

2003 KANSAS FIDUCIARY INCOME TAX



DO NOT STAPLE

For the year January 1 to December 31, 2003 or other taxable year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

Empty rectangular box for identification or filing information.

Filing Information section containing fields for Name of Estate or Trust, Name of Fiduciary, Mailing Address, City/Town/Post Office, State, Zip Code, Employer ID Number, Telephone Number, School District Number, and County Abbreviation.

Filing Information

Checkboxes for name/address changes, amended return, and Filing Status (Estate, Trust, Bankruptcy Estate). Residency Status (Resident, Nonresident) and Date Established (Month, Day, Year) fields.

Income section with lines 1-3: Federal taxable income, Resident fiduciary's share of modifications, and Kansas taxable income.

Tax section with lines 4-7: Tax computation, Kansas tax on lump sum distributions, Nonresident beneficiary tax, and TOTAL KANSAS TAX.

Credits section with lines 8-15: Credit for taxes paid to other states, Other nonrefundable credits, Total credits, Balance, Kansas income tax withheld, Amount paid with Kansas extension, Refundable portion of credits, and Total refundable credits.

Refund or Balance Due section with lines 16-20: UNDERPAYMENT, INTEREST, PENALTY, BALANCE DUE (with EIN instructions), and REFUND.

Signatures section with checkboxes for preparer authorization and a declaration of truth. Includes signature lines for fiduciary and preparer, and fields for title, address/telephone number, and date.

Signatures

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

21. Additions to federal taxable income:

a. State and local bond interest (Reduced by related expenses, enclose schedule) . . . . .	21a		■
b. State or local taxes measured by income deducted on the federal return . . . . .	21b		■
c. Administrative expenses claimed as deductions on Kansas inheritance tax return . . . . .	21c		■
d. Other additions (See instructions, enclose schedule) . . . . .	21d		■
e. Total additions to federal income (Add lines 21a through 21d) . . . . .	21e		■

22. Subtractions from federal taxable income:

a. Interest on U.S. Government obligations (Reduced by related expenses, enclose schedule) . . . . .	22a		■
b. State income tax refunds reported as income on federal return . . . . .	22b		■
c. Exempt retirement benefits . . . . .	22c		■
d. Other subtractions from federal taxable income (See instructions, enclose schedule) . . . . .	22d		■
e. Total subtractions from federal taxable income (Add lines 22a through 22d) . . . . .	22e		■

23. Net modification to federal taxable income (Subtract line 22e from line 21e) . . . . .	23		■
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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) Percent of Distribution	(D) Share of fiduciary adjustment (line 23, Part I, multiplied by column C)
<b>RESIDENT BENEFICIARIES</b>			
(a)		%	
(b)		%	
(c)		%	
(d)		%	
<b>NONRESIDENT BENEFICIARIES</b>			
(e)		%	
(f)		%	
(g)		%	
(h)		%	
(i) Charitable beneficiaries' portion . . . . .		%	
Subtotal . . . . .		%	
(j) Fiduciary's portion . . . . .		%	
Total . . . . .		100%	

**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
24. Interest income. . . . .			
25. Dividends. . . . .			
26. Business income (loss). . . . .			
27. Capital gain (loss). . . . .			
28. Rents, royalties, partnerships, other estates and trusts, etc. . . . .			
29. Farm income (loss). . . . .			
30. Ordinary income (loss). . . . .			
31. Other income . . . . .			
<b>32. Total income (Add lines 24 through 31). . . . .</b>			
33. Interest. . . . .			
34. Taxes. . . . .			
35. Fiduciary fees. . . . .			
36. Charitable deduction. . . . .			
37. Attorney, accountant, and return preparer fees. . . . .			
38a. Other deductions not subject to the 2% floor. . . . .			
38b. Allowable miscellaneous itemized deductions subject to the 2% floor. . . . .			
<b>39. Total (Add lines 33 through 38b). . . . .</b>			
40. Subtract line 39 from line 32. . . . .			
41. Distributions to beneficiaries. . . . .			
42. Estate tax deduction (fiduciary). . . . .			
Estate tax deduction (beneficiary) . . . . .			
43. Exemption (For Column D see instructions, page 7) . . . . .			
<b>44. Total (Add lines 41 through 43). . . . .</b>			
45. Taxable income (Subtract line 44 from line 40). . . . .			
46. Total percent of all nonresident beneficiaries (From page 2, Part II, lines (e), (f), (g) & (h))			
47. Total Kansas income of nonresident beneficiaries (Multiply line 45 by line 46). . . . .			

**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%)
<b>NONRESIDENT BENEFICIARIES</b>				
(a)				
(b)				
(c)				
(d)				
<b>TOTAL. Enter amount from Col. E on line 6. . . . .</b>				

TAX COMPUTATION SCHEDULE		
If amount on line 3 is:		Enter on line 4:
<b>Over</b>	<b>But Not Over</b>	
\$ 0 . . . . .	\$15,000 . . . . .	3.50% of line 3
\$15,000 . . . . .	\$30,000 . . . . .	\$ 525.00 plus 6.25% of excess over \$15,000
\$30,000 . . . . .		\$1,462.50 plus 6.45% of excess over \$30,000

**TAX WITHHELD FOR NONRESIDENT BENEFICIARIES**

Under Kansas law the executor, administrator or other fiduciary of an estate or trust is required to withhold 2.5% of the amount distributable to each nonresident beneficiary. The amount to be withheld from each nonresident beneficiary is shown on page 3, 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:

[www.ksrevenue.org](http://www.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.

**2003**

**FORM K-18**

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

ENDING DATE OF ESTATE OR TRUSTS TAX YEAR \_\_\_\_\_

		NAME OF ESTATE OR TRUST
NONRESIDENT BENEFICIARY'S NAME	SOCIAL SECURITY NO.	NONRESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME FROM KANSAS SOURCES: Taxable income.....\$ _____ Modifications as if Kansas resident.....\$ _____ Amount of tax withheld.....\$ _____*
STREET ADDRESS OR RURAL ROUTE		
CITY	STATE ZIP CODE	

\*Beneficiary: enter this amount on the "Kansas Income Tax Withheld" line of your Kansas Individual Income Tax return, Form K-40.