, 2001, exclusive of any amendments made subsequent to that date, shall be allowed.” Therefore the taxpayer will continue to make adjustments on their tax returns for the differences in depreciation allowed for Federal taxable income and Kentucky taxable income.

Personal Tax Credits

KRS 141.020 was amended to provide that for taxable years beginning on or after Jan. 1, 2014, the individual personal tax credits as provided by KRS 141.020(3) shall be reduced as follows: (i) from \$20 to \$10 for an unmarried individual; (ii) from \$20 to \$10 for a married individual filing a separate return, from \$20 to \$10 for the spouse of the taxpayer filing a separate return, and from \$40 to \$20 for married persons filing a joint return; (iii) from \$20 to \$10 for each dependent; and (iv) from \$20 to \$10 for an estate. This amendment did not affect the individual personal tax credits for the elderly, blind, National Guard, or trusts.

As a result of the amendment, the check boxes in the Personal tax credits are worth \$10 each instead of \$20. New KyeFileTypes (KYPrimarySecondaryOneCreditType, KYPrimarySecondaryTwoCreditType, KYPrimarySecondaryFourCreditType) have been added to lines 1a and 1b of Section B, Form 740 and Form 740-NP schema for the personal credits. The regular tax credit is equal to one credit. The 65 or over and the blind credit each are equal to 4 credits. The National Guard credit is equal to two credits. The amounts on lines 3A and 3B, Section B, Form 740 are multiplied by \$10 in order to determine the total personal tax credit on line 4A and 4B, Section B, Form 740. The amount on line 3, Section B, Form 740-NP is multiplied by \$10 in order to determine the total personal tax credit on line 4, Section B, Form 740-NP.

Food Donation Tax Credit

The Food Donation Tax Credit applies to taxable years beginning on or after Jan. 1, 2014, but before Jan. 1, 2018. During that time, a qualified taxpayer will be allowed a nonrefundable credit against their Individual Income Tax in an amount equal to 10 percent of the value of donated edible agriculture products to a nonprofit organization operating a food program in Kentucky. This organization must be exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. A qualified taxpayer means a person responsible for and deriving income from: growing fruits, vegetables, or other edible agriculture products; or raising beef, poultry, pork, fish, or other edible agriculture products. Edible agriculture products means fruits, vegetables, beef, poultry, pork, fish, or any other edible product raised or grown in Kentucky that is intended for and fit for human consumption. For more information refer to KRS 141.392.

The food donation credit has been added to line 22, Section A of Form 740 and Form 740-NP. The total business incentive credits line is now line 23 instead of line 22.

Standard Deduction

The standard deduction increased from \$2,360 to \$2,400.

Family Size Tax Credit

This credit provides benefit to individuals and families at incomes up to 133 percent of the threshold amount. The threshold for a family size of one is \$11,670, \$15,730 for a family of two, \$19,790 for a family of three and \$23,850 for a family of four or more.

Children of divorced or separated parents can be claimed for the FSTC based on where they resided the majority of the year, not necessarily the parent that claimed the child as a deduction.

Determining the Size of Family Unit:

- 1 - An individual either single or married living apart from his or her spouse for the entire year
- 2 - An individual with one dependent child or a married couple
- 3 - An individual with two dependent children or a married couple with one dependent child
- 4 or more - An individual with three dependent children or a married couple with two dependent children

For purposes of computing the family size tax credit, the maximum family size is 4.

The following table lists the percentage used in calculating the FSTC based on family size and modified gross income for tax year 2014. The MGI amounts in the family size tax table changed for TY2014.

Family Size	One		Two		Three		Four or More		Credit Percentage is
	is over	is not over	is over	is not over	is over	is not over	is over	is not over	
TY 2 0 1 4		11,670		15,730		19,790		23,850	100%
	11,670	12,137	15,730	16,359	19,790	20,582	23,850	24,804	90%
	12,137	12,604	16,359	16,988	20,582	21,373	24,804	25,758	80%
	12,604	13,070	16,988	17,618	21,373	22,165	25,758	26,712	70%
	13,070	13,537	17,618	18,247	22,165	22,956	26,712	27,666	60%
	13,537	14,004	18,247	18,876	22,956	23,748	27,666	28,620	50%
	14,004	14,471	18,876	19,505	23,748	24,540	28,620	29,574	40%
	14,471	14,821	19,505	19,977	24,540	25,133	29,574	30,290	30%
	14,821	15,171	19,977	20,449	25,133	25,727	30,290	31,005	20%
	15,171	15,521	20,449	20,921	25,727	26,321	31,005	31,721	10%
15,521	-	20,921	-	26,321	-	31,721	-	0%	

Schedule A Changes

Schedule A (740) - Medical and Dental Expenses

A line has been added to the Medical and Dental expenses to list the amount of Kentucky Adjusted Gross Income for convenience when calculating the medical and dental expenses limitation. The calculation percentage has changed for tax year 2014 from 7.5% to 10% unless either taxpayer was born before January 2, 1950. It remains at 7.5% if the age exception applies.

The Kentucky AGI is listed on line 2 of Schedule A which resulted in a renumbering of lines below it. The total medical and dental is now listed on line 4, Schedule A.

Schedule A (740-NP) – Medical and Dental Expenses

A line has been added to the Medical and Dental expenses to list the amount of Federal Adjusted Gross Income for convenience when calculating the medical and dental expenses limitation. The calculation percentage has changed for tax year 2014 from 7.5% to 10% unless either taxpayer was born before January 2, 1950. It remains at 7.5% if the age exception applies.

The Federal AGI is listed on line 2 of Schedule A (740-NP) which resulted in a renumbering of lines below it. The total medical and dental is now listed on line 4, Schedule A (740-NP).

Schedule A (740) – Casualty and Theft Losses

The amount of casualty and theft losses is no longer limited to 10% of the Kentucky Adjusted Gross Income. The calculation has been removed from Schedule A resulting in the removal of lines 21 and 22. The casualty and theft losses are now reported on line 21.

