K-41

2024
KANSAS FIDUCIARY INCOME TAX

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140024	

(Rev. 7-24) **DO NOT STAPLE**

	For the taxable year beginning / 2	0 2 4 ; ending					
	Name of Estate or Trust			Employer ID N	lumber (EIN)		
	Name of Fiduciary						
	Mailing Address (About a and Chart including Double Double						
ion	Mailing Address (Number and Street, including Rural Route	?)		Telephone N	lumber		
Informat	City, Town or Post Office	State	Zip Code	School Distric	t Number	County Abbreviatio	n
Filing	If your name or address has changed since	last year, mark an "X" in this box	. If this is	an amended	l return , ma	rk an "X" in this bo	X.
	Filing Status (Mark ONE) Residency Status (Mark ONE) Date E				ablished		
	Estate	Resident		Date of dec	edent's death	or date trust establish	hed:
	Trust	Nonresident (See instructions)					
	Bankruptcy Estate			MONTH	DAY	YEAR	
				4			00
ne	 Federal taxable income (Residents: Federal Federa	-	,				
ncor	Part I, line 27 or Part II, line (j)						00
	3. Kansas taxable income (Line 1 plus or minus li	ine 2. See instructions)		3			00
E	4. Tax (from tax computation schedule on the last	t page of this form)			4		00
ıtati	5. Kansas tax on lump sum distributions (see inst	tructions)			5		00
Jdwc	6. Nonresident beneficiary tax (Part IV total of co	lumn E)			6		00
Tax Computation	7. TOTAL KANSAS TAX (add lines 4, 5 and 6)	UP.			7		00
	8. Credit for taxes paid to other states (resident e	estates or trusts only; see instruc	tions)		8		00
its	9. Other nonrefundable credits (enclose all appro	priate schedules)			9		00
Credi	10. Total credits (add lines 8 and 9)	APIES			10		00
	11. Balance (subtract line 10 iro.) line 7; cannot be	e less than zero)			11		00
	12. Kansas income tal withheld		1		12		00
	13. Kansas estimated tax paid				13		00
ment	14. Amount paid with Kansas extension				14		00
Pay	15. Refundable portion ft x credits				15		00
ng &	16. Credit for tax part of the K-120S (Enclose K-9				16		00
nholding & Payme	17. Amended filers: Payments remitted with original return						00
With	18. Amended filers: Overpayment from original re	eturn (this figure is a subtraction;	see instructions)	–	18		00
	19. Total refundable credits (add lines 12 through	17 and subtract line 18)			19		00
O)	20. UNDERPAYMENT (if line 11 is greater than line	e 19)			20		00
e Du	21. INTEREST (see instructions)				21		00
lanc	22. PENALTY (see instructions)				22		00
nd or Balance Due	23. BALANCE DUE (add lines 20, 21 and 22)	Write y	our EIN on your check or rake payable to: Kansas Fi	money order duciary Tax	23		00
o pur	NOTE: If both the "TOTAL line in Part IV, Column E	E" <u>and</u> "amount on line 23" are z	ero, DO NOT FILE th		24		00
Refu	24. REFUND (if line 19 is greater than line 11 subt	ract line 11 from line 19)			24		00



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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.	TO THE STATE OF TH		
	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. § 951A)	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
۷.	Not modification to reacidi taxable moonie (subtract mie 2011 non mie 201)		

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	
Name and Address	Social Security Number	Distribution	Part I, multiplied by column C)
RESIDENT BENEFICIARIES			
a)		%	
p)		%	
2)		%	
3)		%	
NONRESIDENT BENEFICIARIES			
3)		%	
7)		%	
9)		%	
n)		%	
Charitable beneficiaries' portion	(i)	%	
Subtotal		%	
i) Fiduciary's portion		%	
Total		100%	
I authorize the Director of Taxation or the Director's	s designee to discuss my return and enclosure	s with my p	reparer.
I declare under the penalties of perjury that to the b	pest of my knowledge this is a true, correct, an	d complete	return.
Signature of fiduciary			

	I declare under the penalties of perjury that to the I	•	• • •	
ign — ere				
ere			Tax Preparer's PTI	IN, 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) 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
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			
12b. 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 line 50).			
PART IV - NONRESIDENT BENEFICIARIES' SHARES OF INCO	ME AND TAX TO B	E WITHHELD	
(A)	(D) (O)	(D)	(E\
(A)	(B) (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 colun	nn E on line 6		%		

TAX COMPUTATION SCHEDULE

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

Over But not over Enter on line 4, Form K-41:

\$ \$23,000......5.2% of line 3

\$23,000\$1,196 plus 5.58% of excess over \$23,000

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.

K-18 K-18 Attach Attach 140324





2024

FIDUCIARY REPORT OF NONRESIDENT BENEFICIARY TAX WITHHELD KANSAS DEPARTMENT OF REVENUE

ENDING DATE OF ESTATE OR TRUSTS TAX YEAR _____

NONRESIDENT BENEFICIARY'S NAME	SOCIAL S	SECURITY NUMBER	NAME OF ESTATE OR TRUST	EIN OF TRUST
STREET ADDRESS OR RURAL ROUTE			NONRESIDENT BENEFICIARY'S SHARE (INCOME FROM KANSAS SOURCES:	OF DISTRIBUTABLE
			Taxable income	·
CITY	STATE	ZIP CODE	Modifications as if Kansas resident Amount of tax withheld	· ———
			* Beneficiary: Enter this amount on the "Kansas Ind Kansas Individual Income Tax return (K-40).	come Tax Withheld" line of your