

# **2015** KANSAS CORPORATION INCOME TAX

DO NOT STAPLE

2 0 1 5 ; ending

		-	, chung				
	Name	<b>B.</b> Bu	siness 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:	
	City State Zip Code	<b>D</b> . Da	ate Business Discontinued in KS	6 (mm/dd/	/ууу)	EIN Federal Consolidated Parent:	
mation	<ul> <li>A. Method Used to Determine Income of Corporation in Kansas</li> <li>1. Activity wholly within Kansas - Single entity</li> </ul>		ate and Month/Year of Incorpora	ation (mm	уууу)	<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>	
for	2. Activity wholly within Kansas - Consolidated						
l III	3. Single entity apportionment method (K-120AS)		ate of Commercial Domicile				
lin	4. Combined income method - Single corporation filing (Sch. K-121)	<b>G.</b> Ty	pe of Federal Return Filed			J. If any taxpayer information has	
ü.	<ol> <li>Combined income method - Multiple corporation filing (Sch. K-121)</li> <li>Qualified elective two factor (K 120AS). Year qualified:</li> </ol>		1. Separate 2. 0	Consolida	ted	changed since the last return was filed, please mark this box.	
	G. Qualified elective two-factor (K-120AS) Year qualified:       Common carrier mileage (Enclose mileage apportionment schedule)	<b>H</b> . Ma	ark this box if you have submitte	ed a Kansa	as		
	8. Alternative or separate accounting (Enclose letter of authorization & schedule)						
		_					
	Mark this box if you are filing this as an AMENDED 2015 Kansas return.	Re	ason for amending				
	NOTE: This form cannot be used for tax years prior to 2015.		Amended affects Kansas only		djustme ie IRS	Amended federal tax return	
					1		
1.	Federal taxable income						
2.	Total state and municipal interest	2					
3.	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)	8					
9.	Other subtractions from federal taxable income (schedule required)	9					
10.	Total subtractions from federal taxable income (add lines 7, 8 and 9).				10		
11.	Net income before apportionment (add line 1 to line 6, then subtract li	ne 1	)				
12.	Nonbusiness income Total company (schedule required)				12		
13.	Apportionable business income (subtract line 12 from line 11)				13		
14.	Average percent to Kansas (Part VI, lines A, B, C and E; if 100% enter 100.0000) A	8	с		14		
15.	Amount to Kansas (multiply line 13 by line 14)						
16.	Nonbusiness income - Kansas (schedule required)				16		
17.	Kansas expensing recapture (see instructions for Schedule K-120EX	and	enclose applicable sche	dules).	17		
	Kansas expensing deduction (see instructions for Schedule K-120EX				10		
19.	Kansas net income before NOL deduction (add lines 15, 16 and 17, 1	hen :	subtract line 18)		19		
20.	Kansas net operating loss deduction (schedule required)	20					

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21. Combined report (Schedule K-121) or alternative/separate accounting in	ncome (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 28; cannot exceed amount on lin	ne 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		
29. Other tax payments (enclose separate schedule)	29		If this is your ORIGINAL Kansas return, skip lines
30. Amount paid with Kansas extension	30		32 and 33 and continue to line 34.
31. Total of all other refundable credits (Part I, line 35)	31		If this is your AMENDED Kansas return, complete
32. Payment remitted with original return; see instructions	32		lines 32 and 33 before continuing to line 34.
33. Overpayment from original return (this figure is a subtraction; see instructions)	33		Ŭ
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	36		
37. Penalty	37		
38. Estimated tax penalty. If annualizing to compute penalty, mark this box	38		
39. Total tax, interest & penalty due (add lines 35 through 38). Complete For	m 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 estimated tax. (Line 42 cannot exceed the total of lines 28, 29 and 30		42	
I authorize the Director of Taxation or the Director's designed	e to discuss my return and enclosures	with	n my preparer.

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

Individual or firm signature of preparer Address/Telephone Number	Date
Tax preparer's EIN (Employer Identification Number) or SSN (Social Security Number)	

