

For the year Jan. 1 - Dec. 31, 2024, or other tax year beginning		ending	See separate instructions.
Your first name and middle initial ANDREW G.		Last name BESHEAR	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial BRITAINY A.		Last name BESHEAR	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		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. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. FRANKFORT		State ZIP code KY 40601	
Foreign country name		Foreign province/state/county	Foreign postal code

Filing Status Check only one box.	☐ Single	☐ Head of household (HOH)
	☒ 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: _____		
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____		
Digital Assets	At any time during 2024, 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, 1960 ☐ Are blind	Spouse: ☐ Was born before January 2, 1960 ☐ Is blind		
Dependents (see instructions):				
If more than four dependents, see instr. and check here ☐	(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	☒ ☐
	LILA B BESHEAR	[REDACTED]	DAUGHTER	☒ ☐

Income	1a	Total amount from Form(s) W-2, box 1 (see instructions)	STMT 1	1a	168,068.
	b	Household employee wages not reported on Form(s) W-2		1b	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	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	
If you did not get a Form W-2, see instructions.	e	Taxable dependent care benefits from Form 2441, line 26		1e	
	f	Employer-provided adoption benefits from Form 8839, line 29		1f	
Attach Sch. B if required.	g	Wages from Form 8919, line 6		1g	
	h	Other earned income (see instructions)		1h	
Standard Deduction for -	i	Nontaxable combat pay election (see instructions)	1i		
	z	Add lines 1a through 1h		1z	168,068.
Single or Married filing separately, \$14,600	2a	Tax-exempt interest	2a	2b	294.
	3a	Qualified dividends	3a	24,266.	3b
Married filing jointly or Qualifying surviving spouse, \$29,200	4a	IRA distributions	4a	4b	
	5a	Pensions and annuities	5a	5b	
Head of household, \$21,900	6a	Social security benefits	6a	6b	
	c	If you elect to use the lump-sum election method, check here (see instructions)			
If you checked any box under Standard Deduction, see instructions.	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here		7	-306.
	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	192,322.
	10	Adjustments to income from Schedule 1, line 26		10	
	11	Subtract line 10 from line 9. This is your adjusted gross income		11	192,322.
	12	Standard deduction or itemized deductions (from Schedule A)		12	29,200.
	13	Qualified business income deduction from Form 8995 or Form 8995-A		13	
	14	Add lines 12 and 13		14	29,200.
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	163,122.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	24,294.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	24,294.
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	20,294.
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	20,294.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	26,419.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	26,419.
26	2024 estimated tax payments and amount applied from 2023 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	26,419.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	6,125.
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	6,125.
b	Routing number 086300012	c	Type: ☒ Checking ☐ Savings
d	Account number 108245328		
36	Amount of line 34 you want applied to your 2025 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	
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	Phone no.	Personal identification number (PIN)
DENNIS G. MARTIN		
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.		
Your signature	Date	Your occupation
		GOVERNOR
Spouse's signature If a joint return, both must sign.	Date	Spouse's occupation
		HOMEMAKER
Phone no.	Email address	

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check it: ☐ Self-employed
DENNIS G. MARTIN				

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

Firm's EIN

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2024)

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2024
Attachment
Sequence No. **08**

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 -
ROBERT W BAIRD & CO -
ROBERT W BAIRD & CO -

Amount

159.
133.
2.

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

294.

294.

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 -
ROBERT W BAIRD & CO -
ROBERT W BAIRD & CO -

Amount

5,715.
1,726.
16,825.

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

24,266.

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. 427501 10-25-24

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.

- 7a** At any time during 2024, 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
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 2024, 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

Yes	No
	X
	X

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0074

2024

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	6,672.	5,323.		1,349.
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 1,349.

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	12,453.	14,108.		<1,655.>
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 <1,655.>

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

Schedule D (Form 1040) 2024

Part III Summary

16 Combine lines 7 and 15 and enter the result • 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. 17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22. 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 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 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ 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. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. 21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers. 22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	16 18 19 21	<306.> 306.)
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Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2024

Attachment Sequence No. **12A**

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

Name(s) shown on return

Social security number or taxpayer identification no.