Schedule A (740-NP) – Casualty and Theft Losses

The amount of casualty and theft losses is no longer limited to 10% of the Federal Adjusted Gross Income. The calculation has been removed from Schedule A resulting in the removal of lines 21, 22 and 23. The casualty and theft losses are now reported on line 20.

Schedule A (740) – Total Itemized Deductions

Due to the changes to the other sections of the Schedule A, the total lines is found on line 29 and should now equal the amounts from lines 4, 9, 15, 20, 21, 27 and 28.

Schedule A (740-NP) – Total Itemized Deductions

Due to the changes to the other sections of the Schedule A, the total lines is found on line 29 and should now equal the amounts from lines 4, 9, 15, 19, 20, 27 and 28.

Schedule A (740) – Itemized Deductions Limitation

For tax year 2014, the limitation on itemized deductions threshold changed from \$178,150 (\$89,075 if married filing separately on a combined return or filing separate returns) to \$181,150 (\$90,575 if married filing separately on a combined return or filing separate returns). If your Kentucky adjusted gross income is above this threshold then your itemized deductions (excluding medical and dental, investment interest, losses for casualty or theft and gambling losses) will be limited. In general, if the limitation applies, itemized deductions are reduced by the lesser of 3% of the adjusted gross income that exceeds the threshold or 80% of the allowable itemized deductions.

If the taxpayer is itemizing deductions, Part II of Schedule A must be completed if the filing status is Single or married filing jointly and the KY AGI is greater than \$181,150 or the filing status is married filing separately on a combined return or married filing separate returns and the Kentucky AGI is greater than \$90,575.

The only time Schedule A, Part I is completed is if the filing status is married filing separately on a combined return and the KY AGI is less than 181,150.

Schedule A / Schedule ME (740-NP) – Itemized Deductions Limitation

For tax year 2014, the limitation on itemized deductions threshold changed from \$178,150 (\$89,075 if married filing separately on a combined return or filing separate returns) to \$181,150 (\$90,575 if married filing separately on a combined return or filing separate returns). If your Kentucky adjusted gross income is above this threshold then your itemized deductions (excluding medical and dental, investment interest, losses for casualty or theft and gambling losses) will be limited. In general, if the limitation applies, itemized deductions are reduced by the lesser of 3% of the adjusted gross income that exceeds the threshold or 80% of the allowable itemized deductions.

Schedule A / Schedule ME (740-NP) – Separation of Forms

In tax year 2014, the Schedule A (740-NP) and Schedule ME (740-NP) are being separated. The limitation portion of Schedule A will be page 2 of the Schedule A and Schedule ME will be its own form. A new 1D barcode has been created for page 2 of Schedule A (740-NP). The Schedule ME will retain the same 1D barcode assignment it had in tax year 2013. Please see the 1D Barcode Layout for a complete list of Barcode assignments. The 1D Barcode Layout can be found at the following URL: <http://revenue.ky.gov/sdi/sfd.htm>

Form 5695-K - Energy Efficiency Products Tax Credit (KRS 141.436)

If you qualified for the Energy Efficiency Products Tax Credit in 2013 and could not utilize your entire approved credit, the balance may be carried forward to apply against your 2014 Kentucky tax liability. Unused amounts are limited to a one-year carry

forward period. The amount should be listed on page 2, Part II, line 66 of the Form 5695-K. A Form 5695-K to show the carryover must have been filed in the prior year.

Form 8863-K – Education Tuition Tax Credit

For tax year 2014, the Hope Credit is no longer applicable and the American Opportunity Credit is available. The Form 8863-K has been redesigned due to the adoption of the Internal Revenue Code (IRC) in effect on Dec. 31, 2013. Please see the form and instructions for additional information.

Any unused credit carryforward remaining from the 2008 tax return is no longer eligible for a carryforward on Form 8863K.

Income and Withholding Tax Statements

The following income and withholding tax statements are available as schemas: W-2, W-2G, 1099-R, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-DIV and Form PTE-WH. We will accept PDF documents limited to those documents that contain Kentucky withholding tax, but we strongly suggest that the data be provided in XML format.

All Kentucky withholding claimed must be supported by an income and withholding tax statement. A valid Kentucky withholding account number assigned by the department will always be six digits. MeF requires a withholding account number of 6 digits or less (allowing for leading zeros) if Kentucky income tax is withheld and claimed on the income tax return. Please do not enter the FEIN in the state withholding account number field for a Kentucky withholding account number, as it will be rejected.

Receipt of the PDF document to support the Kentucky income tax withheld will delay processing of the submission. Unsupported Kentucky income tax withheld claimed on the return or an invalid Kentucky withholding account number will cause the return to be rejected or result in the denial of the amount claimed.

Application for Extension of Time to File Individual Income Tax Returns – Form 40A102

Kentucky will begin accepting the Form 40A102 for Individual Income Tax Returns (Form 740 & Form 740-NP) through MeF beginning with the start up of MeF for tax year 2014. For purposes of electronic filing, the Form 40A102 is appropriate only for the current tax year and the application will be accepted through the original due date. For tax year 2014, the original due date is April 15, 2015. The extension period is six months. Therefore, the extended due date will be through October 15, 2015.

Interest applies to any income tax paid after the original due date of the return. If the amount of tax paid by the original due date is less than 75% of the tax due, a late payment penalty may be assessed (minimum penalty is \$10). Interest and late payment penalty charges can be avoided by remitting payment with the Kentucky extension.

Taxpayers may make a direct debit request of tax due at the time the Kentucky extension is electronically submitted through MeF. The tax due debit amount (TotDueDebitAmt) on the Form 40A102 must equal the direct debit payment amount (PaymentAmount) in the financial transaction record.

Taxpayers may submit the Form 40A102 if a Form 4868 has been approved and they would like to request a direct debit payment of Kentucky tax prior to the filing of the Form 740 or Form 740-NP.

