



DO NOT STAPLE

For the taxable year beginning \_\_\_ / \_\_\_ / 2 0 0 8 ; ending \_\_\_ / \_\_\_ / \_\_\_

Empty box for additional information

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

Filing Information

Checkboxes for name/address change 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: MONTH / DAY / YEAR

Income section with lines 1-3 for Federal taxable income, resident share, and Kansas taxable income.

Tax Computation section with lines 4-7 for Tax, Kansas tax on lump sum distributions, nonresident beneficiary tax, and TOTAL KANSAS TAX.

Credits section with lines 8-12 for credit for taxes paid, university deferred maintenance credit, other nonrefundable credits, total credits, and balance.

Withholding and Payments section with lines 13-19 for Kansas income tax withheld, amount paid with extension, technical and community college credit refund, refundable portion of credits, amended filers payments, overpayment, and total refundable credits.

Refund or Balance Due section with lines 20-24 for underpayment, interest, penalty, balance due, and refund.

NOTE: If the "TOTAL" line in Part IV, Column E, is zero and line 23 is zero, DO NOT FILE this return. Both entries must be zero.

PLEASE COMPLETE THE BACK OF THIS FORM



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

25. Additions to federal taxable income:		
a. State and local bond interest (Reduced by related expenses, enclose schedule) . . . . .	25a	.
b. State or local taxes measured by income deducted on the federal return. . . . .	25b	.
c. Administrative expenses claimed as deductions on Kansas estate tax return. . . . .	25c	.
d. Other additions (See instructions, enclose schedule) . . . . .	25d	.
e. Total additions to federal income (Add lines 25a through 25d) . . . . .	25e	.
26. Subtractions from federal taxable income:		
a. Interest on U.S. Government obligations (Reduced by related expenses, enclose schedule). . . . .	26a	.
b. State income tax refunds reported as income on federal return. . . . .	26b	.
c. Exempt retirement benefits . . . . .	26c	.
d. Other subtractions from federal taxable income (See instructions, enclose schedule) . . . . .	26d	.
e. Total subtractions from federal taxable income (Add lines 26a through 26d) . . . . .	26e	.
27. Net modification to federal taxable income (Subtract line 26e from line 25e) . . . . .	27	.

**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 27, 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 . . . . . (i)		%	
Subtotal. . . . .		%	
(j) Fiduciary's portion. . . . . (j)		%	
Total . . . . .		<b>100%</b>	

I authorize the Director of Taxation or the Director's designee to discuss my K-41 and enclosures 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
28. Interest income . . . . .			
29. Dividends . . . . .			
30. Business income (loss) . . . . .			
31. Capital gain (loss) . . . . .			
32. Rents, royalties, partnerships, other estates and trusts, etc. . . . .			
33. Farm income (loss) . . . . .			
34. Ordinary income (loss) . . . . .			
35. Other income . . . . .			
36. <b>Total</b> income (Add lines 28 through 35) . . . . .			
37. Interest . . . . .			
38. Taxes . . . . .			
39. Fiduciary fees . . . . .			
40. Charitable deduction . . . . .			
41. Attorney, accountant, and return preparer fees . . . . .			
42a. Other deductions not subject to the 2% floor . . . . .			
42b. Allowable miscellaneous itemized deductions subject to the 2% floor . . . . .			
43. <b>Total</b> (Add lines 37 through 42b) . . . . .			
44. Subtract line 43 from line 36. . . . .			
45. Distributions to beneficiaries . . . . .			
46. Estate tax deduction (fiduciary) . . . . .			
Estate tax deduction (beneficiary) . . . . .			
47. Exemption (For Column D, see instructions) . . . . .			
48. <b>Total</b> (Add lines 45 through 47) . . . . .			
49. Taxable income (Subtract line 48 from line 44) . . . . .			
50. Total percent of all nonresident beneficiaries - from Part II, lines (e), (f), (g) & (h) . . . . .			
51. Total Kansas income of nonresident beneficiaries (Multiply line 49 by line 50) . . . . .			

**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 column 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, 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](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.

**K-18**

**2008**  
**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:		
STREET ADDRESS OR RURAL ROUTE			Taxable income.....\$ _____		
CITY			Modifications as if Kansas resident.....\$ _____		
STATE			Amount of tax withheld.....\$ _____*		
ZIP CODE			*Beneficiary: enter this amount on the "Kansas Income Tax Withheld" line of your Kansas Individual Income Tax return, Form K-40.		