ANDREW G. & BRITAINY A. BESHEAR

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
- ☐ (C) Short-term transactions not reported to you on Form 1099-B

[illegible]

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

SCHEDULE 8812
(Form 1040)

Credits for Qualifying Children
and Other Dependents

OMB No. 1545-0074

2024

Attachment
Sequence No. 47

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
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	192,322.
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	192,322.
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	6	
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.			
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? ☐ 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. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	4,000.
13	Enter the amount from Credit Limit Worksheet A	13	24,294.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	4,000.
Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.			

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) 2024

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 ☐		
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 age 17 with the required social security number: _____ x \$1,700. 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	16b	
TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
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? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ 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 \$5,100 or more? ☐ 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. ☐ 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	21	
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	27	0.
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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, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **70**

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-V 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?	☒	☐		
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-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?	☒	☐		
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • 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)	☒	☐		
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.)	☐	☒		
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐		
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.)	☐	☐		
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)	☒	☐		
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?	☒	☐		
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (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?	☐	☐		
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☐	☐		☒

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2024)

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.)	☐	☐	☐
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?	☐	☐	☐
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)?	☐	☐	☐

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?	☒	☐	☐
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?	☒	☐	☐
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?	☐	☐	☒

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?	☐	☐

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?	☐	☐

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:

- 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);
- 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;
- Submit Form 8867 in the manner required; and
- 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*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 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).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 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?	☒	☐

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T GOVERNOR	168,068.	26,419.	6,596.	3,645.	10,453.	2,606.
TOTALS	168,068.	26,419.	6,596.	3,645.	10,453.	2,606.

FORM 1040

QUALIFIED DIVIDENDS

STATEMENT 2

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
ROBERT W BAIRD & CO - [REDACTED]	5,715.	5,715.
ROBERT W BAIRD & CO - [REDACTED]	1,726.	1,726.
ROBERT W BAIRD & CO - [REDACTED]	16,825.	16,825.
TOTAL INCLUDED IN FORM 1040, LINE 3A		24,266.

FORM 1040

TAX

STATEMENT 3

DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	24,294.
TOTAL TO FORM 1040, LINE 16	24,294.

FORM 1040

FEDERAL INCOME TAX WITHHELD - FORM(S) W-2

STATEMENT 4

T S DESCRIPTION	AMOUNT
T GOVERNOR	26,419.
TOTAL TO FORM 1040, LINE 25A	26,419.

SCHEDULE 8812

CREDIT LIMIT WORKSHEET A

STATEMENT 5

1. ENTER THE AMOUNT FROM LINE 18 OF FORM 1040 OR FORM 1040-NR 24,294.
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 24,294.
- 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. 24,294.

FORM 740

Commonwealth of Kentucky
Department of Revenue

2 4 0 0 0 1 1 0 1 9

KENTUCKY
INDIVIDUAL INCOME TAX RETURN
Residents Only

2024

Check if deceased: ☐ Spouse ☐ Taxpayer For calendar year or other taxable year beginning , 2024, 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)

BESHEAR
BESHEARANDREW
BRITAINYG
A

Mailing Address (Number and Street including Apartment Number or P.O. Box)

City, Town or Post Office

State ZIP Code

FRANKFORT

KY 40601

FILING STATUS (see instructions)

- 1 ☐ Single
- 2 ☒ 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) ☒	(4) ☒
Republican	(2) ☐	(5) ☐
No Designation	(3) ☐	(6) ☐

5 Enter amount from federal Form 1040 or 1040-SR, line 11. (If total of
Columns A and B is \$41,496 or less, you may qualify for the
Family Size Tax Credit. See instructions.)

