Kansas

2025

Fiduciary Income Tax

For a fast refund, file electronically!

See back cover for details.

ksrevenue.gov

GENERAL INFORMATION

If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

Who Must File a Return

Resident Estate or Trust. The fiduciary of a resident estate or trust must file a Kansas Fiduciary Income Tax return (K-41) if the estate or trust had any taxable income or there is withholding tax due for the nonresident beneficiaries. A resident *estate* is the estate of a person who was a Kansas resident at the time of death. All other estates are nonresident estates. A resident *trust* is any trust which is administered by the trustee in Kansas. A trust being administered outside of Kansas shall not be considered a resident trust merely because the governing instrument or a law requires that the laws of Kansas be followed with respect to interpretation or administration of the trust. All other trusts are nonresident trusts.

Effective July 1, 2023, the trust must have at least one income beneficiary, who, on the last day of the taxable year, was a resident of this state.

Nonresident Estate or Trust. The fiduciary of a nonresident estate or trust must file a Kansas Fiduciary Income Tax Return if the estate or trust had taxable income or gain derived from Kansas sources. This includes income or gain from: 1) real or tangible personal property located within Kansas; 2) a business, profession or occupation carried on within Kansas; or, 3) services performed within Kansas.

For a nonresident estate or trust, income from the following is not considered to be derived from Kansas sources: annuities, interest, dividends, or gains from the sale or exchange of intangible personal property, unless part of the income from a business, trade, profession, or occupation carried on within Kansas.

When and Where to File

You should complete your Kansas fiduciary return after the federal fiduciary return is complete. It is due no later than the 15th day of the fourth month after the close of the taxable year (generally April 15 for those operating on a calendar year basis). Mail your Fiduciary Income Tax return to the address shown on Form K-41.

For a quick and easy filing solution, submit your return electronically. See back cover for details.

Extension of Time to File

An extension of time to file is not an extension to pay.

If you are unable to complete your Kansas fiduciary return by the filing deadline, you may request an extension of time to file. If you filed Form 7004 with the IRS for an extension of time, enclose a copy of that form with your completed K-41. (Kansas does not have a separate extension request form but will accept an approved federal Extension of Time To File form.) If you do not pay the tax amount due (may be estimated) by the original due date, you will owe interest and may also be charged a penalty on any balance due.

Accounting Period

The accounting period for which the Kansas fiduciary return is filed and the method of accounting used must be the same as that used for federal tax purposes. If, for federal purposes, the taxable year for the estate or trust changes or the method of accounting is changed, the changes also apply to the Kansas return.

Withholding Tax Payments

Kansas law requires the fiduciary of a resident estate or trust to submit the payment of withholding tax for its nonresident beneficiaries, if it is $5 or more, with the filing of Form K-41. Complete Part IV, and enter the total from Column E on line 6 of Form K-41.

Estimated Tax

Estates and trusts are required to make federal estimated tax payments; however, Kansas statutes exempt estates and trusts from making estimated tax payments for Kansas fiduciary purposes.

Fiduciary Reporting to Beneficiaries

Fiduciaries must provide each beneficiary with the amount of the fiduciary modification to be used in the preparation of the beneficiary's Kansas individual income tax return. See page 2, Part II, Column D of Form K-41.

In addition, fiduciaries must provide each nonresident beneficiary with the amount of their share of income and credits from page 3, Part IV of Form K-41, and when Kansas tax is withheld, supply Form K-18 to the nonresident beneficiary. Fiduciary modifications, beneficiaries' shares of fiduciary modifications, and beneficiaries' shares of income and credits are computed on pages 2 and 3 of Form K-41 in Parts I, II, III and IV.

Federal Return

Enclose with Form K-41 a copy of your Federal Form 1041, including all schedules as filed with the IRS. The processing of your Kansas fiduciary return may be delayed if your *federal* fiduciary return is not included.

Confidential Information

Income tax information disclosed to the Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Department of Revenue and the IRS have an agreement under which income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas fiduciary returns.

Amended Returns

You must file an amended K-41 when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. To amend your original return, use Form K-41 and mark the *amended return* check box. Pay the full amount of tax and interest due and no late pay penalty will be assessed. See our website for interest rates.

If you are filing an amended federal return for the same taxable year as this amended return, enclose a copy of the amended federal return and an explanation of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, provide the Department of Revenue with a copy of the adjustment or denial letter.

If you have not yet filed a Kansas K-41 but you filed your original federal return and the federal return has been amended or adjusted, use the information on the amended/adjusted federal return to complete your original Kansas return. A copy of both the original and amended federal returns should be enclosed with the Kansas return along with an explanation of the changes.

