740-NP

42A740-NP

Department of Revenue

Check if return is:
- [ ] Amended
- [x] Composite

For calendar year or other taxable year beginning _____ , 2006, and ending _____ , 200____ .

KENTUCKY INDIVIDUAL INCOME TAX RETURN

Nonresident or Part-Year Resident

Kentucky UNBRIDLED SPIRIT

2006

A. Spouse's Social Security Number	**B.** Your Social Security Number

LABEL

Name-Last, First, Middle Initial (Joint or combined return, give both names and initials.)

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

City, Town or Post Office State ZIP Code

FILING STATUS (see instructions)

1 [x] Single

2 [ ] Married, filing joint return.

3 [ ] Married, filing separate returns. Enter spouse's Social Security number above and full name here. _____

POLITICAL PARTY FUND

Designating $2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic	(1) [ ]	(4) [ ]
Republican	(2) [ ]	(5) [ ]
No Designation	(3) [x]	(6) [x]

RESIDENCY STATUS (check one box)

4 [x] Full-year nonresident. I did not live in Kentucky during the year. Enter state of residence as of December 31, 2006 _____.

5 [ ] Part-year resident. Complete appropriate line(s) below.

Moved into Kentucky ____ / ____ /06 . State moved from _____ .

Moved out of Kentucky ____ / ____ /06 . State moved to _____ .

6 [ ] Full-year resident of a **reciprocal state**. **Attach a copy of the 2006 return filed with your state of residence** and circle the state of residence. ▶ IL IN MI OH VA WV WI

▶ **COMPLETE SECTIONS A, B, C AND D BEFORE COMPLETING LINES 7 THROUGH 28.**

OFFICIAL USE ONLY 1 2 3 4 5

INCOME/TAX

7	Enter percentage from page 3, line 35	▶ 7	___ ___ . ___ %		
8	Enter amount from page 3, line 34, Column A. This is your **federal Adjusted Gross Income**	8 •			00
9	Enter amount from page 3, line 34, Column B. This is your **Kentucky Adjusted Gross Income**	9 •			00
10	Nonitemizers: Enter $1,970. Skip lines 11 and 12 (do not prorate)	10			00
11	Itemizers: Enter itemized deductions from Kentucky Schedule A, Form 740-NP	11 •		00	
12	Multiply line 11 by the percentage on line 7	12		00	
13	Subtract line 10 or 12 from line 9. This is your **Taxable Income**	13			00
14	Enter tax from Tax Table	14			00
15	Enter amount from page 2, Section A, line 15	15			00
16	Subtract line 15 from line 14	16			00
17	Enter amount from page 2, Section B, line 4	17		00	
18	Multiply line 17 by the percentage on line 7	18		00	
19	Subtract line 18 from line 16	19			00
20	Check the box that represents your total family size (see instructions for lines 20 and 21)	20 •	1 [x] 2 [ ] 3 [ ] 4 [ ]		
21	Multiply line 19 by the **Family Size Tax Credit** decimal amount __ . __ __ (__ __ __ %) and enter here	21 •			00
22	Subtract line 21 from line 19	22			00
23	Enter the **Education Tuition Tax Credit** from Form 8863-K	23 •			00
24	Subtract line 23 from line 22	24			00
25	Enter **Child and Dependent Care Credit** from worksheet in the instructions	25 •			00
26	Income Tax Liability. Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero	26			00
27	Enter **KENTUCKY USE TAX** from worksheet in the instructions	27 •			00
28	Add lines 26 and 27. Enter here and on page 2, line 29	28			00

A copy of pages 1 and 2 of your federal income tax return and all supporting schedules must be attached to Kentucky Form 740-NP.