6 Additions from Schedule M, line 6

7 Add lines 5 and 6

8 Subtractions from Schedule M, line 17

9 Subtract line 8 from line 7. This is your **Kentucky Adjusted Gross Income**10 **Itemizers:** Enter itemized deductions from Kentucky Schedule A.**Nonitemizers:** Enter \$3,160 in Columns A and/or B11 Subtract line 10 from line 9. This is your **Taxable Income**12 **Tax Computation:** Multiply line 11 by 4% (.04) or amount from Schedule J ☐13 Enter tax from Form 4972-K ☐ ; Schedule RC-R ☐ ;
Schedule DS-R ☐ ; Angel Investor Recapture ☐

14 Add lines 12 and 13 and enter total here

15 Enter amounts from Schedule ITC, Section A, lines 25E and 25F

16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero

17 Enter personal tax credit amounts from Schedule ITC, Section B

18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero

19 Add tax amount(s) in Columns A and B, line 18 and enter here, continue to page 2

A. Spouse (Use if
Filing Status 2 is checked.)B. Yourself
(or Joint)

5	2,783	00	5	189,539	00
6		00	6		00
7	2,783	00	7	189,539	00
8		00	8		00
9	2,783	00	9	189,539	00
10	3,160	00	10	3,160	00
11	-377	00	11	186,379	00
12	0	00	12	7,455	00
13		00	13		00
14		00	14	7,455	00
15		00	15		00
16	0	00	16	7,455	00
17		00	17		00
18	0	00	18	7,455	00
19			19	7,455	00



2 4 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					7,455	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 $\times 20\%$ (.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					7,455	00
27	Enter KENTUCKY USE TAX due on Internet, mail order, or other out-of-state purchases (see instructions)	27						00
28	Add lines 26 and 27. This is your TOTAL TAX LIABILITY	28					7,455	00
29	For amended return; overpayment, if any, shown on original return	29						00
30	Add lines 28 and 29, enter here	30					7,455	00
31 a	Enter Kentucky income tax withheld as shown on enclosed Schedule KW-2	31a					6,596	00
b	Enter 2024 Kentucky estimated tax/extension payments	31b						00
c	Enter 2024 refundable certified rehabilitation credit	31c						00
d	Enter 2024 refundable entertainment incentive tax credit	31d						00
e	Enter 2024 refundable development area tax credit	31e						00
f	Enter 2024 refundable decontamination tax credit	31f						00
g	Enter 2024 refundable pass-through entity tax credit from Form PTET-CR, line 9	31g						00
h	For amended return; enter amount paid with original return plus additional payment(s) made after it was filed	31h						00
32	Add lines 31(a) through 31(h)	32					6,596	00
33	If line 30 is larger than line 32, subtract line 32 from line 30, enter ADDITIONAL TAX DUE	33					859	00
34 a	Estimated tax penalty ☒ Check if Form 2210-K attached	34a					8	00
b	Interest	34b						00
c	Late payment penalty	34c						00
d	Late filing penalty	34d						00
35	Add lines 34(a) through 34(d). Enter here	35					8	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	36					867	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

**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 2025 ESTIMATED TAX**
(Credit forwards not available for amended returns)**CREDIT FORWARD**

40 00

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	
	Signature of Preparer		Date	
Paid Preparer Use	Name of Preparer or Firm JONES, NALE & MATTINGLY P		ID Number	
			May the DOR discuss this return with this preparer? ☒ Yes ☐ 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. ☒		Refund or No Payment	Kentucky Department of Revenue Frankfort, KY 40618-0006
	Check Payable: Kentucky State Treasurer E-Pay Options: www.revenue.ky.gov Include: Your Social Security number and "KY Income Tax - 2024"			With Payment Kentucky Department of Revenue Frankfort, KY 40619-0008



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
ANDREW G. BESHEAR
BRITAINY A. BESHEAR

SPOUSE'S SOCIAL SECURITY NUMBER

YOUR SOCIAL SECURITY NUMBER

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 Employee's Social Security Number	B Employer's Identification Number (EIN)	C State	D Employer's State I.D. Number (Box 15 of Form W-2)	E KY State Wages (Box 16 of Form W-2)	F KY Income Tax Withheld (Box 17 of Form W-2)
1		KY		168,068 00	6,596 00
2				00	00
3				00	00
4				00	00
5				00	00
6				00	00
7				00	00
8				00	00
9				00	00
10				00	00
11	TOTAL FROM ALL W-2s			168,068 00	6,596 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 Recipient's Social Security Number	B Payer's Identification Number (EIN)	C State	D Payer's State I.D. Number	E KY Income Amount	F KY Income Tax Withheld
12				00	00
13				00	00
14				00	00
15				00	00
16				00	00
17	TOTAL FROM ALL 1099s AND W2-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.			6,596 00



