

**Commonwealth of Kentucky  
Kentucky Department of Revenue**

**SUBSTITUTE FORMS DESIGN  
FOR  
INDIVIDUAL AND CORPORATE FORMS**



**Tax Year 2013  
Processing Year 2014**

**Version 1.3  
March 31, 2014**

**SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**  
*Tax Year 2013*

**REVISION HISTORY**

<b>Version</b>	<b>Date</b>	<b>Nature of Change</b>
<b>1.0</b>	06/03/2013	Posted to web
<b>1.1</b>	9/3/2013	Added 740-ES sample and due dates to document. Reposted to web.
<b>1.2</b>	12/4/2013	Added 740-V sample. Changed contact information.
<b>1.3</b>	3/31/2014	Revised contact information.

# **SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**

*Tax Year 2013*

## **INTRODUCTION**

The 2013 Kentucky tax forms and schedules, including individual, partnership, fiduciary and corporation income tax returns and all appropriate schedules for these returns, must be submitted in an approved format as prescribed by the Kentucky Department of Revenue (KDOR). Individual (resident) income tax returns must be designed in 2D-barcode format as prescribed by KDOR even if a vendor does not support the barcode for Kentucky. The approval process ensures that substitute tax forms:

- Are compatible with the KDOR's automated processing system or 2D barcode system; and
- Present information in a uniform pattern.

### **Definition of a Substitute Tax Form**

A substitute tax form is any form other than the official form printed by KDOR, which is commercially typeset and printed, or computer produced or computer programmed.

## **APPROVAL OF SUBSTITUTE INCOME TAX FORMS**

Any company that designs and / or markets substitute tax forms which are submitted for processing by KDOR must receive prior approval from KDOR. Approval is required each year before releasing or distributing substitute tax forms as paper copy or as part of a software product to its customers or clients.

Prior to or included with the first transmission of forms for approval, each vendor should include a list of all forms they expect to submit for approval. This will help KDOR determine when a vendor has submitted all of their forms so the website can be updated with approval information. **Please submit the lists broken down by tax type. (If the vendor does not submit the list of forms that will need approval, the status for that vendor on our website will remain pending until KDOR is notified by the vendor that no other forms will be submitted. It will be the vendor's responsibility to notify KDOR when all of the forms have been submitted and approved.)**

If a vendor uses another vendor's forms in their software package, they should submit data-filled forms for data placement approval. Please notify KDOR of which forms are in this category.

Once a vendor has received approval, their customers or clients do not need to request additional approval to use the approved substitute tax forms. Vendors are encouraged to include approval information in their release.

# **SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**

*Tax Year 2013*

## **GUIDELINES FOR PROGRAMMING SUBSTITUTE TAX FORMS**

Reproduced tax forms that deviate from the official forms (including those produced by tax software) are considered substitute tax forms and must be approved before use.

Substitute tax forms, including corporation income tax returns and all appropriate schedules for these returns, must be compatible with KDOR's automated processing system and KDOR must be able to process the forms in the same manner as the official form. KDOR reserves the right to reject any substitute tax form that does not meet the guidelines mentioned in this document or that would cause processing problems.

### **Margins and Layout**

Substitute tax forms must have margins on all sides at least as large as the margins on the official forms. One-sided reproduced tax forms are acceptable even if the official form is two-sided.

Some official forms are designed with dropout ink boxes to guide a taxpayer through manual preparation. For computer generated forms these boxes are not needed or desired. Eliminating these boxes allows the vertical placement on the page to be adjusted to allow for easier programming. See formatting requirements for each form. The formatting will not be exactly the same as the official forms but will be grouped in the same manner.

### **Text on Substitute Forms and Schedules**

The order of a substitute schedule must follow the official schedule, including title, space for taxpayer name and identification number, year, captions, line numbers and line descriptions. To avoid having text in the areas to be read, omit the text that designates placement of name and address and the text at the tops of the columns that say "DOLLARS" and "CENTS". Captions and line descriptions from the official schedules may be shortened to one print line on substitute forms. To do this, it is acceptable to use abbreviations and contractions and omit articles and prepositions. However, key words that make identification of the caption or line description clear must be retained. Instructional text may be omitted.

Substitute tax forms must closely resemble the style and size of type used on the official form.

The Taxpayer/Preparer signature area may not be rearranged, relocated or reworded. The perjury statement and signature line areas must be retained and worded exactly as on the official form. The signature area format on substitute forms must conform to that of the official form.

