

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 by the due date.

Step 1 - Compute Net Receipts

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

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.

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

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

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

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

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

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

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

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

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

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

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

13. Freight and delivery charges - No longer a valid deduction for tax periods beginning 7/1/04

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

15. Sales of prescription medicines, medical oxygen, prosthetics and physical aids

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

17. Sales for which enterprise zone exemption certificates received (Revenue Forms 51A151 and 51A152) - Enclose copy of certificates with this return

18. Other - Use Code 180 for other deductions not listed on lines 2 through 17. Specify type(s) and amount(s) in the space below

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

Codes

- 0 2 0
0 3 0
0 4 0
0 5 0
0 6 0
0 7 0
0 8 0
0 9 0
1 0 0
1 1 0
1 2 0
1 3 0
1 4 0
1 5 0
1 6 0
1 7 0
1 8 0
1 9 0

Dollars

Cents

Grid for recording dollar and cent amounts for each line item.

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

180
190

(Step 1 continued on reverse)

WORKSHEET

Keep top portion for your records.

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

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

23. (a) Cost of all tangible personal 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)

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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
26. Vendor's Compensation—Deduct 1.75% of the first \$1,000 of line 25 and 1.00% of the amount in excess of \$1,000 of the total tax (line 25). Deduct only if return and payments are timely (enter here and on line 26 below)26
Compensation shall not exceed \$1,500.00.
27. Tax Due—Line 25 minus line 26 (enter here and on line 27 below)27
28. Preapproved Credits (indicate credit memo date) $\frac{\text{M}}{\text{M}} / \frac{\text{D}}{\text{D}} / \frac{\text{Y}}{\text{Y}} \frac{\text{Y}}{\text{Y}}$
Enter only credits previously approved by the Department of Revenue. If the amount of approved credit is greater than the amount due on line 27, claim only an amount equal to line 27. Remaining credit may be claimed on the next return filed (enter here and on line 28 below)28
29. Net Tax Due—Line 27 minus line 28 (enter here and on line 29 below)29

Step 5 – Compute Total Amount Due if Filed Late

30. Penalty
 (a) If filed late, add 2% of line 29 for each 1- to 30-day period for which the return is late, penalty not to exceed 20% of line 29. Minimum penalty of \$10 regardless of the amount of tax due or whether there is any tax due.
 (b) If paid late, also add 2% of line 29 for each 1- to 30-day period, penalty not to exceed 20%, \$10 minimum.
 Enter total penalty here and on line 30 below30
31. Interest— If filed late, add **8.00** % per annum of line 29 from the date due until date paid (enter here and on line 31 below)31
32. Total Penalty and Interest—Line 30 plus line 31 (Do not enter on return).....32
33. Total Amount Due— Line 29 plus line 32. If late pay this amount (enter here and on line 33 below)33



No further calculations are required if filed and paid on time.

Make check payable to: KENTUCKY STATE TREASURER
DO NOT ATTACH CHECK TO RETURN