765
41A765
Department of Revenue

Kentucky UNBRIDLED SPIRIT

A 000054
Kentucky Corporation/LLET Account Number

2014

➤ **See instructions.**

Taxable period beginning 1/1, 201 4, and ending 12/31, 201 4.

DRAFT 7/30/14

KENTUCKY PARTNERSHIP INCOME AND LLET RETURN

B *Check applicable box(es):*

LLET
Receipts Method
- ☐ Gross Receipts
- ☐ Gross Profits
- ☑ $175 minimum

Nonfiling Status Code

Enter Code ____ ____

C
Income Return

Nonfiling Status Code

Enter Code ____ ____

D Federal Identification Number: 00-0150109

Taxable Year Ending 12/14 (Mo. Yr.)

Name of Partnership: RJ Analytics LLC

Number and Street: 2525 Railroad Crossings

City	State	ZIP Code	Telephone Number
Lexington	KY	40505	88-425-2500

Kentucky Secretary of State Organization Number: 9854267

State and Date of Organization: DE 9/12/2012

Principal Business Activity in KY: service

NAICS Code Number (Relating to Kentucky Activity) (See **www.census.gov**): 561490

E *Check if applicable:*
- ☐ LLC ☐ LP ☐ LLP ☐ Qualified investment pass-through entity ☐ Initial return
- ☐ Final return *(Complete Part III)* ☐ Change of Name ☐ Change of Address
- ☐ Short-period return *(Complete Part III)* ☐ Change of Accounting Period
- ☐ Amended return *(Complete Part IV)*

F *Number of Partners (Attach K-1s)* ➤ 2

PART I—ORDINARY INCOME (LOSS) COMPUTATION

1. Federal ordinary income (loss) (see instructions)	1	33,670	00
ADDITIONS			
2. State taxes based on net/gross income	2		00
3. Federal depreciation (do not include Section 179 expense deduction)	3	33,670	00
4. Related party expenses (attach Schedule RPC)	4		00
5. Other (attach Schedule O-PTE)	5		00
6. Total (add lines 1 through 5)	6		00
SUBTRACTIONS			
7. Federal work opportunity credit	7		00
8. Kentucky depreciation (do not include Section 179 expense deduction)	8		00
9. Other (attach Schedule O-PTE)	9		00
10. **Kentucky ordinary income (loss)** (line 6 less lines 7 through 9)	10	33,670	00

PART II—LLET COMPUTATION

1. Schedule LLET, Section D, line 1	1	175	00
2. Tax credit recapture	2		00
3. Total (add lines 1 and 2)	3	175	00
4. Nonrefundable LLET credit from Kentucky Schedule(s) K-1	4		00
5. Nonrefundable tax credits (attach Schedule TCS)	5		00
6. **LLET liability** (greater of line 3 less lines 4 and 5 or $175 minimum)	6	175	00
7. Estimated tax payments	7	176	00
8. Certified rehabilitation tax credit	8		00
9. Film industry tax credit	9		00
10. Extension payment	10		00
11. Prior year's tax credit	11		00
12. **LLET due** (line 6 less lines 7 through 11)	12		00
13. **LLET overpayment** (lines 7 through 11 less line 6)	13	1	00
14. Credited to 2014 interest	14		00
15. Credited to 2014 penalty	15	1	00
16. Credited to 2015 LLET	16		00
17. **Amount to be refunded**	17		00

TAX PAYMENT SUMMARY
(Round to nearest dollar)

LLET

1. *LLET due (Part II, line 12)*	$ .00
2. *Interest*	$ .00
3. *Penalty*	$ .00
4. ***Total Payment***	$ .00

OFFICIAL USE ONLY

PW204

VAL #

➤ **Federal Form 1065, all pages and any supporting schedules must be attached.**

Make check payable to:
Kentucky State Treasurer

Mail return with payment to:
Kentucky Dept. of Revenue
Frankfort, Kentucky 40620

DRAFT 5/8/14

PART III—EXPLANATION OF FINAL RETURN AND/OR SHORT–PERIOD RETURN

- ☐ Ceased operations in Kentucky
- ☐ Change of ownership
- ☐ Successor to previous business
- ☐ Change in filing status
- ☐ Merger
- ☐ Other _____

PART IV—EXPLANATION OF AMENDED RETURN CHANGES

I, the undersigned, declare under the 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.

Signature of partner or member	SSN or FEIN	Date
Thomas Maddon, CPA	65-2078964	03/25/15
Name of person or firm preparing return	SSN, PTIN or FEIN	Date

May the DOR discuss this return with the preparer?
☑ Yes ☐ No

Email Address: tmaddon@aol.com

Telephone No.: (502) 459-1120

DRAFT 5/29/14

SCHEDULE Q—KENTUCKY PARTNERSHIP QUESTIONNAIRE

IMPORTANT: Questions 4—12 must be completed by all partnerships. If this is the partnership's initial return or if the partnership did not file a return under the same name and same federal I.D. number for the preceding year, questions 1, 2 and 3 must be answered. **Failure to do so may result in a request for a delinquent return.**

1. Indicate whether: (a) ☐ new business; (b) ☐ successor to previously existing business which was organized as: (1) ☐ corporation; (2) ☐ partnership; (3) ☐ sole proprietorship; or (4) ☐ other _____

   If successor to previously existing business, give name, address and federal I.D. number of the previous business organization.

