

KENTUCKY
INHERITANCE TAX RETURN

FOR DEPARTMENT USE ONLY

____ / 4 / 6 / ____ / ____ / ____
 Account Number Tax Mo Year

Requirements for use of this return—This return is to be filed when (1) the date of death is on or after January 1, 2005, (2) *any assets of the estate pass to **taxable** beneficiaries or **taxable** organizations*, (see page 4 of general information) and (3) Forms 92A201 and 92A205 do not apply.

Return Status (check one):

- ☐ Original Return
☐ Amended Return—Refund
☐ Amended Return—Tax Due

Decedent's Name Last First Middle Initial	Occupation (If decedent was retired at death, state occupation prior to retirement.)	Age at Death	Date of Death
Social Security Number		Cause of Death	HR Code Number
Residence (Domicile) at Time of Death			
Number and Street		City	State ZIP Code County
Name and Address of Executor/Administrator/Beneficiary		Name and Address of Preparer	
<input type="checkbox"/> Exec <input type="checkbox"/> Admr <input type="checkbox"/> _____		<input type="checkbox"/> Atty <input type="checkbox"/> CPA <input type="checkbox"/> _____	
Did the decedent have a will? <input type="checkbox"/> No <input type="checkbox"/> Yes <i>If Yes, attach a copy of the will.</i>			

Filing status of Federal Estate and Gift Tax Return for this estate (check one):

- ☐ Not Required ☐ **Required (a copy must be attached)**

Gross Estate

1. Individually owned assets..... \$ _____
 2. Jointly owned assets..... \$ _____
 3. Qualified terminable interest property
 and/or powers of appointment..... \$ _____
 4. Previously taxed property..... \$ _____
 5. Gifts and transfers..... \$ _____

Total Gross Estate \$ _____

Deductions

6. Funeral expenses..... \$ _____
 7. Administration expenses..... \$ _____
 8. Debts of decedent..... \$ _____
 9. Federal estate tax—☐ paid or ☐ estimated \$ _____

Total Deductions \$ _____

Net Estate (Total Gross Estate less Total Deductions) \$ _____

Total Tax Due from Tax Computation Form 92A200 \$ _____

Interest and Penalty

10. Interest for late payment (see general information)..... \$ _____
 11. Late filing penalty (see general information)..... \$ _____
 12. Late payment penalty (see general information)..... \$ _____
 13. **Total Due** (tax plus interest and penalties, if applicable)..... \$ _____
 14. Total previously paid..... \$ _____
 15. Balance due/Refund \$ _____

Attach check payable to "Kentucky State Treasurer" to this return and mail to Kentucky Department of Revenue, Frankfort, KY 40620



Under criminal penalties, I declare that this return, including accompanying documents, has been examined by me, and is, to the best of my knowledge and belief, true, correct and complete.

☎ ()

Signature of Executor/Administrator/Beneficiary

Date

Telephone Number

E-mail Address

☎ ()

Signature of Preparer

Date

Telephone Number

E-mail Address

Individually Owned Assets

Page ____ of ____

List in this schedule all items individually owned by the decedent including life insurance payable to the estate.
(Additional instructions are on reverse side.)

Item Number	Description of Property/Name of Corporation or Obligor/ Name of Bank or Debtor	Accrued Rents/ Interest/Dividends	Number of Shares	Fair Cash Value on Date of Death
1.				
Total (including continuation page(s)) (enter on page 1, line 1)				➤

If additional space is needed, duplicate this page and attach as a continuation page(s).

Jointly Owned Assets

Page ____ of ____

List in this schedule all property jointly owned by the decedent and other person(s). (Additional instructions are on reverse side.)

Item Number	Description of Property/ Name of Corporation or Obligor/ Name of Bank or Debtor	Name of Co-Owner(s)	Decedent's Interest (Fraction or %)	Date Placed in Joint Names	With or Without Survivorship	Value of 100% at Date of Death
1.						

Total (including continuation page(s)) ➤

Value of decedent's interest (enter on page 1, line 2) ➤

If additional space is needed, duplicate this page and attach as a continuation page(s).

Qualified Terminable Interest Property and/or Powers of Appointment

Page ____ of ____

List in this schedule all items in which the decedent possessed a general power of appointment or property in which a qualified terminable interest property election was made in a prior estate. (Additional instructions are on reverse side.)

Item Number	Name of Prior Decedent/ Donor	Description of Property/Name of Corporation or Obligor/ Name of Bank or Debtor	Fair Cash Value on Date of Death of Present Decedent
1.			
Total (including continuation page(s)) (enter on page 1, line 3)			➤

If additional space is needed, duplicate this page and attach as a continuation page(s).

Previously Taxed Property

Page ____ of ____

List in this schedule all items owned by the decedent at death that were taxed in a prior estate and the prior decedent having died within five years of this decedent’s date of death. (Additional instructions are on reverse side.)

Item Number	Name and Date of Death of Prior Decedent	Description of Property/Name of Corporation or Obligor/ Name of Bank or Debtor	Amount of Tax Previously Paid	Fair Cash Value on Date of Death of Present Decedent
1.				
Total (including continuation page(s)) (enter on page 1, line 4)				➤

If additional space is needed, duplicate this page and attach as a continuation page(s).

Gifts and Transfers

Page ____ of ____

List in this schedule all gifts or transfers made within three years of the decedent’s date of death or when the decedent retained a life interest. (Additional instructions are on reverse side.)

Was life interest retained by the decedent? ☐ Yes ☐ No

Item Number	To Whom Made	Description of Property Transferred	Date of Transfer	Value at Date of Death
1.				

Total (including continuation page(s)) *(enter on page 1, line 5)* ➤

If additional space is needed, duplicate this page and attach as a continuation page(s).

FUNERAL EXPENSES

List in this schedule the cost of the funeral, monument and maintenance of cemetery lot actually paid and not reimbursed.

Description	To Whom Paid	Amount Paid
Funeral		
Monument		
Cemetery lot		
Maintenance of lot		
Other (<i>specify</i>)		
Total funeral expenses (<i>not to exceed \$5,000</i>) (including continuation page(s)) (<i>enter on page 1, line 6</i>)		➤

ADMINISTRATION EXPENSES

List in this schedule administration expenses, including attorneys' fees and commissions of executors and administrators, actually allowed and paid.

Description	To Whom Paid	Amount Paid
Executors'/Administrators' commissions		
Attorneys' fees		
Appraisers' fees		
Other (<i>specify</i>)		
Total administration expenses (including continuation page(s)) (<i>enter on page 1, line 7</i>)		➤

Attach a separate sheet for additional expenses if needed.

Item Number	Creditor	Nature of Claim	Amount
1.			

[illegible]

Estate of: _____

TAX COMPUTATION

List Names of Heirs and Beneficiaries Including Exempt Transfers. Itemize Shares of Property Received. (See general information.)	Relationship (If Any)	Age	Distributive Share	Tax
			\$	\$
Total distributive shares (must equal Net Estate, page 1)			\$	
Inheritance tax				\$
Discount of 5% from tax if paid within 9 months from death.....				-
Less deferred payments (See general information)				-
Total Tax Due (enter on page 1)				\$

IF A FEDERAL ESTATE AND GIFT TAX RETURN WAS REQUIRED TO BE FILED,
ATTACH A COPY TO THIS RETURN