



For the taxable year beginning 2022 ; ending

Filing Information section containing fields for Name, Business Activity Code, EINs, Date Business Began, Date Business Discontinued, State and Month/Year of Incorporation, State of Commercial Domicile, and checkboxes for filing status and method.

IF THIS IS AN AMENDED RETURN, MARK THIS BOX

Table with 18 rows for reporting income and deductions. Rows include: 1. Ordinary income from federal Schedule K, 2a. Total of all other income from federal Schedule K, 2b. Total of allowable deductions from federal Schedule K, 3. Total federal income, 4. Total state and municipal interest, 5. Taxes on or measured by income or fees or payments in lieu of income taxes, 6. 250 deduction related to global intangible low-taxed income (GILTI), 7. Business interest expense carryforward deduction, 8. Other additions to federal income, 9. Total additions to federal income, 10. Interest on U.S. government obligations, 11. IRC Section 78 and 80% of foreign dividends, 12. Global intangible low-taxed income (GILTI), 13. Disallowed business interest deduction, 14. Contributions to capital exceptions, 15. Disallowed business meal expenses, 16. Other subtractions from federal income, 17. Total subtractions from federal income, 18. Net income before apportionment.

Enclose a copy of page 1 through 4 (page 5 if Partnership) of your federal return, Schedule M-1, Schedule M-2, and any federal schedules that support Kansas modifications. Also include an organizational chart showing all partnerships/S Corps and taxable entities. If additional information is needed, we will request it at a later date.

MAIL TO:

Kansas S Corporation Income
Kansas Department of Revenue
PO Box 750260
Topeka, KS 66699-0260



PART II- ADDITIONAL INFORMATION

K-120S
Part II
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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 _____

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

5. 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

Amended Return

Years ended _____

PART III - PARTNER'S OR SHAREHOLDER'S DISTRIBUTION OF INCOME

This schedule is to be completed for all partners or shareholders. If there are more than 12 partners or shareholders, you must complete a schedule similar to the schedule below and submit it with your return. Individual partners or shareholders complete columns 1 through 8. All other partners and shareholders complete columns 1 through 5.

(1) Name and address of partner or shareholder	Check box if nonresident	(2) Social Security Number or Employer Identification Number (EIN)	(3) Partner's or shareholder's percent of ownership	(4) Partner's profit percent or shareholder's applicable percentage
(a) _____	<input type="checkbox"/>			
(b) _____	<input type="checkbox"/>			
(c) _____	<input type="checkbox"/>			
(d) _____	<input type="checkbox"/>			
(e) _____	<input type="checkbox"/>			
(f) _____	<input type="checkbox"/>			
(g) _____	<input type="checkbox"/>			
(h) _____	<input type="checkbox"/>			
(i) _____	<input type="checkbox"/>			
(j) _____	<input type="checkbox"/>			
(k) _____	<input type="checkbox"/>			
(l) _____	<input type="checkbox"/>			

PART III (cont'd) See instructions for Nonresident Partner's or Shareholder's Computation of Columns 6, 7 and 8.

(5) Income from Kansas sources. Kansas resident individuals: Multiply column 4 by line 18. Nonresident individuals: If income is earned only from Kansas sources multiply column 4 by line 18. If earned inside and outside Kansas, multiply column 4 by the sum of lines 22 and 23. All other partners or shareholders: Multiply column 4 by the sum of lines 22 and 23.	(6) Partner's or shareholder's portion of federal ordinary and other income (losses) and deductions. Multiply the percentage in column 4 by line 3, page 1.	(7) Partner's or shareholder's portion of total Kansas income. Multiply the percentage in column 4 by line 18, page 1.	(8) Partner's or shareholder's modification. See instructions. Enter result in Part A of Schedule S, Form K-40.
(a) _____			
(b) _____			
(c) _____			
(d) _____			
(e) _____			
(f) _____			
(g) _____			
(h) _____			
(i) _____			
(j) _____			
(k) _____			
(l) _____			

PART IV - PARTNER'S OR SHAREHOLDER'S DISTRIBUTION OF INCOME
(Electing to pay tax using the K-120S.)



This schedule is to be completed for individuals or fiduciary partners or shareholders that elected to pay tax on the Kansas Partnership or S Corporation Income form (K-120S) If there are more than 6 partners, you must complete a schedule similar to the schedule below and submit it with your return.

