

Schedule ENDOW

41A720-S86 (2-15)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE**NOTICE OF ENDOW KENTUCKY TAX
CREDIT AND CERTIFICATION
KRS 141.438**

➤ See instructions.

➤ Attach to Form 720, 720S, 725, 740, 740-NP, 741, 765 or 765-GP

A Name of Taxpayer		B Federal Identification Number or Social Security Number _____		C Kentucky Corporation/LLET Account Number (if applicable) _____	
Street Address or P. O. Box				Telephone	
City		State	ZIP Code	Fax Number	
D Type of Entity: <input type="checkbox"/> Individual <input type="checkbox"/> Estate <input type="checkbox"/> Trust <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Pass-through Entity <input type="checkbox"/> General Partnership <input type="checkbox"/> Other _____					
E Date the Endowment Gift was made to the Approved Foundation ___ / ___ / ___ Mo. Day Yr.		F Amount of Endowment Gift		G Date of the Department's Preliminary Authorization of Credit ___ / ___ / ___ Mo. Day Yr.	
H Name of Qualified Community Foundation or Affiliate Community Foundation		I Federal Identification Number _____		Telephone	
				Fax Number	
Street Address or P. O. Box					
City		State		ZIP Code	
J If applicable, name of Permanent Endowment Fund or County-Specific Component Fund receiving the gift					
<p>Under penalties of perjury, I declare that the Foundation is a qualified community foundation as provided by KRS 147A.310(6); that the endowment gift listed above is held in a permanent endowment as provided by KRS 147A.310(4); and that I have examined this schedule, including all accompanying documents and statements, and to the best of my knowledge and belief, it is true, correct and complete.</p> <p>By: _____ Date _____ Signature of Foundation Officer (or designee)</p> <p>Print Name: _____</p> <p>Title: _____</p>					
Department of Revenue Use Only					
Endow Kentucky tax credit approved by the Department of Revenue.				Amount	
By: _____				Date: _____	

Hand-delivery: Department of Revenue, 1st floor security desk at 501 High Street, Frankfort, Kentucky
Fax: (502) 564-0058 Email: KRC.WEBResponseEconomicDevelopmentCredits@ky.gov

INSTRUCTIONS—NOTICE OF ENDOW KENTUCKY TAX CREDIT AND CERTIFICATION

The process for finalizing the endowment gift after preliminary authorization is received is set forth in 103 KAR 15:195E Section 4, or 103 KAR 15:195 Section 4. All questions shall be directed to:
KRC.WEBResponseEconomicDevelopmentCredits@ky.gov.

A taxpayer shall attach a copy of the approved Schedule ENDOW to the tax return each year to claim the tax credit against the taxes imposed by KRS 141.020 or 141.040 and 141.0401. The ordering of the credits shall be as provided by KRS 141.0205.

A partner, member or shareholder of a pass-through entity shall attach a copy of Schedule K-1, Form 720S; Schedule K-1, Form 765; or Schedule K-1, Form 765-GP to the partner's, member's or shareholder's tax return each year to claim the tax credit.

A beneficiary of an estate or trust shall attach a copy of Schedule K-1, Form 741, to the beneficiary's tax return each year to claim the tax credit.