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature (If joint or combined return, both must sign.) Spouse's Signature Date Signed ( ) Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer I.D. Number of Preparer Date

Attach Form W-2(s), Other Supporting Statement(s) and Payment Here-Staple to Top Page Only

REFUND/TAX PAYMENT SUMMARY

29 Enter amount from page 1, line 28.
This is your **Total Tax Liability** 29 00

30 (a) Enter **Kentucky income tax withheld** as shown on **attached** 2006 Form W-2(s) and other supporting statements ..... 30(a) • 00
(b) Enter 2006 Kentucky estimated tax payments ..... 30(b) • 00
(c) Enter refundable Kentucky corporation tax credit (KRS 141.420(3)(c)) as shown on **attached Kentucky Schedule(s) K-1 or Form(s) 725** ..... 30(c) • 00

31 Add lines 30(a) through 30(c) 31 00
32 If line 31 is larger than line 29, enter **AMOUNT OVERPAID** (see instructions) 32 00

See instructions for a detailed description of funds. ▶ **(Enter amount(s) checked)**

33 **Nature and Wildlife Fund Contribution** ☐ $2 ☐ $5 ☐ $10 ☐ Other _____ ... 33 • 00
34 **Child Victims' Trust Fund Contribution** ☐ $2 ☐ $4 ☐ Other _____ ..... 34 • 00
35 **Veterans' Program Trust Fund Contribution** ..... 35 • 00
36 **Breast Cancer Research and Education Trust Fund Contribution** ..... 36 • 00

37 Add lines 33 through 36 ..... 37 00
38 Amount of line 32 to be **CREDITED TO YOUR 2007 ESTIMATED TAX** ..... 38 • 00
39 Subtract lines 37 and 38 from line 32. Amount to be **REFUNDED TO YOU** ..... REFUND 39 • 00
40 If line 29 is larger than line 31, enter **ADDITIONAL TAX DUE** ..... 40 • 00

41 (a) Estimated tax penalty _____ (c) Late payment penalty _____
☐ Check if Form 2210-K attached (d) Late filing penalty _____
(b) Interest _____ (e) Add lines 41(a) through 41(d). Enter here ..... 41(e) • 00

42 Add lines 40 and 41(e) and enter here. This is the **AMOUNT YOU OWE** ..... OWE 42 00

Make check payable to **Kentucky State Treasurer**. Write your Social Security number and "KY Income Tax-2006" on the check.

SECTION A-BUSINESS INCENTIVE AND OTHER TAX CREDITS

1 Enter nonrefundable Kentucky corporation tax credit (KRS 141.420(3)) **(attach Kentucky Schedule(s) K-1 or Form(s) 725)** 1 00
2 Enter skills training investment credit (attach copy(ies) of certification) 2 00
3 Enter historic preservation restoration credit 3 00
4 Enter credit for tax paid to another state **(attach copy of other state's return(s))** 4 00
5 Enter unemployment credit (attach Schedule UTC) 5 00
6 Enter recycling and/or composting equipment credit (attach Schedule RC) 6 00
7 Enter Kentucky Investment Fund credit (attach copy(ies) of certification) 7 00
8 Enter credit for purchases of Kentucky coal used for generating electricity 8 00
9 Enter qualified research facility credit (attach Schedule QR) 9 00
10 Enter GED incentive credit (attach Form DAEL-31) 10 00
11 Enter voluntary environmental remediation credit (Brownfield) 11 00
12 Enter biodiesel credit 12 00
13 Enter environmental stewardship credit 13 00
14 Enter clean coal incentive credit 14 00
15 Add lines 1 through 14. **Enter here and on page 1, line 15** 15 00

SECTION B-PERSONAL TAX CREDITS

	Check Regular	Check both if 65 or over	Check both if blind
1 (a) Credits for yourself:	☐	☐ ☐	☐ ☐
(b) Credits for spouse:	☐	☐ ☐	☐ ☐

1 Enter number of boxes checked on line 1 .....
2 Enter number of dependents who:
• lived with you .....
• did not live with you (see instructions) .....
• other dependents .....