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

PA	RT I - NONREFUNDABLE AND REFUNDABLE CREDITS (see instructions)	150218
1.	Center for Entrepreneurship Credit (Enclose Schedule K-31)	
	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.		
8.	Assistive Technology Contribution Credit (Enclose Schedule K-42)	
	Research and Development Credit (Enclose Schedule K-53)	
	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)	
	Community Service Contribution Credit (Enclose Schedule K-60)	
	Alternative-Fuel Motor Vehicle Property Credit (Enclose Schedule K-62)	
	Low Income Student Scholarship Credit (Enclose Schedule K-70)	
	Law Enforcement Training Center Credit for carry forward use only (Enclose Schedule K-72)	
17.	Petroleum Refinery Credit for carry forward use only (Enclose Schedule K-73)	
18.	Kansas National Guard and Reserve Employer Credit (Enclose Schedule K-74)	
19.	Single City Port Authority Credit (Enclose Schedule K-76)	
20.	Qualifying Pipeline Credit for carry forward use only (Enclose Schedule K-77)	
21.	BioMass-to-Energy Credit for carry forward use only (Enclose Schedule K-79)	
22.	Environmental Compliance Credit (Enclose Schedule K-81)	
23.	Storage and Blending Equipment Credit for carry forward use only (Enclose Schedule K-82)	
24.	Electric Cogeneration Facility Credit for carry forward use only (Enclose Schedule K-83)	
25.	Film Production Credit for carry forward use only (Enclose Schedule K-86)	
26.	Declared Disaster Capital Investment Credit for carry forward use only (Enclose Schedule K-87)	
27.	Farm Net Operating Loss (Enclose Schedule K-139F)	
28.	Total nonrefundable credits (Add lines 1 through 27. Enter total here and on line 26, page 2)	
	Telecommunications and Railroad Credit (Enclose Schedule K-36)	
	Child Day Care Assistance Credit (Enclose Schedule K-56)	
31.	Small Employer Healthcare Credit (Enclose Schedule K-57)	
32.	Community Service Contribution Credit (Enclose Schedule K-60)	
33.	Individual Development Account Credit (Enclose Schedule K-68)	
34.	Farm Net Operating Loss (Enclose Schedule K-139F)	

35. Total refundable credits (Add lines 29 through 34. Enter total here and on line 31, page 2) .....

REFUNDABLE CREDITS

## PART II - ADDITIONAL INFORMATION

1.	Did the corporation file a	Kansas Income	Tax	return under the same name
	for the preceding year?	Yes	No	If "no", enter previous name
	and EIN.			

2. Enter the address of the corporation's principal location in Kansas.

3.	The corporation's books are in care of:	
	Name	
	Address	
	Telephone	

 List each estimated tax payment and credit forward amount claimed on this return.

Date	Amount	Date	Amount

- Has your corporation been involved in any reorganization during the period covered by this return? \_\_\_\_ Yes \_\_\_\_ No If "yes", enclose a detailed explanation.
- PART III AFFILIATED CORPORATIONS DOING BUSINESS IN KANSAS

#### 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	
4. Total interest income (Must equal line 5 of the federal return)	

 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.

150318

7. If your federal taxable income has been redetermined for any prior years that have not previously been reported to Kansas, check the applicable box(es) below and state the calendar, fiscal, or short period year ending date. You are required to submit, under separate cover, the federal Forms 1139, 1120X, or Revenue Agent's Report along with the Kansas amended return.

Revenue Agent's Report Net Operating Loss

Years ended

- If you are registered with the Kansas Department of Revenue under any other Kansas tax act, enter all registration or license numbers on the applicable line.
  - a. Sales Tax
  - b. Compensating Use Tax \_\_\_\_\_
  - c. Withholding Tax \_\_\_\_\_
  - d. Other (specify)\_\_\_\_



KANSAS Corporation Apportionment Schedule

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FOR USE BY CORPORATIONS APPORTIONING INCOME

(Corporations using the combined income method must use Schedule K-121)

For the taxable year beginning	2015	; ending
		, chung

Name	as	shown	on	Form	K-120
Name	as	3110 111	011	1 01111	11-120

Employer Identification Number (EIN)

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

A. Property	WITHIN	KANSAS	TOTAL COMPANY		PERCENT	
<ol> <li>Value of owned real and tangible personal property used in the business at original cost</li> </ol>	Beginning of Year	End of Year	Beginning of Year	End of Year	- WITHIN KANSAS	
Inventory						
Depreciable assets						
Land					_	
Other tangible assets (Enclose schedule)					_	
Less: Construction in progress						
Total property to be averaged						
Average owned property (Beg. + End ÷ 2)					_	
(2) Net annual rented property. Multiplied by 8						
TOTAL PROPERTY (Enter on line 14A, page 1).					А	%
B. Payroll (Those corporations qualified and utilizing the this area only during the first year of qualifying)	he elective two-factor forr	nula 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 two-factor formula, <b>do not</b> carry this percenta					В	%
C. Sales (Gross receipts, less returns and allowances	s)					
(1) Sales delivered or shipped to purchasers in Ka	nsas:					
(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 v Public Law 86-272)						
(3) Dividends						
Interest					1	
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)	%
D(1). Total percent (Sum of lines A, B & C if qualified	-	,			D(1) D(2)	%
D(2). Total percent (Sum of lines A & C if qualified an $\Delta_{\rm A}$ constant of either D(2) which a	•	•			E	%
E. Average percent of either D(1) or D(2), whichever	ver is applicable (Enter on	ime 14, page 1)			Ľ	70

## PART VII - ADDITIONAL INFORMATION

150518

1. 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.

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

Name of Corporation	Employer Identification #	Check if included:	
		In Total Company Factors	Within Kansas Factors