To revoke (cancel) a payment, the taxpayer must contact the Kentucky Department of Revenue at (502) 564-4581 no later than 2 business days prior to the payment (debit) date.

Taxpayers who request a federal extension are not required to file a separate Kentucky extension.

Please mark the federal/state extension field (FederalExtension Indicator) in the Form 740/740-NP schema and the late filing penalty will not be assessed during processing if the taxpayer has filed Form 40A102 with the state or has filed a federal extension (Form 4868). A supporting copy of the Form 40A102 or Form 4868 is not required to be attached to the Form 740 or Form 740-NP when filing through MeF. Please see the Kentucky tax year 2014 individual income tax schema for additional information on filing the extension electronically.

A copy of the Form 40A102 should be signed and retained by the taxpayer and/or tax preparer if the state extension is being filed electronically. It may be requested at a later date. The retention period of the Form 40A102 is 5 years, the same as the Individual Income Tax Return.

Electronic Estimate Tax Payments

Kentucky began accepting direct debit of estimate tax payments through MeF beginning January 2014. For tax year 2014, up to four equal payments may be scheduled within the financial transaction on MeF at the time the individual income tax return is electronically filed. The valid debit dates are the same as those found on the Form 740-ES. They are: April 15, 2015, June 15, 2015, September 15, 2015 and January 15, 2016.

Refunds

For 2014TY / 2015PY, Kentucky will not allow taxpayers to split their refund into different accounts. At this time, Kentucky does not allow direct deposits for Form 740-NP filers. A check will be sent to the address provided on the tax return.

Same-Sex Married Couples Filing Status

Recent United States Supreme Court decisions and the Internal Revenue Service (IRS) Revenue Ruling issued thereafter have resulted in changes in the filing status for certain same-sex couples for federal income tax purposes. If a same sex couple lives in Kentucky and has been married in a state that recognizes such unions, their filing status will be "married filing jointly" or "married filing separately" for federal income tax purposes. However, this change in federal tax treatment has no effect on same-sex couples for state tax purposes at this time. In 2004, the Constitution of the Commonwealth of Kentucky was amended to prohibit the recognition of same-sex marriages (Section 233A). Therefore, same-sex couples legally married in a different

state will still be required to file separate Kentucky income tax returns. Each taxpayer must provide the same federal income tax information on the Kentucky state return that would have been provided prior to the issuance of IRS Revenue Ruling 2013-17, 2013-38 I.R.B. 201 (August 30, 2013).

Each deduction on the Federal Form 1040 Schedule A return that is claimed jointly shall be separated in accordance with individual ownership, expenses, and/or charitable gifts when filing a Kentucky income tax return and reported on the individual's single return. Itemized deductions related to joint ownership should be separated by agreement or some other acceptable method of division between the two parties.

Tax Information for the Future:

Angel Investor Tax Credit

Effective for taxable years beginning on or after January 1, 2015, HB 445 makes available a nonrefundable personal income tax credit under the Kentucky angel investment credit program to individuals who invest a minimum of \$10,000 in certain Kentucky small businesses with high-growth potential that are engaged in knowledge-based activities, such as bioscience, environmental and energy technology, health and human development, information technology and communications, and materials science and advanced manufacturing, that will further the establishment or expansion of small businesses, create additional jobs, and foster the development of new products and technologies.

The amount of Kentucky angel investor tax credit is equal to either (1) 40 percent of the investment, if the principal place of business of the qualified small business is outside a designated enhanced county; or (2) 50 percent of the amount of the investment, if the principal place of business of the qualified small business is in an enhanced incentive county (i.e., certain counties that are designated as economically depressed). The maximum annual credit that may be awarded to each angel investor is \$200,000. The credit is subject to an annual cap of \$3 million that is available to all angel investors.

Section 3: SOFTWARE DEVELOPER'S RESPONSIBILITIES

Kentucky will accept returns electronically from any IRS approved software provider upon completion of testing with the Kentucky Department of Revenue. Each year vendors are required to update the following information before they begin testing with the Kentucky Department of Revenue.

- SoftwareID
- NACTP ID
- Software Company Name / Market Name
- Software Company Mailing address
- Company web address
- Type of product supported under the SoftwareID
- Primary contact name
- Primary e-mail addresses
- Primary telephone numbers

A contact name and e-mail address must be provided for test result notification. The company information is needed for the approval list posted to the web. The type of software is used by our system for statistical purposes to determine the number of professionally prepared returns filed and the number of nonprofessional online returns filed per year.

Beginning in tax year 2014, we have created a Letter of Intent document that should be completed to provide the requested information. A copy of the Letter of Intent is located on the MeF web page: <http://revenue.ky.gov/sdi/mef.htm>

Developed software must meet the following requirements:

1. Adhere to all federal and state procedures, requirements and specifications. These requirements are specified in IRS Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*.
2. Successfully complete all testing.
3. Be developed in accordance with statutory requirements and Kentucky Department of Revenue return preparation instructions.
4. Provide accurate Kentucky tax returns in correct electronic format.
5. Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate, or invalid return information.
6. Software provider must be available to correct any software errors, which may occur after production begins, and work with the Kentucky Department of Revenue to follow up on any processing issues that may arise during filing season. If software providers need to re-release corrected software, it should be done in a timely manner and proper notification should be made to all customers.

