



Andy Beshear
GOVERNOR

**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF INCOME TAXATION**

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Thomas B. Miller
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Barbara Quackenboss
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To: Interim Joint Committee on Appropriations and Revenue
Christian McDaniel, Senate Co-Chair
Jason Petrie, House Co-Chair

From: Thomas B. Miller, Commissioner, Department of Revenue

Via: Barbara Quackenboss, Executive Director, Office of Income Taxation *Barbara Quackenboss*

Date: November 1, 2025

Re: Skills Training Investment Credits Annual Report
For year ended June 30, 2025

In accordance with KRS 141.063(9)(a), please accept this report of credit claimed as required by statute. Specifically, the statute requires the Department of Revenue to report to the Interim Joint Commission on Appropriations and Revenue that a grant-in-aid under KRS 154.12-207 or skills training investment credit under KRS 154.12-2084 to KRS 154.12-2089 is claimed on tax returns filed during the fiscal year ended June 30, 2025.

Taxpayer	Returns
Person	14
Corporation	0
Limited Liability Company	2
Partnership	0
Limited Partnership	0
Sole Proprietorship	0
Holding Company	0
Joint Stock company	0
Professional Service Corporation	0
Any other legal entity	0

#of Returns	Credit Claimed	Kentucky County
1	\$ 10,604	Kenton
4	\$ 3,221	McCracken
1	\$ 1,500	Jefferson
1	\$ 35,250	Oldham
9	\$ 150,087	Out of State

#of Returns	Credit Claimed	Adjusted Gross Income
1	\$ 750	60,000-65,000
1	\$ 7,954	420,000-425,000
1	\$ 1,938	480,000-485,000
1	\$ 10,604	650,000-655,000
1	\$ 152	825,000-830,000
1	\$ 1,500	1,000,000-1,005,000
1	\$ 373	1,285,000-1,290,000
1	\$ 32,570	1,725,000-1,730,000
1	\$ 310	2,900,000-2,905,000
1	\$ 30,139	3,390,000-3,395,000
1	\$ 30,124	3,485,000-3,490,000
1	\$ 1,601	4,315,000-4,320,000
1	\$ 1,095	4,780,000-4,785,000
1	\$ 35,250	14,325,000-14,330,000
1	\$ 34,475	64,205,000-64,210,000
1	\$ 11,827	111,115,000-111,120,000
16	\$ 200,662	

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cc: Holly M. Johnson, Secretary, Finance & Administration Cabinet