



KENTUCKY CAPITAL GAINS AND LOSSES

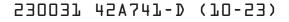
	Jse Form 8949 to list your Kentucky transactions for lines e of estate or trust	➤ Enclose with Form 741					
inam	e of estate of trust	Federal Employer Identification Number					
PAF	RT I—SHORT-TERM CAPITAL GAINS AND LOSSES (Assets	s Held One Year	or Less)				
See instructions for how to figure the amounts to enter on the lines below.		(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)		
1(a)	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1(b).						
1(b)	Totals for all transactions reported on Form(s) 8949 with Box A checked						
2	Totals for all transactions reported on Form(s) 8949 with Box B checked						
3	Totals for all transactions reported on Form(s) 8949 with Box C checked						
4	Short-term capital gain or (loss) from federal Forms 4684, 6252,	6781 and 8824		4			
5	Enter net short-term gain or (loss) from partnerships, S corporations and other fiduciaries5						
6	Short-term capital loss carryover from 2022 Schedule D, line 29						
7	Net short-term gain or (loss), combine lines 1(a) through 6 in column (h). Enter here and on line 17						
PAF	RT II—LONG-TERM CAPITAL GAINS AND LOSSES (Assets	Held More Than	One Year)				
See	instructions for how to figure the amounts to enter on the lines	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)		
8(a)	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8(b).						
8(b)	Totals for all transactions reported on Form(s) 8949 with Box D checked						
9	Totals for all transactions reported on Form(s) 8949 with Box E checked						
10	Totals for all transactions reported on Form(s) 8949 with Box F checked						

Long-term capital gain or (loss) from federal Forms 2439, 4684, 6252, 6781 and 8824.....

Enter net long-term gain or (loss) from partnerships, S corporations and other fiduciaries.....

Capital gain distributions.....

Net long-term gain or (loss), combine lines 8(a) through 15 in column (h). Enter here and on line 18.....







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PART III—SUMMARY OF PARTS I AND II			1. Beneficiaries	2. Estates or Trusts	3. Total						
17	Net short-term gain or (loss) from line 7	17									
18	Net long-term gain or (loss) from line 16	18									
19	Total net gain or (loss)	19									
	Enter on Form 741, Schedule M, line 3, the net gain shown on line 19, column 3 above that is not reported on federal Form 1041. If net (loss) on line 19, column 3 above, complete Part IV.										
PAI	ART IV—COMPUTATION OF CAPITAL LOSS LIMITATION										
20	Enter the smaller of: i The net loss on line 19, column 3; or ii \$3,000		()								
	Enter on Form 741, Schedule M, line 7, any additional loss that is not reported on federal Form 1041.										
	If the net loss on line 19, column 3, is more than \$3,000, complete Part V to determine your capital loss carryover.										
PAI	PART V—COMPUTATION OF CAPITAL LOSS CARRYOVERS FROM 2023 TO 2024										
	SECTION A—Computation	on o	f Carryover Limit								
21	Enter taxable income or (loss) for 2023 from Form 741			21							
22											
23 Adjusted taxable income (combine lines 21 and 22; do not enter less than zero)											
24	Enter the lesser of lines 22 or 23			24							
	SECTION B—Short-Term (Complete this section only if there is a l	-	-	column 3.)							
25	Enter loss shown on line 7, Schedule D, Part I, as a positive amount			25							
26	Enter gain, if any, from line 16. (If that line is blank or shows a loss, ent	ter ze	ero.)	26							
27	Enter amount from line 24, above			27							
28	Add lines 26 and 27			28							
29 Subtract line 28 from line 25. If zero or less, enter zero. This is your short-term capital loss carryover from 2023 to 2024											
	SECTION C—Long-Term Capital Loss Carryover (Complete this section only if there is a loss on line 16 and line 19, column 3.)										
30	Enter loss from line 16 as a positive amount										
31	31 Enter gain, if any, from line 7, Schedule D, Part I. (If that line is blank or shows a loss, enter zero.)										
32	32 Enter amount from line 24, above										
33	33 Enter amount, if any, from line 25, above										
34 Subtract line 33 from line 32. If zero or less, enter zero											
35 Add lines 31 and 34											
36	Subtract line 35 from line 30. If zero or less, enter zero. This is your lor from 2023 to 2024	ng-ter	m capital loss carryov	er 36							