2. List the following ***Kentucky*** account numbers. Enter N/A for any number not applicable.

   Employer Withholding _____
   Sales and Use Tax Permit _____
   Consumer Use Tax _____
   Unemployment Insurance _____
   Coal Severance and/or Processing Tax _____

3. If a foreign partnership, enter the date qualified to do business in Kentucky. _____

4. The partnership's books are in care of: (name and address)

   company

5. Are disregarded entities included in this return?
   ☐ Yes ☑ No. If yes, list name, address and federal I.D. number of each entity.

6(a) For the taxable period being reported, was the partnership a partner in a pass-through entity doing business in Kentucky? ☐ Yes ☑ No

   If yes, list name and federal I.D. number of the pass-through entity(ies).

6(b) For the taxable period being reported, was the partnership doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky? ☐ Yes ☑ No

7. Are related party costs as defined in KRS 141.205(1)(l) included in this return? ☐ Yes ☑ No. If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Part I, Line 4.

8. Is the entity filing this Kentucky tax return organized as a limited cooperative association as provided by KRS Chapter 272A? ☐ Yes ☑ No

9. Is the entity filing this Kentucky tax return organized as a statutory trust or a series statutory trust as provided by KRS Chapter 386A? ☐ Yes ☑ No. If yes, is the entity filing this Kentucky tax return a series within a statutory trust? ☐ Yes ☐ No. If yes, enter the name, address and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State:

10. Was this return prepared on: (a) ☑ cash basis, (b) ☐ accrual basis, (c) ☐ other _____

11. Did the partnership file a Kentucky tangible personal property tax return for January 1, 2015? ☐ Yes ☑ No

    If yes, list name and federal I.D. number of entity(ies) filing return(s):

12. Is the partnership currently under audit by the Internal Revenue Service? ☐ Yes ☑ No
    If yes, enter years under audit _____

    If the Internal Revenue Service has made final and unappealable adjustments to the partnership's taxable income which have not been reported to the department, check here ☐ and file an amended Form 765 for each year adjusted. Attach a copy of the final determination to each amended return.

SCHEDULE K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

SECTION I	(a) Distributive Share Items			(b) Total Amount
Income (Loss) and Deductions				
1. Kentucky ordinary income (loss) from trade or business activities (page 1, Part I, line 10)		1	33,670	00
2. Net income (loss) from rental real estate activities (attach federal Form 8825)		2		00
3. (a) Gross income from other rental activities	3(a)	00		
(b) Less expenses from other rental activities (attach schedule)	(b)	00		
(c) Net income (loss) from other rental activities (line 3a less line 3b)		3(c)		00
4. Portfolio income (loss):				
(a) Interest income		4(a)		00
(b) Dividend income		(b)		00
(c) Royalty income		(c)		00
(d) Net short-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable)		(d)		00
(e) Net long-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable)		(e)		00
(f) Other portfolio income (loss) (attach schedule)		(f)		00
5. Guaranteed payments to partners		5		00
6. Section 1231 net gain (loss) (other than due to casualty or theft)(attach federal Form 4797 and Kentucky Form 4797)		6		00
7. Other income (loss) (attach schedule)		7		00
8. Charitable contributions (attach schedule) and housing for homeless deduction (attach Schedule HH)		8	2,520	00
9. IRC Section 179 expense deduction (attach federal Form 4562 and Kentucky Form 4562)		9		00
10. Deductions related to portfolio income (loss) (attach schedule)		10		00
11. Other deductions (attach schedule)		11		00
Investment Interest				
12. (a) Interest expense on investment debts		12(a)		00
(b) (1) Investment income included on lines 4(a), 4(b), 4(c) and 4(f) above		(b)(1)		00
(2) Investment expenses included on line 10 above		(2)		00
Tax Credits				
13. Kentucky Small Business Investment Tax Credit (attach KEDFA notification)		13		00
14. Skills Training Investment Tax Credit (attach copy of certification(s))		14		00
15. Certified Rehabilitation Tax Credit (attach copy of certification(s))		15		00
16. Kentucky Unemployment Tax Credit (attach Schedule UTC)		16		00
17. Recycling/Composting Equipment Tax Credit (attach Schedule RC)		17		00
18. Kentucky Investment Fund Tax Credit (attach KEDFA notification)		18		00
19. Coal Incentive Tax Credit (attach Schedule CI)		19		00
20. Qualified Research Facility Tax Credit (attach Schedule QR)		20		00
21. GED Incentive Tax Credit (attach Form DAEL-31)		21		00
22. Voluntary Environmental Remediation Tax Credit (attach Schedule VERB)		22		00
23. Biodiesel Tax Credit (attach Schedule BIO)		23		00
24. Environmental Stewardship Tax Credit (attach Schedule KESA)		24		00
25. Clean Coal Incentive Tax Credit (attach Schedule CCI)		25		00
26. Ethanol Tax Credit (attach Schedule ETH)		26		00
27. Cellulosic Ethanol Tax Credit (attach Schedule CELL)		27		00

