NOTICE 10-07

KANSAS ESTATE TAX REPEALED
FOR ESTATES OF DECEDENTS DYING
ON OR AFTER JANUARY 1, 2010

The Kansas estate tax applies to estates of decedent's dying before January 1, 2010. There is no estate tax for estate of decedent's dying after December 31, 2009.

The Kansas estate tax law effective for estates of decedents dying after December 31, 2006 and before January 1, 2010 is found in K.S.A. 79-15,201 et seq. In K.S.A. 79-15,253 it provides that:

> On January 1, 2010 the provisions of K.S.A. 2006 Supp. 79-15,201 through 79-15,253, and K.S.A. 2009 Supp. 79-15,206a, and amendments thereto, are hereby repealed.

The Kansas Legislature has not enacted any estate tax provisions which apply to the estates of decedents dying after December 31, 2009. As a result, no tax is or will be due from these estates. Because no Kansas estate tax law applies to these estates the Department of Revenue will not process estate tax returns filed for them.

Please note the law in effect for the estates of decedents dying prior to January 1, 2010 will continue to apply until it sunsets. For additional information in this regard, please see Notice 10-08.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions about income tax, please contact:

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Kansas Department of Revenue
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Topeka, KS 66612-1588
Phone: 785-368-8222
Fax: 785-291-3614