### **Printing Amounts in Data Fields**

- Characters in data fields must be printed at a minimum of 10 characters per inch. For data entry in areas that have handprint boxes on the official form, data should be printed without lines beneath the data.
- Amounts should be right justified with decimals and cents on the individual income tax forms. Corporate forms do not require the decimal or the cents to be generated. Spaces should not be placed between characters but commas may be used.
- Amounts must be rounded to whole dollars; cents should be shown with zeros.

## **SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**

*Tax Year 2013*

- If a monetary amount is negative, place a leading minus sign in the first field to the left of the first number.
- All numeric fields should be left blank if there is no entry.

### **Boxes Designating an Option**

- On the official form there are boxes to be checked. These all may be marked with an "X" without the box but in the area designated on the layout for that form. Although the boxes may be (and some should be) omitted, the text for the boxes must be printed.

### **Company Identification Code**

Substitute tax forms must include a company identification code if the form does not contain a 1D barcode in the header section of the page. The company identification code is a four character numeric code assigned by the NACTP. Beginning with 2006 tax returns, a 1D barcode was placed on the majority of tax forms containing the tax year, the four (4) digit company identification code and a four (4) digit form number. A complete listing of the forms containing the 1D barcode can be found later in this document.

In some cases, the design of the form, and the design of the software to perform the tax calculations are created by two separate organizations. The four digit company identification code refers to the developer who creates the form design only, and not to the developer who designs the software to perform the tax calculations.

The company identification code must be printed on each substitute tax form where specified in the specifications for that form. Substitute forms that do not have the company identification code will not be approved.

**Vendors that produce a 2D barcode but who do not produce their own forms should place their company identification code in the lower right hand corner of the return. The lower left-hand corner of the return is reserved for the form developer.**

### **Internal Control Numbers**

Internal control numbers and symbols used by computerized processors to identify the taxpayer and tax practitioner may be shown on substitute forms. If these numbers or symbols are used, print them in the upper right margin of the substitute tax form.

# **SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**

*Tax Year 2013*

## **GUIDELINES FOR CUSTOMER USE**

Vendors are requested to inform their customers and clients of paper and printing requirements for substitute forms.

### **Paper Requirements**

Use white paper of equal or better quality than the 20-lb. paper used for the official form. Use the same size paper as the official form.

### **Printing Requirements**

All forms must have a high standard of legibility for printing and for data entry. KDOR reserves the right to reject forms with poor legibility. The ink and printing method used must ensure that no part of a form (including text, graphics and data entries) develops smears or other quality deterioration during preparation or processing. Black ink must be used.

## **SUBSTITUTE TAX FORM APPROVAL PROCESS**

### **What the Company Must Do**

- Submit your substitute tax forms to KDOR for review before distribution or release to customers or clients. KDOR requires a minimum of 2 samples for testing purposes. Samples must be produced in accordance with the specifications outlined within this document. One sample should be blank and the other should be data-filled. The data-filled return can consist of X's and 9's.
- Send form submissions in pdf format via email to the contact person for that particular tax type. If there is an issue with the electronic copy, a hard copy will be requested. Contact information is found at the end of this document.
- Make corrections and revisions to substitute tax forms upon notification by KDOR and resubmit for approval.
- Provide customers or clients with the instructions for correctly producing approved substitute tax forms. These instructions must include information on the printer fonts required to produce approved substitute tax forms.
- Upon request, provide customers or clients with copies of a substitute tax form approval letter.

### **What KDOR Will Do**

- Disseminate information regarding substitute tax forms design and development;
- Review substitute tax forms;
- Send a list via email indicating which forms are approved and which forms are not approved. If forms are not approved, errors will be noted and returned with a request for the forms to be corrected and resubmitted. If the vendor requires a letter of approval be mailed, they should contact the person approving the forms and one will be sent. Otherwise, approval notification will be via email for efficiency in the approval process.
- Accept forms for tentative approval based on draft postings once they are posted to our substitute forms web page (<http://revenue.ky.gov/sdi/sfd.htm>). If a tentative approval is granted and the form changes, the vendor will be required to make all appropriate changes.

## **SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**

*Tax Year 2013*

Note: KDOR does not review or approve the logic of specific software programs or confirm the calculations entered on substitute tax forms output from software programs. KDOR will not be responsible for proofreading the forms for spelling and grammatical errors. The accuracy of software programs is the responsibility of the software developer, distributor or user.

