

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning , ending

See separate instructions.

Your first name and middle initial

Last name

Your social security number

ANDREW G.

BESHEAR

[REDACTED]

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

BRITAINY A.

BESHEAR

[REDACTED]

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

City, town, or post office. If you have a foreign address, also complete spaces below.

State ZIP code

FRANKFORT

KY 40601

Foreign country name

Foreign province/state/county

Foreign postal code

You Spouse

Filing Status

Single

Head of household (HOH)

Check only one box.

Married filing jointly (even if only one had income)

Qualifying surviving spouse (QSS)

Married filing separately (MFS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

Yes No

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent

Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

Dependents (see instructions):

If more than four dependents, see instr. and check here <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instr.):	
					Child tax credit	Credit for other dependents
	WILLIAM B	BESHEAR	[REDACTED]	SON	<input checked="" type="checkbox"/>	
	LILA B	BESHEAR	[REDACTED]	DAUGHTER	<input checked="" type="checkbox"/>	

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) STMT 1	1a	161,995.
b Household employee wages not reported on Form(s) W-2	1b	
c Tip income not reported on line 1a (see instructions)	1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e Taxable dependent care benefits from Form 2441, line 26	1e	
f Employer-provided adoption benefits from Form 8839, line 29	1f	
g Wages from Form 8919, line 6	1g	
h Other earned income (see instructions)	1h	
i Nontaxable combat pay election (see instructions)	1i	
z Add lines 1a through 1h	1z	161,995.

Attach Sch. B if required.

2a Tax-exempt interest	2a		b Taxable interest	2b	205.
3a Qualified dividends	3a	22,383.	b Ordinary dividends	3b	24,042.
4a IRA distributions	4a		b Taxable amount	4b	25,126.
5a Pensions and annuities	5a		b Taxable amount	5b	
6a Social security benefits	6a		b Taxable amount	6b	

Standard Deduction for -

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

c If you elect to use the lump-sum election method, check here (see instructions)		
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	3,232.
8 Additional income from Schedule 1, line 10	8	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	214,600.
10 Adjustments to income from Schedule 1, line 26	10	
11 Subtract line 10 from line 9. This is your adjusted gross income	11	214,600.
12 Standard deduction or itemized deductions (from Schedule A)	12	27,700.
13 Qualified business income deduction from Form 8995 or Form 8995-A	13	
14 Add lines 12 and 13	14	27,700.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	186,900.

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	30,166.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	30,166.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	4,000.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	4,000.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	26,166.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24	Add lines 22 and 23. This is your total tax	24	26,166.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 SEE STATEMENT 5	25a	25,553.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	25,553.
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	25,553.

If you have a qualifying child, attach Sch. EIC.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid ...	34	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number		
	36	Amount of line 34 you want applied to your 2024 estimated tax ...	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37	613.
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions Yes. Complete below. No

Designee's name DENNIS G. MARTIN Phone no. [redacted] Personal identification number (PIN) [redacted]

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	[redacted]		GOVERNOR	[redacted]
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	[redacted]		HOMEMAKER	[redacted]
	Phone no. [redacted]	Email [redacted]		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check it: <input type="checkbox"/> Self-employed
	DENNIS G. MARTIN	[redacted]		[redacted]	

Firm's name JONES, NALE & MATTINGLY PLC
401 WEST MAIN STREET, SUITE 1100
Firm's address LOUISVILLE, KY 40202
Firm's EIN [redacted]

**SCHEDULE B
(Form 1040)**

Interest and Ordinary Dividends

OMB No. 1545-0074

2023

Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleB for instructions and the latest information.

Name(s) shown on return

Your social security number

ANDREW G. & BRITAINY A. BESHEAR

Part I

Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

ROBERT W BAIRD & CO - [REDACTED]
 ROBERT W BAIRD & CO - [REDACTED]
 ROBERT W BAIRD & CO - [REDACTED]
 ROBERT W BAIRD & CO - [REDACTED]

Amount

157.
47.
1.

1

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

2 Add the amounts on line 1 2 205.
 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 3
 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b 4 205.

