The Kansas Department of Revenue (KDOR) uses electronic scanning equipment to process a variety of the paper forms we receive. These “scannable” forms contain colored boxes (orange, purple, red, or magenta) so that the data printed in each box can be read and transferred automatically to our tax system. This publication contains black and white versions of scannable forms for informational purposes only – do not use them to file official returns. If you are choosing to file paper, rather than filing electronically, be sure to request KDOR-printed scannable forms from our office (see enclosed order blank).

Kansas offers simple electronic file and pay solutions for your income and business taxes. Visit our website for details.
ksrevenue.gov
# KANSAS PACKAGE XK TABLE OF CONTENTS

## Helpful Information
- Form EDU-9 – Military and Correctional Facility Order Form ................................................................. 6
- Form EDU-32 – VITA / AARP Order Form .............................................................................................. 7
- Form EDU-44a – Tax Preparers, Library, Bank, City, County Order Form .............................................. 8, 9
- Assistance Information .......................................................................................................................... 10
- Tax Calendar of Due Dates .................................................................................................................. 11
- Form DO-5 – Name or Address Change ............................................................................................... 24

## Individual Income Food Sales Tax
- Individual Income/Food Sales Tax Instructions .................................................................................... 26
- Form K-40 – Individual Income/Food Sales Tax Form ........................................................................ 41
- Schedule A – Itemized Deduction Schedule for Form K-40 ................................................................. 43
- Schedule S – Supplemental Schedule for Form K-40 ........................................................................... 44
- Form K-40V – Individual Income Tax Payment Voucher ................................................................... 46
- Form K-40C – Composite Income Tax Schedule ............................................................................... 47
- Kansas Unified School Districts and County Abbreviations ................................................................. 49
- Form RF-9 – Decedent Refund Claim .................................................................................................. 50

## Intangibles Tax
- Form 200 – Local Intangibles Tax Return ............................................................................................. 53
- Intangibles Tax Rates .......................................................................................................................... 55

## Homestead Claim
- Homestead Claim Instructions ............................................................................................................ 58
- Form K-40H – Homestead Claim ......................................................................................................... 63
- Form K-40PT – Property Tax Relief Claim for Low Income Seniors .................................................... 65
- Schedule DIS – Certificate of Disability .............................................................................................. 67

## Fiduciary Income Tax
- Fiduciary Income Tax Instructions ...................................................................................................... 69
- Form K-41 – Fiduciary Tax Return ....................................................................................................... 75
- Form K-18 – Fiduciary Report of Nonresident Beneficiary Tax Withheld ............................................. 78

## Corporate, Partnership or Small Business, and Privilege Taxes
- Corporate Income Tax Instructions ...................................................................................................... 80
- Form K-120 and Form K-120AS – Corporate Income Tax Return ....................................................... 89
- Form K-121 – Combined Income Method of Reporting .................................................................... 96
- Form K-120V – Corporate Income Tax Payment Voucher ............................................................... 98
- Form K-120EL Business Income Election ......................................................................................... 99
- Schedule K-120EX – Expensing Deduction Schedule ...................................................................... 101
- Partnership or S Corporation Instructions .......................................................................................... 105
- Form K-120S and Form K-120S AS – Partnership or S Corporation Return ...................................... 115
- Schedule K-121S – Combined Income Method of Reporting .............................................................. 119
- Privilege Tax Instructions ................................................................................................................... 121
- Form K-130 and Form K-130 AS – Privilege Tax Return .................................................................... 129
- Form K-131 – Financial Institution Combined Income Method of Reporting .................................... 137
- Schedule K-130V – Privilege Tax Payment Voucher ......................................................................... 139

## Credit Schedules and Instructions
- Schedule K-30 – Angel Investor Credit .................................................................................................. 141
- Schedule K-31 – Center for Entrepreneurship Credit ........................................................................... 143
- Schedule K-33 – Agritourism Liability Insurance Credit ..................................................................... 145
- Schedule K-35 – Historic Preservation Credit .................................................................................... 147
- Schedule K-36 – Telecommunications Credit ..................................................................................... 149
- Schedule K-37 – Disabled Access Credit ............................................................................................ 150
- Schedule K-38 – Swine Facility Improvement Credit .......................................................................... 153
- Schedule K-39 – Plugging an Abandoned Oil or Gas Well Credit ....................................................... 155
- Schedule K-42 – Assistive Technology Contribution Credit ................................................................ 157
- Schedule K-43 – Eisenhower Foundation Credit .................................................................................. 158
- Schedule K-44 – Purchases from Qualified Vendor Credit .................................................................... 159
- Schedule K-46 – Friends of Cedar Crest Association Credit ............................................................... 161
- Schedule K-47 – Adoption Credit ........................................................................................................ 162
Schedule K-53 – Research and Development Credit ................................................................. 164
Schedule K-55 – Venture and Local Seed Capital Credit ......................................................... 166
Schedule K-56 – Child Day Care Assistance Credit ............................................................... 168
Schedule K-57 – Small Employer Health Insurance Contribution Credit ............................. 170
Schedule K-59 – High Performance Incentive Program Credit ............................................. 172
Schedule K-60 – Community Service Contribution Credit .................................................. 176
Schedule K-62 – Alternative-Fuel Tax Credit ...................................................................... 178
Schedule K-68 – Individual Development Account Credit .................................................. 182
Schedule K-70 – Low Income Student Scholarship Credit ................................................... 184
Schedule K-76 – Single City Port Authority Credit ............................................................... 186
Schedule K-89 – Rural Opportunity Zone Credit ................................................................. 187
Form K-139 – Corporation Application for Refund from Carryback of Net Operating Loss ................................................................. 189
Form K-139F – Corporation Application for Refund from Carryback of Farm Net Operating Loss ................................................................. 191

**Estimated Tax**

Form K-40ES – Individual Estimated Income Tax Instructions and Vouchers .......................... 194
Schedule K-210 – Individual Underpayment of Estimated Tax Schedule .............................. 197
Form K-120ES – Corporate Estimated Income Tax Instructions and Vouchers ..................... 199
Schedule K-220 – Corporate Underpayment of Estimated Tax Schedule ............................ 202
Form K-130ES – Privilege Estimated Income Tax Instructions and Vouchers ....................... 204
Schedule K-230 – Privilege Underpayment of Estimated Tax Schedule .............................. 207

**Business Tax Registration**

Business Tax Application Instructions .................................................................................. 210
Form CR-16 – Business Tax Application ............................................................................. 218
Form CR-17 – Schedule for Registering Additional Business Locations ............................. 222
Form CR-18 – Ownership Change Form ............................................................................. 223
Form CR-108 – Notice of Discontinuation of Business......................................................... 224
HELPFUL INFORMATION
MILITARY AND CORRECTIONAL FACILITY
REQUISITION FOR KANSAS TAX FORMS

The Kansas Department of Revenue (KDOR) uses electronic scanning equipment to process tax returns. In order to make our processing system work to the utmost efficiency, we are requesting that you use the originals of the forms listed below.

If you requested forms on this requisition in the past, KDOR should have your order information in the database and will send you an order form either through the mail or by email. If you have an order change the form can be downloaded from the web and mailed or emailed into the Department with the updated amounts.

In an effort to keep our printing costs down, we have eliminated the automatic mailing of tax forms and booklets. If booklets are needed, complete this form each year needed and they will be mailed to you in December.

Additionally, we are required to ship your order to a street address rather than a Post Office Box. If your address does not contain a street address, please provide one where your order should be shipped. You may either mail or email your order to us using the information at the bottom of this page.

<table>
<thead>
<tr>
<th>Amount Needed</th>
<th>Form Number and Name</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Individual Income Tax Booklet (includes K-40, Sch. S, K-40V, and instructions)</td>
</tr>
</tbody>
</table>

☐ New Order – If ordering 1st time for 2021 tax forms.

☐ Revised Order – A revised order will override any amounts we currently have in our database.

MAILING ADDRESS: (Complete mailing address information required. Do not use a PO Box, only a street address can be used for the mailing of bulk orders.)

Business Name: ______________________________

Contact Name: ______________________________

Street Address: ______________________________

City State Zip Code: __________________________

Telephone Number: ____________________________  Email Address: ____________________________

Forms/Correspondence Unit
Kansas Department of Revenue
LSOB Room #851
PO Box 3506
Topeka, KS 66625-3506
Email: kdor_forms@ks.gov

YOUR ORDER WILL NOT BE MAILED UNTIL DECEMBER
REQUISITION FOR KANSAS TAX FORMS

(VITA, AARP, TCE Coordinators only)

It’s that time of year to order your tax forms and instructions. Your forms will be mailed to you in December. As always, KDOR’s primary goal is to produce less paper and promote our electronic filing and payment services. Using an electronic method is the most cost-effective way of getting your clients’ returns into our tax system. For more information about our electronic services, visit our website at: www.ksrevenue.org/eservices.htm.

Just a reminder if you choose to order paper forms, we cannot ship your forms to a Post Office Box. You are required to supply us with an actual street address. You may either mail or email your order.

Forms/Correspondence Unit
Kansas Department of Revenue
LSOB Room #851
PO Box 3506
Topeka, KS 66625-3506
Email: kdor_forms@ks.gov

<table>
<thead>
<tr>
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<td></td>
<td><strong>Schedule A</strong>, Itemized Deductions Schedule</td>
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<td><strong>K-40PT</strong>, Property Tax Relief Claim for Low-Income Sr.</td>
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<tr>
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<td><strong>Schedule S</strong>, Supplemental Schedule</td>
<td></td>
<td><strong>Homestead Claim Booklet</strong></td>
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<td></td>
<td><strong>K-40V</strong>, Individual Income Tax Voucher</td>
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<td><strong>K-40ES</strong>, Individual Estimate Tax Vouchers and inst.</td>
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<td>Package XK – available only as a pdf, via email.</td>
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<tr>
<td></td>
<td><strong>Individual Income Tax Booklet</strong></td>
<td></td>
<td></td>
</tr>
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</table>

MAILING ADDRESS: (Complete mailing address information required. Do not use a PO Box. Only a street address can be used for the mailing of forms.)

Business Name: __________________________________________

Contact Name: __________________________________________

Street Address: _________________________________________

City State Zip Code: ____________________________________

Telephone Number: __________________________ Email Address: __________________________

EDU-32
(Rev. 11 - 21)
Please find an order blank for requesting Kansas tax forms on the back of this notice. The amount you pay for forms and instructions will be used to print, distribute and process the paper when the returns are filed – a cost that is 5 times more than that of electronically filed returns.

As always, KDOR’s primary goal is to produce less paper and promote our electronic filing and payment services. Using an electronic method is the most cost-effective way of getting returns into our tax system. For more information about our electronic services, visit our website at: www.ksrevenue.org/eservices.html.

**MAILING ADDRESS:** (Complete address information is required. Do not use a PO Box – your order can be shipped to a street address only.)

- Business Name: ________________________________
- Contact Name: ________________________________
- Street Address only: ____________________________
- City State Zip Code: ____________________________
- Email Address: _________________________________
- Telephone Number: _____________________________

Your form request must include payment. Orders without payment or without sales tax included in the payment will be returned. No refund will be made for an overpayment amount. Make your check or money order payable to the **Kansas Publication Fee Fund** and mail it, along with this order form and letter (for address information) to the following address:

Forms/Correspondence Unit
Kansas Department of Revenue
LSOB Room #851
PO Box 3506
Topeka, KS 66625-3506
REQUISITION FOR KANSAS TAX FORMS

Be sure your correct name and address information is on the backside of this form. Payment (including sales tax) must be included with this request. If received without payment or sales tax, this request will be returned to you. **No refunds will be issued for overpayment.**

<table>
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<tr>
<th>Form Number</th>
<th>Form Description</th>
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<td>K-40</td>
<td>Individual Income Tax &amp; Food Sales Tax Return</td>
<td>$.20 ea.</td>
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<td>SCH-A</td>
<td>Itemized Deductions Schedule</td>
<td>$.20 ea.</td>
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<td>SCH-S</td>
<td>Supplemental Schedule</td>
<td>$.20 ea.</td>
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<td>K-40ES</td>
<td>Individual Estimated Tax Vouchers and instructions</td>
<td>$.50 ea.</td>
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<tr>
<td>IP</td>
<td>Individual Income Tax (forms &amp; instructions)</td>
<td>$2.00 ea.</td>
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<td><strong>Homestead &amp; Low-Income Property Tax Relief</strong></td>
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<td>K-40H</td>
<td>Homestead Claim</td>
<td>$.20 ea.</td>
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<tr>
<td>K-40PT</td>
<td>Property Tax Relief Claim for Low-Income Seniors</td>
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<td><strong>Fiduciary Tax</strong></td>
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<td>K-41</td>
<td>Fiduciary Tax Return</td>
<td>$.20 ea.</td>
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<tr>
<td>FP</td>
<td>Fiduciary Tax (forms &amp; instructions)</td>
<td>$2.00 ea.</td>
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<td><strong>Corporate / S-Corporation / Privilege Taxes</strong></td>
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<tr>
<td>K-120</td>
<td>Corporate Income Tax Return *</td>
<td>$.20 ea.</td>
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<td>K-120EX</td>
<td>Expense Deduction</td>
<td>$.20 ea.</td>
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<tr>
<td>K-120V</td>
<td>Corporate Income Tax Payment Voucher</td>
<td>$.20 ea.</td>
<td></td>
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<tr>
<td>K-120ES</td>
<td>Corporate Estimated Tax Vouchers and instructions</td>
<td>$.50 ea.</td>
<td></td>
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</tr>
<tr>
<td>K-120S</td>
<td>S Corporation or Partnership Tax Return *</td>
<td>$.20 ea.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>K-130</td>
<td>Privilege Tax Return *</td>
<td>$.20 ea.</td>
<td></td>
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<tr>
<td>K-130V</td>
<td>Privilege Tax Payment Voucher</td>
<td>$.20 ea.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Subtotal:** Total Price

**Jurisdiction Code:**_________  **Sales Tax Rate:** ______.________%  %

**Sales Tax Due:** Multiply the Subtotal by the sales tax rate.

**Total Amount Due:** Add the Subtotal and Sales Tax Due and enter here.

**YOUR ORDER WILL BE MAILED IN DECEMBER**

*Instructions for these tax forms are available on our website only.

To determine your sales tax rate and jurisdiction code go to: https://www.kssst.kdor.ks.gov/lookup.cfm

Sales tax must be included with payment. (For in-state preparers only.)

*Package XK is no longer being printed.
FILING ASSISTANCE
For questions or assistance in filing, contact the Kansas Department of Revenue at the address, phone numbers, or web site shown here. Office hours are 8:00 a.m. to 4:45 p.m., Monday through Friday.

Taxpayer Assistance Centers are available by appointment only.
Go to ksrevenue.org to set up an appointment at the Topeka or Overland Park office by using the appointment Scheduler.

Topeka Assistance Center
Scott State Office Building – 1st Floor
120 SE 10th Avenue
Topeka, Kansas
66612-1103
Phone: (785) 368-8222
Fax: (785) 291-3614
ksrevenue.org

Overland Park Office
7600 W 119th St – Suite A
Overland Park KS 66213-1128

REFUND INFORMATION
You can check the status of current year refunds 24 hours a day/7 days a week from our web site or by phone. You will need to provide the Social Security number(s) shown on your return and the expected amount of your refund. When you have this information, do the following:

– Go to www.ksrevenue.org, click on Your Personal, then click on Refund Status Online.

Individual Income Tax: If you filed your return electronically, please allow the Department of Revenue 7 days to process your refund. If you filed a paper return, normal processing time is about 16 weeks.

Homestead & Low Income Property Tax Claims: Normal processing time for an error-free and complete claim is 20 to 24 weeks.

REQUEST FOR FORMS
If you prepare your own taxes and choose to use paper to file your return, be sure to use an original form printed by KDOR (Kansas Department of Revenue) or a form from an approved software package (visit our web site at www.ksrevenue.org). To obtain a KDOR printed form, call our voice mail request line at (785) 296-4937.

If you are a tax preparer and choose to file your clients’ returns using paper forms, you may purchase a supply from KDOR. See the notice and order form on pages 8 & 9 of this Package XK.

UNEMPLOYMENT TAX – KANSAS DEPARTMENT OF LABOR
For information regarding the Unemployment Tax forms or schedules, which are not included in this publication, please call: Kansas City (913)-596-3500, Topeka (785)-575-1460, Wichita (316)-383-9947 or Toll-Free (800)-292-6333. These forms are also available on their website at www.dol.ks.gov.

ANNUAL REPORT FORMS – KANSAS SECRETARY OF STATE
For information regarding the Annual Report forms or schedules, which are not included in this publication, please call (785) 296-4564. These forms are also available on their website at www.kssos.org.
INCOME TAXES

Income tax returns are due the 15th day of the 4th month following the end of the tax year. For a calendar year taxpayer (tax year of January 1- December 31), the due date is April 15. An approved federal extension will also extend the Kansas due date. Estimated tax payments for all calendar year taxpayers except farmers and fishers are due on the 15th of April, June, September and January of the following tax year.

For most tax types, KDOR (Kansas Department of Revenue) offers electronic methods for filing and paying your taxes. These online services are safe, secure, accurate and free! For the most current electronic information, visit us at: ksrevenue.org.

BUSINESS TAXES

Retailers’ sales, compensating use, and most excise tax returns are due on the 25th of the month following the end of the reporting period. Reporting periods are assigned based upon the annual amount of tax paid — the greater the tax amount, the more frequent the filing basis. For more information regarding Kansas sales and use tax returns and due dates, refer to Pub. KS-1510, Kansas Sales Tax and Compensating Use Tax.

Due dates for withholding tax payments depends on the size of your payroll. The larger your payroll, the larger the Kansas withholding, and therefore the more frequently you will report and pay the tax. Kansas has five filing frequencies — annual, quarterly, monthly, semi-monthly, and quad-monthly. Each filing frequency has a different set of dates. For more information on these filing frequencies and dates, refer to Pub. KW-100, Kansas Withholding Tax.

By law, businesses are now required to submit their Sales, Compensating Use and Withholding Tax returns electronically. Kansas offers several electronic file and pay solutions – see our website at ksrevenue.org for the most up-to-date electronic information.
1
Prepaid LP Permit (Form MF-10)—annual

10
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—December 16-31

15
Individual Estimated Income Tax Voucher (Form K-40ES)—Voucher 4
Individual Estimated Income Tax Voucher (Form K-40ES)—Farmers or Fishers
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—December
Sand Royalty Return (Form SR-89)—December
Withholding Tax Deposit Report (Form KW-5)—monthly filers—December

20
Consumable Materials tax monthly Report (Form EC-2)—December
Mineral Tax Return - Coal (Form MT-13)—November
Mineral Tax Return - Crude Oil (Form MT-05a)—November
Mineral Tax Return - Natural Gas (Form MT-05)—November

25
Consumers’ Compensating Use Tax Return (Form CT-10U)—annual filers (previous year)
Consumers’ Compensating Use Tax Return (Form CT-10U)—quarterly filers—October-December
Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers—December
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—annual filers—December
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—quarterly filers—October-December
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers—December
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—December
Liquor Drink Tax Return (Form LD-1 / LD-1V)—December
Liquor Enforcement Tax Return (Form LE-3) / LE-3V)—December
Motor Fuel Distributor Tax Return (Form MF-52)—December
Motor Fuel Manufacturer Tax Return (Form MF-111)—December
Motor Fuel Retailer Informational Return (Form MF-90)—December
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—December
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—annual filers (previous year)
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—quarterly filers—October-December
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers—December
Retailers’ Compensating Use Tax Return (Form CT-9U)—annual filers (previous year)
Retailers’ Compensating Use Tax Return (Form CT-9U)—quarterly filers—October-December
Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—December
Tire Excise Tax Return (Form TE-1)—annual filers (previous year)
Tire Excise Tax Return (Form TE-1)—quarterly filers—October-December
Tire Excise Tax Return (Form TE-1)—monthly filers—December
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers—December
Transient Guest Tax Return (Form TG-1 / TG-1V)—quarterly filers—October-December
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—annual filers (previous year)
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—quarterly filers—October-December
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers—December
Vehicle Rental Excise Tax Return (Form VR-1)—annual filers (previous year)
Vehicle Rental Excise Tax Return (Form VR-1)—quarterly filers—October-December
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers—December
Withholding Tax Deposit Report Return (Form KW-5)—annual filers (previous year)
Withholding Tax Deposit Report Return (Form KW-5)—quarterly filers—October-December
Withholding Tax Deposit Report Return (Form KW-5)—semi-monthly filers—January 1-15

31
Bingo Distributor Tax Return (Form BI-4)—December
Bingo Enforcement Tax Return (Form BI-1)—December
Employer’s Annual Withholding Return (Form KW-3)
IFTA Tax Return (Form MF-85)—quarterly—October-December
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—December
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—December
Wage and Tax Statements (Form W-2)—mail or distribute to each employee
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<th>Date</th>
<th>Report Name and Form</th>
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<tbody>
<tr>
<td>10</td>
<td>Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—January 16-31</td>
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<tr>
<td>15</td>
<td>Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—January Retail Water Protection Fee Return (Form WP-1)—quarterly—October-December of previous year Sand Royalty Return (Form SR-89)—January Withholding Tax Deposit Report (Form KW-5)—monthly filers—January</td>
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<tr>
<td>20</td>
<td>Consumable Material tax Monthly Report (Form EC-2)—January Mineral Tax Return - Coal (Form MT-13)—December Mineral Tax Return - Crude Oil (Form MT-05a)—December Mineral Tax Return - Natural Gas (Form MT-05)—December</td>
</tr>
<tr>
<td>25</td>
<td>Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers—January Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers—January Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—January Liquor Drink Tax Return (Form LD-1 / LD-1V)—January Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—January Motor Fuel Distributor Tax Return (Form MF-52)—January Motor Fuel Manufacturer Tax Return (Form MF-111)—January Motor Fuel Retailer Informational Return (Form MF-90)—January Petroleum Products Inspection Report (Form MF-7 or MF-7A)—January Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers—January Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—January Tire Excise Tax Return (Form TE-1)—monthly filers—January Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers—January Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers—January Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers—January Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—February 1-15</td>
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<td>Bingo Distributor Tax Return (Form BI-4)—January Bingo Enforcement Tax Return (Form BI-1)—January Mineral Tax Crude Oil Lease Report (Form MT-01) &amp; Prior Period Adj. (Form MT-01a)—January Mineral Tax Natural Gas Well Report (Form MT-03) &amp; Prior Period Adj. (Form MT-03a)—January</td>
</tr>
</tbody>
</table>
1  Annual Information Return (Form 1096) with accompanying Information Returns (Form 1099)
   Individual Income/Food Sales Tax Return (Form K-40)—farmers or fishers who did not file a K-40ES by Jan 15

10  Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—February 16-28

15  Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—February
    Sand Royalty Return (Form SR-89)—February
    Withholding Tax Deposit Report (Form KW-5)—monthly filers—February

20  Consumable Material Tax Monthly Report (Form EC-2)—March
    Mineral Tax Return - Coal (Form MT-13)—January
    Mineral Tax Return - Crude Oil (Form MT-05a)—January
    Mineral Tax Return - Natural Gas (Form MT-05)—January

25  Consumers' Compensating Use Tax Return (Form CT-10U)—monthly filers—February
    Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers—February
    Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—February
    Liquor Drink Tax Return (Form LD-1 / LD-1V)—February
    Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—February
    Motor Fuel Distributor Tax Return (Form MF-52)—February
    Motor Fuel Manufacturer Tax Return (Form MF-111)—February
    Motor Fuel Retailer Informational Return (Form MF-90)—February
    Petroleum Products Inspection Report (Form MF-7 or MF-7A)—February
    Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers—February
    Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—February
    Tire Excise Tax Return (Form TE-1)—monthly filers—February
    Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers—February
    Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers—February
    Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers—February
    Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—March 1-15

31  Bingo Distributor Tax Return (Form BI-4)—February
    Bingo Enforcement Tax Return (Form BI-1)—February
    Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—February
    Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—February
10 Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—March 16-31

15 Corporation Estimated Income Tax (Form K-120ES)—Voucher 1 *
Corporation Income Tax Return (Form K-120) *
Fiduciary Estimated Voucher (Form K-41ES)—Voucher 1
Fiduciary Income Tax Return (Form K-41)
Homestead Refund Claim / Property Tax Relief Claim (Form K-40H / K-40PT)
Individual Estimated Income Tax (Form K-40ES)—Voucher 1
Individual Income Tax /Food Sales Tax Return (Form K-40)
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—March
Local Intangibles Tax Return (Form 200)
Partnership or S Corporation Income Tax Return (Form K-120S) *
Privilege Estimated Tax (Form K-130ES)—Voucher 1 *
Privilege Tax Return (Form K-130) *
Sand Royalty Return (Form SR-89)—March
Withholding Tax Deposit Report (Form KW-5)—monthly filers—March

20 Consumable Material Tax Monthly Report (Form EC-2)—March
Mineral Tax Return - Coal (Form MT-13)—February
Mineral Tax Return - Crude Oil (Form MT-05a)—February
Mineral Tax Return - Natural Gas (Form MT-05)—February

