

KANSAS FINANCIAL INSTITUTION COMBINED INCOME METHOD OF REPORTING



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

Name as shown on Form K-130	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 taxable income				
2. Total state and municipal interest				
3. Taxes on or measured by income or fees or payments in lieu of income taxes (does not include privilege taxes)				
4. Federal net operating loss deduction				
5. Savings and loan bad debt deduction included in federal deductions				
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 taxable income (schedule required)				
9. 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) ..				
12. Disallowed business interest deduction (I.R.C. § 163(j)) (schedule required) ..				
13. Contributions to capital exceptions (I.R.C. § 118) (schedule required)				
14. Disallowed business meal expenses (I.R.C. § 274) (schedule required)				
15. Kansas net interest income received from qualified agricultural real estate loans (schedule required)				
16. Kansas net interest income received from single family residence loans (schedule required)				
17. Kansas interest earned on loans to qualified taxpayers used for qualified expenses for restoration & preservation of a qualified historic structure (50% of the interest earned on loans for this purpose. Schedule required)				
18. Other subtractions from federal taxable income (schedule required)				
19. Total subtractions from federal taxable income (add lines 10 thru 18)				
20. Net income before apportionment (add line 1 to line 9 and subtract line 19)				
21. Nonbusiness income - Total company (schedule required)				
22. Apportionable business income (subtract line 21 from line 20)				
23. Percent to Kansas (from line 5, Part II)				
24. Amount to Kansas (line 22, Corp. A & B multiplied by line 23 combined income)				
25. Nonbusiness income - Kansas (enclose schedule)				
26. Kansas expensing recapture (see instructions for K-120EX)				
27. Kansas expensing deduction (see instructions for K-120EX)				
28. Kansas net income (add lines 24, 25, and 26; then subtract line 27)				
29. Kansas net operating loss deduction (enclose schedule)				
30. Kansas net income before Kansas bad debt deduction (subtract line 29 from line 28)				
31. Kansas savings and loan bad debt deduction (enclose schedule)				
32. Kansas taxable income (subtract line 31 from line 30; enter result here and on line 33, Form K-130				
33a. Normal tax - Banks (1.94% of line 32)				
33b. Normal tax - Savings and Loans and Trust Companies (1.93% of line 32)				
34a. Surtax - Banks (2.125% of amount on line 32 in excess of \$25,000)				
34b. Surtax - Savings and loans and trust companies (2.25% of amount on line 32 in excess of \$25,000)				
35. Total tax (add lines 33a or 33b and 34a or line 34b; enter result here and on line 36, Form K-130				

PART II

APPORTIONMENT FORMULA FOR FORM K-131

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	Corporation A Within Kansas		Corporation B Within Kansas		Total Company		Percent Within Kansas
	Beg. of Year	End of Year	Beg. of Year	End of Year	Beg. of Year	End of Year	
1a. Value of owned real and tangible personal property used in the business at original cost. Value of taxpayers 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).....							
1b. Gross annual rental property. Multiplied by 8.....							
TOTAL PROPERTY							
Percentage: Corporation A (divide Corp. A by Total Company).....							1A
Percentage: Corporation B (divide Corp. 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 Corp. A by Total Company).....							2A
Percentage: Corporation B (divide Corp. B by Total Company).....							2B
3. Receipts							
a. Receipts from:							
(1) Lease of real property							
(2) Lease of tangible personal property							
(3) Credit card receivables							
(4) Merchants discount.....							
(5) Services							
(6) Investment and trading assets and activities							
(7) Other							
b. Interest from loans:							
(1) Secured by real property							
(2) Not secured by real property							
c. Net gains from sale of:							
(1) Loans.....							
(2) Credit cards receivable.....							
d. Fees:							
(1) Loan servicing.....							
(2) Credit card issuers reimbursement.....							
e. Attribution of certain receipts to commercial domicile							
TOTAL RECEIPTS							
Percentage: Corporation A (divide Corp. A by Total Company).....							3A
Percentage: Corporation B (divide Corp. 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)						4B
5. Average Percent:	Corporation A (to Line 23, Part I, Page 1).....						5A
	Corporation B (to Line 23, Part I, Page 1).....						5B