

The process for finalizing the endowment gift after preliminary authorization is received is set forth in 103 KAR 15:195 Section 4. All questions should be directed to: DORTaxCredits@ky.gov.

A taxpayer must attach a copy of the approved Schedule ENDOW to the tax return each year to claim the tax credit against the taxes imposed by KRS 141.020 or 141.040 and 141.0401. The ordering of the credits must be as provided by KRS 141.0205.

A partner, member, or shareholder of a pass-through entity must attach a copy of Schedule K-1, Form PTE to the partner's, member's, or shareholder's tax return each year to claim the tax credit.

A beneficiary of an estate or trust must attach a copy of Schedule K-1, Form 741, to the beneficiary's tax return each year to claim the tax credit.

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.