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SCHEDULE K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

SECTION I—continued (a) Distributive Share Items		(b) Total Amount	
Form 5695-K Pass-through Amounts (attach Form 5695-K)			
28. Energy Efficiency Products Tax Credit from Form 5695-K, line 6	28		00
29. Energy Efficiency Products Tax Credit from Form 5695-K, line 12	29		00
30. Energy Efficiency Products Tax Credit from Form 5695-K, line 18	30		00
31. Energy Efficiency Products Tax Credit from Form 5695-K, line 36	31		00
32. Energy Efficiency Products Tax Credit from Form 5695-K, line 36	32		00
33. Energy Efficiency Products Tax Credit from Form 5695-K, line 51	33		00
34. Energy Efficiency Products Tax Credit from Form 5695-K, line 51	34		00
35. Energy Efficiency Products Tax Credit from Form 5695-K, line 57	35		00
36. Energy Efficiency Products Tax Credit from Form 5695-K, line 63	36		00
37. ENERGY STAR Home or ENERGY STAR Manufactured Home Tax Credit (attach Form 8908-K)	37		00
38. Railroad Maintenance and Improvement Tax Credit (attach Schedule RR-I)	38		00
39. Railroad Expansion Tax Credit (attach Schedule RR-E)	39		00
40. Endow Kentucky Tax Credit (attach Schedule ENDOW)	40		00
41. New Markets Development Program Tax Credit (attach Form 8874(K)-A)	41		00
42. Food Donation Tax Credit (attach Schedule FD)	42		00
Other Items			
43. (a) Type of Section 59(e)(2) expenditures ➤	43(a)		
(b) Amount of Section 59(e)(2) expenditures	(b)		00
44. Tax-exempt interest income	44		00
45. Other tax-exempt income	45		00
46. Nondeductible expenses	46	419	00
47. Total property distributions (including cash)	47	12,580	00
48. Other items and amounts required to be reported separately to partners (attach schedule)	48		

SECTION II—Pass-through Items

1. Partnership's Kentucky sales from Schedule A, Section I, line 1	1		00
2. Partnership's total sales from Schedule A, Section I, line 2	2		00
3. Partnership's Kentucky property from Schedule A, Section I, line 5	3		00
4. Partnership's total property from Schedule A, Section I, line 6	4		00
5. Partnership's Kentucky payroll from Schedule A, Section I, line 8	5		00
6. Partnership's total payroll from Schedule A, Section I, line 9	6		00
7. Partnership's Kentucky gross profits from Schedule LLET, Section A, Column A, line 5	7	41,624	00
8. Partnership's total gross profits from all sources from Schedule LLET, Section A, Column B, line 5	8	41,624	00
9. Limited liability entity tax (LLET) nonrefundable credit from page 1, Part II, the total of lines 4 and 6, less $175	9		00

SCHEDULE LLET

41A720LLET (10-14)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

DRAFT 6/27/14

Taxable Year Ending 12/14 (Mo. Yr.)

LIMITED LIABILITY ENTITY TAX
KRS 141.0401

➤ **See instructions.**

➤ **Attach to Form 720, 720S, 725 or 765.**

☐ **Member of a Combined Group**

_____ **Reason Code**

Name of Corporation or Limited Liability Pass-through Entity	Federal Identification Number	Kentucky Corporation/LLET Account Number
RJ Analytics LLC	00-0150109	000054

☐ **Check this box and complete Schedule LLET-C, Limited Liability Entity Tax—Continuation Sheet, if the corporation or limited liability pass-through entity filing this tax return is a partner or member of a limited liability pass-through entity or general partnership (organized or formed as a general partnership after January 1, 2006) doing business in Kentucky. Enter the total amounts from Schedule LLET-C in Section A of this schedule.**

Section A—Computation of Gross Receipts and Gross Profits

		Column A Kentucky		Column B Total	
1. Gross receipts	1	42,875	00	42,875	00
2. Returns and allowances	2		00		00
3. Gross receipts after returns and allowances (line 1 less line 2 or amount from Schedule LLET-C)	3	42,875	00	42,875	00
4. Cost of goods sold (attach Schedule COGS)	4	1,251	00	1,251	00
5. Gross profits (line 3 less line 4 or amount from Schedule LLET-C)	5	41,624	00	41,624	00

Section B—Computation of Gross Receipts LLET

1. If gross receipts from all sources (Column B, line 3) are $3,000,000 or less, **STOP** and enter $175 on Section D, line 1	1		
2. If gross receipts from all sources (Column B, line 3) are greater than $3,000,000 but less than $6,000,000, enter the following: (Column A, line 3 x 0.00095) – [$2,850 x ($6,000,000 – Column A, line 3) / $3,000,000] but in no case shall the result be less than zero	2		00
3. If gross receipts from all sources (Column B, line 3) are $6,000,000 or greater, enter the following: Column A, line 3 x 0.00095	3		00
4. Enter the amount from line 2 or line 3	4		00

