

# APPLICATION FOR PRELIMINARY AUTHORIZATION OF THE ENDOW KENTUCKY TAX CREDIT

2019

➤ See instructions.			
A Name of Taxpayer	I	Il Identification Number or Security Number	C Kentucky Corporation/LLET Account Number (if applicable)
Street Address or P. O. Box			Telephone
City	State	ZIP Code	Fax Number
<b>D</b> Type of Entity: ☐ Individual ☐ Estate ☐ General Partnership	☐ Trust☐ Other _	☐ Corporation ☐	Limited Liability Pass-through Entity
E Submission Date of Application  M M D D Y Y	F Amou	nt of Endowment Gift	<b>G</b> Amount of Tax Credit
H Name of Qualified Community Foundation or Affiliate Community Foundation	l Federal Identification Number		Telephone
, , , , , , , , , , , , , , , , , , , ,			Fax Number
Street Address or P. O. Box	•		•
City	State		ZIP Code
<b>J</b> If applicable, name of Permanent Endowment Fund or	r County-Specific	Component Fund receiving	the gift
Under penalties of perjury, I declare that I have examined the application, includin and statements, and to the best of my knowledge and belief, it is true, correct, and  By:			
Consent to Release Prelimina	ary Authorizati	ion of the Endow Kentu	cky Tax Credit
Notwithstanding the protections afforded to I,			§131.190(1) and §131.081(15), rtment of Revenue to release to
[name of qualified community foundatio	n county-specific	component fund or affiliate com	munity foundation
my name and the preliminary approval (including		·	
KRS §141.438 based upon the application	for prelimina	ry authorization of th	e tax credit for providing an
endowment gift to a qualified community for foundation.	undation, cou	unty-specific componer	nt fund, or affiliate community
Signature of Taxpayer		Date	
Depar	tment of Reve	enue Use Only	
Preliminary authorization of Endow Kentucky		,	
By: Date:			Amount

**ENDOW (2019)** 

# INSTRUCTIONS—APPLICATION FOR PRELIMINARY AUTHORIZATION OF THE ENDOW KENTUCKY TAX CREDIT

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#### **General Instructions**

A taxpayer that seeks preliminary authorization of an Endow Kentucky Tax credit per KRS 141.438(7) for an endowment gift to a permanent endowment held by an approved foundation (qualified community foundation, county–specific component fund, or affiliate community foundation, which has been certified under KRS 147A.325) must file this Application with the Kentucky Department of Revenue.

The process for acceptance and consideration of the application is set forth in 103 KAR 15:195 Sections 2 through 8. All questions should be directed to: DORTaxCredits@ky.gov.

## Consent to Release Preliminary Authorization of the Endow Kentucky Tax Credit to Designee of Taxpayer

A taxpayer pursuing an Endow Kentucky tax credit by filing a written application may request notification of preliminary approval for the tax credit to be provided to a qualified community foundation, county-specific component fund, or affiliate community foundation. A request waiving confidentiality must (i) be made in writing; (ii) consent to disclosure of the taxpayer's name and the preliminary approval (including the amount) of the tax credit; and (iii) be signed by the taxpayer. The Consent to Release section should be completed by filling in the taxpayer's name, the name of the qualified community foundation, county-specific component fund, or affiliate community foundation, and be signed by the taxpayer.

## **Submission Instructions**

Choose one of the following options to submit the Endow application.

**E-mail**: DORTaxCredits@ky.gov

**Fax:** 502-564-0058

Hand-delivery: Department of Revenue, 1st floor security desk at 501 High Street, Frankfort, Kentucky

(call 502-564-8139 and ask for an employee in the Tax Credits Section.)

Note: This application contains time-sensitive information; therefore, mailing the application is not

recommended.