Section 4: SOFTWARE ACCEPTANCE, TESTING & APPROVAL

1. Software developers that meet the current testing requirements set forth by the IRS are invited to test for Kentucky Department of Revenue acceptance. No formal application is necessary, although, a secondary check against our records will be performed prior to acceptance. The Kentucky test package will be available by mid-October.
2. All transmissions must contain the 'SoftwareID'. If you do not currently have a Kentucky Software ID contact Audrey Terry. This identification must be verified before the first test file is transmitted. The SoftwareID must be all upper case within the XML or it will cause the submission to reject.
3. After your software is accepted, an acceptance letter will be issued which must be provided to all software users with the final version of the software.
4. The Kentucky Department of Revenue will accept test returns for tax year 2014 beginning November 3, 2014 and ending April 1, 2015. The Kentucky MeF testing system is subject to IRS availability and dates are subject to change. Please e-mail [Audrey J. Terry and Richard J. Hill](#) when sending test returns and include your Software ID, the Submission id's associated with the test returns being submitted and any software limitations.
5. The test package will consist of PDF copies of state test returns and may also include scenarios for special test conditions.
6. Software developers are encouraged to support all schedules, forms and occurrences. It is important that customers are provided with the complete range of services. Please submit linked and unlinked returns within your test package. If you participate as a Free File provider with Kentucky, please submit at least one test as a free filed return with the Special Program element marked appropriately (<SpecialProgram>Freefile</SpecialProgram>).
7. If your software does not support all forms and schedules, occurrences or fields, please remove those from your test submission and complete the test. Please inform the Kentucky Department of Revenue before the first transmission of the software limitations so we can take the limitations into consideration when reviewing your test submission.
8. Business Rules – Kentucky created a list of business rules and issued a reject code for any business rule that will cause a submission to be rejected. The business rules include the element name in an effort to benefit the software developer and tester. The reject code text was created without the element name and reworded in an effort to make the rejection code more understandable for the taxpayer and/or tax preparer receiving the reject code.

A separate set of business rules and reject codes was created for the Form 740 Series and Form 740-NP Series. The rules for the forms and schedules that are

shared by the Form 740 and 740-NP are the same but may have different rejection codes depending on the form series.

Most of the business rules will be verified in Kentucky's test system before your software is approved. A business rule failure could result in the return being adjusted by our backend processes.

Business Rules and Reject codes can be found on the MeF web page (<http://revenue.ky.gov/sdi/mef.htm>).

9. Acknowledgements will be provided for all test returns. The acknowledgement may be manual and automated. The return will be either accepted or rejected. An 'Accepted' acknowledgement does not mean your software is approved for release, it merely means that the system acknowledges having accepted the return for processing. The email will provide the test results and approval status.
10. The Kentucky Department of Revenue will provide test results in a timely manner, usually within two working days of receipt of the submission. A software provider who successfully completes testing will receive an approval letter via an e-mail. The e-mail will be sent to the software developer contacts provided.

Section 5: ACKNOWLEDGEMENT SYSTEM

The Kentucky Department of Revenue will send acknowledgments through the IRS. The acknowledgement record will be in a format approved and agreed upon by the IRS, state agencies, transmitters and software developers.

Kentucky will generate an acknowledgement of receipt of the return immediately upon retrieval of the submission. This does not mean the submission has been accepted for processing. It only means we are in receipt of the submission.

We will generate an acknowledgement of acceptance or rejection for each state submission after it goes through the schema validations/business rules engine. Acknowledgement of acceptance means the submission has been accepted for processing. It does not mean the submission is free of errors. Acknowledgement of rejection means the submission failed to process. A reject code will be returned with the acknowledgement record giving the reason for the rejection. The transmitter may retrieve Kentucky's acknowledgements from the IRS.

Acknowledgement Reconciliation Process

Transmitters and software developers should allow two **working** days from the date the submission status is placed in "Made Available" before contacting us to determine why an acknowledgement has not been received.

To check on the status of a Kentucky submission, contact the Electronic Filing Helpdesk by phone or e-mail. Please be prepared to provide the following information in order to track the status of the submission:

- Transmission Date
- Submission ID

If there are numerous acknowledgements (hundreds/thousands) to be checked, please send the information in an Excel spreadsheet via e-mail to [Audrey J.Terry and Richard J.Hill](#)

Section 6: GENERAL INFORMATION

Federal Forms & Schedules Required

Kentucky requires a complete copy of the XML federal return and income and withholding tax statements to be sent along with the Kentucky XML return whether sent as a “linked” or “unlinked” submission.

Types of Filing

Kentucky’s MeF program accepts two types of submissions.

- **Linked Submissions**

A linked submission is when an original federal return is submitted with one original state return in one transmission to the IRS. The IRS validates and verifies the federal return data. The IRS will either accept or reject the federal return. The state return is made available to Kentucky only if the federal return is accepted by the IRS.

If a federal return is rejected in a Linked submission, the state return is not made available to Kentucky. In this case, the re-transmission should include both the state return and a copy of the federal return.

- **Unlinked Submissions**

An unlinked submission is when the state return is transmitted through the Fed/State system without simultaneously transmitting an original federal return. The software must support unlinked submissions in order for the state only transmissions to be available to the electronic filer. Unlinked returns are transmitted to the IRS and made available for states to retrieve in the same fashion as the Linked transmission. A copy of the federal return is to be included with the state return in an unlinked submission.

Signature Process

- PIN Signature process used for the federal return is accepted for the Kentucky signature requirement.
- Form 8879-K is the required signature / attachments document.
- No signature document should be mailed to Kentucky unless requested.

Exclusions from Electronic Filing for TY2014

- Form 740-X, Amended Kentucky Individual Income Tax Returns
- Prior Year Returns
- Form 740-NP-R, Nonresident – Reciprocal State
- Fiscal year filers for individual income tax
- Injured Spouse Declaration
- Fiduciary Returns

Note: Form 8948-K was created in tax year 2011 to explain the reason for not following the paid preparer mandate passed by HB319 in 2010. A Form 8948-K should be attached to any paper return filed by a paid tax preparer that is under the mandate. The preparer information was added to the Form 8948-K in tax year 2014.