Section C—Computation of Gross Profits LLET

1. If gross profits from all sources (Column B, line 5) are $3,000,000 or less, **STOP** and enter $175 on Section D, line 1	1		
2. If gross profits from all sources (Column B, line 5) are greater than $3,000,000 but less than $6,000,000, enter the following: (Column A, line 5 x 0.0075) – [$22,500 x ($6,000,000 – Column A, line 5) / $3,000,000] but in no case shall the result be less than zero	2		00
3. If gross profits from all sources (Column B, line 5) are $6,000,000 or greater, enter the following: Column A, line 5 x 0.0075	3		00
4. Enter the amount from line 2 or line 3	4		00

Section D—Computation of LLET

1. Enter the lesser of Section B, line 4 or Section C, line 4, or a minimum of $175 on this line and on Form 720 or 720S, Part I, line 1; or Form 725 or 765, Part II, line 1	1	175	00

STOP **Mark the applicable Receipts Method box on Form 720, 720S, 725 or 765, page 1, Item B.**

SCHEDULE COGS
41A720COGS (10-14)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Taxable Year Ending
12/14
Mo. Yr.

➤ **See instructions.**

➤ **Attach to Form 720, 720S, 725 or 765.**

LIMITED LIABILITY ENTITY TAX
COST OF GOODS SOLD

KRS 141.0401(1)

Name of Entity	Federal Identification Number	Kentucky Corporation/LLET Account Number
RJ Analytics LLC	00-0150109	000054

		Federal Form 1125-A Cost of Goods Sold		Limited Liability Entity Tax: Column A Kentucky Cost of Goods Sold		Limited Liability Entity Tax: Column B Total Cost of Goods Sold	
1. Inventory at beginning of year	1		00		00		00
2. Purchases	2		00		00		00
3. Cost of labor	3		00		00		00
4. Additional section 263A costs	4		00		00		00
5. Other costs	5	1,251	00	1,251	00	1,251	00
6. Total. Add lines 1 through 5	6	1,251	00	1,251	00	1,251	00
7. Inventory at end of year	7		00		00		00
8. Cost of goods sold. Subtract line 7 from line 6	8	1,251	00	1,251	00	1,251	00
9. Detail of purchases on line 2:							
(a)	(a)		00		00		00
(b)	(b)		00		00		00
(c)	(c)		00		00		00
(d)	(d)		00		00		00
(e)	(e)		00		00		00
(f)	(f)		00		00		00
(g)	(g)		00		00		00
(h)	(h)		00		00		00
(i)	(i)		00		00		00
(j)	(j)		00		00		00
(k)	(k)		00		00		00
10. Detail of additional section 263A costs on line 4:							
(a)	(a)		00		00		00
(b)	(b)		00		00		00
(c)	(c)		00		00		00
(d)	(d)		00		00		00
(e)	(e)		00		00		00
(f)	(f)		00		00		00
(g)	(g)		00		00		00
(h)	(h)		00		00		00
(i)	(i)		00		00		00
(j)	(j)		00		00		00
(k)	(k)		00		00		00
11. Detail of other costs on line 5:							
(a) materials & supplies	(a)	1,251	00	1,251	00	1,251	00
(b)	(b)		00		00		00
(c)	(c)		00		00		00
(d)	(d)		00		00		00
(e)	(e)		00		00		00
(f)	(f)		00		00		00
(g)	(g)		00		00		00
(h)	(h)		00		00		00
(i)	(i)		00		00		00
(j)	(j)		00		00		00
(k)	(k)		00		00		00

(FORM 765)
KENTUCKY SCHEDULE K-1

41A765 (K-1)
DEPARTMENT OF REVENUE

2014

➤ **See instructions.**

For calendar year 2014 or fiscal year beginning 01/01, 2014, and ending 12/31, 201 4.

PARTNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC.

Partner's identifying number ➤	Partnership's FEIN ➤	Kentucky Corporation/LLET Account Number ➤
505-45-9525	00-0150109	000054

Partner's name, address and ZIP code

Mary Goldstone
PO Box 65
Lexington KY 40505

Partnership's name, address and ZIP code

Check if applicable: ☐ Qualified investment pass-through entity

RJ Analytics LLC
2525 Railroad Crossings
Lexington KY 40505

A This partner is a ☐ general partner ☐ limited partner
☑ limited liability company member

B Partner's share of liabilities:
Nonrecourse ..... $
Qualified nonrecourse financing ..... $
Other ..... $

F Enter partner's percentage of:

	(i) Before change or termination	(ii) End of year
Profit sharing	%	50 %
Loss sharing	%	50 %
Ownership of capital	%	50 %

C What type of entity is this partner?
☑ Individual ☐ Estate ☐ Corporation ☐ S Corporation
☐ General Partnership ☐ Trust ☐ Other Pass-through Entity

DRAFT 5/16/14

D Partner's taxable percentage of partnership's distributive share items below (see instructions)
(1) Resident partner 100%
(2) Nonresident partner (see Schedule A, Section I, line 12) ..... ➤ %

E Check box if nonresident partner's income is reported on:
☐ Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return (Form 740NP-WH and Form PTE-WH)