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 2023 return, Form 740 or Form 740-NP, page 2, line 26, or Form 741, line 19 (see instructions)

b Enter amount from the 2024 Form 740, line 32, Form 740-NP, page 2, line 32*, or Form 741, line 20(d)

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 2023 or 2024; this return is being filed on or before March 1, 2025; and the total tax due is being paid in full. Fiscal year taxpayers must file a return and pay the tax due on or before the first day of the third month following the close of the tax year.

a Enter total gross income

b Multiply by 2/3 (.67)

c Enter gross income from farming

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.

1a	8,258	00
1b	6,596	00
2a		00
2b		00
2c		00

PART II - REQUIRED ANNUAL PAYMENT

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

1 Enter 2024 income tax liability: (Form 740 or Form 740-NP, page 2, line 26, or Form 741, line 19)

2 Enter 2024 income tax withheld and refundable credits

3 Enter 2024 nonresident withholding: (Form 740-NP, page 2, line 31(h), or Form 741, line 20(c))

4 Add lines 2 and 3. Enter total here

5 Subtract line 4 from line 1. If the result is \$500 or less, stop here; you do not owe a penalty. (Do not file Form 2210-K.)

6 Multiply line 1 by 90% (.90)

7 Enter 2023 income tax liability: (2023 Form 740 or Form 740-NP, page 2, line 26, or Form 741, line 20)

8 Required annual payment. Enter the smaller of line 6 or line 7

1	7,455	00
2	6,596	00
3		00
4	6,596	00
5	859	00
6	6,710	00
7	8,258	00
8	6,710	00

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



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

PAYMENT DUE DATES

9 **Required installments.** Enter 25% (.25) of Part II, line 8 in each column

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

11 Enter amount, if any, from line 18 of previous column

12 Add lines 10 and 11. Enter here

13 Enter the amount from line 17 of previous column

14 Subtract line 13 from line 12. If zero or less, enter -0-. For column A only, enter the amount from line 10

15 If the amount on line 14 is zero, subtract line 12 from line 13.

Otherwise, enter zero

16 **Underpayment.** If line 9 is equal to or greater than line 14, subtract line 14 from line 9. Otherwise, go to line 18

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

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

FIGURING THE PENALTY

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)

22 Underpayment from line 17 $\times$ $\frac{\text{Number of days from line 20}}{365}$ $\times$ APR on line 21

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)

	A 4/15/24	B 6/15/24	C 9/15/24	D 1/15/25
9	1,677 00	1,677 00	1,678 00	1,678 00
10	1,649 00	1,649 00	1,649 00	1,649 00
11		00	00	00
12		1,649 00	1,649 00	1,649 00
13		28 00	56 00	85 00
14	1,649 00	1,621 00	1,593 00	1,564 00
15	00	00	00	00
16	28 00	56 00	85 00	114 00
17	28 00	56 00	85 00	114 00
18	00	00	00	00
19	6/15/24	9/15/24	1/15/25	4/15/25
20				
21	.11	.11	.11	.10
22	1 00	2 00	2 00	3 00
23				8 00

SEE ATTACHED WORKSHEET

**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: 2/28/24, 4/30/24, 7/31/24, and 11/30/24.

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 line 1 by line 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% (.04)

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, line 9

	A 1/1/24-3/31/24	B 1/1/24-5/31/24	C 1/1/24-8/31/24	D 1/1/24-12/31/24
1	00	00	00	00
2	4	24	1.5	1
3	00	00	00	00
4	00	00	00	00
5	4	24	1.5	1
6	00	00	00	00
7	00	00	00	00
8	00	00	00	00
9	00	00	00	00
10	00	00	00	00
11	00	00	00	00
12	00	00	00	00
13	22.5%	45%	67.5%	90%
14	00	00	00	00
15		00	00	00
16	00	00	00	00
17	00	00	00	00
18		00	00	00
19	00	00	00	00
20	00	00	00	00

KY

* Date of estimated tax payment, withholding credit date or installment due date.