25 Consumers’ Compensating Use Tax Return (Form CT-10U)—quarterly filers—January-March
Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers—March
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—quarterly filers—January-March
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers—March
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—March
Liquor Drink Tax Return (Form LD-1 / LD-1V)—March
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—March
Motor Fuel Distributor Tax Return (Form MF-52)—March
Motor Fuel Manufacturer Tax Return (Form MF-111)—March
Motor Fuel Retailer Informational Return (Form MF-90)—March
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—March
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—quarterly filers—January-March
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers—March
Retailers’ Compensating Use Tax Return (Form CT-8U)—quarterly filers—January-March
Retailers’ Compensating Use Tax Return (Form CT-8U)—monthly filers—March
Tire Excise Tax Return (Form TE-1)—quarterly filers—January-March
Tire Excise Tax Return (Form TE-1)—monthly filers—March
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers—March
Transient Guest Tax Return (Form TG-1 / TG-1V)—quarterly filers—January-March
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—quarterly filers—January-March
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers—March
Vehicle Rental Excise Tax Return (Form VR-1)—quarterly filers—January-March
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers—March
Withholding Tax Deposit Report (Form KW-5)—quarterly filers—January-March
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—April 1-15

30 Bingo Distributor Tax Return (Form BI-4)—March
Bingo Enforcement Tax Return (Form BI-1)—March
IFTA Tax Return (Form MF-85)—quarterly—January-March
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—March
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—March
MAY

10 Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—April 16-30

15 Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—April
Retail Water Protection Fee Return (Form WP-1)—quarterly—January-March
Sand Royalty Return (Form SR-89)—April
Withholding Tax Deposit Report (Form KW-5)—monthly filers—April

20 Consumable Material Tax Monthly Report (Form EC-2)—April
Mineral Tax Return - Coal (Form MT-13)—March
Mineral Tax Return - Crude Oil (Form MT-05a)—March
Mineral Tax Return - Natural Gas (Form MT-05)—March

25 Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers—April
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers—April
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—April
Liquor Drink Tax Return (Form LD-1 / LD-1V)—April
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—April
Motor Fuel Distributor Tax Return (Form MF-52)—April
Motor Fuel Manufacturer Tax Return (Form MF-111)—April
Motor Fuel Retailer Informational Return (Form MF-90)—April
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—April
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers—April
Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—April
Tire Excise Tax Return (Form TE-1)—monthly filers—April
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers—April
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers—April
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers—April
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—May 1-15

31 Bingo Distributor Tax Return (Form BI-4)—April
Bingo Enforcement Tax Return (Form BI-1)—April
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—April
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—April
<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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<tr>
<td>10</td>
<td>Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—May 16-31</td>
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</table>
| 15   | Corporation Estimated Income Tax (Form K-120ES)—Voucher 2 *  
Fiduciary Estimated Voucher (Form K-41ES)—Voucher 2 *  
Individual Estimated Income Tax (Form K-40ES)—Voucher 2  
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—May  
Privilege Estimated Tax (Form K-130ES)—Voucher 2 *  
Sand Royalty Return (Form SR-89)—May  
Withholding Tax Deposit Report (Form KW-5)—monthly filers—May |
| 20   | Consumable Material Tax Monthly Report (Form EC-2)—March  
Mineral Tax Return - Coal (Form MT-13)—April  
Mineral Tax Return - Crude Oil (Form MT-05a)—April  
Mineral Tax Return - Natural Gas (Form MT-05)—April |
| 25   | Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers—May  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers—May  
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—May  
Liquor Drink Tax Return (Form LD-1 / LD-1V)—May  
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—May  
Motor Fuel Distributor Tax Return (Form MF-52)—May  
Motor Fuel Manufacturer Tax Return (Form MF-111)—May  
Motor Fuel Retailer Informational Return (Form MF-90)—May  
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—May  
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers—May  
Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—May  
Tire Excise Tax Return (Form TE-1)—monthly filers—May  
Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers—May  
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers—May  
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers—May  
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—June 1-15 |
| 30   | Bingo Distributor Tax Return (Form BI-4)—May  
Bingo Enforcement Tax Return (Form BI-1)—May  
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—May  
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—May |

* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.
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<tr>
<td>15</td>
<td>Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—June</td>
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<td>Sand Royalty Return (Form SR-89)—June</td>
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<tr>
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<td>Withholding Tax Deposit Report (Form KW-5)—monthly filers—June</td>
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<td>20</td>
<td>Consumable Material Tax Monthly Report (Form EC-2)—March</td>
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<tr>
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<td>Mineral Tax Return - Coal (Form MT-13)—May</td>
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<td>Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers—June</td>
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<td>Consumers’ Compensating Use Tax Return (Form CT-10U)—quarterly filers—April-June</td>
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<td>Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers—June</td>
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AUGUST

10  Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—July 16-31

15  Individual Income Tax - Calendar year taxpayers who have a federal four-month extension of time to file from the Internal Revenue Service

Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—July
Retail Water Protection Fee Return (Form WP-1)—quarterly—April-June
Sand Royalty Return (Form SR-89)—July
Withholding Tax Deposit Report (Form KW-5)—monthly filers—July

20  Consumable Material Tax Monthly Report (Form EC-2)—March
Mineral Tax Return - Coal (Form MT-13)—June
Mineral Tax Return - Crude Oil (Form MT-05a)—June
Mineral Tax Return - Natural Gas (Form MT-05)—June

25  Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers—July
Dry Cleaning Environmental Surcharge/Solvent Fee Return (Form DC-1)—monthly filers—July
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—July
Liquor Drink Tax Return (Form LD-1 / LD-1V)—July
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—July
Motor Fuel Distributor Tax Return (Form MF-52)—July
Motor Fuel Manufacturer Tax Return (Form MF-111)—July
Motor Fuel Retailer Informational Return (Form MF-90)—July
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—July
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers—July
Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—July
Tire Excise Tax Return (Form TE-1)—monthly filers—July
Transient Guest Tax Return (Form TG-1 / TG-1V)—July
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers—July
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers—July
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—August 1-15

31  Bingo Distributor Tax Return (Form BI-4)—July
Bingo Enforcement Tax Return (Form BI-1)—July
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—July
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—July
These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

**SEPTEMBER**

10

- Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—August 16-31

15

- Corporation Estimated Income Tax (Form K-120ES)—Voucher 3 *
- Fiduciary Estimated Voucher (Form K-41ES)—Voucher 3 *
- Individual Estimated Income Tax (Form K-40ES)—Voucher 3
- Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—August
- Privilege Estimated Tax (Form K-130ES)—Voucher 3 *
- Sand Royalty Return (Form SR-89)—August
- Withholding Tax Deposit Report (Form KW-5)—monthly filers—August

20

- Consumer Material Tax Monthly Report (Form EC-2)—March
- Mineral Tax Return - Coal (Form MT-13)—July
- Mineral Tax Return - Crude Oil (Form MT-05a)—July
- Mineral Tax Return - Natural Gas (Form MT-05)—July

25

- Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers—August
- Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—monthly filers—August
- Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—August
- Liquor Drink Tax Return (Form LD-1 / LD-1V)—August
- Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—August
- Motor Fuel Distributor Tax Return (Form MF-52)—August
- Motor Fuel Manufacturer Tax Return (Form MF-111)—August
- Motor Fuel Retailer Informational Return (Form MF-90)—August
- Petroleum Products Inspection Report (Form MF-7 or MF-7A)—August
- Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers—August
- Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—August
- Tire Excise Tax Return (Form TE-1)—monthly filers—August
- Transient Guest Tax Return (Form TG-1 / TG-1V)—monthly filers—August
- Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers—August
- Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers—August
- Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—September 1-15

30

- Bingo Distributor Tax Return (Form BI-4)—August
- Bingo Enforcement Tax Return (Form BI-1)—August
- Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—August
- Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—August
OCTOBER

10
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—September 16-30

15
Individual Income Tax - Calendar year taxpayers who have a federal six-month extension of time to file from the Internal Revenue Service
Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—September
Sand Royalty Return (Form SR-89)—September
Withholding Tax Deposit Report (Form KW-5)—monthly filers—September

20
Consumable Material Tax Monthly Report (Form EC-2)—March
Mineral Tax Return - Coal (Form MT-13)—August
Mineral Tax Return - Crude Oil (Form MT-05a)—August
Mineral Tax Return - Natural Gas (Form MT-05)—August

25
Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers—September
Consumers’ Compensating Use Tax Return (Form CT-10U)—quarterly filers—July-September
Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—monthly filers—September
Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—quarterly filers—July-September
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—September
Liquor Drink Tax Return (Form LD-1 / LD-1V)—September
Liquor Enforcement Tax Return (Form LE-3 / LE-3V)—September
Motor Fuel Distributor Tax Return (Form MF-52)—September
Motor Fuel Manufacturer Tax Return (Form MF-111)—September
Motor Fuel Retailer Informational Return (Form MF-90)—September
Petroleum Products Inspection Report (Form MF-7 or MF-7A)—September
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers—September
Retailers’ Sales Tax Return (Form ST-16 or ST-36)—quarterly filers—July-September
Retailers’ Compensating Use Tax Return (Form CT-9U)—monthly filers—September
Retailers’ Compensating Use Tax Return (Form CT-9U)—quarterly filers—July-September
Tire Excise Tax Return (Form TE-1)—monthly filers—September
Tire Excise Tax Return (Form TE-1)—quarterly filers—July-September
Transient Guest Tax Return (Form TG-1 / TG-1V)—September
Transient Guest Tax Return (Form TG-1 / TG-1)—quarterly filers—July-September
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—quarterly filers—July-September
Vehicle Lease Retailers’ Compensating Use Tax Return (Form CT-114)—monthly filers—September
Vehicle Rental Excise Tax Return (Form VR-1)—monthly filers—September
Vehicle Rental Excise Tax Return (Form VR-1)—quarterly filers—July-September
Withholding Tax Deposit Report (Form KW-5)—quarterly filers—July-September
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—October 1-15

31
Bingo Distributor Tax Return (Form BI-4)—September
Bingo Enforcement Tax Return (Form BI-1)—September
IFTA Tax Return (Form MF-85)—quarterly—July-September
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—September
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—September
Withholding Tax Deposit Report (Form KW-5)—semi-monthly filers—October 16-31

Liquid Fuel Carrier Petroleum Products Report (Form MF-206)—October
Retail Water Protection Fee Return (Form WP-1)—quarterly—July-September
Sand Royalty Return (Form SR-89)—October
Withholding Tax Deposit Report (Form KW-5)—monthly filers—October

Consumable Material Tax Monthly Report (Form EC-2)—October
Mineral Tax Return - Coal (Form MT-13)—September
Mineral Tax Return - Crude Oil (Form MT-05a)—September
Mineral Tax Return - Natural Gas (Form MT-05)—October

Consumers’ Compensating Use Tax Return (Form CT-10U)—monthly filers—October
Dry Cleaning Environmental Surcharge/Solvent Fee (Form DC-1)—monthly filers—October
Liquefied Petroleum Motor Fuel Tax Return (Form MF-202)—October
Liquor Drink Tax Return (Form LD-1 / LD-1V)—October
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Retailers’ Sales Tax Return (Form ST-16 or ST-36)—monthly filers—October
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Bingo Distributor Tax Return (Form BI-4)—October
Bingo Enforcement Tax Return (Form BI-1)—October
Mineral Tax Crude Oil Lease Report (Form MT-01) & Prior Period Adj. (Form MT-01a)—October
Mineral Tax Natural Gas Well Report (Form MT-03) & Prior Period Adj. (Form MT-03a)—October
These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.
NAME OR ADDRESS CHANGE FORM

Individual

Current Name: __________________________________________ Current SSN: __________________________

☐ I am changing my name. New Name: ____________________________

☐ I am changing my address

Social Security Number __________________________ Contact me by Home Phone Number __________________________ Old Email Address __________________________

Spouse Social Security Number __________________________ Contact me by Cell Phone Number __________________________ Current Email Address __________________________

New Name (Include spouse’s full name if filed jointly)

New Address (street, city, state and zip code)

Signature __________________________________________ Date __________

Business

Current Business Name: __________________________ Current EIN/SSN: __________________________

☐ I am changing my business name. New Business Name: __________________________

☐ I am changing my DBA name. New DBA Name: __________________________

☐ I am changing my address:  ☐ Business Mailing Address ☐ Business Location Address

☐ I am correcting my EIN:  ☐ New EIN ☐ Old EIN __________________________

This change will affect the following tax accounts:

☐ Retailers’ Sales Tax ☐ Dry Cleaning Surcharge ☐ Tire Excise Tax
☐ Withholding Tax ☐ Liquor Drink Tax ☐ Transient Guest Tax
☐ Consumers’ Compensating Use Tax ☐ Liquor Enforcement Tax ☐ Vehicle Rental Excise Tax
☐ Retailers’ Compensating Use Tax ☐ Nonresident Contractor ☐ Water Protection/Clean Drinking Water Fee
☐ Cigarette Vending Machine Permit ☐ Privilege Tax ☐ Charitable Gaming
☐ Corporate Income Tax ☐ Retail Cigarette License

Mailing Address:

New Mailing Address (street, county, city, state and zip code)

Contact me by Home Phone Number __________________________ Old Email Address __________________________

Contact me by Cell Phone Number __________________________ Current Email Address __________________________

Location Address: Effective Date (mm/dd/yyyy): __________________________

☐ Outside City Limits ☐ Inside City Limits

Old Location Address (street, county, city, state and zip code)

New Location Address (street, county, city, state and zip code)

Contact me by Home Phone Number __________________________ Old Email Address __________________________

Contact me by Cell Phone Number __________________________ Current Email Address __________________________

(Signature) __________________________ (Printed Name) __________________________ (Date) __________

Mail to: KDOR - Taxpayer Assistance Center, PO Box 3506, Topeka KS 66625-3506 or fax to 785-296-2073. If you have questions about the completion of this form, call 785-368-8222.

DO-5 (Rev. 10-20)
INDIVIDUAL INCOME/FOOD SALES TAX
In This Booklet

General Information .................................. 3
K-40 Instructions....................................... 6
Schedule S Instructions.............................. 11
Schedule A Instructions.............................. 14
Schedule K-210 Instructions....................... 16
Forms ....................................................... 17
(K-40, Sch S and Sch A)
Tax Table............................................... 26
Tax Computation Worksheet.................... 33
Taxpayer Assistance ............................... Back cover
Electronic Options .............................. Back cover

Important Information

DUE DATE FOR FILING. April 18, 2022 is the due date for filing 2021 income tax returns. See page 4.

ITEMIZED DEDUCTIONS. Beginning with tax year 2021, individual taxpayers may choose to either itemize or claim the standard deduction on the Kansas individual income tax return. You will complete and file Kansas Schedule A with your individual income tax return if choosing to claim itemized deductions.

KANSAS TAXPAYER PROTECTION ACT. Effective January 1, 2022, paid tax return preparers must sign any return prepared or partially prepared and must include the federal preparer tax identification number (PTIN) on every return they prepared or partially prepared. See Notice 21-21 for definitions and signature requirements.

EXCLUSION OF COMPENSATION FRAUDULENTLY OBTAINED BY ANOTHER PERSON. Individuals whose identity was fraudulently used to secure any type of compensation including unemployment compensation, and never received the compensation will subtract this fraudulently acquired compensation from federal adjusted in gross income. The amounts of such compensation may be reported on the Kansas Department of Revenue website see Notice 21-20.

Kansas Compensating Use Tax.

What is Compensating Use Tax? Since 1937 Kansas has imposed a compensating use tax on goods purchased from outside Kansas and used, stored or consumed in Kansas. Its purpose is to protect Kansas retailers from unfair competition from out-of-state retailers who sell goods tax-free by applying a tax on these items equal to the Kansas rate. It also helps to assure fairness to Kansans who purchase the same items in Kansas and pay Kansas sales tax. Individuals and businesses buying items from retailers in other states may be subject to Kansas use tax on those purchases. This tax applies to the total cost of the merchandise, including postage, shipping, handling or transportation charges. It is the same as the combined state and local sales tax rate in effect where the buyer takes delivery in Kansas. For individuals, it is usually the home. For businesses, it is where the items are used (office, shop, etc).

Do I owe this tax? Kansans that buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas use tax on the purchases if the goods are used, stored or consumed in Kansas and the seller does not charge a sales tax rate equal to or greater than the Kansas retailers’ sales tax rate in effect where the item is delivered or first used. EXAMPLE: An Anytown, KS resident goes to Missouri to purchase a laptop computer during a Missouri sales tax “Holiday.” The cost of the computer is $2,000. The Anytown resident will owe Kansas use tax of 8.95% (current Anytown rate) on the total charge of $2,000 when that resident brings the laptop computer back to Anytown, KS. ($2,000 X 0.0895 = $179.00).

How do I pay the Compensating Use Tax? To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2021, refer to the instructions for line 20 of Form K-40. You may use the chart or compute the tax due by applying the state and local sales tax rate in effect for your address to the total purchases subject to the tax. Don’t know your sales tax rate? Go to www.kssst.kdor.ks.gov/lookup.cfm to look up the rate for your location.

Contact our Taxpayer Assistance Center (back cover) if you have questions about the Kansas Use Tax.

Pallid Bats are a large bat (for Kansas) with body sizes of nearly 3 inches and a 15-16 inch wingspan. Pallid bats have large ears which they use to locate large insect prey, such as crickets, on the ground. Pallid bats are typically found in arid or semi-arid habitats, and its range in Kansas is restricted to the Red Hills of south-central Kansas. The Red Hills are considered an Ecological Focus Area by the Kansas Department of Wildlife and Parks, and Pallid Bats and their habitats both benefit from Chickadee Checkoff.

Photo Credit: Daren Riedle
Who Must File a Return

You must file a Kansas individual income tax return to receive any refund of taxes withheld, regardless of the amount of total income.

KANSAS RESIDENTS. A Kansas resident for income tax purposes is anyone who lives in Kansas, regardless of where they are employed. An individual who is away from Kansas for a period of time and has intentions of returning to Kansas is a resident.

If you were a Kansas resident for the entire year, you must file a Kansas individual income tax return if: 1) you are required to file a federal income tax return; or, 2) your Kansas adjusted gross income is more than the total of your Kansas standard deduction and exemption allowance.

The minimum filing requirements are shown in the following table. If you are not required to file a federal return, you may use this table to determine if you are required to file a Kansas return. For example, if your filing status is single, and you are over 65, you need not file a Kansas return unless your gross income is over $6,600. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over $12,500.

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Single</th>
<th>Married Filing Joint</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under 65</td>
<td>$5,750</td>
<td>$12,500</td>
</tr>
<tr>
<td>65 or older or blind</td>
<td>$6,600</td>
<td>$13,200</td>
</tr>
<tr>
<td>65 or older and blind</td>
<td>$7,450</td>
<td>$13,900</td>
</tr>
</tbody>
</table>

HEA OF HOUSEHOLD

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Single</th>
<th>Married Filing Separate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under 65</td>
<td>$10,500</td>
<td>$6,250</td>
</tr>
<tr>
<td>65 or older or blind</td>
<td>$11,350</td>
<td>$6,950</td>
</tr>
<tr>
<td>65 or older and blind</td>
<td>$12,200</td>
<td>$7,650</td>
</tr>
</tbody>
</table>

NONRESIDENTS. If you are not a resident of Kansas but received income from Kansas sources, you must file a Kansas return regardless of the amount of income received from Kansas sources (see Kansas Source Income as provided in Schedule S Part B Instructions). If your employer withheld Kansas taxes from your wages in error, you must also file a Kansas return in order to receive a refund, even though you had no income from Kansas sources. A letter from your employer on company letterhead and signed by an authorized company official explaining the error must accompany your return. The letter must state the amount of wages and withholding applicable to Kansas.

PART-YEAR RESIDENTS. You are considered a part-year resident of Kansas if you were a Kansas resident for less than 12 months during the tax year. As a part-year resident, you must include the dates that you were a resident in Kansas on Form K-40 and complete Part B of Schedule S.

MILITARY PERSONNEL. The active and reserve duty service pay of military personnel is taxable ONLY to your state of legal residency, no matter where you are stationed during the tax year. If your home of record on your military records is Kansas, and you have not established residency in another state, you are still a Kansas resident and all of your income, including your military compensation, is subject to Kansas income tax.

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for nonresident military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A13.

Kansas income for services performed by a non-military spouse of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A13.

NATIVE AMERICAN INDIANS. Income received by native American Indians that is exempt from federal income tax is also exempt from Kansas income tax. Income earned by a native American Indian residing on his/her tribal reservation is exempt from Kansas income tax only when the income is from sources on his/her tribal reservation. If any such income is included in the federal adjusted gross income, it is subtracted on Schedule S, line A21.
When to File

You can “file now” and “pay later” using our Direct Payment option. See page 9.

If your 2021 return is based on a calendar year, it must be filed and the tax paid no later than April 18th, 2022. If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet apply to a calendar year filer.

AMENDED RETURNS: If the amended return will result in a refund to you, the amended return must be filed within three (3) years of when the original return was filed (including extensions allowed) or within two (2) years from the date the tax was paid, whichever is later.

Where to File

Mail your Kansas individual income tax return to the following address:

INDIVIDUAL INCOME TAX
KANSAS DEPARTMENT OF REVENUE
PO BOX 750260
TOPEKA, KS 66699-0260

WebFile is a simple, secure, fast and free Kansas electronic filing option. See back cover for details!

If You Need Forms

Due to the sensitivity of the Kansas Department of Revenue’s imaging equipment for tax return processing, only an original preprinted form or an approved computer-generated version of the K-40, Schedule S, and K-40V should be filed. Do not send the Kansas Department of Revenue a copy of your form.

Kansas income tax forms are available by calling or visiting our office (see back cover). Forms that do not contain colored ink for imaging purposes can be downloaded from our website at: ksrevenue.org

Extension of Time to File

An extension of time to file is NOT an extension of time to pay the tax.

If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed federal Form 4868 with the IRS for an automatic extension to file, enclose a copy of this form with your completed Form K-40 to automatically receive an extension to file your Kansas return. Kansas does not have a separate extension request form. If you are entitled to a refund, an extension is not required.

To pay the tax balance due for an extension, use the Kansas Payment Voucher (K-40V) and mark the box indicating an extension payment. If you do not pay the tax due (may be estimated) by the original due date, you will owe interest and penalty on any balance due.

Your Federal Return

If you file Form K-40 using a Kansas address, you do not need to include a copy of your federal return. However, keep a copy as it may be requested by the Kansas Department of Revenue at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040, applicable Schedules A through F and Schedules 1-3) with your Kansas return.

Confidential Information

Income tax information disclosed to the Kansas Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Kansas Department of Revenue, the Internal Revenue Service, and several other states have an agreement under which some income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas income tax returns.

Innocent Spouse Relief

In cases where husband and wife file as married filing joint for Kansas and one spouse is relieved of federal liability by the IRS under 26 U.S.C. 6013(e) or 6015, he or she is also relieved of Kansas tax, penalty, and interest. Innocent spouse relief is also provided in Kansas cases where such relief would have been provided on the federal level had there been a federal liability.

Estimated Tax

If you have self-employment income or other income not subject to Kansas withholding, you may be required to prepay your Kansas income tax through estimated tax payments (Form K-40ES). Estimated tax payments are required if: 1) your Kansas income tax balance due, after withholding and prepaid credits, is $500 or more; and 2) your withholding and prepaid credits for the current tax year are less than 90% of the tax on your current year’s return, or 100% of the tax on your prior year’s return.

For your convenience Kansas offers simple electronic payment solutions that are available 24 hours a day, 7 days a week. There are many advantages to paying electronically – no check to write or voucher to complete and mail; and you get immediate acknowledgment of payment. Additionally, reducing paper consumption is both cost effective and environmentally friendly. To choose an electronic payment option visit ksrevenue.org and sign in to the KDOR Customer Service Center.

Underpayment Penalty: If line 30 minus line 20 of Form K-40 is at least $500 and is more than 10% of the tax on line 19 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.
Amending Your Return

If you filed Sch S with your original return, then you must file a Sch S with your amended return, even if there are no amended changes to the Schedule.

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state’s return, or 3) there is a change (error or adjustment) on your federal return. In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2021 Kansas return.

Pay the full amount of tax and interest due on an amended return and no late pay penalty will be assessed. Refer to the Kansas Department of Revenue’s website for annual interest rates.

AMENDED FEDERAL RETURN (1040X): If you are filing a 1040X for the same taxable year as this amended return, you must enclose a complete copy of the 1040X and a full explanation of all changes made on your Kansas return. If your 1040X is adjusted or disallowed, then provide the Kansas Department of Revenue with a copy of the adjustment or denial letter.

If you did not file a Kansas return when you filed your original federal return, and the federal return has since been amended or adjusted, use the information on the amended or adjusted federal return to complete your original Kansas return. A copy of both the original and amended federal returns should be enclosed with the Kansas return along with an explanation of the changes.

FEDERAL AUDIT: If a previously filed federal return was not correct, or if your original return was adjusted by the IRS, amended returns or copies of the Revenue Agent’s Reports must be submitted within 180 days of the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure to properly notify the Director of Taxation within the 180 day period will cause the statute of limitations to remain open (the Kansas Department of Revenue could make assessments for as many years back as necessary).

Deceased Taxpayers

If you are the survivor or representative of a deceased taxpayer, you must file a return for the taxpayer who died during the calendar year. If you are a surviving spouse filing a joint federal income tax return, a joint Kansas return must also be filed. Include the decedent’s Social Security number in the space provided in the heading of the return. Be sure to mark the appropriate box below the heading.

