

2021 KANSAS FIDUCIARY INCOME TAX



For the taxable year beginning 2 0 2 1 ; ending

Empty box for additional information

Filing Information section including Name of Estate or Trust, Name of Fiduciary, Mailing Address, City, Town or Post Office, State, Zip Code, Telephone Number, School District Number, County Abbreviation, and checkboxes for name/address changes and amended returns.

Main table with 23 rows for Income, Tax Computation, Credits, Withholding & Payments, and Refund or Balance Due. Includes a large 'DO NOT SUBMIT PHOTOCOPIES OF THIS FORM' watermark.

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. Business interest expense carryforward deduction (I.R.C. § 163(j))	24d	00
e. Other additions (see instructions, enclose schedule)	24e	00
f. Total additions to federal income (add lines 24a through 24e).....	24f	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 benefits.....	25c	00
d. Global intangible low-taxed income (GILTI) (I.R.C. § 951A)	25d	00
e. Disallowed business interest deduction (I.R.C. § 163(j)).....	25e	00
f. Disallowed business meal expenses (I.R.C. § 274)	25f	00
g. Other subtractions from federal taxable income (see instructions, enclose schedule).....	25g	00
h. Total subtractions from federal taxable income (add lines 25a through 25g).....	25h	00
26. Net modification to federal taxable income (subtract line 25h from line 24f).....	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	_____ Date	_____ Tax Preparer's PTIN, EIN or SSN

**FOR NONRESIDENT ESTATES AND TRUSTS OR RESIDENT ESTATES AND TRUSTS
WITH NONRESIDENT BENEFICIARIES**

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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		%		

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	EIN OF TRUST
STREET ADDRESS OR RURAL ROUTE		NONRESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME FROM KANSAS SOURCES:	
CITY		Taxable income \$ _____ Modifications as if Kansas resident \$ _____ Amount of tax withheld \$ _____ *	
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:	
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 the Fiduciary Report of Nonresident Beneficiary Tax Withheld, Form K-18, must be prepared. Copy 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.