

## 2022 KANSAS PRIVILEGE TAX

		2 0 2 1 ; ending	
	Name	B. Business Activity Code (NAICS)	Employer's Identification Numbers (EINs) (Enter both if applicable) EIN this entity:
	Number and Street of Principal Office	C. Date Business Began in KS (mm/dd/yyyy)	EIN Federal Consolidated Parent:
Eiling Information	City State Zip Code A. Method Used to Determine Income of Corporation in Kansas	D. Date Business Discontinued in KS (mm/dd/yyyy)	H. Enter your original federal due date if other than the 15th day of the 4th month (C-Corps) or 15th day of 3rd month (S-Corps) after the end of the tax year.
j.	1. Activity wholly within Kansas - Single entity		
	<ol> <li>Activity wholly within Kansas - Consolidated</li> <li>Single entity apportionment method (K-130AS, Part V)</li> </ol>	F. State of Commercial Domicile	<ol> <li>If any taxpayer information has changed since the last return was filed, please mark this box.</li> </ol>
ü	4. Combined income method - Single corporation filing (Sch. K-13	1) G. Type of Federal Return Filed	
	5. Combined income method - Multiple corporation filing (Sch. K-13	,	J. If this is a Fiduciary Financial Institution, please mark this box.
	6. Alternative or separate accounting (Enclose letter of authorization & schedu	ule) 1. Separate 2. Consolidated	
	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 your 2022 Ka         Amended affects       Adjustme the IRS	
1.	Federal taxable income for Kansas privilege tax purposes		1
2.	Total state and municipal interest income		2
3.	Taxes on or measured by income or fees or payment in lieu of income	taxes (does not include privilege taxes)	3
	Federal net operating loss deduction		4
	Savings and loan bad debt deduction included in federal deductions		5
			6
	250 deduction related to global intangible low-taxed income (GILTI) (I.R.		7
	Business interest expense carryforward deduction (I.R.C. § 163(j)) (so		
	Other additions to federal taxable income (schedule required)		
	Total additions to federal taxable income (add lines 2 through 8).		
10.	Disallowed FDIC Premiums (I.R.C. § 162(r)) (schedule required)		
11.	Global intangible low-taxed income (GILTI) (I.R.C. § 951A) (schedule	required)	11
12.	Disallowed business interest deduction (I.R.C. § 163(j)) (schedule req	uired)	12
13.	Contributions to capital exceptions (I.R.C. § 118) (schedule required).		13
14.	Disallowed business meal expenses (I.R.C. § 274) (schedule required		14
15.	Other subtractions from federal taxable income (schedule required)		15
16.	Total subtractions from federal taxable income (add lines 10 thro	ugh 15)	16
17.	Net income before apportionment (add line 1 to line 9 and subtract line	e 16)	17
18.	Nonbusiness income - Total company (schedule required)		18
19.	Apportionable business income (subtract line 18 from line 17)		19
20.	Average percent to Kansas (Part V, lines A, B, C and E; if 100% enter 100.0000)	ВС	20
21.	Amount to Kansas (multiply line 19 by line 20)		21

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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. Kansas net income before bad debts (subtract line 26 from line 25)	27
28. Savings & loan bad debt deduction for Kansas (schedule required)	28
29. Combined report (Schedule K-131) or alternative/separate accounting income (separate schedule)	29
30. Kansas taxable income (subtract line 28 from line 27 or if filing combined, enter line 29)	30
31. Normal tax - Banks & Savings and Loans (2.25% of line 30)	31
32a. Surtax - Banks (2.125% of line 30 in excess of \$25,000)	32a
32b. S <mark>urtax - Savin</mark> gs and Loans and trust companies (2.25 <mark>% of line 30</mark> in excess of \$25,000)	32b
33. Total tax (Add lines 31 and 32a or 32b. If filing combined, use line 32 of K-131.)	33
34. Nonrefundable credits (Part III, line 12; cannot exceed amount on line 33)	34
35. Balance (subtract line 34 from line 33; cannot be less than zero)	35
36. Estimated tax paid and amount credited forward (Part I, line 4)	36
37. Other tax payments (enclose separate schedule)	37
38. Child day care assistance credit (enclose Schedule K-56)	38
39. Community service contribution credit refund (enclose Schedule K-60)	39
40. Payment remitted with original return (see instructions)	40
41. Overpayment from original return (this is a subtraction; see instructions)	41
42. Total prepaid credits (add lines 36 through 40 and subtract line 41)	42
43. BALANCE DUE (if line 35 exceeds line 42 subtract line 42 from line 35 and enter result)	43
44. Interest	
45. Penalty	45
46. Estimated tax penalty. If annualizing to compute penalty, check this box.	
47. Total tax, interest and penalty due (Add lines 43 through 46. Complete and enclose K-130V with your payment.)	
48. Overpayment (if line 35 plus line 46 is less than line 42, subtract the sum of lines 35 and 46 from line 42 and the result	
49. REFUND. Enter the amount of line 48 you wish to be refunded	49
<ol> <li>CREDIT FORWARD. Enter the amount of line 48 (original return only) you wish to be applied to your 2023 estimated tax. (Line 50 cannot exceed the total of lines 36 and 37)</li> </ol>	50

