

# KANSAS CORPORATION INCOME TAX

	For the taxable year beginning 2	2 0 1 4 ; ending		
	Name	B. Business Activity Code (NAICS)	Employer's Identification Numbers (EINs) (Enter both if applicable)	
	Number and Street of Principal Office	C. Date Business Began in KS (mm/dd/yyyy)	EIN this entity:	
LION	City State Zip Code	D. Date Business Discontinued in KS (mm/dd/yyyy)	EIN Federal Consolidated Parent:	
R INFORMA	<ul> <li>A. Method Used to Determine Income of Corporation in Kansas</li> <li>1. Activity wholly within Kansas - Single entity</li> <li>2. Activity wholly within Kansas - Consolidated</li> <li>3. Single entity apportionment method (K-120AS)</li> </ul>	<ul><li>E. State and Month/Year of Incorporation (mm/yyyy</li><li>F. State of Commercial Domicile</li></ul>	<ol> <li>Enter your original federal due date if other than the 15th day of the 3rd month after the end of the tax year.</li> </ol>	
TAXPAYE	<ol> <li>Combined income method - Single corporation filing (Sch. K-121)</li> <li>Combined income method - Multiple corporation filing (Sch. K-121)</li> <li>Qualified elective two-factor (K-120AS) Year qualified:</li> <li>Common carrier mileage (Enclose mileage apportionment schedule)</li> <li>Alternative or separate accounting (Enclose letter of authorization &amp; schedule)</li> </ol>	<ul> <li>G. Type of Federal Return Filed</li> <li>1. Separate</li> <li>2. Consolidated</li> <li>H. Check the box if you have submitted a Kansas Form K-120EL?</li> </ul>	J. If any taxpayer information has changed since the last return was filed, please check this box.	
	Mark this box if you are filing this as an AMENDED 2014 Kansas return. NOTE: This form cannot be used for tax years prior to 2014.	Reason for amending your 2014         Amended affects         Kansas only	tment by Amended federal	
1.	Federal taxable income		1	
2	Total state and municipal interest	2		
	Taxes on or measured by income or fees or payments in lieu of income taxes (Part IV, line 2).	3		
4.	Federal net operating loss deduction	4		
5.	Other additions to federal taxable income (Schedule required)	5		
6.	Total additions to federal taxable income (add lines 2, 3, 4 and 5)		6	
7.	Interest on U.S. government obligations (Part V, line 2)	7		
8.	IRC Section 78 and 80% of foreign dividends (schedule required) $\ldots$	8		
9.	Other subtractions from federal taxable income (schedule required)	9		
10.	Total subtractions from federal taxable income (add lines 7, 8 and 9) .	1	0	
11.	Net income before apportionment (add line 1 to line 6, then subtract lin	ne 10)	1	
12.	Nonbusiness income Total company (schedule required)	1	2	
13.	Apportionable business income (subtract line 12 from line 11)	1	3	
14.	Average percent to Kansas (Part VI, lines A, B, C and E; if 100% enter 100.0000)	c 1	4	
15.	Amount to Kansas (multiply line 13 by line 14)	1	5	
16.	Nonbusiness income - Kansas (schedule required)	1	6	
17.	Kansas expensing recapture (see instructions for Schedule K-120EX a	and enclose applicable schedules)	7	
18.	Kansas expensing deduction (see instructions for Schedule K-120EX	and enclose applicable schedules)	8	
19.	Kansas net income before NOL deduction (add lines 15, 16 and 17, the second sec	nen subtract line 18) 1	9	
20.	Kansas net operating loss deduction (schedule required)	2	20	

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21. Combined report (Schedule K-121) or alternative/separate accounting income (separate schedule)	21
22. Kansas taxable income (subtract line 20 from line 19 or enter line 21, as applicable)	22
23. Normal tax (4% of line 22) 23	
24. Surtax (3% of line 22 in excess of \$50,000) 24	
25. Total tax (Add lines 23 and 24. If filing combined, use line 24 of K-121.)	25
26. Total nonrefundable credits (Part I, line 27; cannot exceed amount on line 25)	26
27. Balance (subtract line 26 from line 25; cannot be less than zero)	27
28. Estimated tax paid and amount credited forward (Part II, line 4) 28	If this is your <b>ORIGINAL</b>
29. Other tax payments (enclose separate schedule) 29	Kansas return, skip lines 32 and 33 and continue to
30. Amount paid with Kansas extension 30	line 34.
31. Total of all other refundable credits (Part I, line 34)	If this is your <u>AMENDED</u>
32. Payment remitted with original return; see instructions	Kansas return, complete lines 32 and 33 before
33. Overpayment from original return (this figure is a subtraction; einstructions)	continuing to line 34.
34. Total prepaid credits (add lines 28 through 32 and subtract line 33)	34
35. BALANCE DUE (if line 27 exceeds line 34).	35
36. Interest	
37. Penalty 37	
<ul> <li>38. Estimated tax penalty If annualizing to compute penalty, check this box</li> <li>38</li> </ul>	
39. Total tax, interest & penalty due (add lines 35 through 38). Complete Form K-120V and enclose it with your payment.	39
40. OVERPAYMENT (if line 27 plus line 38 is less than line 34)	40
41. <b>REFUND.</b> Enter the amount of line 40 you wish to be refunded	41
42. <b>CREDIT FORWARD.</b> Enter the amount of line 40 (original return only) you wish to be applied to 2015 estimated tax. (Line 42 cannot exceed the total of lines 28, 29 and 30)	

I authorize the Director of Taxation or the Director's designee to discuss my K-120 and enclosures with my preparer.

