

KENTUCKY FIDUCIARY INCOME TAX DECLARATION FOR ELECTRONIC FILING

2023

DO NOT MAIL! RETAIN FOR YOUR RECORDS.

Submission Identification Number (SID)

Name of Estate or Trust

Federal Employer Identification Number

Name and Title of Fiduciary

PART I—Tax Return Information

Estate/Trust

Table with 5 rows: 1 Kentucky taxable income, 2 Total tax liability, 3 Total payments, 4 Amount you owe, 5 Refunded to you. Columns include line number, description, and amount.

PART II—Direct Debit of Tax Amount Due Direct Debit of Estimate Tax

6 Routing transit number (RTN)

RTN input field

The first two numbers of the RTN must be 01 through 12 or 21 through 32.

7 Depositor account number (DAN)

DAN input field

8 Type of account: Savings Checking

9 Tax due debit amount

Estimate tax debit amount

Debit date MM/DD/YYYY

Debit date April 15, 2024 June 17, 2024 September 16, 2024 January 15, 2025

10 In order to comply with electronic banking regulations, please answer the following question.

Will these funds come from an account located outside of the United States? Yes No

KENTUCKY

PART III—Declaration of Fiduciary/Agent (Sign only after Part I is completed.)

11 I authorize the Kentucky Department of Revenue and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated above for payment of the state taxes owed on this return and/or payment(s) of estimate tax...

If I have filed a balance due return, I understand that if the Kentucky Department of Revenue does not receive my full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given the electronic return originator (ERO) or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of the Kentucky fiduciary income tax return.

Signature of Fiduciary or Agent PTIN or Identification Number of Fiduciary or Agent Telephone Number (daytime) Date Signed

PART IV—Declaration and Signature of Electronic Return Originator and Paid Preparer

I declare that I have reviewed the above return and that the entries on Form 8879-F are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on this return.

Check if also paid preparer. Check if self-employed.

ERO's Use Only

Firm's name (or yours if self-employed) and address

Signature, Date, I.D. Number of ERO, FEIN, ZIP code

Paid Preparer's Use Only

Firm's name (or yours if self-employed) and address

Preparer's Signature, Date, I.D. Number of Preparer, FEIN, ZIP code

DRAFT 7/23

Instructions for Form 8879-F

Filing Requirements

- **Federal/State E-file With a Federal PIN**—For returns filed via this method, an 8879-F is not required.
- **Federal/State E-file Without a Federal PIN**—For returns filed via this method, an 8879-F is required to be completed. **Do not mail this form.** Electronic return originators (EROs) must retain them for a period of three years.
- **Online Filing**—For returns filed via this method, an 8879-F is required to be completed and retained for a period of three years. **Do not mail this form.**

Completing the Form

You must complete your Kentucky fiduciary income tax return or amended return before you complete Form 8879-F. You must also complete this form before signing it. Fiduciaries/Agents, EROs and paid preparers must not sign the form before it is completed.

Submission Identification Number (SID)

Enter the 20-digit Submission Identification Number (SID) assigned to the tax return, after the fiduciary/agent completes Part II.

Name of Estate or Trust, Name and Title of Fiduciary, and Federal Employer Identification Number.

Fiduciary/Agent Responsibilities

Fiduciaries/Agents that use an ERO must:

- Verify all information on the Form 8879-F, including FEIN.
- Inspect the paper copy of the return and ensure the information is correct.
- Sign Form 8879-F after the return has been prepared but before it is transmitted.

Fiduciaries/Agents that file from home must:

- Complete Form 8879-F.
- **Attach** the Kentucky copy of Forms K-1; any documents verifying credit amounts; any schedules explaining "Other" adjustments to income; any

documents with required signatures; and a complete copy of 1041.

- Keep Form 8879-F with your tax return. Do not mail.

ERO Responsibilities

The ERO must:

- Complete Form 8879-F and retain for three years.
- Obtain signature of fiduciary/agent.
- **Attach** the Kentucky copy of Forms K-1; any documents verifying credit amounts; any schedules explaining "Other" adjustments to income; any documents with required signatures; and a complete copy of 1041.
- Provide the fiduciary/agent with copies of the completed 8879-F and all other information.

Part I—Tax Return Information

Enter the required data from the Kentucky tax return. Lines 1 through 3 and either line 4 or 5 must be completed.

Part II—Direct Debit of Tax Amount Due and Direct Debit of Estimate Tax

Payment of Balance Due—Penalty and interest will begin to accrue on any tax due that has not been paid by April 15, 2024.

If there is an amount on **Line 4** (Amount you owe), the fiduciary/agent can choose from the following methods of payment:

- (1) **Pay by Direct Debit when Filing Your Return**—The fiduciary/agent can choose to pay the amount due by completing Part II, lines 6 through 10, and checking the box on line 11. Fiduciaries/Agents can choose direct debit for Kentucky regardless of the choice for federal purposes. The fiduciary/agent must ensure that the following information relating to the financial institution account is provided in the tax preparation software: routing number, account number, type of account (checking or savings), debit amount, debit date (through April 15, 2024).