☐ Final K-1
☐ Amended K-1

(a) Distributive Share Items		(b) Amount	
Income (Loss)			
1. Ordinary income (loss) from trade or business activities	1	16,835	00
2. Net income (loss) from rental real estate activities	2		00
3. Net income (loss) from other rental activities	3		00
4. Portfolio income (loss):			
(a) Interest	4(a)		00
(b) Dividends	(b)		00
(c) Royalties	(c)		00
(d) Net short-term capital gain (loss)	(d)		00
(e) Net long-term capital gain (loss)	(e)		00
(f) Other portfolio income (loss) (attach schedule)	(f)		00
5. Guaranteed payments to partners	5		00
6. Section 1231 net gain (loss)(other than due to casualty or theft)	6		00
7. Other income (loss) (attach schedule)	7		00
Deductions			
8. Charitable contributions (attach schedule) and housing for homeless deduction (attach Schedule HH)	8	1,260	00
9. IRC Section 179 expense deduction (attach federal Form 4562 and Kentucky Form 4562)	9		00
10. Deductions related to portfolio income (loss) (attach schedule)	10		00
11. Other deductions (attach schedule)	11		00
Investment Interest			
12. (a) Interest expense on investment debts	12(a)		00
(b) (1) Investment income included on lines 4(a), 4(b), 4(c) and 4(f) above	(b)(1)		00
(2) Investment expenses included on line 10 above	(2)		00

DRAFT 5/29/14

PARTNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC.

(a) Distributive Share Items—continued		(b) Amount	
Tax Credits			
13. Kentucky Small Business Investment Tax Credit	13		00
14. Skills Training Investment Tax Credit	14		00
15. Certified Rehabilitation Tax Credit	15		00
16. Kentucky Unemployment Tax Credit	16		00
17. Recycling/Composting Equipment Tax Credit	17		00
18. Kentucky Investment Fund Tax Credit	18		00
19. Coal Incentive Tax Credit	19		00
20. Qualified Research Facility Tax Credit	20		00
21. GED Incentive Tax Credit	21		00
22. Voluntary Environmental Remediation Tax Credit	22		00
23. Biodiesel Tax Credit	23		00
24. Environmental Stewardship Tax Credit	24		00
25. Clean Coal Incentive Tax Credit	25		00
26. Ethanol Tax Credit	26		00
27. Cellulosic Ethanol Tax Credit	27		00
Form 5695-K Pass-through Amounts			
28. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 3)	28		00
29. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 9)	29		00
30. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 15)	30		00
31. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 29)	31		00
32. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 32)	32		00
33. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 44)	33		00
34. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 47)	34		00
35. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 54)	35		00
36. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 60)	36		00
37. ENERGY STAR Home or ENERGY STAR Manufactured Home Tax Credit	37		00
38. Railroad Maintenance and Improvement Tax Credit	38		00
39. Railroad Expansion Tax Credit	39		00
40. Endow Kentucky Tax Credit	40		00
41. New Markets Development Program Tax Credit	41		00
42. Food Donation Tax Credit	42		00
Other Items			
43. (a) Type of Section 59(e)(2) expenditures ➤	43(a)		
(b) Amount of Section 59(e)(2) expenditures	(b)		00
44. Tax-exempt interest income	44		00
45. Other tax-exempt income	45		00
46. Nondeductible expenses	46	209	00
47. Property distributions (including cash)	47	6,290	00
48. Supplemental information required to be reported to each partner (attach schedule(s))	48		
LLET Pass-through Items			
49. Partner's share of partnership's Kentucky sales from Schedule K, Section II, line 1	49		00
50. Partner's share of partnership's total sales from Schedule K, Section II, line 2	50		00
51. Partner's share of partnership's Kentucky property from Schedule K, Section II, line 3	51		00
52. Partner's share of partnership's total property from Schedule K, Section II, line 4	52		00
53. Partner's share of partnership's Kentucky payroll from Schedule K, Section II, line 5	53		00
54. Partner's share of partnership's total payroll from Schedule K, Section II, line 6	54		00
55. Partner's share of Kentucky gross profits from Schedule K, Section II, line 7	55	20,812	00
56. Partner's share of total gross profits from all sources from Schedule K, Section II, line 8	56	20,812	00
57. Partner's share of limited liability entity tax (LLET) nonrefundable credit from Schedule K, Section II, line 9	57		00

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PARTNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC.

(a) Distributive Share Items—continued		(b) Amount	
Resident Partner Adjustment			
58. Combination of Kentucky Schedule K-1, lines 1 through 6, 9 and portions of lines 7 and 11. Add income amounts and subtract (loss) and deduction amounts (see instructions).....	58	16,835	00
59. Combination of federal Schedule K-1, lines 1 through 10, 12 and portions of lines 11 and 13. Add income amounts and subtract (loss) and deduction amounts (see instructions).....	59	16,835	00
60. Enter difference of lines 58 and 59 here and on appropriate line on Schedule M (see instructions).....	60		00

PARTNER'S INSTRUCTIONS FOR SCHEDULE K-1 (FORM 765)

Who Must File—The partners or members are liable for tax on their share of the partnership income, whether or not distributed, and must include their share on the individual income tax return.

If you were a Kentucky resident for the entire year, your filing requirement depends upon your family size, modified gross income, Kentucky adjusted gross income and income from self-employment.