LINE INSTRUCTIONS FOR FORM K-41, PAGE 1

Heading. Type or print your name and address in the spaces provided. If your name or address changed since you last filed, mark an "X" in the box below the heading. If filing an amended return, mark an "X" in the box below your name and address.

Telephone Number. If a problem should arise in processing your return, it is helpful that the Department of Revenue have a telephone number where you can be reached during office hours. The number you provide will be kept confidential.

Filing Status. The filing status shown on Form K-41 will reflect the nature of the entity for which the return is being filed.

Residency Status. **Residents**: If you are filing for a resident estate or trust, check the box for residents. If all income is taxable to the fiduciary and no distributions are made or required to be made, only Part I must be completed. If there are only resident beneficiaries, or if no amounts are distributable to nonresident beneficiaries, then it is necessary to complete only Parts I and II. If there are nonresident beneficiaries, then it is generally necessary to complete all parts. However, if amounts distributed to nonresidents are nontaxable, then Part IV may be omitted. **Nonresidents**: If you are filing for a nonresident estate or trust, check the box for nonresidents. If there are resident and/or nonresident beneficiaries, then all parts must be completed. However, if all income is taxable to the fiduciary, then only Parts I and II must be completed.

Date Established. Enter date of death or date the trust was established.

LINE 1 (FEDERAL TAXABLE INCOME): Residents: Enter on line 1 the federal taxable income shown on page 1 of the Federal Fiduciary Return, Form 1041. **Nonresidents**: Enter on line 1 the amount reported in Part III, line 49, column D of Form K-41.

LINE 2 (KANSAS FIDUCIARY MODIFICATION): Residents: If there has been no distribution to beneficiaries, enter the fiduciary modification from page 2, line 27. If there has been a distribution to beneficiaries, enter the fiduciary's portion of the modification from page 2, Part II, line (j). **Nonresidents**: No modification is to be made on this line by a nonresident estate or trust.

LINE 3 (KANSAS TAXABLE INCOME): If line 2 is a positive amount, add line 2 to line 1 and enter result on line 3. If line 2 is a negative amount, subtract line 2 from line 1 and enter result. If you made no entry on line 2, your Kansas taxable income is the same as your federal taxable income so enter that amount on line 3.

LINE 4 (TAX): To compute the fiduciary income tax, refer to the tax computation schedule on the last page of Form K-41. Enter the tax amount on line 4.

LINE 5 (TAX ON LUMP SUM DISTRIBUTIONS): If a resident estate or trust received income from a lump sum distribution and a federal tax was imposed on this income in accordance with federal Internal Revenue Code, Section 402(e), then the resident estate or trust is also subject to Kansas tax on the lump sum distribution.

Enter on line 5 an amount equal to 13% of the federal tax on the ordinary income portion of the lump sum distribution determined on federal Form 4972.

LINE 6 (NONRESIDENT BENEFICIARY TAX): Enter the amount of nonresident beneficiary tax reported on page 3, Part IV of Form K-41. This amount is the total of column E.

LINE 7 (TOTAL KANSAS TAX): Add lines 4, 5 and 6.

LINE 8 (CREDIT FOR TAXES PAID TO OTHER STATES (FOR RESIDENTS ONLY)): If you paid income tax to another state, and the income derived from the other state is included in your Kansas taxable income, you may be eligible for a credit against your Kansas tax liability. If you had income from a state that has no state income tax, make no entry on line 8 and go to line 9. A copy of the return filed with the other state(s), or a copy of Federal Form 1116 (if applicable) for claiming a foreign tax credit, must be enclosed with Kansas Form K-41.

Foreign Tax Credit. As used in this section "state" means any state of the United States, District of Columbia, Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision of a foreign country. The Kansas credit for foreign taxes is first limited to the difference between the actual tax paid to the foreign country and the foreign tax credit allowed on the federal return. If you claimed the foreign tax paid as an itemized deduction on your federal return, no credit is allowed in this section.

Foreign Tax Worksheet

A. 2025 tax paid to the foreign country	$ _____
B. LESS: Federal foreign tax credit allowed	$ _____
C. EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the following worksheet.	$ _____

If you are a **Kansas resident**, use the following worksheet to determine your credit for tax paid to another state(s). **Nonresidents may not claim this credit** against Kansas tax.

Other State Tax Credit Worksheet

1) Income tax paid to another state(s) and included in your 2025 Kansas Adjusted Gross Income	$ _____
2) Kansas tax liability	$ _____
3) Other state's taxable income	$ _____
4) Kansas taxable income	$ _____
5) Percentage limitation (divide line 3 by line 4)	_____ %
6) Limitation amount (multiply line 2 by line 5)	$ _____
7) Allowable credit (amount from line 1 or line 6, whichever is less)	$ _____

LINE 9 (OTHER NONREFUNDABLE CREDITS): Enter the total of all tax credits for which you are eligible. In claiming credits, you must complete and enclose with your Form K-41 the required schedule(s).