*****In addition to the above exclusions from Kentucky electronic filing, any income tax return reflected in the list of exclusions from federal electronic filing cannot be filed through the Federal/State Electronic Filing Program.*****

e-File Documents

At this time, all the forms, schedules, and worksheets for filing a Kentucky individual income tax return listed below have been included in the schemas. Below is a list of forms, schedules and worksheets included in Form 740/740-NP MeF:

- Form 740 – Kentucky Individual Income Tax Return Full-Year Residents Only
- Form 740-NP – Kentucky Individual Income Tax Return Nonresident or Part-Year Resident
- Schedule A – (Form 740) - Kentucky Itemized Deductions
- Schedule A (Form 740-NP) – Itemized Deductions
- Schedule J – Kentucky Farm Income Averaging
- Schedule KNOL – Kentucky Net Operating Loss Schedule
- Schedule M – Kentucky Federal Adjusted Gross Income Modifications
- Schedule ME – Moving Expense and Reimbursement
- Schedule P – Kentucky Pension Income Exclusion
- Form 2210K – Underpayment of Estimated Tax by Individuals
- Form 4562K – Depreciation and Amortization
- Form 4972K – Kentucky Tax on Lump-Sum Distributions
- Form 5695K – Kentucky Energy Efficiency Products Tax Credit
- Form 8582K – Kentucky Passive Activity Loss Limitations
- Form 8863K – Kentucky Education Tuition Tax Credit
- Worksheet A – Credit for Taxes Paid to Other State
- Worksheet C – Kentucky Limited Liability Entity Tax Credit
- Form 40A102 – Application for Extension of Time to file Individual Income Tax Returns for Kentucky

The following income and withholding tax statements are available as schemas:

- W-2
- W-2G
- 1099-R
- 1099-G
- 1099-INT
- 1099-MISC
- 1099-OID
- 1099-DIV
- Form PTE

Note: All Kentucky withholding claimed must be supported by an income and withholding tax statement. We will accept PDF documents limited to those documents that contain Kentucky withholding tax, but we strongly suggest that the data be provided in XML format if a schema is available. If the withholding amount claimed is not supported, the submission may be rejected or the unsupported amount disallowed.

Required Data Elements

The following information is required in MeF.

- The 'LinkedReturn' data element is required on all returns (True for linked; False for unlinked)
- InternetProtocol/IPAddress – required for all online returns;
- InternetProtocol/IPTimestamp, required for all online returns;
- Filer/Primary/DateofBirth, required for ALL returns;
- Filer/Secondary/DateofBirth, required on all returns using the married filing separate on a combined return or married filing joint return filing statuses;
- The 'SoftwareID' data element is required in the schema
- A complete copy of the XML federal return is required for all Kentucky returns, including unlinked returns;
- There are certain elements in the Form 740 and 740-NP schema that are listed as optional, however they should **ALWAYS** be completed and transmitted.
 - The PoliticalPartyFund / Taxpayer element is required on all returns.
 - The PersonalTaxCredits / RegularCredit / Taxpayer element should be checked on all returns.
- Form 740 - If the filing status selected on the return is filing status 2, (SeparateOnJointReturn), PrimaryTaxPayerAmount & SecondaryTaxPayerAmount fields are expected to be completed. If the spouse has no income, filing status 3, (JointReturn), should be selected.
- The Percentage of Kentucky Adjusted Gross Income to Federal Adjusted Gross Income (element PctKYToFedAGI) on Form 740-NP is required.
- The Pension Income Exclusion (element KySchdPExclusion) is an assumed negative. The amount should be listed as a positive number and subtracted from the Total Income (element KyTotalIncome) amount.
- If the taxpayer has filed a Form 40A102 with the state or has filed a federal extension (Form 4868), please mark the federal/state extension field (FederalExtension Indicator) in the Form 740/740-NP schema and the late filing penalty will not be assessed during processing.
- Form 40A102 - Use this form if you (1) are requesting a Kentucky extension of time to file; (2) are requesting a Kentucky extension and desire to make a payment prior to the due date; or (3) have a federal extension and desire only to make a Kentucky payment prior to the due date.
- A valid Kentucky withholding account number (EmployerStateldNumber) is required if Kentucky withholding is claimed on Form 740 or Form 740-NP, line 30(a). The maximum size of the account number is six digits. It must be numeric. The FEIN should not be entered in the Kentucky withholding account number field.

- For electronic submissions; if there are no differences between Federal Form 4562 and Kentucky Form 4562-K, a separate Kentucky Form 4562-K is not necessary. However, Federal Form 4562 should be attached to the federal copy of the return provided with the Kentucky submission.

Decimal places for ratios and percentages

- Ratio types will use a single position in front of the decimal and up to 4 decimal places depending on the element. These element types exist on Form 4972K and Form 8863K.
- Percentage types will use 3 positions in front of the decimal and up to 2 decimal places depending on the element. These element types exist on Schedule A (Form 740 & Form 740-NP), Schedule P, and Worksheet C.

Numeric Fields

Amount fields should be sent as whole dollar amounts. Kentucky numeric fields accommodate up to 15 total digits.

Processing of Business Incentive and Other Tax Credits

Many of the tax credits that can be claimed on individual income tax returns require a taxpayer to receive approval before the credit can be claimed. If approval is required, it should be completed/received prior to claiming the credit on the income tax return. To determine if a tax credit requires pre-approval, please refer to the instructions for the applicable tax return. Return processing will be delayed for credit verification of the following business incentive tax credits if they are listed in Section A of Form 740 or Form 740-NP.

- Kentucky small business investment credit
- skills training investment credit
- nonrefundable certified rehabilitation credit
- unemployment credit
- recycling and/or composting equipment credit
- Kentucky investment fund credit
- coal incentive credit
- qualified research facility credit
- GED incentive credit
- voluntary environmental remediation credit
- biodiesel and renewable diesel credit
- environmental stewardship credit
- clean coal incentive credit
- ethanol credit
- cellulosic ethanol credit
- railroad maintenance improvement
- Endow Kentucky credit
- New Markets Development Program credit
- Food donation credit

Worksheet C is required if the nonrefundable limited liability entity credit is claimed on Form 740 or Form 740-NP, page 2, Section A, line 1.

Worksheet A is required if credit for taxes paid to other states is claimed on Form 740 or Form 740-NP, page 2, Section A, line 5. A copy of the other state's return should **not** be attached to the electronic submission. Please refer to the Form 740 and Form 740-NP instructions for additional information regarding the tax paid to other states credit.