Any person with gross receipts from self-employment exceeding the threshold amount determined under KRS 141.066 must file a Form 740 regardless of the amount of adjusted gross income or the number of tax credits claimed. Generally, all income of Kentucky residents, regardless of where it was earned, is subject to Kentucky income tax. See Form 740 Instructions.

Nonresidents with income from Kentucky sources and part-year residents receiving income while a Kentucky resident or from Kentucky sources while a nonresident must file a Kentucky return. **Partnership income is not exempted by reciprocal agreements between Kentucky and any other state.** Form 740-NP must be filed by an individual with income from Kentucky sources and a combined gross income from all sources exceeding the threshold amount determined under KRS 141.066. Full-year nonresidents must report all income from Kentucky sources and from property located in Kentucky. Persons moving into Kentucky must report income received from Kentucky sources prior to becoming residents and income received from all sources after becoming Kentucky residents. Residents moving out of Kentucky during the year must report income from all sources while a resident and from Kentucky sources while a nonresident.

When to Report—Include your share of the partnership's income or (loss), credits, deductions, etc., as shown by your Schedule K-1 (Form 765) on your Kentucky income tax return for the year in which the tax year of the partnership ends. For example, if you, the partner, are on a calendar year, and the partnership's tax year ends January 31, 2014, you must take the items listed on Schedule K-1 (Form 765) into account on your tax return for calendar year 2014.

At-Risk Limitations—Generally, if you have a loss from any activity carried on as a trade or business or for the production of income by the partnership and you, the partner, have amounts invested in that activity for which you are not at risk, you will be required to complete federal Form 6198, At-Risk Limitations, to figure the allowable loss to report on your Kentucky income tax return. Your deductible loss from each activity for the tax year generally is limited to the amount you are at risk for the activity at the end of the partnership's tax year or the amount of the loss, whichever is less. To help you complete Form 6198, if required, the partnership will provide a schedule showing your share of income, expenses, etc., for each at-risk activity.

NOTE: Form 740 filers see Form 740 instructions for Schedule M, Line 7 and/or Line 19.

Passive Activity Limitations—The passive activity limitations in IRC Section 469 are figured at the partner level and may apply to any loss reported on Lines 1, 2 or 3 and any other related items of income, loss and deductions reported on Schedule K-1 (Form 765). Refer to the federal Partner's Instructions for Schedule K-1 (Form 1065) to determine if the passive activity limitations apply to your share of loss(es) reported on Schedule K-1 (Form 765) and if you must file Form 8582-K, Kentucky Passive Activity Loss Limitations.

SPECIFIC INSTRUCTIONS

Kentucky Resident Partners (Form 740 Filers)—To determine the net difference between the federal Schedule K-1 amounts and the Kentucky Schedule K-1 amounts, complete Lines 58, 59 and 60. This will adjust the items of income, loss and deductions used to compute your federal adjusted gross income to the Kentucky amounts shown in Column (b), Schedule K-1.

Line 58—Include on this line the Kentucky Schedule K-1 amounts from Lines 1 through 6 and 9. Also include the amounts from Lines 7 and 11 that do not pass through to Schedule A as itemized deductions.

Line 59—Include on this line the federal Schedule K-1 amounts from Lines 1 through 10 and 12. Also include the amounts from Lines 11 and 13 that do not pass through to Schedule A as itemized deductions.

NOTE: If Form 8582-K is required, adjust the amounts entered on Lines 58 and 59 to exclude any income, loss, deduction or expense related to a passive activity. Complete the passive activities adjustment worksheet (Form 8582-K, page 2) to determine additions to or subtractions from federal adjusted gross income. **See Form 740 instructions for Schedule M, Line 7 and/or Line 19.**

If amounts on Lines 4(d) and 4(e) are subject to the capital loss limitations, do not include on Lines 58 and 59. Complete federal Schedule D using Kentucky amounts to determine additions to or subtractions from federal adjusted gross income.

Line 60—Enter difference of Lines 58 and 59. If Line 58 is greater than Line 59, enter the difference as an addition to federal adjusted gross income on Schedule M, Line 3. If Line 59 is greater than Line 58, enter the difference as a subtraction on Schedule M, Line 15.

Caution: If the amount on Line 58 is a (loss) and Line 59 is a (loss), the smaller amount of the (loss) is the greater amount, and to determine the difference, subtract the smaller dollar amount from the larger dollar amount. If the amount on Line 58 is an income amount and Line 59 is

(FORM 765)
KENTUCKY SCHEDULE K-1

41A765 (K-1)
DEPARTMENT OF REVENUE

2014

➤ **See instructions.**

For calendar year 2014 or fiscal year beginning 01/01, 2014, and ending 12/31, 201 4.

PARTNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC.