Note: If line 4 is over \$1,500, you must complete Part III.

Part II

Ordinary Dividends

5 List name of payer:

ROBERT W BAIRD & CO - [REDACTED]
 ROBERT W BAIRD & CO - [REDACTED]
 ROBERT W BAIRD & CO - [REDACTED]
 ROBERT W BAIRD & CO - [REDACTED]

Amount

1,659.
4,682.
16,359.
1,342.

5

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b 6 24,042.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr. 327501 11-03-23

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

7a At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions X

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located

8 During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions X

Interest and Dividend Summary

Name: ANDREW G. & BRITAINY A. BESHEAR

FEIN/SSN: [REDACTED] [REDACTED]

Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A ROBERT W BAIRD & CO - [REDACTED]								
B ROBERT W BAIRD & CO - [REDACTED]	157.							
C ROBERT W BAIRD & CO - [REDACTED]	47.							
D ROBERT W BAIRD & CO - [REDACTED]	1.							
E ROBERT W BAIRD & CO - [REDACTED]							1,659.	
F ROBERT W BAIRD & CO - [REDACTED]							4,682.	4,682.
G ROBERT W BAIRD & CO - [REDACTED]							16,359.	16,359.
H ROBERT W BAIRD & CO - [REDACTED]							1,342.	1,342.
I								
J								
K								
Totals	205.						24,042.	22,383.

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

ANDREW G. & BRITAINY A. BESHEAR

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	15,413.	12,181.		3,232.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 3,232.

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2023

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p>	16	3,232.
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
<p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet(see instructions), enter the amount, if any, from line 7 of that worksheet</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) </p>	21	()
<p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return
ANDREW G. & BRITAINY A. BESHEAR

Your SSN
[REDACTED]

Before you begin: ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
 ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

<p>1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet</p> <p>2. Enter the amount from Form 1040 or 1040-SR, line 3a*</p> <p>3. Are you filing Schedule D?*</p> <p><input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.</p> <p><input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7.</p> <p>4. Add lines 2 and 3</p> <p>5. Subtract line 4 from line 1. If zero or less, enter -0-</p> <p>6. Enter:</p> <p style="margin-left: 20px;">\$ 44,625 if single or married filing separately, \$ 89,250 if married filing jointly or qualifying surviving spouse, \$ 59,750 if head of household.</p> <p>7. Enter the smaller of line 1 or line 6</p> <p>8. Enter the smaller of line 5 or line 7</p> <p>9. Subtract line 8 from line 7. This amount is taxed at 0%</p> <p>10. Enter the smaller of line 1 or line 4</p> <p>11. Enter the amount from line 9</p> <p>12. Subtract line 11 from line 10</p> <p>13. Enter:</p> <p style="margin-left: 20px;">\$ 492,300 if single, \$ 276,900 if married filing separately, \$ 553,850 if married filing jointly or qualifying surviving spouse, \$ 523,050 if head of household.</p> <p>14. Enter the smaller of line 1 or line 13</p> <p>15. Add lines 5 and 9</p> <p>16. Subtract line 15 from line 14. If zero or less, enter -0-</p> <p>17. Enter the smaller of line 12 or line 16</p> <p>18. Multiply line 17 by 15% (0.15)</p> <p>19. Add lines 9 and 17</p> <p>20. Subtract line 19 from line 10</p> <p>21. Multiply line 20 by 20% (0.20)</p> <p>22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet</p> <p>23. Add lines 18, 21, and 22</p> <p>24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet</p> <p>25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet</p>	<p>1. <u>186,900.</u></p> <p>2. <u>22,383.</u></p> <p>3. <u>0.</u></p> <p>4. <u>22,383.</u></p> <p>5. <u>1 6 4517.</u></p> <p>6. <u>89,250.</u></p> <p>7. <u>89,250.</u></p> <p>8. <u>8 9 250.</u></p> <p>9. <u>0.</u></p> <p>10. <u>2 2383.</u></p> <p>11. <u>0.</u></p> <p>12. <u>2,288.</u></p> <p>13. <u>553,850.</u></p> <p>14. <u>186,900.</u></p> <p>15. <u>1 6 4517.</u></p> <p>16. <u>22,383.</u></p> <p>17. <u>22,383.</u></p> <p>18. <u>3,357.</u></p> <p>19. <u>22,383.</u></p> <p>20. <u>0.</u></p> <p>21. <u>0.</u></p> <p>22. <u>26,809.</u></p> <p>23. <u>30,166.</u></p> <p>24. <u>31,733.</u></p> <p>25. <u>30,166.</u></p>
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* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

