

DO NOT STAPLE

2017 KANSAS FIDUCIARY INCOME TAX

140017



For the taxable year beginning 2 0 1 7 ; ending

Empty rectangular 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. Includes checkboxes for name/address changes and amended returns, and sections for Filing Status, Residency Status, and Date Established.

Table with 23 rows for Income, Tax Computation, Credits, Withholding & Payments, and Refund or Balance Due. Includes a large diagonal watermark reading 'DO NOT SUBMIT PHOTOCOPIES OF THIS FORM'.

PLEASE COMPLETE THE BACK OF THIS FORM



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

24. Additions to federal taxable income:		
a. State and local bond interest (reduced by related expenses, enclose schedule).....	24a	00
b. State or local taxes measured by income deducted on the federal return .....	24b	00
c. Administrative expenses claimed as deductions on Kansas estate tax return .....	24c	00
d. Other additions (see instructions, enclose schedule) .....	24d	00
e. Total additions to federal income (add lines 24a through 24d) .....	24e	00
25. Subtractions from federal taxable income:		
a. Interest on U.S. Government obligations (reduced by related expenses, enclose schedule) .....	25a	00
b. State income tax refunds reported as income on federal return.....	25b	00
c. Exempt retirement benefits .....	25c	00
d. Other subtractions from federal taxable income (see instructions, enclose schedule).....	25d	00
e. Total subtractions from federal taxable income (add lines 25a through 25d) .....	25e	00
26. Net modification to federal taxable income (subtract line 25e from line 24e) .....	26	00

**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 Number	(C) Percent of Distribution	(D) Share of fiduciary adjustment (line 26, 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 .....		100%	

I authorize the Director of Taxation or the Director's designee to discuss my return and enclosures with my preparer.  
I declare under the penalties of perjury that to the best of my knowledge 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**

140218

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

**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.</b> Enter amount from column E on line 6 .....		%		

## TAX COMPUTATION SCHEDULE

If amount on line 3, Form K-41 is:		Enter on line 4, Form K-41:
<b>Over</b>	<b>But Not Over</b>	
\$ 0 .....	\$15,000 .....	2.9% of line 3
\$15,000 .....	\$30,000 .....	\$435 plus 4.9% of excess over \$15,000
\$30,000 .....		\$1,170 plus 5.2% 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 website at [ksrevenue.org](http://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

## 2017

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

140318

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

NONRESIDENT BENEFICIARY'S NAME	SOCIAL SECURITY NUMBER	NAME OF ESTATE OR TRUST	EIN OF TRUST
STREET ADDRESS OR RURAL ROUTE		NONRESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME FROM KANSAS SOURCES:	
CITY	STATE	ZIP CODE	Taxable income..... \$ _____ Modifications as if Kansas resident ..... \$ _____ Amount of tax withheld ..... \$ _____*

\* Beneficiary: Enter this amount on the "Kansas Income Tax Withheld" line of your Kansas Individual Income Tax return (K-40).