Partner's identifying number ➤	Partnership's FEIN ➤	Kentucky Corporation/LLET Account Number ➤
150-65-7525	00-0150109	000054

Partner's name, address and ZIP code

Roger Jacobs
PO Box 65
Lexington KY 40505

Partnership's name, address and ZIP code

Check if applicable: ☐ Qualified investment pass-through entity

RJ Analytics LLC
2525 Railroad Crossings
Lexington KY 40505

A This partner is a ☐ general partner ☐ limited partner
☑ limited liability company member

B Partner's share of liabilities:
Nonrecourse ..... $
Qualified nonrecourse financing ..... $
Other ..... $

F Enter partner's percentage of:

	(i) Before change or termination	(ii) End of year
Profit sharing	%	50 %
Loss sharing	%	50 %
Ownership of capital	%	50 %

C What type of entity is this partner?
☑ Individual ☐ Estate ☐ Corporation ☐ S Corporation
☐ General Partnership ☐ Trust ☐ Other Pass-through Entity

DRAFT 5/16/14

D Partner's taxable percentage of partnership's distributive share items below (see instructions)
(1) Resident partner 100%
(2) Nonresident partner (see Schedule A, Section I, line 12) ..... ➤ %

E Check box if nonresident partner's income is reported on:
☐ Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return (Form 740NP-WH and Form PTE-WH)

☐ Final K-1
☐ Amended K-1

(a) Distributive Share Items		(b) Amount	
Income (Loss)			
1. Ordinary income (loss) from trade or business activities	1	16,835	00
2. Net income (loss) from rental real estate activities	2		00
3. Net income (loss) from other rental activities	3		00
4. Portfolio income (loss):			
(a) Interest	4(a)		00
(b) Dividends	(b)		00
(c) Royalties	(c)		00
(d) Net short-term capital gain (loss)	(d)		00
(e) Net long-term capital gain (loss)	(e)		00
(f) Other portfolio income (loss) (attach schedule)	(f)		00
5. Guaranteed payments to partners	5		00
6. Section 1231 net gain (loss)(other than due to casualty or theft)	6		00
7. Other income (loss) (attach schedule)	7		00
Deductions			
8. Charitable contributions (attach schedule) and housing for homeless deduction (attach Schedule HH)	8	1,260	00
9. IRC Section 179 expense deduction (attach federal Form 4562 and Kentucky Form 4562)	9		00
10. Deductions related to portfolio income (loss) (attach schedule)	10		00
11. Other deductions (attach schedule)	11		00
Investment Interest			
12. (a) Interest expense on investment debts	12(a)		00
(b) (1) Investment income included on lines 4(a), 4(b), 4(c) and 4(f) above	(b)(1)		00
(2) Investment expenses included on line 10 above	(2)		00

DRAFT 5/29/14

PARTNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC.

(a) Distributive Share Items—continued		(b) Amount	
Tax Credits			
13. Kentucky Small Business Investment Tax Credit	13		00
14. Skills Training Investment Tax Credit	14		00
15. Certified Rehabilitation Tax Credit	15		00
16. Kentucky Unemployment Tax Credit	16		00
17. Recycling/Composting Equipment Tax Credit	17		00
18. Kentucky Investment Fund Tax Credit	18		00
19. Coal Incentive Tax Credit	19		00
20. Qualified Research Facility Tax Credit	20		00
21. GED Incentive Tax Credit	21		00
22. Voluntary Environmental Remediation Tax Credit	22		00
23. Biodiesel Tax Credit	23		00
24. Environmental Stewardship Tax Credit	24		00
25. Clean Coal Incentive Tax Credit	25		00
26. Ethanol Tax Credit	26		00
27. Cellulosic Ethanol Tax Credit	27		00
Form 5695-K Pass-through Amounts			
28. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 3)	28		00
29. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 9)	29		00
30. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 15)	30		00
31. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 29)	31		00
32. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 32)	32		00
33. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 44)	33		00
34. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 47)	34		00
35. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 54)	35		00
36. Energy Efficiency Products Tax Credit (Enter on Form 5695-K, line 60)	36		00
37. ENERGY STAR Home or ENERGY STAR Manufactured Home Tax Credit	37		00
38. Railroad Maintenance and Improvement Tax Credit	38		00
39. Railroad Expansion Tax Credit	39		00
40. Endow Kentucky Tax Credit	40		00
41. New Markets Development Program Tax Credit	41		00
42. Food Donation Tax Credit	42		00
Other Items			
43. (a) Type of Section 59(e)(2) expenditures ➤	43(a)		
(b) Amount of Section 59(e)(2) expenditures	(b)		00
44. Tax-exempt interest income	44		00
45. Other tax-exempt income	45		00
46. Nondeductible expenses	46	210	00
47. Property distributions (including cash)	47	6,290	00
48. Supplemental information required to be reported to each partner (attach schedule(s))	48		
LLET Pass-through Items			
49. Partner's share of partnership's Kentucky sales from Schedule K, Section II, line 1	49		00
50. Partner's share of partnership's total sales from Schedule K, Section II, line 2	50		00
51. Partner's share of partnership's Kentucky property from Schedule K, Section II, line 3	51		00
52. Partner's share of partnership's total property from Schedule K, Section II, line 4	52		00
53. Partner's share of partnership's Kentucky payroll from Schedule K, Section II, line 5	53		00
54. Partner's share of partnership's total payroll from Schedule K, Section II, line 6	54		00
55. Partner's share of Kentucky gross profits from Schedule K, Section II, line 7	55	20,812	00
56. Partner's share of total gross profits from all sources from Schedule K, Section II, line 8	56	20,812	00
57. Partner's share of limited liability entity tax (LLET) nonrefundable credit from Schedule K, Section II, line 9	57		00

DRAFT 5/29/14

PARTNER'S SHARE OF INCOME, CREDITS, DEDUCTIONS, ETC.

