



For calendar year or other taxable year beginning _____, 2019, 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)		

> Enclose a copy of the federal return including all schedules and statements.			
1 Federal adjusted total income (federal Form 1041, line 17).....	1		
2 Additions (from page 2, 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 2, 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 2, Schedule B, line 1.....	9		
10 Income distribution deduction (from page 2, 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	Enter Tax Credit (\$2 for a trust; \$10 for an estate). This credit is not refundable	19	
20	Total Tax (subtract lines 18 and 19 from line 17(c); if line 18 plus line 19 is more than line 17(c), enter -0-)	20	
21	(a) Estimated tax payments	21a	
	(b) Withholding (W-2 or 1099 — enclose forms)	21b	
	(c) Nonresident Withholding from Form PTE-WH, line 9 (enclose forms)	21c	
	(d) Total of amounts on line 21(a) through 21(c)	21d	
22	If line 20 is larger than line 21(d), subtract line 21(d) from line 20, and enter the TAX DUE	22	
23	(a) Estimated tax penalty <input type="checkbox"/> Check if Form 2210-K attached	23a	
	(b) Interest.....	23b	
	(c) Late payment penalty.....	23c	
	(d) Late filing penalty	23d	
24	Add lines 23(a) through 23(d)	24	
25	Add lines 22 and 24. This is the AMOUNT YOU OWE	25	
26	If line 21(d) is larger than line 20, subtract line 20 from 21(d). This is the AMOUNT YOU OVERPAID	26	
27	Amount of line 26 to be CREDITED TO YOUR 2020 ESTIMATED TAX	27	
28	Subtract line 27 from line 26. This is the amount to be REFUNDED TO YOU	28	

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: www.revenue.ky.gov Include: Your FEIN and "KY Income Tax — 2019"		



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.

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 Schedule M, line 7	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 Schedule M, line 3.....	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 19 (if net loss, enter zero)	3	
4	Enter amount included from federal Schedule A, line 4.....	4	
5	Enter net capital gains included on Kentucky Schedule A, line 1 or line 2.....	5	
6	Enter any Kentucky gains included on page 1, line 9 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	

SCHEDULE M (FORM 741)

Part I—Additions to Federal Adjusted Total Income

1	Enter interest from bonds issued by other states and their political subdivisions	1	
2	Enter additions from partnerships, fiduciaries and S corporations (enclose schedule)	2	
3	Other additions (enclose schedule)	3	
4	Total additions. Enter here and on page 1, line 2.....	4	

Part II—Subtractions from Federal Adjusted Total Income

5	Enter interest from U.S. government obligations (enclose schedule).....	5	
6	Enter subtractions from partnerships, fiduciaries and S corporations (enclose schedule)	6	
7	Other subtractions (enclose schedule)	7	
8	Total subtractions. Enter here and on page 1, line 6.....	8	

ADDITIONAL INFORMATION REQUIRED

1 Was a Kentucky fiduciary income tax return filed for 2018?
 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," enclose 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 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? Yes No. If "Yes," enclose federal Schedule J (Form 1041).

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