Attachments

We will accept PDF documents as binary attachments, limited to those documents that contain KY withholding that are not included in our schema or where your software does not support the schemas provided. A processing delay will occur for those submissions that have attachments with Kentucky withholding so that the attachment can be manually reviewed.

Rejected Returns

Sample:

ErrorCategory	ErrorMessage
XML Validation	<Actual XML Error Message>
Duplicate Return	Original Return already received for this tax year by SSN.

Business Rules and Reject codes can be found on the MeF web page (<http://revenue.ky.gov/sdi/mef.htm>).

Perfection Period

Kentucky follows the IRS 5 day perfections period on rejected individual income tax returns.

Direct Deposit and State Payment

- We accept both direct deposit and direct debit payment (ACH debit) requests on Form 740 MeF returns. Direct deposit requests will not be accepted for Form 740-NP MeF returns.
- Kentucky does not allow the refund from Form 740 MeF returns to be deposited into multiple bank accounts.
- The Account number must be numeric. No spaces or dashes are permitted. The financial transaction record has been altered to allow only one direct deposit account and one state payment account.
- The state payment, if submitted with the return data, must equal the total amount due. No partial payments are accepted when filing the return.
- The payment amount (element PaymentAmount) on all financial transactions must be a **whole dollar amount**.
- The payment of tax due on any return filed prior to April 15th can be warehoused until April 15th. The processing of a debit payment can take up to 7 days. Payments warehoused until April 15th may not be withdrawn from the taxpayer's account on the 15th but are treated as timely payments when they are withdrawn. Please advise your client's of this situation.

- After April 15th, there will be no warehousing of payments of additional tax due. The bank account will be debited when the return has completed processing.
- At this time, Kentucky is not able to process International ACH Transactions. The checkbox for “NotIATIndicator” should be checked on all Financial Transactions.

Notice of new IRS Procedure for TY2014

In an effort to combat fraud and identity theft, new IRS procedures effective January 2015 will limit the number of refunds electronically deposited into a single financial account or pre-paid debit card to three.

The fourth and subsequent refunds automatically will convert to a paper refund check and be mailed to the taxpayer.

Taxpayers will receive a notice informing them that the account has exceeded the direct deposit limits and that they will receive a paper refund check in approximately four weeks if there are no other issues with the return. Taxpayers can track their refunds at Where's My Refund?

The vast majority of taxpayers will not be affected by this limitation, and we would encourage taxpayers and tax preparers to continue to use direct deposit. It is the fastest, safest way for taxpayers to receive refunds.

The direct deposit limit will prevent criminals from easily obtaining multiple refunds. The limit applies to financial accounts, such as bank savings or checking accounts, and to prepaid, reloadable cards or debit cards.

However, the limitation may affect some taxpayers, such as families in which the parent's and children's refunds are deposited into a family-held bank account. Taxpayers in this situation should make other deposit arrangements or expect to receive paper refund checks.

The new limitation also will protect taxpayers from preparers who obtain payment for their tax preparation services by depositing part or all of their clients' refunds into the preparers' own bank accounts. The new direct deposit limits will help eliminate this type of abuse.

A direct deposit must be made to an account bearing the taxpayer's name. Preparer fees cannot be recovered by using Form 8888 to split the refund or by preparers opening a joint bank account with taxpayers. These actions by preparers are subject to penalty under the Internal Revenue Code and to discipline under Treasury Circular 230 (also, see Circular 230 Tax Professionals page).

Kentucky may implement this same process for tax year 2014.

Electronic Estimate Tax Payments

- Electronic Estimate tax payments can be direct debit from financial accounts through MeF. This must be initiated at the time of filing the Form 740 or Form 740-NP.
- Taxpayers may schedule up to four **equal** payments with the following debit dates: April 15, 2015, June 15, 2015, September 15, 2015 and January 15, 2016. (Only these dates are valid debit request dates.)
- Direct debit of estimate tax can be scheduled in addition to a direct debit of the tax amount due or direct deposit of refund, but the financial institution information (routing number, account number and type of account) must be the same for all the requested transactions.
- Direct debit of estimate tax may be scheduled in the absence of a direct deposit of refund or direct debit of tax amount due transaction.
- At this time, Kentucky is not able to process International ACH Transactions. The checkbox for "NotIATIndicator" should be checked on all Financial Transactions.
- To revoke (cancel) a payment, the taxpayer must contact the Kentucky Department of Revenue at (502) 564-4581 no later than 2 business days prior to the payment (debit) date.

Application for Extension of Time to File Individual Income Tax Returns – Form 40A102 with a payment of tax direct debit request

Kentucky will begin accepting the Form 40A102 for Individual Income Tax Returns (Form 740 & Form 740-NP) through MeF beginning with the start up of MeF for tax year 2014. For purposes of electronic filing, the Form 40A102 is appropriate only for the current tax year and the application will be accepted through the original due date. For tax year 2014, the original due date is April 15, 2015. The extension period is six months. Therefore, the extended due date will be through October 15, 2015.

Interest applies to any income tax paid after the original due date of the return. If the amount of tax paid by the original due date is less than 75% of the tax due, a late payment penalty may be assessed (minimum penalty is \$10). Interest and late payment penalty charges can be avoided by remitting payment with the Kentucky extension.

Taxpayers may make a direct debit request of tax due at the time the Kentucky extension is electronically submitted through MeF. The tax due debit amount (TotDueDebitAmt) on the Form 40A102 must equal the direct debit payment amount (PaymentAmount) in the financial transaction record.

Taxpayers may submit the Form 40A102 if a Form 4868 has been approved and they would like to request a direct debit payment of Kentucky tax prior to the filing of the Form 740 or Form 740-NP.

To revoke (cancel) a payment, the taxpayer must contact the Kentucky Department of Revenue at (502) 564-4581 no later than 2 business days prior to the payment (debit) date.

