## **Schedule ENDOW**

41A720-S86 (2-11)

Commonwealth of Kentucky **DEPARTMENT OF REVENUE** 



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## NOTICE OF ENDOW KENTUCKY TAX CREDIT AND CERTIFICATION KRS 141.438

A Name of Taxpayer	<b>B</b> Federal Identification Number or Social Security Number		<b>C</b> Kentucky Corporation/LLET Account Number (if applicable)
reet Address or P. O. Box			Telephone
City	State	ZIP Code	Fax Number
D Type of Entity:       □ Individual       □ Estate       □ Trust       □ Corporation       □ Limited Liability Pass-through Entity         □ General Partnership       □ Other			
E Date the Endowment Gift was made to the Approved Foundation	<b>F</b> Amount of Endowment Gift		G Date of the Department's Pre- liminary Authorization of Credit
<b>H</b> Name of Qualified Community Foundation or Affiliate Community Foundation	Federal Identification Number		Telephone
			Fax Number
Street Address or P. O. Box			
City	State		ZIP Code
J If applicable, name of Permanent Endowment Fund or County-Specific Component Fund receiving the gift Under penalties of perjury, I declare that the Foundation is a qualified community foundation as provided by KRS 147A.310(6); that the endowment gift listed above is held in a permanent endowment as provided by KRS 147A.310(4); and that I have examined this schedule, including all accompanying documents and statements, and to the best of			
my knowledge and belief, it is true, correct and complete. By:			Date
Print Name:			
Title:			
Department of Revenue Use Only			
Endow Kentucky tax credit approved by the Depa			
			Amount
Ву:			Date:

Hand-delivery: Department of Revenue, 1st floor security desk at 501 High Street, Frankfort, Kentucky<br/>Fax: (502) 564-0058Email: KRC.WEBResponseEconomicDevelopmentCredits@ky.gov

## INSTRUCTIONS-NOTICE OF ENDOW KENTUCKY TAX CREDIT AND CERTIFICATION

The process for finalizing the endowment gift after preliminary authorization is received is set forth in 103 KAR 15:195E Section 4, or 103 KAR 15:195 Section 4. All questions shall be directed to: KRC.WEBResponseEconomicDevelopmentCredits@ky.gov.

A taxpayer shall 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 shall be as provided by KRS 141.0205.

A partner, member or shareholder of a pass–through entity shall attach a copy of Schedule K–1, Form 720S; Schedule K–1, Form 765; or Schedule K–1, Form 765–GP 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 shall attach a copy of Schedule K-1, Form 741, to the beneficiary's tax return each year to claim the tax credit.