

K-41

(Rev. 7/15)

DO NOT STAPLE

2015 KANSAS  
FIDUCIARY INCOME TAX

140015

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For the taxable year beginning **2 0 1 5** ; ending

Filing Information	Name of Estate or Trust			Employer ID Number (EIN)	
	Name of Fiduciary				
	Mailing Address (Number and Street, including Rural Route)			Telephone Number	
	City, Town, or Post Office	State	Zip Code	School District Number	County Abbreviation
	<input type="checkbox"/> If your name or address has changed since last year, mark an "X" in this box <input type="checkbox"/> If this is an <b>amended return</b> , mark an "X" in this box.				
	<b>Filing Status</b> (Mark ONE)		<b>Residency Status</b> (Mark ONE)		<b>Date Established</b>
<input type="checkbox"/> Estate		<input type="checkbox"/> Resident		Date of decedent's death or date trust established:	
<input type="checkbox"/> Trust		<input type="checkbox"/> NonResident (See instructions)			
<input type="checkbox"/> Bankruptcy Estate				MONTH DAY YEAR	

Income	1. Federal taxable income (Residents: Federal Form 1041; Nonresidents: Part III, line 48, column D).....	1		00
	2. Resident fiduciary's share of modifications to federal taxable income ( <b>residents only</b> ) Part I, line 26 or Part II, line (j) .....	2		00
	3. Kansas taxable income (Line 1 plus or minus line 2. See instructions).....	3		00
Tax Computation	4. Tax (from tax computation schedule on the last page of this form) .....	4		00
	5. Kansas tax on lump sum distributions (see instructions) .....	5		00
	6. Nonresident beneficiary tax (Part IV total of column E) .....	6		00
	7. TOTAL KANSAS TAX (add lines 4, 5 and 6) .....	7		00
Credits	8. Credit for taxes paid to other states (resident estates or trusts only; see instructions) .....	8		00
	9. University deferred maintenance credit (for carry forward use only, see instructions) .....	9		00
	10. Other nonrefundable credits (enclose all appropriate schedules) .....	10		00
	11. Total credits (add lines 8, 9 and 10) .....	11		00
	12. Balance (subtract line 11 from line 7; cannot be less than zero) .....	12		00
Withholding & Payments	13. Kansas income tax withheld .....	13		00
	14. Amount paid with Kansas extension .....	14		00
	15. Refundable portion of tax credit .....	15		00
	16. <b>Amended filers:</b> Payments remitted with original return .....	16		00
	17. <b>Amended filers:</b> Overpayment from original return (this figure is a subtraction; see instructions) .....	17		00
	18. Total refundable credits (add lines 13 through 16 and subtract line 17) .....	18		00
Refund or Balance Due	19. UNDERPAYMENT (if line 12 is greater than line 18).....	19		00
	20. INTEREST (see instructions) .....	20		00
	21. PENALTY (see instructions) .....	21		00
	22. BALANCE DUE (add lines 19, 20 and 21) .....	22		00
	NOTE: If <u>both</u> the "TOTAL line in Part IV, Column E" and "amount on line 22" are zero, DO NOT FILE this return.			
	23. REFUND (if line 18 is greater than line 12) .....	23		00

PLEASE COMPLETE THE BACK OF THIS FORM

**PART I - MODIFICATIONS TO FEDERAL TAXABLE INCOME**

## 24. Additions to federal taxable income:

a. State and local bond interest (reduced by related expenses, enclose schedule).....	24a		00
b. State or local taxes measured by income deducted on the federal return .....	24b		00
c. Administrative expenses claimed as deductions on Kansas estate tax return .....	24c		00
d. Other additions (see instructions, enclose schedule) .....	24d		00
e. Total additions to federal income (add lines 24a through 24d) .....	24e		00

## 25. Subtractions from federal taxable income:

a. Interest on U.S. Government obligations (reduced by related expenses, enclose schedule) .....	25a		00
b. State income tax refunds reported as income on federal return.....	25b		00
c. Exempt retirement benefit .....	25c		00
d. Other subtractions from federal taxable income (see instructions, enclose schedule) .....	25d		00
e. Total subtractions from federal taxable income (add lines 25a through 25d) .....	25e		00

26. Net modification to federal taxable income (subtract line 25e from line 24e) .....	26		00
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**PART II - COMPUTATION OF SHARES OF THE MODIFICATION TO FEDERAL TAXABLE INCOME**

**NOTE: The Kansas fiduciary modification is to be allocated among the beneficiaries and the fiduciary in proportion to their share of the sum of the federal distributable net income and the amount distributed or required to be distributed from current income.**

(A) Name and Address	(B) Social Security Number	(C) Percent of Distribution	(D) Share of fiduciary adjustment (line 26, Part I, multiplied by column C)
<b>RESIDENT BENEFICIARIES</b>			
(a) .....		%	
(b) .....		%	
(c) .....		%	
(d) .....		%	
<b>NONRESIDENT BENEFICIARIES</b>			
(e) .....		%	
(f) .....		%	
(g) .....		%	
(h) .....		%	
(i) Charitable beneficiaries' portion .....	( i )	%	
Subtotal .....		%	
(j) Fiduciary's portion .....	( j )	%	
Total .....		100%	

