



**KANSAS**

**Estate Tax Return**

*For Deaths Occurring in  
2007, 2008 and 2009*



**KANSAS**

DEPARTMENT OF REVENUE

[www.ksrevenue.org](http://www.ksrevenue.org)

# K-706

(Rev. 01/07)

# KANSAS ESTATE TAX RETURN

For deaths occurring on or after January 1, 2007

Decedent's Information	First Name	Initial	Last Name		
	County and State of Domicile at Date of Death		Date of Death	Age	Social Security Number
	Personal Representative (Name and Address)			Social Security Number	Telephone Number (    )
	Attorney for the Estate (Name and Address)				Telephone Number (    )
	Co-Representative (Name and Address)			Social Security Number	Telephone Number (    )
	Preparer of Return - Other than Personal Representative or Attorney (Name and Address)				Telephone Number (    )

Mark this box if an extension is attached  Amount paid with extension \$ \_\_\_\_\_ Mark this box if this is an amended return

**If the Estate filed a Federal Form 706 with the IRS, please attach a copy.**

1. Total gross estate (from Recapitulation, page 2, line 20) .....		00
2. Total deductions (from Recapitulation, page 2 line 30) .....		00
3. Taxable estate (subtract line 2 from line 1) .....		00
4. Tentative estate tax (see instructions, page 9) .....		00
5. Kansas Percentage (from Recapitulation, page 2 line 21) .....		
6. Tax payable to Kansas (multiply line 4 by line 5) .....		00
7. Interest (see instructions, page 5) .....		00
8. Penalty (see instructions, page 5) .....		00
9. Total tax, interest and penalty (add lines 6, 7, and 8) .....		00

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer other than personal representative or person in possession of property is based on all information of which preparer has any knowledge.

Signature of Personal Representative	Date	Signature of Preparer Other than Personal Representative
Signature of Co-Representative	Date	Signature of Preparer Other than Personal Representative

Make checks payable to: **Kansas Estate Tax.**  
 Mail return and payment to: **Kansas Department of Revenue, Customer Relations-Estate Tax, 915 SW Harrison St., Topeka KS 66625-2222**

Estate of: \_\_\_\_\_

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## KANSAS RECAPITULATION

GROSS ESTATE	VALUE OF KANSAS PROPERTY		VALUE OF ALL PROPERTY	
10. Schedule A - Real Estate .....	00			00
11. Schedule B - Stocks and Bonds .....	00			00
12. Schedule C - Mortgages, Notes, and Cash .....	00			00
13. Schedule D - Insurance on Decedent's Life .....	00			00
14. Schedule E - Jointly Owned Property .....	00			00
15. Schedule F - Other Miscellaneous Property .....	00			00
16. Schedule G - Transfers During Decedent's Life .....	00			00
17. Schedule H - Powers of Appointment .....	00			00
18. Schedule I - Annuities .....	00			00
19. Value of Kansas Property .....	00			
20. Gross Estate .....				00
21. Kansas Percentage (Line 19 divided by Line 20) .....				

DEDUCTIONS	AMOUNT	
22. Schedule J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims .....		00
23. Schedule K - Debts of Decedent .....		00
24. Schedule K - Mortgages and Liens .....		00
25. Schedule L - Net Losses During Administration .....		00
26. Schedule L - Expenses Incurred in Administering Property Not Subject to Claims		00
27. Schedule M - Bequests, etc. to Surviving Spouse .....		00
28. Schedule N - Property Exempt by Kansas or Federal Law .....		00
29. Schedule O - Charitable, Public, & Similar Gifts & Bequests .....		00
30. <b>Total Deductions</b> .....		00

Estate of: \_\_\_\_\_

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## KANSAS SCHEDULE A – Real Estate

- *Jointly owned property should be reported on Schedule E.*
- *Real estate that is part of a sole proprietorship should be reported on Schedule F.*
- *Real estate that is included in the gross estate as property transferred in contemplation of death, as property transferred with a retained life estate, or as part of a revocable transfer should be reported on Schedule G.*
- *Real estate that is included in the gross estate as property in respect to which the decedent had a general power of appointment should be reported on Schedule H.*

ITEM NUMBER	DESCRIPTION	VALUE OF KANSAS PROPERTY	VALUE OF ALL PROPERTY
1			
Total from additional sheets attached to this schedule .....			
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 10) .....			

