

K-41

2022 KANSAS FIDUCIARY INCOME TAX

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142022

Rev. 7-22

Page 1 of 4

For the taxable year beginning

01012022

ending

12312022

NameXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
FiduciaryTrusteeNameXXXXXXXXXXXXXXXXXXXX
AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CityXXXXXXXXXXXXXXXXXXXX ST XXXXX-XXXX

234567890

7855551212

501

SN

X Name or address has changed?

X Amended Return

Filing Status: X Estate

Residency Status: X Resident

Date of Decedent's Death or Date Trust Established:

X Trust

X NonResident

12312022

X Bankruptcy Estate

1. Federal taxable income -1345678

14. Amount paid with Kansas extension 14345678

2. Resident fiduciary's share of modifications to federal taxable income (Residents only) -2345678

15. Refundable portion of credits 15345678

3. Kansas taxable income (Line 1 + or - line 2.) -3345678

16. Credit for tax paid on the K-120S 16345678

4. Tax 42345678

17. Amended Filers: Payments remitted with original return 17345678

5. Kansas tax on lump sum distributions 52345678

18. Amended Filers: Overpayment from original return (Subtraction only) 18345678

6. Nonresident beneficiary tax 62345678

19. Total refundable credits (Add lines 12-17 and subtract line 18) 19345678

7. TOTAL KANSAS TAX (Add lines 4, 5 & 6) 72345678

20. UNDERPAYMENT (If line 11 is greater than line 19) 20345678

8. Credit for taxes paid to other states 82345678

21. INTEREST 21345678

9. Other nonrefundable credits 92345678

22. PENALTY 22345678

10. Total credits. (Add lines 8 and 9) 10345678

23. BALANCE DUE (Add lines 20, 21, and 22) 23345678

11. Balance (Subtract line 10 from line 7; cannot be less than zero) 11345678

Write your EIN on your check/money order and make payable to: Kansas Fiduciary Tax

12. Kansas income tax withheld 12345678

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

13. Kansas estimated tax paid 13345678

24. REFUND 24345678

X I authorize the Director of Taxation or the Director's designee to discuss my K-41 and any enclosures with my preparer. I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Fiduciary Signature (Required)

Title

Date

Preparer Signature (Required)

Preparer Phone Number

Preparer PTIN, EIN or SSN P03465080

K-41

2022 KANSAS FIDUCIARY INCOME TAX

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142022

Rev. 7-22

Page 1 of 4 For the taxable year beginning 01012022 ending 12312022

NameXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 FiduciaryNameXXXXXXXXXXXXXXXXXXXXXXXXXXXX 234567890 7855551212
 AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 AddressXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 501 SN
 CityXXXXXXXXXXXXXXXXXXXX ST XXXXX-XXXX

Name or address has changed? Amended Return
Filing Status: Estate **Residency Status:** Resident Date of Decedent's Death or Date Trust Established:
 Trust NonResident 12312022
 Bankruptcy Estate

1. Federal taxable income	-1345678	14. Amount paid with Kansas extension	14345678
2. Resident fiduciary's share of modifications to federal taxable income (Residents only)	-2345678	15. Refundable portion of credits	15345678
3. Kansas taxable income (Line 1 + or - line 2.)	-3345678	16. Taxes paid on the K-120S (Enclose K-9)	15345678
4. Tax	42345678	17. Amended Filers: Payments remitted with original return	16345678
5. Kansas tax on lump sum distributions	52345678	18. Amended Filers: Overpayment from original return (Subtraction only)	17345678
6. Nonresident beneficiary tax	62345678	19. Total refundable credits (Add lines 12-17 and subtract line 18)	18345678
7. TOTAL KANSAS TAX (Add lines 4, 5 & 6)	72345678	20. UNDERPAYMENT (If line 11 is greater than line 19)	19345678
8. Credit for taxes paid to other states	82345678	21. INTEREST	20345678
9. Other nonrefundable credits	92345678	22. PENALTY	21345678
10. Total credits (Add lines 8 and 9)	10345678	23. BALANCE DUE (Add lines 20, 21, and 22)	22345678
11. Balance (Subtract Line 10 from line 7; cannot be less than zero)	11345678	Write your EIN on your check/money order and make payable to: Kansas Fiduciary Tax	
12. Kansas income tax withheld	12345678	NOTE: If both the "TOTAL line in Part IV, Column E" and the "amount on line 23" are zero, DO NOT FILE this return.	
13. Kansas estimated tax paid	13345678	24. REFUND	23345678

I authorize the Director of Taxation or the Director's designee to discuss my K-41 and any enclosures with my preparer.
 I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Fiduciary Signature (Required) _____ Title _____ Date _____
 Preparer Signature (Required) _____ Preparer Phone Number _____ Preparer PTIN, EIN or SSN P03465080

