

► See instructions.

A Name of Taxpayer _____			B Federal Identification Number or Social Security Number _____			C Kentucky Corporation/LLET Account Number (if applicable) _____		
Street Address or P. O. Box _____						Telephone _____		
City _____		State _____		ZIP Code _____		E-mail Contact _____		

D Type of Entity: Individual Estate Trust Corporation Limited Liability Pass-through Entity
 General Partnership Other _____

E Submission Date of Application M M / D D / Y Y			F Amount of Endowment Gift _____			G Amount of Tax Credit _____		
H Name of Qualified Community Foundation or Affiliate Community Foundation _____				I Federal Identification Number _____		Telephone _____		
Street Address or P. O. Box _____						Fax Number _____		
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 I have examined the application, including all accompanying documents and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

By: _____
Signature of Taxpayer or Authorized Representative

Date: _____

Print Name: _____

Title: _____

Consent to Release Preliminary Authorization of the Endow Kentucky Tax Credit

Notwithstanding the protections afforded taxpayers by Ky. Rev. Stat. (KRS) §131.190(1) and §131.081(15), I, _____ authorize the Kentucky Department of Revenue to release to _____,
[print name of taxpayer]
[name of qualified community foundation, county-specific component fund, or affiliate community foundation]
my name and the preliminary approval (including the amount) of an Endow Kentucky tax credit approved pursuant to KRS §141.438 based upon the application for preliminary authorization of the tax credit for providing an endowment gift to a qualified community foundation, county-specific component fund, or affiliate community foundation.

Signature of Taxpayer

Date

Department of Revenue Use Only		
Preliminary authorization of Endow Kentucky tax credit.		
By: _____	Date: _____	
		Amount

General Instructions

A taxpayer that seeks preliminary authorization of an Endow Kentucky Tax credit per KRS 141.438(7) for an endowment gift to a permanent endowment held by an approved foundation (qualified community foundation, county-specific component fund, or affiliate community foundation, which has been certified under KRS 147A.325) must file this Application with the Kentucky Department of Revenue.

The process for acceptance and consideration of the application is set forth in 103 KAR 15:195 Sections 2 through 8. All questions should be directed to: DORTaxCredits@ky.gov.

Consent to Release Preliminary Authorization of the Endow Kentucky Tax Credit to Designee of Taxpayer

A taxpayer pursuing an Endow Kentucky tax credit by filing a written application may request notification of preliminary approval for the tax credit to be provided to a qualified community foundation, county-specific component fund, or affiliate community foundation. A request waiving confidentiality must (i) be made in writing; (ii) consent to disclosure of the taxpayer's name and the preliminary approval (including the amount) of the tax credit; and (iii) be signed by the taxpayer. The Consent to Release section should be completed by filling in the taxpayer's name, the name of the qualified community foundation, county-specific component fund, or affiliate community foundation, and be signed by the taxpayer.

Submission Instructions

Choose one of the following options to submit the Endow application.

E-mail: DORTaxCredits@ky.gov

Fax: 502-564-0058

Hand-delivery: Department of Revenue, 1st floor security desk at 501 High Street, Frankfort, Kentucky (call 502-564-8139 and ask for an employee in the Tax Credits Section.)

Note: This application contains time-sensitive information; therefore, mailing the application is not recommended.