If you experience problems with approvals for any type of form, please send inquiries to the appropriate primary or secondary contact at the end of this document.

### **GENERAL INFORMATION REGARDING RECORD LAYOUT**

Vertical and horizontal starting positions are the top and left edges of the paper. Vertical print spacing is 6 lines per inch and horizontal measurement is 12 characters per inch. The positions shown in the tables are the range of positions that must be used.

#### **Reference Mark on 740-ES**

The reference mark is the first item scanned; all other data is measured in relationship to the reference mark. It must be identical in size, thickness and position as the official form produced by KDOR. The reference mark (line is 2 point) is printed on lines in the designated positions unless otherwise noted. There should be at least three-sixteenth inch white space surrounding the reference mark.

#### **Form ID Numbers on 740-ES**

If the bar code scanner is unable to read the Form ID number, the entire document will be rejected. **This number must be printed with an OCR-A font.** The Form ID is printed on line 15 starting in position 69 unless otherwise noted. The Form ID is 42A740ES0002 for the scannable generated Form 740-ES.

#### **Company ID Code**

**This number can be printed with a courier font.** The Company ID is printed on line 62 starting in position 8 unless otherwise noted.

#### **Barcode Placement**

The horizontal placement of the barcode on the 740 and 740-EZ is position 47 through 77. The vertical placement of the barcode varies on each form. The 740 (lines 7 through 17) and the 740-EZ (lines 7 through 17). **Any vendor that supports the 2D barcode for KY should have the default set to ON for the barcode.**

# **SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**

*Tax Year 2013*

## **TYPES OF INCOME TAX FORMS**

### **Scannable Income Tax Forms and Schedules**

The 1D barcode contains the two (2) digit tax year, the four (4) digit Vendor Identification Code and a four (4) digit form number. These forms must have the 4 digit Vendor Identification Code contained in the 1D Barcode in positions 3 through 6.

*Location on Page* – The 1D barcode should be printed on the upper center portion of the return with ¼ inch of surrounding white space.

*Size and Type* – 30 point, 3 of 9 barcode font.

### **Non-Scannable Income Tax Forms and Schedules without a Form ID**

Non-scannable forms do not have a Form ID or reference mark. These forms must have the Company Name or 4 digit Vendor Identification Code printed on the form in the lower left hand corner.

**A list of individual and corporate tax forms with 1D barcodes can be found at the following link: <http://revenue.ky.gov/sdi/sfd.htm>**

The following Individual Income Tax forms do not have a 1D barcode. The Vendor Identification Code is required in the lower left hand corner of the form for identification.

<b>12A200 – Installment Agreement</b>
<b>40A727 – Forms Requisition</b>
<b>42A740-S22 – Form 8879-K</b>
<b>42A740-S23 - Form 740-V</b>

Please review the 740-ES layout below for the placement of the Form ID.

<b>42A740ES - 740-ES INDIVIDUAL ESTIMATED TAX VOUCHER</b>
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The following Corporate Tax forms do not have a 1D barcode. The Vendor Identification Code is required in the lower left hand corner of the form for identification.

<b>40A200 – Form PTE-WH</b>
<b>40A201ES - Form 740NP-WH-ES</b>
<b>41A720ES – Form 720-ES</b>
<b>41A720SL – Application for Six-Month Extension of Time to File Form 740NP-WH</b>
<b>41A720-S80 – Form 8874(K)</b>
<b>41A720-S85 – Application for Preliminary Authorization of the ENDOW Kentucky Tax Credit</b>

**SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**

*Tax Year 2013*

**KENTUCKY INDIVIDUAL INCOME TAX ESTIMATED VOUCHER**

**42A740-ES**

**VOUCHER SIZE 8 1/2 x 3 1/2 inches (21 lines)**

<p><b>KENTUCKY ESTIMATED TAX VOUCHER</b></p> <p><b>INSTALLMENT 2</b></p> <p>Your Social Security No. _____</p>	<p align="center"><b>2014 INDIVIDUAL INCOME TAX</b></p> <p align="center"><b>Form 740-ES</b></p> <p align="center">Due June 16, 2014</p> <p>Spouse's Social Security No. _____</p>	<div style="border: 1px solid black; padding: 5px;"> <p>For FISCAL year filers ONLY FISCAL year ending __/__/__</p> </div> <p>Make check payable to: Kentucky State Treasurer</p> <p>Amount Paid</p> <p align="right">00</p> <p>Kentucky Department of Revenue 42A740ES 0002 Frankfort, KY 40620-0009</p> <p align="center"></p> <p align="right">42A740-ES (06/13)</p>
<p>12/31/2014 Year Ending</p>		
<p>DO NOT ATTACH CHECK TO VOUCHER</p>		

The due dates for tax year 2013 are April 15, 2014, June 16, 2014, September 15, 2014 and January 15, 2015.