Decedent Refund Documentation. If you are a surviving spouse requesting a refund of $100 or less, you must enclose ONE of the following with your Form K-40:

- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
- Death certificate
- Obituary statement
- Funeral home notice
- Letters Testamentary
- Kansas Form RF-9, Decedent Refund Claim

If you are a surviving spouse requesting a refund of OVER $100, or if a refund of ANY amount is being requested by someone other than the surviving spouse, you must submit with your Form K-40:

- Proof of death (death certificate, obituary statement or funeral home notice), AND
- Kansas Form RF-9, Decedent Refund Claim

Food Sales Tax Credit

For qualifying taxpayers, an allowance is available to offset the cost of sales tax paid on food purchased in Kansas. The allowance is in the form of a nonrefundable tax credit, which means your credit amount will reduce your Kansas tax liability. If you do not have a Kansas tax liability, this credit is not available to you.

To qualify, you must be 55 years of age or older for all of 2021; or be permanently blind or disabled, regardless of age; or have a dependent child under the age of 18, who lived with you all year, whom you claim as a personal exemption on your income tax return. You must also be a Kansas resident (residing in Kansas the entire year) with a federal adjusted gross income of $30,615 or less. The amount of credit is $125 for each qualified exemption.

NOTE: Dependents that are 18 years of age or older (born before January 1, 2004) do not qualify as exemptions for this tax credit and no additional exemption is allowed for head of household filing status.

Homestead & Property Tax Relief Refunds

These claims can be filed electronically. Refer to the K-40H and K-40PT instructions on our website for details.

The Homestead Program offers a property tax rebate of up to $700 for homeowners. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2021 household income was $36,600 or less, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. “Household income” is generally the total of all taxable and nontaxable income received by all household members. This refund is claimed on Kansas Form K-40H, Kansas Homestead Claim.

A property tax refund for homeowners, 65 years of age or older with household income of $20,900 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund cannot claim a Homestead refund.

The Homestead and Property Tax Relief forms and instructions are available by calling or visiting our office (see back cover).
**TAXPAYER INFORMATION**

Complete all information at the top of the K-40 by printing neatly. If your name or address changed, or if you are filing with or for a deceased taxpayer, indicate so by marking the appropriate boxes.

**AMENDED RETURN**

If you are filing an amended return for 2021, mark the box that states the reason. **Note:** You cannot amend to change your filing status from “joint” to “separate” after the due date of the return.

**FILING STATUS**

Your Kansas filing status must be the same as your federal filing status. If your federal filing status is **Qualifying Widow(er) with Dependent Child**, check the **Head of Household** box. If you and your spouse file a joint federal return, you must file a joint Kansas return, even if one of you is a nonresident. If you each file separate federal returns, you must file separate Kansas returns.

**RESIDENCY STATUS**

Check the appropriate box for your residency status (see page 3 for definitions). If you mark the **Part-year resident** box, enter the dates that you lived in Kansas and complete Schedule S, Part B. Nonresidents must also complete Part B of Schedule S.

**EXEMPTIONS AND DEPENDENTS**

Enter the total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.

If your filing status is **Head of Household**, you are allowed an additional Kansas exemption; enter a “1” in the box provided. Enter the total number of exemptions in the **Total Kansas exemptions** box.

**Important**—If you are claimed as a dependent by another taxpayer, enter “0” in the **Total Kansas exemptions** box.

In the spaces provided, enter the name, date of birth, relationship, and Social Security number of each person you claimed as a dependent (do not include you or your spouse). If additional space is needed, enclose a separate schedule.

**FOOD SALES TAX CREDIT**

To qualify for a credit for sales tax paid on food purchases you must meet the qualifications for residency, taxpayer status, and qualifying income.

If you were a **resident of Kansas for all of 2021**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2021, you do NOT qualify for the food sales tax credit.

**LINES A through C:** If you meet the residency qualification, complete lines A through C. If you answer YES to at least one question, you meet the taxpayer status qualification. If you answer NO to all three questions, you do NOT qualify for the credit.

**LINE D:** If you meet the residency and taxpayer status qualifications, enter your federal adjusted gross income (AGI) on line D. If the amount is a negative number, shade the minus [-] sign in the box to the left of the number.

If your federal AGI is $30,615 or less, complete lines E through H to determine your credit. If your federal AGI is more than $30,815, you do not qualify for the food sales tax credit.

**LINE E:** Enter your total number of exemptions

**LINE F:** Enter the number of dependents you claimed that are 18 years of age or older (born before January 1, 2004).

**LINE G:** To determine your qualifying exemptions, subtract line F from line E.

**LINE H:** Compute the amount of your food sales tax credit by multiplying line G by $125. Enter the result on line H and on line 18 of Form K-40.

**INCOME**

**LINES 1 through 3:** Complete these line items as indicated on Form K-40. If any are negative numbers, shade the minus [-] sign in the box to the left of the negative number. **Note:** Many taxpayers will not have modifications. If you do not, skip line 2 and enter amount from line 1 on line 3. If, however, you have income that is taxable at the federal level but not taxable to Kansas, or income that is exempt from federal but taxable to Kansas, you must complete Part A of Schedule S.

**DEDUCTIONS**

**LINE 4 (Standard deduction or itemized deductions):** If you did not itemize your deductions on your federal return, you may choose to itemize your deductions or claim the standard deduction on your Kansas return whichever is to your advantage. If you itemized on your federal return, you may either itemize or take the standard deduction on your Kansas return, whichever is to your advantage. If you are married and file separate returns, you and your spouse must use the same method of claiming deductions – if one of you itemize, the other must also itemize.

**Kansas Standard Deduction**

The following amounts will be the **standard deduction for most people** to enter on line 4:

- Single ...........................................$3,500
- Married Filing Joint .................................$8,000
- Head of Household..................................$6,000
- Married Filing Separate ..........................$4,000

If you or your spouse is **over 65 and/or blind**, complete WORKSHEET for Standard Deduction for People 65 or Older and/or Blind, to determine your standard deduction.

**WORKSHEET - Standard Deduction for People 65 or Older and/or Blind**

<table>
<thead>
<tr>
<th>Check if:</th>
<th>You were 65 or older</th>
<th>Blind</th>
<th>Spouse was 65 or older</th>
<th>Blind</th>
</tr>
</thead>
<tbody>
<tr>
<td>Filing status:</td>
<td>Boxes checked:</td>
<td>Enter on line 4:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Single</td>
<td>1</td>
<td>$ 4,350</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>$ 5,200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Married Filing Joint</td>
<td>1</td>
<td>$ 8,700</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>$ 9,400</td>
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<td></td>
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<td></td>
<td>4</td>
<td>$10,800</td>
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<td></td>
</tr>
<tr>
<td>Married Filing Separate</td>
<td>1</td>
<td>$ 4,700</td>
<td></td>
<td></td>
</tr>
<tr>
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<td>2</td>
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<td>$ 6,100</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>$ 6,800</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Head of Household</td>
<td>1</td>
<td>$ 6,850</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>$ 7,700</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Kansas Itemized Deductions**

You may itemize your deductions on your Kansas return even if you did not itemize your deductions on your federal return. To
compute your Kansas itemized deductions you must complete Kansas Schedule A.

LINE 5 (Exemption allowance): Multiply the total number of exemptions claimed on Form K-40 by $2,250. Important—If you are claimed as a dependent by another taxpayer, enter "0" on line 5.

LINE 6 (Total deductions): Add lines 4 and 5 and enter result.

LINE 7 (Taxable income): Subtract line 6 from line 3; if less than zero, enter 0.

**TAX COMPUTATION**

LINE 8 (Tax): If line 7 is $100,000 or less, use the Tax Tables beginning on page 23 to find the amount of your tax. If line 7 is more than $100,000, you will need to use the Tax Computation Worksheet on page 30 to compute your tax.

If you are filing as a resident, skip lines 9 and 10 and proceed to line 11. If you are filing as a nonresident, you must complete Part B of Schedule S.

LINE 9 (Nonresident percentage): Enter the percentage from Schedule S, line B23. If 100%, enter 100.000.

LINE 10 (Nonresident tax): Multiply line 8 by the percentage on line 9 and enter the result on line 10.

LINE 11 (Kansas tax on lump sum distributions): If you received income from a lump sum distribution and there was a federal tax imposed on this income in accordance with federal IRC Section 402(e), you are subject to Kansas tax on your lump sum distribution. If you are a resident, enter 13% of the federal tax on your lump sum distribution (from federal Form 4972) on line 11. If a nonresident, leave line 11 blank.

If you are paying federal tax on a lump sum distribution received from the Kansas Public Employees’ Retirement System (KPERS), prorate the federal tax. Divide the Kansas taxable portion of the distribution (accumulated interest plus contributions made since July 1, 1984 that have not been previously added back on your Kansas income tax returns) by the total portion of the distribution.

LINE 12 (Total income tax): If you are filing as a resident, add lines 8 and 11 and enter result on line 12. If you are filing this return as a nonresident, enter the amount from line 10 on line 12.

**CREDITS**

LINE 13 (Credit for taxes paid to other states): If you paid income tax to another state, you may be eligible for a credit against your Kansas tax liability. If you had income from a state that has no state income tax, make no entry on line 13.

If you are eligible for a tax credit paid to another state, the credit amount cannot exceed the tax liability shown on the other state’s tax return and the income derived from the other state must be included in your Kansas adjusted gross income (KAGI), line 3 of Form K-40. The tax liability is NOT the amount of tax withheld from the other state. Important—To receive a credit for taxes paid to another state, you must enclose a copy of the other state(s) tax return and supporting schedules with Form K-40. Copies of the other state’s W-2 forms are NOT acceptable.

Foreign Tax Credit. As used in this section, state means any state of the United States, District of Columbia, Puerto Rico, any territory or possession of the United States and any foreign country or political subdivision of a foreign country. The Kansas credit for foreign taxes is first limited to the difference between the actual tax paid to the foreign country and the foreign tax credit allowed on your federal return. If you claimed the foreign tax paid as an itemized deduction on your federal return, no credit is allowed in this section. Important—If claiming a foreign tax credit, and you completed federal Form 1116, enclose a copy with your Kansas return.

### Worksheet for Foreign Tax Credit

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021 tax paid to the foreign country</td>
<td>$__________</td>
</tr>
<tr>
<td>LESS: Federal foreign tax credit allowed</td>
<td>$__________</td>
</tr>
<tr>
<td><strong>EQUALS:</strong> Kansas foreign tax limitation</td>
<td>$__________</td>
</tr>
</tbody>
</table>

**Taxes Paid to Other States by Kansas Residents**

If you are a Kansas resident you may claim this credit if: 1) your KAGI (line 3) includes income earned in the other state(s); and 2) you were required to pay income tax to the other state(s) on that income. Important—Your credit is NOT the amount of tax withheld or to the other state(s); it is determined from the “Worksheet for Residents” that follows. Complete the tax return(s) for the other state(s) and the income or earnings tax return filed with any local jurisdiction. If a return was not required for the local jurisdiction, complete a local return showing the amount of tax paid to the local jurisdiction and include it with your K-40 before using the worksheet.

The amount of income tax paid to another state includes tax paid to that state and to any local political subdivision.

If you paid taxes to more than one state, complete a worksheet for each state, combine the results, and enter the total on line 13 of your Form K-40.

### Worksheet for Residents

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 2021 income tax that was actually paid to the other state (including political subdivisions thereof)</td>
<td>$__________</td>
</tr>
<tr>
<td>2. Total Kansas income tax (line 12, Form K-40)</td>
<td>$__________</td>
</tr>
<tr>
<td>3. Total income derived from other state and included in KAGI</td>
<td>$__________</td>
</tr>
<tr>
<td>4. KAGI (line 3, Form K-40)</td>
<td>$__________</td>
</tr>
<tr>
<td>5. Percentage limitation (divide line 3 by line 4)</td>
<td>%__________</td>
</tr>
<tr>
<td>6. Maximum credit allowable (multiply line 2 by line 5)</td>
<td>$__________</td>
</tr>
<tr>
<td>7. Credit for taxes paid to the other state. Enter the lesser of line 1 or line 6 here and on line 13, Form K-40</td>
<td>$__________</td>
</tr>
</tbody>
</table>

**Taxes Paid to Other States by Part-year Residents that filed as Nonresidents**

If filing as a nonresident of Kansas you may claim this income tax credit if:

- you were a Kansas resident for part of the year;
- your total income reported to Kansas includes income earned in the other state while you were a Kansas resident; and,
- you were required to pay taxes on that other state’s income.

Complete the following worksheet to determine your credit. If your credit is based on taxes paid to more than one state, complete a worksheet for each state, combine the results, and enter the total on line 13, Form K-40.
Worksheet for Part-Year Residents filing as Nonresidents

1. 2021 tax that was paid to the other state ........ $ 
2. Total income tax (line 12, Form K-40) ............... $ 
3. Other state’s adjusted source income. 
   (In many states the adjusted source income is reported on an income allocation schedule, 
   which should show the amount to enter here) .... $ 
4. Modified Kansas source income (line B21, 
   Part B of Schedule S) .................................. $ 
5. Income earned in the other state while a 
   Kansas resident (amount of adjusted source 
   income in the other state for which you are 
   taking a tax credit and included in your 
   Kansas adjusted gross income KAGI) ............ $ 
6. Percentage limitation (divide line 5 by line 3) .... % 
7. Other state’s tax applicable to income 
   reported to Kansas (multiply line 1 by line 6) ... $ 
8. Percentage limitation (divide line 5 by line 4) .... % 
9. Maximum credit allowable (multiply line 2 by 
   line 8) .................................................. $ 
10. Credit for taxes paid to the other state (enter 
   the lesser of line 7 or line 9; enter also on 
   line 13, Form K-40) .................................. $ 

Individuals claiming any of the following income tax credits must 
have a valid Social Security Number (SSN) for the entire year in 
which tax credits are claimed. A valid SSN is also required for each 
individual being claimed as a dependent, and spouse if married 
filting joint. An Individual Taxpayer Identification Number (ITIN) 
is a tax processing number issued by the Internal Revenue Service (IRS) and NOT a valid identification number for the Kansas income 
tax return and credits.

LINE 14 (Credit for child and dependent care expenses): This 
credit is available to residents only - nonresidents and part-
year residents are not eligible. Multiply amount of credit allowed 
on (federal Form 2441) by 25% and enter the result on line 14.

Line 15 (Other credits): Enter the total of all tax credits for 
which you are eligible. In claiming credits, you must complete 
and enclose the applicable schedule(s) with your Form K-40.

Adoption ..................................................... K-47
Angel Investor .......................................... K-30
Business and Job Development (for carry forward use only) ...... K-34
Community Service Contribution ......................................... K-60
Disabled Access ........................................... K-37
Eisenhower Foundation Credit .............................................. K-43
Electric Cogeneration Facility (for carry forward use only) ........ K-83
Friends of Cedar Crest Association ........................................ K-46
High Performance Incentive Program (HPIP) ......................... K-59
Historic Preservation ...................................................... K-35
Individual Development Account ......................................... K-68
Center for Entrepreneurship ............................................... K-31
Low Income Student Scholarship ........................................... K-70
Owners Promoting Employment Across Kansas (PEAK) .......... K-88
Plugging Abandoned Gas or Oil Well (for carry forward use only) K-39
Purchases from Qualified Vendor .......................................... K-44
Qualified Charitable Distribution Credit ................................... K-48
Research and Development (for carry forward use only) ........... K-53
Rural Opportunity Zone .................................................. K-89

Storage and Blending Equipment (for carry forward use only) ........ K-82
Venture and Local Seed Capital (for carry forward use only) ...... K-55

LINE 16 (Subtotal): Subtract lines 13, 14 and 15 from line 12 and enter the result.

LINE 17 (Earned income tax credit (EITC)): This credit is for 
residents only – not part-year residents or nonresidents – and is 
a percentage of the federal EITC. Complete the following worksheet 
to determine your Kansas credit amount. Important—If you choose 
to have the IRS compute your federal EITC and do not receive the 
information from the IRS before the deadline to file your Kansas 
return, you should complete Form K-40 without the credit and pay 
any amount you owe. Once the IRS sends you the completed EITC 
figures, you may then file an amended Kansas return to claim the 
credit. See Amending Your Return on page 4.

Earned Income Tax Credit (EITC) Worksheet

1. Federal EITC (from your federal tax return) $ 
2. Kansas EITC (multiply line 1 by 17%) $ 
3. Enter amount from line 16 of Form K-40 $ 
4. Total (subtract line 3 from line 2) $ 

If line 4 is a positive figure, enter the amount from line 3 above on line 
17 of Form K-40. Then enter amount from line 4 on line 25 of Form K-40. 
If line 4 is a negative figure, enter the amount from line 2 above on line 
17 of Form K-40. Then enter zero (0) on line 25 of Form K-40.

LINE 18 (Food sales tax credit): Enter your food sales tax credit 
as computed on line H, front of Form K-40.

LINE 19 (Tax balance after credits): Subtract lines 17 and 18 
from line 16 and enter result (cannot be less than zero).

USE TAX

LINE 20 (Use tax due): If you made purchases of items from 
retailers located outside of Kansas on which no sales tax was paid 
(including freight, shipping or handling fees), complete line 20. If you 
are unsure as to the amount of tax due, use the following chart to 
estimate it for calendar year 2021. Estimated amounts from this 
chart do not supersede actual amount of use tax owed. See 
page 2 for more information about the Kansas Use Tax.

<table>
<thead>
<tr>
<th>Line 3, K-40 is:</th>
<th>Use Tax is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0 - $15,000</td>
<td>$ 6</td>
</tr>
<tr>
<td>$15,001 - $30,000</td>
<td>$21</td>
</tr>
<tr>
<td>$30,001 - $45,000</td>
<td>$35</td>
</tr>
<tr>
<td>$45,001 - $60,000</td>
<td>$48</td>
</tr>
<tr>
<td>$60,001 - $75,000</td>
<td>$62</td>
</tr>
<tr>
<td>$75,001 and over</td>
<td>line 3 X .093%</td>
</tr>
</tbody>
</table>

LINE 21 (Total tax balance): Add amounts on lines 19 and 20 
and enter the result on line 21.

WITHHOLDING AND PAYMENTS

LINE 22 (Kansas income tax withheld): Add the Kansas 
withholding amounts shown on your W-2 forms and/or 1099 forms 
and enter the total on line 22. The Department of Revenue does not 
require that you enclose copies of W-2s or 1099s with Form K-40, 
but reserves the right to request them at a later date.

If you have not received a W-2 form from your employer by January 
31, or if the form you received is incorrect, contact your employer.

LINE 23 (Estimated tax paid): Enter the total of your 2021 
estimated tax payments plus any 2020 overpayment you had credited 
toward to 2021.

LINE 24 (Amount paid with Kansas extension): Enter the 
amount paid with your request for an extension of time to file.
LINE 24 (Amount paid with Kansas extension): Enter the amount paid with your request for an extension of time to file.

LINE 25 (Refundable portion of earned income tax credit (EITC)): If you have a refundable credit amount shown on line 4 of your EITC Worksheet, enter that amount on line 25.

LINE 26 (Refundable portion of tax credits): Enter the refundable portion of all other tax credits. Enclose a copy of the schedule(s) with your return.

LINE 27 (Payments remitted with original return): Use this line ONLY if you are filing an amended K-40 for the 2021 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2021 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 28 (Overpayment from original return): Use this line ONLY if you are filing an amended K-40 for the 2021 tax year. Enter the amount of overpayment shown on your original return. Since the amount on this line had been either refunded or credited forward, this will be a subtraction entry.

LINE 29 (Total refundable credits): Add lines 22 through 27 and subtract line 28. Enter result on line 29.

**BALANCE DUE**

LINE 30 (Underpayment): If your tax balance on line 21 is greater than your total credits on line 29, enter the difference on line 30.

If the amount on line 30 is not paid by the due date, penalty and interest will be added (see rules outlined for lines 31 and 32).

*Extension of Time to File Your Return.* Interest is due on any delinquent tax balance, even if you have been granted an extension of time to file the return. If 90% of your tax liability is paid on or before the original due date of your return, an automatic extension is applied and no penalty is assessed.

LINE 31 (Interest): Using the amount on line 30, compute interest at .333% for each month (or fraction thereof) from the original due date of the return.

LINE 32 (Penalty): Using the amount on line 30, compute penalty at 1% per month (or fraction thereof) from the original due date of the return. The maximum penalty is 24%.

LINE 33 (Estimated tax penalty): An estimated tax penalty may be due if the total of your withholding and estimated tax payments (lines 22 and 23) subtracted from line 19 is $500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line 33. There are two exceptions: 1) if withholdings and/or estimated payments (lines 22 and 23) equal or exceed 100% of the prior year’s tax liability (line 19 from last year’s return) or, 2) if your withholdings and/or estimated payments (lines 22 and 23) equal or exceed 90% of this year’s total income tax (line 19). Important—If at least two-thirds of your income is from farming or fishing, mark an “X” in the box on line 33. The K-210 is available on our website at ksrevenue.org.

LINE 34 (Amount you owe): Add lines 30 through 33 and enter the total on line 34. This amount should be paid in full with the return. A balance due of less than $5 need not be paid. You may make a donation to any or all of the contribution programs on lines 37 through 43, even if you have a balance due. Just add these amounts to your tax and write one check for the total of tax due and your contribution(s).

The Department of Revenue offers three options to pay your Kansas income tax: credit card, direct payment, or check/money order.

**Credit Card**

Payment by credit card is available online through third-party vendors. Visit our Electronic Services website at https://www.ksrevenue.org/eservices.html for a current list of vendors authorized to accept individual income tax payments for Kansas. A convenience fee, based on the amount of tax you are paying, will be charged.

**Direct Payment**

If you choose WebFile or IRS e-File to file your Kansas return, Direct Payment is an option during the filing process to pay your balance due. Electronic payments can also be made if you file a paper return by calling 785-368-8222; or log into our KDOR Customer Service Center at ksrevenue.org for an online transaction.

When you select Direct Payment and provide your bank routing number and account number, you are authorizing the Department of Revenue to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to file now, pay later—For example, if you file your return on March 20 and elect Direct Payment, you can have your bank account debited on the due date (see When to File on page 4).

With Direct Payment, you are also assured that your payment is made on time. Direct payment authorizations on returns filed by midnight of the due date (see page 4) are considered to be timely paid. Important—You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

Direct Payment saves time – no check to write and no voucher to complete and mail. If you need to revoke this payment authorization, you must notify the Department of Revenue at 785-368-8222 by 4:00 PM, two business days before the scheduled payment date.

**Check or Money Order**

If you choose to pay by check or money order, you must complete and submit Form K-40V with your payment. Write the last 4 digits of your Social Security number on your check or money order (example: XXX-XX-1234), ensure it contains a valid telephone number, and make it payable to Kansas Income Tax. If making a payment for someone else (i.e., daughter, son, parent), write that person’s name, telephone number, and last 4 digits of their Social Security number (as shown in the example above) on the check. DO NOT send cash. DO NOT staple or tape your payment to the K-40 or K-40 – instead, enclose it loosely with your return.

Returned checks: A fee of $30.00 plus costs for a registered letter will be charged on all returned checks.

**OVERPAYMENT**

LINE 35 (Overpayment): If your tax balance, line 21, is less than your total credits, line 29, enter the difference on line 35. Note: An overpayment less than $5 will not be refunded but may be carried forward as a credit to next year’s return (line 36), or contributed to any of the donation programs on lines 37 through 43.

LINE 36 (Credit forward): Enter the portion of line 35 you wish to have applied to your 2022 Kansas estimated income tax (must be $1 or more). If the amount is less than $5, you may carry it forward to 2022 as an additional credit, even if you do not make estimated tax payments. Additionally, you may make voluntary contributions to any of the donation programs listed on lines 37 through 43—see the following instructions. Your contribution(s) will reduce your refund or increase the amount you owe.

**EXAMINATION ADJUSTMENT:** If your overpayment is decreased due to an adjustment to your return, any contributions you have made will be reduced by that amount. If your overpayment is increased, your contribution amount(s) will remain the same.

LINE 37 (Chickadee checkoff): Contributions to the Chickadee Checkoff Program are allocated to programs focused on species, habitat, outreach, and education. These programs allow us to address multiple objectives within our State Wildlife Action Plan. Specific projects include:
• Assess and monitor populations of Kansas Species of Greatest Conservation Need.
• Assess impacts of development actions on endangered species.
• Fund experiential learning opportunities for elementary, middle, and high school students.
• Preparation and publication of education materials
• Support citizen science and watchable wildlife opportunities
• To contribute, enter $1 or more on line 37.
• For more information visit https://chickadeecheckoff.com/

LINE 38 (Meals on Wheels contribution program for senior citizens): Contributions are used solely for the purpose of funding the senior citizens Meals On Wheels program. The meals are prepared by a dietary staff and delivered by volunteers. The objective of the program is to prevent deterioration of the elderly and disabled individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and daily visits are important in case of an emergency situation. To contribute, enter $1 or more on line 38.

LINE 39 (Kansas breast cancer research fund): This fund is devoted to ending suffering and death from breast cancer. Every dollar collected stays in Kansas to bring the latest in prevention, early detection, diagnosis, and treatment. Research is conducted at the University of Kansas Cancer Center. With hopes of finding a cure, these donations are used to help save lives and significantly enhance the health of Kansans living with breast cancer. To contribute, enter $1 or more on line 39.

