



KENTUCKY FIDUCIARY INCOME TAX RETURN

➤ **Attach a complete copy of the federal return.**

For calendar year or other taxable year
beginning _____, 1999 and ending _____, 2000.

1999

Check applicable boxes: <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Trust (list type) <input type="checkbox"/> Bankruptcy estate <input type="checkbox"/> Pooled income fund <input type="checkbox"/> Initial return <input type="checkbox"/> Amended return <input type="checkbox"/> Final return	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	Telephone Number
Number of Schedules K-1 attached. ➤ _____		

1. Federal adjusted total income (Form 1041, line 17)	1	
2. Add: Interest income from bonds issued by other states	2	+
3. Add: Other additions (attach schedule)	3	+
4. Subtract: Additional deductions related to lines 2 and 3	4	-
5. Subtract: Interest on U.S. government obligations (attach schedule)	5	-
6. Subtract: Excludable retirement income (attach Schedule P if more than \$35,700)	6	-
7. Subtract: Other subtractions (attach schedule)	7	-
8. Add: Portion of deductions allocable to lines 5, 6 and 7	8	+
9. Adjusted total income (loss). Combine lines 1 through 8. Enter here and on page 2, Schedule B, line 1 for distribution deduction	9	=
10. Income distribution deduction (from page 2, Schedule B, line 15) (attach Schedule K-1, Form 741)	10	-
11. Federal estate tax deduction (attach computation)	11	-
12. TOTAL income of fiduciary (subtract lines 10 and 11 from line 9)	12	=
13. Nontaxable income attributable to nonresident beneficiaries (see instructions) (attach copies of federal K-1 or schedule of beneficiaries and nontaxable income)	13	-
14. Taxable income of fiduciary (subtract line 13 from line 12)	14	=

TAX COMPUTATION

15. Tax: (a) tax rate schedule _____ (b) Form 4972-K _____ Total	15c	
16. Enter Tax Credit (\$2 for a trust; \$20 for an estate)	16	
17. TOTAL TAX (subtract line 16 from line 15c)	17	
18. (a) Estimated tax payments _____ (b) Withholding _____ (c) Other credit(s) (specify) _____ Total	18d	
19. Subtract line 18d from line 17. Enter amount of <input type="checkbox"/> tax due <input type="checkbox"/> refund <input type="checkbox"/> credit forward	19	

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.

Signature of fiduciary or agent _____ Social Security or federal employer identification number of fiduciary or agent _____ Date _____

Typed or printed name of preparer other than fiduciary or agent _____ Social Security or federal employer identification number of preparer _____ Date _____



Mail to Kentucky Revenue Cabinet, Frankfort, Kentucky 40618-0006.

Make check payable to Kentucky State Treasurer.

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, 3, 5, 6 or 7 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 page 1, line 4 ...	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 page 1, line 8.	2	

SCHEDULE 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 17 (if net loss, enter zero)	3	
4. Enter amount included from federal Schedule A, line 6	4	
5. Enter net capital gains included on Kentucky Schedule A, line 1 or line 2	5	
6. Enter any Kentucky gain from page 1 as a negative figure. If capital loss, enter as a 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 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	
13. Tentative income distribution deduction (subtract line 12 from line 11)	13	
14. 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	

ADDITIONAL INFORMATION REQUIRED

1. Was a Kentucky fiduciary income tax return filed for 1998? Yes No. If "No," state reason.

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," attach computation.

3. 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 Revenue Cabinet. 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," attach federal Schedule J (Form 1041).

6. If this is an amended return, check the appropriate box on page 1. Write the word "AMENDED" at top of page 1 and attach a copy of original return clearly identified as "COPY OF ORIGINAL."