

APPLICATION FOR PRELIMINARY AUTHORIZATION OF THE ENDOW KENTUCKY TAX CREDIT

2025

➤ See instructions.			
A Name of Taxpayer	B Federal Identification Number or Social Security Number		C Kentucky Corporation/LLET Account Number (if applicable) Must be 9-digits. If 6-digits, must lead with zeros.
Street Address or P. O. Box			Telephone
City	State	ZIP Code	E-mail Contact
D Type of Entity: ☐ Individual ☐ Estate ☐ General Partnership	☐ Trust ☐ Other _	☐ Corporation ☐	Limited Liability Pass-through Entity
E Submission Date of Application M M D D Y Y	F Amour	nt of Endowment Gift	G Amount of Tax Credit
H Name of Qualified Community Foundation or Affiliate Community Foundation	I 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 Count	ty-Specific Co	mponent Fund receiving the g	jift
Under penalties of perjury, I declare that I have estatements, and to the best of my knowledge and best by: Signature of Taxpayer or Authorized Representative Print Name:	elief, it is tru	e, correct, and complete Date:	
Consent to Release Preliminary	Authorizat	ion of the Endow Kentu	ucky Tax Credit
Notwithstanding the protections afforded taxpay	•	,	§131.190(1) and §131.081(15), Department of Revenue to release to
[print name of taxpayer]			,
[name of qualified community foundation, my name and the preliminary approval (including t	, ,		· · · · ·
KRS §141.438 based upon the application fo	r prelimina	ary authorization of th	ne tax credit for providing an
endowment gift to a qualified community four foundation.	ndation, co	ounty-specific compone	nt fund, or affiliate community
Signature of Taxpayer		Date	
Departm	nent of Rev	enue Use Only	
Preliminary authorization of Endow Kentucky ta		•	
By: Date:			Amount

ENDOW (2025)

INSTRUCTIONS—APPLICATION FOR PRELIMINARY AUTHORIZATION OF THE ENDOW KENTUCKY TAX CREDIT

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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.