

This is **not** a **current year tax form** and **cannot be used to file a 2009 return**. If you use this form for a tax year other than is intended, it **will not be processed**. Instead, **it will be returned to you** with a request to submit your information on the proper form.

If you need a current year Kansas tax form, send your request through email at forms@kdor.state.ks.us or call our voice mail forms request line at 785-296-4937. Please allow 2 weeks for delivery.

FORM LOCATED BELOW, PLEASE SCROLL OR PAGE DOWN.

K-41

(Rev. 7/05)

2005 KANSAS FIDUCIARY INCOME TAX

140005

DO NOT STAPLE

For the taxable year beginning ____ / ____ / **2 0 0 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 45, column D)	1		.
	2. Resident fiduciary's share of modifications to federal taxable income (residents only). Part I, line 23 or Part II, line (j).	2		.
	3. Kansas taxable income (Line 2 plus or minus line 1. See instructions).	3		.

Tax	4. Tax (Tax computation schedule, page 4).	4		.
	5. Kansas tax on lump sum distributions (See instructions).	5		.
	6. Nonresident beneficiary tax (Part IV total of column E).	6		.
	7. TOTAL KANSAS TAX (Add lines 4, 5 and 6).	7		.

Credits	8. Credit for taxes paid to other states (Resident estates or trusts only; See instructions)	8		.
	9. Other nonrefundable credits (Enclose all appropriate schedules)	9		.
	10. Total credits (Add lines 8 and 9)	10		.
	11. Balance (Subtract line 10 from line 7; cannot be less than zero)	11		.
	12. Kansas income tax withheld (Enclose K-19 forms, see instructions)	12		.
	13. Amount paid with Kansas extension	13		.
	14. Refundable portion of credits (Enclose all appropriate schedules).	14		.
15. Total refundable credits (Add lines 12, 13 and 14).	15		.	

Refund or Balance Due	16. UNDERPAYMENT (If line 11 is greater than line 15)	16		.
	17. INTEREST (See instructions)	17		.
	18. PENALTY (See instructions).	18		.
	19. BALANCE DUE (Add lines 16, 17 and 18).	19		.

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

NOTE: If page 3, Part IV, Column E, total line is zero AND page 1, line 19 is zero, DO NOT FILE THIS RETURN. Both entries must be zero.

20. REFUND (If line 15 is greater than line 11).	20		.
---	----	--	---

I authorize the Director of Taxation or the Director's designee to discuss my return and attachments 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.

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 66699-3000

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 estate 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		▪
---	----	--	---

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)
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%	

**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			
32. Total income (Add lines 24 through 31).			
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.			
39. Total (Add lines 33 through 38b).			
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)			
44. Total (Add lines 41 through 43).			
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%)
NONRESIDENT BENEFICIARIES				
(a)				
(b)				
(c)				
(d)				
TOTAL. Enter amount from Col. E on line 6.				

TAX COMPUTATION SCHEDULE		
If amount on line 3 is:		Enter on line 4:
Over	But Not Over	
\$ 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, 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 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.

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

**2005
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.