

**Kentucky Inheritance  
Tax Return  
NO TAX DUE****FOR DEPARTMENT USE ONLY**

\_\_\_\_ / 4 / 6 / \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 Account Number Tax Mo Year

This return may be used if: (1) there is no Kentucky inheritance tax or federal estate tax due, (2) the date of death is on or after January 1, 2005, and (3) the entire estate passes to beneficiaries listed in the following groups either by contract (survivorship, payable on death, trust, etc.), the decedent's will, or the intestate laws of this state:

- (1) Surviving spouse, parent
- (2) Child (adult or infant)
  - child by blood, stepchild, child adopted during infancy,
  - or a child adopted during adulthood who was reared by decedent during infancy
- (3) Grandchild
  - issue of child by blood, stepchild, child adopted during infancy,
  - or of a child adopted during adulthood who was reared by decedent during infancy
- (4) Brother, sister (whole or half)
  - **Refer to KRS 140.080 for (1) through (4) above**
- (5) Exempt organizations—**Refer to KRS 140.060**  
 Exempt organizations include educational, religious or other institutions, societies, or associations, whose sole purpose is to carry on charitable, educational, or religious work. Also, cities, towns or public institutions in this state qualify as exempt organizations provided that any transfer to such an organization is for public purposes.

<b>Decedent's Name</b> Last		First	Middle Initial	<b>Date of Death</b>	
<b>Social Security Number</b>	<b>Occupation</b> (If decedent was retired at death, state occupation prior to retirement.)	<b>Age at Death</b>	<b>Cause of Death</b>	<b>HR Code Number (if known)</b>	
<b>Residence (Domicile) at Time of Death</b>					
Number and Street		City	State	ZIP Code	County
<b>Name and Address of Executor/Administrator/Beneficiary</b>			<b>Name and Address of Preparer</b>		
<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.***

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

☐ Not Required ☐ ***Required (enclose copy)***

Schedules for listing property (real and personal) and beneficiaries are on the reverse side of this form. Listing of property is optional. ***Listing of beneficiaries and their relationship is required.***

**Total Value of Property from Reverse Side** .....(optional) ► \$ \_\_\_\_\_

 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
		☎ (      )
Signature of Preparer	Date	Telephone Number



**PART I—PROPERTY (*Optional Listing*)**

Description and Location of Real or Personal Property	Fair Cash Value at Date of Death

**Total Value of Property** ..... ➤

\$

**PART II—BENEFICIARIES (*Must be completed*)**

Name of Beneficiary	Relation to Decedent (Required)

If all taxable assets pass to exempt beneficiaries and a Federal Estate and Gift Tax Return is not required, it is not necessary to file an Inheritance Tax Return with the Kentucky Department of Revenue. An affidavit of exemption will be accepted by the courts for the final settlement and closing of the administration of an estate. If inheritance tax is due the Commonwealth of Kentucky, Form 92A200 or 92A205 should be used.