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NOTE: Form 740 filers see Form 740 instructions for Schedule M, Line 7 and/or Line 19.

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Kentucky Resident Partners (Form 740 Filers)—To determine the net difference between the federal Schedule K-1 amounts and the Kentucky Schedule K-1 amounts, complete Lines 58, 59 and 60. This will adjust the items of income, loss and deductions used to compute your federal adjusted gross income to the Kentucky amounts shown in Column (b), Schedule K-1.

Line 58—Include on this line the Kentucky Schedule K-1 amounts from Lines 1 through 6 and 9. Also include the amounts from Lines 7 and 11 that do not pass through to Schedule A as itemized deductions.

Line 59—Include on this line the federal Schedule K-1 amounts from Lines 1 through 10 and 12. Also include the amounts from Lines 11 and 13 that do not pass through to Schedule A as itemized deductions.

NOTE: If Form 8582-K is required, adjust the amounts entered on Lines 58 and 59 to exclude any income, loss, deduction or expense related to a passive activity. Complete the passive activities adjustment worksheet (Form 8582-K, page 2) to determine additions to or subtractions from federal adjusted gross income. **See Form 740 instructions for Schedule M, Line 7 and/or Line 19.**

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Line 60—Enter difference of Lines 58 and 59. If Line 58 is greater than Line 59, enter the difference as an addition to federal adjusted gross income on Schedule M, Line 3. If Line 59 is greater than Line 58, enter the difference as a subtraction on Schedule M, Line 15.

Caution: If the amount on Line 58 is a (loss) and Line 59 is a (loss), the smaller amount of the (loss) is the greater amount, and to determine the difference, subtract the smaller dollar amount from the larger dollar amount. If the amount on Line 58 is an income amount and Line 59 is

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2014, or tax year beginning _____, 2014, ending _____, 20 _____.
▶ Information about Form 1065 and its separate instructions is at *www.irs.gov/form1065*.

OMB No. 1545-0123
2014

A Principal business activity: service	Name of partnership: RJ Analytics LLC	**D** Employer identification number: 00-0150109
B Principal product or service: stat analysis	Number, street, and room or suite no. If a P.O. box, see the instructions.: 2525 Railroad Crossings	**E** Date business started: 09/12/2012
C Business code number: 561490	City or town, state or province, country, and ZIP or foreign postal code: Lexington KY 40513	**F** Total assets (see the instructions): $ 26,102

Type or Print

DRAFT AS OF August 4, 2014 DO NOT FILE

G Check applicable boxes: **(1)** ☐ Initial return **(2)** ☐ Final return **(3)** ☐ Name change **(4)** ☐ Address change **(5)** ☐ Amended return
(6) ☐ Technical termination - also check (1) or (2)

H Check accounting method: **(1)** ☑ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 2

J Check if Schedules C and M-3 are attached . . . . . ☐

Caution. *Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.*

Income	1a	Gross receipts or sales	1a	42,875		
	b	Returns and allowances	1b			
	c	Balance. Subtract line 1b from line 1a			1c	42,875
	2	Cost of goods sold (attach Form 1125-A)			2	1251
	3	Gross profit. Subtract line 2 from line 1c			3	41,624
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	
	7	Other income (loss) (attach statement)			7	
	8	**Total income (loss).** Combine lines 3 through 7			8	41,624
Deductions (see the instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9	
	10	Guaranteed payments to partners			10	
	11	Repairs and maintenance			11	
	12	Bad debts			12	
	13	Rent			13	
	14	Taxes and licenses			14	15
	15	Interest			15	
	16a	Depreciation (if required, attach Form 4562)	16a			
	b	Less depreciation reported on Form 1125-A and elsewhere on return	16b		16c	
	17	Depletion **(Do not deduct oil and gas depletion.)**			17	
	18	Retirement plans, etc.			18	
	19	Employee benefit programs			19	
	20	Other deductions (attach statement)			20	7939
	21	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 20			21	7954
	22	**Ordinary business income (loss).** Subtract line 21 from line 8			22	33,670

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☑ Yes ☐ No

▶ Signature of general partner or limited liability company member manager ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Thomas Maddon				P86542796
Firm's name ▶ Thomas Maddon, CPA			Firm's EIN ▶	65-2078964
Firm's address ▶ PO Box 50, Lexington KY 40505			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z Form **1065** (2014)

Form **1125-A**
(Rev December 2012)
Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

► Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, or 1065-B.
► Information about Form 1125-A and its instructions is at *www.irs.gov/form1125a.*

OMB No. 1545-2225

Name: RJ ANALYTICS, LLC

Employer identification number: 00-0150109_000054

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) SEE STATEMENT 4	5	1,251.
6	**Total.** Add lines 1 through 5	6	1,251.
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	1,251.

9a Check all methods used for valuing closing inventory:
- *(i)* ☐ Cost
- *(ii)* ☐ Lower of cost or market
- *(iii)* ☐ Other (Specify method used and attach explanation) ► _____

b Check if there was a writedown of subnormal goods ► ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ► ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO | 9d |

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If 'Yes,' attach explanation ☐ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see instructions.