Taxpayers who request a federal extension are not required to file a separate Kentucky extension. Please mark the federal/state extension field (FederalExtension Indicator) in the Form 740/740-NP schema and the late filing penalty will not be assessed during processing if the taxpayer has filed Form 40A102 with the state or has filed a federal extension (Form 4868). A supporting copy of the Form 40A102 or Form 4868 is not required to be attached to the Form 740 or Form 740-NP when filing through MeF. Please see the Kentucky tax year 2014 individual income tax schema for additional information on filing the extension electronically.

A copy of the Form 40A102 should be signed and retained by the taxpayer and/or tax preparer if the state extension is being filed electronically. It may be requested at a later date. The retention period of the Form 40A102 is 5 years, the same as the Individual Income Tax Return.

Check the Status of a Refund Online

Taxpayers can now check the status of their Individual Income Tax refund by going to the Kentucky Department of Revenue website – <http://www.revenue.ky.gov/refund.htm>. To take advantage of this fast and secure service, taxpayers will need their social security number and the exact amount of their refund. The status will be posted 7-10 days after an electronic tax return is filed or 8-10 weeks after a paper tax return is filed.

- PDF attachment names may contain letters and numbers. The name should reference the Form/Schedule and line number when possible. The PDF should only have one file extension '.pdf' The LinkToAttachment element in the XML state return must match the actual file name of the pdf.
- No nesting of zip archive files or returns will be allowed. (i.e. one submission, one zip.)
- The SOAP message itself must not be compressed or zipped.
- The message must contain a header, a body, and an attachment. See Modernized E-File Logical ICD Model for message layout and message technical specifications.
- ERO's and transmitters must be approved with the IRS in order to transmit MeF returns.
- The Kentucky Department of Revenue will produce an acknowledgement of acceptance or rejection for each state submission. The transmitter may then retrieve Kentucky's acknowledgement from the IRS.
- The Kentucky Department of Revenue requests that vendors not submit form tags for any schedules, worksheets or forms that are not used in the return.
- The Return Type (element Return Type) and State Submission Type (element StateSubmissionType) for Form 740 should be KYForm740. The Return Type (element Return Type) and State Submission Type (element StateSubmissionType) for Form 740-NP should be KYForm740NP. **The Return Type and State Submission Type for Form 40A102 should be KYForm40A102. An incorrect Return Type or State Submission Type will cause a schema validation failure and the submission will be rejected.**

Section 8: Kentucky Form Edits

This Section contains field information rules that should be followed by all developers on the primary Kentucky return and supporting schedules when electronic return data is processed. This should be used as a guide to assist tax software developers.

Form 740 & Form 740-NP

Political Party Fund – One of the three (3) taxpayer political party fund options must be selected for all filing statuses. If the filing status is Single or Married Filing Separate Returns, the spouse political party fund should be NULL. If the filing status married filing joint or married filing separate on a combined return is selected, both the taxpayer and spouse political party fund options must be selected.

If the Married Filing Separate Returns filing status is selected, and the spouse SSN is unavailable, the spouse name should be placed in the Form 740 schema FS4SpouseName or Form 740-NP schema FS3SpouseName element. However, if both spouse name and SSN are provided, place this information in the secondary filer portion of return header state.

Form 740-NP, page 4, Section D, line 1, column A should not include moving expense reimbursements.

Form 740, Line 5 and Form 740-NP, page 4, Section D, line 35, column A **must** match the federal adjusted gross income on Line 37 of Form 1040, Line 21 of Form 1040A or Line 4 of Form 1040EZ. **(Exception: If Kentucky filing status is Married Filing Separate Returns and the federal filing status is Married Filing Joint).**

If a taxpayer's Kentucky modified gross income is negative, the Kentucky modified gross income is zero (\$0) for family size tax credit calculation.

If the family size tax credit amount is greater than zero, the total family size element must be populated.

Tax elements for the following line numbers cannot be less than zero. Form 740: Lines 12A, 12B, 14A, 14B, 16A, 16B, 18A, 18B, 19, 22, 24, 26, and 28 cannot be negative. Form 740-NP: Lines 14, 16, 18, 19, 22, 24, 26 and 28. If value equals negative amount, send zero in the schema element.

If Kentucky Schedule A (Form 740 or Form 740-NP), Schedule M, Schedule ME, Schedule P, Schedule J, Form 4972-K, Form 5695-K, Form 8863-K, Form 8582-K, Worksheet A, or Worksheet C are utilized or required and the software does not support these schedules or forms, the taxpayer will not be allowed to file electronically. Any return requiring and missing these schedules will be rejected.

Underpayment of Estimated Tax Penalty--Form 2210-K is required if Form 740 or Form 740-NP, line 40 exceeds \$500. If Form 2210-K is not supported by your software

package, Kentucky will automatically calculate the underpayment of estimated tax penalty and a notice of tax due will be mailed to the taxpayer.

Late Filing Penalty—For returns filed after April 15, 2015, a late filing penalty must be calculated. The penalty is 2 percent of the additional tax due field for each 30 days or fraction thereof that a return is not filed. The penalty does not exceed 20 percent and the minimum penalty is \$10.

Late Payment Penalty--For returns filed after April 15, 2015, if the amount timely paid is greater than 75 percent of the tax determined due, no late payment penalty is due. If the amount prepaid is less than 75 percent of the tax determined due, then a penalty of 2 percent of the additional tax due may be assessed for each 30 days or fraction thereof that the tax is past due. The penalty does not exceed 20 percent and the minimum penalty is \$10.

Interest--For returns filed after April 15, 2015, interest is assessed at the “tax interest rate” of 6% from April 15, 2015, until the date of payment. For 2014 tax returns (calendar year 2015), the interest rate is 6% or .000164 daily. Interest is calculated at the current interest rate + 2%.

The child care credit is only allowable if federal Form 2441 is submitted. It should be included in the federal record with the federal data, even if it is not required for federal purposes. Line 9 of Form 2441 is the amount used to calculate the Kentucky credit for child-care expenses.