**Please note that the Social Security Numbers and Year Ending are now above the caption instead of below it.**

Name of Field	Line number from top of voucher	Position
Primary social security number (text is on line )	9	9-19
Check digit on primary social security number (see check digit information below)	9	22
Secondary social security number (text is on line )	9	27-37
Check digit on secondary social security number	9	40
Year ending (text is on line )	9	47-56
Amount paid (text is on line )	10	61-81
Name (Last name, primary first name, middle initial, secondary first name, middle initial)	15	11-35
Street address	16	11-35
City	17	11-27
State	17	29-30
Zip	17	33-42
Form ID (42A740ES0002)	15	70-81
Reference Mark	Top of line 17 to bottom of line 19	73-77
Company Code	18	61-65

**SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**  
*Tax Year 2013*

**KENTUCKY ELECTRONIC PAYMENT VOUCHER**  
**42A740-V**

<b>FORM 740V(11-13)</b>	<b>Kentucky Electronic Payment Voucher</b>	<b>2013</b>				
400-00-4202 YOUR SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER				
Boone, Test LAST NAME	FIRST NAME	SPOUSE'S NAME				
<table border="1"><tr><td>111 Desparate Way</td></tr><tr><td>Number and street or P.O. Box</td></tr><tr><td>Louisville, KY 40201</td></tr><tr><td>City, Town or post office      State      Zip Code</td></tr></table>		111 Desparate Way	Number and street or P.O. Box	Louisville, KY 40201	City, Town or post office      State      Zip Code	<b>Additional Tax Due</b> 525.00
111 Desparate Way						
Number and street or P.O. Box						
Louisville, KY 40201						
City, Town or post office      State      Zip Code						
		<b>Interest, File Late and Pay Late Penalties</b> 75.00				
		<b>Total Payment</b> 600.00				
		42A740V0002				
<b>Make check payable to: Kentucky State Treasurer</b> <b>Mail to: Kentucky Department of Revenue</b> <b>Frankfort, KY 40620-0011</b>		└───┘				
DO NOT ATTACH CHECK TO VOUCHER 42A740-S23						

The Form Id in the 740-V for the substitute form should be 42A740V0002.

Please note that the Social Security Numbers and Names are above the caption instead of below it.

**SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**  
*Tax Year 2013*

The following example is included as a reference point for the development of the Form 720-ES – Corporation Income / LLET Estimated Tax Voucher.

The company code should be placed on line 21 (left hand corner) on Form 720-ES.

<b>KENTUCKY</b>	<b>2014 CORPORATION INCOME/LIMITED LIABILITY ENTITY TAX</b>		Date _____
<b>ESTIMATED TAX VOUCHER</b>	<b>Form 720-ES</b>		
<b>INSTALLMENT 1</b>			

  

Kentucky Corporation / LLET Account Number -----	Tax Year Ending (mm/yy)	Due Date <u>20</u>	TRAN CODE	<b>Make check payable to:</b> Kentucky State Treasurer
Federal Identification Number (FEIN) -----			Limited Liability Entity Tax	.00
			Corporation Income Tax	.00
			Total Tax Paid	.00

(Round to nearest dollar)

**Mail to:**  
**Kentucky Department of Revenue**  
**Frankfort, KY 40619-0007**

ENCLOSE CHECK AND VOUCHER UNATTACHED 41A720ES(06-13)

The placement of required data on this form should look similar to the example below.