Apprenticeship Credit K-24
Affordable Housing Tax Credit K-25
Aviation / Aerospace Tax Credit K-26
Kansas Housing Investor Credit K-27
Attracting Powerful Economic Expansion Tax Credit K-28
Short Line Railroad Tax Credit K-29
Angel Investor Credit K-30
Center for Entrepreneurship Credit K-31
Business and Job Development Credit (for carry forward use only) K-34
Historic Preservation Credit K-35
Disabled Access Credit K-37
Eisenhower Foundation Credit K-43
Disability Employment Credit K-44
Friends of Cedar Crest Association Credit K-46
Technology Enabled Fiduciary Financial Institutions Credit K-48
Research and Development Credit K-53
Venture and Local Seed Capital Credit (for carry forward use only) K-55
Child Day Care Assistance Credit K-56
High Performance Incentive Program Credit K-59
Community Service Contribution Credit K-60
Individual Development Account Credit K-68
Kansas Targeted Employment Credit K-69
Low Income Student Scholarship Credit K-70
Kansas Community College and Technical College Contribution Credit K-84
Commercial Restoration and Preservation Credit K-92
Kansas Pregnancy Resource Act Credit K-94

LINE 10 (TOTAL CREDITS): Add lines 8 and 9 and enter the result on line 10.

LINE 11 (BALANCE): Subtract line 10 from line 7 and enter result (cannot be less than zero).

LINE 12 (KANSAS INCOME TAX WITHHELD): Enter any amount of Kansas withholding. The Department of Revenue does

not require that copies of W-2 or 1099 forms be enclosed with your return; however, the Department reserves the right to ask for this information at a later date.

LINE 13 (KANSAS ESTIMATED TAX PAID): Enter the total of any estimated tax payments you made for your 2025 return.

LINE 14 (AMOUNT PAID WITH KANSAS EXTENSION): Enter any amount paid with an extension of time request.

LINE 15 (REFUNDABLE PORTION OF TAX CREDITS): Enter the refundable portion of your tax credits. Enclose a copy of the schedule(s) with your return.

LINE 16 (CREDIT FOR TAX PAID ON THE K-120S): Enter the "Kansas Tax @ 5.58%" paid on your behalf by each electing pass through entity in which you are a partner, shareholder or member. This amount can be found on Form K-9, Statement of Partnership or S Corporation Tax Paid, Part C. Enclose all form K-9's with the filing of your Kansas fiduciary income tax return.

LINE 17 (PAYMENTS REMITTED WITH ORIGINAL RETURN): If you are filing an amended K-41 for the 2025 tax year, enter the amount of money you remitted to KDOR with your original 2025 return.

LINE 18 (OVERPAYMENT FROM ORIGINAL RETURN): If you are filing an amended K-41 for the 2025 tax year, enter the amount of overpayment shown on your original return. Since you were refunded this amount, it is a subtraction entry.

LINE 19 (TOTAL REFUNDABLE CREDITS): Add lines 12 through 17 and subtract line 18. Enter the total on line 19.

LINE 20 (UNDERPAYMENT): If your tax balance on line 11 is greater than your total refundable credits on line 19, enter the difference on line 20. NOTE: If the amount on line 20 is not paid by the due date, or if a balance due return is filed after the due date, penalty and interest will be added according to the rules outlined in lines 21 and 22.

Extension of Time. Interest is due on any delinquent tax balance, even if you were granted an extension of time to file. If 90% of your tax liability is paid on or before the original due date of your return, an automatic extension is applied and no penalty is assessed.

LINE 21 (INTEREST): Using the underpayment amount on line 20, compute interest at .6667% per month or 8% per annum from the due date of the return.

LINE 22 (PENALTY): Compute penalty at 1% per month (or portion thereof) from the due date of the return on the amount on line 20. The maximum penalty is 24%.

LINE 23 (BALANCE DUE): Add lines 20, 21 and 22 and enter the result on line 23. Write your federal Employer Identification Number (EIN) on your check or money order, made payable to Kansas Fiduciary Tax and send it with your return. Do not send cash. A balance due of less than $5.00 need not be paid.

LINE 24 (REFUND): If line 19 is greater than line 11, subtract line 11 from line 19 and enter the amount of the refund on line 24. Amounts less than $5.00 will not be refunded.