**Credits for Qualifying Children
and Other Dependents**

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Attachment
Sequence No. **47**

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

Your social security number

ANDREW G. & BRITAINY A. BESHEAR

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	214,600.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	214,600.
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,000	5	4,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.	6	
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4,000.
9	Enter the amount shown below for your filing status. • Married filing jointly - \$400,000 • All other filing statuses - \$200,000	9	400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.	12	4,000.
13	Enter the amount from Credit Limit Worksheet A STMT 6	13	30,166.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	4,000.

If the amount on line 12 is more than the amount on line 14, you may be able to take the additional child tax credit on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040) 2023

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 <input type="checkbox"/>		
16a Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16a	0.
b Number of qualifying children under 17 with the required social security number: _____ x \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 TIP: The number of children you use for this line is the same as the number of children you used for line 4.	16b	
17 Enter the smaller of line 16a or line 16b	17	
18a Earned income (see instructions)	18a	
b Nontaxable combat pay (see instructions) 18b		
19 Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20 Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,800 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions		
22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23 Add lines 21 and 22	23	
24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	
25 Subtract line 24 from line 23. If zero or less, enter -0-	25	
26 Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28		0.
--	--	----

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
 Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return ANDREW G. & BRITAINY A. BESHEAR	Taxpayer identification number [REDACTED]
Preparer's name DENNIS G. MARTIN	Preparer tax identification number [REDACTED]

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-IV for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; and
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
GOVERNOR	161,995.	25,553.	7,156.	3,494.	9,932.	2,512.
TOTALS	161,995.	25,553.	7,156.	3,494.	9,932.	2,512.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 2

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
ROBERT W BAIRD & CO - [REDACTED]	4,682.	4,682.
ROBERT W BAIRD & CO - [REDACTED]	16,359.	16,359.
ROBERT W BAIRD & CO - [REDACTED]	1,342.	1,342.
TOTAL INCLUDED IN FORM 1040, LINE 3A		22,383.

FORM 1040 IRA DISTRIBUTIONS STATEMENT 3

NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
NATIONAL FINANCIAL SERVICES LLC	25,126.	25,126.
TOTAL TO FORM 1040, LINES 4A AND 4B	25,126.	25,126.

FORM 1040 TAX STATEMENT 4

DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	30,166.
TOTAL TO FORM 1040, LINE 16	30,166.

ANDREW G. & BRITAINY A. BESHEAR



FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 STATEMENT 5

DESCRIPTION	AMOUNT
GOVERNOR	25,553.
TOTAL TO FORM 1040, LINE 25A	25,553.



SCHEDULE 8812

CREDIT LIMIT WORKSHEET A

STATEMENT 6

1. ENTER THE AMOUNT FROM LINE 18 OF FORM 1040 OR FORM 1040-NR 30,166.

2. ADD THE FOLLOWING AMOUNTS (IF APPLICABLE) FROM:

- SCHEDULE 3, LINE 1
 - SCHEDULE 3, LINE 2
 - SCHEDULE 3, LINE 3
 - SCHEDULE 3, LINE 4
 - SCHEDULE 3, LINE 5B
 - SCHEDULE 3, LINE 6D
 - SCHEDULE 3, LINE 6F
 - SCHEDULE 3, LINE 6L
 - SCHEDULE 3; LINE 6M
- ENTER THE TOTAL

3. SUBTRACT LINE 2 FROM LINE 1 30,166.

COMPLETE THE CREDIT LIMIT WORKSHEET B ONLY IF YOU MEET ALL OF THE FOLLOWING:

