

# 2020 KANSAS FIDUCIARY INCOME TAX

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	For the taxable year beginning 2 0 2 0; ending						
		Employ	er ID Nui	mber (EIN)			
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formatic							
Filing Informa	If your name or address has changed since last year, mark an "X" in this box.	an <b>ame</b> i	nded r	<b>eturn</b> , m	ark an "X"	in this box.	
	Filing Status (Mark ONE) Residency Status (Mark ONE)	Date	Estal	olished			
	Estate Resident	Date o	of deced	lent's deat	h or date tr	ust established	d:
	Trust Nonresident (See instructions)						
	Bankruptcy Estate						
Income	Federal taxable income (Residents: Federal Form 1041; Nonresidents: Part III, line 48, column D).     Resident fiduciary's share of modifications to federal taxable income (residents only)     Part I, line 26 or Part II, line (j)		1 2				00
	3. Kansas taxable income (Line 1 plus or minus line 2. See instructions)		3				00
Tax Computation	4. Tax (from tax computation schedule on the last page of this form)						00
nput	5. Kansas tax on lump sum distributions (see instructions)						00
Con	6. Nonresident beneficiary tax (Part IV total of column E)E)		6				00
Тах	7. TOTAL KANSAS TAX (add lines 4, 5 and 6)		7				
	8. Credit for taxes paid to other states (resident estates or trusts only; see instructions)		. 8				00
Credits	9. Other nonrefundable credits (enclose all appropriate schedules)	. 9				00	
Cre	10. Total credits (add lines 8 and 9)		. 10	)			
	11. Balance (subtract line 10 from line 7; cannot be less than zero)		. 1	1			
"	12. Kansas income tax withheld		. 12	2			00
nent:	13. Kansas estimated tax paid		. 13	3			
Paym	14. Amount paid with Kansas extension		4				
~ % 5	15. Refundable portion of tax credits		5				
oldin	16. Amended filers: Payments remitted with original return	3					
Withholding &	17. Amended filers: Overpayment from original return (this figure is a subtraction; see instructions)	_ 1	7				
Š			18	3			
	18. Total refundable credits (add lines 12 through 16 and subtract line 17)						
one	19. UNDERPAYMENT (if line 11 is greater than line 18)		19	9			00
Balance Due	20. INTEREST (see instructions)		20				00
Balar	21. PENALTY (see instructions)			1			00
or E	22. BALANCE DUE (add lines 19, 20 and 21)	noney orde luciary Tax	r 22	2			00
fund	NOTE: If both the "TOTAL line in Part IV, Column E" and "amount on line 22" are zero, DO NOT FILE th	is returi					
Re	23. REFUND (if line 18 is greater than line 11)	23	3				

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24. Additions to federal taxable income:  a. State and local bond interest (reduced by related expenses, enclose schedule)	
a. State and local bond interest (reduced by related expenses, enclose schedule).  b. State or local taxes measured by income deducted on the federal return.  c. Administrative expenses claimed as deductions on Kansas estate tax return.  d. Other additions (see instructions, enclose schedule).	
b. State or local taxes measured by income deducted on the federal return	
c. Administrative expenses claimed as deductions on Kansas estate tax return	00
d. Other additions (see instructions, enclose schedule)	00
u. Other additions (see instructions, enclose scriedule)	00
e. Total additions to federal income (add lines 24a through 24d)	00
	00
25. Subtractions from federal taxable income:	
a. Interest on U.S. Government obligations (reduced by related expenses, enclose schedule)	00
b. State income tax refunds reported as income on federal return	00
c. Exempt retirement benefits25c	00
d. Other subtractions from federal taxable income (see instructions, enclose schedule)	00
e. Total subtractions from federal taxable income (add lines 25a through 25d)	00

## PART II - COMPUTATION OF SHARES OF THE MODIFICATION TO FEDERAL TAXABLE INCOME

26. Net modification to federal taxable income (subtract line 25e from line 24e)......

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.

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	(A)	(B)	(C)	(D) Share of fiduciary adjustment (line 26,
	Name and Address S	ocial Security Number	Distribution	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%	

<sup>(j)</sup> Fiduo	ciary's portion(j	100%		
	I authorize the Director of Taxation or the Director's designee to discuss my return and enclosure I declare under the penalties of perjury that to the best of my knowledge this is a true, correct, and	, ,	•	
sign <sup>–</sup> nere				

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## 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			
9. 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			
55. <b>Total income</b> (Add lines 27 through 34)			
6. Interest			
87. Taxes			
88. Fiduciary fees			
9. Charitable deduction			
0. Attorney, accountant, and return preparer fees			
11a. Other deductions not subject to the 2% floor			
11b. Allowable miscellaneous itemized deductions subject to the 2% floor			
2. <b>Total</b> (Add lines 36 through 41b)			
3. Subtract line 42 from line 35			
4. Distributions to beneficiaries			
5a. Estate tax deduction (fiduciary)			
5b. Estate tax deduction (beneficiary)			
6. Exemption (For Column D, see instructions)			
7. <b>Total</b> (Add lines 44 through 46)			
8. Taxable income (Subtract line 47 from line 43)			
9. 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 INCOM	ME AND TAX TO B	E WITHHELD	
I		1	
(5	3) (C)	(D)	(E)

	(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		%		

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# 2020 FIDUCIARY REPORT OF NONRESIDENT BENEFICIARY TAX WITHHELD KANSAS DEPARTMENT OF REVENUE

ENDING DAT	TE OF ESTATE OR TRUSTS TAX	YEAR	
NONRESIDENT BENEFICIARY'S NAME	SOCIAL SECURITY NUM	BER NAME OF ESTATE OR TRUST	EIN OF TRUST
STREET ADDRESS OR RURAL ROUTE		NONRESIDENT BENEFICIARY'S SHINCOME FROM KANSAS SOURCES	S:
CITY	STATE ZIP COD	Modifications as if Kansas resident  Amount of tax withheld  * Beneficiary: Enter this amount on the "Ka your Kansas Individual Income Tax return	* ansas Income Tax Withheld" line of

	TAX COMPUTATION SCHEDULE						
If amount on line 3, Form K-41 is:		orm K-41 is:	Enter on line 4, Form K-41:				
Over		<b>But Not Over</b>					
\$	0	\$15,000	3.1% of line 3				
\$15,00	00	\$30,000	\$465 plus 5.25% of excess over \$15,000				
\$30,00	00		\$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 the *Fiduciary Report of Nonresident Beneficiary Tax Withheld*, Form K-18, must be prepared. Copy the Form K-18 shown above or download from our website at **ksrevenue.gov**.

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.