Normal processing time to issue a refund for a paper-filed tax return is 16 weeks. Errors on your return, photocopied forms, and incomplete returns or those with missing documentation will cause delays in processing refunds. For a faster refund - file electronically! Usually processed within 4 weeks. See back cover. NOTE: If there is any other liability owed the State of Kansas, the fiduciary income tax refund will be applied to that liability.

Signatures: The fiduciary MUST sign Form K-41. If prepared by someone other than the fiduciary, the preparer should also sign. No refund can be made unless the return is properly signed. If a paid preparer is completing the return, they must sign and provide their preparer tax identification number (PTIN).

Preparer Authorization Box: It may be necessary that the Department contact you about your tax return. If you wish to have the Director of Taxation or his/her designee contact your tax preparer instead, please give permission to do so by checking this box.

LINE INSTRUCTIONS FOR FORM K-41, PAGES 2 AND 3

PART I: MODIFICATIONS TO FEDERAL TAXABLE INCOME

LINE 25a (STATE AND MUNICIPAL INTEREST): Enter interest income received, credited, or earned from any state or municipal obligations during the taxable year, less any related expenses (management fees, trustee fees, interest, etc.) directly incurred in the purchase of state or political subdivision obligations. Do not include those specifically exempt from income tax by Kansas law, such as: Kansas turnpike authority bonds, Board of Regents bonds for Kansas colleges and universities, electrical generation revenue bonds, urban renewal bonds, industrial revenue bonds, or Kansas highway bonds.

Interest income on obligations of Kansas or any political subdivision thereof, issued after December 31, 1987, shall be excluded from computation of Kansas taxable income.

LINE 25b (STATE INCOME TAX OR LOCAL TAXES): Enter any state, county, or city income or earnings taxes which are included in your federal deductions.

LINE 25c (ADMINISTRATIVE EXPENSES): Enter the amount of administrative expenses claimed on the federal fiduciary tax return.

LINE 25d (BUSINESS INTEREST EXPENSE CARRYFORWARD DEDUCTION) (I.R.C. § 163(j)): For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

LINE 25e (OTHER ADDITIONS TO FEDERAL TAXABLE INCOME): Enter the total of these additions to federal taxable income:

- **Federal Income Tax Refund**. Generally, there will be no entry here unless an amended federal return has been filed for a prior year due to an investment credit carry back or a net operating loss carry back which resulted in a federal income tax refund in 2025 for that prior year.
- **Partnership, S Corporation, or Fiduciary Adjustments**. If income was received from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S corporation, or trustee will provide you the necessary information to determine these amounts.
- **Community Service Contribution Credit**. Enter amount of any charitable contribution claimed on the federal return used to compute this credit on Schedule K-60.
- **Low Income Student Scholarship Credit.** Enter the amount of any charitable contribution claimed on your federal return used to compute this credit on Schedule K-70.
- **A Qualified Tuition Program (as defined under IRC Section 529):** Enter amount of any "nonqualified withdrawal".
- **Kansas Expensing Recapture**. If you have a Kansas expensing deduction recapture amount from Schedule K-120EX, enter the amount of your deduction on line 25e and enclose a copy of your completed K-120EX and federal Form 4562.

LINE 25f (TOTAL ADDITIONS): Add lines 25a through 25e.

LINE 26a (INTEREST ON U.S. GOVERNMENT OBLIGATIONS): Enter any interest or dividend income received on obligations or securities of any authority, commission, or instrumentality of the United States and its possessions, less any related expenses (management fees, trustee fees, interest, etc.) directly incurred in the purchase of such obligations or securities, to the extent they are included in federal taxable income if they are exempt from state income taxes under the laws of the United States. Such income paid to shareholders through a mutual fund is also exempt from Kansas tax. If the mutual fund invests in both exempt and non-exempt federal obligations, the modification allowed will be that portion of the distribution received from the mutual fund attributable to direct obligations of the U.S. government, as determined by the mutual fund. These obligations include: U.S. Savings Bonds, U.S. Treasury Bills, Federal Land Bank, etc. Enclose a schedule indicating the name of each U.S. Government obligation claimed.

LINE 26b (STATE INCOME TAX REFUNDS): Enter any state or local income tax refunds which are included in line 1 of Form K-41.

LINE 26c (RETIREMENT BENEFITS): Enter total amount of benefits received from the following plans that are included in your federal taxable income.

