

**140.090 Deductions allowed from distributive shares.**

- (1) In calculating the value of the distributive shares the following deductions and no others shall be allowed:
  - (a) Debts of the decedent, except debts secured by property not subject to the tax jurisdiction of Kentucky; and except debts barred by the statute of limitations;
  - (b) Taxes accrued and unpaid, except those on property not subject to the tax jurisdiction of Kentucky;
  - (c) Death duties paid to foreign countries;
  - (d) Federal estate taxes, in the proportion which the net estate in Kentucky subject to federal estate taxes bears to the total net estate everywhere subject to federal estate taxes; all calculations are subject to approval by the Department of Revenue;
  - (e) Drainage, street, or other special assessments due and unpaid which are a lien on said property;
  - (f) Funeral, monument, and cemetery lot maintenance expenses actually paid not exceeding in total five thousand dollars (\$5,000);
  - (g) Commission of executors and administrators in the amount actually allowed and paid;
  - (h) Cost of administration, including attorney's fees actually allowed and paid.
- (2) Notwithstanding the provisions of KRS 404.040, the debts of a deceased wife, subject to the exception in subsection (1)(a), shall be allowed in calculating the distributive shares of her estate for purposes of this chapter, provided such debts are paid from the proceeds of her estate.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 454, effective June 20, 2005. -- Amended 1990 Ky. Acts ch. 142, sec. 2, effective July 13, 1990. -- Amended 1976 Ky. Acts ch. 155, sec. 25. -- Amended 1974 Ky. Acts ch. 86, sec. 1. -- Amended 1948 Ky. Acts ch. 96, secs. 4 and 12. -- Amended 1942 Ky. Acts ch. 204, sec. 5. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281a-22.