

## 2021 Kansas Statutes

**79-32,136. Kansas taxable income of a nonresident estate or trust.** The Kansas taxable income of a nonresident estate or trust shall be determined as follows:

(a) There shall be determined its share of income, gain, loss, deduction, and credit from sources within Kansas under K.S.A. 79-32,137 of items entering into the definition of federal distributable net income.

(b) There shall be added or subtracted, as the case may be, the amount derived from sources within Kansas of any income, gain, loss, deduction, and credit recognized for federal income tax purposes but excluded from the definition of federal distributable net income of the estate or trust. The source of such income, gain, loss, deduction, and credit shall be determined in accordance with the applicable rules of K.S.A. 79-32,109(h), as in the case of a nonresident individual.

(c) There shall be added or subtracted, as the case may be, the amount of any modifications described in K.S.A. 79-32,117(b), (c), (d), (e), 79-32,120(b) and (c) to the extent relating to income or gain referred to in subsection (b) of this section.

(d) There shall be subtracted a fractional share of the exemption to which such nonresident estate or trust is entitled the numerator of which shall be the amount determined under subsection (a) of this section and the denominator of which shall be the federal distributable net income.

**History:** L. 1967, ch. 497, § 29; L. 1978, ch. 407, § 13; July 1.