

For the taxable year beginning ____ / ____ / **2 0 2 5**; ending ____ / ____ / ____.

Filing Information	Name		B. Business Activity Code (NAICS)	Employer Identification Numbers (EIN) (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	EIN Federal Consolidated Parent:
	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.	
	A. Method Used to Determine Income of Corporation in Kansas		E. State and Month/Year of Incorporation (mm/yyyy)	I. If any taxpayer information has changed since the last return was filed, please mark this box.
<input type="checkbox"/>	1. Activity wholly within Kansas - Single entity		F. State of Commercial Domicile	<input type="checkbox"/>
<input type="checkbox"/>	2. Activity wholly within Kansas - Consolidated		G. Type of Federal Return Filed	J. If this is a Fiduciary Financial Institution, please mark this box.
<input type="checkbox"/>	3. Single entity apportionment method (K-130AS, Part V)		<input type="checkbox"/> 1. Separate <input type="checkbox"/> 2. Consolidated	<input type="checkbox"/>
<input type="checkbox"/>	4. Combined income method - Single corporation filing (Sch. K-131)			
<input type="checkbox"/>	5. Combined income method - Multiple corporation filing (Sch. K-131)			
<input type="checkbox"/>	6. Alternative or separate accounting (Enclose letter of authorization & schedule)			
<input type="checkbox"/> Mark this box if you are filing this as an AMENDED 2026 Kansas return.				
Reason for amending your 2026 Kansas return:				
<input type="checkbox"/> Amended affects Kansas only <input type="checkbox"/> Adjustment by the IRS <input type="checkbox"/> Amended federal tax return				

NOTE: This form cannot be used for tax years prior to 2026.

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	
4. Federal net operating loss deduction	4	
5. Savings and loan bad debt deduction included in federal deductions	5	
6. 250 deduction related to global intangible low-taxed income (GILTI) (I.R.C. § 250(a)(1)(B)) (schedule required) ..	6	
7. Business interest expense carryforward deduction (I.R.C. § 163(j)) (schedule required)	7	
8. Other additions to federal taxable income (schedule required)	8	
9. Total additions to federal taxable income (add lines 2 through 8)	9	
10. Disallowed FDIC Premiums (I.R.C. § 162(r)) (schedule required)	10	
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 required)	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. Kansas net interest income received from qualified agricultural real estate loans (schedule required)	15	
16. Kansas net interest income received from single family residence loans (schedule required)	16	
17. Kansas interest earned on loans to qualified taxpayers used for qualified expenses for restoration and preservation of a qualified historic structure (50% of the interest earned on loans for this purpose (schedule required))	17	
18. Other subtractions from federal taxable income (schedule required)	18	
19. Total subtractions from federal taxable income (add lines 10 through 18)	19	
20. Net income before apportionment (add line 1 to line 9 and subtract line 19)	20	
21. Nonbusiness income - Total company (schedule required)	21	
22. Apportionable business income (subtract line 21 from line 20)	22	
23. Average percent to Kansas (Part V, lines A, B, C and E; if 100% enter 100.0000)	23	
24. Amount to Kansas (multiply line 22 by line 23)	24	



25. Nonbusiness income - Kansas (schedule required)	25	
26. Kansas expensing recapture (see instructions for Schedule K-120EX and enclose applicable schedules)	26	
27. Kansas expensing deduction (see instructions for Schedule K-120EX and enclose applicable schedules)	27	
28. Kansas net income before NOL deduction (add lines 24, 25, and 26, then subtract line 27)	28	
29. Kansas net operating loss deduction (schedule required)	29	
30. Kansas net income before bad debts (subtract line 29 from line 28)	30	
31. Savings & loan bad debt deduction for Kansas (schedule required)	31	
32. Combined report (Schedule K-131) or alternative/separate accounting income (separate schedule)	32	
33. Kansas taxable income (subtract line 31 from line 30 or if filing combined, enter line 32)	33	
34a. Normal tax - Banks (1.94% of line 33)	34a	
34b. Normal tax - Savings and Loans and Trust Companies (1.93% of line 33)	34b	
35a. Surtax - Banks (2.125% of line 33 in excess of \$25,000)	35a	
35b. Surtax - Savings and Loans and trust companies (2.25% of line 33 in excess of \$25,000)	35b	
36. Total tax (add lines 34a or 34b and 35a or 35b. If filing combined, use line 35 of K-131)	36	
37. Nonrefundable credits (Part III, line 18; cannot exceed amount on line 36)	37	
38. Balance (subtract line 37 from line 36; cannot be less than zero)	38	
39. Estimated tax paid and amount credited forward (Part I, line 4)	39	
40. Other tax payments (enclose separate schedule)	40	
41. Child day care assistance credit (enclose Schedule K-56)	41	
42. Community service contribution credit refund (enclose Schedule K-60)	42	
43. Payment remitted with original return (see instructions)	43	
44. Overpayment from original return (see instructions)	44	
45. Total prepaid credits (add lines 39 through 43 and subtract line 44)	45	
46. BALANCE DUE (if line 38 exceeds line 45 subtract line 45 from line 38 and enter result)	46	
47. Interest	47	
48. Penalty	48	
49. Estimated tax penalty. If annualizing to compute penalty, check this box <input type="checkbox"/>	49	
50. Total tax, interest and penalty due (add lines 46 through 49, complete and enclose K-130V with your payment)	50	
51. Overpayment (if line 38 plus line 49 is less than line 45, subtract the sum of lines 38 and 49 from line 45 and enter the result)	51	
52. REFUND. Enter the amount of line 51 you wish to be refunded	52	
53. CREDIT FORWARD. Enter the amount of line 51 (original return only) you wish to be applied to your 2027 estimated tax. (Line 53 cannot exceed the total of lines 39 and 40)	53	

