

**Kentucky Inheritance
Tax Return**

(Short Form)

FOR DEPARTMENT USE ONLY

____ / 4 / 6 / ____ / ____ / ____
 Account Number Tax Mo Year

This form is designed for small, uncomplicated estates. *Requirements for use of this return*—This return may be used when (1) a federal estate tax return is **not** required to be filed, (2) the assets of the estate consist of 10 items or less, (3) no gifts or transfers were made within three years of death without full consideration, (4) no real or personal property was transferred with a retained life interest, (5) the decedent did not possess any power to appoint any real or personal property or have the use of any qualified terminable interest property, and (6) the decedent had not received any real or personal property from another decedent within five years and paid inheritance tax on the property. **Pursuant to KRS 140.190**, the beneficiaries as well as the personal representative(s) may be held personally liable for the tax.

Return Status (check one):

- ☐ Original Return
☐ Amended Return—Refund
☐ Amended Return—Tax Due

Decedent's Name Last		First		Middle Initial	Date of Death
Social Security Number	Occupation (If decedent was retired at death, state occupation prior to retirement.)		Age at Death	Cause of Death	HR Code Number (if known)
Residence (Domicile) at Time of Death					
Number and Street		City	State	ZIP Code	County
Name and Address of Executor/Administrator/Beneficiary			Name and Address of Preparer		
☐ Exec ☐ Admr ☐ _____			☐ Atty ☐ CPA ☐ _____		

Did the decedent have a will? ☐ No ☐ Yes **If Yes, attach a copy of the will.**

Net Estate (from page 2)	\$
Inheritance tax due from Section III on reverse side	\$
Discount of 5% from tax if paid within 9 months from death.....	—
Total Tax Due	\$
Interest and Penalty	
Interest for late payment (see general information)	\$
Late filing penalty (see general information).....	\$
Late payment penalty (see general information)	\$
Total due (tax plus interest and penalties, if applicable)	\$
Total previously paid	\$
Balance due/Refund	\$



Attach check payable to "Kentucky State Treasurer" to this return and mail to
 Kentucky Department of Revenue, Frankfort, KY 40620

Under criminal penalties, I declare that this return, including accompanying documents, has been examined by me, and is, to the best of my knowledge and belief, true, correct and complete.

Signature of Executor/Administrator/Beneficiary	Social Security Number	Date	Telephone Number ()
E-mail Address of Executor/Administrator/Beneficiary			
Signature of Preparer	Date	Telephone Number ()	E-mail Address

92A205 (6-15)

[illegible]

SECTION II—DEDUCTIONS

Funeral expenses.....	\$	_____
Monument.....	\$	_____
Cemetery lot and maintenance of lot.....	\$	_____
Subtotal (not to exceed \$5,000)	\$	_____
Personal representatives' commissions.....	\$	_____
Attorneys' fees	\$	_____
Appraisers' fees and court costs	\$	_____
Mortgages and liens (decedent's share)	\$	_____
Other debts of decedent (<i>itemize only if total debts exceed \$500</i>):		
_____	\$	_____
_____	\$	_____
_____	\$	_____
_____	\$	_____
TOTAL DEDUCTIONS	\$	_____
NET ESTATE (<i>Total Gross Estate Less Total Deductions</i>) (enter on page 1).....	\$	_____

List Names of Heirs and Beneficiaries or Exempt Organizations. Itemize shares of property received. <i>(See General Information)</i>	Social Security Number	Relationship <i>(If Any)</i>	Age	Distributive Share	Tax
				\$	\$
Total distributive shares (must equal net estate)				\$	
Total Inheritance Tax Due <i>(enter on page 1)</i>					\$

