

INSTRUCTIONS FOR COMPLETING YOUR KENTUCKY STATE INCOME TAX RETURN

ONLY FOR:

UNIVERSITY OF KENTUCKY STUDENTS WHO HAVE COMPLETED THEIR FEDERAL 1040-NR or 1040NR-EZ
USING THE GLACIER TAX SOFTWARE FROM THE U.K. INTERNATIONAL CENTER

IMPORTANT NOTICE. This is **not official guidance** from the Kentucky Revenue Department, but suggestions from the Volunteer Income Tax Assistance Program at the University of Kentucky College of Law. If you have questions, please contact us at 257-1485 or michaeld@uky.edu.

- ① Complete your Federal income tax return using the Glacier Tax Prep software. You can receive your password from the UK International Center.
- ② If your filing status is *single*, you can use Kentucky Form 740-EZ. All others use Kentucky Form 740.

Form 740-EZ (Single filers)

A form you can fill in online is [here](#). A regular copy of the form and instructions are available [here](#).

- ③ Fill in your identifying information at the top of the page. Enter your name last name first.
- ④ On Line 1 enter your Adjusted Gross Income from Form 1040NR-EZ line 10 or Form 1040NR line 36.
- ⑤ Follow the instructions for Lines 2 through 8.
 - You can find the **Tax Table (for line 4)** [here](#)
 - You can figure the **Family Size Tax Credit Table (For line 7)** [here](#)
- ⑥ Line 9: Enter 6 percent of the amount of out-of-state purchases on which Kentucky sales tax was not charged (if any). This includes internet and catalog purchases.
- ⑦ Line 11: The **Kentucky** income tax is in Box 17 of your Form W-2, but **only** if Box 15 indicates “KY” for the state. If you have some other state listed in Box 15, please come see us at the tax clinic.

Follow the rest of the instructions on the form. Attach “Copy 2” of your Form W-2 as indicated in the middle of the page, stapled on the left-hand side. The mailing address is indicated at the bottom.

Form 740 (Married filers)

A form you can fill in online is [here](#). A regular copy of the form is [here](#).

③ Fill in your identifying information at the top of the page. Enter your name last name first.

④ Your filing status is “married filing separately.” Enter your spouse’s full name. If your spouse does not have a Social Security Number, leave box “A” at the top of the page blank.

⑤ On Line 5B enter your Adjusted Gross Income from Form 1040NR-EZ line 10 or Form 1040NR line 36. Skip lines 6-8 and enter the same number on Line 9B **unless** you reported a state income tax refund as taxable on your federal return, in which case you should enter this in line 8B and subtract it from the amount on Line 5B and enter the difference on Line 9B. You should also enter the amount also on line 9B of Schedule M. A copy of Schedule M can be found [here](#).

⑥ Follow the instructions for lines 10B-12B. On line 10B, write \$2440 as your standard deduction.

- You can find the **Tax Table (for line 12B)** [here](#)

⑦ Copy Line 12B amount onto Line 16B. On line 17B, write \$10. Subtract \$10 from line 16B and write the amount on Line 18B and Line 19. Check the family size box “1” on Line 20.

- You can figure the **Family Size Tax Credit Table (For line 21)** [here](#)

⑧ Calculate the total on Line 22, copy to Line 26.

Line 27: Enter 6 percent of the amount of out-of-state purchases on which Kentucky sales tax was not charged (if any). This includes internet and catalog purchases.

Add lines 26 + 27 and write the total on lines 28 and 29.

⑨ Line 30(a): The **Kentucky** income tax is in Box 17 of your Form W-2, but **only** if Box 15 indicates “KY” for the state. If you have some other state listed in Box 15, please come see us at the tax clinic.

⑩ Complete lines 31-40. Do not compute any penalty on Line 38.

Sign, date, and include phone number at the bottom of page 3. You do not need to attach a copy of your federal return. Attach “Copy 2” of your Form W-2 as indicated in the middle of the first page, stapled on the left-hand side. The mailing address is indicated at the bottom.