

2022 KANSAS CORPORATION INCOME TAX



For the taxable year beginning

2022 ; 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:
Z	City State Zip Code	D. Date Business Discontinued in K	S (mm/dd/yyyy)	EIN Federal Consolidated Parent:
RMATIO	A. Method Used to Determine Income of Corporation in Kansas 1. Activity wholly within Kansas - Single entity	E. State and Month/Year of Incorpo	ration (mm/yyyy)	 Enter your original federal due date if other than the 15th day of the 4th month after the end of the tax year.
INFO	2. Activity wholly within Kansas - Consolidated 3. Single entity apportionment method (K-120AS) 4. Combined income method - Single corporation filing (Sch. K-121)	F. State of Commercial Domicile		
FILING	5. Combined income method - Multiple corporation filing (Sch. K-121) 6. Qualified elective two-factor (K-120AS) Year qualified:	G. Type of Federal Return Filed 1. Separate 2.	Consolidated	J. If any taxpayer information has changed since the last return was filed, please mark this box.
	7. Common carrier mileage (Enclose mileage apportionment schedule) 8. Alternative or separate accounting (Enclose letter of authorization & schedule)	H. Mark this box if you have submitt Form K-120EL	ed a Kansas	
	Mark this box if you are filing this as an AMENDED 2022 Kansas return. NOTE: This form cannot be used for tax years prior to 2022.	Reason for amending Amended affects Kansas only	your 2022 K Adjustme the IRS	
1	Federal taxable income		1	
	Total state and municipal interest			
	Taxes on or measured by income or fees or payments in lieu of incom		2	
			4	
	Federal net operating loss deduction	.R.C. § 250(a)(1)(B))	5	
6.	Business interest expense carryforward deduction (I.R.C. § 163(j)) (so	chedule required)	6	
7.	Other additions to federal taxable income (schedule required)	E	7	
8.	Total additions to federal taxable income (add lines 2 through 7)		8	
9.	Interest on U.S. government obligations (Part V, line 2)		9	
10.	IRC Section 78 and 80% of foreign dividends (schedule required)	ARI	10	
11.	Global intangible low-taxed income (GILTI) (I.R.C. § 951A) (schedule	required)	11	
	Disallowed business interest deduction (I.R.C. § 163(j)) (schedule req		12	
	Contributions to capital exceptions (I.R.C. § 118) (schedule required)		10	
	Disallowed business meal expenses (I.R.C. § 274) (schedule required		14	
	Other subtractions from federal taxable income (schedule required)	,	15	
16.	Total subtractions from federal taxable income (add lines 9 throu	ıgh 15)	16	
	Net income before apportionment (add line 1 to line 8, then subtract li		17	
	Nonbusiness income - Total company (schedule required)	,	18	
	Apportionable business income (subtract line 18 from line 17)		10	
	Average percent to Kansas	В	20	
	(Part VI, lines A, B, C and E; if 100% enter 100.0000) Amount to Kansas (multiply line 19 by line 20)		21	