- 1. YOU ARE CLAIMING ONE OR MORE OF THE FOLLOWING CREDITS:
 - A. MORTGAGE INTEREST CREDIT, FORM 8396
 - B. ADOPTION CREDIT, FORM 8839
 - C. RESIDENTIAL CLEAN ENERGY CREDIT, FORM 5695, PART I
 - D. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859
- 2. YOU ARE NOT FILING FORM 2555
- 3. LINE 4 OF SCHEDULE 8812 IS MORE THAN ZERO

4. IF YOU ARE NOT COMPLETING CREDIT LIMIT WORKSHEET B, ENTER -0-; OTHERWISE, ENTER THE AMOUNT FROM THE CREDIT LIMIT WORKSHEET B. 0.

5. SUBTRACT LINE 4 FROM LINE 3. ENTER THIS AMOUNT ON SCHEDULE 8812, LINE 13. 30,166.



2 3 0 0 0 1 1 0 1 9

FORM 740

Commonwealth of Kentucky Department of Revenue

KENTUCKY INDIVIDUAL INCOME TAX RETURN Residents Only

2023

Check if deceased: [] Spouse [] Taxpayer For calendar year or other taxable year beginning , 2023, and ending , 20

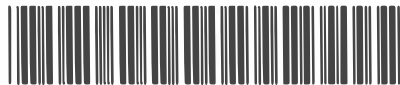
A. Spouse's Social Security Number B. Your Social Security Number
Name - Last, First, Middle Initial (Joint or combined return, give both names and initials.)
Mailing Address (Number and Street including Apartment Number or P.O. Box)
City, Town or Post Office State ZIP Code

FILING STATUS (see instructions)
1 [] Single
2 [X] Married, filing separately on this combined return. (If both had income.)
3 [] Married, filing joint return.
4 [] Married, filing separate returns. Enter spouse's Social Security number above and full name here.

Check if applicable:
[] Amended (Enclose copy of 1040X, if applicable.)

POLITICAL PARTY FUND
Designating \$2 will not change your refund or tax due.
A. Spouse B. Yourself
Democratic (1) [X] (4) [X]
Republican (2) [] (5) []
No Designation (3) [] (6) []

Table with columns for A. Spouse (Use if Filing Status 2 is checked.) and B. Yourself (or Joint). Rows 5-19 detailing tax calculations including federal form 1040, additions, subtractions, and final tax amounts.



2 3 0 0 0 2 1 0 1 9

20	Check the box that represents your total family size (see instructions before completing lines 20 and 21)	20	1	2	3	4	X	
21	Multiply line 19 by Family Size Tax Credit decimal amount _____ (_____ %) from Schedule ITC	21						00
22	Subtract line 21 from line 19	22						8,258 00
23	Enter the Education Tuition Tax Credit from Form 8863-K, line 17	23						00
24	Enter Child and Dependent Care Credit from federal Form 2441, line 11 \blacktriangleright _____ x 20% (.20)	24						00
25	RESERVED	25						00
26	Income Tax Liability. Subtract lines 23 through 25 from line 22. If zero or less, enter zero	26						8,258 00
27	Enter KENTUCKY USE TAX due on Internet, mail order, or other out-of-state purchases (see instructions)							00
28	Add lines 26 and 27. This is your TOTAL TAX LIABILITY							8,258 00
29	For amended return; overpayment, if any, shown on original return	29						00
30	Add lines 28 and 29, enter here	30						8,258 00

- 31 a Enter Kentucky income tax withheld as shown on enclosed Schedule KW-2
- b Enter 2023 Kentucky estimated tax/extension payments
- c Enter 2023 refundable certified rehabilitation credit
- d Enter 2023 refundable entertainment incentive tax credit
- e Enter 2023 refundable development area tax credit
- f Enter 2023 refundable decontamination tax credit
- g Enter 2023 refundable pass-through entity tax credit from Form PTET-CR, line 9
- h For amended return; enter amount paid with original return plus additional payment(s) made after it was filed

