K-41 DO NOT STAPLE

2022 KANSAS FIDUCIARY INCOME TAX



	For the taxable year beginning	2 0 2 2; ending						
	Name of Estate or Trust			Employer	ID Number (E	EIN)		
	Name of Fiduciary							
ou	Mailing Address (Number and Street, including Rural Route) Telephore				one Number			
nformati	City, Town or Post Office State Zip Code School Dis						nty Abbreviation	
Filing I	If your name or address has changed sinc	ce last year, mark an "X" in this box	If this is	an amen	ded returr	ı, mark an '	"X" in this box.	
	Filing Status (Mark ONE)	Residency Status (Mark ON	IE)	Date E	Establish	ed		
	Estate	Resident		Date of	decedent's	death or date	e trust established:	
	☐ Trust	Nonresident (See instructions)						
	Bankruptcy Estate			MON	NTH	DAY	YEAR	
					4		00	7
ae	Federal taxable income (Residents: Federal Resident fiduciary's share of modifications to)	1		00	
Income	Part I, line 27 or Part II, line (j)				2 🗖		00	
	3. Kansas taxable income (Line 1 plus or minus	s line 2. See instructions)			3		00)
Tax Computation	4. Tax (from tax computation schedule on the la	ast page of this form)			4		00)
	5. Kansas tax on lump sum distributions (see ir	nstructions)			5		00)
	6. Nonresident beneficiary tax (Part IV total of c	column E)			6		00)
	7. TOTAL KANSAS TAX (add lines 4, 5 and 6)	JUP			7		00)
	Credit for taxes paid to other states (resident	t estates or trusts only; see instruct	ions)		8		00)
<u>ts</u>	Other nonrefundable credits (enclose all app						00	
Credits	10. Total credits (add lines 8 and 9)	APIES			10		00	
	11. Balance (subtract line 10 from lir + 7, can ot						00	
	DHU	,			12		00	7
	12. Kansas income tax withheld				13		00	
nents	13. Kansas estimated tax paid				14			
² aym	14. Amount paid with Kansas extension				15		00	
hholding & Payn	15. Refundable portion of tax credits				40		00	
oldin	16. Credit for tax pai <mark>d on</mark> the K-120S (Enclose K	(-9)			17		00	
ith	17. Amended filers: Payments remitted with original return				40		00	
>	18. Amended filers: Overpayment from original return (this figure is a subtraction; see instructions)						00	
	19. Total refundable credits (add lines 12 through						00	
Due	20. UNDERPAYMENT (if line 11 is greater than	line 19)					00	
nce	21. INTEREST (see instructions)						00	
Bala	22. PENALTY (see instructions)	\A/nite	FINI am varim abasil an				00	
and or Balance Due	23. BALANCE DUE (add lines 20, 21 and 22)	and ma		iduciary Tax	23		00)
efun	NOTE: If both the "TOTAL line in Part IV, Column				24		00)
m	24. REFUND (if line 19 is greater than line 11 su	ıbıracı iirle 11 irolli iille 19)					00	11

	回源
K-41	544
Page 2	
140122	

回数国

PART I - MODIFICATIONS TO FEDERAL TAXABLE INCOME

Additions to federal taxable income:		0.0
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
Subtractions from federal taxable inc. me:		
a. Interest on U.S. povernment 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 incon ∋ ((:" I) 1.r § (51A)	26d	00
e. Disallowed busine s i terest 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
Net modification to federal taxable income (subtract line 26h from line 25f)	27	00
	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. Business interest expense carryforward deduction (I.R.C. § 163(j)) e. Other additions (see instructions, enclose schedule) f. Total additions to federal income (add lines 25a through 25e) Subtractions from federal taxable income: a. Interest on U.S. povernment obligations (reduced by related expenses, enclose schedule) b. State income tax refunds reported as income on federal return c. Exempt retirement benefits d. Global intangible low taxed income (I.R.C. § 163(j)) e. Disallowed busine is iterest deduction (I.R.C. § 163(j)) f. Disallowed business meal expenses (I.R.C.§ 274) g. Other subtractions from federal taxable income (see instructions, enclose schedule)	a. State and local bond interest (reduced by related expenses, enclose schedule)

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

	(A)	(B)	(C) Percent of	(D) Share of fiduciary adjustment (line 2
	Name and Address	Social Security Number	Distribution	
RESIDENT BENEFIC	IARIES			
)			%	
)			%	
)			%	
)			%	
NONRESIDENT BEN	EFICIARIES			
)			%	
)			%	
)			%	
			%	
	es' portion		%	
Subtotal			%	
Fiduciary's portion		(j)	%	
Total			100%	
	ne Director of Taxation or the Director's designee	•	, ,	•
i deciare uno	der the penalties of perjury that to the best of my	knowledge this is a true, correct, ar	iu compiete	return.

sign			
here			
		Tax Preparer's PTII	N, EIN or SSN

FOR NONRESIDENT ESTATES AND TRUSTS OR RESIDENT ESTATES AND TRUSTS WITH NONRESIDENT BENEFICIARIES

TOTAL. Enter amount from column E on line 6.....



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) come as reported eral 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.	Total 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.	Total (Add lines 37 through 42b)					
14.	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.	Total (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 li	ne 50).				
					I	
PA	ART IV - NONRESIDENT BENEFICIARIES' SHARES OF	INCON	/IE AN	D TAX TO E	BE WITHHELD	
	(A)	(B)		(C)	(D)	(E)
	Name and Address	Social Se	ecurity	Beneficiary's	Kansas	(E) Tax to be withheld
	NONDESIDENT DENIESICIADIES	Numb	per	Percentage	Taxable Income	(Multiply Col. D by 2.5%)
	NONRESIDENT BENEFICIARIES					
(a)				%		
				,		
(b)				%		
				0/		

%

%

K-18

2022 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 SHA INCOME FROM KANSAS SOURCES	
		Taxable income	\$
CITY	STATE ZIP CODE	Modifications as if Kansas resident	\$
Citt	211 0002	Amount of tax withheld	*
		* Beneficiary: Enter this amount on the "Kar Kansas Individual Income Tax return (K-4)	

TAX COMPUTATION SCHEDULE

If amount on line 3, Form K-41 is: Enter on line 4, Form K-41:

Over	But Not Over	
\$ 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.