



For	calendar year or other taxab	le year beginning, 2021, and ending	, 20			
Check applicable box: Decedent's estate Simple trust Complex trust ESBT (S portion only) Grantor trust		Name of Estate or Trust		Federal Emp	Federal Employer Identification Number	
		lame and Title of Fiduciary Date Er		Date Entity (	ntity Created	
	Bankruptcy estate Pooled income fund	Address of Fiduciary (Number and Street or P.O. Box)			Room or Suite Number	
	eck applicable boxes: ] Initial return ] Amended return ] Final return	City, State and ZIP Code		Copies Mus	t Be Enclosed)	
				-		
		v of the federal return including all schedu				
1		ome (federal Form 1041, line 17)		1		
2		chedule M, line 4)			-	
3		ctions allocable to line 2				
4		2				
5				5		
6		3, Schedule M, line 8)			-	
7		ctions allocable to line 6				
8		S				
9		5. This is your Kentucky <b>adjusted total income (loss</b> )				
10		B, line 1				
10		ction (from page 3, Schedule B, line 15)	10			
44		- (			-	
11		n (enclose Schedule P, if more than \$31,110)			-	
12		on (enclose computation)		10		
13		(aukturant line 12 fuere line 0)				
	14       Total income of fiduciary (subtract line 13 from line 9)       14         INTANCIPLE INCOME ATTRIBUTABLE TO NONDESIDENTS INCLUDED IN LINE 14					
INTANGIBLE INCOME ATTRIBUTABLE TO NONRESIDENTS INCLUDED IN LINE 14 15 Trusts or estates with income attributable to nonresident beneficiaries. Enter the portion of						
15		ed in line 14 that is attributable to nonresident bene	·			
	-	e. See instructions		15		
16		ry (subtract line 15 from line 14) This is your taxabl				
.0						

# **Official Use Only**



#### TAX COMPUTATION

17	(a) Tax: multiply line 16 by 5% (.05) and add tax from:		
	(b) Form 4972-K 🛛; Sch. RC-R 🔲; Sch. DS-R 🔲; Angel Investor Recapture 🛛 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/Extension payments		
	(b) Withholding (W-2 or 1099 — enclose forms) 21b		
	(c) Nonresident Withholding from Form PTE-WH, line 9 (enclose forms)		
	(d) <b>Total</b> 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 <b>TAX DUE</b>	22	
23	(a) Estimated tax penalty   Check if Form 2210-K attached		
	(b) Interest 23b		
	(c) Late payment penalty 23c		
	(d) Late filing penalty 23d		
24	Add lines 23(a) through 23(d)	24	
25	If the total of lines 20 and 24 is more than line 21(d), subtract line 21(d) from the total of lines 20 and		
	24. This is the AMOUNT YOU OWE	25	
26	If line 21(d) is more than the total of lines 20 and 24, subtract lines 20 and 24 from line 21(d). This is		
	the AMOUNT YOU OVERPAID	26	
27	Amount of line 26 to be CREDITED TO YOUR 2022 ESTIMATED TAX	27	
28	Subtract line 27 from line 26. This is the amount to be <b>REFUNDED TO YOU</b>	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	Signature of Fiduciary or Agent		Date		
Here	PTIN or Identification Number of Fiduciary or Agent		Telephone Number (daytime)		
	Signature of Preparer		Date		
Paid Preparer Use	Name of Preparer or Firm		ID Number		
Use	Email	Telephone No.	May the DOR discuss this return with this preparer?		
Mail To: Kentucky Department of Revenue Frankfort, KY 40620-0016					
Payment	Check Payable: <b>Kentucky State Treasurer</b> E-Pay Options: <b>revenue.ky.gov</b> Include: Your FEIN and "KY IncomeTax—2021"				





## 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	

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#### ADDITIONAL INFORMATION REQUIRED

- Was a Kentucky fiduciary income tax return filed for 2020?
   □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.)
- 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.

If a federal audit changed the taxable income as originally

- 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.