31a	7,156	00
31b		00
31c		00
31d		00
31e		00
31f		00
31g		00
31h		00

32	Add lines 31(a) through 31(h)	32						7,156 00
33	If line 30 is larger than line 32, subtract line 32 from line 30, enter ADDITIONAL TAX DUE	33						1,102 00

- 34 a Estimated tax penalty Check if Form 2210-K attached
- b Interest
- c Late payment penalty
- d Late filing penalty

34a	20	00
34b		00
34c		00
34d		00

35	Add lines 34(a) through 34(d). Enter here	35						20 00
----	---	----	--	--	--	--	--	-------

36	If the total of lines 30 and 35 is more than line 32, subtract line 32 from the total of lines 30 and 35. This is the AMOUNT YOU OWE, continue to page 3 OWE	36						1,122 00
----	--	----	--	--	--	--	--	----------

37	If line 32 is more than line 30, subtract lines 30 and 35 from line 32. This is the AMOUNT YOU OVERPAID, continue to page 3	37						00
----	---	----	--	--	--	--	--	----



2 3 0 0 4 0 1 0 1 9

38 FUND CONTRIBUTIONS; see instructions.			
a Nature and Wildlife Fund	38a		00
b Child Victims' Trust Fund	38b		00
c Veterans' Program Trust Fund	38c		00
d Breast Cancer Research/Education Trust Fund	38d		00
e Farms to Food Banks Trust Fund	38e		00
f Local History Trust Fund	38f		00
g Special Olympics Kentucky	38g		00
h Pediatric Cancer Research Trust Fund	38h		00
i Rape Crisis Center Trust Fund	38i		00
j Court Appointed Special Advocate Trust Fund	38j		00
k YMCA Youth Association Fund	38k		00
39 Add lines 38(a) through 38(k)		39	00
40 Amount of line 37 to be CREDITED TO YOUR 2024 ESTIMATED TAX	CREDIT FORWARD	40	00
(Credit forwards not available for amended returns)			
41 Subtract lines 39 and 40 from line 37. Amount to be REFUNDED TO YOU	REFUND	41	00

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Sign Here	Signature of Taxpayer	Driver's License/State Issued ID No.	Date	Telephone Number (daytime)
	Signature of Spouse	Driver's License/State Issued ID No.	Date	
Paid Preparer Use	Signature of Preparer		Date	
	Name of Preparer or Firm	ID Number		
	JONES, NALE & MATTINGLY P			
		May the DOR discuss this return with this preparer? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Enclose	Include a complete copy of federal Form 1040, if you received farm, business, or rental income or loss. If not required, check here. <input checked="" type="checkbox"/>		Refund or No Payment	Kentucky Department of Revenue Frankfort, KY 40618-0008
Payment	Check Payable: Kentucky State Treasurer E-Pay Options: www.revenue.ky.gov Include: Your Social Security number and 'KY Income Tax - 2023'		With Payment	Kentucky Department of Revenue Frankfort, KY 40619-0008

SCHEDULE KW-2

Commonwealth of Kentucky
Department of Revenue



2 3 0 0 1 0 1 0 1 9

KENTUCKY INCOME TAX WITHHELD

2023

▶ Enclose with Form 740, 740-NP or 740-NP-R

Complete this Schedule KW-2 to determine the total Kentucky income tax withholding to be entered on Kentucky Form 740, 740-NP, or 740-NP-R. This schedule must be fully completed in order to receive proper credit for Kentucky income tax withheld. Include multiple Schedule KW-2(s) as needed to report all Kentucky income tax withholdings. Do not send in your W-2, 1099, or W2-G forms; keep them with your tax records.

NAME(S) AS SHOWN ON THE TAX RETURN

SPOUSE'S SOCIAL SECURITY NUMBER

YOUR SOCIAL SECURITY NUMBER

ANDREW G. BESHEAR

BRITAINY A. BESHEAR

Part I-Form W-2 Enter all W-2s with Kentucky income tax withheld (round to the nearest whole dollar). Do not include other state withholding or local income tax.