22. Nonbusiness income - Kansas (schedule required)	22
23. Kansas expensing recapture (see instructions for Schedule K-120EX and enclose applicable schedules)	23
24. Kansas expensing deduction (see instructions for Schedule K-120EX and enclose applicable schedules)	24
25. Kansas net income before NOL deduction (add lines 21, 22 and 23, then subtract line 24)	25
26. Kansas net operating loss deduction (schedule required)	26
27. Combined report (Schedule K-121) or alternative/separate accounting income (separate schedule)	27
28. Kansas taxable income (subtract line 26 from line 25 or if filing combined, enter line 27)	28
29. Normal tax (4% of line 28)	29
30. Surtax (3% of line 28 in excess of \$50,000)	30
31. Total tax (Add lines 29 and 30. If filing combined, use line 30 of K-121)	31
32. Total nonrefundable credits (Part I, line 36; cannot exceed amount on line 31)	32
33. Balance (subtract line 32 from line 31; cannot be less than zero)	33
34. Estimated tax paid and amount credited forward (Part II, line 4)	34
35. Other tax payments (enclose separate schedule)	35
36. Amount paid with Kansas extension	36
37. Total of all other refundable credits (Part I, line 43 enter on line 37)	37
38. Payment remitted with original return (see instructions)	38
39. Overpayment from original return (this figure is a subtraction; see instructions)	39
40. Total prepaid credits (add lines 34 through 38 and subtract line 39)	40
41. BALANCE DUE (if line 33 exceeds line 40 subtract line 40 from line 33 and enter result)	41
42. Interest	42
43. Penalty	43
44. Estimated tax penalty. If annualizing to compute penalty, mark this box	44
45. Total tax, interest & penalty due (add lines 41 through 44). Complete Form K-120V and enclose it with your payment.	45
46. OVERPAYMENT (if line 33 plus line 44 is less than line 40 subtract the sum of lines 33 and 44 from line 40 and enter the result)	46
47. REFUND. Enter the amount of line 46 you wish to be refunded	47
 CREDIT FORWARD. Enter the amount of line 46 (original return only) you wish to be applied to 2023 estimated tax. (Line 48 cannot exceed the total of lines 34, 35 and 36) 	48

I authorize the Director of Taxation or the Director's designee to discuss my return 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/Telephone Number	Date
	E: You are not required to send a copy of your entire al return. See instructions for the list of federal forms required to accompany the state return.	Tax Preparer's PTIN, EIN or SSN	
	Office use only Mail to: Ka	ansas Corporate Tax, Kansas Department of PO Box 750260, Topeka, KS 66699-0260	Revenue



PART I - NONREFUNDABLE AND REFUNDABLE CREDITS (see instructions)

	1.	Aviation/Aerospace Credit (Enclose Schedule (K-26)	
	2.	2. Housing Investor Credit (Enclose Schedule K-27)	
	3.	3. Short Line Railroad Infrastructure Credit (Enclose Schedule K-29)	
	4.	Center for Entrepreneurship Credit (Enclose Schedule K-31)	
	5.	5. Agritourism Liability Insurance Credit (Enclose Schedule K-33)	
	6.	6. Business and Job Development Credit for carry forward use only (Enclose Schedule K-34)	
	7.	7. Historic Preservation Credit (Enclose Schedule K-35)	
	8.	Disabled Access Credit (Enclose Schedule K-37)	
	9.	9. Swine Facility Improvement Credit (Enclose Schedule K-38)	
	10.	0. Oil and Gas Well Plugging Credit (Enclose Schedule K-39)	
	11.	1. Assistive Technology Contribution Credit (Enclose Schedule K-42)	
	12.	2. Eisenhower Foundation Credit (Enclose Schedule K-43)	
10	13.	3. Purchases from Qualified Vendor Credit (Enclose Schedule K-44)	
ETS	14.	4. Friends of Cedar Crest Association Credit (Enclose Schedule K-46)	
REDITS	15.	5. Technology Enabled Fiduciary Financial Institutions Credit (Enclose Schedule K-48)	
С Ш	16.	Research and Development Credit (Enclose Schedule K-53)	
Ы	17.	7. Venture Capital Credit for carry forward use only (Enclose Schedule K-55)	
DA	18.	Seed Capital Credit for carry forward use only (Enclose Schedule K-55)	
	19.	9. High Performance Incentive Program Credit (Enclose Schedule K-59)	
REFUNDA	20.	D. Community Service Contribution Credit (Enclose Schedule K-60)	
NO	21.	1. Alternative-Fuel Tax Credit (Enclose Schedule K-62)	
Ž	22.	2. Targeted Employment Credit (Enclose Schedule K-69)	
	23.	3. Low Income Student Scholarship Credit (Enclose Schedule K-70)	
	24.	4. Law Enforcement Training Center Credit for carry forward use only (Enclose Schedule K-72)	
	25.	5. Petroleum Refinery Credit for carry forward use only (Enclose Schedule K-73)	
	26.	6. Kansas National Guard and Reserve Employer Credit (Enclose Schedule K-74)	
	27.	7. Single City Port Authority Credit (Enclose Schedule K-76)	
	28.	3. Qualifying Pipeline Credit for carry forward use only (Enclose Schedule K-77)	
	29.	9. BioMass-to-Energy Credit for carry forward use only (Enclose Schedule K-79)	
	30.	D. Environmental Compliance Credit (Enclose Schedule K-81)	
	31.	1. Storage and Blending Equipment Credit for carry forward use only (Enclose Schedule K-82).	
	32.	2. Electric Cogeneration Facility Credit for carry forward use only (Enclose Schedule K-83)	
	33.	3. Kansas Community College and Technical College Contribution Credit (Enclose Schedule K-84)	
		4. Commercial Restoration and Preservation Credit (Enclose Schedule K-92)	
	35.	5. Farm Net Operating Loss (Enclose Schedule K-139F)	
	36	5 Total nonrefundable credits (Add lines 1 through 35. Enter total here and on line 32, page 2)	
ITS	37.	7. Telecommunications Credit (Enclose Schedule K-36)	
REFUNDABLE CREDITS		3. Child Day Care Assistance Credit (Enclose Schedule K-56)	
С Ц Ц		9. Small Employer Healthcare Credit (Enclose Schedule K-57)	
BLE		D. Community Service Contribution Credit (Enclose Schedule K-60)	
DA		Individual Development Account Credit (Enclose Schedule K-68)	
N		2. Farm Net Operating Loss (Enclose Schedule K-139F)	
ЧШ К		3. Total refundable credits (Add lines 37 through 42. Enter total here and on line 37, page 2)	

