



NameXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
FiduciaryTrusteeNameXXXXXXXXXXXXXXXXXXXX  
AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
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

12312023

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. Credit for tax paid on the K-120S 16345678

4. Tax 42345678

17. Amended Filers: Payments remitted with original return 17345678

5. Kansas tax on lump sum distributions 52345678

18. Amended Filers: Overpayment from original return (Subtraction only) 18345678

6. Nonresident beneficiary tax 62345678

19. Total refundable credits (Add lines 12-17 and subtract line 18) 19345678

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

20. UNDERPAYMENT (If line 11 is greater than line 19) 20345678

8. Credit for taxes paid to other states 82345678

21. INTEREST 21345678

9. Other nonrefundable credits 92345678

22. PENALTY 22345678

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

23. BALANCE DUE (Add lines 20, 21, and 22) 23345678

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

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

12. Kansas income tax withheld 12345678

NOTE: If both the "TOTAL line in Part IV, Column E" and the "amount on line 23" are zero, DO NOT FILE this return.

13. Kansas estimated tax paid 13345678

24. REFUND 24345678

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



K-41 2023 KANSAS FIDUCIARY INCOME TAX

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K-41 Page 1 142023



Rev. 7-23 Page 1 of 4 For the taxable year beginning 01012023 ending 12312023

NameXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
FiduciaryNameXXXXXXXXXXXXXXXXXXXXXXXXXXXX 234567890 7855551212
AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 501 SN
CityXXXXXXXXXXXXXXXXXXXX ST XXXXX-XXXX

Name or address has changed? Amended Return

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

Trust NonResident 12312023

Bankruptcy Estate

Table with 4 columns: Line number, Description, Amount, and Detail. Rows include Federal taxable income, Resident fiduciary's share, Kansas taxable income, Tax, Kansas tax on lump sum distributions, Nonresident beneficiary tax, TOTAL KANSAS TAX, Credit for taxes paid to other states, Other nonrefundable credits, Total credits, Balance, Kansas income tax withheld, Kansas estimated tax paid, Amount paid with Kansas extension, Refundable portion of credits, Credit for tax paid on the K-120S, Amended Filers: Payments remitted with original return, Amended Filers: Overpayment from original return (Subtraction only), Total refundable credits, UNDERPAYMENT, INTEREST, PENALTY, BALANCE DUE, and REFUND.

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

**PART I - MODIFICATIONS TO FEDERAL TAXABLE INCOME**

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25. 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 25a through 25e) .....		30152355
26. 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 26a through 26g) .....		38542110
27. Net modification to federal taxable income (Subtract Line 26h from Line 25f) .....		39542110

**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)
<b>RESIDENT BENEFICIARIES</b>			
(a)	123456789	100	40542117
(b)	234567899	100	41542118
(c)	345678909	100	42542119
(d)	456789019	100	43542120
<b>NONRESIDENT BENEFICIARIES</b>			
(e)	523456789	100	44542117
(f)	634567899	100	45542118
(g)	745678909	100	46542119
(h)	856789019	100	47542120
(i) Charitable beneficiaries' portion .....	(i)	100	48542120
Subtotal .....		100	49542120
(j) Fiduciary's portion .....	(j)	100	50542120
Total .....		100	51542120

**For nonresident estates and trusts or resident estates and trusts with nonresident beneficiaries**



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

Page 3 of 4

(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
28. Interest income .....	24191954		
29. Dividends .....	25542322		
30. Business income (loss) .....	26542333	26542333	26542333
31. Capital gain (loss) .....	27542344	27542344	27542344
32. Rents, royalties, partnerships, other estates and trusts, etc. ....	28152355	28152355	28152355
33. Farm income (loss) .....	29542366	29542366	29542366
34. Ordinary income (loss) .....	30542377	30542377	30542377
35. Other income .....	31542388	31542388	31542388
36. <b>Total</b> income (Add lines 28 through 35) .....	32000000	32000000	32000000
37. Interest .....	33542110	33542110	33542110
38. Taxes .....	24191954	24191954	24191954
39. Fiduciary fees .....	25542322	25542322	25542322
40. Charitable deduction .....	26542333	26542333	26542333
41. Attorney, accountant, and return preparer fees .....	27542344	27542344	27542344
42a. Other deductions not subject to the 2% floor .....	28152355	28152355	28152355
42b. Allowable miscellaneous itemized deductions subject to the 2% floor .....	29542366	29542366	29542366
43. <b>Total</b> (Add lines 37 through 42b) .....	30542377	30542377	30542377
44. Subtract Line 43 from Line 36 .....	31542388	31542388	31542388
45. Distributions to beneficiaries .....	32000000		
46a. Estate tax deduction (fiduciary) .....	33542110	33542110	33542110
46b. Estate tax deduction (beneficiary) .....		28152355	
47. Exemption (For Column D see instructions) .....	29542366		29542366
48. <b>Total</b> (Add lines 45 through 47) .....	30542377	30542377	30542377
49. Taxable income (Subtract Line 48 from Line 44) .....	31542388	31542388	31542388
50. Total percent of all nonresident beneficiaries (From Part II, lines (e), (f), (g) & (h))		32000000	
51. <b>Total</b> Kansas income of nonresident beneficiaries (Multiply Line 49 by Line 50)		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
<b>TOTAL. Enter amount from Col. E on Line 6</b> .....		100	43542120	43542120

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

K-18  
Attach  
142323



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 *	

\*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:
<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 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.