LINE 40 (Military emergency relief fund): Contributions will be used to help military families with the cost of food, housing, utilities and medical services incurred while a member of the family is on active military duty. To contribute, enter $1 or more on line 40.

LINE 41 (Kansas hometown heroes fund): All contributions are used solely for the purpose of advocating and assisting Kansas Veterans, dependents and survivors ensuring they receive all federal and state benefits they have earned. To contribute, enter $1 or more on line 41.

LINE 42 (Kansas creative arts industry fund): The creative arts industry makes a significant impact on communities across Kansas every day. All money generated from this fund helps the Kansas Creative Arts Industries Commission (KCAIC) support this important industry. Together, the KCAIC and Kansas arts organizations are leveraging the creative arts to grow the Kansas economy, create jobs and better the state. To contribute, enter $1 or more on line 42.

LINE 43 (School district contribution fund): Contributions to this fund help finance education for students in school districts across Kansas. Your donation of $1 or more will go to the school district of your choice by entering the three-digit school district number in the spaces provided in line 43. Visit our website at ksrevenue.org for a list of school districts within Kansas.

LINE 44 (Refund): Add lines 36 through 43 and subtract line 35. This is your refund amount. If line 44 is less than $5 it will not be refunded, however, you may carry it forward to be applied to your 2022 Kansas income tax liability (enter the amount on line 36). If you carry it forward, remember to claim it as an estimated payment on your 2022 return. Or, you may apply a refund less than $5 to one of the donation programs on lines 37 through 43.

If you file a paper K-40, you need to allow 16 weeks from the date you mail it to receive your refund. Errors, inaccurate forms, photocopied forms, or incomplete information will delay processing even longer. For a fast refund – file electronically! See back cover.

Refund Set-off Program

Kansas law provides that if you owe any delinquent debt (state or federal tax, child support, student loans, etc.) to a Kansas state agency, municipality, municipal court or district court; to the IRS; or, to the Missouri Department of Revenue, your income tax refund will be applied (set-off) to that delinquent debt. The set-off process will cause a 10 to 12 week delay to any remaining refund.

Unless the debt is a Kansas tax debt, the Kansas Department of Revenue will not have access to who the debt is owed to or how much is owed. You must contact the debtor setoff department at 785-296-4628 for that information.

SIGNATURE(S)

Signature: Your income tax return must be signed. You will not receive your refund if your return is not signed. Both taxpayers must sign a joint return even if only one had income. If the return is prepared by someone other than you, the preparer should also sign in the space provided.

Returns filed on behalf of a decedent must be signed by the executor/executrix. If it is a joint return filed by the surviving spouse, indicate on the spouse’s signature line “Deceased” and the date of death. If a refund is due, enclose the required documents (see instructions for Deceased Taxpayers on page 5).

Preparer authorization box: It may be necessary for the Department of Revenue to contact you with questions. By marking the box above the signature line, you are authorizing the director or director’s designee to discuss your return and enclosures with your tax preparer. If a paid preparer is completing your return, they must sign and provide their preparer tax identification number (PTIN).

Mailing your return: Before mailing your income tax return, be sure you have:

✓ completed all required information on the return;
✓ written your numbers legibly in the spaces provided;
✓ enclosed Schedule S if you have a modification on line 2, if you filed as a nonresident or part-year resident, or if you itemized your deductions for Kansas;
✓ enclosed Form K-40V if you are making a tax payment; and,
✓ signed your return.

NOTE: If your K-40 is filed with a Kansas address, do not include a copy of your federal return; however, keep a copy of it in case the Kansas Department of Revenue requests it at a later date. If your K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040, applicable Schedules A-F and Schedules 1-3).
Additions to Federal Adjusted Gross Income (AGI)

If you have income that is not taxed or included on your federal return but is taxable to Kansas, complete lines A1 through A6.

**LINE A1:** Enter interest income received, credited or earned during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income by any related expenses (management or trustee fees, etc.) directly incurred in purchasing the state or political subdivision obligations. Do not include interest income on obligations of the state of Kansas or any Kansas political subdivision issued after 12/31/87 or the following bonds exempt by Kansas law: Board of Regents Bonds for Kansas colleges and universities; Electrical Generation Revenue Bonds; Industrial Revenue Bonds; Kansas Highway Bonds; Kansas Turnpike Authority Bonds; and, Urban Renewal Bonds.

If you are a shareholder in a fund that invests in both Kansas and other states' bonds, only the Kansas bonds are exempt. Use the information provided by your fund administrator to determine the amount of taxable (non-Kansas) bond interest to enter here.

**LINE A2:** Individuals affected are state employees, teachers, school district employees and other regular and special members of the Kansas Public Employees' Retirement System (KPERS); and regular and special members of the Kansas Police and Firemen's Retirement System, as well as members of the Justice and Judges Retirement System. Current employees: Enter amount you contributed from your salary to KPERS as shown on your W-2 form, typically box 14. Retired employees: If you are receiving KPERS retirement checks, the amount of your retirement income is subtracted on line A12. Make no entry on this line unless you also made contributions to KPERS during 2021 (for example, you retired during 2021). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2021, include on line A2 your 2021 KPERS contributions and follow the instructions for line A21.

**LINE A3:** If you have a Kansas expensing recapture amount from Schedule K-120EX, enter the amount on line A3 and enclose a copy of your completed K-120EX and federal Form 4562.

**LINE A4:** Enter the amount of any charitable contribution claimed on your federal return used to compute Low Income Student Scholarship credit on Schedule K-70.

**LINE A5:** Business interest expense carryforward deduction. (I.R.C. § 163(j)). For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

**LINE A6:** Enter amounts for the following additions.

- **Federal Income Tax Refund.** Generally, there will be no entry for this unless you amended your federal return for a prior year due to carry back of an investment credit or a net operating loss which resulted in you receiving a federal income tax refund in 2021 for that prior year.
- **Partnership, S Corporation or Fiduciary Adjustments.** If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- **Community Service Contribution Credit.** Charitable contributions claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
- **Learning Quest Education Savings Program (LQESP).** Any “nonqualified withdrawal” from the LQESP.

Subtractions from Federal Adjusted Gross Income (AGI)

If you have items of income that are taxable on your federal return but not to Kansas, then complete lines A8 through A22.

**LINE A8:** If the amount on Line 1 of Form K-40 is $75,000 or less, enter the amount received as benefits in 2021 under the Social Security Act (including SSI) to the extent these benefits are included in your federal AGI. Do not make an entry if your social security benefit is not subject to federal income tax.

**LINE A9:** Enter amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that amounts withdrawn were: 1) originally received as a KPERS lump sum payment at retirement and rolled over into a qualified retirement account, and 2) included in your federal AGI (line 1 of Form K-40). Do not make an entry if the amount withdrawn consists of income originally received from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans or, a pension received from any Kansas first class city that is not covered by KPERS.

**LINE A10:** Enter interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal AGI. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (management or trustee fees, etc.) directly incurred in the purchase of these securities. If you are a shareholder in a mutual fund investing in both exempt and taxable federal obligations, you may subtract only that portion of the distribution attributable to the exempt federal obligations. Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by the Department of Revenue at a later date.

Interest from the following are taxable to Kansas and may not be entered on this line: Federal National Mortgage Association (FNMA); Government National Mortgage Association (GNMA); Federal Home Loan Mortgage Corporation (FHLMC).

**LINE A11:** Enter any state or local income tax refund included as income on your federal return.

**LINE A12:** If you are receiving retirement benefits/pay, report on this line benefits exempt from Kansas income tax (do not include Social Security benefits). For example, KPERS retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must make a specific entry on Schedule S to report these exempt benefits. Enter total amount of benefits received from the following plans that was included in your federal AGI. Do not enclose copies of the 1099R forms, instead keep copies for your records for verification by the Department of Revenue at a later date.
• Federal Civil Service Retirement or Disability Fund payments and any other amounts received as retirement benefits from employment by the federal government or for service in the United States Armed Forces including Thrift Savings Plans.
• Retirement plans administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities.
• Kansas Public Employees' Retirement (KPERS) annuities.
• Kansas Police and Firemen's Retirement System pensions.
• Distributions from Police and Fire Department retirement plans for the city of Overland Park, Kansas.
• Kansas Teachers' Retirement annuities.
• Kansas Highway Patrol pensions.
• Kansas Justices and Judges Retirement System annuities.
• Board of Public Utilities pensions.
• Income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans.
• Amounts received by retired employees of Washburn University as retirement and pension benefits under the university's retirement plan.
• Certain pensions received from Kansas first class cities that are not covered by KPERS.

LINE A13: Enter amount of military compensation earned in tax year 2021 only if you are a nonresident of Kansas. See MILITARY PERSONNEL, herein. Also enter any Kansas income for services performed by a non-military spouse of a nonresident military service member when the spouse resides in Kansas solely because the service member is stationed in Kansas under military orders.

LINE A14: Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition programs (as defined under IRC Section 529) established by another state, up to $3,000 per student (beneficiary); or $6,000 per student (beneficiary) if your filing status is married filing joint. You may have your direct deposit refund sent directly to your LQESP account. Visit learningquest.com for details about saving money for higher education.

LINE A15: Enter amounts of a recruitment, sign up or retention bonus received as an incentive to join, enlist or remain in the armed forces (including Kansas Army and Air National Guard), to the extent they are included in federal AGI. Also enter amounts received for repayment of education or student loans incurred by you or for which you are obligated that you received as a result of your service in the armed forces of the United States, to the extent they are included in federal AGI.

LINE A16: Global intangible low-taxed income (GILT) (I.R.C. § 951A). For all taxable years commencing after December 31, 2020, enter 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, that is included in federal taxable income before any deductions allowed under section 250(a)(1)(B) of such code.

LINE A17: Disallowed business interest deduction (I.R.C. § 163(j)). For all taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

LINE A18: Disallowed business meal expenses (I.R.C. § 274). For taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures that shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

LINE A19: Enter contributions deposited in an Achieving a Better Life Experience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof (as defined under I.R.C. § 529A) up to $3,000 per beneficiary; or $6,000 per beneficiary if your filing status is married filing joint. For details about ABLE saving accounts for qualified disability expenses, please visit Kansas ABLE Saving Plans at https://savewithable.com/ks/home.html

LINE A20 Kansas expensing deduction. Enter the amount of your Kansas expensing deduction from Schedule K-120EX and enclose a copy of your completed K-120EX and federal Form(s) 4562. Also enclose any schedule necessary to enable the Department of Revenue to reconcile the federal Form 4562 amounts to the expenses claimed on the K-120EX. Important-The deduction must qualify under I.R.C. § 168: Modified Accelerated Cost Recovery System (MACRS).

LINE A21: Enter a total of the following subtractions from your federal AGI. You may not subtract the amount of your income reported to another state.

• Jobs Tax Credit. Federal targeted jobs tax credit disallowance claimed on your federal income tax return.
• Kansas Venture Capital, Inc. Dividends. Dividend income received from Kansas Venture Capital, Inc.
• KPERS Lump Sum Distributions. Employees who terminated KPERS employment after 7/1/84, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal AGI.
• Partnership, S Corporation, or Fiduciary Adjustments. The proportionate share of any required subtraction adjustments on income received from a partnership, S corporation, joint venture, syndicate, trust or estate. The partnership, S corporation, or trustee will provide you with information to determine this amount.
• S Corporation Privilege Adjustment. If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S corporation, enter the portion of any income received that was not distributed as a dividend. This income has already taxed on the privilege tax return filed by the S corporation financial institution.
• Sale of Kansas Turnpike Bonds. Gain from the sale of Kansas turnpike bonds that was included in your federal AGI.
• Electrical Generation Revenue Bonds. Gain from the sale of electrical generation revenue bonds, included in your federal AGI.
• Native American Indian Reservation Income. Income earned on a reservation by a native American Indian residing on his or her tribal reservation, to the extent it is included in federal AGI.
• Amortization – Energy Credits. Allowable amortization deduction relating to credit schedule K-73, K-77, K-79, K-82 or K-83, and the allowable amortization deduction for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. Note: 55% of the amortization costs may be subtracted in the first year and 5% for each of the succeeding nine years.
• Organ Donor Expenses. Unreimbursed travel, lodging, and medical expenditures incurred by you or your dependent, while living, for the donation of human organ(s) to another person for transplant; to the extent that the expenditures are included in your federal AGI. This subtraction modification cannot exceed $5,000. See NOTICE 14-03 for more information.
• Exclusion of compensation fraudulently obtained by another person. An individual whose identity has been fraudulently used to obtain unemployment compensation, or other compensation, which was never received by the individual, but has been included in the individuals compensation of federal adjusted income, may subtract the compensation included in federal adjusted gross income.

LINE A22: Add lines A8 through A21 and enter result.
LINE A23: Subtract line A22 from line A7 and enter the result here and on line 2 of Form K-40. If line A22 is larger than line A7 (or if line A7 is zero), enter the result on line 2 of Form K-40 and mark the box to the left to indicate it is a negative amount.

PART B – INCOME ALLOCATION FOR NONRESIDENTS AND PART-YEAR RESIDENTS

If you are filing as a nonresident or part-year resident, complete this section to determine what percent of your total income from all sources and states is from Kansas sources.

Income

LINES B1 through B11: In the left-hand column, enter the amounts from your 2021 federal return. In the right-hand column enter amounts from Kansas sources.

A part-year resident electing to file as a nonresident must include as income subject to Kansas income tax, uncompensated compensation derived from sources in Kansas, any items of income, gain or loss, or deduction received while a Kansas resident (whether or not items were from Kansas sources), and any income derived from Kansas sources while a nonresident of Kansas.

Kansas source income includes all income earned while a Kansas resident; income from services performed in Kansas, Kansas lottery, pari-mutuel, casino and gambling winnings; income from real or tangible personal property located in Kansas; income from a business, trade, profession or occupation operating in Kansas, including partnerships and S corporations; income from a resident estate or trust, or from a nonresident estate or trust that received income from Kansas sources; and, unemployment compensation derived from sources in Kansas.

Income received by a nonresident from Kansas sources does NOT include income from annuities, interest, dividends, or gains from the sale or exchange of intangible property (such as bank accounts, stocks or bonds) unless earned by a business, trade, profession or occupation carried on in Kansas; amounts received by nonresident individuals as retirement benefits or pensions, even if the benefit or pension was “earned” while the individual was a resident of Kansas. This rule also applies to amounts received by nonresidents from 401k, 403b, 457s, IRAs, etc.; compensation paid by the United States for service in the armed forces of the U.S., performed during an induction period; and, qualified disaster relief payments under federal IRC Section 139.

Adjustments to Income

In the Federal column enter adjustments to income as shown on your federal return. Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. To support entries on lines B13 through B17, enclose a separate sheet with your calculations for amounts entered as Kansas source income. NOTE: The instructions for the following lines apply to the Amount from Kansas Sources column only.

LINE B13: Enter any IRA payments applicable to particular items of Kansas source income.

LINE B14: Enter only those penalties for early withdrawal assessed during Kansas residency.

LINE B15: Prorate the alimony paid amount claimed on your federal return by the ratio of the payer’s Kansas source income divided by the payer’s total income.

LINE B16: Enter only those moving expenses for members of the armed forces incurred in 2021 for a move into Kansas.

LINE B17: Enter total of all other allowed Federal Adjustments* including, but not limited to those in the following list.

• One-half of Self-Employment Tax Deduction – the portion of the federal deduction applicable to self-employment income earned in Kansas.
• Self-Employed Health Insurance Deduction – payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas.
• Student Loan Interest Deduction – interest payments made while a Kansas resident.
• Self-employed SEP, SIMPLE and qualified plans – amount of the federal deduction applicable to income earned in Kansas.
• Business expenses for Reservists, Artists and fee-basis government officials – the portion of the federal deduction applicable to income earned in Kansas.
• Health Savings Account Deduction – the portion of the federal deduction applicable to income earned in Kansas.
• Tuition and Fees Deduction – the portion of the federal deduction applicable to income earned in Kansas. Note: At the time these instructions went to print, some tax benefits had expired. This includes the deduction for qualified tuition and fees. To find out if legislation extended this provision, go to IRS.gov/Form1040.
• Educator Expenses – the portion of the federal deduction applicable to income earned in Kansas.
• This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2021 (not already entered on lines B13 through B16).

LINE B18: Add lines B13 through B17 and enter result.

LINE B19: Subtract line B18 from B12 and enter result.

LINE B20: Enter the net modifications from Schedule S, Part A that are applicable to Kansas source income. If this is a negative amount, shade the minus (–) in the box to the left of line B20.

LINE B21: If line B20 is a positive amount, add lines B19 and B20. If line B20 is a negative amount, subtract line B20 from line B19. Enter the result on line B21.

LINE B22: Enter amount from line 3, Form K-40.

Nonresident Allocation Percentage

LINE B23: Divide line B21 by line B22. Round the result to the fourth decimal place; not to exceed 100.0000. Enter the result here and on line 9 of Form K-40.

CAUTION: References to the federal form numbers listed on the Kansas forms K-40, Schedule S and Schedule A may have changed. Do not rely solely upon referenced numbers for calculating your Kansas Itemized Deductions. Please look at the requested information and locate this on your federal form(s) to insure accurate calculation and to avoid any processing delays.
Kansas Schedule A Instructions

CAUTION: Line numbers on Kansas Schedule A that reference federal Form Schedule A are from the 2020 tax forms and subject to change for 2021.

Itemized Deduction Computation

Individual taxpayers may choose to either itemize their individual nonbusiness deductions or claim a standard deduction. If your Kansas itemized deductions are greater than the Kansas standard deduction for your filing status, it will be to your advantage to complete and file Kansas Schedule A. If the Kansas standard deduction for your filing status is greater than the amount of Kansas itemized deductions you can substantiate, it is to your advantage to claim the Kansas standard deduction.

Use Kansas Schedule A, Kansas Itemized Deductions Schedule to calculate your Kansas itemized deductions. Your Kansas itemized deductions may be different from your federal itemized deductions as some federal deductions are not allowed on your Kansas return.

MEDICAL AND DENTAL EXPENSES

Skip lines 1 through 4 if you are not deducting medical and dental expenses.

Kansas allows 100% of the expenses for medical care allowable as deductions in section 213 of the federal internal revenue code. Medical care means amounts paid for the following:

• diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body,
• transportation primarily for and essential to medical care,
• qualified long-term care services as defined in section 7702B(c) of the internal revenue code, or
• insurance covering medical care or for any qualified long-term care insurance contract as defined in section 7702B(b) of the internal revenue code.

Line 1: (Medical and dental expenses) If you filed federal Schedule A and entered an amount on line 1 of federal Schedule A, enter that amount on line 1 of Kansas Schedule A. If you did not file federal Schedule A, enter the total of your medical and dental expenses after you reduce these expenses by any payments received by you from insurance or other sources. Include amounts you paid for doctors, dentists, nurses, hospitals, prescription medicines and drugs or insulin. Also include the total amount you paid for insurance premiums for medical and dental care, amounts paid for transportation and lodging, and other expenses such as hearing aids, dentures, eyeglasses, and contact lenses.

If your insurance company paid your doctor or dentist directly for part of your medical expenses and you paid only the amount that remained, include in your medical expenses ONLY the amount you paid. Do not include insurance premiums paid by your employer.

In general, you can include medical and dental bills you paid in 2021 for yourself and your spouse and all dependents you claim on your return.

Federal Publication 502, Medical and Dental Expenses, describes the types of expenses you can and cannot deduct in greater detail.

Line 2: (Federal adjusted gross income) Enter the amount from Federal Form 1040 or 1040-SR, line 11.

Line 3: (Federal limitation) Multiply line 2 by 7.5%.

Line 4: (Total medical and dental expenses) Subtract line 3 from line 1. If line 3 is greater than line 1, enter zero.

TAXES YOU PAID

Skip lines 5 through 7 if you are not deducting taxes you paid.

Kansas allows 100% of the amount of taxes on real and personal property as provided in section 164(a) of the federal internal revenue code. In general, you may deduct state and local real property taxes as well as state and local personal property taxes.

The 10,000 ($5,000 if married filing separate) federal cap on the itemized deduction for state and local taxes calculated on federal form 1040, Schedule A, line 5e, does not apply for Kansas purposes. Taxpayers may deduct all state and local real estate and property taxes paid, independent of the federal dollar limitation.

Line 5: (State and local real estate taxes) Enter on line 5 the state and local taxes you paid on real estate you own that wasn’t used for business, but only if the taxes are assessed uniformly at a like rate on all real property throughout the community, and the proceeds are used for general community or governmental purposes. Federal Publication 530, Tax Information for Homeowners, explains the deductions homeowners can and cannot take.

If your mortgage payments include your real estate taxes, you can include only the amount the mortgage company actually paid to the taxing authority in 2021.

Line 6: (State and local personal property taxes) Enter on line 6 the state and local personal property taxes you paid, but only if the taxes were based on value alone and were imposed on a yearly basis. See federal instructions for Schedule A for additional information.

Example. You paid a yearly fee for the registration of your car. Part of the fee was based on the car’s value and part was based on its weight. You can deduct only the part of the fee that was based on the car’s value.

Line 7: (Total taxes you paid) Add lines 5 and 6 and enter result on line 7.

INTEREST YOU PAID

Skip lines 8 and 9 if you are not deducting interest you paid.

Kansas allows 100% of the qualified residence interest paid as provided in section 163(h) of the federal internal revenue code with respect to any qualified residence, including mortgage insurance premiums. You cannot deduct personal interest. However, you can deduct qualified home mortgage interest.

A home mortgage is any loan that is secured by your main home or second home, regardless of how the loan is labeled. It includes first and second mortgages, home equity loans, and refinanced mortgages.

Federal Publication 530, Tax Information for Homeowners, explains the deductions homeowners can and cannot take.

Line 8: (Home mortgage interest and points checkbox) If you didn’t use all of your home mortgage loans to buy, build or improve your home check the box. See federal instructions for Schedule A for additional information.

Line 8a: (Home mortgage interest and points) reported to you on federal Form 1098). Enter the home mortgage interest and points reported to you on Federal Form 1098, Mortgage Interest Statement unless one or more of the limits on home mortgage interest apply to you. See federal instructions for Schedule A for additional information.

Line 8b: (Home mortgage interest not reported to you on Form 1098) Enter the home mortgage interest you paid to a recipient who didn’t provide you with a Federal Form 1098. If the recipient was the person from whom you bought the home, enter the person’s name, address and social security number (SSN) if an individual, or employer identification number (EIN) in the space provided.

Line 8c: (Points not reported to you on Form 1098) Points are shown on your settlement statement. Points you paid only to borrow
money are generally deductible over the life of the loan. See Federal Publication 936, Home Mortgage Interest Deduction to compute the amount you can deduct and for more information.

**Line 8d: (Mortgage insurance premiums)** Enter the qualified mortgage insurance premiums you paid under a mortgage insurance contract issued after December 31, 2006, in connection with home acquisition debt that was secured by your first or second home. Box 5 of Form 1098 shows the amount of premiums you paid in 2021. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid the premiums in connection with the loan, and the premiums were reported on the other person's Form 1098, report your share of the premiums on line 8d. Refer to federal Schedule A instructions for mortgage insurance premiums for additional information.

**Line 9: (Total interest you paid)** Add lines 8a through 8d and enter result on line 9.

### GIFTS TO CHARITY

Skip lines 10 through 13 if you are not deducting gifts you made to a charity.

Kansas allows 100% of the charitable contributions that qualify as deductions in section 170 of the federal internal revenue code.

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals. See Federal Publication 526, Charitable Contributions for limitations and other details.

**Line 10: (Gifts by cash or check)** Add the total value of gifts you made in cash or by check (including out-of-pocket expenses), unless a limit on deducting gifts applies to you. See Federal Publication 526, Charitable Contributions for more details. For any contribution made in cash, regardless of the amount, you must maintain a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Federal Publication 526, Charitable Contributions, for information on the records you must keep. Don't attach the record to your tax return. Instead, keep it with your other tax records.

**Line 11: (Gifts other than by cash or check)** Enter the total value of your contributions of property other than by cash or check, unless a limit on deducting gifts applies to you. See Federal Publication 526, Charitable Contributions for more information. Retain federal form 8283 if you made non-cash contributions in excess of $500, as it may be requested by the Department of Revenue at a later date.

**Line 12: (Carryover from prior year)** You may have contributions that you couldn't deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. The same limits apply this year to your carryover amounts as applied to those amounts in the earlier year. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Federal Publication 526, Charitable Contributions for details.

**Line 13: (Total gifts to charity)** Add lines 10 through 12 and enter result on line 13.

### TOTAL KANSAS ITEMIZED DEDUCTIONS

**Line 14: (Total Kansas itemized deductions)** Add lines 4, 7, 9 and 13. Enter result here and on line 4, form K-40.

**CAUTION:** References to the federal form numbers listed on the Kansas forms K-40, Schedule S and Schedule A may have changed. Do not rely solely upon referenced numbers for calculating your Kansas Itemized Deductions. Please look at the requested information and locate this on your federal form(s) to insure accurate calculation and to avoid any processing delays.
WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer (including farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2021 tax due (line 19 of Form K-40 — DO NOT include use tax from line 20 of the K-40), less withholding and tax credits (excluding estimated tax payments made) is $500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers (other than farmers or fishers) are not required to make a payment for the January 15th quarter if a Form K-40 was filed and the tax was paid in full on or before January 31, 2022.