Note: Select any date until April 15 to have the amount withdrawn from your account. Actual withdrawal

of funds may be later, but will be considered timely. Please allow up to two weeks for processing.

(2) Pay by Credit Card or ACH Debit—

Pay your 2023 Kentucky fiduciary income tax by Mastercard, VISA or Discover credit cards or by ACH Debit through April 15, 2024. Access the Department of Revenue's secure Web site (www.revenue.ky.gov) to make electronic payments over the Internet. If you do not have access to the Internet, you may call the Department of Revenue at (502) 564-4581.

- To make a credit card payment, the following information is needed: credit card type, credit card number, expiration date, and the cardholder's address as it appears on the credit card billing statement.
- To make an ACH Debit payment, the following information is needed: bank name, bank account number and bank routing number.

- (3) **Form EPAY (42A740)**, if supported by your software vendor, may be used to make an electronic payment of tax due separately from when you filed your tax return. Refer to the Form EPAY (42A740) instructions for additional information.

- (4) **Pay by check or money order**—Fiduciaries/Agents should submit their payment using Form 741-V, Kentucky Electronic Payment Voucher.

Payment of Estimate Tax—The fiduciary/agent may choose to pay estimate tax by completing Part II, lines 6 through 10 and checking the boxes for Direct Debit of Estimate Tax box in Part II and line 11 in Part III. Fiduciaries/Agents may select to direct debit estimate tax regardless of their choice of direct debit of tax amount due.

The fiduciaries/agent must ensure that the following information related to the financial institution account is provided in the tax preparation software: routing number, account number, type of account (checking or savings), debit amount, debit date.

The fiduciary/agent may schedule up to four debit dates with the electronic filing of their 2023 tax return: April 15, 2024,

DRAFT
7/23

June 17, 2024, September 16, 2024, and January 15, 2025. The financial institution routing number, account number and type of account cannot be different from that of the direct debit of tax amount due transaction. Actual withdrawal of the funds may be later than the scheduled date, but will be considered timely.

Form EPAY (42A740), if supported by your software vendor, may be used to make an electronic payment of estimate tax separately from when you filed your tax return. Refer to the Form EPAY (42A740) instructions for additional information.

Line 6—The routing transit number must be nine digits and begin with 01 through 12 or 21 through 32.

Line 7—The depositor account number may be up to 17 digits. If fewer than 17 digits, enter the numbers from left to right and leave the unused boxes blank.

Note: Fiduciaries/Agents should use a check, form, report or other statement generated by their financial institution to verify the routing transit number and depositor account number. Do not use a deposit slip as it may contain internal routing numbers. If there is any doubt about the correct routing transit number, the fiduciary/agent should ask the financial institution for the routing transit number to use for direct deposit (Electronic Funds Transfer).

Line 8—Select the appropriate box to indicate the type of account for Direct Debit.

Line 9—

- Tax due debit amount: enter the amount you owe from 8879-F, Part 1, line 4.
- Debit date: enter the date to have payment debited from your account.
- Estimate tax debit amount: enter the amount of each payment that will be debited from your account. You can choose one to four equal payments depending upon the debit dates selected.
- Debit date: select each date on which you want the estimate tax payment amount debited from your account. Up to four equal payments may be selected by choosing the appropriate boxes.

Line 10—Due to federal electronic banking regulations, you must answer this question.

Part III—Declaration of Fiduciary/Agent

An electronically transmitted return will not be considered true, accurate and complete unless Form 8879-F is signed by the fiduciary/agent prior to transmitting the electronic return. In addition, by using a computer system and software to prepare and transmit the return electronically, the fiduciary/agent consents to the disclosure to the Kentucky Department of Revenue of all information pertaining to the use of the system and software and to the transmission of the tax return electronically.

The fiduciary/agent must sign and date Form 8879-F after it has been completed to verify that the information is correct and that the fiduciary/agent agrees with the information on the completed tax return.

EROs and tax preparers are prohibited from obtaining fiduciary/agent signatures on blank or incomplete forms.

When an error is corrected after the fiduciary/agent has signed Form 8879-F, and the corrected Kentucky taxable income varies more than \$50, or the corrected refund or balance due varies more than \$14, a new Form 8879-F must be completed for fiduciary/agent signature.

PART IV—Declaration and Signature of ERO and Paid Preparer

This section must be completed and signed by the ERO.

If the ERO is also the paid preparer, the ERO must check the paid preparer box, but is not required to complete or sign the Paid Preparer Section.

A paid preparer who is not the ERO must complete, sign and date the Paid Preparer Declaration.

If the ERO cannot obtain the paid preparer's signature on Form 8879-F, a copy of the tax return with the paid preparer's signature should be attached to the 8879-F.

DRAFT
7/23