Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-47. Distribution withholding.

The fiduciary of a resident estate or trust shall within 30 days of the close of the taxable year of the estate or trust furnish or mail to the last known address of each nonresident beneficiary from which deductions have been made in accordance with K.S.A. 79-32,137, and amendments thereto, a report in duplicate on a form furnished by the director showing the amount of the deduction during the taxable year of the resident estate or trust.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 79-32,137; effective Jan. 1, 1968; amended May 10, 2002.)