- Federal Civil Service Retirement or Disability Fund payments and any other amounts received as retirement benefits from employment by the federal government or for service in the United States Armed Forces
- Retirement plans administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities
- Kansas Public Employees' Retirement (KPERS) annuities
- Kansas Police and Firemen's Retirement System pensions
- Distributions from Police and Fire Department retirement plans for the city of Overland Park, Kansas
- Kansas Teachers' Retirement annuities
- Kansas Highway Patrol pensions
- Kansas Justices and Judges Retirement System annuities
- Board of Public Utilities pensions
- Income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans
- Amounts received by retired employees of Washburn University as retirement and pension benefits under the university's retirement plan
- Certain pensions received from Kansas first class cities that are not covered by KPERS**.**

LINE 26d (GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI) (I.R.C. § 951A)**)**: For all taxable years commencing after December 31, 2020, enter 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, that is included in federal taxable income before any deductions allowed under section 250(a)(1)(B) of such code.

LINE 26e (DISALLOWED BUSINESS INTEREST DEDUCTION (I.R.C. § 163(j)**)**: For all taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

LINE 26f (DISALLOWED BUSINESS MEAL EXPENSES (I.R.C. § 274)**)**: For taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

LINE 26g (OTHER SUBTRACTIONS FROM FEDERAL TAXABLE INCOME): Enter on line 26g the total of these other subtractions from federal taxable income. NOTE: You may not subtract the amount of income reported to another state.

- **Contributions by a Fiduciary of an Estate or Trust into a Kansas Achieving a Better Life Experience (ABLE) account.** Enter contributions deposited in an ABLE account established under the Kansas ABLE savings program or a qualified ABLE program.
- **Social Security Benefits** Enter the amount received as benefits under the Social Security Act (including SSI) in 2025, to the extent it is included in federal taxable income.
- **KPERS Lump Sum Roll Over**. Enter the amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that the amounts withdrawn were originally received as a KPERS lump sum payment at retirement that you rolled over into a qualified retirement account and the amount entered is included in federal taxable income. **Do not make an entry** if the amount withdrawn consists of income that was originally received from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans or, a pension received from any Kansas first class city that is not covered by the Kansas Public Employee's Retirement System.
- **KPERS Lump Sum Distribution**. Employees who terminated KPERS employment after July 1, 1984, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal taxable income. See NOTICE 05-04 for additional information.
- **Sale of Kansas Turnpike Bonds**. Enter the gain from the sale of Kansas Turnpike Bonds if the gain was included in the federal taxable income.
- **Partnership, S Corporation or Fiduciary Adjustments**. If income was received from a partnership, S corporation, joint venture, syndicate, trust or estate, enter the proportionate share of any required subtraction adjustments. The partnership, S corporation, or beneficiary will provide you with the necessary information to determine this amount.
- **Kansas Venture Capital, Inc. Dividends**. Enter amount of dividend income received from Kansas Venture Capital, Inc.
- **S Corporation Privilege Adjustment**. If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S corporation financial institution.
- **Electrical Generation Revenue Bonds**. Enter the amount included in federal taxable income.
- **Contributions to a Qualified Tuition Program (as defined under IRC Section 529).** to a maximum of $3,000 per student (beneficiary).
- **Armed Forces Recruitment, Sign-Up or Retention Bonus**. Members of the armed forces of the United States (including Kansas army and air national guard): enter amounts received as a recruitment, sign up or retention bonus you received as an incentive to join, enlist or remain in the armed forces of the United States, to the extent included in federal taxable income. Also include amounts you received for repayment of educational or student loans incurred by you or for which you are obligated, and received as a result of your service in the armed forces of the United States, to the extent included in federal taxable income
- **Organ Donor Expenses**. Unreimbursed travel, lodging, and medical expenditures incurred by you or your dependent, while living, for the donation of human organ(s) to another person for transplant; to the extent that the expenditures are included in your federal taxable income. This subtraction modification cannot exceed $5,000. See NOTICE 14-03 for more information.
- **Kansas Expensing Deduction.** Enter the amount of your Kansas expensing deduction from Schedule K-120EX and enclose a copy of your completed K-120EX and federal Form(s) 4562. Also enclose any schedule necessary to enable the Department of Revenue to reconcile the federal Form 4562 amounts to the expensing deduction claimed on the K-120EX.

Important-The deduction must qualify under I.R.C. § 168: Modified Accelerated Cost Recovery System (MACRS).

LINE 26h (TOTAL SUBTRACTIONS): Add lines 26a through 26g and enter the total on line 26h.

LINE 27 (NET MODIFICATION TO FEDERAL TAXABLE INCOME): Subtract line 26h from line 25f. Enter the total on line 27 and on line 2, page 1, Form K-41. If there are beneficiaries, refer to Part II.

PART II – COMPUTATION OF SHARES OF THE MODIFICATION TO FEDERAL TAXABLE INCOME

Part II is used to determine the allocation of the shares of the Kansas fiduciary modification. The Kansas fiduciary modification is divided among the beneficiaries and the fiduciary in proportion to their share of the federal distributable net income plus the amount contributed or required to be contributed from current income to charitable beneficiaries.

