

U.S. Individual Income Tax Return

2022

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. 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.

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. [REDACTED]	
City, town, or post office. If you have a foreign address, also complete spaces below. FRANKFORT				State ZIP code KY 40601	
Foreign country name [REDACTED]		Foreign province/state/county [REDACTED]		Foreign postal code [REDACTED]	

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

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, 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

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

Age/Blindness You: ☐ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instr.):	
(1) First name	Last name			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

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a Total amount from Form(s) W-2, box 1 (see instructions) STMT 1		1a	150,835.	
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	150,835.	
2a Tax-exempt interest	2a	2b Taxable interest	2b	156.
3a Qualified dividends	3a	3b Ordinary dividends	3b	17,284.
4a IRA distributions	4a	4b Taxable amount	4b	25,531.
5a Pensions and annuities	5a	5b Taxable amount	5b	
6a Social security benefits	6a	6b Taxable amount	6b	
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		7	288.	
8 Other 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	194,094.	
10 Adjustments to income from Schedule 1, line 26		10		
11 Subtract line 10 from line 9. This is your adjusted gross income		11	194,094.	
12 Standard deduction or itemized deductions (from Schedule A)		12	25,900.	
13 Qualified business income deduction from Form 8995 or Form 8995-A		13		
14 Add lines 12 and 13		14	25,900.	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	168,194.	

Attach Sch. B if required.

Standard Deduction for -

- Single or Married filing separately, \$12,950
- Married filing jointly or Qualifying surviving spouse, \$25,900
- Head of household, \$19,400
- If you checked any box under Standard Deduction, see instructions.

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

Form 1040 (2022)

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	27,051.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	27,051.
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	23,051.
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	23,051.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	23,472.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	23,472.
26	2022 estimated tax payments and amount applied from 2021 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	23,472.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	421.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	421.
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 2023 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 **DENNIS G. MARTIN**

Phone

no.

Personal identification

number (PIN)

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

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

GOVERNOR

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.)

HOMEMAKER

Phone no.

Email address

Sign Here

Joint return?
See instructions.
Keep a copy for your records.

Paid Preparer Use Only

Preparer's name

DENNIS G. MARTIN

Preparer's signature

Date

PTIN

Check if:

☐ Self-employed

Phone no.

Firm's name

JONES, NALE & MATTINGLY PLC

Firm's address

401 WEST MAIN STREET, SUITE 1100**LOUISVILLE, KY 40202**

Firm's EIN

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

Form 1040 (2022)

SCHEDULE B

(Form 1040)

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

Interest and Ordinary Dividends

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

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

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
- RAYMOND JAMES**
- ROBERT W BAIRD & CO - 5343**
- ROBERT W BAIRD & CO - 6339**
- ROBERT W BAIRD & CO - 3618**
- ROBERT W BAIRD & CO - 8577**

Amount

73.
49.
14.
1.
19.

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

156.

156.

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

Part II

Ordinary Dividends

- 5 List name of payer
- RAYMOND JAMES**
- ROBERT W BAIRD & CO - 5343**
- ROBERT W BAIRD & CO - 3618**

15,820.
1,121.
343.

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

17,284.

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 Fin CEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr. 227501 12-07-22

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 2022, 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) are located
- 8 During 2022, 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

X

Interest and Dividend Summary

Name: ANDREW G. & BRITAINY A. BESHEAR

FEIN/SSN: [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 RAYMOND JAMES	73.							
B RAYMOND JAMES							15,820.	15,820.
C ROBERT W BAIRD & CO - 5343							1,121.	1,121.
D ROBERT W BAIRD & CO - 5343	49.							
E ROBERT W BAIRD & CO - 6339	14.							
F ROBERT W BAIRD & CO - 3618	1.							
G ROBERT W BAIRD & CO - 3618							343.	
H ROBERT W BAIRD & CO - 8577	19.							
I								
J								
K								
Totals	156.						17,284.	16,941.

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)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

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

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2022

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	7,909.	7,621.		288.
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				7 288.

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) 2022

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	288.
<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. 		
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.		
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? <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.		
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) 	21	()
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? <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.		

Go to www.irs.gov/Form8949 for instructions and the latest information.
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

2022

Attachment
Sequence No. **12A**

Name(s) shown on return

ANDREW G. & BRITAINY A. BESHEAR

Social security number or taxpayer identification no.

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

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.