A	B	C	D	E	F
Employee's Social Security Number	Employer's Identification Number (EIN)	State	Employer's State I.D. Number (Box 15 of Form W-2)	KY State Wages (Box 16 of Form W-2)	KY Income Tax Withheld (Box 17 of Form W-2)
1		KY		161,995 ⁰⁰	7,156 ⁰⁰
2					
3					
4					
5					
6					
7					
8					
9					
10					
11	TOTAL FROM ALL W-2s			161,995 ⁰⁰	7,156 ⁰⁰

Part II-Form 1099 and W-2G Enter all 1099s and W-2Gs with Kentucky income tax withheld (round to the nearest whole dollar).

A	B	C	D	E	F
Recipient's Social Security Number	Payer's Identification Number (EIN)	State	Payer's State I.D. Number	KY Income Amount	KY Income Tax Withheld
12					
13					
14					
15					
16					
17	TOTAL FROM ALL 1099s AND W-2-Gs			0 ⁰⁰	0 ⁰⁰

Part III-Totals Enter total Kentucky income tax withheld (round to the nearest whole dollar) from line 18, Column F on your Kentucky income tax return (Form 740 and 740-NP, line 31(a) or 740-NP-R, line 1).

F
Total Kentucky Income Tax Withheld
18 Enter combined totals from Column F, lines 11 and 17. 7,156 ⁰⁰



2 3 0 0 1 8 1 0 1 9

KENTUCKY FEDERAL ADJUSTED GROSS INCOME MODIFICATIONS

2023

SCHEDULE M Commonwealth of Kentucky Department of Revenue

Enclose with Form 740

Enter name(s) as shown on tax return. BESHEAR ANDREW G BESHEAR BRITAINY A

Your Social Security Number



PART I ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

A. Spouse (Use if Filing Status 2 is checked.)

B. Yourself (or Joint)

- 1 Enter interest income from bonds issued by other states and their political subdivisions
2 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1
3 Enter federal depreciation from Form 4562
4 Enter federal Net Operating Loss
5 Other additions (list and enter total):
6 Total Additions. Enter here and on Form 740, page 1, line 6

Table with 2 columns (A and B) and 6 rows. Values are mostly 00, with row 9 showing 25,126 in column B.

PART II SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

- 7 Enter state income tax refund or credit reported as income on federal Form 1040
8 Enter interest income from U.S. government bonds and securities
9 Enter excludable amount of retirement income (enclose Schedule P if more than \$31,110 per taxpayer)
10 Enter taxable amount of Social Security and Railroad Retirement Board benefits from federal Form 1040 or 1040-SR, line 6(b)
11 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1
12 Enter Kentucky depreciation from revised Form 4562
13 Enter Active Duty Military Pay
14 Other subtractions (list and enter total):
15 Total. Add line 7 through 14
16 Enter Kentucky Net Operating Loss Deduction from Schedule KNOL, Part II, Section A, line 8 (enclose Schedule KNOL)
17 Total Subtractions. Add lines 15 and 16. Enter here and on Form 740, page 1, line 8

Table with 2 columns (A and B) and 17 rows. Values are mostly 00, with row 9 showing 25,126 and row 15 showing 25,126 in column B.



2 3 0 0 2 2 1 0 1 9

UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

Enclose with Form 740, 740-NP or 741

2023

Enter name(s) as shown on page 1, Form 740, 740-NP or 741.

BESHEAR, ANDREW G. & BRITAINY A.

Social Security or Federal I.D. Number

PART I - EXCEPTIONS TO THE PENALTY

The penalty shall not apply if one of the following exceptions is met. If one or more of the following applies to you, check the appropriate box(es), complete any necessary blank(s) and check the "Form 2210-K attached" box located on Form 740, line 34(a), Form 740-NP, line 34(a), or Form 741, line 22(a).

Check applicable box(es). If none of the exceptions apply, go to Part II.

