



For calendar year or other taxable year beginning _____, 2022, and ending _____, 20__.

| | | |
|--|--|--|
| Check applicable box: <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor trust <input type="checkbox"/> Bankruptcy estate <input type="checkbox"/> Pooled income fund <input type="checkbox"/> _____ | Name of Estate or Trust | Federal Employer Identification Number |
| | Name and Title of Fiduciary | Date Entity Created |
| | Address of Fiduciary (Number and Street or P.O. Box) | Room or Suite Number |
| City, State and ZIP Code | | |
| Number of Schedules K-1 enclosed. ► _____ (Copies Must Be Enclosed) | | |

| | | | |
|--|----|--|--|
| ► <i>Enclose a copy of the federal return including all schedules and statements.</i> | | | |
| 1 Federal adjusted total income (federal Form 1041, line 17) | 1 | | |
| 2 Additions (from page 3, Schedule M, line 4) | 2 | | |
| 3 Enter the portion of deductions allocable to line 2 | 3 | | |
| 4 Subtract line 3 from line 2 | 4 | | |
| 5 Add lines 1 and 4 | 5 | | |
| 6 Subtractions (from page 3, Schedule M, line 8) | 6 | | |
| 7 Enter the portion of deductions allocable to line 6 | 7 | | |
| 8 Subtract line 7 from line 6 | 8 | | |
| 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 | 9 | | |
| 10 Income distribution deduction (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 (enclose computation) | 12 | | |
| 13 Add lines 10, 11 and 12 | 13 | | |
| 14 Total income of fiduciary (subtract line 13 from line 9) | 14 | | |

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 | 15 | | |
| 16 Taxable income of fiduciary (subtract line 15 from line 14) This is your taxable income | 16 | | |

Official Use Only



TAX COMPUTATION

| | | |
|---|-----|--|
| 17 (a) Tax: multiply line 16 by 5% (.05) _____ and add tax from: | | |
| (b) Form 4972-K <input type="checkbox"/> ; Sch. RC-R <input type="checkbox"/> ; Sch. DS-R <input type="checkbox"/> ; Angel Investor Recapture <input type="checkbox"/> _____ Total | 17c | |
| 18 Nonrefundable credit(s) (specify and enclose supporting documents)..... | 18 | |
| 19 Total 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 9 (enclose forms)..... | 20c | |
| (d) Total of amounts on line 20(a) through 20(c)..... | 20d | |
| 21 If line 19 is larger than line 20(d), subtract line 20(d) from line 19, and enter the TAX DUE | 21 | |
| 22 (a) Estimated tax penalty <input type="checkbox"/> 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), subtract line 20(d) from the total of lines 19 and 23. This is the AMOUNT YOU OWE | 24 | |
| 25 If line 20(d) is more than the total of lines 19 and 23, subtract lines 19 and 23 from line 20(d). This is the AMOUNT YOU OVERPAID | 25 | |
| 26 Amount of line 25 to be CREDITED TO YOUR 2023 ESTIMATED TAX | 26 | |
| 27 Subtract line 26 from line 25. This is the amount to be REFUNDED TO YOU | 27 | |

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct and complete return.

| | | | |
|--------------------------|---|---------------|---|
| Sign Here | Signature of Fiduciary or Agent | | Date |
| | PTIN or Identification Number of Fiduciary or Agent | | Telephone Number (daytime) |
| Paid Preparer Use | Signature of Preparer | | Date |
| | Name of Preparer or Firm | | ID Number |
| | Email | Telephone No. | May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 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.

Table with 2 columns: Description and Line Number. Row 1: Kentucky taxable income that was paid or set aside for charitable purposes... Line 1. Row 2: Kentucky tax-exempt income that was paid or set aside for charitable purposes... Line 2.

SCHEDULE B—INCOME DISTRIBUTION DEDUCTION (See federal instructions.)

Table with 2 columns: Description and Line Number. Rows 1-15 detailing adjusted total income, tax-exempt interest, net gain, and income distribution deduction.

SCHEDULE M (FORM 741)

Part I—Additions to Federal Adjusted Total Income

Table with 2 columns: Description and Line Number. Rows 1-4 detailing interest from bonds, partnerships, and other additions.

Part II—Subtractions from Federal Adjusted Total Income

Table with 2 columns: Description and Line Number. Rows 5-8 detailing interest from U.S. government obligations and other subtractions.

ADDITIONAL INFORMATION REQUIRED

- 1 Was a Kentucky fiduciary income tax return filed for 2021?
2 If the fiduciary has income not taxed by Kentucky, have you deducted only that portion of expenses allocable to taxable income?
3 Did the estate or trust have any passive activity loss(es)?

- 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?
6 If this is an amended return, check the appropriate box on page 1. Explain changes below. Enclose a separate page if necessary.