(1) Name and address of partner or shareholder				<input type="checkbox"/> Check box if nonresident	(2) Social Security Number or Employer Identification Number (EIN)		(3) Partner's percent of income and credits.	
(4) Kansas Taxable Income	(5) Total Tax @ 5.7%	(6) Nonrefundable Credits	(7) Balance		(8) Refundable Credits	(9) Net Tax		

(1) Name and address of partner or shareholder				<input type="checkbox"/> Check box if nonresident	(2) Social Security Number or Employer Identification Number (EIN)		(3) Partner's percent of income and credits.	
(4) Kansas Taxable Income	(5) Total Tax @ 5.7%	(6) Nonrefundable Credits	(7) Balance		(8) Refundable Credits	(9) Net Tax		

(1) Name and address of partner or shareholder				<input type="checkbox"/> Check box if nonresident	(2) Social Security Number or Employer Identification Number (EIN)		(3) Partner's percent of income and credits.	
(4) Kansas Taxable Income	(5) Total Tax @ 5.7%	(6) Nonrefundable Credits	(7) Balance		(8) Refundable Credits	(9) Net Tax		

(1) Name and address of partner or shareholder				<input type="checkbox"/> Check box if nonresident	(2) Social Security Number or Employer Identification Number (EIN)		(3) Partner's percent of income and credits.	
(4) Kansas Taxable Income	(5) Total Tax @ 5.7%	(6) Nonrefundable Credits	(7) Balance		(8) Refundable Credits	(9) Net Tax		

(1) Name and address of partner or shareholder				<input type="checkbox"/> Check box if nonresident	(2) Social Security Number or Employer Identification Number (EIN)		(3) Partner's percent of income and credits.	
(4) Kansas Taxable Income	(5) Total Tax @ 5.7%	(6) Nonrefundable Credits	(7) Balance		(8) Refundable Credits	(9) Net Tax		

(1) Name and address of partner or shareholder				<input type="checkbox"/> Check box if nonresident	(2) Social Security Number or Employer Identification Number (EIN)		(3) Partner's percent of income and credits.	
(4) Kansas Taxable Income	(5) Total Tax @ 5.7%	(6) Nonrefundable Credits	(7) Balance		(8) Refundable Credits	(9) Net Tax		

TOTALS FOR PART IV INCLUDING ADDITIONAL SCHEDULES

(10) Kansas Taxable Income	(11) Total Tax @ 5.7%	(12) Nonrefundable Credits	(13) Balance		(14) Refundable Credits	(15) Net Tax		

KANSAS Corporation Apportionment Schedule

K-120S AS
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FOR USE BY CORPORATIONS APPORTIONING INCOME
(Corporations using the combined income method must use Schedule K-121S)

For the taxable year beginning 2022 ; ending _____

Name as shown on Form K-120S

Employer Identification Number (EIN)

PART V - APPORTIONMENT FORMULA

A. Property	WITHIN KANSAS		TOTAL COMPANY		PERCENT WITHIN KANSAS
	Beginning of Year	End of Year	Beginning of Year	End of Year	
(1) Value of owned real and tangible personal property used in the business at original cost					
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 21A, page 2)					
B. Payroll (Those corporations qualified and utilizing the elective two-factor formula must complete this area only during the first year of qualifying. After the 10th year, the business must re-qualify).			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 21B, page 2) (If qualified and utilizing the elective two-factor formula, do not carry this percentage to page 2)					B %
C. Sales (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., under 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 21C, page 2)					C %
D(1). Total percent (Sum of lines A, B & C if qualified and utilizing three-factor formula)					D(1) %
D(2). Total percent (Sum of lines A & C if qualified and utilizing two-factor formula)					D(2) %
E. Average percent of either D(1) or D(2), whichever is applicable (Enter on line 21, page 2)					E %

PART VI - KANSAS PASS-THROUGH SCHEDULE

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Part VI
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The distributions from the entities listed below 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.					
9.					
10.					

PART VII - KANSAS DISREGARDED ENTITY SCHEDULE

The disregarded entities listed below are included in this return.