(If more space is needed, insert additional sheets of same size)

Estate of: \_\_\_\_\_

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## KANSAS SCHEDULE B – Stocks and Bonds

- *Jointly owned property should be reported on Schedule E.*

ITEM NUMBER	DESCRIPTION	VALUE OF KANSAS PROPERTY	VALUE OF ALL PROPERTY
1			
Total from additional sheets attached to this schedule .....			
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 11) .....			

(If more space is needed, insert additional sheets of same size)

Estate of: \_\_\_\_\_

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## KANSAS SCHEDULE C – Mortgages, Notes, and Cash

- *Jointly owned property should be reported on Schedule E.*

ITEM NUMBER	DESCRIPTION	VALUE OF KANSAS PROPERTY	VALUE OF ALL PROPERTY
1			
Total from additional sheets attached to this schedule .....			
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 12) .....			

(If more space is needed, insert additional sheets of same size)

Estate of: \_\_\_\_\_

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### KANSAS SCHEDULE D – Insurance on Decedent’s Life

- You must list all policies on the life of the decedent and attach a Form 712 for each policy.

ITEM NUMBER	DESCRIPTION	VALUE OF KANSAS PROPERTY	VALUE OF ALL PROPERTY
1			
Total from additional sheets attached to this schedule .....			
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 13) .....			

(If more space is needed, insert additional sheets of same size)

Estate of: \_\_\_\_\_

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## KANSAS SCHEDULE E – Jointly Owned Property

**SECTION I – Qualified Joint Interests** (Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants)

ITEM NUMBER	DESCRIPTION	VALUE OF KANSAS PROPERTY	VALUE OF ALL PROPERTY
1			
Total from additional sheets attached to this schedule .....			
<b>1a</b> Total Property Held by the Decedent and Spouse as the Only Joint Tenants .....			
<b>1b</b> One-half (1/2) to be Included in Gross Estate (enter 1/2 of line 1a) .....			

**SECTION II – All Other Joint Interests**

<b>2a</b> Name and address of each surviving co-tenant. If more than six surviving co-tenants, list the additional co-tenants on an attached sheet.				
A.		D.		
B.		E.		
C.		F.		
ITEM NUMBER	ENTER LETTER FOR CO-TENANT	DESCRIPTION	VALUE OF KANSAS PROPERTY	VALUE OF ALL PROPERTY
1				
Total from additional sheets attached to this schedule .....				
<b>2b</b> Total Property Held in Joint Tenancy by Decedent and Another .....				
Total Includible Joint Interest (Add lines 1b and 2b. Also enter on the Recapitulation, page 2, line 14) .....				

(If more space is needed, insert additional sheets of same size)



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## KANSAS SCHEDULE F – Other Miscellaneous Property

- *Jointly owned property should be reported on Schedule E.*

<p>1. Did the decedent, at the time of death, own any articles or collections having either artistic or intrinsic value, such as jewelry, furs, paintings, antiques, rare books, coins or stamps? (If Yes, full details must be submitted with this schedule) .....</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p>2. Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death? (If Yes, full details must be submitted with this schedule) .....</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p>3. Did the decedent at the time of death have a safety deposit box? (If Yes, state the location <b>and</b>, if held in joint names of decedent and another, state the name and relationship of joint depositor) .....</p>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<p><i>If any of the contents of the safety deposit box are omitted from the schedules in this return, explain fully why omitted:</i> _____</p> <p>_____</p>		

ITEM NUMBER	DESCRIPTION	VALUE OF KANSAS PROPERTY	VALUE OF ALL PROPERTY
1			
Total from additional sheets attached to this schedule .....			
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 15) .....			

