



**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](mailto: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](mailto: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.