

K-41

## 2018 KANSAS FIDUCIARY INCOME TAX

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142018

Rev. 7-18  
Page 1 of 4

For the taxable year beginning

01012018

ending

12312018

NameXXXXXXXXXXXXXXXXXXXX  
 FiduciaryNameXXXXXXXXXXXXXXXXXXXX  
 AddressXXXXXXXXXXXXXXXXXXXX  
 AddressXXXXXXXXXXXXXXXXXXXX  
 CityXXXXXXXXXXXXX ST XXXXX-XXXX

234567890

7855551212

501

SN

 Name or address has changed? Amended Return

Filing Status:	<input checked="" type="checkbox"/> Estate	Residency Status:	<input checked="" type="checkbox"/> Resident	Date of Decedent's Death or Date Trust Established:
	<input checked="" type="checkbox"/> Trust		<input checked="" type="checkbox"/> NonResident	12312018
	<input checked="" type="checkbox"/> 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 <b>(Residents only)</b>	- 2345678	15. Refundable portion of credits	15345678
3. Kansas taxable income (Line 1 + or - line 2.)	- 3345678	16. <b>Amended Filers:</b> Payments remitted with original return	16345678
4. Tax	42345678	17. <b>Amended Filers:</b> Overpayment from original return <b>(Subtraction only)</b>	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. <b>TOTAL KANSAS TAX</b> (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	<b>NOTE:</b> If <b>both</b> the "TOTAL" line in Part IV, Column E, is zero and line 22 is zero, <b>DO NOT FILE THIS RETURN.</b>	
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 \_\_\_\_\_

K-41

2018

## KANSAS FIDUCIARY INCOME TAX

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142018

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Rev. 7-18

Page 1 of 4

For the taxable year beginning

01012016

ending

12312016

8 NameXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 9 FiduciaryNameXXXXXXXXXXXXXXXXXXXX  
 10 AddressXXXXXXXXXXXXXXXXXXXX  
 11 AddressXXXXXXXXXXXXXXXXXXXX  
 12 CityXXXXXXXXXXXX ST XXXXX-XXXX

234567890

7855551212

501

SN

14 X Name or address has changed?

X Amended affects Kansas only

16 Filing Status: X Estate Residency Status: X Resident Date of Decedent's Death or Date Trust Established:

X Trust

X NonResident

12312018

X Bankruptcy Estate

23 1. Federal taxable income -1345678 14. Amount paid with Kansas extension 14345678

24 2. Resident fiduciary's share of modifications to  
federal taxable income (Residents only) -2345678 15. Refundable portion of credits 1534567825 3. KS taxable income (Line 1 + or - line 2.) -3345678 16. Amended Filers: Payments remitted with  
original return 1634567826 4. Tax 42345678 17. Amended Filers: Overpayment from  
original return (Subtraction only) 1734567831 5. Kansas tax on lump sum distributions 52345678 18. Total refundable credits (Add lines 12-16 and  
subtract line 17) 1834567833 6. Nonresident beneficiary tax 62345678 19. UNDERPAYMENT (If line 11 is greater than  
line18) 19345678

35 7. TOTAL KANSAS TAX (Add lines 4, 5 &amp; 6) 72345678 20. INTEREST 20345678

37 8. Credit for taxes paid to other states 82345678 21. PENALTY 21345678

39 9. Other nonrefundable credits 92345678 22. BALANCE DUE (Add lines 19, 20 &amp; 21) 22345678

41 10. Total credits (Add lines 8 and 9) 10345678 Write your EIN on your check/money order and make payable to:  
Kansas Fiduciary Tax42 11. Balance (Subtract line 10 from line 7; cannot  
be less than zero) 11345678 NOTE: If the "TOTAL" line in Part IV, Column E, is zero and line 22 is  
zero, DO NOT FILE THIS RETURN. Both entries must be zero.

45 12. Kansas income tax withheld 12345678

47 13. Kansas estimated tax paid 13345678 23. REFUND (Line 18 is greater than line 11) 23345678

52 X 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.

54 Fiduciary  
Signature  
(Required) \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_55 Preparer  
Signature  
(Required) \_\_\_\_\_ Preparer  
Phone Number \_\_\_\_\_ Date \_\_\_\_\_

FIDUCIARY TAX  
PO BOX 758571  
TOPEKA KS 66675-8571

For Office Use Only

3 6 8 10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72 74 76 78 80 84

65

**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
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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 No.	(C) % of Distribution	(D) Share of fiduciary adjustment (line 26, Part I, multiplied by column C)
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## 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%)
<b>NONRESIDENT BENEFICIARIES</b>				
(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	STATE	ZIP CODE	Taxable income..... \$ 40542117 Modifications as if Kansas resident ..... \$ 43542120 Amount of tax withheld..... \$ 43542120 *  <small>*Beneficiary: Enter this amount on the "Kansas Income Tax Withheld" line of your Kansas Individual Income Tax return, K-40.</small>

TAX COMPUTATION SCHEDULE		
If amount on line 3, Form K-41 is:	Enter on line 4, Form K-41:	
<b>Over</b>	<b>But</b>	
<b>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.