☐ 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

Phone Number

Date

Tax Preparer's PTIN,
EIN or SSN

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Office use only

ENCLOSE ALL REQUIRED FEDERAL FORMS AND SCHEDULES

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

PART I - ADDITIONAL INFORMATIONK-130
Page 3
Attach
170225

1. Did the corporation file a **Kansas** Privilege 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.

Telephone _____

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
TOTAL (Enter on line 39 of K-130)	

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, please 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 ☐ Other State's Adjustment

☐ Amended Return ☐ Net Operating Loss

Years ended _____

8. 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) _____

PART II - AFFILIATED FINANCIAL INSTITUTIONS OR CORPORATIONS DOING BUSINESS IN KANSAS

Name of Corporation	Employer ID Number

(Enclose a separate sheet for additional corporations)

PART III - SCHEDULE OF NONREFUNDABLE CREDITS (see instructions)

1. Affordable Housing Credit (enclose Schedule K-25).....	1	
2. Housing Investor Tax Credit (enclose Schedule K-27).....	2	
3. Center for Entrepreneurship Credit (enclose Schedule K-31).....	3	
4. Business and Job Development Credit - for carry forward use only (enclose Schedule K-34)	4	
5. Historic Preservation Credit (enclose Schedule K-35)	5	
6. Disabled Access Credit (enclose Schedule K-37)	6	
7. Eisenhower Foundation Credit (enclose Schedule K-43).....	7	
8. Friends of Cedar Crest Association Credit (enclose Schedule K-46).....	8	
9. Technology Enabled Fiduciary Financial Institutions Credit (enclose Schedule K-48).....	9	
10. Venture Capital Credit - for carry forward use only (enclose Schedule K-55)	10	
11. High Performance Incentive Program Credit (enclose Schedule K-59)	11	
12. Community Service Contribution Credit (enclose Schedule K-60)	12	
13. Targeted Employment Credit (enclose Schedule K-69).....	13	
14. Low Income Student Scholarship Credit (enclose Schedule K-70).....	14	
15. Kansas Community College and Technical College Contribution Credit (enclose Schedule K-84).....	15	
16. Commercial Restoration and Preservation Credit (enclose Schedule K-92).....	16	
17. Pregnancy Resource Act Credit (enclose Schedule K-94)	17	
18. Total Nonrefundable Credits (Add lines 1 through 17 and enter on line 37, page 2).....	18	

PART IV - COMPUTATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONK-130
Page 4
Attach
170325

1. (a) Gross receipts/sales _____ (b) Less: Returns and allowances _____ Balance

2. Less: Cost of goods sold and/or operations

3. Gross profit

4. Dividends

5. Interest

6. Gross rents

7. Gross royalties

8. Capital gain net income

9. Net gain (or loss) from Form 4797, Part III

10. Other income

11. Total income - Add lines 3 through 10

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	

DEDUCTIONS

12. Compensation of officers

13. (a) Salaries and wages _____ (b) Less empl. credit _____ Balance

14. Repairs and maintenance

15. Bad debts

16. Rents

17. Taxes and licenses

18. Interest

19. Charitable contributions (not over 10% of taxable income as adjusted)

20. Depreciation

21. Less depreciation claimed elsewhere on return

22. Depletion

23. Advertising

24. Pension plans, profit-sharing plans, etc.

25. Employee benefit programs

26. Other deductions

27. Total deductions - Add lines 12 through 26

28. Taxable income before net operating loss deduction and special deductions (subtract line 27 from line 11)

29. Less: a. Net operating loss deduction

b. Special Deductions

30. Taxable income - Subtract line 29c from line 28

12	
13	
14	
15	
16	
17	
18	
19	
20	
21(a)	
21(b)	
22	
23	
24	
25	
26	
27	
28	
29(a)	
29(b)	
29(c)	
30	

KANSAS

Financial Institution Apportionment Schedule

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

K-130 AS
Page 5
Attach
170425For the taxable year beginning ____ / ____ / **2 0 2 5** ; ending ____ / ____ / ____ .

Name as shown on Form K-130

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.					
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 23, page 1) ..					
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 23, page 1)					B %
C. Receipts					
(1) Receipts from:					
(a) Lease of real property					
(b) Lease of tangible personal property					
(c) Credit card receivable					
(d) Merchant's 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 domicile					
TOTAL RECEIPTS (Enter on line 23, page 1)					
D. Total percent (Sum of lines A, B & C)					D %
E. Average percent of D (Enter on line 23, page 1)					E %

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? ☐ Yes ☐ 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.

 3. 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

[illegible]