Farmers and Fishers: If at least two-thirds of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2022, you may be exempt from any penalty for underpayment of estimated tax. If exempt, write “Exempt—farmer/fisher” on line 1 and do not complete the rest of this schedule. If you meet this gross income test, but you did not file a return and pay the tax on or before March 1, 2022, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

COMPLETING THIS SCHEDULE

Enter your name and your Social Security number in the space provided at the top of this schedule.

LINES 1 through 4: Complete these lines based on information on your income tax return for this tax year and last tax year.

If you did not file an income tax return for the prior tax year, or if you did file a return but your income tax balance (line 19, Form K-40) was zero, then enter zero on line 3 of this schedule.

PART I – EXCEPTIONS TO THE PENALTY

You are NOT subject to a penalty if your 2021 tax payments (line 7) equal or exceed the amounts for one of the exceptions (lines 8 or 9a or 9b) for the same payment period.

LINE 5: Multiply the amount on line 4 by the percentage shown in each column of line 5.

LINE 6: Enter the cumulative amount of timely paid estimated tax payment made in each quarter. For example, Column 3 will be the total of your estimated tax payments made from January 1 through September 15, 2021.

LINE 7: For each column, add lines 5 and 6 and enter the result on line 7.

LINE 8: Exception 1 applies if the amount on line 7 of a column equals or exceeds the amount on line 8 for the same column. Multiply line 2 or 3 (whichever is less) by the percentages shown in each column of line 8. If the amount on line 7 (for each column) is equal to or greater than the amount on line 8 (for each column) – no penalty is due and no further entries are required.

LINE 9: Exception 2 applies if your 2021 tax payments equal or exceed 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2021 periods:

<table>
<thead>
<tr>
<th>Period</th>
<th>Multiplier</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1 – March 31</td>
<td>Multiply income by 4</td>
</tr>
<tr>
<td>January 1 – May 31</td>
<td>Multiply income by 2.4</td>
</tr>
<tr>
<td>January 1 – August 31</td>
<td>Multiply income by 1.5</td>
</tr>
<tr>
<td>January 1 – December 31</td>
<td>Multiply income by 1</td>
</tr>
</tbody>
</table>

This exception applies if the amount on line 7 exceeds the amount on line 9a or 9b (as applicable). If you are a farmer or fisher, you will only complete the last column on line 9b.

For example, to figure the first column, total your income from January 1 to March 31, 2021 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, compute the tax. Multiply the tax by the percentage rate in the first column.

PART II – FIGURING THE PENALTY

LINE 10: Enter on line 10 the amount of underpayment of tax, which is the lesser of one of the following computations:

- Line 8 less line 7; or,
- Line 9a less line 7; or,
- Line 9b less line 7

LINE 11: This line contains the due date of each installment for a calendar year taxpayer.

LINE 12: The number of days on line 12 are precomputed for a calendar year taxpayer that made timely payments. If you did not make timely payments, you should disregard the precomputed number of days on line 12 and compute the number of days on each quarter to the date paid.

EXAMPLE: If you paid the 6/15/21 installment on 6/28/21 the number of days to enter on line 12, column 2 will be computed from 6/15/21 to 6/28/21, which equals 13 days. If you then paid the next quarter timely at 9/15/21, the number of days will be from 9/15/21 to 1/15/22, which equals the 122 days (107 already entered + 15).

LINE 13: The penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3rd column are from 1/1/22 to 1/15/22. If you did not make timely payments, you should disregard the precomputed number of days on line 13 and compute the number of days on each quarter to the date paid.

- If you file your return prior to 1/15/22, enter in the third column the number of days from 1/1/21 to the date filed and disregard the precomputed number of days (15) entered on line 13.
- The fourth column must be completed by you. Enter the number of days from 1/1/22 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed to 12/31/21 at 4% and from 1/1/22 to the date the tax was paid or 4/15/22, whichever is earlier, at 4%.

LINE 16: For each column, add lines 14 and 15 and enter the result on line 16.

LINE 17: Add the amounts on line 16 together and enter the result on line 17. Also enter this amount on Form K-40, line 33, Estimated Tax Penalty.
K-40
2021
KANSAS INDIVIDUAL INCOME TAX

Amended Return
If this is an AMENDED 2021 Kansas return mark one of the following boxes:
☐ Amended affects Kansas only  ☐ Amended Federal tax return  ☐ Adjustment by the IRS

Filing Status
(Mark ONE)
☐ Single  ☐ Married filing joint (Even if only one had income)  ☐ Married filing separate  ☐ Head of household (Do not mark if filing a joint return)

Residency Status
(Mark ONE)
☐ Resident  ☐ Part-year resident from __/__/___ to __/__/___  ☐ Nonresident (Complete Sch. S, Part B)

Exemptions and Dependents
Enter the total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.
If filing status above is Head of household, add one exemption.
Total Kansas exemptions.
Enter the requested information for all persons claimed as dependents. Do NOT include you or your spouse. Enclose separate schedule if necessary.

Food Sales Tax Credit
You must have been a Kansas resident for ALL of 2021. Complete this section to determine your qualifications and credit.
A. Had a dependent child who lived with you all year and was under the age of 18 all of 2021? ...................... YES ☐ NO ☐
B. Were you (or spouse) 55 years of age or older all of 2021 (born before January 1, 1966)? ...................... YES ☐ NO ☐
C. Were you (or spouse) totally and permanently disabled or blind all of 2021, regardless of age? ................. YES ☐ NO ☐
If you answered "No" to A, B and C, STOP HERE; you do not qualify for this credit.
D. If you answered "Yes" to A, B, or C, enter your federal adjusted gross income from line 1 of this return.
If line "D" is more than $30,615, STOP HERE; you do not qualify for this credit.
E. Number of exemptions claimed .................................................................
F. Number of dependents that are 18 years of age or older (born before January 1, 2004) ...............................
G. Total qualifying exemptions (subtract line F from line E) .................................................................
H. Food Sales Tax Credit (multiply line G by $125). Enter the result here and on line 18 of this form .............. 00
**Income**
- Federal adjusted gross income (as reported on your federal income tax return) ........................................ 1
- Modifications (from Schedule S, line A23; enclose Schedule S) ................................................................. 2
- Kansas adjusted gross income (line 2 added to or subtracted from line 1) .................................................. 3

**Deductions**
- Standard deduction OR itemized deductions (if itemizing, complete Kansas Schedule A) ....................... 4
- Exemption allowance ($2,250 x number of exemptions claimed) ................................................................. 5
- Total deductions (add lines 4 and 5) ................................................................................................................. 6
- Taxable income (subtract line 6 from line 3; if less than zero, enter 0) ......................................................... 7

**Tax Computation**
- Tax (from Tax Tables or Tax Computation Schedule) ................................................................................. 8
- Nonresident percentage (from Schedule S, line B23; or if 100%, enter 100.000%) ........................................ 9
- Nonresident tax (multiply line 8 by line 9) ..................................................................................................... 10
- Kansas tax on lump sum distributions (residents only - see instructions) ................................................. 11
- TOTAL INCOME TAX (residents: add lines 8 & 11; nonresidents: enter amount from line 10) ....... 12

**Credits**
- Credit for taxes paid to other states (see instructions; enclose return(s) from other states) ................. 13
- Credit for child and dependent care expenses (residents only - see instructions) .................................. 14
- Other credits (enclose all appropriate credit schedules) .............................................................................. 15
- Subtotal (subtract lines 13, 14 and 15 from line 12) ...................................................................................... 16
- Earned income tax credit (from worksheet on page 8 of instructions) .................................................... 17
- Food sales tax credit (from line H, front of this form) ................................................................................... 18
- Tax balance after credits (subtract lines 17 and 18 from line 16; cannot be less than zero) ............... 19

**Use Tax**
- Use tax due (out of state and internet purchases; see instructions) ......................................................... 20
- Total tax balance (add lines 19 and 20) .......................................................................................................... 21

**Withholding and Payments**
- Kansas income tax withheld from W-2s and/or 1099s ............................................................................. 22
- Estimated tax paid ....................................................................................................................................... 23
- Amount paid with Kansas extension ........................................................................................................... 24
- Refundable portion of earned income tax credit (from worksheet, page 8 of instructions) ............. 25
- Refundable portion of tax credits .................................................................................................................. 26
- Payments remitted with original return ........................................................................................................ 27
- Overpayment from original return (this figure is a subtraction; see instructions) ................................. 28
- Total refundable credits (add line 22 through 27; then subtract line 28) ............................................. 29

**Balance Due**
- Underpayment (if line 21 is greater than line 29, enter the difference here) ............................................... 30
- Interest (see instructions) .............................................................................................................................. 31
- Penalty (see instructions) ............................................................................................................................... 32
- Estimated Tax Penalty □ Mark box if engaged in commercial farming or fishing in 2021 ................. 33
- AMOUNT YOU OWE (add lines 30 through 33 and any entries on lines 37 through 43) ................. 34

**Overpayment**
- Overpayment (if line 21 is less than line 29, enter the difference here) ................................................... 35
- CREDIT FORWARD (enter amount you wish to be applied to your 2022 estimated tax) .................... 36
- CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program) ................................. 37
- SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM .................................................. 38
- BREAST CANCER RESEARCH FUND ........................................................................................................ 39
- MILITARY EMERGENCY RELIEF FUND .................................................................................................... 40
- KANSAS HOMETOWN HEROES FUND .................................................................................................... 41
- KANSAS CREATIVE ARTS INDUSTRY FUND ............................................................................................ 42
- LOCAL SCHOOL DISTRICT CONTRIBUTION FUND School District Number ....................................... 43
- REFUND (subtract lines 36 through 43 from line 35) .................................................................................. 44

**Signature(s)**
- 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.

**Signature**
- Signature of taxpayer
- Date
- Signature of preparer other than taxpayer
- Phone number of preparer
- Signature of spouse if Married Filing Joint
- Tax Preparer’s PTIN, EIN or SSN:

**ENCLOSE any necessary documents with this form. DO NOT STAPLE.**
**KANSAS ITEMIZED DEDUCTIONS SCHEDULE**

**Your First Name**

<table>
<thead>
<tr>
<th>Initial</th>
<th>Last Name</th>
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**Spouse's First Name**

<table>
<thead>
<tr>
<th>Initial</th>
<th>Last Name</th>
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</tbody>
</table>

- **Medical and Dental Expenses** *(I.R.C. § 213)*
  1. Medical and dental expenses (see instructions) ................................................................. 1 00
  2. Enter your adjusted gross income amount from Form 1040 or 1040-SR, line 11 .................... 2 00
  3. Multiply line 2 by 7.5% (0.075) .................................................................................................. 3 00
  4. Total medical and dental expenses allowed (subtract line 3 from line 1. If line 3 is more than line 1, enter zero) ........................................................................................................... 4 00

- **Taxes you Paid** *(I.R.C. § 164(a))*
  5. State and local real estate taxes (see instructions) ................................................................. 5 00
  6. State and local personal property taxes ...................................................................................... 6 00
  7. Total taxes you paid (add lines 5 and 6) ...................................................................................... 7 00

- **Interest You Paid** *(I.R.C. § 163(h))*
  8. Home mortgage interest and points. If you didn’t use all of your home mortgage loan(s) to buy, build, or improve your home, check this box ☐
  8.a. Home mortgage interest and points reported to you on Form 1098 (see instructions if limited) ......................................................................................................................... 8a 00
  8.b. Home mortgage interest NOT reported to you on Form 1098 (see instructions if limited)
      If paid to the person from whom you bought the home, show that person’s name, identifying number and address: ........................................................................................................... 8b 00
  8.c. Points not reported to you on Form 1098 (see instructions for special rules) ......................... 8c 00
  8.d. Mortgage insurance premiums (see instructions) ..................................................................... 8d 00
  9. Total interest you paid (add lines 8a through 8d) ....................................................................... 9 00

- **Gifts to Charity** *(I.R.C. § 170)*
  10. Gifts by cash or check (see instructions if you made any gift of $250 or more) ...................... 10 00
  11. Gifts made other than by cash or check (see instructions if you made any gift of $250 or more) 11 00
  12. Carryover from prior year ........................................................................................................ 12 00
  13. Total gifts to charity (add lines 10 through 12) ....................................................................... 13 00

- **Total Kansas Itemized Deductions** *(add lines 4, 7, 9 and 13. Enter the result here and on line 4, form K-40)*

  14. Total Kansas Itemized Deductions .......................................................................................... 14 00

**IMPORTANT:** You must enclose all supportive documentation where indicated in the instructions.
## KANSAS SUPPLEMENTAL SCHEDULE

**Your First Name**

**Initial**

**Last Name**

**Spouse’s First Name**

**Initial**

**Last Name**

### IMPORTANT:
Refer to the Schedule S instructions before completing Parts A and B of this form. To claim itemized deductions you must complete Kansas form Schedule A. You must enclose all supportive documentation where indicated in the instructions.

### PART A - Modifications to Federal Adjusted Gross Income

#### Additions

- **A1.** State and municipal bond interest not specifically exempt from Kansas income tax (reduced by related expenses) .......................................................... **A1** 00
- **A2.** Contributions to all KPERS (Kansas Public Employee’s Retirement Systems) .......................................................... **A2** 00
- **A3.** Kansas expensing recapture (enclose applicable schedules) ........................................................................ **A3** 00
- **A4.** Low income student scholarship contributions (enclose Schedule K-70) .......................................................... **A4** 00
- **A5.** Business interest expense carryforward deduction (I.R.C. § 163(j)) .................................................................................. **A5** 00
- **A6.** Other additions to federal adjusted gross income (see instructions and enclose list) .......................................................... **A6** 00
- **A7.** Total additions to federal adjusted gross income (add lines A1 through A6) .......................................................... **A7** 00

#### Subtractions

- **A8.** Social Security benefits .................................................................................................................. **A8** 00
- **A9.** KPERS lump sum distributions exempt from Kansas income tax .......................................................... **A9** 00
- **A10.** Interest on U.S. Government obligations (reduced by related expenses) .......................................................... **A10** 00
- **A11.** State or local income tax refund (if included in line 1 of Form K-40) .......................................................... **A11** 00
- **A12.** Retirement benefits specifically exempt from Kansas income tax (do NOT include Social Security benefits or KPERS lump sum distributions) .......................................................... **A12** 00
- **A13.** Military compensation of a nonresident servicemember (nonresidents only) .......................................................... **A13** 00
- **A14.** Contributions to Learning Quest or other states’ qualified tuition program .......................................................... **A14** 00
- **A15.** Armed forces recruitment, sign-up, or retention bonus ........................................................................ **A15** 00
- **A16.** Global intangible low-taxed income (GILTI) (I.R.C. § 951A) .................................................................................. **A16** 00
- **A17.** Disallowed business interest deduction (I.R.C. § 163(j)) .................................................................................. **A17** 00
- **A18.** Disallowed business meal expenses (I.R.C. § 274) .................................................................................. **A18** 00
- **A19.** Contributions to an ABLE savings account .................................................................................. **A19** 00
- **A20.** Kansas expensing deduction (See instructions and enclose applicable schedules) .......................................................... **A20** 00
- **A21.** Other subtractions from federal adjusted gross income (see instructions and enclose list) .......................................................... **A21** 00
- **A22.** Total subtractions from federal adjusted gross income (add lines A8 through A21) .......................................................... **A22** 00

#### Net Modification

**A23.** Net modification to federal adjusted gross income (subtract line A22 from line A7). Enter total here and on line 2, Form K-40. If negative, shade minus box .......................................................... **A23** 00
## PART B - Income Allocation for Nonresidents and Part-Year Residents

### Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Total from federal return</th>
<th>Amount from Kansas sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>B1. Wages, salaries, tips, etc.</td>
<td>B1 00</td>
<td>B1 00</td>
</tr>
<tr>
<td>B2. Interest and dividend income</td>
<td>B2 00</td>
<td>B2 00</td>
</tr>
<tr>
<td>B3. Pensions, IRA distributions &amp; annuities</td>
<td>B3 00</td>
<td>B3 00</td>
</tr>
</tbody>
</table>

### Additional Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Total from federal return</th>
<th>Amount from Kansas sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>B4. Refund of state &amp; local income taxes</td>
<td>B4 00</td>
<td>B4 00</td>
</tr>
<tr>
<td>B5. Alimony received</td>
<td>B5 00</td>
<td>B5 00</td>
</tr>
<tr>
<td>B6. Business income or loss</td>
<td>B6 00</td>
<td>B6 00</td>
</tr>
<tr>
<td>B7. Capital gain or loss</td>
<td>B7 00</td>
<td>B7 00</td>
</tr>
<tr>
<td>B8. Other gains or losses</td>
<td>B8 00</td>
<td>B8 00</td>
</tr>
<tr>
<td>B9. Rental real estate, royalties, partnerships, S corps, trusts, estates, REMICS etc</td>
<td>B9 00</td>
<td>B9 00</td>
</tr>
<tr>
<td>B10. Farm income or loss</td>
<td>B10 00</td>
<td>B10 00</td>
</tr>
<tr>
<td>B11. Unemployment compensation, taxable social security benefits &amp; other income</td>
<td>B11 00</td>
<td>B11 00</td>
</tr>
<tr>
<td>B12. Total income from Kansas sources (add lines B1 through B11)</td>
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</tr>
</tbody>
</table>

### Adjustments to Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Total from federal return</th>
<th>Amount from Kansas sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>B13. IRA retirement deductions</td>
<td>B13 00</td>
<td>B13 00</td>
</tr>
<tr>
<td>B14. Penalty on early withdrawal of savings</td>
<td>B14 00</td>
<td>B14 00</td>
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<tr>
<td>B15. Alimony paid</td>
<td>B15 00</td>
<td>B15 00</td>
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<tr>
<td>B16. Moving expenses for members of the armed forces</td>
<td>B16 00</td>
<td>B16 00</td>
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<tr>
<td>B17. Other federal adjustments</td>
<td>B17 00</td>
<td>B17 00</td>
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<tr>
<td>B18. Total federal adjustments to Kansas source income (add lines B13 through B17)</td>
<td>B18 00</td>
<td>B18 00</td>
</tr>
<tr>
<td>B19. Kansas source income after federal adjustments (subtract line B18 from line B12)</td>
<td>B19 00</td>
<td>B19 00</td>
</tr>
<tr>
<td>B20. Net modifications from Part A that are applicable to Kansas source income</td>
<td>B20 00</td>
<td>B20 00</td>
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<tr>
<td>B21. Modified Kansas source income (line B19 plus or minus line B20)</td>
<td>B21 00</td>
<td>B21 00</td>
</tr>
<tr>
<td>B22. Kansas adjusted gross income (from line 3, Form K-40)</td>
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</table>

### Nonresident Allocation Percentage

<table>
<thead>
<tr>
<th>Description</th>
<th>Total from federal return</th>
<th>Amount from Kansas sources</th>
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</thead>
<tbody>
<tr>
<td>B23. Nonresident allocation percentage (divide line B21 by line B22 and round to the fourth decimal place, not to exceed 100.0000). Enter result here and on line 9 of Form K-40</td>
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</tbody>
</table>

Shade box for negative amounts. Example: [ ]
Print your name, address, Social Security number, and the first four letters of your last name in the spaces provided. If you are filing a joint return, print that same information for your spouse in the spaces provided. If your name or address information has changed since last year, be sure to mark the “Name or Address Change” box with “X”.

Make your check or money order payable to “Kansas Income Tax” for the full amount of your tax due. Be sure the last 4 digits of your Social Security number (example: XXX-XX-1234) are printed on your check or money order. If payment is not made on or before April 15, 2022, the tax due is subject to penalty and interest.

Please use UPPER CASE letters to print the first four letters of your last name.

If you are filing an extension of time to file your return, mark the appropriate box with “X”. Note that an extension of time is an extension to file, NOT an extension to pay.

Do not attach the payment voucher or payment to your return or to each other. Place them loosely in the envelope with your return. If you have already mailed your return, or you filed electronically and didn’t pay electronically, mail your payment and the voucher to:

KANSAS INCOME TAX
KANSAS DEPARTMENT OF REVENUE
PO BOX 750260
TOPEKA KS 66699-0260

NOTE: When a due date falls on a Saturday, Sunday or legal holiday, returns and payments are due the next regular work day.
# KANSAS COMPOSITE INCOME TAX SCHEDULE

**K-40C**

(Rev. 7-21)

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

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<thead>
<tr>
<th>Name of S Corp or Partnership</th>
<th>Employer ID Number (EIN)</th>
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<tbody>
<tr>
<td>Tax Preparer's Name</td>
<td>Tax Preparer's Phone Number</td>
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**TOTAL**

110418
INSTRUCTIONS FOR SCHEDULE K-40C

GENERAL INFORMATION

Any partnership or S corporation required to file a Kansas income tax return may elect to file a composite income tax return for its nonresident partners or nonresident shareholders that derive income from the partnership or S corporation. Any nonresident partner or nonresident shareholder may be included in a composite return unless the partner or shareholder has income from a Kansas source other than the partnership or S corporation. At this time, the Kansas Department of Revenue does not require written approval to file a composite return. Nonresident partners and nonresident shareholders included in a composite return shall not file a separate income tax return.

IMPORTANT—Schedule K-40C cannot be filed by a trust (file a Kansas Fiduciary Income Tax return, Form K-41), or for any tax year that the S corporation or partnership is claiming a special tax credit or a net operating loss (NOL).

If your partnership or S corporation qualifies to complete a composite income tax return, a Kansas Individual Income Tax Return, Form K-40, must be completed for the partnership or S corporation in that specific entity’s name and EIN. The totals from the K-40C (columns 12 through 15) will be transferred to Form K-40. Enclose a copy of the K-40C with Form K-40. Each composite return shall be filed and any applicable tax paid by the partnership or S corporation on or before the 15th day of the fourth month following the close of the taxable year of the partnership or S corporation.

SPECIFIC COLUMN INSTRUCTIONS

COLUMN 1—Enter the names of nonresident shareholders or partners (owners).

COLUMN 2—Enter the Social Security number of each nonresident owner.

COLUMN 3—Enter the nonresident owners’ state of residence.

COLUMN 4—Enter each nonresident’s share of the “Apportionable Business Income” from Form K-120S. Multiply line 14* of Form K-120S by the percentage for each partner/shareholder from the K-120S, Part II, Column 4.

COLUMN 5—The filing status for Kansas must be the same as that used on the shareholder’s or partner’s federal income tax return, except that Kansas does not recognize the “Qualifying Widow(er) with Dependent Child” status. If a shareholder or partner filed as a “Qualifying Widow(er) with Dependent Child,” on the federal return, they will file as “Head of Household” on the K-40C.

COLUMN 6—Shareholders and partners are entitled to the same number of exemptions as claimed on their federal income tax return. If the Kansas filing status in column 5 is “Head of Household,” enter one additional exemption.

COLUMN 7—Multiply the number of exemptions from column 6 by $2,250.

COLUMN 8—The shareholders or partners must use the standard deduction on a composite return. The Kansas standard deduction is as follows:

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Base Deduction</th>
<th>Additional Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$3,500</td>
<td>$850</td>
</tr>
<tr>
<td>Head of Household</td>
<td>$6,000</td>
<td>$850</td>
</tr>
<tr>
<td>Married Filing Joint</td>
<td>$8,000</td>
<td>$700</td>
</tr>
<tr>
<td>Married Filing Separate</td>
<td>$4,000</td>
<td>$700</td>
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</table>

An additional deduction amount is allowed for persons who are age 65 or over and/or blind.

COLUMN 9—Kansas taxable income. Income subject to Kansas income tax (subtract the total of columns 7 and 8 from column 4).

COLUMN 10—Tax before allocation. This is derived by applying Kansas tax computation schedule to the amount in column 9.

COLUMN 11—Enter each nonresident’s share of Total Kansas Income from Form K-120S by multiplying line 19* of Form K-120S by the percentage for each partner/shareholder from the K-120S, Part II, Column 4.

COLUMN 12—Kansas nonresident tax: Column 10 multiplied by nonresident allocation percentage (this percentage determined by dividing column 11 by column 4 and rounding the result to the fourth decimal place; not to exceed 100.0000). Enter the total amount from K-40C on the applicable line of Form K-40.

COLUMN 13—Amount of Kansas estimated tax paid. Enter total from K-40C on applicable line of Form K-40.

COLUMN 14—Balance due or refund: Subtract total in column 13 from total in column 12. Enter the result in column 14 and on the applicable line of Form K-40 for either a balance due or refund.

* Line number references are subject to change.

TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

This schedule and other tax forms are available from our website at: ksrevenue.org
Enter on Form K-40 the school district number for the district where you resided on December 31, 2021, even though you may have moved to a different district since then. This list will assist you in locating your school district number. The districts are listed under the county in which the headquarters are located. Many districts overlap into more than one county, therefore, if you are unable to locate your school district in your home county, check the adjacent counties or call your county clerk or local school district office.

<table>
<thead>
<tr>
<th>County Name &amp; Abbreviation</th>
<th>District Name &amp; Number</th>
<th>County Name &amp; Abbreviation</th>
<th>District Name &amp; Number</th>
<th>County Name &amp; Abbreviation</th>
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KANSAS

DECEDEENT REFUND CLAIM

IMPORTANT: Complete a Form RF-9 for each tax year and each refund type. Also enclose proof of death with each return. See instructions on the back to complete an accurate claim for refund on behalf of a decedent.