PART II - ADDITIONAL INFORMATION



- 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_

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

Date Amount		Date	Amount

5. Has your corporation been involved in any reorganization during the period covered by this return? Yes No If "yes" enclose a detailed explanation.

- 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.
- 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.

Amended Return

a. Sales Tax____

- b. Compensating Use Tax _____
- c. Withholding Tax _____
- d. Other (specify)___

PART III - AFFILIATED CORPORATIONS DOING BUSINESS 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 9, page 1)	
3. Total other interest income	
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 2 2 ; ending

Name as shown on Form K-120

Employer Identification Number (EIN)

PART VI - APPORTIONMENT FORMULA

A. Property	WITHIN	KANSAS	TOTAL C	OMPANY	PERCENT
 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	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 20A, page 1)					A %
 B. Payroll (Those corporations qualified and utilizing the el this area only during the first year of qualifying. After the 			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 20B, page 1) (If two-factor formula, do not carry this percentage t					в %
C. Sales (Gross receipts, less returns and allowances)					
(1) Sales delivered or shipped to purchasers in Kans					
(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 wou Public Law 86-272)					1
(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 20C, page 1)					C %
D(1). Total percent (Sum of lines A, B & C if qualified a	nd utilizing three-fac	ctor formula)			D(1) %
D(2). Total percent (Sum of lines A & C if qualified and					D(2) %
E. Average percent of either D(1) or D(2), whichever	is applicable. (Ente	er on line 20, page 1))		E %

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.

 Are the amounts in the total company column (K-120AS, Part VI) 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

		Check if included:		
Name of Corporation	Employer Identification Number	In Total Company factors	Within Kansas factors	

PART IX - KANSAS PASS-THROUGH SCHEDULE

The distributions from the entities listed here have been passed-through and are included in your entity.

Pass-through Entity Name	EIN of Pass-through Entity	Your Entity to which income of Pass-through is included	EIN to which income of Pass-through Entity is included	Principal Product or Services of Pass-through Entity	Kansas Operations (Y / N)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					

PART X - KANSAS DISREGARDED ENTITY SCHEDULE

The disregarded entities listed below are included in this return.

Disregarded Entity Name	EIN of Disregarded Entity	Your Entity to which income of Disregarded is included	EIN to which income of Disregarded Entity is included	Principal Product or Services of Disregarded Entity	Kansas Operations (Y / N)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					