

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.

DO NOT STAPLE

For the taxable year beginning ___/___/2007; ending ___/___/___

Empty box for additional information.

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

Checkboxes for name/address changes and amended return status.

Filing Status (Mark ONE)

- Options for Filing Status: Estate, Trust, Bankruptcy Estate.

Residency Status (Mark ONE)

- Options for Residency Status: Resident, Nonresident.

Date Established

Date of decedent's death or date trust established:

Fields for Date Established: MONTH, DAY, YEAR.

Income section with lines 1-3 and a table for amounts.

Tax Computation section with lines 4-7 and a table for amounts.

Credits section with lines 8-11 and a table for amounts.

Withholding and Payments section with lines 12-14 and a table for amounts.

For an ORIGINAL return, skip to line 17. For an AMENDED return, complete lines 15 and/or 16 before continuing to line 17.

Withholding and Payments section with lines 15-17 and a table for amounts.

Refund or Balance Due section with lines 18-21 and a table for amounts.

NOTE: If the "TOTAL" line in Part IV, Column E, is zero AND line 21 is zero, DO NOT FILE THIS RETURN. Both entries must be zero.

Line 22: REFUND (If line 17 is greater than line 11).



PART I - MODIFICATIONS TO FEDERAL TAXABLE INCOME

23. Additions to federal taxable income:		
a. State and local bond interest (Reduced by related expenses, enclose schedule)	23a	▪
b. State or local taxes measured by income deducted on the federal return.	23b	▪
c. Administrative expenses claimed as deductions on Kansas estate tax return.	23c	▪
d. Other additions (See instructions, enclose schedule)	23d	▪
e. Total additions to federal income (Add lines 23a through 23d)	23e	▪
24. Subtractions from federal taxable income:		
a. Interest on U.S. Government obligations (Reduced by related expenses, enclose schedule).	24a	▪
b. State income tax refunds reported as income on federal return	24b	▪
c. Exempt retirement benefits	24c	▪
d. Other subtractions from federal taxable income (See instructions, enclose schedule)	24d	▪
e. Total subtractions from federal taxable income (Add lines 24a through 24d)	24e	▪
25. Net modification to federal taxable income (Subtract line 24e from line 23e)	25	▪

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 25, 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 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.

sign here

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

**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
26. Interest income			
27. Dividends			
28. Business income (loss)			
29. Capital gain (loss)			
30. Rents, royalties, partnerships, other estates and trusts, etc.			
31. Farm income (loss)			
32. Ordinary income (loss)			
33. Other income			
34. Total income (Add lines 26 through 33)			
35. Interest			
36. Taxes			
37. Fiduciary fees			
38. Charitable deduction			
39. Attorney, accountant, and return preparer fees			
40a. Other deductions not subject to the 2% floor			
40b. Allowable miscellaneous itemized deductions subject to the 2% floor			
41. Total (Add lines 35 through 40b)			
42. Subtract line 41 from line 34.			
43. Distributions to beneficiaries			
44. Estate tax deduction (fiduciary)			
Estate tax deduction (beneficiary)			
45. Exemption (For Column D, see instructions)			
46. Total (Add lines 43 through 45)			
47. Taxable income (Subtract line 46 from line 42)			
48. Total percent of all nonresident beneficiaries - from Part II, lines (e), (f), (g) & (h)			
49. Total Kansas income of nonresident beneficiaries (Multiply line 47 by line 48)			

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 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 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 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

**2007
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.