The format for percentage fields varies by form. It could be in the range of 2 to 4 positions past the decimal. Please review each schema to determine how to format these fields. Schedule A uses xxx.xx format, Schedule P uses xxx.xx, Form 4972K uses x.xxxx, 8863K uses x.xxx.

Schedule A (Form 740/Form 740-NP)

If the Schedule A schema is present in the return, the KY AGI fields must be populated for medical/dental expense, casualty & theft exclusion and job expenses if those sections are utilized.

The percentage fields listed on page 2 of the Schedule A should be formatted as 5,2. (ie. 100% equals 100.00, 50.5% = 50.50).

If a taxpayer uses itemized deductions then the spouse must also itemize deductions. Returns filed with 2 Schedule A forms are accepted. The standard deduction is only available to non-itemizers. Married Filing Joint Returns are only entitled to one standard deduction.

If the Kentucky adjusted gross income is a negative value, it is treated as such on the Kentucky Schedule A for the adjusted gross income fields and should be entered as a negative value.

If the elements MedicalDentalExpExcl and JobExpExcl are negative, zero should be used instead of the negative value in the calculation of the elements TotalMedicalDentalDed and TotJobOtherExp.

Lines 30 through 33 of the Schedule A (Form 740-NP), must be completed if the filing status is 3-Married filing separate returns or if the spouse is not filing a Kentucky return.

For tax year 2014, the limitation on itemized deductions threshold is \$181,150 (\$90,575 if married filing separate returns). If your Kentucky adjusted gross income is above this threshold then your itemized deductions (excluding medical and dental, investment interest, losses for casualty or theft and gambling losses) will be limited. In general, if the limitation applies, itemized deductions are reduced by the lesser of: 3% of the adjusted gross income that exceeds the threshold or 80% of the allowable itemized deductions. A worksheet has been included with the Schedule A to help determine the amount of deductions you are allowed to take if you cross the threshold.

Form 8582K

Form 8582K contains assumed negative elements on page 1. These elements should be sent as positive numbers since the form assumes a negative entry. The following line numbers pertain to this rule; Line 1b, Line 1c, Line 2a, Line 2b, Line 2c, Line 3b and Line 3c.

Financial Transaction Record

The payment amount (element PaymentAmount) on all financial transactions must be a whole dollar amount.

NOTE: If the return is adjusted and the amount of the refund or the tax due amount changes, the financial transaction data for refunds or payments will not be utilized. Any change in the refund amount will result in a paper check being issued instead of a direct deposit and any change in the tax due amount will result in a notice of total tax due.

Section 9: Electronic Filing Statistics from TY2013

Approximately 85% of all individual income tax returns were filed electronically. The totals below are approximations since we are still processing TY2013 returns.

Total Returns:	1,830,000
Total E-Filed Returns:	1,563,000

Form 740: (Began August 15, 2011)

Type of E-filing Program	Fed/State + State Only
# of State Taxpayers	1,786,000
# of State Returns E-filed	1,461,000
MeF Refund Time Frame	5 - 10 days
Direct Deposit Time Frame	5 - 7 days

Options:

Direct Payment (ACH Debit)	YES
Direct Deposit	YES
Balance Due Returns	YES

Form 740-NP: (Began July 5, 2013)

Type of E-filing Program	Fed/State + State Only
# of State Returns	126,500
# of State Returns E-filed	93,500
MeF Refund Time Frame	5 - 10 days
Direct Deposit Time Frame	Not Available

Options:

Direct Payment (ACH Debit)	YES
Direct Deposit	NO
Balance Due Returns	YES

Frequent Errors

The following are common errors frequently found in past submissions.

- Incorrect Return Types (element Return Type) were used. KYForm740 should be used for Form 740 and KYForm740NP should be used for Form 740-NP.
- Incorrect format in the financial transaction payment amount (PaymentAmount) - A whole dollar amount is required.
- The Software Id (element SoftwareID) is omitted or not in uppercase.
- Blank forms or schedules are received.
- Missing forms or schedules.

Section 10: Electronic Filing Program Publications and Forms

Publications

The following publications describe the process of electronic filing and federal/state electronic filing:

Internal Revenue Service Publications

- Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
- Publication 1346, Electronic Return File Specifications for Individual Income Tax Returns
- Publication 4164, Modernized e-File Guide for Software Developers & Transmitters

Kentucky Department of Revenue Publications

- Publication KY-1345, Kentucky Handbook for Electronic Filers of Individual Income Tax Returns
- Publication 4164, Information for Fed/State Development of Modernized E-file for Individual Income Tax – Software Developer's Guide
- Forms and publications can also be found at www.revenue.ky.gov
- 1D Barcode Layout: <http://revenue.ky.gov/NR/rdonlyres/25E3092A-E294-432D-BC73-15513B22142D/0/TY20141DBarcodeLayout.pdf>

Section 11: Important Dates for TY2014

Kentucky's filing period for electronic returns will be identical to the IRS filing period. However, this is subject to change. Important dates and announcements can be found on our Software Developer's Information webpage: <http://revenue.ky.gov/sdi/>

For Taxable Period beginning January 1, 2014, and ending December 31, 2014

Begin Federal/State software testing for Form 740	12/1/2014
Begin Federal/State software testing for Form 740-NP	12/1/2014
Begin Federal/State software testing for Form 40A102	12/19/2014
Begin transmitting Production returns to IRS/KDOR	1/20/2015
Last Day to transmit Production returns electronically	TBD
Last Day for all rejected returns to be re-transmitted and accepted	TBD

NOTE: These dates are subject to change at any time.

Section 12: Electronic Filing Help Desk

Software Developer's website: <http://www.revenue.ky.gov/sdi/>

Mailing Address: 501 High Street, Station 22
Frankfort, KY 40601-2103
Fax: 502-564-0230

Electronic Filing System Analyst
Technical Specifications
State Record Layouts
Testing

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