

Kentucky Inheritance Tax Return

(Short Form)

FOR DEPARTMENT USE ONLY			
_____ / 4 / 6 / _____ Account Number Tax Mo Year			

This form is designed for small, uncomplicated estates. *Requirements for use of this return*—This return may be used when (1) a federal estate tax return is **not** required to be filed, (2) the assets of the estate consist of 10 items or less, (3) no gifts or transfers were made within three years of death without full consideration, (4) no real or personal property was transferred with a retained life interest, (5) the decedent did not possess any power to appoint any real or personal property or have the use of any qualified terminable interest property, and (6) the decedent had not received any real or personal property from another decedent within five years and paid inheritance tax on the property. **Pursuant to KRS 140.190**, the beneficiaries as well as the personal representative(s) may be held personally liable for the tax.

Return Status <i>(check one):</i> <input type="checkbox"/> Original Return <input type="checkbox"/> Amended Return—Refund <input type="checkbox"/> Amended Return—Tax Due

Decedent's Name Last		First		Middle Initial		Date of Death	
Social Security Number		Occupation <i>(If decedent was retired at death, state occupation prior to retirement.)</i>		Age at Death		Cause of Death	
Residence (Domicile) at Time of Death							
Number and Street		City		State		ZIP Code	
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? No Yes ***If Yes, attach a copy of the will.***

Did the decedent have a trust agreement? No Yes ***If Yes, attach a copy of the trust agreement.***

Net Estate (from page 2)	\$
Inheritance tax due from Section III on reverse side	\$
Discount of 5% from tax if paid within 9 months from death.....	-
Total Tax Due	\$
Interest and Penalty	
Interest for late payment (see general information)	\$
Late filing penalty (see general information).....	\$
Late payment penalty (see general information)	\$
Total due (tax plus interest and penalties, if applicable)	\$
Total previously paid	\$
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

SECTION I—GROSS ESTATE

92A205 (6-16)

List all items which decedent owned or in which the decedent had an interest. Complete Form 92A204, Real Estate Valuation Information Form, for each parcel of real estate. **For stocks and bonds, a balance sheet, at a date nearest the decedent's death, together with a statement of net earnings and dividends paid for the five-year period immediately preceding the date of death, must be supplied in support of these valuations (ex. financial institution's monthly statement.)**

Description and Location of Real or Personal Property	Ownership (Check or fill in applicable blocks)				Fair Cash Value of 100% Interest at Date of Death	Decedent's Interest
	Individual	Joint				
		Survivorship REQUIRED		Date Placed in Joint Names REQUIRED		
With	Without					
TOTAL GROSS ESTATE					\$	_____

SECTION II—DEDUCTIONS

Funeral expenses.....	\$ _____	
Monument.....	\$ _____	
Cemetery lot and maintenance of lot.....	\$ _____	
Subtotal (not to exceed \$5,000)		\$ _____
Personal representatives' commissions.....		\$ _____
Attorneys' fees		\$ _____
Appraisers' fees and court costs		\$ _____
Mortgages and liens (decedent's share)		\$ _____
Other debts of decedent (itemize only if total debts exceed \$500):		
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
TOTAL DEDUCTIONS		\$ _____
NET ESTATE (Total Gross Estate Less Total Deductions) (enter on page 1)		\$ _____

SECTION III – TAX COMPUTATION SCHEDULE

List Names of Heirs and Beneficiaries or Exempt Organizations. Itemize shares of property received. <i>(See General Information)</i>	Social Security Number	Relationship <i>(if Any)</i>	Age	Distributive Share	Tax
				\$	\$
Total distributive shares (must equal net estate)				\$	
Total Inheritance Tax Due <i>(enter on page 1)</i>					\$