(If more space is needed, insert additional sheets of same size)

Estate of: \_\_\_\_\_

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### KANSAS SCHEDULE G – Transfers During Decedent’s Life

ITEM NUMBER	DESCRIPTION	VALUE OF KANSAS PROPERTY	VALUE OF ALL PROPERTY
1			
Total from additional sheets attached to this schedule .....			
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 16) .....			

(If more space is needed, insert additional sheets of same size)

Estate of: \_\_\_\_\_

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## KANSAS SCHEDULE H – Powers of Appointment

ITEM NUMBER	DESCRIPTION	VALUE OF KANSAS PROPERTY	VALUE OF ALL PROPERTY
1			
Total from additional sheets attached to this schedule .....			
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 17) .....			

(If more space is needed, insert additional sheets of same size)

Estate of: \_\_\_\_\_

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### KANSAS SCHEDULE I – Annuities

ITEM NUMBER	DESCRIPTION	VALUE OF KANSAS PROPERTY	VALUE OF ALL PROPERTY
1			
Total from additional sheets attached to this schedule .....			
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 18) .....			

(If more space is needed, insert additional sheets of same size)

Estate of: \_\_\_\_\_

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## KANSAS SCHEDULE J – Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

- Do not list on this schedule expenses of administering property not subject to claims. In connection with such expenses, see the separate instructions for Schedule L.
- If personal representative fees, attorney fees, etc. are claimed and allowed as a deduction for Kansas estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for Kansas income tax purposes.

ITEM NUMBER	DESCRIPTION	AMOUNT
1	<b>A. Funeral Expenses:</b>	
	<b>B. Commissions and Fees:</b>	
1	Personal Representative commissions - amount estimated/agreed upon/paid. (Strike out words not applicable)	
2	Attorney fees - amount estimated/agreed upon/paid. (Strike out words not applicable)	
3	Accountant fees - amount estimated/agreed upon/paid. (Strike out words not applicable)	
	<b>C. Miscellaneous Expenses:</b>	
Total from additional sheets attached to this schedule .....		
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 22) .....		

(If more space is needed, insert additional sheets of same size)

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### KANSAS SCHEDULE K – Debts of Decedent and Mortgages and Liens

ITEM NUMBER	DEBTS OF DECEDENT - CREDITOR AND NATURE OF CLAIM	AMOUNT
1		
Total from additional sheets attached to this schedule .....		
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 23) .....		

ITEM NUMBER	MORTGAGES AND LIENS - DESCRIPTION	AMOUNT
1		
Total from additional sheets attached to this schedule .....		
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 24)		

(If more space is needed, insert additional sheets of same size)

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### KANSAS SCHEDULE L – Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

ITEM NUMBER	NET LOSSES DURING ADMINISTRATION (Note: Do not deduct losses claimed on a Kansas income tax return)	AMOUNT
1		
Total from additional sheets attached to this schedule .....		
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 25) .....		

ITEM NUMBER	EXPENSES INCURRED IN ADMINISTERING PROPERTY NOT SUBJECT TO CLAIMS (Indicate whether estimated, agreed upon, or paid)	AMOUNT
1		
Total from additional sheets attached to this schedule .....		
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 26) .....		

(If more space is needed, insert additional sheets of same size)

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## KANSAS SCHEDULE M – Bequests, etc. to Surviving Spouse

**Election to Deduct Qualified Terminable Interest Property.** If a trust (or other property) meets the requirements of qualified terminable interest property and

- a. The trust or other property is listed on Schedule M; and,
- b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule M, then unless the executor specifically identifies the trust (all or a fractional portion or percentage) or other property to be excluded from the election, the executor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property.

If less than the entire value of the trust (or other property) that the executor has included in the gross estate is entered as a deduction on Schedule M, the executor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule M. The denominator is equal to the total value of the trust (or other property).