1 [] Prepaid tax equals or exceeds last year's income tax liability.
a Enter the liability from the 2022 return, Form 740 or Form 740-NP, page 1, line 26, or Form 741, line 20 (see instructions)

Table with 2 columns: Label (1a), Amount (8,245.00)

b Enter amount from the 2023 Form 740, line 32, Form 740-NP, page 2, line 32*, or Form 741, line 20(d)

Table with 2 columns: Label (1b), Amount (7,156.00)

Line (b) must equal or exceed line (a) to claim the exception.

2 [] Two-thirds (2/3) or more of the gross income was from farming for 2022 or 2023; this return is being filed on or before March 1, 2024; and the total tax due is being paid in full.

a Enter total gross income
b Multiply by 2/3 (.67)
c Enter gross income from farming

Table with 2 columns: Label (2a, 2b, 2c), Amount (00, 00, 00)

Line (c) must equal or exceed line (b) to qualify for the exception.

3 [] You're filing a decedent's estate return for any tax year ending before the date that is two years after the decedent's death.

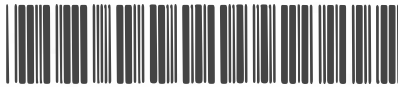
4 [] You're filing a trust return for a trust that was owned by the decedent for any tax year ending before the date that is two years after the decedent's death.

PART II - REQUIRED ANNUAL PAYMENT

[] Check if using Annualized Income Installment Method, go to Part III

Main calculation table with 8 rows and 3 columns: Label, Amount, and Subtotal/Total.

* Do not include amounts prepaid with extension after the due date of the fourth declaration installment or amounts paid with the original return.



2 3 0 0 4 6 1 0 1 9

NOTE: Use this page to calculate the estimated tax penalty due.

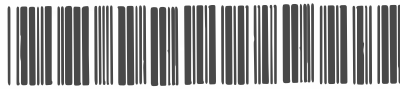
PAYMENT DUE DATES

	A 4/15/23	B 6/15/23	C 9/15/23	D 1/15/24
9 Required Installments. Enter 25% (.25) of Part II, line 8 in each column	1,858 00	1,858 00	1,858 00	1,858 00
10 Estimated tax paid and tax withheld. For column A only, enter the amount from line 10 on line 14. If line 10 is equal to or greater than line 9 for all payment periods (columns A through D), stop here. You do not owe a penalty. Complete lines 11 through 18 of each column before going to the next column	1,789 00	1,789 00	1,789 00	1,789 00
11 Enter amount, if any, from line 18 of previous column			00	00
12 Add lines 10 and 11. Enter here		1,789 00	1,789 00	1,789 00
13 Enter the amount from line 17 of previous column		69 00	138 00	207 00
14 Subtract line 13 from line 12. If zero or less, enter -0-. For column A only, enter the amount from line 10	1,789 00	1,720 00	1,651 00	1,582 00
15 If the amount on line 14 is zero, subtract line 12 from line 13. Otherwise, enter zero			00	00
16 Underpayment. If line 9 is equal to or greater than line 14, subtract line 14 from line 9. Otherwise, go to line 18	69 00	138 00	207 00	276 00
17 Add lines 15 & 16. Enter here. If line 9 is equal to or greater than line 14, then go to line 11 of the next column	69 00	138 00	207 00	276 00
18 Overpayment. If line 14 is more than line 9, subtract line 9 from line 14, then go to line 11 of the next column			00	00

SEE ATTACHED WORKSHEET

FIGURING THE PENALTY

	6/15/23	9/15/23	1/15/24	4/15/24
19 Penalty calculation payment date				
20 Number of days from the payment due date shown at the top of the column above line 9 to the date the amount on line 17 was paid, or the date shown for that column on line 19, whichever is earlier				
21 Annual Percentage Rate (APR)	.08	.08	.08	.11
22 Underpayment from line 17 X Number of days from line 20 on line 21	1 00	3 00	8 00	8 00
23 ESTIMATED TAX PENALTY: Add amounts on line 22 columns A through D, this is your estimated tax penalty. Enter here and on Form 740 or Form 740-NP, line 34(a) or Form 741, line 22(a)				20 00



2 3 0 0 4 9 1 0 1 9

PART III - ANNUALIZED INCOME INSTALLMENT METHOD (See federal instructions)

Estates and trusts, don't use the period ending dates shown to the right. Instead, use the following: 2/28/23, 4/30/23, 7/31/23, and 11/30/23.