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 <sup>⊸</sup> here						
		Tax Preparer's PTIN, EIN or SSN				
ENCLOSE ALL REQUIRED FEDERAL FORMS AND SCHEDULES						

Mail to: Kansas Privilege Tax, Kansas Department of Revenue, PO Box 750260, Topeka, KS 66699-0260

P/	ART I - ADDITIONAL INFORMAT	ION	170221	
1.	Did the corporation file a <b>Kansas</b> Privi same name for the preceding year?Y previous name and EIN.		<ol> <li>If this is a final return for Kansas, please state the reas corporation was liquidated or dissolved, state the IRC sec which the corporation was liquidated.</li> </ol>	
2.	Enter the address of the corporation's prin	cipal location in Kansas.		
3	Telephone The corporation's books are in care of:		7. If your federal taxable income has been redetermined for years that have not previously been reported to Kansas, applicable box(es) below and state the calendar, fiscal, or si year ending date. You are required to submit, <b>under separ</b>	check the nort period ate cover,
0.	Name		the federal Forms 1139, 1120X, or Revenue Agent's Report the Kansas amended return.	along with
	Address		Revenue Agent's Report Other State's Ac	justment
	 Telephone		Amended Return Net Operating L	oss
4.	List each estimated tax payment and cre on this return.		Years ended 8. If you are registered with the Kansas Department of Reve any other Kansas tax act, enter all registration or license n	nue under
			the applicable line.	
			a. Sales Tax	
			b. Compensating Use Tax	
			c. Withholding Tax	
	TOTAL (Enter on line 36 of K-130)		d. Other (specify)	
5.	Has your corporation been involved in ar period covered by this return?Yes enclose a detailed explanation.	y reorganization during the sNo If "yes",		

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## PART III - SCHEDULE OF NONREFUNDABLE CREDITS (see instructions)

1. Center for Entrepreneurship Credit (enclose Schedule K-31)	
2. Business and Job Development Credit - for carry forward use only (enclose Schedule K-34)	
3. Historic Preservation Credit (enclose Schedule K-35)	
4. Disabled Access Credit (enclose Schedule K-37)	
5. Eisenhower Foundation Credit (Enclose Schedule K-43)	
6. Friends of Cedar Crest Association Credit (Enclose Schedule K-46)	
7. Qualified Charitable Distribution Credit (Enclose Schedule K-48)	
8. Venture Capital Credit - for carry forward use only (enclose Schedule K-55)	
9. High Performance Incentive Program Credit (enclose Schedule K-59)	
10. Community Service Contribution Credit (enclose Schedule K-60)	
11. Low Income Student Scholarship Credit (enclose Schedule K-70)	
12. Total Nonrefundable Credits (Add lines 1 through 11 and enter on line 34, page 2)	

#### PART IV - COMPUTATION OF FEDERAL TAXABLE INCOME FOR S CORPORATION

1.	(a) Gross receipts/sales	(b) Less: Returns and allowances	Balance	1	
		· · · · · · · · · · · · · · · · · · ·		2	
				3	
				4	
				5	
				6	
6.	Gross rents			0	
7.	Gross royalties			7	
8.	Capital gain net income			8	
9.	Net gain or (loss) from Form 4797, Part III			9	
10.	Other income			10	
				11	