**1** Did any property pass to the surviving spouse as a result of a qualified disclaimer? (If Yes, attach a court certified copy of the written disclaimer) ..... Yes  No

**2** Election Out of QTIP Treatment of Annuities - Do you elect not to treat as a qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property? (See Instructions) ..... Yes  No

ITEM NUMBER	DESCRIPTION OF PROPERTY INTERESTS PASSING TO SURVIVING SPOUSE	AMOUNT

Total from additional sheets attached to this schedule .....

<b>3</b> Total amount of property interests listed on Schedule M .....	<b>3</b>	
<b>4a</b> Federal estate taxes payable out of property interests listed on Schedule M	<b>4a</b>	
<b>4b</b> Other death taxes payable out of property interests listed on Schedule M	<b>4b</b>	
<b>4c</b> Federal and state GST taxes payable out of property interests listed on Schedule M .....	<b>4c</b>	
<b>4d</b> Add items 4a, 4b, and 4c .....	<b>4d</b>	
<b>5</b> Net amount of property interests listed on Schedule M (subtract line 4d from line 3). Also enter under the Recapitulation, page 2, line 27 .....	<b>5</b>	

(If more space is needed, insert additional sheets of same size)



Estate of: \_\_\_\_\_

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### KANSAS SCHEDULE N – Property Exempt by Kansas or Federal Law

ITEM NUMBER	DESCRIPTION	SCHEDULE AND ITEM NUMBER	AMOUNT
1			
Total from additional sheets attached to this schedule .....			
<b>TOTAL</b> (Also enter under the Recapitulation, page 2, line 28) .....			

(If more space is needed, insert additional sheets of same size)

Estate of: \_\_\_\_\_

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## KANSAS SCHEDULE O – Charitable, Public, and Similar Gifts and Bequests

- 1a** If the transfer was made by will, has any action been instituted to have interpreted or to contest the will or any of its provisions affecting the charitable deductions claimed in this schedule? (If Yes, full details must be submitted with this schedule) ..... Yes  No
- 1b** According to the information and belief of the person or persons filing this return, is any such action planned? (If Yes, full details must be submitted with this schedule) ..... Yes  No
- 2** Did any property pass to charity as the result of a qualified disclaimer? (If Yes, attach a court certified copy of the written disclaimer) ..... Yes  No

ITEM NUMBER	NAME AND ADDRESS OF BENEFICIARY	CHARACTER OF INSTITUTION	AMOUNT
1			
Total from additional sheets attached to this schedule .....			
<b>3</b>	Total .....	<b>3</b>	
<b>4a</b>	Federal estate tax payable out of property interests listed above .....	<b>4a</b>	
<b>4b</b>	Other death taxes payable out of property interests listed above .....	<b>4b</b>	
<b>4c</b>	Federal and state GST taxes payable out of property interests listed above .....	<b>4c</b>	
<b>4d</b>	Add items 4a, 4b, and 4c .....	<b>4d</b>	
<b>5</b>	Net value of property interests listed above (subtract line 4d from line 3). Also enter under the Recapitulation, page 2, line 29 .....	<b>5</b>	

(If more space is needed, insert additional sheets of same size)



State of Kansas  
 Department of Revenue  
 Docking State Office Building, 915 SW Harrison St.  
 Topeka, KS 66612-1588

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# Taxpayer Assistance

## **BY PHONE**

If you have a question about the Kansas Estate Tax or Inheritance Tax, call 785-368-8222 to speak with a customer representative.

If you prefer, you may fax information to 785-296-4993.

TTY Users  
 Telecommunications  
 Device for the Deaf  
 785-296-6461



## **IN PERSON**

Personal assistance is also available at the following location:

Taxpayer Assistance Center  
 Docking State Office Building - 1st floor  
 915 SW Harrison Street  
 Topeka, KS 66625-2007

Office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

## **REQUEST FOR TAX FORMS - 785-296-4937**

To obtain forms by mail, contact the Kansas Department of Revenue voice mail system at 785-296-4937. You will be asked to give your name, address, telephone number, and form(s) you desire. Please allow about two weeks for delivery of your form(s). Tax forms can also be found on the Department of Revenue's web site at [www.ksrevenue.org](http://www.ksrevenue.org).