I declare under the penalties of perjury that to the best of my knowledge this is a true, correct, and complete return.

sign here	Signature of officer	Title	Date	
	Individual or firm signature of preparer	Address and Phone Number	Date	
	Tax preparer's EIN (Employer Identification Number) or	SSN (Social Security Number)		

NOTE: You are not required to send a copy of your entire federal return. See instructions for the list of federal forms required to accompany the state return.

Mail to: Kansas Corporate Tax, Kansas Department of Revenue, PO Box 758571, Topeka, KS 66675-8571

# PART I - NONREFUNDABLE AND REFUNDABLE CREDITS (see instructions)

1.	Center for Entrepreneurship Credit (Enclose Schedule K-31)
2.	Agritourism Liability Insurance Credit (Enclose Schedule K-33)
3.	Business and Job Development Credit for carry forward use only (Enclose Schedule K-34)
4.	Historic Preservation Credit (Enclose Schedule K-35)
5.	Disabled Access Credit (Enclose Schedule K-37).
6.	Swine Facility Improvement Credit (Enclose Schedule K-38)
7.	Oil and Gas Well Plugging Credit (Enclose Schedule K-39)
8.	Assistive Technology Contribution Credit (Enclose Schedule K-42).
9.	Research and Development Credit (Enclose Schedule K-53)
10.	Venture Capital Credit for carry forward use only (Enclose Schedule K-55)
11.	Seed Capital Credit for carry forward use only (Enclose Schedule K-55)
12.	High Performance Incentive Program Credit (Enclose Schedule K-59)
13.	Community Service Contribution Credit (Enclose Schedule K-60)
14.	Alternative-Fuel Motor Vehicle Property Credit (Enclose Schedule K-62).
15.	Law Enforcement Training Center Credit for carry forward use only (Enclose Schedule K-72)
16.	Petroleum Refinery Credit for carry forward use only (Enclose Schedule K-73)
17.	Kansas National Guard and Reserve Employer Credit (Enclose Schedule K-74)
18.	Single City Port Authority Credit (Enclose Schedule K-76)
19.	Qualifying Pipeline Credit for carry forward use only (Enclose Schedule K-77)
20.	BioMass-to-Energy Credit for carry forward use only (Enclose Schedule K-79)
21.	Environmental Compliance Credit (Enclose Schedule K-81)
22.	Storage and Blending Equipment Credit for carry forward use only (Enclose Schedule K-82)
23.	Electric Cogeneration Facility Credit for carry forward use only (Enclose Schedule K-83)
24.	Film Production Credit for carry forward use only (Enclose Schedule K-86)
25.	Declared Disaster Capital Investment Credit for carry forward use only (Enclose Schedule K-87)
26.	Farm Net Operating Loss (Enclose Schedule K-139F)
27.	Total nonrefundable credits (Add lines 1 through 26. Enter total here and on line 26, page 2)

2	28.	Telecommunications and Railroad Credit (Enclose Schedule K-36)
Ē	29.	Child Day Care Assistance Credit (Enclose Schedule K-56)
לי	30.	Small Employer Healthcare Credit (Enclose Schedule K-57)
	31.	Community Service Contribution Credit (Enclose Schedule K-60)
Ă	32.	Individual Development Account Credit (Enclose Schedule K-68)
	33.	Farm Net Operating Loss (Enclose Schedule K-139F)
L	34.	
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<b>P</b>	ART II - ADDITION	AL INFORMA	TION		150318		
1.	Did the corporation file a <b>Ka</b> name for the preceding year If "no", enter previous name	? Yes		6.	If this is a final return for Kansas, state the reason. If the corporation was liquidated or dissolved, state the IRC section under which the corporation was liquidated.		
2.	Enter the address of the cor	poration's principal loc	cation in Kansas.	7.	years that have not previously been reported to Kansas, check the applicable box(es) below and state the calendar, fiscal, or shor period year ending date. You are required to submit, <b>under separate cover</b> , the federal Forms 1139, 1120X, or Revenue Agent's Report		
3.	The corporation's books are	in care of:			along with the Kansas amended return.		
	Name				Revenue Agent's Report Net Operating Loss		
	Address			Amended Return			
					Years ended		
4.	Telephone List <b>each</b> estimated tax pays on this return.			8.	If you are registered with the Kansas Department of Revenue under any other Kansas tax act, enter all registration or license numbers or the applicable line.		
	Date Amour	nt Date	Amount		a. Sales Tax		
					b. Compensating Use Tax		
					c. Withholding Tax		
_					d. Other (specify)		
5.	Has your corporation been in period covered by this return If "yes", enclose a detailed e	n? Yes					
P	ART III - AFFII IAT			3 BL	JSINESS IN KANSAS		

Name of Corporation	Employer ID Number
(Enclose a separate sheet for additional corporations	)

## **PART IV - SCHEDULE OF TAXES**

(Include those taxes deducted on line 17 of the federal return. See instructions.)

