

**141.190 Returns of fiduciaries.**

- (1) Every fiduciary, except a receiver appointed by authority of law in possession of part only of the property of an individual, shall make under oath a return for any of the following individuals, estates, or trusts for which he acts, setting forth therein such information as may be prescribed by the department:
  - (a) Every individual having an adjusted gross income for the taxable year which exceeds five thousand dollars (\$5,000);
  - (b) Every estate the gross income of which for the taxable year is twelve hundred dollars (\$1,200) or over;
  - (c) Every trust the gross income of which for the taxable year is one hundred dollars (\$100) or over.
- (2) Any fiduciary required to make a return under this chapter shall be subject to all the provisions of this chapter that apply to individuals.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 486, effective June 20, 2005. -- Amended 1990 Ky. Acts ch. 476, Pt. VII D, sec. 635, effective April 11, 1990. -- Amended 1976 Ky. Acts ch. 77, Pt. I, sec. 5. -- Amended 1960 Ky. Acts ch. 5, Art. III, sec. 6. - - Amended 1958 Ky. Acts ch. 3, sec. 4. -- Amended 1954 Ky. Acts ch. 79, sec. 14. -- Amended 1952 Ky. Acts ch. 194, sec. 9. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281b-30.