Annualized Income Installments

- 1 Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)
- 2 Annualization amounts. (Estates and trusts, see federal instructions)
- 3 Annualized income. Multiply In 1 by In 2
- 4 If you itemize, enter itemized deductions for the period shown in each column. All others enter -0-, and skip to line 7.
Exception: Estates and trusts, skip to line 9 and enter amounts from line 3
- 5 Annualization amounts
- 6 Multiply line 4 by line 5
- 7 In each column, enter the full amount of your standard deduction from Form 740 or 740-NP, line 10 ...
- 8 Enter the larger of line 6 or line 7 ...
- 9 Subtract line 8 from line 3
- 10 **Form 740 or 740-NP filers, enter -0-** in each column. (Estates and trusts, see federal instructions.)
- 11 Subtract line 10 from line 9. If zero or less, enter -0-
- 12 Figure your tax on the amount on line 11. Multiply by 4.5% (.045)
- 13 Applicable Percentage
- 14 Multiply line 12 by line 13
- Complete lines 15-20 of one column before going to line 15 of the next column**
- 15 Enter the total of the amounts in all columns of line 20
- 16 Subtract line 15 from line 14. If zero or less, enter -0-
- 17 Enter 25% (0.25) of Part II, line 8 of Form 2210-K in each column
- 18 Subtract line 20 of the previous column from line 19 of that column
- 19 Add lines 17 and 18
- 20 Enter the smaller of line 16 or line 19 here and on Form 2210-K, Part II, In 9

	A 1/1/23-3/31/23	B 1/1/23-5/31/23	C 1/1/23-8/31/23	D 1/1/23-12/31/23
1				
2	4	2.4	1.5	1
3				
4				
5	4	2.4	1.5	1
6				
7				
8				
9				
10				
11				
12				
13	22.5%	45%	67.5%	90%
14				
15				
16				
17				
18				
19				
20				

SCHEDULE D
(Form 1040)

Capital Gains and Losses

KY
OMB No. 1545-0074

2023

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

Name(s) shown on return

Your social security number

ANDREW G. BESHEAR

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked STMT 1	9,311.00	7,395.00		1,916.00
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 1,916.00

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2023

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 	16	1,916.00
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet(see instructions), enter the amount, if any, from line 7 of that worksheet</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	()
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

KY
OMB No. 1545-0074

2023

Attachment
Sequence No. **12**

Your social security number

BRITAINY A. BESHEAR

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked STMT 2	6,102.00	4,786.00		1,316.00
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 1,316.00

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2023

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 	16	1,316.00
<p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet(see instructions), enter the amount, if any, from line 7 of that worksheet</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	()
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		



KEY SCHEDULE D SHORT-TERM CAPITAL GAINS AND LOSSES STATEMENT 1

DESCRIPTION OF PROPERTY	SALES PRICE	COST OR OTHER BASIS	ADJUSTMENTS TO GAIN OR LOSS	GAIN OR LOSS
BAIRD [REDACTED] - SHORT TERM BASIS REPORTED	3,208.00	2,608.00	0.00	600.00
BAIRD [REDACTED] - SHORT TERM BASIS REPORTED	6,103.00	4,787.00	0.00	1,316.00
TOTAL TO SCH D, LINE 1B	9,311.00	7,395.00	0.00	1,916.00



KEY SCHEDULE D SP

SHORT-TERM CAPITAL GAINS AND LOSSES

DESCRIPTION OF PROPERTY	SALES PRICE	COST OR OTHER BASIS	ADJUSTMENTS TO GAIN OR LOSS	GAIN OR LOSS
BAIRD [REDACTED] - SHORT TERM BASIS REPORTED	6,102.00	4,786.00	0.00	1,316.00
TOTAL TO SCH D, LINE 1B	6,102.00	4,786.00	0.00	1,316.00