K-41

(Rev. 7/15)

DO NOT STAPLE

2015 KANSAS FIDUCIARY INCOME TAX

140015

For the taxable year beginning 2 0 1 5 ; ending

Filing Information

Name of Estate or Trust

Employer ID Number (EIN)

Name of Fiduciary

Mailing Address (Number and Street, including Rural Route)

Telephone Number

City, Town, or Post Office | State | Zip Code | School District Number | County Abbreviation

☐ If your name or address has changed since last year, mark an "X" in this box

☐ If this is an **amended return**, mark an "X" in this box.

Filing Status (Mark ONE)

- ☐ Estate
- ☐ Trust
- ☐ Bankruptcy Estate

Residency Status (Mark ONE)

- ☐ Resident
- ☐ NonResident (See instructions)

Date Established

Date of decedent's death or date trust established:

MONTH DAY YEAR

Income

1. Federal taxable income (Residents: Federal Form 1041; Nonresidents: Part III, line 48, column D)	1		00
2. Resident fiduciary's share of modifications to federal taxable income **(residents only)** Part I, line 26 or Part II, line (j)	2		00
3. Kansas taxable income (Line 1 plus or minus line 2. See instructions)	3		00

Tax Computation

4. Tax (from tax computation schedule on the last page of this form)	4		00
5. Kansas tax on lump sum distributions (see instructions)	5		00
6. Nonresident beneficiary tax (Part IV total of column E	6		00
7. TOTAL KANSAS TAX (add lines 4, 5 and 6)	7		00

Credits

8. Credit for taxes paid to other states (resident estates or trusts only; see instructions)	8		00
9. University deferred maintenance credit (for carry forward use only, see instructions)	9		00
10. Other nonrefundable credits (enclose all appropriate schedules)	10		00
11. Total credits (add lines 8, 9 and 10)	11		00
12. Balance (subtract line 11 from line 7; cannot be less than zero)	12		00

Withholding & Payments

13. Kansas income tax withheld	13		00
14. Amount paid with Kansas extension	14		00
15. Refundable portion of tax credit	15		00
16. **Amended filers:** Payments remitted with original return	16		00
17. **Amended filers:** Overpayment from original return (this figure is a subtraction; see instructions) −	17		00
18. Total refundable credits (add lines 13 through 16 and subtract line 17)	18		00

Refund or Balance Due

19. UNDERPAYMENT (if line 12 is greater than line 18)	19		00
20. INTEREST (see instructions)	20		00
21. PENALTY (see instructions)	21		00
22. BALANCE DUE (add lines 19, 20 and 21) — Write your EIN on your check or money order and make payable to: Kansas Fiduciary Tax	22		00

NOTE: If both the **"TOTAL line in Part IV, Column E" and "amount on line 22" are zero,** DO NOT FILE this return.

23. REFUND (if line 18 is greater than line 12)	23		00

PLEASE COMPLETE THE BACK OF THIS FORM

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 benefit	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			
(a)			%	
(b)			%	
(c)			%	
(d)			%	
	NONRESIDENT BENEFICIARIES			
(e)			%	
(f)			%	
(g)			%	
(h)			%	
(i)	Charitable beneficiaries' portion	(i)	%	
	Subtotal		%	
(j)	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

Signature of fiduciary	Title	Date
Signature of preparer other than fiduciary	Address/Telephone Number	Date

Mail to: Fiduciary Tax, Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66612-1588

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

(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		%		

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.....	2.7% of line 3
$15,000.....		$405 plus 4.6% of excess over $15,000

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 web site 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.

K-18

2015

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 NUMBER	NAME OF ESTATE OR TRUST
STREET ADDRESS OR RURAL ROUTE		NONRESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME FROM KANSAS SOURCES:
CITY	STATE / ZIP CODE	Taxable income..... $ _____
		Modifications as if Kansas resident ..... $ _____
		Amount of tax withheld ..... $ _____*

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