



KENTUCKY FIDUCIARY INCOME TAX RETURN

2023

Check applicable box: Name of Estate or Trust Federal Employe	11 CC C N 1					
□ Decedent's estate □ Simple trust	Federal Employer Identification Number					
·	Date Entity Created					
	Room or Suite Number					
Check applicable boxes: ☐ Initial return ☐ Amended return ☐ The state and ZIP Code	ity, State and ZIP Code					
☐ Final return Number of Schedules K-1 enclosed. ➤ (Copies Must B	Be Enclosed)					
➤ Enclose a copy of the federal return including all schedules and statements.						
1 Federal adjusted total income (federal Form 1041, line 17)						
2 Additions (from page 3, Schedule M, line 4)						
3 Enter the portion of deductions allocable to line 2						
4 Subtract line 3 from line 2						
5 Add lines 1 and 4						
6 Subtractions (from page 3, Schedule M, line 8)						
7 Enter the portion of deductions allocable to line 6						
8 Subtract line 7 from line 6						
9 Subtract line 8 from line 5. This is your Kentucky adjusted total income (loss) . Enter here						
and on page 3, Schedule B, line 1						
10 Income distribution deduction (from page 3, Schedule B, line 15)						
(enclose Schedule(s) K-1)						
11 Pension income exclusion (enclose Schedule P, if more than \$31,110)						
12 Federal estate tax deduction (enclose computation)						
13 Add lines 10, 11 and 12						
14 Total income of fiduciary (subtract line 13 from line 9)						
INTANGIBLE INCOME ATTRIBUTABLE TO NONRESIDENTS INCLUDED IN LINE 14						
15 Trusts or estates with income attributable to nonresident beneficiaries. Enter the portion of						
intangible income included in line 14 that is attributable to nonresident beneficiaries .						
Enter zero if not applicable. See instructions						
16 Taxable income of fiduciary (subtract line 15 from line 14) This is your taxable income						

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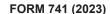




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X C			

17	(a)	Tax: multiply line 16 by 4.5% (.045)	and add tax from:			
	(b)	Form 4972-K □; Sch. RC-R □; Sch. DS-R □	; Angel Investor Recapture \Box	Total	17c	
18	Non	efundable credit(s) (specify and enclose suppo		18		
19	Tota	Tax (subtract line 18 from line 17(c); if line 18 is	more than line 17(c), enter -0-)		19	
20	(a)	Estimated tax/Extension payments		20a		
	(b)	Withholding (W-2 or 1099 — enclose forms)		20b		
	(c)	Nonresident Withholding from Form PTE-WH, line	e 9 and/or Pass-through			
		Entity Tax Credit from Form PTET-CR, line 9 (end	close forms)	20c		
	(d)	Total of amounts on line 20(a) through 20(c)			20d	
21	If lin	e 19 is larger than line 20(d), subtract line 20(d) from	om line 19, and enter the TAX D	UE	21	
22	(a)	Estimated tax penalty $\ \square$ Check if Form 2210-	K attached	22a		
	(b)	Interest		22b		
	(c)	Late payment penalty		22c		
	(d)	Late filing penalty		22d		
23	Add	lines 22(a) through 22(d)			23	
24	If the	total of lines 19 and 23 is more than line 20(d), s	ubtract line 20(d) from the total o	of lines 19 and		
	23.	This is the AMOUNT YOU OWE			24	
25	If lin	e 20(d) is more than the total of lines 19 and 23, s	ubtract lines 19 and 23 from line	20(d). This is		
	the .	MOUNT YOU OVERPAID			25	
26	Amo	unt of line 25 to be CREDITED TO YOUR 2024 E	STIMATED TAX		26	
27	Sub	ract line 26 from line 25. This is the amount to be	REFUNDED TO YOU		27	
		e under the penalties of perjury that this return (inclu	0 , , , ,	s and statements) has bee	n exa	mined by me and, to the
be	est of	ny knowledge and belief, is a true, correct and comp	lete return.			
Si	gn	Signature of Fiduciary or Agent		Date		
Here Paid Preparer Use		PTIN or Identification Number of Fiduciary or Agent	Telephone Number (daytime)			
		Signature of Preparer	Signature of Preparer			
		Name of Preparer or Firm	ID Number			
		Email	Telephone No.	May the DOR discuss this re		h this preparer? No
Ma	ail T	Kentucky Department of Revenue Frankfort, KY 40620-0016				
Pa	Payment Check Payable: Kentucky State Treasurer E-Pay Options: revenue.ky.gov Include: Your FEIN and "KY Income Tax—2023"					





SCHEDULE A—CHARITABLE DEDUCTION (Do not complete for a simple trust or pooled income fund.)

