K-41 (Rev. 7-18) DO NOT STAPLE

2018 KANSAS FIDUCIARY INCOME TAX

140018

	For the taxable year beginning 2 0 1 8 ; end	ing						
	Name of Estate or Trust			Em	nployer ID	Number (EIN)		
	Name of Fiduciary							
on	Mailing Address (Number and Street, including Rural Route)			Te	lephone	Number		
Informati	City, Town or Post Office	State	Zip Code	e Sch	ool Distr	ict Number	County Abbrev	<i>iation</i>
Filing	If your name or address has changed since last year, mark a	ın "X" in this bo>	c l	f this is an a	mende	d return , m	nark an "X" in this	s box.
	Filing Status (Mark ONE) Residency St	atus (Mark Ol	NE)	D	ate Es	tablished		
	Estate			Da	ate of de	cedent's dea	th or date trust esta	ablished:
		(See instructions)						
	Bankruptcy Estate				MONTH	DAY	YEAR	
	1. Federal taxable income (Residents: Federal Form 1041; Nonre	sidents [.] Part III	line 48 colu	Imp D)	1			00
ome	2. Resident fiduciary's share of modifications to federal taxable in	icome (resident	ts only)	,	2			00
Ë	Part I, line 26 or Part II, line (j) 3. Kansas taxable income (Line 1 plus or minus line 2. See instruc							00
_								
atior	4. Tax (from tax computation schedule on the last page of this form)					4		00
mpul	5. Kansas tax on lump sum distributions (see instructions)					5		00
ŝ	6. Nonresident beneficiary tax (Part IV total of column E)					6		00
Ца Па	7. TOTAL KANSAS TAX (add lines 4, 5 and 6)					7		00
	8. Credit for taxes paid to other states (resident estates or trusts of	only; see instruc	tions)			8		00
dits	9. Other nonrefundable credits (enclose all appropriate schedules)					9		00
e S	10. Total credits (add lines 8 and 9)					10		00
	11. Balance (subtract line 10 from line 7; cannot be less than zero)					11		00
(0)	12. Kansas income tax withheld					12		00
nents	13. Kansas estimated tax paid	DN				13		00
Payn	14. Amount paid with Kansas extension	<u></u>	-			14		00
ng &	15. Refundable portion of tax credits					15		00
oldir	16. Amended filers: Payments remitted with original return					16		00
Vithh	17. Amended filers: Overpayment from original return (this figure is a subtraction; see instructions)							00
2	18. Total refundable credits (add lines 12 through 16 and subtract li					18		00
ne	19. UNDERPAYMENT (if line 11 is greater than line 18)					19		00
Ce D	20. INTEREST (see instructions)					20		00
alan	21. PENALTY (see instructions)					21		00
P E	22. BALANCE DUE (add lines 19, 20 and 21)	Write y and ma	our EIN on your oake payable to: K	check or money Kansas Fiduciar	order y Tax	22		00
fund	NOTE: If <u>both</u> the "TOTAL line in Part IV, Column E" <u>and</u> "amount o		-		turn.	22		00
ž	23. REFUND (if line 18 is greater than line 11)					23		00

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 benefits	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

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)
RESIDENT BENEFICIARIES	Social Security Number	Distribution	Part 1, multiplied by column C)
		%	
		%	
		%	
		%	
NONRESIDENT BENEFICIARIES			
		%	
		%	
		%	
		%	
Charitable beneficiaries' portion	(i)	%	
Subtotal		%	
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		

Mail to: Fiduciary Tax, Kansas Department of Revenue, PO Box 758571, Topeka, KS 66675-8571

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

140218

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. Total 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. Total (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. Total (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%)		
	NONRESIDENT BENEFICIARIES						
(a)			%				
(b)			%				
(c)			%				
(d)			%				
	TOTAL. Enter amount from column E on line 6		%				
					-		

2018 FIDUCIARY REPORT OF NONRESIDENT BENEFICIARY TAX WITHHELD KANSAS DEPARTMENT OF REVENUE

ENDING DATE OF ESTATE OR TRUSTS TAX YEAR ____

NONRESIDENT BENEFICIARY'S NAME	SOCIAL SEC	CURITY NUMBER	NAME OF ESTATE OR TRUST	EIN OF TRUST
STREET ADDRESS OR RURAL ROUTE			NONRESIDENT BENEFICIARY'S SHARE (INCOME FROM KANSAS SOURCES:	DF DISTRIBUTABLE
			Taxable income	\$
CITY	STATE	ZIP CODE	Modifications as if Kansas resident Amount of tax withheld	\$*
			* Beneficiary: Enter this amount on the "Kansas In Kansas Individual Income Tax return (K-40).	come Tax Withheld" line of your

	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	3.1% of line 3				
\$15,000	\$30,000	\$465 plus 5.25% of excess over \$15,000				
\$30,000		\$1,252.50 plus 5.7% of excess over \$30,000				

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 above or download from our website 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.