REFUND TYPE (Check one):
☐ K-40, Individual Income Tax
☐ K-40H, Kansas Homestead Claim
☐ K-40PT, Kansas Property Tax Relief Claim for Low Income Seniors

REFUND TAX YEAR: Calendar year: ___ ___ ___ ; or fiscal year ending ___ / ___ / ___ .

DECEDEENT INFORMATION (Please type or print):

<table>
<thead>
<tr>
<th>Name of Decedent</th>
<th>Date of Death</th>
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CLAIMANT INFORMATION (Please type or print):

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<th>City, State and Zip Code</th>
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<table>
<thead>
<tr>
<th>Relationship to Decedent</th>
<th>Daytime Telephone Number</th>
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I am filing this request for the decedent’s refund as (check only one box):
☐ Surviving spouse. The refund claim is for a joint income tax return, or homestead claim of a deceased spouse. A copy of the death certificate or proof of death is enclosed.
☐ Decedent’s personal representative. A court certificate of my appointment and proof of death are enclosed.
☐ Heir at law. No estate proceedings were held and there is no surviving spouse. A copy of the death certificate or proof of death is enclosed. I shall distribute the refund to the decedent’s following heirs at law.

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<thead>
<tr>
<th>Name</th>
<th>Relationship</th>
<th>Age</th>
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SIGNATURE

I agree to hold the state of Kansas and its agents harmless from any claim and all costs that may arise out of delivery of the decedent’s refund to me. I understand that I am required by Kansas law to distribute the refund to the decedent’s estate or heirs.

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete claim.

Signature of Claimant ___________________________ Date ___________________
INSTRUCTIONS FOR FORM RF-9

GENERAL INFORMATION

This form is used to claim a refund on behalf of a deceased taxpayer. You MUST complete a separate Form RF-9 for each type of tax refund claimed. For example, if a decedent has a refund on an income tax (K-40) and a homestead refund (K-40H) for the tax year, submit Form RF-9 and documentation with each, or for each, type of return.

If the taxpayer died before filing the Income Tax Return (K-40), Homestead Refund Claim (K-40H), or the Property Tax Relief Claim (K-40PT), enclose the RF-9 and documentation with your form when it is filed.

If the taxpayer died after filing the K-40, K-40H, or K-40PT, fax the RF-9 and documentation to 785-296-8989 or send copies to the mailing address shown in the next column under Taxpayer Assistance.

SPECIFIC INSTRUCTIONS

Refund Type: Check the appropriate box. NOTE: File a separate Form RF-9 for each type of refund.

Refund Tax Year: Enter in the appropriate space the calendar tax year of the refund OR fiscal year end date of the decedent’s refund.

Decedent Information: Print or type the decedent’s full name – first, middle initial, and last name. Enter the date of death as mm/dd/yyyy. Enter the decedent’s Social Security Number.

Claimant Information: Print or type all the requested information. The claimant’s Social Security Number (or EIN if a trust) must be given. This is information the department will use to mail the refund check. Please include a daytime phone number so we may contact you if we have questions.

Check the appropriate box for the reason you are claiming the decedent’s refund. You must enclose the required documentation with each Form RF-9. See Documentation Required to Claim a Decedent Refund.

If you are an heir at law, provide the name, relationship and age of all the decedent’s heirs at law; listing yourself on the first line. If additional space is needed, attach a separate sheet.

Signature: Read the statements at the bottom, sign and date the form.

REQUIRED DOCUMENTATION

Surviving Spouse. If you are a surviving spouse requesting a refund of less than $100, you must submit ONE of the following with your return.

- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
- Death certificate
- Obituary statement
- Funeral home notice
- Kansas Form RF-9, Decedent Refund Claim

If you are a surviving spouse requesting a refund of $100 or more, you must submit TWO documents to claim the refund.

- Proof of death (death certificate, obituary statement or funeral home notice), AND
- Kansas Form RF-9, Decedent Refund Claim

Personal Representatives. A personal representative is the executor or administrator of the decedent’s estate as certified or appointed by the court. You must submit TWO documents to claim a decedent refund.

- A copy of the Letters of Administration AND
- Kansas Form RF-9, Decedent Refund Claim

Heir at Law. If a refund of any amount is requested by someone other than a surviving spouse, you must submit TWO documents to support your claim for refund.

- Proof of death (death certificate, obituary statement or funeral home notice), AND
- Kansas Form RF-9, Decedent Refund Claim

TAXPAYER ASSISTANCE

For assistance in completing Form RF-9 contact the Kansas Department of Revenue:

By mail
Kansas Department of Revenue
Customer Relations/Income Tax
PO Box 750260
Topeka, KS 66699-0260

Walk-in
Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave.
Topeka, KS

Phone: 785-368-8222
Fax: 785-296-8989

This form and other tax forms are available from our website at: ksrevenue.org
INTANGIBLES
TAX
Please type or print

Part I – Intangibles Earnings

4. Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies, and interest or dividends received from all savings and loan associations and credit unions .................................................................

5. Dividends or other income from corporation stock including those located in Kansas and dividends or interest income received from mutual funds and trust companies ......................................................................................................................

6. Interest from notes (except when secured by mortgages on Kansas real estate when registration fee has been paid)

7. Earnings from conditional sales contracts, chattel paper, or other secured transactions ..........................................................

8. Interest or discount income from bonds, debentures, and certificates of indebtedness ........................................................

9. Interest carrying charges and other income from accounts receivable (nonresidents: see instructions) ................................

10. Other intangibles income (see instructions) ....................................................................................................................

11. Total intangibles income. If you qualify for the "Special Senior Citizen or Disability Exemption" complete Part II to determine your intangibles income. If you do not qualify for the exemption, enter this amount on line 3. ........................................

Part II – Special Senior Citizen or Disability Exemption – see instructions

(Part II must be completed entirely or the exemption will not be allowed)

12. Your date of birth. If you were born after January 1, 1962, you must be blind or disabled to qualify (see instructions) ................................................................. MONTH DAY YEAR

13. Is this special exemption based on disability or blindness? If yes, attach proof of disability or blindness (see instructions). □ Yes □ No

14. Total household income for 2021 (must be less than $20,000; see instructions) .................................................................

15. Enter total intangibles income from Part I, line 11 ..................................................................................................................

16. LESS: Special intangibles income exemption (see instructions for allowable exemption) ........................................................

17. Taxable intangibles income (subtract line 16 from line 15; enter result here and on line 3 above) .................................................................

I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct, and complete return.

Signature of taxpayer

Date

If joint return, BOTH husband and wife must sign

Signature of preparer if other than taxpayer

Your Telephone Number

Telephone number – The number you furnish will be confidential and should be the one we can reach you at during office hours.

Mail this return to your local county clerk’s office (addresses available with the tax rates).

Do not send this return or payment for intangibles tax to the Kansas Department of Revenue.
GENERAL INFORMATION

The intangibles tax is a local tax levied on gross earnings received from intangible property such as savings accounts, stocks, bonds, accounts receivable, and mortgages. It is not to be confused with the state income tax which is used to support state government.

WHO MUST FILE INTANGIBLES TAX. All Kansas residents and corporations owning taxable property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 2021, must file a Form 200. If you live in an area that has no intangibles tax, or your tax due is less than $5, you do not have to file a Form 200.

Individuals or corporations having intangible earnings shall be deemed to have received these earnings at the individual’s dwelling or the corporation’s principal business office, within the State of Kansas. The earnings are then subject to intangibles tax if the individual’s dwelling or the corporation’s principal office is within a jurisdiction which has imposed the local intangibles tax. Parents of minors owning intangible property, conservators, trustees, beneficiaries of trusts, executors, administrators, receivers, and certain agents are required to file a Form 200. Senior citizens or disabled persons are also required to file a Form 200, but may be entitled to a special senior citizen or disability exemption, explained in Part II.

EXEMPT INTANGIBLES INCOME. Intangibles tax does not apply to: interest on notes secured by Kansas real estate mortgages on which a registration fee has been paid; earnings on individual retirement and Keogh accounts and other qualified retirement plans; bonds and other evidences of indebtedness issued by the federal government, the State of Kansas or any of its municipal or taxing subdivisions, certain distributions of subchapter S corporations; certain reimbursements of interest paid on notes, the proceeds of which were the source of funds for another note; and dividends from stock of a bank, savings and loan association or regulated investment company located in Kansas or from doing business in Kansas. National bank associations, state banks, federal and state chartered savings and loan associations, trust companies, credit unions, and certain non-profit corporations operating or providing hospitals, psychiatric hospitals, adult care homes, private children’s homes and housing for the elderly are exempt from intangibles tax.

WHEN AND WHERE TO FILE. If you have intangibles income, you must file a Form 200 with your local County Clerk’s office (addresses follow the tax rates) on or before April 15, 2022 (there are no provisions for extensions of time to file Form 200). Do not enclose Form 200 with your Kansas Income Tax Return (K-40) or mail your payment to the Department of Revenue.

The county clerk will compute your tax and you will be billed by your local county treasurer in November 2022. If your return is delinquent, interest and/or penalty may be assessed by the county treasurer’s office. This will be included in your tax billing when you receive it. If your tax is less than $5, you will not be billed.

AMENDED RETURNS. To correct an error on a Form 200 that has already been filed, complete another Form 200 with the correct information and write “AMENDED” across the top. Attach a letter explaining the correction.

ASSISTANCE. If you need assistance in completing your Intangibles Tax Return, Form 200, contact your local County Clerk’s office.

SPECIFIC LINE INSTRUCTIONS

Print or type your name, address and Social Security number(s) or federal identification number(s). If your accounting records are maintained by fiscal year, indicate the year in the space provided above your name.

LINE 1: Mark the appropriate box. If YES, enter the city or town where your residence is located. Do not enter both a city and a township name.

LINE 2: Enter the name of the county in which your residence is located.

LINE 3: Enter the intangibles income computed in Part I, line 11; or, if you qualify for the special senior citizen or disability exemption, enter the amount from Part II, line 17.

PART I - INTANGIBLES EARNINGS

There are no exemptions or deductions allowable to reduce total gross earnings as reported on this return.

LINE 4: Enter interest or other income received or credited to your account from bank savings accounts, bank checking accounts, certificates of deposits, and other time deposits, regardless of the bank’s location or when the security was owned. Also, enter any interest or dividends received or credited to your account by savings and loan associations and credit union regardless of location. Enter all interest received or credited to your account from funds left on deposit with insurance companies. Any interest received from the federal government is non-taxable and should not be reported on line 4.

If you incurred a penalty for early withdrawal of funds, report only the amount of interest actually received from each account. If the penalty incurred is greater than the amount of interest, the excess penalty cannot be used to reduce income from other sources.

LINE 5: Enter all dividends or other income received or credited to your account from corporation stocks, regardless of where the corporation is located. Do not report dividends from insurance policies or patronage dividends for co-ops based on business done with the co-ops. Also enter all investment income received from mutual funds and trust companies. Do not report capital gains.

LINE 6: Enter all interest, discount interest, or other earnings received from notes receivable, unless the notes are secured by a Kansas mortgage on which a mortgage registration fee has been paid. Do not report the principal from notes or loans.

LINE 7: Enter all interest or other income received from notes or accounts which are secured by conditional sales contracts or chattel mortgages.

LINE 8: Enter interest or discount income received from bonds and debentures. Income from bonds issued by states or their political subdivisions other than Kansas are subject to tax.

LINE 9: Enter all interest, carrying charges, or other earnings from accounts receivable received during the tax year, regardless of when the account was opened or closed. Nonresidents must report all income which has a Kansas business situs.

LINE 10: Enter all other income from intangible property which is not included on lines 4 through 9. This includes taxable intangible income from trusts, estates, brokerage accounts, etc.

LINE 11: Add lines 4 through 10 and enter the result on line 11. If you do not qualify for the special senior citizen or disability exemption (see Part II), then enter the amount from line 11 on line 3.

PART II - SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION

WHO MAY QUALIFY. To be eligible for the special intangibles income exemption found at K.S.A. 12-1,109(c)(1), you must be 60 years of age or older on or before January 1, 2022; or have been disabled or blind during all of 2021, regardless of age; AND have a household income of $20,000 or more. If your total household income for 2021 is between $15,000 and $20,000, the $5,000 intangibles income exemption is reduced by the amount your total income exceeds $15,000. If married, only one spouse can claim the special intangibles income exemption. This special exemption cannot be claimed for a decedent who died prior to January 1, 2022.

LINE 12: Enter the month, day, and year of your birth.

LINE 13: To claim the special exemption for a disability or blindness, you must have been disabled or blind during the entire year of 2021. If you are filing as a disabled person, attach a copy of your Social Security certification of disability letter showing proof you received Social Security benefits during the entire year of 2021 based upon your disability. If you are not covered by Social Security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, submit a visual acuity statement from your doctor.

LINE 14: Add the total income received from ALL sources during 2021 by you, or you and your spouse. Include wages, Social Security (except Social Security Disability payments), railroad retirement, and any other pension income; interest, dividends, salaries, commissions, fees, bonuses, tips and any gain from the sale of property. Include also your share of income received from partnerships, estates, trusts and royalties, net rental income, and business or farm income. Net operating losses and net capital losses may not be used to reduce total income. If this total is greater than $20,000, stop here and enter the amount from line 11 of Part I on line 3.

LINE 15: Enter the total intangibles income from Part I, line 11.

LINE 16: If your total household income on line 14 is $15,000 or less, enter $5,000 on line 16. If line 14 is greater than $15,000 but less than $20,000, subtract the amount over $15,000 from $5,000, and enter the result on line 16. Example: If line 14 is $18,000, enter $2,000 on line 16.

LINE 17: Subtract line 16 from line 15 and enter the result on line 17 and on line 3. This is your taxable intangibles income.
The following list is the 2022 Intangibles Tax Rates for the counties of Kansas that impose a tax, as well as each city/township rate. This information was provided by local County Clerks and is current to July 1, 2022. If your city/township is not listed, you may still be required to file a return to determine the county portion of the intangibles tax. A Form 200 must be filed with your local County Clerk’s office by April 15, 2022. The county clerk will compute your tax liability and the county treasurer will bill you at a later date.

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<th>County</th>
<th>City</th>
<th>Address</th>
<th>Phone</th>
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</thead>
<tbody>
<tr>
<td>Pawnee County</td>
<td>Honolulu</td>
<td>PO Box 344</td>
<td>307-945-5000</td>
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<tr>
<td></td>
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**PHILLIPS COUNTY**

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<tbody>
<tr>
<td>Freedom Townships</td>
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<tr>
<td>Plainview Townships</td>
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**PRATT COUNTY**

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</thead>
<tbody>
<tr>
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<tr>
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<td>South Valley Townships</td>
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**RAWLINS COUNTY**

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<td>Bala Townships</td>
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**SMITH COUNTY**

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<tr>
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**WABAUNSEE COUNTY**

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**WASHINGTON COUNTY**

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**WALLACE COUNTY**

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<tbody>
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**WASHINGTONG COUNTY**

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<tbody>
<tr>
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HOMESTEAD CLAIM
The **Homestead** claim (K-40H) allows a rebate of a portion of the property taxes paid on a Kansas resident’s homestead. A homestead is the house, mobile or manufactured home, or other dwelling subject to property tax that you own and occupy as a residence. Your refund percentage is based on your total household income and the refund is a percentage of your general property tax. The maximum refund is $700.

The **Property Tax Relief** claim (K-40PT) allows a refund of property tax for low income senior citizens that own their home. The refund is 75% of the property taxes actually and timely paid on real or personal property used as their principal residence. Claimants that receive this refund cannot claim a Homestead refund.

The large purple boxes on Form K-40H and K-40PT allow us to process your refund claim faster and with fewer errors. Please follow these important instructions when completing your form:

- **Use only black or dark blue ink.**
- Do not use dollar signs, lines, dashes, or other symbols. If a line does not apply to you, leave it blank.
- **All entries must be rounded.** If less than $.50 cents, round down. Round $.50 to $.99 to next higher dollar.
- Send the original claim form. Do not send a photocopy.
- If you are using an approved computer software program to prepare your claim, send the original form printed from your printer. Do not send a photocopy.

### Filing a Claim

**Homestead refunds are not available to renters. You must own your home to qualify.**

### Qualifications

A homestead claim (K-40H) is for homeowners who own and occupy their homestead and were residents of Kansas all of 2021. This refund program is not available to renters. As an owner your name is on the deed for the homestead. As a resident the entire year and a homeowner, you are eligible if your total household income is $36,600 or less and you: 1) were born before January 1, 1966, or 2) were blind or totally and permanently disabled all of 2021, or 3) have a dependent child who lived with you the entire year who was born before January 1, 2021, and was under the age of 18 all of 2021.

The property tax relief claim (K-40PT) is for homeowners that were 65 years of age or older, with a household income of $20,900 or less, and a resident of Kansas all of 2021.

Only one refund claim (K-40H or K-40PT) may be filed for each household. A married couple OR two or more individuals who together occupy the same household may only file one claim. A married couple who own and occupy separate households may file separate claims and include only their individual income.

If you owe any delinquent property taxes on your home your homestead refund will be used to pay those delinquent taxes. The Kansas Department of Revenue will send your entire refund to the County Treasurer.

If you moved during 2021, you may claim the general property tax paid for the period of time you lived in each residence. Homeowners who rent out part of their homestead or use a portion of it for business may claim only the general property tax paid for the part in which they live.

### Definition of a Household and Household Income

A household is you, or you and your spouse who occupy a homestead, or you and one or more individuals not related through marriage who together occupy a homestead. Household income is generally all taxable and nontaxable income received by all household members during 2021. If a household member lived with you only part of the year, you must include the income they received during the months they lived with you.

**Household income includes, but is not limited to:**

- Taxable and nontaxable wages, salaries, and self-employment income.
- Federal earned income tax credit (EITC).
- Taxable and nontaxable interest and dividends.
- Social Security and SSI benefits. The amount included depends on which refund claim you file:
  - **K-40H** – 50% of Social Security and SSI benefits (except disability payments – see Excluded Income).
  - **K-40PT** – 100% of Social Security and SSI benefits (except disability payments – see Excluded Income).
- Railroad Retirement benefits (except disability payments).
- Veterans’ benefits and all other pensions and annuities (except disability payments).
- Welfare and Temporary Assistance to Family (TAF) payments.
- Unemployment, worker’s compensation and disability income.
- Alimony received.
- Business and farm income.
- Gain from business or investment property sales and any long-term capital gains included in federal adjusted gross income.
- Net rents and partnerships (cannot be a negative figure).
- Foster home care payments, senior companion stipends, and foster grandparent payments.
- School grants and scholarships (unless paid directly to the school).
- Gambling winnings, jury duty payments, and other miscellaneous income.
- **ALL OTHER INCOME** received in 2021 not specifically excluded (as follows).

**Excluded Income — DO NOT include these items as household income:**

- 50% of Social Security and SSI payments. This exclusion applies only to the Form K-40H, Homestead Claim. K-40PT filers will report 100% of Social Security and SSI payments.
- Social Security disability payments.
- Social Security and SSI payments that were Social Security “disability or SSI disability” payments prior to a recipient reaching full retirement age. These Social Security payments, that were once Social Security disability (or SSI disability) payments, are NOT included in household income.
When and Where to File

If the estate is being probated, a copy of the Letters of Testamentary or letters of administration. If the estate is not being probated, a completed Form RF-9, Decedent Refund Claim.

WebFile is a simple, secure, fast and free Kansas electronic filing option. See back cover for details!

Refund Advancement Program

This optional program provides eligible homeowners an opportunity to apply a portion of their anticipated 2021 Homestead or Property Tax Relief refund to help pay the first half of their 2021 property taxes. The amount of the advancement is based on the 2020 refund amount.

You may participate in this program by marking the Refund Advancement Program check box on your 2021 Form K-40H (or Form K-40PT). See instructions on page 6 for additional information.

Signature and Fraudulent Claims

If a claimant is incapable of signing the claim, the claimant’s legal guardian, conservator, or attorney-in-fact may file the claim. When filing on behalf of an eligible claimant, a copy of your legal authority is required.

These refund programs are designed to provide tax relief only to those that qualify. Fraudulent claims filed will be denied and may result in criminal prosecution.

Deceased Claimant

When the person who has been the claimant for a household dies, another member of the household who qualifies as a claimant should file Form K-40H or K-40PT for the household. A separate claim on behalf of the decedent is not necessary.

If a member of the decedent’s household (such as a surviving spouse) does NOT qualify to be the claimant, or when there are no other members of a decedent’s household, a claim may be filed for a deceased claimant if the decedent was a resident of Kansas all of 2021 but died before filing a claim (after December 31, 2020) or died during 2021 and was a Kansas resident the entire portion of the year he or she was alive.

Required Enclosures for Decedent Claims. You must enclose a copy of the death certificate, funeral home notice, or obituary statement with a decedent’s claim, AND one of the following:

1) If the estate is being probated, a copy of the Letters of Testamentary or letters of administration.
2) If the estate is not being probated, a completed Form RF-9, Decedent Refund Claim.

Signature on a Decedent’s Claim. A decedent’s claim should be signed by the surviving spouse; executor or executrix; administrator; or other authorized person.

Amending a Claim

If, after mailing your claim, you find there is an error that will affect your refund amount, file an amended claim after you receive your refund from the original filing. To file an amended claim, obtain another copy of Form K-40H or Form K-40PT, and mark the “amended” box located to the right of the county abbreviation. Enter the information on the claim as it should have been, and enclose an explanation of the changes. If an additional refund is due you will receive it in 10 to 12 weeks.

If the refund on the amended claim is LESS than the refund you received from the original claim, enclose a check or money order for the difference, made payable to the Kansas Department of Revenue. Write Homestead Repayment - Amended Claim and include the last 4 digits of your Social Security number (example: XXX-XX-1234).

REFUND PERCENTAGE TABLE

(For use in computing your refund on line 14 of Form K-40H)

<table>
<thead>
<tr>
<th>If the amount on line 10, Form, K-40H is:</th>
<th>Enter on line 14:</th>
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<td>100%</td>
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<tr>
<td>$ 6,001 to $ 7,000</td>
<td>96%</td>
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<tr>
<td>$ 7,001 to $ 8,000</td>
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<tr>
<td>$ 8,001 to $ 9,000</td>
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<td>$ 9,001 to $10,000</td>
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<td>$12,001 to $13,000</td>
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<td>10%</td>
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<tr>
<td>$26,001 to $36,600</td>
<td>5%</td>
</tr>
<tr>
<td>$36,601 and over</td>
<td>0%</td>
</tr>
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</table>
CLAIMANT INFORMATION

Social security number, name validation, and telephone number. Enter your Social Security number in the boxes above the name and address. (Do not enter the Social Security number under which you are receiving benefits if not your own).

Using CAPITAL letters, enter the first four letters of your last name in the boxes provided. If your last name has fewer than four letters, leave the remaining boxes empty.

Enter the telephone number where you can be reached during our office hours so that we may contact you if a problem arises while processing your claim. The number will be kept confidential.

Name and address. PRINT or TYPE your name and complete address – the physical location of your residence (not a P.O. Box), including apartment number or lot number.

Deceased claimant. If you are filing on behalf of a claimant who is deceased, mark an “X” in the box, and enter the date of the claimant’s death. Use the worksheet for Deceased Claimants on page 6 to figure the decedent’s refund. Be sure to enclose the additional documents required (see page 3).

Name or address change. If you filed a refund claim last year and your name or address has changed, place an “X” in the box to the right of the address so we may update our records.

Amended claim. If you are filing an amended (corrected) claim, mark an “X” in the box. See further instructions on page 3.

QUALIFICATIONS — LINES 1 THROUGH 3

To qualify, you must have first been a resident of Kansas all of 2021. Next you must own and occupy your home – meaning that your name must be on the deed to the home. Contract for deed does qualify as ownership; however, a “rent to own” contract does not qualify as ownership. If you were a Kansas resident all year and owned and occupied your home, complete ONLY the qualification line that applies to your situation (i.e., if you are age 60 and also blind, enter your birthdate in the boxes on line 1 and skip lines 2 and 3).

Line 1 (Age qualification): If you were born before January 1, 1966, enter the month, day, and year of your birth. Add a preceding “0” for months and days with only one digit.

Line 2 (Disabled or blind qualification): If you are blind or totally and permanently disabled, enter the month, day, and year you became blind or disabled. (Veterans disability includes veterans 50% or more permanently disabled.) The Kansas Department of Revenue must have on file documentation of permanent disability or blindness for your homestead claim. If you do not have documentation you must enclose with Form K-40H either 1) a copy of your Social Security statement showing that your disability began prior to 2021, or 2) Schedule DIS (from page 11) completed by your doctor.

Line 3 (Dependent child qualification): If you have at least one dependent child, enter their name and date of birth (must be prior to January 1, 2021) in the spaces provided. NOTE: The child must have resided solely with the claimant the entire calendar year, be under age 18 all of 2021, AND is or may be claimed as a dependent by the claimant for income tax purposes.