#### DEDUCTIONS

		12	
12. Compensation of officers			
13. (a) Salaries and wages (b) Less empl. credit	Balance	13	
14. Repairs and maintenance		14	
15. Bad debts		15	
16. Rents		16	
17. Taxes and licenses		17	
18. Interest		18	
19. Charitable contributions (not over 10% of taxable income as adjusted)		19	
20. Depreciation	20		
21. Less depreciation claimed elsewhere on return	21(a)	21(b)	
22. Depletion		22	
23. Advertising		23	
24. Pension plans, profit-sharing plans, etc		24	
25. Employee benefit programs		25	
26. Other deductions		26	
27. Total deductions - Add lines 12 through 26		27	
28. Taxable income before net operating loss deduction and special deductions (sub	tract line 27 from line 11)	28	
29. Less: a. Net operating loss deduction	. 29(a)		
b. Special Deductions	_ 29(b)	29(c)	
30. Taxable income - Subtract line 29c from line 28		30	



# **KANSAS**

170421

## Financial Institution Apportionment Schedule FOR USE BY FINANCIAL INSTITUTIONS APPORTIONING INCOME

FOR USE BY FINANCIAL INSTITUTIONS APPORTIONING INCOME (Financial Institutions using the combined income method must use Schedule K-131)

For the taxable year beginning \_\_\_\_\_ 2 0 2 1; ending \_\_\_\_\_

Name as shown on Form K-130

Employer Identification Number (EIN)

PART V - APPORTIONMENT FORMULA					
A. Property	WITHIN K	ANSAS	TOTAL CO	OMPANY	PERCENT
(1) 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
Value of taxpayer's loans and credit card receivables					
Depreciable assets					
Land					-
Other tangible assets (Enclose schedule)					
Less: Construction in progress					
Total property to be averaged					]
Average owned property (Beg. + End ÷ 2)					]
(2) Gross annual rented property. Multiplied by 8					
TOTAL PROPERTY (Enter on line 20A, page 1)					A 9
<ul> <li>B. Payroll (Those corporations qualified and utilizing the electric this area only during the first year of qualifying. After the</li> <li>(1) Componentiation of officers.</li> </ul>	10th year, the busi	ness must re-qualify).	Within Kansas	Total Company	-
(1) Compensation of officers					-
(2) Wages, salaries and commissions					1
(3) Payroll expense included in cost of goods sold					-
(4) Payroll expense included in repairs					-
(5) Other wages and salaries					B
TOTAL PAYROLL (Enter on line 20B, page 1)				1	
C. Receipts					
<ul><li>(1) Receipts from:</li><li>(a) Lease of real property</li></ul>					_
(b) Lease of tangible personal property					
(c) Credit card receivable					_
(d) Merchants discount					_
(e) Services					-
(f) Investments and trading assets and activities					-
(g) Other					-
(2) Interest from loans:					
(a) Secured by real property					-
(b) Not secured by real property					-
(3) Net gains from sales of:					
(a) Loans					_
(b) Credit cards receivable					-
(4) Fees					
(a) Loan servicing					
(b) Credit card issues reimbursement					
(5) Attribution of certain receipts to commercial dom	icile				1
TOTAL RECEIPTS (Enter on line 20C, page 1)					C
					D
D. Total percent (Sum of lines A, B & C)					E
E. Average percent of D (Enter on line 20, page 1)					<u> </u>

#### PART VI - ADDITIONAL INFORMATION

- 1. If you claim that part of your net income is assignable to business conducted outside Kansas:
  - a. Enclose a list of all states in which this corporation is doing business and filing state net income, franchise tax, privilege tax, corporate stock tax, bank shares tax, single business tax or earned surplus tax returns.
  - b. Has any state determined that this corporation conducts or has conducted a unitary business with any other corporation? <u>Yes</u> No If yes, specify which state or states and enclose a complete list of the corporations conducting the unitary business.

- 2. Describe briefly the nature and location(s) of your Kansas business activities.
- Are the amounts in the total company column (K-130 AS, Part V) the same reported in returns or reports to other states? Yes \_\_\_\_ No \_\_\_\_ If no, please explain.

#### PART VII - AFFILIATED CORPORATIONS INCLUDED IN FORM K-130AS FINANCIAL INSTITUTION APPORTIONMENT SCHEDULE

ImageIn Total Company EndorsWithin Karness FactorsImage <th></th> <th></th> <th colspan="2">Check if included:</th>			Check if included:	
Image: style s	Name of Corporation	Employer Identification #	In Total Company Factors	Within Kansas Factors
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