FIDUCIARY TAX
 PO BOX 750260
 TOPEKA KS 66699-0260

For Office Use Only

PART I - MODIFICATIONS TO FEDERAL TAXABLE INCOME

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25. Additions to federal taxable income:

a. State and local bond interest (Reduced by related expenses, enclose schedule)	24191954
b. State or local taxes measured by income deducted on the federal return	25542322
c. Administrative expenses claimed as deductions on Kansas estate tax return	26542333
d. Business interest expense carryforward deduction (I.R.C. § 163(j))	28542333
e. Other additions (See instructions, enclose schedule)	29542344
f. Total additions to federal income (Add lines 25a through 25e)	30152355

26. Subtractions from federal taxable income:

a. Interest on U.S. Government obligations (Reduced by related expenses, enclose schedule)	31542366
b. State income tax refunds reported as income on federal return	32542377
c. Exempt retirement benefits	33542388
d. Global intangible low-taxed income (GILTI) (I.R.C. § 951A)	34542333
e. Disallowed business interest deduction (I.R.C. § 163(j))	35542333
f. Disallowed business meal expenses (I.R.C. § 274)	36542333
g. Other subtractions from federal taxable income (See instructions, enclose schedule)	37000000
h. Total subtractions from federal taxable income (Add lines 26a through 26g)	38542110

27. Net modification to federal taxable income (Subtract Line 26h from Line 25f) 39542110

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 No.	(C) % of Distribution	(D) Share of fiduciary adjustment (Line 26, Part I, multiplied by column C)
RESIDENT BENEFICIARIES			
(a)	123456789	100	40542117
(b)	234567899	100	41542118
(c)	345678909	100	42542119
(d)	456789019	100	43542120
NONRESIDENT BENEFICIARIES			
(e)	523456789	100	44542117
(f)	634567899	100	45542118
(g)	745678909	100	46542119
(h)	856789019	100	47542120
(i) Charitable beneficiaries' portion	(i)	100	48542120
Subtotal		100	49542120
(j) Fiduciary's portion	(j)	100	50542120
Total		100	51542120

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

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(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	24191954		
29. Dividends	25542322		
30. Business income (loss)	26542333	26542333	26542333
31. Capital gain (loss)	27542344	27542344	27542344
32. Rents, royalties, partnerships, other estates and trusts, etc.	28152355	28152355	28152355
33. Farm income (loss)	29542366	29542366	29542366
34. Ordinary income (loss)	30542377	30542377	30542377
35. Other income	31542388	31542388	31542388
36. Total income (Add lines 28 through 35)	32000000	32000000	32000000
37. Interest	33542110	33542110	33542110
38. Taxes	24191954	24191954	24191954
39. Fiduciary fees	25542322	25542322	25542322
40. Charitable deduction	26542333	26542333	26542333
41. Attorney, accountant, and return preparer fees	27542344	27542344	27542344
42a. Other deductions not subject to the 2% floor	28152355	28152355	28152355
42b. Allowable miscellaneous itemized deductions subject to the 2% floor	29542366	29542366	29542366
43. Total (Add lines 37 through 42b)	30542377	30542377	30542377
44. Subtract Line 43 from Line 36	31542388	31542388	31542388
45. Distributions to beneficiaries	32000000		
46a. Estate tax deduction (fiduciary)	33542110	33542110	33542110
46b. Estate tax deduction (beneficiary)		28152355	
47. Exemption (For Column D see instructions)	29542366		29542366
48. Total (Add lines 45 through 47)	30542377	30542377	30542377
49. Taxable income (Subtract Line 48 from Line 44)	31542388	31542388	31542388
50. Total percent of all nonresident beneficiaries (From Part II, lines (e), (f), (g) & (h))		32000000	
51. Total Kansas income of nonresident beneficiaries (Multiply Line 49 by Line 50)		33542110	

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

(A) Name and Address	(B) Social Security No.	(C) Beneficiary percentage	(D) Kansas taxable income	(E) Tax to be withheld (Multiply Col. D by 2.5%)
NONRESIDENT BENEFICIARIES				
(a)	123456789	100	40542117	40542117
(b)	234567899	100	40542117	40542117
(c)	345678909	100	43542120	43542120
(d)	456789019	100	43542120	43542120
TOTAL. Enter amount from Col. E on Line 6		100	43542120	43542120

**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 NO.	NAME OF ESTATE OR TRUST	EIN OF TRUST 234567890
STREET ADDRESS OR RURAL ROUTE			NONRESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME FROM KANSAS SOURCES:	
CITY			STATE	ZIP CODE
			Taxable income \$ <u>40542117</u> Modifications as if Kansas resident \$ <u>43542120</u> Amount of tax withheld \$ <u>43542120</u> *	

*Beneficiary: Enter this amount on the "Kansas Income Tax Withheld" line of your Kansas Individual Income Tax return, K-40.

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.