

NAME AND ADDRESS

Period Beginning:

Period Ending:

Account No.:

If during this period you did not make any sales and did not purchase any items subject to tax on line 23(a) or 23(b), sign the return on the back and mail to the Department of Revenue by the due date.

To avoid penalties mail by the due date.

Step 1 - Compute Net Receipts

Dollars

Cents

1. Total Receipts - Gross sales and/or rental and lease receipts including tax collected (enter here and on line 1 below)

1

Grid for line 1: 10 columns for Dollars, 2 columns for Cents.

Deductions - Enter applicable codes and amounts on return below. Deductions must be itemized and the appropriate Kentucky exemption certificates are required to be kept on file unless otherwise indicated.

Codes

2. Sales for which resale certificates received (Revenue Form 51A105)

2

Code grid for line 2: 0 2 0

Grid for line 2: 10 columns for Dollars, 2 columns for Cents.

3. Sales for which agricultural certificates received (Revenue Forms 51A158 and 51A159)

3

Code grid for line 3: 0 3 0

Grid for line 3: 10 columns for Dollars, 2 columns for Cents.

4. Sales for which purchase exemption certificates received (Revenue Form 51A126)

4

Code grid for line 4: 0 4 0

Grid for line 4: 10 columns for Dollars, 2 columns for Cents.

5. Sales of tax-exempt grocery store foods - See KRS 139.485 for examples of tax-exempt food

5

Code grid for line 5: 0 5 0

Grid for line 5: 10 columns for Dollars, 2 columns for Cents.

6. Sales to government units - You must maintain a copy of the exemption authorization letter on file for sales to governments and special districts

6

Code grid for line 6: 0 6 0

Grid for line 6: 10 columns for Dollars, 2 columns for Cents.

7. Sales in interstate commerce delivered to an out-of-state location by your vehicle, common carrier or U.S. mail

7

Code grid for line 7: 0 7 0

Grid for line 7: 10 columns for Dollars, 2 columns for Cents.

8. Sales of gasoline or special fuels on which Kentucky motor fuels tax has been paid

8

Code grid for line 8: 0 8 0

Grid for line 8: 10 columns for Dollars, 2 columns for Cents.

9. Trade-in allowances - For accrual filers with trade-ins of like-kind property that reported the entire sales price on line 1

9

Code grid for line 9: 0 9 0

Grid for line 9: 10 columns for Dollars, 2 columns for Cents.

10. Service and installation charges - Enter the amount of service and installation included in line 1. (Must be separately stated on customer's invoice)

10

Code grid for line 10: 1 0 0

Grid for line 10: 10 columns for Dollars, 2 columns for Cents.

11. Returned merchandise - Enter the amount refunded or credited to your customer provided tax was previously reported in prior months

11

Code grid for line 11: 1 1 0

Grid for line 11: 10 columns for Dollars, 2 columns for Cents.

12. Bad debts and repossessions (accrual method only) - Deduct bad debts if tax was previously paid and the debt written off for income tax purposes

12

Code grid for line 12: 1 2 0

Grid for line 12: 10 columns for Dollars, 2 columns for Cents.

13. Other - Use Code 130 if additional space is required

13

Code grid for line 13: 1 3 0

Grid for line 13: 10 columns for Dollars, 2 columns for Cents.

14. Cash discounts (accrual method only) - Line 1 must include the amount of taxable sales before discount

14

Code grid for line 14: 1 4 0

Grid for line 14: 10 columns for Dollars, 2 columns for Cents.

15. Sales of prescription medicines, medical oxygen, prosthetic devices and medical items per KRS 139.472

15

Code grid for line 15: 1 5 0

Grid for line 15: 10 columns for Dollars, 2 columns for Cents.

16. Sales of motor vehicles and motorcycles if they are to be licensed for use on the public highway and the appropriate usage tax was paid under KRS 138.460, except out of state residents per KRS 139.470

16

Code grid for line 16: 1 6 0

Grid for line 16: 10 columns for Dollars, 2 columns for Cents.

17. Other - Use Code 170 for other deductions not listed on lines 2 through 16. Specify type(s) and amount(s) in the space below

17

Code grid for line 17: 1 7 0

Grid for line 17: 10 columns for Dollars, 2 columns for Cents.

18. Other - Use Code 180 if additional space is required

18

Code grid for line 18: 1 8 0

Grid for line 18: 10 columns for Dollars, 2 columns for Cents.

19. Other - Use Code 190 if additional space is required

19

Code grid for line 19: 1 9 0

Grid for line 19: 10 columns for Dollars, 2 columns for Cents.

Other Deductions - List type(s) and amount(s) here and in the description box on the reverse side of the return.

170

180/190

WORKSHEET

Keep top portion for your records.

(Step 1 continued on reverse)

Detach return below and submit with payment on or before the due date.

Step 1 – Compute Net Receipts *(continued)*

- 20. Total Deductions (Total of lines 2 through 19) (enter here and on line 20 below)20
- 21. Net Receipts Including Tax—Line 1 minus line 20 (enter here and on line 21 below)21

Dollars				Cents			

Step 2 – Taxable Receipts

- 22. Taxable Receipts—Receipts subject to tax. Divide line 21 by 1.06 (enter here and on line 22 below)22

Dollars				Cents			

Step 3 – Amount of Purchases Subject to Sales and Use Tax

- 23. (a) Cost of all tangible personal property and digital property purchased without payment of the sales and use tax for business or personal use (enter here and on line 23(a) below)23(a)
- (b) Estimated energy purchases (EDP holders only) (enter here and on line 23(b) below)23(b)

Dollars				Cents			

Step 4 – Compute Sales and Use Tax Due

- 24. Total Taxable Amount—Line 22 plus line 23(a) and line 23(b) (enter here and on line 24 below)24
- 25. Sales and Use Tax—6% of line 24 (enter here and on line 25 below)25

Dollars				Cents			

3
7
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1