If there is no federal distributable net income, each beneficiary's share of the Kansas fiduciary modification shall be in proportion to each share of the estate or trust income distributed. Any balance of the Kansas fiduciary modification not allocated to the beneficiaries is allocable to the fiduciary.

When the allocation of the Kansas fiduciary modification, as provided by law, would result in an amount that is substantially inequitable, the fiduciary may, with the permission of the Director of Taxation, use such other methods of allocation that will produce a fair and equitable result to both the fiduciary and the beneficiary. Kansas law does not permit the fiduciary to elect to pay the tax on income properly applicable to a beneficiary by including such income in its share of the modification. The estate or trust must advise each beneficiary of their share of the Kansas fiduciary modification. The amount reported in Column D is the amount which the fiduciary is required to submit to each beneficiary.

Column A: Enter on lines (a), (b), (c) and (d) the names and addresses of Kansas resident beneficiaries. Nonresident beneficiaries should be listed on lines (e), (f), (g) and (h).

Column B: Enter the Social Security numbers of the beneficiaries.

Column C: Enter the percentage of the estate or trust to be distributed to each beneficiary in accordance with the documents or the laws controlling distribution of the estate or trust. The percentage allocated to charitable beneficiaries and to the fiduciary itself should be shown on the appropriate lines. Total allocation must equal 100%.

Column D: Enter on lines (a) through (i) each beneficiary's share of the Kansas fiduciary modification. Enter on line (j) the resident fiduciary's share of the modification. To determine each individual's and the fiduciary's share of the Kansas fiduciary modification, multiply the amount on line 27, Part I, by the percentage in Column C.

***Important** :You need not complete Parts III and IV if you are filing a resident estate or trust where all beneficiaries are Kansas residents. If there are **any** nonresident beneficiaries, complete Parts III and IV.*

PART III - COMPUTATION OF FEDERAL TAXABLE INCOME OF THE ESTATE OR TRUST FROM KANSAS SOURCES

Part III is used to compute the federal taxable income of the estate or trust from Kansas sources. It is to be completed by all resident estates and trusts which have nonresident beneficiaries and by all nonresident estates and trusts with income or gain from Kansas sources. Nonresident estates or trusts should report to Kansas only that part of their federal taxable income derived from Kansas sources. The income to be reported, and the modifications to that income, are determined in this part.

Column A: Column A lists the items of income and modifications that correspond to those shown on the federal fiduciary tax return.

Column B: Enter total income or deductions reported or claimed on the federal fiduciary tax return for each item listed in Column A.

Column C: Enter that part of each item of income reported in Column B that is derived from Kansas sources. Use direct accounting whenever possible. Intangible income is not considered to be from Kansas sources except where it is part of a business, trade, or occupation carried on in Kansas. Income from other estates, trusts, or partnerships should be modified, if necessary, before the item is entered in Column C. NOTE: Items entered in Column C should reflect the amount that remains after all modifications have been performed. For example, do not include in Column C any state or local income taxes deducted on the federal return; or any state income tax refunds reported as income on the federal return.

Do not carry over any administration expenses from Column B to Column C if these expenses were claimed on the federal fiduciary tax return.

Capital gains from Kansas sources should be entered in Column C only if the gain is distributed to the beneficiaries.

Depreciation, depletion, and federal estate tax not included on Federal Form 1041 and passed directly to the beneficiaries should be entered on the appropriate lines of Column C (e.g., line 42a).

Enter on line 42a other deductions not provided for on lines 37 through 41. These deductions should be directly allocated where possible. If they cannot be directly allocated to the income from Kansas sources, they should be apportioned by multiplying the deductions by the ratio of total Kansas income (line 36, Column C) divided by total federal income (line 36, Column B).

Enter on line 49, Column C, net income of the estate or trust from Kansas sources, after all modifications.

Enter on line 50, Column C, the total percentages of all "nonresident" beneficiaries. These percentages are determined by the documents or laws controlling distribution of the estate or trust.

Enter on line 51, Column C, the total income from Kansas sources of all nonresident beneficiaries. This amount is computed by multiplying line 49, Column C, by the percentage entered on line 50, Column C.

Column D: Column D is to be **completed by nonresident fiduciaries only**. Enter in Column D that part of Column C applicable to the fiduciary. The amount to be entered in Column D is computed by multiplying each entry in Column C by the fiduciary's percentage of the Kansas fiduciary adjustment as shown in Part II.

A capital gain from Kansas sources that is not distributed to the beneficiaries should be entered on line 31, Column D.