Complete Schedule A only if you made additions to or subtractions from total income on page 1, lines 2 or 6 and claimed a charitable deduction on federal Form 1041.

1	Kentucky taxable income that was paid or set aside for charitable purposes and was not reported on federal Form 1041, Schedule A, including additional capital gains. Enter here and include on Schedule M, line 7	1	
2	Kentucky tax-exempt income that was paid or set aside for charitable purposes that was reported on federal Form 1041, Schedule A. Enter here and include on Schedule M, line 3	2	
SC	HEDULE B—INCOME DISTRIBUTION DEDUCTION (See federal instructions.)	•	
1	Adjusted total income (enter amount from page 1, line 9)	1	
2	Adjusted tax-exempt interest	2	
3	Net gain shown on Schedule D, Form 741, column 1, line 19 (if net loss, enter zero)	3	
4	Enter amount included from federal Schedule A, line 4	4	
5	Enter net capital gains included on Kentucky Schedule A, line 1 or line 2	5	
6	Enter any Kentucky gains included on page 1, line 9 as a negative figure. If capital loss, enter as a		
	positive figure. (Kentucky gain/loss includes federal figures plus Kentucky adjustments.)	6	
7	Distributable net income (combine lines 1 through 6)	7	
8	If complex trust, enter accounting income for tax years as determined under the governing		
	instrument and applicable law	8	
9	Amount of income required to be distributed currently	9	
10	Other amounts paid, credited or otherwise required to be distributed	10	
11	Total distributions (add lines 9 and 10) (If greater than line 8, see federal instructions.)	11	
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction (subtract line 12 from line 11)	13	
14	Tentative income distribution deduction (subtract line 2 from line 7)	14	
15	Income distribution deduction (enter the smaller of line 13 or line 14 here and on page 1, line 10)	15	
SC	HEDULE M (FORM 741)		
Par	t I—Additions to Federal Adjusted Total Income		
1	Enter interest from bonds issued by other states and their political subdivisions	1	
2	Enter additions from partnerships, fiduciaries and S corporations (enclose schedule)	2	
3	Other additions (enclose schedule)	3	
4	Total additions. Enter here and on page 1, line 2	4	
Par	t II—Subtractions from Federal Adjusted Total Income		
	-	_	
5	Enter interest from U.S. government obligations (enclose schedule)	5 6	
6	Other subtractions (enclose schedule)	7	
7 8	Total subtractions. Enter here and on page 1, line 6	8	
0	Total Subtractions. Litter nere and on page 1, line 0	0	

ADDITIONAL INFORMATION REQUIRED

1	Was a	Kentucky	fiduciary	income	tax	return	filed	for	2022?
	□Yes	□ No. If "	No," state	e reason	١.				

- 2 If the fiduciary has income not taxed by Kentucky, have you deducted only that portion of expenses allocable to taxable income? ☐ Yes ☐ No. If "Yes," enclose computation.
- 3 Did the estate or trust have any passive activity loss(es)? ☐ Yes ☐ No. (If "Yes," enter the loss(es) on Form 8582-K, Kentucky Passive Activity Loss Limitations, to determine the allowable loss.)
- 4 If a federal audit changed the taxable income as originally reported for any prior year, a copy of the Revenue Agent's Report must be submitted to the Department of Revenue. Do not attach to this return.
- 5 During the taxable year did you make an accumulation distribution as defined in Sec. 665(b), Internal Revenue Code?
 □ Yes □ No. If "Yes," enclose federal Schedule J (Form 1041).
- 6 If this is an amended return, check the appropriate box on page 1. Explain changes below. Enclose a separate page if necessary.