QSub or Disregarded Entity Name	EIN of Disregarded Entity	Your Entity to which income of QSub or Disregarded is included	EIN to which income of QSub Disregarded Entity is included	Principal Product or Services of Disregarded Entity	Kansas Operations (Y / N)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

K-121S

(Rev. 7-22)

KANSAS SMALL BUSINESS COMBINED INCOME METHOD OF REPORTING



For the taxable year beginning _____, 20____; ending _____, 20____

Name as shown on Form K-120S	Employer Identification Number (EIN)
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PART I KANSAS COMBINED NET INCOME

Enter separate corporate names and federal identification numbers	Corporation A	Corporation B	Eliminations (Explain Below)	Combined Income
1. Federal ordinary income				
2. Total other income (loss) and deductions from federal Schedule K				
3. Total (Add lines 1 and 2).....				
4. Total state and municipal interest.....				
5. Taxes on or measured by income or fees or payments in lieu of income taxes				
6. 250 deduction related to global intangible low-taxed income (GILTI) (I.R.C. § 250(a)(1)(B)) (schedule required)				
7. Business interest expense carryforward deduction (I.R.C. § 163(j)) (schedule required).....				
8. Other additions to federal income (schedule required).....				
9. Total additions to federal income (Add lines 4 through 8)				
10. Interest on U.S. government obligations				
11. IRC Section 78 and 80% of foreign dividends (schedule required).....				
12. Global intangible low-taxed income (GILTI) (I.R.C. § 951A) (schedule required)				
13. Disallowed business interest deduction (I.R.C. § 163(j)) (schedule required)				
14. Contributions to capital exceptions (I.R.C. § 118) (schedule required).....				
15. Disallowed business meal expenses (I.R.C. § 274) (schedule required)				
16. Other subtractions from federal income (schedule required).....				
17. Total subtractions from federal income (add lines 10 through 16)				
18. Net income before apportionment (add line 3 to line 9 and subtract line 17)				
19. Nonbusiness income -Total company (schedule required).....				
20. Apportionable business income (subtract line 19 from line 18)				
21. Percent to Kansas (from line 6, Part II).....				
22. Amount to Kansas (line 21, Corp. A & B multiplied by line 20 combined income).....				
23. Nonbusiness income - Kansas (schedule required)				
24. Kansas expensing recapture (see instructions for Schedule K-120EX				
25. Kansas expensing deduction (see instructions for K-120EX).....				
26. Total Kansas income (Add line 22, 23 and 24 and subtract line 25). Enter result here and on line 26, Form K-120S				

Explanation of Eliminations:

(Any corporation filing using the combined income method with more than one entity doing business in Kansas may file one Kansas return reporting the total Kansas combined income and tax on that return.)

PART II

APPORTIONMENT FORMULA FOR FORM K-121S

K-121S
Part II
Attach
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	Corporation A Within Kansas		Corporation B Within Kansas		Total Company		Percent Within Kansas
	Beginning of Year	End of Year	Beginning of Year	End of Year	Beginning of Year	End of Year	
1a. Value of owned real and tangible personal property used in the business at original cost.							
Inventory							
Depreciable Assets							
Land							
Other Tangible Assets (Enclose schedule)....							
Less: Construction in Progress							
Total Property to be Averaged							
Average Owned Property (Beg. + End ÷ 2)							
1b. Net annual property. Multiplied by 8.....							
Total Property							
Percentage: Corporation A (Divide Corporation A by Total Company)							1A
Percentage: Corporation B (Divide Corporation B by Total Company)							1B
2. Wages, salaries, commissions and other compensation of employees related to business income included in return.							
TOTAL PAYROLL							
Percentage: Corporation A (Divide Corporation A by Total Company)							2A
Percentage: Corporation B (Divide Corporation B by Total Company)							2B
3. Sales (gross receipts, less returns and allowances)							
a. Sales delivered or shipped to purchasers in Kansas:							
(1) Shipped from outside Kansas							
(2) Shipped from within Kansas							
b. Sales shipped from Kansas to:							
(1) The United States Government.....							
(2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272)							
c. Dividends							
Interest.....							
Rents							
Royalties.....							
Gains/loses from intangible asset sales							
Gross proceeds from intangible asset sales.....							
Other income (attach schedule)							
TOTAL SALES							
Percentage: Corporation A (Divide Corporation A by Total Company)							3A
Percentage: Corporation B (Divide Corporation B by Total Company)							3B
4. Total Percent:							
Corporation A (Add lines 1A, 2A, and 3A).....							4A
Corporation B (Add lines 1B, 2B, and 3B).....If utilizing three factor formula							4B
5. Total Percent:							
Corporation A (Add lines 1A and 3A)							5A
Corporation B (Add lines 1B and 3B).....If qualified and utilizing two factor formula							5B
6. Total Percent:							
Corporation A (To Line 21, Form K-121S)							6A
Corporation B (To Line 21, Form K-121S).....Average percent of line 4 or 5, whichever is applicable							6B