

2002 KANSAS FIDUCIARY INCOME TAX



DO NOT STAPLE

For the year January 1 to December 31, 2002 or other taxable year beginning _____, 20____, ending _____, 20____

Empty rectangular box for identification or filing information.

Filing Information section containing fields for Name of Estate or Trust, Name of Fiduciary, Employer ID Number (EIN), Mailing Address, Telephone Number, City, Town, or Post Office, State, Zip Code, School District Number, and County Abbreviation.

Filing Information

Check boxes for name/address changes and amended returns.

Filing Status (Mark ONE)

- Check boxes for Estate, Trust, and Bankruptcy Estate.

Residency Status (Mark ONE)

- Check boxes for Resident and Nonresident (See instructions).

Date Established

Date of decedent's death or date trust established: Month _____ Day _____ Year _____

Table with 20 rows for Income, Tax, Credits, and Refund or Balance Due. Includes descriptions for each line item and a grid for numerical entry.

Signature section with a declaration: 'I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.'

Signatures

Signature lines for fiduciary and preparer, with fields for Title, Address/Telephone Number, and Date.

PART I - MODIFICATIONS TO FEDERAL TAXABLE INCOME

21. Additions to federal taxable income:

a. State and local bond interest (Reduced by related expenses, enclose schedule)	21a	.
b. State or local taxes measured by income deducted on the federal return	21b	.
c. Administrative expenses claimed as deductions on Kansas inheritance tax return	21c	.
d. Other additions (See instructions, enclose schedule)	21d	.
e. Total additions to federal income (Add lines 21a through 21d)	21e	.

22. Subtractions from federal taxable income:

a. Interest on U.S. Government obligations (Reduced by related expenses, enclose schedule)	22a	.
b. State income tax refunds reported as income on federal return	22b	.
c. Exempt retirement benefits (Enclose all 1099Rs)	22c	.
d. Other subtractions from federal taxable income (See instructions, enclose schedule)	22d	.
e. Total subtractions from federal taxable income (Add lines 22a through 22d)	22e	.

23. Net modification to federal taxable income (Subtract line 22e from line 21e)	23	.
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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) Percent of Distribution	(D) Share of fiduciary adjustment (line 23, Part I, multiplied by column C)
RESIDENT BENEFICIARIES			
(a)		%	
(b)		%	
(c)		%	
(d)		%	
NONRESIDENT BENEFICIARIES			
(e)		%	
(f)		%	
(g)		%	
(h)		%	
(i) Charitable beneficiaries' portion		%	
Subtotal		%	
(i) Fiduciary's portion		%	
Total		100%	

**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
24. Interest income			
25. Dividends			
26. Business income (loss)			
27. Capital gain (loss)			
28. Rents, royalties, partnerships, other estates and trusts, etc.			
29. Farm income (loss)			
30. Ordinary income (loss)			
31. Other income			
32. Total income (Add lines 24 through 31)			
33. Interest			
34. Taxes			
35. Fiduciary fees			
36. Charitable deduction			
37. Attorney, accountant, and return preparer fees			
38a. Other deductions not subject to the 2% floor			
38b. Allowable miscellaneous itemized deductions subject to the 2% floor			
39. Total (Add lines 33 through 38b)			
40. Subtract line 39 from line 32			
41. Distributions to beneficiaries			
42. Estate tax deduction (fiduciary)			
Estate tax deduction (beneficiary)			
43. Exemption (For Column D see instructions, page 7)			
44. Total (Add lines 41 through 43)			
45. Taxable income (Subtract line 44 from line 40)			
46. Total percent of all nonresident beneficiaries (From page 2, Part II, lines (e), (f), (g) & (h))			
47. Total Kansas income of nonresident beneficiaries (Multiply line 45 by line 46)			

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 Col. E on line 6				

TAX COMPUTATION SCHEDULE		
If amount on line 3 is:		Enter on line 4:
Over	But Not Over	
\$ 0	\$15,000	3.50% of line 3
\$15,000	\$30,000	\$ 525.00 plus 6.25% of excess over \$15,000
\$30,000		\$1,462.50 plus 6.45% of excess over \$30,000

TAX WITHHELD FOR NONRESIDENT BENEFICIARIES

Under Kansas law the executor, administrator or other fiduciary of an estate or trust is required to withhold 2.5% of the amount distributable to each nonresident beneficiary. The amount to be withheld from each nonresident beneficiary is shown on page 3, Part IV, column (E). For each nonresident beneficiary from whom tax is withheld, three copies of the "Fiduciary Report of Nonresident Beneficiary Tax Withheld," Form K-18, must be prepared. Copy the Form K-18 shown below, or download from our web site at:

www.ksrevenue.org

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.

FORM K-18

2002

FIDUCIARY REPORT OF NONRESIDENT BENEFICIARY TAX WITHHELD

KANSAS DEPARTMENT OF REVENUE

ENDING DATE OF ESTATE OR TRUSTS TAX YEAR _____

	NAME OF ESTATE OR TRUST
NONRESIDENT BENEFICIARY'S NAME	NONRESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME FROM KANSAS SOURCES:
SOCIAL SECURITY NO.	
STREET ADDRESS OR RURAL ROUTE	
CITY	Taxable income.....\$ _____
STATE	Modifications as if Kansas resident.....\$ _____
ZIP CODE	Amount of tax withheld.....\$ _____*

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