1. Taxes on or measured by income or fees or payments in lieu of income taxes (include federal environmental tax; itemize).

2.	Total (Enter on line 3, page 1)	
3.	Total other taxes.	
4.	Total taxes (Must equal line 17 of the federal return)	

### **PART V - SCHEDULE OF INTEREST INCOME**

(Include the interest from line 5 of the federal return)

1. U.S. interest income (describe type):

2.	Total (Enter on line 7, page 1).	
3.	Total other interest income	<u> </u>
4.	Total interest income (Must equal line 5 of the federal return)	



# KANSAS Corporation Apportionment Schedule

FOR USE BY CORPORATIONS APPORTIONING INCOME (Corporations using the combined income method must use Schedule K-121)

For the taxable year beginning \_

\_\_\_\_\_\_2\_0\_1\_4\_; ending \_

Name as shown on Form K-120

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Employer Identification Number (EIN)

#### **PART VI - APPORTIONMENT FORMULA**

Α.	Pro	perty	WITHIN P	ANSAS	TOTAL C	OMPANY		
		Value of owned real and tangible personal property used in the business at original cost	Beginning of Year	End of Year	Beginning of Year	End of Year	PERCE WITH KANS	HIN
								,, (0
		Inventory					-	
		Depreciable assets					-	
		Land					-	
		Other tangible assets (Enclose schedule)					-	
		Less: Construction in progress					-	
		Total property to be averaged					-	
		Average owned property (Beg. + End $\div$ 2)					-	
	2)	Net annual rented property. Multiplied by 8						
_		TOTAL PROPERTY (Enter on line 14A, page 1)					A	%
	-	rroll (Those corporations qualified and utilizing the electiv area only during the first year of qualifying)	e two-factor formu	la must complete	Within Kansas	Total Company		
	(1)	Compensation of officers					_	
	(2)	Wages, salaries and commissions					_	
	(3)	Payroll expense included in cost of goods sold					_	
	(4)	Payroll expense included in repairs.						
	(5)	Other wages and salaries						
		TOTAL PAYROLL (Enter on line 14B, page 1) (If qualifi	ed and utilizing the	e elective				
		two-factor formula, do not carry this percentage to page	e 1)				в	%
C.		es (Gross receipts, less returns and allowances)					_	
	(1)	Sales delivered or shipped to purchasers in Kansas:						
		(a) Shipped from outside Kansas				-		
		(b) Shipped from within Kansas				-		
	(2)	Sales shipped from Kansas to:						
		(a) The United States Government.				-		
		(b) Purchasers in a state where the taxpayer would not	be taxable (e.g., u	inder federal				
		Public Law 86-272)					-	
	(3)	Dividends					_	
		Interest						
		Rents					_	
		Royalties					_	
		Gains/losses from intangible asset sales						
		Gross proceeds from tangible asset sales						
		Other income (Enclose schedule)						
		TOTAL SALES (Enter on line 14C, page 1)					с	%
_								
D(1	I).	Total percent (Sum of lines A, B & C if qualified and utiliz	zing three-factor fo	ormula)			D(1)	%
D(2	2).	Total percent (Sum of lines A & C if qualified and utilizing	g two-factor formu	la)			D(2)	%
E.		Average percent of either D(1) or D(2), whichever is app	licable (Enter on I	ine 14, page 1)			E	%

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#### **PART VII - ADDITIONAL INFORMATION**

 Does the Kansas sales figure in Part VI include (1) all sales delivered from Kansas where purchaser is the U.S. Government and (2) all sales delivered from Kansas to states in which this corporation is immune from state income taxation under federal Public Law 86-272 (15 U.S.C.§ 381)?

If not, please explain \_\_\_\_

- b. Has any state determined that this corporation conducts or has conducted a unitary business with any other corporation?
   Yes \_\_\_\_\_ No If yes, specify which state(s) and enclose a complete list of the corporations conducting the unitary business.
- 3. Describe briefly the nature and location(s) of your Kansas business activities.
- 4. Are the amounts in the total company column the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? \_\_\_\_ Yes \_\_\_\_ No If no, please explain.

2. If you claim that part of your net income is assignable to business done outside Kansas:

a. Enclose a list of all states in which this corporation is doing business and filing state corporation income or franchise tax returns.

#### PART VIII - AFFILIATED CORPORATIONS INCLUDED IN FORM K-120AS CORPORATION APPORTIONMENT SCHEDULE

In Total Company Within Kansas			Check if ir	ncluded:
Image: state of the state of	Name of Corporation	Employer Identification #	In Total Company	Within Kansas Factors
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