



For calendar year or other taxable year beginning _____, 2025, 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)	
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	

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TAX COMPUTATION

17	(a) Tax: multiply line 16 by 4% (.04) _____ 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) (enclose Schedule ITC and 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 and/or Pass-through Entity Tax Credit from Form PTET-CR, 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 2026 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—2025"		



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 2024?
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.