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return

Your SSN

ANDREW G. & BRITAINY A. BESHEAR

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> <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <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-. </div> <div style="border-left: 1px solid black; padding-left: 5px; margin-left: 10px;"> <p>3. <u>0.</u></p> </div> </div> <div style="margin-top: 10px;"> <input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 7. </div> <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> <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <p>\$ 41,675 if single or married filing separately,</p> <p>\$ 83,350 if married filing jointly or qualifying surviving spouse,</p> <p>\$ 55,800 if head of household.</p> </div> <div style="border-left: 1px solid black; padding-left: 5px;"> <p>6. <u>83,350.</u></p> </div> </div> <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> <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <p>\$ 459,750 if single,</p> <p>\$ 258,600 if married filing separately,</p> <p>\$ 517,200 if married filing jointly or qualifying surviving spouse,</p> <p>\$ 488,500 if head of household.</p> </div> <div style="border-left: 1px solid black; padding-left: 5px;"> <p>13. <u>517,200.</u></p> </div> </div> <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 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>168,194.</u></p> <p>2. <u>16,941.</u></p> <p>3. <u>0.</u></p> <p>4. <u>16,941.</u></p> <p>5. <u>151,253.</u></p> <p>6. <u>83,350.</u></p> <p>7. <u>83,350.</u></p> <p>8. <u>83,350.</u></p> <p>9. <u>0.</u></p> <p>10. <u>16,941.</u></p> <p>11. <u>0.</u></p> <p>12. <u>16,941.</u></p> <p>13. <u>517,200.</u></p> <p>14. <u>168,194.</u></p> <p>15. <u>151,253.</u></p> <p>16. <u>16,941.</u></p> <p>17. <u>16,941.</u></p> <p>18. <u>2,541.</u></p> <p>19. <u>16,941.</u></p> <p>20. <u>0.</u></p> <p>21. <u>0.</u></p> <p>22. <u>24,510.</u></p> <p>23. <u>27,051.</u></p> <p>24. <u>28,237.</u></p> <p>25. <u>27,051.</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.

SCHEDULE 8812
(Form 1040)

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2022

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.

Attachment
Sequence No. **47**

Name(s) shown on return

ANDREW G. & BRITAINY A. BESHEAR

Your social security number

[REDACTED]

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	194,094.
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	194,094.
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? <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 the Credit Limit Worksheet A STMT 6	13	27,051.
14	Enter the smaller of line 12 or 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.

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 \$1,500. 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? <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 \$4,500 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, 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, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2022

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? (See instructions if relying on prior year earned income.)	<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, or 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) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (Rev. 11-2022)

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"/>	<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"/>	<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"/>	<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:

- 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).

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
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FORM 1040	WAGES RECEIVED AND TAXES WITHHELD	STATEMENT	1
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T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T GOVERNOR	150,835.	23,472.	7,403.	3,287.	9,114.	2,340.
TOTALS	150,835.	23,472.	7,403.	3,287.	9,114.	2,340.

FORM 1040	QUALIFIED DIVIDENDS	STATEMENT	2
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NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
RAYMOND JAMES	15,820.	15,820.
ROBERT W BAIRD & CO - 5343	1,121.	1,121.
TOTAL INCLUDED IN FORM 1040, LINE 3A		16,941.

FORM 1040	IRA DISTRIBUTIONS	STATEMENT	3
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NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
NATIONAL FINANCIAL SERVICES LLC	25,531.	25,531.
TOTAL TO FORM 1040, LINES 4A AND 4B	25,531.	25,531.

FORM 1040	TAX	STATEMENT	4
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DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	27,051.
TOTAL TO FORM 1040, LINE 16	27,051.

ANDREW G. & BRITAINY A. BESHEAR



FORM 1040

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

STATEMENT

5

T
S DESCRIPTION

AMOUNT

T GOVERNOR

23,472.

TOTAL TO FORM 1040, LINE 25A

23,472.

SCHEDULE 8812

CREDIT LIMIT WORKSHEET A

STATEMENT 6

1. ENTER THE AMOUNT FROM LINE 18 OF FORM 1040 OR FORM 1040-NR 27,051.

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 6D
SCHEDULE 3, LINE 6E
SCHEDULE 3, LINE 6F
SCHEDULE 3, LINE 6L
FORM 5695, LINE 30
ENTER THE TOTAL

3. SUBTRACT LINE 2 FROM LINE 1 27,051.

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
- C. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859

3. YOU ARE NOT FILING FORM 2555

4. 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.

27,051.

FORM 740

Commonwealth of Kentucky
Department of Revenue

2 2 0 0 0 1 1 0 1 9

KENTUCKY
INDIVIDUAL INCOME TAX RETURN
Residents Only

2022

Check if deceased: ☐ Spouse ☐ Taxpayer For calendar year or other taxable year beginning , 2022, 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

ANDREW

G

BESHEAR

BRITAINY

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) <input checked="" type="checkbox"/>	(4) <input checked="" type="checkbox"/>
Republican	(2) <input type="checkbox"/>	(5) <input type="checkbox"/>
No Designation	(3) <input type="checkbox"/>	(6) <input type="checkbox"/>