NONRESIDENT FIDUCIARY EXEMPTION. Enter on line 47, Part III, Column D, the amount of the nonresident fiduciary exemption determined by the following formula:

1) Exemption on federal Form 1041 ..... $ _____
2) Kansas income of nonresident estate or trust (Part III, line 44, Column D) ..... $ _____
3) Federal income (Part III, line 44, Column B) ..... $ _____
4) Ratio (Divide line 2 by line 3) ..... _____ %
5) Nonresident fiduciary exemption (multiply line 1 by line 4) ..... $ _____

Line 49, Column D, is the net income of the nonresident estate or trust from Kansas sources applicable to the fiduciary which should be entered on line 1 of Form K-41.

PART IV - NONRESIDENT BENEFICIARIES' SHARE OF INCOME AND TAX TO BE WITHHELD

Part IV is used to compute the nonresident beneficiaries' shares of income and to compute the amount of tax to be withheld by the fiduciary of a resident estate or trust from the amount distributed or distributable to the nonresident beneficiaries. Fiduciaries must provide to each nonresident beneficiary the amount of the nonresident

beneficiary's share of income. In addition, Kansas law requires the fiduciary of a resident estate or trust to withhold tax from a nonresident beneficiary and to pay the amount of this tax with the Form K-41.

Column A: Enter on lines (a) through (d) the names and addresses of the nonresident beneficiaries.

Column B: Enter the Social Security numbers of the nonresident beneficiaries.

Column C: Enter on lines (a) through (d) the percentage of the estate or trust to be distributed to each beneficiary in accordance with the documents or laws controlling distribution of the estate or trust. NOTE: Since neither the resident beneficiaries' nor the fiduciary's percentages are shown here, it is unlikely this column will total 100%.

Column D: Enter on lines (a) through (d) each beneficiary's portion of the total taxable income from Kansas sources by multiplying Column C by the amount on line 49, Column C, Part III.

Column E: Compute the amount of tax to be withheld from each nonresident beneficiary by multiplying each beneficiary's income in column D by 2.5%. Enter these amounts on lines (a) through (d). The tax reported in this column is to be withheld and paid by the fiduciary for the beneficiary. Enter the total amount from Column E on page 1, line 6, Form K-41. Column E need not be calculated to completion if the nonresident share has already been withheld.

If any tax is required to be withheld, complete a Form K-18 for each nonresident beneficiary. The Form K-18 and instructions are on the last page of Form K-41.

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K-41
DO NOT STAPLE

2025
KANSAS FIDUCIARY INCOME TAX

For the taxable year beginning __ __ __ __ **2 0 2 5** ; ending __ __ __ __ __ __ __ __

Filing Information

Name of Estate or Trust

Employer ID Number (EIN)

Name of Fiduciary

Mailing Address (Number and Street, including Rural Route)

Telephone Number

City, Town or Post Office | State | Zip Code | School District Number | County Abbreviation

☐ If your name or address has changed since last year, mark an "X" in this box.

☐ If this is an **amended return**, mark an "X" in this box.

Filing Status (Mark ONE)

- ☐ Estate
- ☐ Trust
- ☐ Bankruptcy Estate

Residency Status (Mark ONE)

- ☐ Resident
- ☐ Nonresident (See instructions)

Date Established

Date of decedent's death or date trust established:

__ __ MONTH __ __ DAY __ __ __ __ YEAR

Income

1. Federal taxable income (Residents: Federal Form 1041; Nonresidents: Part III, line 49, column D)	1		00
2. Resident fiduciary's share of modifications to federal taxable income **(residents only)** Part I, line 27 or Part II, line (j)	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)	4		00
5. Kansas tax on lump sum distributions (see instructions)	5		00
6. Nonresident beneficiary tax (Part IV total of column E)	6		00
7. TOTAL KANSAS TAX (add lines 4, 5 and 6)	7		00

Credits

8. Credit for taxes paid to other states (resident estates or trusts only; see instructions)	8		00
9. Other nonrefundable credits (enclose all appropriate schedules)	9		00
10. Total credits (add lines 8 and 9)	10		00
11. Balance (subtract line 10 from line 7; cannot be less than zero)	11		00

Withholding & Payments

12. Kansas income tax withheld	12		00
13. Kansas estimated tax paid	13		00
14. Amount paid with Kansas extension	14		00
15. Refundable portion of tax credits	15		00
16. Credit for tax paid on the K-120S (Enclose K-9)	16		00
17. **Amended filers:** Payments remitted with original return	17		00
18. **Amended filers:** Overpayment from original return (this figure is a subtraction; see instructions)	18		00
19. Total refundable credits (add lines 12 through 17 and subtract line 18)	19		00

Refund or Balance Due

20. UNDERPAYMENT (if line 11 is greater than line 19)	20		00
21. INTEREST (see instructions)	21		00
22. PENALTY (see instructions)	22		00
23. BALANCE DUE (add lines 20, 21 and 22) — Write your EIN on your check or money order and make payable to: Kansas Fiduciary Tax	23		00

NOTE: If <u>both</u> the "TOTAL line in Part IV, Column E" <u>and</u> "amount on line 23" are zero, DO NOT FILE this return.