2 **Dependents:**

First name	Last name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
				☐
				☐
				☐

3 Add lines 1 and 2 and enter total here ..... 3 •
x $20
4 Multiply credits on line 3 by $20. Enter here and **on page 1, line 17** 4

SECTION C-FAMILY SIZE TAX CREDIT (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First name	Last name	Social Security number	First name	Last name	Social Security number

R EFUNDS Mail to: **Kentucky Department of Revenue, Frankfort, KY 40618-0006.**
P **AYMENTS** Mail to: **Kentucky Department of Revenue, Frankfort, KY 40619-0008.**

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EST	CF	NT	P B F R	

SECTION D INCOME		A. Total from Attached Federal Return	B. Kentucky
1 Enter all wages, salaries, tips, etc. **(attach wage** and tax statements) Do not include moving expense reimbursements	1	00	00
2 Moving expense reimbursement (attach Schedule ME)	2	00	00
3 Interest	3	00	00
4 Dividends	4	00	00
5 Taxable refunds, credits or offsets of state and local income taxes	5	00	00
6 Alimony received	6	00	00
7 Business income or loss (attach federal Schedule C or C-EZ)	7	00	00
8 Capital gain or loss (attach federal Schedule D)	8	00	00
9 Other gains or losses (attach federal Form 4797)	9	00	00
10 (a) Federally taxable IRA distributions, pensions and annuities	10(a)	00	00
(b) Pension income exclusion (attach Schedule P if more than $41,110)	10(b)		(00)
11 Rents, royalties, partnerships, estates, trusts, etc. (attach federal Schedule E)	11	00	00
12 Farm income or loss (attach federal Schedule F)	12	00	00
13 Unemployment compensation	13	00	00
14 Taxable Social Security benefits	14	00	
15 Gambling winnings	15	00	00
16 Other income (list type and amount)	16	00	00
17 Combine lines 1 through 16. This is your **Total Income**	17	00	00
ADJUSTMENTS TO INCOME			
18 Archer medical savings account (MSA) deduction	18	00	00
19 Certain business expenses of reservists, performing artists and fee-basis government officials (attach federal Form 2106 or 2106-EZ)	19	00	00
20 Health savings account deduction (attach federal Form 8889)	20	00	00
21 Moving expenses (attach Schedule ME)	21	00	00
22 Deduction for one-half of self-employment tax	22	00	00
23 Self-employed SEP, SIMPLE, and qualified plans deduction	23	00	00
24 Self-employed health insurance deduction	24	00	
25 Penalty on early withdrawal of savings	25	00	00
26 Alimony paid (enter recipient's name and Social Security number)	26	00	00
27 IRA deduction	27	00	00
28 Student loan interest deduction	28	00	00
29 Jury duty pay you gave to your employer	29	00	00
30 Domestic production activities deduction	30	00	00
31 Long-term care insurance premiums (see instructions)	31		00
32 Health insurance premiums (see instructions)	32		00
33 Add lines 18 through 32. **Total adjustments to income**	33	00	00
34 Subtract line 33 from line 17. This is your **Adjusted Gross Income**	34	00	00
35 Divide line 34, Column B, by line 34, Column A. If amount is equal to or greater than 100%, enter 100%. This is your **Percentage of Kentucky Adjusted Gross Income to Federal Adjusted Gross Income**	35	___ ___ ___ • ___ %	

SECTION E-COMPUTATION OF MODIFIED GROSS INCOME FOR FAMILY SIZE TAX CREDIT

If federal adjusted gross income is $26,600 or less, you may qualify for the Family Size Tax Credit. See instructions.

(a) Enter your federal adjusted gross income from line 34, Column A. **If zero or less, enter zero**	(a)	00
(b) Enter your spouse's federal adjusted gross income if married filing separate returns and living in the same household. **If zero or less, enter zero**	(b)	00
(c) Enter tax-exempt interest from municipal bonds (non-Kentucky)	(c)	00
(d) Enter amount of lump-sum distributions not included in federal adjusted gross income (federal Form 4972)	(d)	00
(e) Enter total of lines (a), (b), (c) and (d). This is your **Modified Gross Income**. Use this amount to determine if you qualify for the Family Size Tax Credit	(e)	00