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service

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

2024

Attachment
Sequence No. **12**

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	3,336.00	2,662.00		675.00
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				7 675.00

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 STMT 2	6,227.00	7,054.00		-828.00
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 -828.00

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

Schedule D (Form 1040) 2024

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-153.00
• 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.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
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	18	
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	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ 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. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) }	21	(153.00)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service

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

2024
Attachment
Sequence No. **12**

Name(s) shown on return

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 3	3,336.00	2,661.00		674.00
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	674.00

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 STMT 4	6,226.00	7,054.00		-827.00
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	-827.00

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

Schedule D (Form 1040) 2024

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-153.00
• 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.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
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		
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		
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ 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. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:		
• The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)		SEE STATEMENT 5
		21 (153.00)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

KY SCHEDULE D	SHORT-TERM CAPITAL GAINS AND LOSSES	STATEMENT 1
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DESCRIPTION OF PROPERTY	SALES PRICE	COST OR OTHER BASIS	ADJUSTMENTS TO GAIN OR LOSS	GAIN OR LOSS
BAIRD - SHORT TERM - BASIS REPORTED	3,336.00	2,662.00	0.00	675.00
TOTAL TO SCH D, LINE 1B	3,336.00	2,662.00	0.00	675.00

KY SCHEDULE D	LONG-TERM CAPITAL GAINS AND LOSSES	STATEMENT 2
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DESCRIPTION OF PROPERTY	SALES PRICE	COST OR OTHER BASIS	ADJUSTMENTS TO GAIN OR LOSS	GAIN OR LOSS
BAIRD - LONG TERM - BASIS REPORTED	6,227.00	7,054.00	0.00	-828.00
TOTAL TO SCH D, LINE 8B	6,227.00	7,054.00	0.00	-828.00

KY SCHEDULE D SP	SHORT-TERM CAPITAL GAINS AND LOSSES	STATEMENT 3
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DESCRIPTION OF PROPERTY	SALES PRICE	COST OR OTHER BASIS	ADJUSTMENTS TO GAIN OR LOSS	GAIN OR LOSS
BAIRD - SHORT TERM - BASIS REPORTED	3,336.00	2,661.00	0.00	674.00
TOTAL TO SCH D, LINE 1B	3,336.00	2,661.00	0.00	674.00

KY SCHEDULE D SP	LONG-TERM CAPITAL GAINS AND LOSSES	STATEMENT 4
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DESCRIPTION OF PROPERTY	SALES PRICE	COST OR OTHER BASIS	ADJUSTMENTS TO GAIN OR LOSS	GAIN OR LOSS
BAIRD - LONG TERM - BASIS REPORTED	6,226.00	7,054.00	0.00	-827.00
TOTAL TO SCH D, LINE 8B	6,226.00	7,054.00	0.00	-827.00

KY SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT 5
1 ENTER THE AMOUNT FROM FORM 740, LINE 11A.		-377.00
2 ENTER THE LOSS FROM SCHEDULE D, LINE 18, AS A POSITIVE AMOUNT.		153.00
3 COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-.		0.00
4 ENTER THE SMALLER OF LINE 2 OR LINE 3.		
5 ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT.		
6 ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 16.		
7 ENTER THE AMOUNT FROM LINE 4.		
8 ADD LINES 6 AND 7.		
9 SHORT-TERM CAPITAL LOSS CARRYOVER TO 2025.		
SUBTRACT LINE 8 FROM LINE 5. IF ZERO OR LESS, ENTER -0-.		
10 ENTER THE LOSS FROM SCHEDULE D, LINE 16, AS A POSITIVE AMOUNT.		827.00
11 ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7.		674.00
12 SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-.		0.00
13 ADD LINES 11 AND 12.		674.00
14 LONG-TERM CAPITAL LOSS CARRYOVER TO 2025.		
SUBTRACT LINE 13 FROM LINE 10. IF ZERO OR LESS, ENTER -0-.		153.00