

K-41

2018 KANSAS FIDUCIARY INCOME TAX

000

142018

Rev. 7-18

Page 1 of 4

For the taxable year beginning

01012018

ending

12312018

NameXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
FiduciaryNameXXXXXXXXXXXXXXXXXXXX  
AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
CityXXXXXXXXXXXXXXXXXXXX ST XXXXX-XXXX

234567890

7855551212

501

SN

☒ Name or address has changed?

☒ Amended Return

Filing Status: ☒ Estate

Residency Status: ☒ Resident

Date of Decedent's Death or Date Trust Established:

☒ Trust

☒ NonResident

12312018

☒ Bankruptcy Estate

1. Federal taxable income -1345678

14. Amount paid with Kansas extension 14345678

2. Resident fiduciary's share of modifications to federal taxable income (Residents only) -2345678

15. Refundable portion of credits 15345678

3. Kansas taxable income (Line 1 + or - line 2.) -3345678

16. Amended Filers: Payments remitted with original return 16345678

4. Tax 42345678

17. Amended Filers: Overpayment from original return (Subtraction only) 17345678

5. Kansas tax on lump sum distributions 52345678

18. Total refundable credits (Add lines 12-16 and subtract line 17) 18345678

6. Nonresident beneficiary tax 62345678

19. UNDERPAYMENT (If line 11 is greater than line 18) 19345678

7. TOTAL KANSAS TAX (Add lines 4, 5 & 6) 72345678

20. INTEREST 20345678

8. Credit for taxes paid to other states 82345678

21. PENALTY 21345678

9. Other nonrefundable credits 92345678

22. BALANCE DUE (Add lines 19, 20 & 21) 22345678

10. Total credits (Add lines 8 and 9) 10345678

Write your EIN on your check/money order and make payable to:  
Kansas Fiduciary Tax

11. Balance (Subtract line 10 from line 7; cannot be less than zero) 11345678

NOTE: If both the "TOTAL" line in Part IV, Column E, is zero and line 22 is zero, DO NOT FILE THIS RETURN.

12. Kansas income tax withheld 12345678

13. Kansas estimated tax paid 13345678

23. REFUND (Line 18 is greater than line 11) 23345678

☒ I authorize the Director of Taxation or the Director's designee to discuss my K-41 and any enclosures with my preparer.  
I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Fiduciary  
Signature  
(Required)

Title

Date

Preparer  
Signature  
(Required)

Preparer  
Phone Number

Date

FIDUCIARY TAX  
PO BOX 758571  
TOPEKA KS 66675-8571

For Office Use Only

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55	Fiduciary Signature (Required)																																																																																54
56	Title Date																																																																																55
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58	Preparer Signature (Required)																																																																																57
59	Preparer Phone Number Date																																																																																58
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PART I - MODIFICATIONS TO FEDERAL TAXABLE INCOME

142118

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24. Additions to federal taxable income:	
a. State and local bond interest (Reduced by related expenses, enclose schedule) .....	24191954
b. State or local taxes measured by income deducted on the federal return .....	25542322
c. Administrative expenses claimed as deductions on Kansas estate tax return .....	26542333
d. Other additions (See instructions, enclose schedule) .....	27542344
e. Total additions to federal income (Add lines 24a through 24d).....	28152355
25. Subtractions from federal taxable income:	
a. Interest on U.S. Government obligations (Reduced by related expenses, enclose schedule).....	29542366
b. State income tax refunds reported as income on federal return.....	30542377
c. Exempt retirement benefits.....	31542388
d. Other subtractions from federal taxable income (See instructions, enclose schedule).....	32000000
e. Total subtractions from federal taxable income (Add lines 25a through 25d).....	33542110
26. Net modification to federal taxable income (Subtract line 25e from line 24e).....	33542110

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 No.	(C) % of Distribution	(D) Share of fiduciary adjustment (line 26, Part I, multiplied by column C)
RESIDENT BENEFICIARIES			
(a)	12345678	100	40542117
(b)	23456789	100	41542118
(c)	34567890	100	42542119
(d)	45678901	100	43542120
NONRESIDENT BENEFICIARIES			
(e)	12345678	100	40542117
(f)	23456789	100	41542118
(g)	34567890	100	42542119
(h)	45678901	100	43542120
(i) Charitable beneficiaries' portion .....	(i)	100	43542120
Subtotal .....		100	43542120
(j) Fiduciary's portion.....	(j)	100	43542120
Total .....		100	43542120

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

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(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.....	24191954		
28. Dividends.....	25542322		
29. Business income (loss).....	26542333	26542333	26542333
30. Capital gain (loss).....	27542344	27542344	27542344
31. Rents, royalties, partnerships, other estates and trusts, etc.....	28152355	28152355	28152355
32. Farm income (loss).....	29542366	29542366	29542366
33. Ordinary income (loss).....	30542377	30542377	30542377
34. Other income.....	31542388	31542388	31542388
35. <b>Total</b> income (Add lines 27 through 34).....	32000000	32000000	32000000
36. Interest.....	33542110	33542110	33542110
37. Taxes.....	24191954	24191954	24191954
38. Fiduciary fees.....	25542322	25542322	25542322
39. Charitable deduction.....	26542333	26542333	26542333
40. Attorney, accountant, and return preparer fees.....	27542344	27542344	27542344
41a. Other deductions not subject to the 2% floor.....	28152355	28152355	28152355
41b. Allowable miscellaneous itemized deductions subject to the 2% floor.....	29542366	29542366	29542366
42. <b>Total</b> (Add lines 36 through 41b).....	30542377	30542377	30542377
43. Subtract line 42 from line 35.....	31542388	31542388	31542388
44. Distributions to beneficiaries.....	32000000		
45a. Estate tax deduction (fiduciary).....	33542110	33542110	33542110
45b. Estate tax deduction (beneficiary).....		28152355	
46. Exemption (For Column D see instructions).....	29542366		29542366
47. <b>Total</b> (Add lines 44 through 46).....	30542377	30542377	30542377
48. Taxable income (Subtract line 47 from line 43).....	31542388	31542388	31542388
49. Total percent of all nonresident beneficiaries (From Part II, lines (e), (f), (g) & (h)).....		32000000	
50. Total Kansas income of nonresident beneficiaries (Multiply line 48 by line 49).....		33542110	

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

(A) Name and Address	(B) Social Security No.	(C) Beneficiary percentage	(D) Kansas taxable income	(E) Tax to be withheld (Multiply Col. D by 2.5%)
NONRESIDENT BENEFICIARIES				
(a)	123456789	100	40542117	40542117
(b)	234567899	100	40542117	40542117
(c)	345678909	100	43542120	43542120
(d)	456789019	100	43542120	43542120
TOTAL. Enter amount from Col. E on line 6.....		100	43542120	43542120

**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 NO.	NAME OF ESTATE OR TRUST	EIN OF TRUST  234567890
STREET ADDRESS OR RURAL ROUTE		NONRESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME FROM KANSAS SOURCES:	
CITY		Taxable income..... \$ <u>40542117</u> Modifications as if Kansas resident ..... \$ <u>43542120</u> Amount of tax withheld..... \$ <u>43542120</u> *	
STATE		*Beneficiary: Enter this amount on the "Kansas Income Tax Withheld" line of your Kansas Individual Income Tax return, K-40.	
ZIP CODE			

TAX COMPUTATION SCHEDULE			
If amount on line 3, Form K-41 is:		Enter on line 4, Form K-41:	
<b>Over</b>	<b>But Not Over</b>		
\$ 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 below, or download from our website at [www.ksrevenue.org](http://www.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.