24. REFUND (if line 19 is greater than line 11 subtract line 11 from line 19)	24		00

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

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. § 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

DO NOT SUBMIT
PHOTOCOPIES
OF THIS FORM

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) Name and Address	(B) Social Security Number	(C) Percent of Distribution	(D) Share of fiduciary adjustment (line 27, 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%	

☐ 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:

Mail to: Fiduciary Tax, Kansas Department of Revenue, PO Box 750260, Topeka, KS 66699-0260

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			
42b. Allowable miscellaneous itemized deductions subject to the 2% floor			
43. **Total** (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. **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 INCOME AND TAX TO BE WITHHELD

	(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		%		

TAX COMPUTATION SCHEDULE

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

Over	But not over	Enter on line 4, Form K-41:
$ 0	$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

2025

FIDUCIARY REPORT OF NONRESIDENT BENEFICIARY TAX WITHHELD
KANSAS DEPARTMENT OF REVENUE

K-18 Attach 140325

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

CITY STATE ZIP CODE

NONRESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME FROM KANSAS SOURCES:

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).

FORM K-41V INSTRUCTIONS

To ensure the most efficient processing of your payments, it is important that you **use only black ink** to complete the vouchers.

Make your check or money order payable to "Kansas Fiduciary Tax" for the full amount due.

Write your federal EIN or trust number on your check or money order, and ensure it contains a valid telephone number.

Do not send cash. If payment is not made on or before **April 15, 2026**, the tax due is subject to penalty and interest.

Do not attach the payment voucher or payment to your return or to each other. **Place them loosely** in the envelope with your return. If you have already mailed your return, or you filed electronically and didn't pay electronically, mail your payment and the voucher to:

KANSAS FIDUCIARY INCOME TAX
KANSAS DEPARTMENT OF REVENUE
PO BOX 750260
TOPEKA, KS 66699-0260

Need to make a quick payment?

It's simple — pay your tax electronically. Visit the Kansas Department of Revenue Payment portal at

www.kansas.gov/payment-portal/

or visit **ksrevenue.gov**
and log in to the ***Kansas Customer Service Center.***

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. You may also use the new Chat option on the Taxation home page of our **ksrevenue.gov** website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am-4:45pm.

NOTE: When a due date falls on a Saturday, Sunday or legal holiday, returns and payments are due the next regular work day.

K-41V

2025 KANSAS FIDUCIARY PAYMENT VOUCHER

FOR OFFICE USE ONLY

K-41V
8100

For the taxable year beginning _____ ending _____

Name of Estate or Trust

Mailing Address (Number and Street, including Rural Route)

City | State | Zip Code

Name of Trustee

Name and/or Address Change ☐

EIN of Trust:

Make check or money order payable to: Kansas Fiduciary Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Amended Payment ☐

Extension Payment ☐

Payment Amount $

810025

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Taxpayer Assistance

ksrevenue.gov

Filing. For assistance in completing your Kansas Fiduciary Income Tax return, contact our Taxpayer Assistance Center.

Taxpayer Assistance Centers are available by appointment only.

Go to ***ksrevenue.gov*** to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

Topeka Office	Overland Park Office
120 SE 10th Avenue - 1st Floor	7600 W. 119th St., Suite A
Topeka, KS 66612-1103	Overland Park, KS 66213-1128

Hours: 8 a.m. to 4:45 p.m. (M-F)
Phone: 785-368-8222
Fax: 785-296-8989

You may also use the new Chat option on the Taxation home page of our ***ksrevenue.gov*** website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am - 4:45pm.

Forms. If you choose to file paper, FILE the ORIGINAL form from this booklet, not a copy or a form from an approved software package. For a list of approved vendors go to: **https://www.ksrevenue.gov/softwaredevelopers.html**

Electronic File & Pay Options

ksrevenue.gov

IRS e-File. Your Form K-41 can be filed electronically through **IRS e-File**. With IRS e-File your return is electronically submitted to the IRS and the Kansas Department of Revenue using an authorized provider.

Visit our website for a list of authorized IRS e-File providers and software products. Electronic filing is quick and easy and within 48 hours of transmission you will receive confirmation that the department has received your return.