

K-41

2021 KANSAS FIDUCIARY INCOME TAX

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142021

Rev. 7-21

Page 1 of 4

For the taxable year beginning

01012021

ending

12312021

NameXXXXXXXXXXXXXXXXXXXXXXXXXXXX
FiduciaryNameXXXXXXXXXXXXXXXXXXXX 234567890
AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXX
AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXX 501
CityXXXXXXXXXXXXXXXXXXXX ST XXXXX-XXXX

7855551212

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

12312021

☒ 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" and the "amount on line 22" are 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

Preparer PTIN, EIN or SSN

P03465080

FIDUCIARY TAX
PO BOX 750260
TOPEKA KS 66699-0260

For Office Use Only

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PART I - MODIFICATIONS TO FEDERAL TAXABLE INCOME

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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. Business interest expense carryforward deduction (I.R.C. § 163(j))	28542333
e. Other additions (See instructions, enclose schedule)	29542344
f. Total additions to federal income (Add lines 24a through 24e)	30152355

25. Subtractions from federal taxable income:

a. Interest on U.S. Government obligations (Reduced by related expenses, enclose schedule)	31542366
b. State income tax refunds reported as income on federal return	32542377
c. Exempt retirement benefits	33542388
d. Global intangible low-taxed income (GILTI) (I.R.C. § 951A)	34542333
e. Disallowed business interest deduction (I.R.C. § 163(j))	35542333
f. Disallowed business meal expenses (I.R.C. § 274)	36542333
g. Other subtractions from federal taxable income (See instructions, enclose schedule)	37000000
h. Total subtractions from federal taxable income (Add lines 25a through 25g)	38542110

26. Net modification to federal taxable income (Subtract Line 25h from Line 24f)	39542110
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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)
RESIDENT BENEFICIARIES			
(a)	12345678	100	40542117
(b)	23456789	100	41542118
(c)	34567890	100	42542119
(d)	45678901	100	43542120
NONRESIDENT BENEFICIARIES			
(e)	52345678	100	44542117
(f)	63456789	100	45542118
(g)	74567890	100	46542119
(h)	85678901	100	47542120
(i) Charitable beneficiaries' portion	(i)	100	48542120
Subtotal		100	49542120
(j) Fiduciary's portion	(j)	100	50542120
Total		100	51542120

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. Total 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. Total (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. Total (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 ZIP CODE		* Beneficiary: Enter this amount on the "Kansas Income Tax Withheld" line of your Kansas Individual Income Tax return, K-40.	

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 form "K-18 Fiduciary Report of Nonresident Beneficiary Tax Withheld," must be prepared. Copy the form K-18 shown above.

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.