

K-19

(Rev. 11/13)

REPORT OF NONRESIDENT OWNER TAX WITHHELD

2013

Tax year ending date of Partnership, S Corporation, LLC or LLP _____.

PART A – ENTITY INFORMATION

Name of Partnership, S Corporation, LLC or LLP		Employer Identification Number (EIN)	
Street Address		Type of Ownership:	
City	State	Zip Code	<input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Other (specify) _____

PART B – NONRESIDENT OWNER INFORMATION

Name		Social Security Number or EIN of Owner	
Street Address		Type of Taxpayer:	
City	State	Zip Code	<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) _____

PART C – NONRESIDENT OWNER'S KANSAS TAXABLE INCOME AND WITHHOLDING (See instructions)

(1) Percent of Ownership in Part A Entity	(2) Nonresident Owner's Share of Kansas Taxable Income	(3) Total Kansas Tax Withheld
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PART D – OWNER'S SHARE OF KANSAS TAXABLE INCOME AND WITHHOLDING (Completed by certain Part B OWNERS only)

If the business structure of the taxpayer shown in Part B is **other than** an individual or a C corporation, the Part B entity will complete Part D to report each owner's share of the income and withholding reported in Part C to each of its partners, shareholders, or members. If the partner listed in Part D is itself a pass-through entity, the Part D entity must enclose a separate schedule showing the information below for each partner, shareholder or member of the Part D entity.

Partner/Shareholder/Member Name	SSN or EIN	% of Ownership in Part B Entity	Share of Kansas Taxable Income	Share of Kansas Tax Withheld
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GENERAL INSTRUCTIONS

Partnerships, S corporations, LLCs and LLPs must withhold Kansas income tax from the Kansas taxable income (whether distributed or undistributed) of their nonresident partners, shareholders or members (owners/distributees) for any portion of income that is not on federal Schedules C, E, or F and reported on lines* 12, 17, or 18 of Form 1040 when properly completed. Publicly traded partnerships (traded on an established securities market or are readily tradable on a secondary market) are not required to withhold. Nonresident owners may either be persons or organizations. The Kansas withholding tax rate for nonresident owners is currently 4.9%. If you have nonresident owners, you must also complete a Schedule of Nonresident Owner Withholding (KW-7S) and a Nonresident Owner Withholding Return (KW-7) to remit the tax withheld.

* Federal line numbers are subject to change

NONRESIDENT OWNER OPTIONS: Nonresident owners may "opt out" of the required Kansas income tax withholding on their share of the Kansas **taxable** income by filing an affidavit, Form KW-7A, with the pass-through entity, and reported on the entity's Form KW-7S. Certain nonresident owners may be eligible and elect to use the Kansas tax withheld reported on Form KW-7S in lieu of filing Kansas Form K-40 or Form K-40C. Refer to the instructions for Forms KW-7/KW-7S for details on these two options.

The Kansas Withholding Tax publication (KW-100) contains more information about nonresident owner withholding. The KW-100 and other Kansas forms are available on our web site.

HOW TO COMPLETE FORM K-19

The pass-through entity will complete Parts A, B and C. If the nonresident owner in Part B is itself a pass-through entity, the Part B entity will use Part D to report the ownership percentage and share of the amounts shown in Part C for each of its partners, shareholders or members. Prepare three copies of Form K-19 for each nonresident owner for whom Kansas tax was withheld and paid with Forms KW-7 and KW-7S and distribute as follows:

- to your nonresident owners to enclose with their Kansas income tax return
- to your nonresident distributees for their records
- to be retained by pass-through entity for its records

Those Part B entities who are completing Part D will in turn prepare three copies of Form K-19 to be distributed as follows:

- to each of your owners to enclose with their Kansas income tax return
- to each of your owners for their records
- to be retained by the partnership, S corporation, LLC or LLP for its records

TAXPAYER ASSISTANCE

If you have questions about withholding tax or completing this form, please contact the Kansas Department of Revenue:

Taxpayer Assistance Center
915 SW Harrison, 1st Floor
Topeka, KS 66612-1588

Phone: (785) 368-8222

Fax: (785) 291-3614

Web site: ksrevenue.org