

K-19

(Rev. 10/08)

REPORT OF NONRESIDENT OWNER TAX WITHHELD

2008

Tax year ending date of Partnership, S Corporation, LLC or LLP _____.

PART A – ENTITY INFORMATION

Name of Partnership, S Corporation, LLC or LLP			Employer Identification Number (EIN)		
Street Address			Type of Ownership:		
City			<input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LLP		
State		Zip Code	<input type="checkbox"/> Other (specify) _____		

PART B – NONRESIDENT OWNER INFORMATION

Name			Social Security Number or EIN of Owner		
Street Address			Type of Taxpayer:		
City			<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Trust		
State		Zip Code	<input type="checkbox"/> Other (specify) _____		

PART C – NONRESIDENT OWNER'S KANSAS TAXABLE INCOME AND WITHHOLDING (see instructions)

(1) Percent of Ownership in Part A Entity	(2) Nonresident Owner's Share of Kansas Taxable Income	(3) Total Kansas Tax Withheld
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PART D – OWNER'S SHARE OF KANSAS TAXABLE INCOME AND WITHHOLDING (Completed by certain Part B OWNERS only)

If the business structure of the taxpayer shown in Part B is **other than** an individual or a C corporation, the Part B entity will complete Part D to report each owner's share of the income and withholding reported in Part C to each of its partners, shareholders, or members. If the partner listed in Part D is itself a pass-through entity, the Part D entity must enclose a separate schedule showing the information below for each partner, shareholder or member of the Part D entity.

Partner/Shareholder/Member Name	SSN or EIN	% of Ownership in Part B Entity	Share of Kansas Taxable Income	Share of Kansas Tax Withheld
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GENERAL INSTRUCTIONS

K.S.A. 79-32,100e requires withholding on the Kansas taxable income (whether distributed or undistributed) of a nonresident partner, member or shareholder of a partnership, S corporation, or LLC or LLP. A nonresident owner may be an individual, a corporation or a pass-through entity. The withholding rate is 6.45% of the Kansas taxable income, and is due on or before the due date of the income tax return of the pass-through entity, including extensions. If you have nonresident owners, you must also complete Form KW-7S, Schedule of Nonresident Owner Withholding, and Form KW-7, Nonresident Owner Withholding Return, to remit the tax withheld. This withholding requirement replaces the prior law in effect for the 2002 tax year, wherein withholding was required on distributions.

Nonresident Owner Options: Nonresident owners may "opt out" of the required Kansas income tax withholding on their share of the Kansas taxable income by filing an affidavit, Form KW-7A, with the pass-through entity, and reported on the entity's Form KW-7S. Certain nonresident owners may be eligible to elect to use the Kansas tax withheld reported on Form KW-7S in lieu of filing Form K-40 or Form K-40C. Refer to the instructions for Forms KW-7/KW-7S for details on these two options.

Additional information about nonresident owner withholding is in our Publication KW-100, Kansas Withholding Tax Guide. This publication and Forms K-19, KW-7S, KW-7 and KW-7A are available from our web site at www.ksrevenue.org. Forms and publications may also be ordered from our voice mail forms request line by calling (785) 296-4937.

HOW TO COMPLETE FORM K-19

The pass-through entity will complete Parts A, B and C. If the nonresident owner in Part B is itself a pass-through entity, the Part B entity will use Part D to report the ownership percentage and share of the amounts shown in Part C for each of its partners, shareholders or members.

Prepare three copies of Form K-19 for each nonresident owner for whom Kansas tax was withheld and paid with Forms KW-7 and KW-7S and distribute as follows:

- to your nonresident owners to enclose with their Kansas income tax return
- to your nonresident distributees for their records
- to be retained by pass-through entity for its records

Those Part B entities who are completing Part D will in turn prepare three copies of Form K-19 to be distributed as follows:

- to each of your owners to enclose with their Kansas income tax return
- to each of your owners for their records
- to be retained by the partnership, S corporation, LLC or LLP for its records

TAXPAYER ASSISTANCE

If you have questions about withholding tax or completing this form, please contact the Kansas Department of Revenue:

Taxpayer Assistance Center
 915 SW Harrison, 1st Floor
 Topeka, KS 66625-2007
 Phone: (785) 368-8222
 Hearing Impaired TTY: (785) 296-6461
 Fax: (785) 291-3614