Surviving spouse: Mark this box if filing as surviving spouse (and not remarried) of a disabled veteran or an active duty service member who died in the line of duty. The disabled veteran must meet the qualifications in line 2. Enclose with your K-40H a copy of the original Veterans Disability Determination Letter or letter from your regional V.A. that includes the disability date prior to 2021 and the percentage of permanent disability being 50% or greater.

If you are not a Kansas resident and homeowner and do not meet one of the other three qualifications, you do not qualify for this refund.

HOUSEHOLD INCOME — LINES 4 THROUGH 10

Lines 4 through 8 will contain the total annual income amounts received by you and your spouse during 2021. The income of ALL other persons who lived with you at any time during 2021 will be entered on line 9. All Other Income. If a minor child or incapacitated person holds legal title to the property, the income (wages, child support, etc.) will also be entered on line 9.

If the income amounts requested on lines 5 through 8 were included on line 4, do not include them again on lines 5 through 8.

Line 4 (2021 Wages OR Kansas Adjusted Gross Income AND Federal Earned Income Tax Credit): If you are not required to file an income tax return, enter in the first space the total of all wages, salaries, commissions, fees, bonuses, and tips received by you and your spouse during 2021. If the amount of 2021 wages or Kansas Adjusted Gross Income is negative, enter zero in the space provided. Enter this same amount in the purple boxes.

If you file a Kansas income tax return, enter in the first space your Kansas Adjusted Gross Income (KAGI) from line 3 of your Form K-40, adding back net operating losses or net capital losses. Enter in the second space, any federal Earned Income Tax Credit (EITC) received during 2021. This is generally the amount shown on your 2020 federal tax return, but could also include an EITC for a prior year that was received in 2021. Add your KAGI and EITC together and enter the total in the purple boxes. Important—If line 4 is your KAGI plus EITC, enter on lines 5 through 8 only the income amounts that are not already included in your KAGI on line 4.

Line 5 (All taxable income other than wages and pensions not included in Line 4): Enter all taxable interest and dividend income, unemployment, self-employment income, business or farm income, alimony received, rental or partnership income, the gain from business or investment property sales, and any long term capital gains that were included in federal adjusted gross income. A net operating loss or net capital loss may not be used to reduce household income. If you have nontaxable interest or dividends, enter them on line 9. All Other Income.

If you used a portion of your homestead for rental or business income, enter the net rental or business income on line 5. Note: Also complete the worksheet on page 5 to determine the property tax amount to enter on line 12.

Line 6 (Total Social Security and SSI benefits, including Medicare deductions): Enter in the first space of line 6 the total Social Security and Supplemental Security Income (SSI) benefits received by you and your spouse. Include amounts deducted for Medicare, any Social Security death benefits, and any SSI payments not shown on the annual Social Security benefit statement. Do not include Social Security or SSI “disability” payments.

Enter the annual amount of any Social Security or SSI disability benefits in the Excluded Income section on the back of Form K-40H.

First time filers: must enclose a copy of their benefit statement or award letter with their claim to verify that the Social Security income is excludable. If you are not required to enclose a copy, be sure to keep one for your records as the Department reserves the right to request it at a later date.

If you do not have your annual Social Security benefits statement, use the following method to compute the total received for 2021. Add the amount of your December 2021 check, plus the 2021 Medicare deduction of 148.50 (if applicable), and multiply by 12.

EXAMPLE: Your December, 2021 social security check is $771.00
You are covered by Medicare. Your part B premiums are $148.50 month ($1,782 per year). Compute your benefits as follows:

$771.00 + $148.50 = $919.50. $919.50 X 12 months = $11,034.

(enter $11,034 in the first space on line 6.)

Multiply the total Social Security and SSI benefits received in 2021 by 50% (.50) and enter result in the purple boxes on line 6.

Page 4
Line 7 (Railroad Retirement benefits and all other pensions, annuities, and veterans benefits): Enter the amounts received during 2021 from railroad retirement benefits (including Tier I—Social Security equivalent benefits) and veterans’ pensions and benefits. DO NOT include veteran or railroad retirement “disability” payments. Note: Veterans disability includes veterans 50% or more permanently disabled and surviving spouses of deceased disabled veterans. Also include on line 7 the total of all other taxable and nontaxable pensions and annuities received by you or your spouse that is not already entered on line 4 or line 6, except Veterans’ and Railroad Retirement “disability” payments.

Line 8 (TAF payments, general assistance, workers’ compensation and grants and scholarships): Enter the amounts received during 2021 in the form of: TAF (Temporary Assistance to Families); welfare or general assistance payments; workers’ compensation; disability payments (excluding disability payments received from Social Security, SSI, Veterans and Railroad Retirement, or pensions that you entered on line 4 or line 7); and grants, scholarships, and foster grandparent payments.

Line 9 (All other income. Enter the total amounts from the following list): Enclose with your claim a list showing the recipient(s), source(s), and amount(s) for the income entered on line 9.
- All income (regardless of source) received by adult individuals other than you and your spouse who lived in the homestead at any time during 2021. For those who lived with you less than 12 months, include only the income they received during the months they lived with you. Also list these individuals in the Members of Household section on the back of the claim.
- The income (child support, SSI, wages, etc.) of a minor child or incapacitated person, when that person is an owner of the homestead or is on the rental agreement.
- Any other income outlined as “household income” on page 2 that is not already entered on lines 4 through 8.

Line 10 (Total Household Income): Add lines 4 through 9 and enter total. If the amount is negative, enter zero in the space provided. If more than $36,600 you do not qualify for a homestead refund.

Important: To expedite your refund, enclose a copy of pages 1 and 2 of your federal Form 1040, statements from DCF (formerly SRS) and Social Security; and other documentation for income amounts shown on lines 4 through 9.

REFUND – LINES 11 THROUGH 15

Line 11 (Percent of property for rental or business use): If part of your homestead was rented to others or used for business purposes during 2021, you may claim only the property taxes paid on the portion that was used for personal purposes. Complete the following worksheet to determine the percent of rental or business use to enter on line 11 and property tax amount to enter on line 12, Form K-40H. Note: Include the income received from the rental or business use of your homestead on lines 4 or 5 of Form K-40H.

WORKSHEET for RENTAL or BUSINESS USE of HOME

If you filed Schedule C Form 1040, complete only lines 4, 5 and 6.
1. Total number of rooms in your homestead ...........................................
2. Number of rooms rented or used for business .................................
3. Rental/business use percentage. Divide line 2 by line 1. Enter result here and line 11 of Form K-40H ...... %
4. Total 2021 general property tax ...........................................................
5. Multiply line 4 by line 3 (also include any property tax deduction claimed on federal Schedule C) This is the rental/business portion of the property taxes....
6. Subtract line 5 from line 4. This is the general property tax on the nonbusiness portion of your homestead. Enter result on line 12, Form K-40H ..................................

Line 12 (2021 general property taxes): Enter the total 2021 general property tax you have paid or will pay, as shown on your real estate tax statement (taxes on property valued at $350,000 or more does not qualify). Do not include special assessment taxes, such as those levied for streets, sewers, or utilities; charges for services, such as sewer services; interest or late charges; or taxes on agricultural or commercial land. NOTE: The 2021 property tax is payable in two installments – the first is due December 20, 2021 and the second is due May 10, 2022. It is the total of both installments (whether paid or not) that is entered on line 12.

If you are filing on behalf of a claimant who died during 2021, the property tax must be prorated based on the date of death. To determine the property tax amount to enter here, use the steps for computing a decedent’s refund on the next page.

If you have delinquent property tax, mark the box on line 12. Your entire homestead refund will be sent to your county treasurer to pay the delinquent property tax.

2021 Property Tax Statement

You are not required to send a copy of your 2021 property tax statement with your completed K-40H; however, you may be asked to provide it at a later date. If requested, submit a copy of your 2021 statement – NOT a basic receipt – to verify the property tax entered on line 12. The copy will not be returned. A property tax receipt that contains a breakdown of property tax among the general tax, special tax, fees, etc. (such as a receipt that is an exact copy of the statement) is acceptable. The annual statement from your mortgage company and property tax receipts are NOT acceptable. If you need a copy of your property tax statement, you may request one through the office of your county clerk.

Mobile and Manufactured Homeowners

If you own your mobile home/manufactured home, enter on line 12 the personal property taxes you paid on your home, and the general property tax paid on the land. If you own your mobile home, but rent the land or lot on which it sits, enter on line 12 the personal property tax you paid on the mobile home. You may not claim the general property tax paid on the rented property.

Farm Owners

If your homestead is part of a farm covered by a single property tax statement, you may use only the general property tax paid on the HOMESITE.

Line 13 (Amount of property tax allowed; cannot exceed $700): Enter amount reported on line 12 or $700, whichever is less.

Line 14 (Homestead refund percentage): Your refund percentage is based on your total household income on line 10. Using the table at the bottom of page 3, find your income and enter the corresponding percentage on line 14. If the percentage is less than 100%, leave the first box blank.

Line 15 (Homestead Refund): Multiply line 13 by the percentage on line 14 and enter the result. If the amount is less than $5, it will not be refunded. You will receive a refund in the amount shown on line 15 if there are no corrections made to your claim; you did not participate in the optional refund advancement program (see page 3); you have no delinquent property taxes due to your County Treasurer; and you owe no other debt to the State of Kansas (see Debtor Set-Off that follows).

IMPORTANT: Instructions for the back of your claim are on page 6. Before mailing it be sure to complete all sections, sign the claim, and enclose all required documentation.

Debtor Set-Off

If you owe a delinquent debt to the State of Kansas (such as child support, student loan, medical bills, or income tax), your refund will be applied to that debt first and any remaining refund will be sent to you. Be advised that the set-off process will cause a delay of up to 12 weeks for any remaining refund.
Deceased Claimants

If filing on behalf of a claimant who died during 2021, the refund amount is prorated based on the decedent’s date of death. The taxes (line 12) are also prorated based on the decedent’s date of death. Use the following steps to compute a refund on behalf of a decedent. See page 3 for required enclosures.

REFUND COMPUTATION FOR DECEASED CLAIMANT

1. Complete lines 1 through 11 of K-40H or 1 through 10 of K-40PT.
2. Compute allowable property tax paid by decedent to date of death. Using the table below, multiply the total 2021 property taxes by the applicable percentage for the month of the decedent’s death. Enter result on line 12 of K-40H or line 11 of K-40PT.

EXAMPLE: If claimant died in August 2021 and the 2021 taxes were $645, the property tax paid to date of death is $545 (75% of $645).

3. Complete lines 13 and 14 of the K-40H; then continue by completing lines 4 through 6 of this worksheet. If filing a K-40PT, skip lines 4 through 6 and follow the instructions for K-40PT below.

5. Enter percent from table below for month of decedent’s death.
6. Multiply the result from line 4 by the percent in line 5. Enter the result here and on line 15 of K-40H.

K-40PT: Multiply amount on line 11 of K-40PT by 75% (.75). Multiply the result by the percentage from the following table for the month of the decedent’s death. Enter this amount on line 12 of K-40PT.

<table>
<thead>
<tr>
<th>MONTH</th>
<th>PERCENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>0.083</td>
</tr>
<tr>
<td>February</td>
<td>0.167</td>
</tr>
<tr>
<td>March</td>
<td>0.250</td>
</tr>
<tr>
<td>April</td>
<td>0.333</td>
</tr>
<tr>
<td>May</td>
<td>0.417</td>
</tr>
<tr>
<td>June</td>
<td>0.500</td>
</tr>
<tr>
<td>July</td>
<td>0.583</td>
</tr>
<tr>
<td>August</td>
<td>0.667</td>
</tr>
<tr>
<td>September</td>
<td>0.750</td>
</tr>
<tr>
<td>October</td>
<td>0.833</td>
</tr>
<tr>
<td>November</td>
<td>0.917</td>
</tr>
<tr>
<td>December</td>
<td>1.000</td>
</tr>
</tbody>
</table>

2022 Refund Advancement Program Box

(See additional information about this program on page 3)

By checking this box, you are requesting that the Department of Revenue electronically transfer your 2022 advancement information directly to the County Treasurer to help pay the first half of your property taxes. If you do not check this box, you cannot participate in the 2022 advancement program, in which case none of your 2022 refund will be used to pay your 2022 property taxes.

As a participant in this program, your 2021 refund will be used to pay back the amount the Department of Revenue advanced the county for your property taxes in December 2021. If there is a refund amount left over, it will be sent to you in a check. To determine the amount of your refund check, complete the following worksheet.

REFUND ADVANCEMENT WORKSHEET

1. 2021 refund from line 15 of Form K-40H or line 12 of Form K-40PT ........................... $
2. 2021 refund advancement amount from your advancement letter ................................... $
3. Subtract line 2 from line 1 .................................. $

You will receive the amount on line 3 in a check from the Department of Revenue if you have no other delinquent debts due the state of Kansas (see Debtor Set-Off).

EXCLUDED INCOME (BACK OF CLAIM FORM)

Enter in this section the total received during 2021 by all household members (including minor children) from each of the sources listed in (a) through (f).

On line (g), enter wages received by a minor child and any other income not considered “household income” as outlined on page 2.

First time filers must enclose a copy of their benefit statement or award letter with their claim to verify that the Social Security income is excludable. Previous filers should keep a copy for their records as the Department reserves the right to request it at a later date.

MEMBERS OF HOUSEHOLD (BACK OF CLAIM FORM)

All claimants must complete this section. As the claimant, enter your information on the first line. Then enter the name, date of birth, and other requested information for EACH PERSON (adults and children) who lived with you at any time during 2021.

If the person lived with you all year, enter “12” in the Number of months resided in household column and indicate whether their income is included as part of the Household Income reported on lines 4 through 9 of K-40H. NOTE: For a child born during 2021, enter only the number of months from the date of birth to the end of the year. For example, enter “6” for a child born July 10, 2021.

Signature: You, as the claimant, MUST sign the claim. If the claim was prepared by another, the preparer should also sign in the space provided, and supply a daytime phone number.

Preparer authorization box: It may be necessary that we contact you about your claim. By marking the box above the signature line, you are authorizing the department’s director or their designee to discuss your claim and any enclosures with your preparer. If a paid preparer is completing your return, they must sign and provide their preparer tax identification number (PTIN).

If the claim is being filed on behalf of a decedent, the surviving spouse or executor/executrix must sign it. See Deceased Claimants on page 3 for additional information and required enclosures.

If the claimant is incapable of signing the claim, the person authorized to sign MUST sign and enclose a copy of the appointing documentation (i.e., guardian, conservator, power of attorney).

MAILING YOUR CLAIM: To prevent a delay in your receiving your refund, be sure that you have a correct and complete claim. Before mailing it, please be sure you have:

- written your numbers clearly in each box;
- completed all required information and signed the claim;
- kept a complete copy of your claim for your records;
- enclosed, with Form K-40H, a copy of your Social Security disability award letter or Schedule DIS completed by your physician indicating date the disability began (disabled or blind claimants);
- placed all forms loosely in the envelope. DO NOT staple, tape or use any type of fastening device on documents.

AFTER YOU FILE: Keep a copy of your claim and all supporting documents. If you have a problem later and need to contact the Department of Revenue, it will save time if you have a copy of your claim with you. Keep copies of all documents for at least four years.

Processing Refund Claims

Normal processing time for an error-free and complete paper-filed homestead refund claim is 20 to 24 weeks. Claims requiring correspondence will take longer. Information for checking the status of your refund can be found on the back cover of this booklet.

If you have a refund due on the K-40H (or K-40PT) and K-40 forms, wait until both returns are processed before expecting a refund check. Your refund(s) are subject to debtor set-off for other delinquent debts owed to the State of Kansas or County Treasurer.

Correspondence from the Department of Revenue

Should you receive a letter from the Department of Revenue about your claim, please respond to it immediately. Processing time necessary for a typical refund claim starts the day the missing information is received by the department. If you have questions about the letter or wish to discuss your claim in person, contact our Taxpayer Assistance Center (see back cover).
**KANSAS HOMESTEAD CLAIM**

**FILE THIS CLAIM AFTER DECEMBER 31, 2021, BUT NO LATER THAN APRIL 15, 2022**

### TO QUALIFY YOU MUST HAVE BEEN A RESIDENT OF KANSAS THE ENTIRE YEAR OF 2021 AND OWN YOUR HOME.

**Answer ONLY the questions that apply to you:**

1. Age 55 or over for the entire year? Enter date of birth (must be prior to 1966) ___________ ___________ ___________.

2. Disabled or blind for the entire year? Enter the date disability began. See instructions ________________________

3. Dependent child who resided with you and was under 18 years of age for the entire year? Child's name ___________ Enter date of birth (must be prior to 2021) ___________ ___________ ___________.

**Qualifications**

- Mark this box if you are filing as surviving spouse of a disabled veteran OR of an active duty service member who died in the line of duty (see instructions for this qualification and for required enclosures).

**ENTER THE TOTAL RECEIVED IN 2021 FOR EACH TYPE OF INCOME. See instructions.**

<table>
<thead>
<tr>
<th>Household Income</th>
<th>Month</th>
<th>Day</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>4. 2021 Wages OR Kansas Adjusted Gross Income (if negative, enter zero) $ ___________ plus Federal Earned Income Credit $ ___________ Enter the total ___________ ___________ ___________.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. All taxable income other than wages and pensions not included in Line 4. Do not subtract net operating losses and capital losses ___________ ___________ ___________.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Total Social Security and SSI benefits, including Medicare deductions, received in 2021 (do not include disability payments from Social Security or SSI) $ ___________ Enter 50% of this total ___________ ___________ ___________.</td>
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<tr>
<td>7. Railroad Retirement benefits and all other pensions, annuities, and veterans benefits (do not include disability payments from Veterans and Railroad Retirement) ___________ ___________ ___________.</td>
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<tr>
<td>8. TAF payments, general assistance, worker’s compensation, grants and scholarships ___________ ___________ ___________.</td>
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<tr>
<td>9. All other income, including the income of others who resided with you at any time during 2021 ___________ ___________ ___________.</td>
<td></td>
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</tr>
<tr>
<td>10. TOTAL HOUSEHOLD INCOME (Add lines 4 through 9. If line 10 is more than $36,600 you do not qualify for a refund) ___________ ___________ ___________.</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Refund</th>
<th>Month</th>
<th>Day</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Percent of the homestead property that was rented or used for business in 2021 (see instructions) ___________ ___________ ___________.</td>
<td></td>
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<tr>
<td>12. 2021 general property taxes, excluding specials. (Tax on property valued at more than $350,000 does not qualify. See instructions) ___________ ___________ ___________. Mark this box if you have delinquent property tax.</td>
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<tr>
<td>13. Amount of property tax allowed. Enter amount from line 12 or $700, whichever is less ___________ ___________ ___________.</td>
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<tr>
<td>14. Using your total household income on line 10 and the Refund Percentage Table, enter your refund percentage ___________ ___________ ___________.</td>
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<tr>
<td>15. HOMESTEAD REFUND (Multiply line 13 by percentage on line 14) ___________ ___________ ___________. Important: If you filed Form ELG with your county, your refund will be reduced by the ELG amount applied to the first half of your 2021 property tax.</td>
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</table>

**Mark this box if you wish to participate in the Refund Advancement Program (see instructions) ___________.**

**Signature**

I authorize the Director of Taxation or the Director's designee to discuss my K-40H and enclosures with my preparer. I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct and complete claim.

Claimant's signature ___________ Date ___________ Signature of preparer other than claimant ___________.

**IMPORTANT: Please allow 20 to 24 weeks to process your refund.**

**COMPLETE THE BACK OF THIS FORM**

---
Providing this information should speed the processing of your claim. Income reported here should not be included on line 10 of this form.

Enter in the spaces provided the **annual amount of all other income** not included as household income on line 10:

<table>
<thead>
<tr>
<th>Excluded Income</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Food Stamps........................................</td>
<td></td>
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<tr>
<td>Child Support........................................</td>
<td></td>
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<td>Personal and Student Loans............................</td>
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<tr>
<td>Nongovernmental Gifts................................</td>
<td></td>
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<tr>
<td>Settlements (lump sum)...............................</td>
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<tr>
<td>SSI, Social Security, Veterans or Railroad Disability (enclose documentation).........</td>
<td></td>
</tr>
<tr>
<td>Other (See instructions) Source____________________</td>
<td></td>
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</tbody>
</table>

Complete the information below for ALL persons (including yourself) who resided in your household **at any time** during 2021. Indicate the number of months they lived with you and whether or not their income is included on lines 4 through 9 of Form K-40H.

<table>
<thead>
<tr>
<th>Name</th>
<th>Date of Birth</th>
<th>Relationship</th>
<th>Number of months resided in household</th>
<th>Income included on lines 4-9, Yes/No</th>
<th>Social Security Number</th>
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</table>
**KANSAS PROPERTY TAX RELIEF CLAIM**

for Low Income Seniors

**FILE THIS CLAIM AFTER DECEMBER 31, 2021, BUT NO LATER THAN APRIL 15, 2022**

- **Qualifications**
  1. A resident of Kansas during the entire year of 2021;
  2. A home owner during 2021; and,
  3. Age 65 or over for the entire year. Enter your date of birth (must be prior to 1956).

To qualify for this property tax refund you must meet the household income limitation _and_ you must have been:

<table>
<thead>
<tr>
<th>Name and Address</th>
<th>Social Security Number</th>
<th>First four letters of claimant's last name, use ALL CAPITAL letters.</th>
<th>Claimant's Telephone Number</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Mailing Address (Number and Street, including Rural Route)</th>
<th>City, Town, or Post Office</th>
<th>State</th>
<th>Zip Code</th>
<th>County Abbreviation</th>
</tr>
</thead>
</table>

**Household Income**

- **ENTER THE TOTAL RECEIVED IN 2021 FOR EACH TYPE OF INCOME.** See instructions.
  
  4. 2021 Wages OR Kansas Adjusted Gross Income (if negative, enter zero) $______________ plus Federal Earned Income Credit $_______________. Enter the total $_______________.
  
  5. All taxable income other than wages and pensions not included in Line 4. Do not subtract net operating losses and capital losses $_______________.
  
  6. Total Social Security and SSI benefits, including Medicare deductions, received in 2021 (do not include disability payments from Social Security or SSI). $_______________.
  
  7. Railroad Retirement benefits and all other pensions, annuities, and veterans benefits (do not include disability payments from Veterans and Railroad Retirement). $_______________.
  
  8. TAF payments, general assistance, worker’s compensation, grants and scholarships $_______________.
  
  9. All other income, including the income of others who resided with you at any time during 2021 $_______________.
  
  10. **TOTAL HOUSEHOLD INCOME** (Add lines 4 through 9. If line 10 is more than $20,900, you do not qualify for a refund) $_______________.

**Refund**

- **PROPERTY TAX REFUND.** Multiply the amount on line 11 by 75% (.75). This is the amount of your refund $_______________.
  
  Important: If you filed Form ELG with your county, your refund will be reduced by the ELG amount applied to the first half of your 2021 property tax.

**Signature**

I authorize the Director of Taxation or the Director’s designee to discuss my K-40PT and enclosures with my preparer.

I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct and complete claim.

Claimant’s signature ___________________________ Date ________________

Signature of preparer other than claimant ___________________________

**Important:** Please allow 20 to 24 weeks to process your refund.
Providing this information should speed the processing of your claim. Income reported here should not be included on line 10 of this form.

13. Enter in the spaces provided the annual amount of all other income not included as household income on line 10:

<table>
<thead>
<tr>
<th>Description</th>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Food Stamps</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>(b) Nongovernmental Gifts</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>(c) Child Support</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>(d) Settlements (lump sum)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>(e) Personal and Student Loans</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>(f) SSI, Social Security, Veterans or Railroad</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>Disability (enclose documentation)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>(g) Other (See instructions)</td>
<td></td>
<td>00</td>
</tr>
</tbody>
</table>

14. List the names of ALL persons who resided in your household at any time during 2021. Specify the number of months they lived with you and report their portion of income that is included in total household income on line 10 of this form.

<table>
<thead>
<tr>
<th>Name</th>
<th>Number of months resided in household</th>
<th>Their portion of income that is included on line 10</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

**FORM K-40PT LINE-BY-LINE INSTRUCTIONS**

*If you filed a Form K-40H for 2021, you cannot claim this refund.*

**NAME AND ADDRESS**

Use the instructions for Form K-40H on page 4 to complete the personal information at the top of Form K-40PT.

**QUALIFICATIONS**

Lines 1 through 3: You must have been 65 years of age or older (born before January 1, 1956), a resident of Kansas all of 2021 and a homeowner during 2021. If you meet these qualifications, enter your date of birth on line 3.

**HOUSEHOLD INCOME**

Enter on lines 4 through 8 the annual income amounts received by you and your spouse during 2021. Enter on line 9 the income of ALL other persons who lived with you at any time during 2021.

Lines 4 and 5: Use the instructions for lines 4 and 5 of Form K-40H that begin on page 4 to complete lines 4 and 5 of Form K-40PT.

Line 6: Enter the total Social Security and Supplemental Security Income (SSI) benefits received by you and your spouse. Include amounts deducted for Medicare, any Social Security death benefits, and any SSI payments not shown on the annual benefit statement. Do not include Social Security or SSI “disability” payments. (NOTE: Social Security disability or SSI payments become regular Social Security payments when a recipient reaches full retirement age. These Social Security disability payments, that were once Social Security disability or SSI payments, are NOT included in household income.) Enter the annual amount of any Social Security disability benefits and Social Security payments of a person who has reached full retirement age who had previously been receiving Social Security disability payments, in the Excluded Income section on the back of Form K-40PT and enclose a benefit statement or award letter with your claim.