<b>KENTUCKY</b>	<b>2014 CORPORATION INCOME/LIMITED LIABILITY ENTITY TAX</b>		Date _____
<b>ESTIMATED TAX VOUCHER</b>	<b>Form 720-ES</b>		
<b>INSTALLMENT 1</b>			

  

Kentucky Corporation / LLET Account Number <b>564983</b>	Tax Year Ending <b>12/14</b>	Due Date <b>06/14</b>	TRAN CODE	<b>Make check payable to:</b> Kentucky State Treasurer
Federal Identification Number (FEIN) <b>61-0604587</b>			Limited Liability Entity Tax	.00
<b>ABC Corporation</b>			Corporation Income Tax	.00
<b>12345 Corporate Landing, Suite 6C</b>			Total Tax Paid	.00

(Round to nearest dollar)

**Mail to:**  
**Kentucky Department of Revenue**  
**Frankfort, KY 40619-0007**

**Name of President – John A. Jones**

ENCLOSE CHECK AND VOUCHER UNATTACHED 41A720ES(06-13)

# SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

*Tax Year 2013*

## Modulus 10 Check Digit Routine

In this example, "C" will hold the place of the check digit to be calculated. The string of characters for which the check digit is to be calculated is weighted from right to left by 2 then 1. Working from right to left, the digit from the string is multiplied by the assigned weight. That figure is then divided by 10 and the whole number equivalent of the integer and modulus results are added together to form a single digit. This single digit value is accumulated for each digit in the string. The total is divided by 10 again. This calculation differs from the calculations of the individual digits as the integer portion of the result is discarded and the whole number representation of the modulus portion is subtracted from 10 resulting in the check digit for the string. If the check digit calculates to be 10, then the check digit will be 0.

			Total=0
Weights:	212121212	2*3=06	
String:	106860723C	06/10=0.6	
		0 + 6 = 6	
			Total = Total + 6 = 6
Weights:	212121212	1*2 = 02	
String:	106860723C	02/10 = 0.2	
		0 + 2 = 2	
			Total = Total + 2 = 8
Weights:	212121212	2* 7 = 14	
String:	106860723C	14/10 = 1.4	
		1 + 4 = 5	
			Total = Total + 5 = 13
Weights:	212121212	1*0 = 00	
String:	106860723C	00/10 = 0.0	
		0 + 0 = 0	
			Total = Total + 0 = 13
Weights:	212121212	2 * 6 = 12	
String:	106860723C	12/10 = 1.2	
		1 + 2 = 3	
			Total = Total + 3 = 16
Weights:	212121212	1*8 = 08	
String:	106860723C	08/10 = 0.8	
		0 + 8 = 8	
			Total = Total + 8 = 24
Weights:	212121212	2 * 6 = 12	
String:	106860723C	12/10 = 1.2	
		1 + 2 = 3	
			Total = Total + 3 = 27
Weights:	212121212	1*0 = 00	
String:	106860723C	00/10 = 0.0	
		0 + 0 = 0	
			Total = Total + 0 = 27
Weights:	212121212	2 * 1 = 02	
String:	106860723C	02/10 = 0.2	
		0 + 2 = 2	
			Total = Total + 2 = 29
			Total/10 = 2.9
			Check digit = 10 - 9 = 1

# SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS

*Tax Year 2013*

## CONTACT INFORMATION

Below is the primary and secondary contact information based on the type of form. **Please be sure to send forms to the appropriate contact for approval.** Forms sent to the incorrect contact will delay approval of the form as they must be rerouted to appropriate personnel.

### Primary Contacts:

#### **Individual Income Tax – Partnership - Fiduciary**

**Audrey J. Terry**

Kentucky Department of Revenue  
501 High Street - Mail Station 22  
Frankfort, KY 40601-2103

**(502) 564-7862**

Fax: (502) 564-0230

Email: [AudreyJ.Terry@ky.gov](mailto:AudreyJ.Terry@ky.gov)

#### **Property Tax**

Andy R. Boblitt

Kentucky Department of Revenue  
501 High Street – Mail Station 32  
Frankfort, KY 40601-2103

(502) 564-7138

Fax: (502) 564-8192

Email: [Andy.Boblitt@ky.gov](mailto:Andy.Boblitt@ky.gov)

#### **Sales Tax Scannable**

##### **Withholding Tax Scannable**

Nick Harren

Kentucky Department of Revenue  
501 High Street – Mail Station 22  
Frankfort, KY 40601

(502) 564-7887

Fax: (502) 564-0230

Email: [Nick.Harren@ky.gov](mailto:Nick.Harren@ky.gov)

#### **Sales Tax (Non Scannable)**

Kevin West

Kentucky Department of Revenue  
501 High Street, Station 67  
Frankfort, KY 40601