- 5 Enter amount from federal Form 1040 or 1040-SR, line 11. (If total of
Columns A and B is \$36,908 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 \$2,770 in Columns A and/or B
- 11 Subtract line 10 from line 9. This is your **Taxable Income**
- 12 **Tax Computation:** Multiply line 11 by 5% (.05) 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	901	00	5	193,193	00
6		00	6		00
7	901	00	7	193,193	00
8		00	8	25,531	00
9	901	00	9	167,662	00
10	2,770	00	10	2,770	00
11	-1,869	00	11	164,892	00
12	0	00	12	8,245	00
13		00	13		00
14		00	14	8,245	00
15		00	15		00
16	0	00	16	8,245	00
17		00	17		00
18	0	00	18	8,245	00
			19	8,245	00



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				8,245		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 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				8,245		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				8,245		00
29	For amended return; overpayment, if any, shown on original return	29						00
30	Add lines 28 and 29, enter here	30				8,245		00
31	a Enter Kentucky income tax withheld as shown on enclosed Schedule KW-2	31a				7,403		00
	b Enter 2022 Kentucky estimated tax/extension payments	31b						00
	c Enter 2022 refundable certified rehabilitation credit	31c						00
	d Enter 2022 refundable film industry tax credit	31d						00
	e Enter 2022 refundable development area tax credit	31e						00
	f Enter 2022 refundable decontamination tax credit	31f						00
	g For amended return; enter amount paid with original return plus additional payment(s) made after it was filed	31g						00
32	Add lines 31(a) through 31(g)	32				7,403		00
33	If line 30 is larger than line 32, subtract line 32 from line 30, enter ADDITIONAL TAX DUE	33				842		00
34	a Estimated tax penalty Check if Form 2210-K attached	34a						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						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				842		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 2 0 0 4 0 1 0 1 9

FORM 740 (2022)

Page 3 of 3

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)		00
40 Amount of line 37 to be CREDITED TO YOUR 2023 ESTIMATED TAX (Credit forwards not available for amended returns)		00
41 Subtract lines 39 and 40 from line 37. Amount to be REFUNDED TO YOU		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 JONES, NALE & MATTINGLY P		ID Number	
	Email	Telephone No.	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 40618-0006
Payment	Check Payable: Kentucky State Treasurer E-Pay Options: www.revenue.ky.gov Include: Your Social Security number and "KY Income Tax - 2022"		With Payment	Kentucky Department of Revenue Frankfort, KY 40619-0008

220040 42A740 (10-22)

253003 11-02-22

SCHEDULE KW-2Commonwealth of Kentucky
Department of Revenue

2 2 0 0 1 0 1 0 1 9

KENTUCKY INCOME TAX WITHHELD**2022**

► 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

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		150,835	7,403
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTAL FROM ALL W-2s				150,835	7,403

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						
13						
14						
15						
16						
17	TOTAL FROM ALL 1099s AND W-2-Gs				0	0

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.	7,403

SCHEDULE M
Commonwealth of Kentucky
Department of Revenue



**KENTUCKY
FEDERAL ADJUSTED GROSS INCOME
MODIFICATIONS**

2022

► 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):
a _____
b _____
c _____
- 6 Total Additions. Enter here and on Form 740, page 1, line 6

1		00	1		00
2		00	2		00
3		00	3		00
4		00	4		00
5		00	5		00
6		00	6		00

**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):
a _____
b _____
c _____
- 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

7		00	7		00
8		00	8		00
9		00	9	25,531	00
10		00	10		00
11		00	11		00
12		00	12		00
13		00	13		00
14		00	14		00
15		00	15	25,531	00
16		00	16		00
17		00	17	25,531	00

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

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

KY

OMB No. 1545-0074

2022

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 <u>STMT 1</u>		3,955.00	3,811.00		144.00
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	144.00

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) 2022

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	144.00
<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. 		
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.		
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? <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.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <div style="display: flex; align-items: center;"> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <div style="font-size: 3em; margin-left: 10px;">}</div> <div style="border-bottom: 1px solid black; flex-grow: 1; margin-left: 10px;"></div> </div> <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	()
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input 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.		

Schedule D (Form 1040) 2022

SCHEDULE D
(Form 1040)

 Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

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

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

KY

OMB No. 1545-0074

2022

 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 <u>STMT 2</u>	3,954.00	3,810.00		144.00
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				7 144.00

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) 2022

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	144.00
<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. 		
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.		
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? <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.		
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) 	21	()
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? <input 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.		

Schedule D (Form 1040) 2022



KY 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 5343 - SHORT TERM - BASIS REPORTD	3,955.00	3,811.00	0.00	144.00
TOTAL TO SCH D, LINE 1B	3,955.00	3,811.00	0.00	144.00

KY SCHEDULE D SP SHORT-TERM CAPITAL GAINS AND LOSSES STATEMENT 2

DESCRIPTION OF PROPERTY	SALES PRICE	COST OR OTHER BASIS	ADJUSTMENTS TO GAIN OR LOSS	GAIN OR LOSS
BAIRD 5343 - SHORT TERM - BASIS REPORTD	3,954.00	3,810.00	0.00	144.00
TOTAL TO SCH D, LINE 1B	3,954.00	3,810.00	0.00	144.00