

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. **Pursuant to KRS 140.190**, the beneficiaries as well as the personal representative(s) may be held personally liable for the tax.

**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> Did the decedent have a trust agreement? <input type="checkbox"/> No <input type="checkbox"/> Yes <i>If Yes, attach a copy of the trust agreement.</i>						

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

- ☐ Not Required ☐ **Required (enclose copy)** ☐ Not Required, but filed for **Portability (enclose copy)**

**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

Social Security Number

Date

Telephone Number

E-mail Address of Executor/Administrator/Beneficiary

☎ ( )

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.  
**(Please review instructions on reverse side for details.)**

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). **(Please review instructions on reverse side for details.)**

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 <b>REQUIRED</b>	With or Without Survivorship <b>REQUIRED</b>	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. **(Please review instructions on reverse side for details.)**

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.			
<b>Total</b> (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. **(Please review instructions on reverse side for details.)**

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. **(Please review instructions on reverse side for details.)**

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> )		
<b>Total funeral expenses (<i>not to exceed \$5,000</i>)</b> (including continuation page(s)) (enter on page 1, line 6) .....		➤

## 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> )		
<b>Total administration expenses</b> (including continuation page(s)) (enter on page 1, line 7) .....		➤

Attach a separate sheet for additional expenses if needed.

Item Number	Creditor	Nature of Claim	Amount
1.			
<b>Total debts of decedent</b> (including continuation page(s)) <i>(enter on page 1, line 8)</i> ..... ➤			

Check whether ☐ paid or ☐ estimated. (Detailed instructions are on reverse side.)

**Total** (enter on page 1, line 9)..... ➤

Location and Description of Property	Fair Cash Value at Date of Death	Mortgages and Taxes	Net Value at Date of Death
Total (do not include on page 1) .....			



Estate of: \_\_\_\_\_

TAX COMPUTATION SCHEDULE

List Names of Heirs and Beneficiaries Including Exempt Transfers. Itemize Shares of Property Received. (See general information.)	Social Security Number	Relationship (If Any)	Age	Distributive Share	Tax
				\$	\$
Total from continuation sheets .....				\$	\$
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

Estate of: \_\_\_\_\_

TAX COMPUTATION SCHEDULE (Continuation Sheet)

List Names of Heirs and Beneficiaries Including Exempt Transfers. Itemize Shares of Property Received. (See general information.)	Social Security Number	Relationship (If Any)	Age	Distributive Share	Tax
				\$	\$
Total to be entered on page 1 of Tax Computation Schedule .....				\$	\$