(502) 564-8920

Fax: (502) 564-2041

Email: [Kevin.West@ky.gov](mailto:Kevin.West@ky.gov)

#### **Bank Franchise Tax**

Judy Stephenson

Kentucky Department of Revenue  
501 High Street, Station 62  
Frankfort, KY 40601

(502) 564-9280

Fax: (502) 564-3393

Email: [Judy.Stephenson@ky.gov](mailto:Judy.Stephenson@ky.gov)

#### **Corporation Tax**

**Dawn M. Terry**

Kentucky Department of Revenue  
501 High Street - Mail Station 22  
Frankfort, KY 40601-2103

**(502) 564-7964**

Fax: (502) 564-0230

Email: [DawnM.Terry@ky.gov](mailto:DawnM.Terry@ky.gov)

#### **Collections**

Brian Redmon

Kentucky Department of Revenue  
501 High Street – Mail Station 41  
Frankfort, KY 40620

(502) 564-4921 Ext. 4521

Fax: (502) 564-9200

Email: [Brian.Redmon@ky.gov](mailto:Brian.Redmon@ky.gov)

#### **Taxpayer Registration**

Janine Shackelford

Kentucky Department of Revenue  
501 High Street  
PO Box 299, Station 20A  
Frankfort, KY 40602-1074

(502) 564-2730

Fax: (502) 564-0796

Email: [Janine.Shackelford@ky.gov](mailto:Janine.Shackelford@ky.gov)

#### **Withholding Tax (Non Scannable)**

Melissa D. Perry

Kentucky Department of Revenue  
501 High Street, Station 57  
Frankfort, KY 40601

(502) 564-7617

Fax: (502) 564-3685

Email: [MelissaD.Perry@ky.gov](mailto:MelissaD.Perry@ky.gov)

#### **Miscellaneous Tax**

Judy Stephenson

Kentucky Department of Revenue  
501 High Street, Station 62  
Frankfort, KY 40601

(502) 564-9280

Fax: (502) 564-3393

Email: [Judy.Stephenson@ky.gov](mailto:Judy.Stephenson@ky.gov)

**SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**  
*Tax Year 2013*

**Motor Fuels Tax**

Michael Grammer  
Department of Revenue  
501 High Street, Station 63  
Frankfort, KY 40601  
Email: [Michael.Grammer@ky.gov](mailto:Michael.Grammer@ky.gov)

**Inheritance Tax**

Sabrina Kelly-Lewis  
Department of Revenue  
501 High Street, Station 61  
Frankfort, KY 40601  
Email: [Sabrina.Kelly-Lewis@ky.gov](mailto:Sabrina.Kelly-Lewis@ky.gov)

**SUBSTITUTE FORMS DESIGN FOR INDIVIDUAL AND CORPORATE FORMS**  
*Tax Year 2013*

**Secondary Contacts (In case of an emergency):**

**Individual Income Tax – Partnership – Fiduciary**

Dawn M. Terry: 502-564-7964

[DawnM.Terry@ky.gov](mailto:DawnM.Terry@ky.gov)

**Corporation Tax**

Audrey J. Terry: 502-564-7862

[AudreyJ.Terry@ky.gov](mailto:AudreyJ.Terry@ky.gov)

**Property Tax**

William Lawson: 502-564-7125

[William.Lawson@ky.gov](mailto:William.Lawson@ky.gov)

**Collections**

Allison Crume: 502-564-4921 Ext. 4449

[Allison.Crume@ky.gov](mailto:Allison.Crume@ky.gov)

**Taxpayer Registration**

Celeste Popplewell: 502-564-7435

[Celeste.Popplewell@ky.gov](mailto:Celeste.Popplewell@ky.gov)

**Withholding Tax (Non Scannable)**

Debbie Travis: 502-564-7598

[Deborah.Travis@ky.gov](mailto:Deborah.Travis@ky.gov)

**Sales Tax (Non Scannable)**

Ricky Haven: 502-564-6828

[Ricky.Haven@ky.gov](mailto:Ricky.Haven@ky.gov)

**Bank Franchise Tax**

Matt Warfield: 502-564-9300

[Matt.Warfield@ky.gov](mailto:Matt.Warfield@ky.gov)

**Miscellaneous Tax**

Matt Warfield: 502-564-9300

[Matt.Warfield@ky.gov](mailto:Matt.Warfield@ky.gov)