

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 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 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
(Rev. 6/09)

2009
FIDUCIARY REPORT OF NONRESIDENT BENEFICIARY TAX WITHHELD
KANSAS DEPARTMENT OF REVENUE

COPY A
To Be Filed with Beneficiary's
Kansas Income Tax Return

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.

K-18
(Rev. 6/09)

2009

COPY B
For Beneficiary's Record

**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	

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

K-18
(Rev. 6/09)

2009

COPY C
For Fiduciary's Record

**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	

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