☐ I authorize the Director of Taxation or the Director's designee to discuss my return and enclosures with my preparer.  
I declare under the penalties of perjury that to the best of my knowledge this is a true, correct, and complete return.

sign  
here

Signature of fiduciary

Title

Date

Signature of preparer other than fiduciary

Address/Telephone Number

Date

**FOR NONRESIDENT ESTATES AND TRUSTS OR RESIDENT ESTATES AND TRUSTS  
WITH NONRESIDENT BENEFICIARIES**

**PART III - COMPUTATION OF FEDERAL TAXABLE INCOME OF THE ESTATE OR TRUST FROM KANSAS SOURCES**

(A) These items correspond to those listed on Federal Form 1041	(B) Total income as reported on Federal Form 1041	(C) Amount from Kansas sources	(D) Nonresident fiduciary's portion of Col. C & capital gains not distributed
27. Interest income .....			
28. Dividends .....			
29. Business income (loss) .....			
30. Capital gain (loss) .....			
31. Rents, royalties, partnerships, other estates and trusts, etc. ....			
32. Farm income (loss).....			
33. Ordinary income (loss) .....			
34. Other income .....			
35. <b>Total</b> income (Add lines 27 through 34) .....			
36. Interest .....			
37. Taxes .....			
38. Fiduciary fees .....			
39. Charitable deduction .....			
40. Attorney, accountant, and return preparer fees .....			
41a. Other deductions not subject to the 2% floor .....			
41b. Allowable miscellaneous itemized deductions subject to the 2% floor .....			
42. <b>Total</b> (Add lines 36 through 41b) .....			
43. Subtract line 42 from line 35 .....			
44. Distributions to beneficiaries .....			
45a. Estate tax deduction (fiduciary) .....			
45b. Estate tax deduction (beneficiary) .....			
46. Exemption (For Column D, see instructions .....			
47. <b>Total</b> (Add lines 44 through 46) .....			
48. Taxable income (Subtract line 47 from line 43) .....			
49. Total percent of all nonresident beneficiaries - from Part II, lines (e), (f), (g) & (h).			
50. Total Kansas income of nonresident beneficiaries (Multiply line 48 by line 49).			

**PART IV - NONRESIDENT BENEFICIARIES' SHARES OF INCOME AND TAX TO BE WITHHELD**

(A) Name and Address	(B) Social Security Number	(C) Beneficiary's percentage	(D) Kansas taxable income	(E) Tax to be withheld (Multiply Col. D by 2.5%)
<b>NONRESIDENT BENEFICIARIES</b>				
(a) .....		%		
.....				
(b) .....		%		
.....				
(c) .....		%		
.....				
(d) .....		%		
.....				
<b>TOTAL.</b> Enter amount from column E on line 6 .....		%		

TAX COMPUTATION SCHEDULE	
If amount on line 3, Form K-41 is:	Enter on line 4, Form K-41:
Over	But Not Over
\$ 0 .....	\$15,000..... 2.7% of line 3
\$15,000.....	\$405 plus 4.6% of excess over \$15,000

## TAX WITHHELD FOR NONRESIDENT BENEFICIARIES

Under Kansas law the executor, administrator, trustee or other fiduciary of an estate or trust is required to withhold 2.5% (.025) of the amount distributable to each nonresident beneficiary. The amount to be withheld from each nonresident beneficiary is shown in Part IV, column (E). For each nonresident beneficiary from whom tax is withheld, three copies of the *Fiduciary Report of Nonresident Beneficiary Tax Withheld*, Form K-18, must be prepared. Copy the Form K-18 shown below or download from our web site at **ksrevenue.org**.

Distribute copies of Form K-18 as follows:

- to the beneficiary from whom the tax is withheld to enclose with their Kansas Income Tax return.
- to the beneficiary for their records.
- to be retained by fiduciary.

# K-18

## 2015

### FIDUCIARY REPORT OF NONRESIDENT BENEFICIARY TAX WITHHELD KANSAS DEPARTMENT OF REVENUE

ENDING DATE OF ESTATE OR TRUSTS TAX YEAR \_\_\_\_\_

NONRESIDENT BENEFICIARY'S NAME		SOCIAL SECURITY NUMBER	NAME OF ESTATE OR TRUST
STREET ADDRESS OR RURAL ROUTE			NONRESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME FROM KANSAS SOURCES:
CITY			Taxable income..... \$ _____
STATE			Modifications as if Kansas resident ..... \$ _____
ZIP CODE			Amount of tax withheld ..... \$ _____ *

\* Beneficiary: Enter this amount on the "Kansas Income Tax Withheld" line of your Kansas Individual Income Tax return (K-40).