



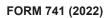
## KENTUCKY FIDUCIARY INCOME TAX RETURN

2022

For	calendar year or other taxable	year beginning, 2022, and ending	, 20					
Check applicable box:  ☐ Decedent's estate ☐ Simple trust ☐ Complex trust ☐ ESBT (S portion only) ☐ Grantor trust		Name of Estate or Trust			Federal Employer Identification Number			
		Name and Title of Fiduciary	Date Entity Cr	Date Entity Created				
	Bankruptcy estate Pooled income fund	Address of Fiduciary (Number and Street or P.O. Box)			Room or Suite Number			
	ck applicable boxes: Initial return Amended return	City, State and ZIP Code						
	Final return	Number of Schedules K-1 enclosed. ➤	(C	opies Must	pies Must Be Enclosed)			
	➤ Enclose a co	py of the federal return including all schedules a	nd statements	·.				
1	Federal adjusted total incor	ne (federal Form 1041, line 17)		1				
2	Additions (from page 3, Sch	nedule M, line 4)	2					
3	Enter the portion of deducti	ons allocable to line 2	3					
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			8				
9	Subtract line 8 from line 5.	This is your Kentucky <b>adjusted total income (loss)</b> . Enter h	nere					
	and on page 3, Schedule B	, line 1		9				
10	Income distribution deduction	on (from page 3, Schedule B, line 15)						
	(enclose Schedule(s) K-1)	)	10					
11	Pension income exclusion (	enclose Schedule P, if more than \$31,110)	11					
12	Federal estate tax deduction	n (enclose computation)	12					
13	Add lines 10, 11 and 12			13				
14	Total income of fiduciary (se	ubtract line 13 from line 9)		14				
INT	ANGIBLE INCOME ATTRIB	UTABLE TO NONRESIDENTS INCLUDED IN LINE 14						
15	Trusts or estates with inc	ome attributable to nonresident beneficiaries. Enter the	portion of					
	intangible income included in line 14 that is attributable to <b>nonresident beneficiaries</b> .							
	Enter zero if not applicable.	See instructions		15				
16	Taxable income of fiduciary	16						
	·							

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TAX		

17	(a)	Tax: multiply line 16 by 5% (.05)	and add tax from:					
	(b)	Form 4972-K □; Sch. RC-R □; Sch. DS-R □	; Angel Investor Recapture $\Box$	Total	17c			
18	Non	refundable credit(s) (specify and enclose suppo		18				
19	Tota	I 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 <b>TAX D</b>	UE	21			
22	(a)	Estimated tax penalty	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 .	AMOUNT YOU OVERPAID			25			
26	Amo	unt of line 25 to be CREDITED TO YOUR 2023 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	en exa	amined by me and, to the		
be	est of	my 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	PTIN or Identification Number of Fiduciary or Agent			Telephone Number (daytime)		
		Signature of Preparer		Date				
		Name of Preparer or Firm	Name of Preparer or Firm			ID Number		
		Email	Email Telephone No. May the DOR discuss this retu					
Mail To:		Kentucky Department of Revenue Frankfort, KY 40620-0016						
Payment		Check Payable: Kentucky State Treasurer E-Pay Options: revenue.ky.gov Include: Your FEIN and "KY Income Tax—2022"						





## 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		
Ü	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	'	
O	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	
	Tentative income distribution deduction (subtract line 12 from line 11)	13	
	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	Enter subtractions from partnerships, fiduciaries and S corporations (enclose schedule)	6	
7	Other subtractions (enclose schedule)	7	
8	Total subtractions. Enter here and on page 1, line 6	8	
•			<u> </u>
ΔΝ	DITIONAL INFORMATION REQUIRED 4 If a federal audit changed the	taxa	ble income as originally

## ADDITIONAL INFORMATION REQUIRED

1	Was a	Kentucky	fiduciary	income	tax	return	filed	for	2021?
	□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.
- 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.