

DO NOT STAPLE

2022 KANSAS FIDUCIARY INCOME TAX



For the taxable year beginning 2 0 2 2; ending

Empty box for additional information

Filing Information section including Name of Estate or Trust, Name of Fiduciary, Mailing Address, City, Town or Post Office, State, Zip Code, Telephone Number, School District Number, County Abbreviation, and checkboxes for name/address changes and amended return.

Table with 24 rows for tax calculation, categorized into Income, Tax Computation, Credits, Withholding & Payments, and Refund or Balance Due. Includes a large 'DO NOT SUBMIT PHOTOCOPIES OF THIS FORM' watermark.

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 | 00 |
| b. State or local taxes measured by income deducted on the federal return .....                  | 25b | 00 |
| c. Administrative expenses claimed as deductions on Kansas estate tax return .....               | 25c | 00 |
| d. Business interest expense carryforward deduction (I.R.C. § 163(j)) .....                      | 25d | 00 |
| e. Other additions (see instructions, enclose schedule) .....                                    | 25e | 00 |
| f. Total additions to federal income (add lines 25a through 25e).....                            | 25f | 00 |
| 26. Subtractions from federal taxable income:  |     |    |
| a. Interest on U.S. Government obligations (reduced by related expenses, enclose schedule) ..... | 26a | 00 |
| b. State income tax refunds reported as income on federal return.....                            | 26b | 00 |
| c. Exempt retirement benefits .....  | 26c | 00 |
| d. Global intangible low taxed income (GILTI) (I.R.C. § 151A) .....                              | 26d | 00 |
| e. Disallowed business interest deduction (I.R.C. § 163(j)).....                                 | 26e | 00 |
| f. Disallowed business meal expenses (I.R.C. § 274) .....  | 26f | 00 |
| g. Other subtractions from federal taxable income (see instructions, enclose schedule).....      | 26g | 00 |
| h. Total subtractions from federal taxable income (add lines 26a through 26g).....               | 26h | 00 |
| 27. Net modification to federal taxable income (subtract line 26h from line 25f) .....           | 27  | 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)<br>Name and Address                 | (B)<br>Social Security Number | (C)<br>Percent of Distribution | (D)<br>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 .....                             |                               |                                | 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 Date

\_\_\_\_\_  
Tax Preparer's PTIN, EIN or SSN

**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)<br>These items correspond to those listed on<br>Federal Form 1041                        | (B)<br>Total income as reported<br>on Federal Form 1041 | (C)<br>Amount from<br>Kansas sources | (D)<br>Nonresident fiduciary's<br>portion of Col. C & capital<br>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 income</b> (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 .....   |   |                                      |  |
| 46a. Estate tax deduction (fiduciary) .....  |   |                                      |  |
| 46b. 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)<br>Name and Address                                  | (B)<br>Social Security<br>Number | (C)<br>Beneficiary's<br>Percentage | (D)<br>Kansas<br>Taxable Income | (E)<br>Tax to be withheld<br>(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 ..... |                                  | %                                  |                                 |  |

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



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).

| <b>TAX COMPUTATION SCHEDULE</b>    |                     |  |  |
|------------------------------------|---------------------|--|--|
| 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.....       | 3.1% of line 3                               |  |
| \$15,000.....                      | \$30,000.....       | \$ 465 plus 5.25% of excess over \$15,000    |  |
| \$30,000.....                      |                     | \$1,252.50 plus 5.7% 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 form "K-18 Fiduciary Report of Nonresident Beneficiary Tax Withheld," must be prepared. Copy the form K-18 shown above. 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.