If you do not have your statement of Social Security benefits, use the method given for line 6 of Form K-40H to compute your total received in 2021. Instructions are on page 4.

Lines 7 through 9: Use the instructions for lines 7 through 9 of Form K-40H on page 5 to complete these lines on Form K-40PT.

Line 10: Add lines 4 through 9 and enter total. If the amount is negative, enter zero in the space provided. If more than $20,900 you do not qualify for a homestead refund.

**REFUND**

Line 11: Enter the total 2021 general property tax you paid as shown on your real estate tax statement. Enter only timely paid tax amounts. For a list of items that you cannot include see the instructions for line 12 of Form K-40H on page 5.

If you are filing on behalf of a claimant who died during 2021, the property tax must be prorated based on the date of death. To determine the property tax amount to enter here, follow the instructions for deceased claimants on page 6.

Line 12: Multiply the amount on line 11 by 75% (.75). This is the amount of your property tax refund.

**EXCLUDED INCOME**

Line 13: To speed the processing of your refund, list in items (a) through (g) all other income that you did not include on line 10. For more information on what to include here, see Excluded Income on page 6.

Line 14: List all persons who resided in your household at any time during 2021. Complete all requested information for each person. If more space is needed, enclose a separate sheet.

**SIGNATURE**

You, as the claimant, MUST sign the claim. See the instructions for Signature on page 6.
If you are claiming homestead benefits because of disability, this form must be completed by a duly licensed physician and enclosed with your Homestead Claim, Form K-40H. Instead of this schedule, you may enclose a copy of your Social Security certification of disability letter that shows you are receiving benefits based upon a total and permanent disability which prevented you from being engaged in any substantial gainful activity during the entire calendar year of 2021. You may enclose a copy of your original Veterans Disability Statement or request a letter from your regional Veterans Administration that includes your disability date and percentage of permanent disability. Annual income derived from any substantial gainful activity during 2021 must not exceed the limits set by the Social Security Administration for 2021: $15,720 if the impairment is other than blindness; $26,280 if the individual is blind.

NAME OF PERSON EXAMINED

SOCIAL SECURITY NUMBER

ADDRESS

Street or RR (Include apartment number or lot number)

City  State  Zip Code

1. Does the individual qualify as having a disability preventing them from engaging in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death and/or has lasted for the entire year of 2021?
   □ YES  □ NO

2. Nature of disability

3. When was the condition originally diagnosed?

CERTIFICATION OF PHYSICIAN

I, ________________________________, certify that I have personally examined the physical and mental condition of the above named individual.

I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct and complete statement.

SIGNATURE OF PHYSICIAN

PHYSICIAN’S NAME

Please type or print

BUSINESS ADDRESS

Street or RR

City  State  Zip Code

PHONE  DATE
FIDUCIARY TAX
**Who Must File a Return**

**Resident Estate or Trust.** The fiduciary of a resident estate or trust must file a Kansas Fiduciary Income Tax return (K-41) if the estate or trust had any taxable income or there is withholding tax due for the nonresident beneficiaries. A resident estate is the estate of a person who was a Kansas resident at the time of death. All other estates are nonresident estates. A resident trust is any trust which is administered by the trustee in Kansas. A trust being administered outside of Kansas shall not be considered a resident trust merely because the governing instrument or a law requires that the laws of Kansas be followed with respect to interpretation or administration of the trust. All other trusts are nonresident trusts.

**Nonresident Estate or Trust.** The fiduciary of a nonresident estate or trust must file a Kansas Fiduciary Income Tax Return if the estate or trust had taxable income or gain derived from Kansas sources. This includes income or gain from: 1) real or tangible personal property located within Kansas; 2) a business, profession or occupation carried on within Kansas; or, 3) services performed within Kansas.

For a nonresident estate or trust, income from the following is not considered to be derived from Kansas sources: annuities, interest, dividends, or gains from the sale or exchange of intangible personal property, unless part of the income from a business, trade, profession, or occupation carried on within Kansas.

**When and Where to File**

You should complete your Kansas fiduciary return after the federal fiduciary return is complete. It is due no later than the 15th day of the fourth month after the close of the taxable year (generally April 15 for those operating on a calendar year basis). Mail your Fiduciary Income Tax return to the address shown on Form K-41.

For a quick and easy filing solution, submit your return electronically. See back cover for details.

**Extension of Time to File**

An extension of time to file is not an extension to pay.

If you are unable to complete your Kansas fiduciary return by the filing deadline, you may request an extension of time to file. If you filed Form 7004 with the IRS for an extension of time, enclose a copy of that form with your completed K-41. (Kansas does not have a separate extension request form but will accept an approved federal Extension of Time To File form.) If you do not pay the tax amount due (may be estimated) by the original due date, you will owe interest and may also be charged a penalty on any balance due.

**Accounting Period**

The accounting period for which the Kansas fiduciary return is filed and the method of accounting used must be the same as that used for federal tax purposes. If, for federal purposes, the taxable year for the estate or trust changes or the method of accounting is changed, the changes also apply to the Kansas return.

**Withholding Tax Payments**

Kansas law requires the fiduciary of a resident estate or trust to submit the payment of withholding tax for its nonresident beneficiaries, if it is $5 or more, with the filing of Form K-41. Complete Part IV, and enter the total from Column E on line 6 of Form K-41.

**Estimated Tax**

Estates and trusts are required to make federal estimated tax payments; however, Kansas statutes exempt estates and trusts from making estimated tax payments for Kansas fiduciary purposes.

**Fiduciary Reporting to Beneficiaries**

Fiduciaries must provide each beneficiary with the amount of the fiduciary modification to be used in the preparation of the beneficiary’s Kansas individual income tax return. See page 2, Part II, Column D of Form K-41.

In addition, fiduciaries must provide each nonresident beneficiary with the amount of their share of income and credits from page 3, Part IV of Form K-41, and when Kansas tax is withheld, supply Form K-18 to the nonresident beneficiary. Fiduciary modifications, beneficiaries’ shares of fiduciary modifications, and beneficiaries’ shares of income and credits are computed on pages 2 and 3 of Form K-41 in Parts I, II, III and IV.

**Federal Return**

Enclose with Form K-41 a copy of your Federal Form 1041, including all schedules as filed with the IRS. The processing of your Kansas fiduciary return may be delayed if your federal fiduciary return is not included.

**Confidential Information**

Income tax information disclosed to the Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Department of Revenue and the IRS have an agreement under which income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas fiduciary returns.

**Amended Returns**

You must file an amended K-41 when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state’s return, or 3) there is a change (error or adjustment) on your federal return. To amend your original return, use Form K-41 and mark the amended return check box. Pay the full amount of tax and interest due and no late pay penalty will be assessed. See our website for interest rates.

If you are filing an amended federal return for the same taxable year as this amended return, enclose a copy of the amended federal return and an explanation of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, provide the Department of Revenue with a copy of the adjustment or denial letter.

If you have not yet filed a Kansas K-41 but you filed your original federal return and the federal return has been amended or adjusted, use the information on the amended/adjusted federal return to complete your original Kansas return. A copy of both the original and amended federal returns should be enclosed with the Kansas return along with an explanation of the changes.
Foreign Tax Credit. As used in this section “state” means any state of the United States, District of Columbia, Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision of a foreign country. The Kansas credit for foreign taxes is first limited to the difference between the actual tax paid to the foreign country and the foreign tax credit allowed on the federal return. If you claimed the foreign tax paid as an itemized deduction on your federal return, no credit is allowed in this section.

### Foreign Tax Worksheet

| A. 2021 tax paid to the foreign country | $ |
| B. LESS: Federal foreign tax credit allowed | $ |
| C. EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the following worksheet. | $ |

If you are a Kansas resident, use the following worksheet to determine your credit for tax paid to another state(s). **Nonresidents may not claim this credit against Kansas tax.**

### Other State Tax Credit Worksheet

1. Income tax paid to another state(s) and included in your 2021 Kansas Adjusted Gross Income $ 
2. Kansas tax liability $ 
3. Other state’s taxable income $ 
4. Kansas taxable income $ 
5. Percentage limitation (divide line 3 by line 4) % 
6. Limitation amount (multiply line 2 by line 5) $ 
7. Allowable credit (amount from line 1 or line 6, whichever is less) $ 

### Line 9 (Other Nonrefundable Credits): Enter the total of all tax credits for which you are eligible. The list below includes some of the more common credits. In claiming credits, you must complete and enclose with your Form K-41 the required schedule(s).

- Business and Job Development (for carry forward use only) K-34
- Community Service Contribution K-60
- Disabled Access K-37
- Eisenhower Foundation Credit K-43
- Friends of Cedar Crest Association Credit K-46
- High Performance Incentive Program K-59
- Individual Development Account K-68
- Purchases from Qualified Vendor K-44
- Qualified Charitable Distribution Credit K-48
- Research and Development (for carry forward use only) K-53
- Low Income Student Scholarship Credit K-70
- Venture and Local Seed Capital (for carry forward use only) K-55

### Line 10 (Total Credits): Add lines 8 and 9 and enter the result on line 10.

### Line 11 (Balance): Subtract line 10 from line 7 and enter result (cannot be less than zero).

### Line 12 (Kansas Income Tax Withheld): Enter any amount of Kansas withholding. The Department of Revenue does not require that copies of W-2 or 1099 forms be enclosed with your return; however, the Department reserves the right to ask for this information at a later date.

### Line 13 (Kansas Estimated Tax Paid): Enter the total of any estimated tax payments you made for your 2021 return.

### Line 14 (Amount Paid with Kansas Extension): Enter any amount paid with an extension of time request.

### Line 15 (Refundable Portion of Tax Credits): Enter the refundable portion of your tax credits. Enclose a copy of the schedule(s) with your return.
LINE 16 (Payments Remitted with Original Return): If you are filing an amended K-41 for the 2021 tax year, enter the amount of money you remitted to KDOR with your original 2021 return.

LINE 17 (Overpayment from Original Return): If you are filing an amended K-41 for the 2021 tax year, enter the amount of overpayment shown on your original return. Since you were refunded this amount, it is a subtraction entry.

LINE 18 (Total Refundable Credits): Add lines 12 through 16 and subtract line 17. Enter the total on line 18.

LINE 19 (Underpayment): If your tax balance on line 11 is greater than your total refundable credits on line 18, enter the difference on line 19. NOTE: If the amount on line 19 is not paid by the due date, or if a balance due return is filed after the due date, penalty and interest will be added according to the rules outlined in lines 20 and 21.

LINE 20 (Interest): Using the underpayment amount on line 19, compute interest at .33% for each month (or portion thereof) from the due date of the return.

LINE 21 (Penalty): Compute penalty at 1% per month (or portion thereof) from the due date of the return on the amount on line 19. The maximum penalty is 24%.

LINE 22 (Balance Due): Add lines 19, 20 and 21 and enter the result on line 22. Write your federal Employer Identification Number (EIN) on your check or money order, made payable to Kansas Fiduciary Tax and send it with your return. Do not send cash. A balance due of less than $5.00 need not be paid.

LINE 23 (Refund): If line 18 is greater than line 11, subtract line 11 from line 18 and enter the amount of the refund on line 23. Amounts less than $5.00 will not be refunded.

Normal processing time to issue a refund for a paper-filed tax return is 16 weeks. Errors on your return, photocopied forms, and incomplete returns or those with missing documentation will cause delays in processing refunds. For a faster refund - file electronically! Usually processed within 4 weeks. See back cover. NOTE: If there is any other liability owed the State of Kansas, the fiduciary income tax refund will be applied to that liability.

Signature: The fiduciary MUST sign Form K-41. If prepared by someone other than the fiduciary, the preparer should also sign. No refund can be made unless the return is properly signed. If a paid preparer is completing the return, they must sign and provide their preparer tax identification number (PTIN).

Preparer Authorization Box: It may be necessary that the Department contact you about your tax return. If you wish to have the Director of Taxation or his/her designee contact your tax preparer instead, please give permission to do so by checking this box.

LINE INSTRUCTIONS FOR FORM K-41, PAGES 2 AND 3

PART I — MODIFICATIONS TO FEDERAL TAXABLE INCOME

LINE 24a (State and Municipal Interest): Enter interest income received, credited, or earned from any state or municipal obligations during the taxable year, less any related expenses (management fees, trustee fees, interest, etc.) directly incurred in the purchase of state or political subdivision obligations. Do not include those specifically exempt from income tax by Kansas law, such as: Kansas turnpike authority bonds, Board of Regents bonds for Kansas colleges and universities, electrical generation revenue bonds, urban renewal bonds, industrial revenue bonds, or Kansas highway bonds.

Interest income on obligations of Kansas or any political subdivision thereof, issued after December 31, 1987, shall be excluded from computation of Kansas taxable income.

LINE 24b (State Income Tax or Local Taxes): Enter any state, county, or city income or earnings taxes which are included in your federal deductions.

LINE 24c (Administrative Expenses): Enter the amount of administrative expenses claimed on both the Kansas estate tax return and on the federal fiduciary tax return.

LINE 24d. (Business Interest Expense Carryforward Deduction) (I.R.C. § 163(j)): For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

LINE 24e (Other Additions to Federal Taxable Income): Enter the total of these additions to federal taxable income:

- Federal Income Tax Refund. Generally, there will be no entry here unless an amended federal return has been filed for a prior year due to an investment credit carry back or a net operating loss carry back which resulted in a federal income tax refund in 2021 for that prior year.

- Partnership, S Corporation, or Fiduciary Adjustments. If income was received from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S corporation, or trustee will provide you the necessary information to determine these amounts.

- Community Service Contribution Credit. Enter amount of any charitable contribution claimed on the federal return used to compute this credit on Schedule K-60.

- Low Income Student Scholarship Credit. Enter the amount of any charitable contribution claimed on your federal return used to compute this credit on Schedule K-70.

- Learning Quest Education Savings Program. Enter amount of any "nonqualified withdrawal" from the Learning Quest Education Savings Program.

- Kansas Expensing Recapture. If you have a Kansas expensing deduction recapture amount from Schedule K-120EX, enter the amount of your deduction on line 24 and enclose a copy of your completed K-120EX and federal Form 4562.

LINE 24f (Total Additions): Add lines 24a through 24e.

LINE 25a (Interest on U.S. Government Obligations): Enter any interest or dividend income received on obligations or securities of any authority, commission, or instrumentality of the United States and its possessions, less any related expenses (management fees, trustee fees, interest, etc.) directly incurred in the purchase of such obligations or securities, to the extent they are included in federal taxable income if they are exempt from state income taxes under the laws of the United States. Such income paid to shareholders through a mutual fund is also exempt from Kansas tax. If the mutual fund invests in both exempt and non-exempt federal obligations, the modification allowed will be that portion of the distribution received from the mutual fund attributable to direct obligations of the U.S. government, as determined by the mutual fund. These obligations include: U.S. Savings Bonds, U.S. Treasury Bills, Federal Land Bank, etc. Enclose a schedule indicating the name of each U.S. Government obligation claimed.

LINE 25b (State Income Tax Refunds): Enter any state or local income tax refunds which are included in line 1 of Form K-41.

LINE 25c (Retirement Benefits): Enter total amount of benefits received from the following plans that are included in your federal adjusted gross income:

- Federal Civil Service Retirement or Disability Fund payments
and any other amounts received as retirement benefits from employment by the federal government or for service in the United States Armed Forces
• Retirement plans administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities
• Kansas Public Employees’ Retirement (KPERS) annuities
• Kansas Police and Firemen’s Retirement System pensions
• Distributions from Police and Fire Department retirement plans for the city of Overland Park, Kansas
• Kansas Teachers’ Retirement annuities
• Kansas Highway Patrol pensions
• Kansas Justices and Judges Retirement System annuities
• Board of Public Utilities pensions
• Income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans
• Amounts received by retired employees of Washburn University as retirement and pension benefits under the university’s retirement plan
• Certain pensions received from Kansas first class cities that are not covered by KPERS:

LINE 25d (GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI) (I.R.C. § 951A)): For all taxable years commencing after December 31, 2020, enter 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, that is included in federal taxable income before any deductions allowed under section 250(a)(1)(B) of such code.

LINE 25e (DISALLOWED BUSINESS INTEREST DEDUCTION (I.R.C. § 163(j)): For all taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

LINE 25f (DISALLOWED BUSINESS MEAL EXPENSES (I.R.C. § 274)): For taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

LINE 25g (OTHER SUBTRACTIONS FROM FEDERAL TAXABLE INCOME): Enter on line 25g the total of these other subtractions from federal taxable income. NOTE: You may not subtract the amount of income reported to another state.
  ■ Fiduciary of an Estate or Trust may make a contribution into a Kansas Achieving a Better Life Experience (ABLE) account for a disabled individual.
  ■ Social Security Benefits (for taxpayers with federal adjusted gross income of $75,000 or less). Enter the amount received as benefits under the Social Security Act (including SSI) in 2021, to the extent it is included in federal adjusted gross income.
  ■ KPERS Lump Sum Roll Over. Enter the amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that the amounts withdrawn were originally received as a KPERS lump sum payment at retirement that you rolled over into a qualified retirement account and the amount entered is included in federal adjusted gross income. Do not make an entry if the amount withdrawn consists of income that was originally received from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans or, a pension received from any Kansas first class city that is not covered by the Kansas Public Employee’s Retirement System.
  ■ KPERS Lump Sum Distribution. Employees who terminated KPERS employment after July 1, 1984, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal adjusted gross income. See NOTICE 05-04 for additional information.
  ■ Sale of Kansas Turnpike Bonds. Enter the gain from the sale of Kansas Turnpike Bonds if the gain was included in the federal taxable income.
  ■ Partnership, S Corporation or Fiduciary Adjustments. If income was received from a partnership, S corporation, joint venture, syndicate, trust or estate, enter the proportionate share of any required subtraction adjustments. The partnership, S corporation, or beneficiary will provide you with the necessary information to determine this amount.
  ■ Jobs Tax Credit. Enter amount of the federal targeted jobs tax credit disallowance claimed on the federal income tax return.
  ■ Kansas Venture Capital, Inc. Dividends. Enter amount of dividend income received from Kansas Venture Capital, Inc.
  ■ S Corporation Privilege Adjustment. If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S corporation financial institution.
  ■ Electrical Generation Revenue Bonds. Enter the amount included in federal taxable income.
  ■ Learning Quest Education Savings Program. Enter contributions deposited in the Learning Quest Education Savings Program, or a qualified 529 tuition program established by another state, up to a maximum of $3,000 per student (beneficiary).
  ■ Armed Forces Recruitment, Sign-Up or Retention Bonus. Members of the armed forces of the United States (including Kansas army and air national guard): enter amounts received as a recruitment, sign up or retention bonus you received as an incentive to join, enlist or remain in the armed forces of the United States, to the extent included in federal adjusted gross income. Also include amounts you received for repayment of educational or student loans incurred by you or for which you are obligated, and received as a result of your service in the armed forces of the United States, to the extent included in federal adjusted gross income.
  ■ Organ Donor Expenses. Unreimbursed travel, lodging, and medical expenditures incurred by you or your dependent, while living, for the donation of human organ(s) to another person for transplant; to the extent that the expenditures are included in your federal adjusted gross income. This subtraction modification cannot exceed $5,000. See NOTICE 14-03 for more information.

LINE 25h (TOTAL SUBTRACTIONS): Add lines 25a through 25g and enter the total on line 25h.

LINE 26 (NET MODIFICATION TO FEDERAL TAXABLE INCOME): Subtract line 25h from line 24f. Enter the total on line 26 and on line 2, page 1, Form K-41. If there are beneficiaries, refer to Part II.
PART II – COMPUTATION OF SHARES OF THE MODIFICATION TO FEDERAL TAXABLE INCOME

Part II is used to determine the allocation of the shares of the Kansas fiduciary modification. The Kansas fiduciary modification is divided among the beneficiaries and the fiduciary in proportion to their share of the federal distributable net income plus the amount contributed or required to be contributed from current income to charitable beneficiaries.

If there is no federal distributable net income, each beneficiary’s share of the Kansas fiduciary modification shall be in proportion to each share of the estate or trust income distributed. Any balance of the Kansas fiduciary modification not allocated to the beneficiaries is allocable to the fiduciary.

When the allocation of the Kansas fiduciary modification, as provided by law, would result in an amount that is substantially inequitable, the fiduciary may, with the permission of the Director of Taxation, use such other methods of allocation that will produce a fair and equitable result to both the fiduciary and the beneficiary.

Kansas law does not permit the fiduciary to elect to pay the tax on income properly applicable to a beneficiary by including such income in its share of the modification. The estate or trust must advise each beneficiary of their share of the Kansas fiduciary modification. The amount reported in Column D is the amount which the fiduciary is required to submit to each beneficiary.

Column A: Enter on lines (a), (b), (c) and (d) the names and addresses of Kansas resident beneficiaries. Nonresident beneficiaries should be listed on lines (e), (f), (g) and (h).

Column B: Enter the Social Security numbers of the beneficiaries.

Column C: Enter the percentage of the estate or trust to be distributed to each beneficiary in accordance with the documents or the laws controlling distribution of the estate or trust. The percentage allocated to charitable beneficiaries and to the fiduciary itself should be shown on the appropriate lines. Total allocation must equal 100%.

Column D: Enter on lines (a) through (i) each beneficiary’s share of the Kansas fiduciary modification. Enter on line (j) the resident fiduciary’s share of the modification. To determine each individual’s and the fiduciary’s share of the Kansas fiduciary modification, multiply the amount on line 26, Part I, by the percentage in Column C.

PART III: COMPUTATION OF FEDERAL TAXABLE INCOME OF THE ESTATE OR TRUST FROM KANSAS SOURCES

Important: You need not complete Parts III and IV if you are filing a resident estate or trust where all beneficiaries are Kansas residents. If there are any nonresident beneficiaries, complete Parts III and IV.

Part III is used to compute the federal taxable income of the estate or trust from Kansas sources. It is to be completed by all resident estates and trusts which have nonresident beneficiaries and by all nonresident estates and trusts with income or gain from Kansas sources. Nonresident estates or trusts should report to Kansas only that part of their federal taxable income derived from Kansas sources. The income to be reported, and the modifications to that income, are determined in this part.

Column A: Column A lists the items of income and modifications that correspond to those shown on the federal fiduciary tax return.

Column B: Enter total income or deductions reported or claimed on the federal fiduciary tax return for each item listed in Column A.

Column C: Enter that part of each item of income reported in Column B that is derived from Kansas sources. Use direct accounting whenever possible. Intangible income is not considered to be from Kansas sources except where it is part of a business, trade, or occupation carried on in Kansas. Income from other estates, trusts, or partnerships should be modified, if necessary, before the item is entered in Column C. NOTE: Items entered in Column C should reflect the amount that remains after all modifications have been performed. For example, do not include in Column C any state or local income taxes deducted on the federal return; or any state income tax refunds reported as income on the federal return.

Do not carry over any administration expenses from Column B to Column C if these expenses were claimed on both the Kansas Estate Tax Return and the federal fiduciary tax return.

Capital gains from Kansas sources should be entered in Column C only if the gain is distributed to the beneficiaries.

Depreciation, depletion, and federal estate tax not included on Federal Form 1041 and passed directly to the beneficiaries should be entered on the appropriate lines of Column C (e.g., line 41a).

Enter on line 41a other deductions not provided for on lines 36 through 40. These deductions should be directly allocated where possible. If they cannot be directly allocated to the income from Kansas sources, they should be apportioned by multiplying the deductions by the ratio of total Kansas income (line 35, Column C) divided by total federal income (line 35, Column B).

Enter on line 48, Column C, net income of the estate or trust from Kansas sources, after all modifications.

Enter on line 49, Column C, the total percentages of all “nonresident” beneficiaries. These percentages are determined by the documents or laws controlling distribution of the estate or trust.

Enter on line 50, Column C, the total income from Kansas sources of all nonresident beneficiaries. This amount is computed by multiplying line 48, Column C, by the percentage entered on line 49, Column C.

Column D: Column D is to be completed by nonresident fiduciaries only. Enter in Column D that part of Column C applicable to the fiduciary. The amount to be entered in Column D is computed by multiplying each entry in Column C by the fiduciary’s percentage of the Kansas fiduciary adjustment as shown in Part II.

A capital gain from Kansas sources that is not distributed to the beneficiaries should be entered on line 30, Column D.

NONRESIDENT FIDUCIARY EXEMPTION. Enter on line 46, Part III, Column D, the amount of the nonresident fiduciary exemption determined by the following formula:

\[
\text{Exemption on federal Form 1041} = \text{Kansas income of nonresident estate or trust (Part III, line 43, Column D)} \times \text{Percentage of Kansas income} \times \text{Exemption on federal Form 1041}
\]

Line 48, Column D, is the net income of the nonresident estate or trust from Kansas sources applicable to the fiduciary which should be entered on line 1 of Form K-41.

PART IV: NONRESIDENT BENEFICIARIES’ SHARE OF INCOME AND TAX TO BE WITHHELD

Part IV is used to compute the nonresident beneficiaries’ shares of income and to compute the amount of tax to be withheld by the fiduciary of a resident estate or trust from the amount distributed or distributable to the nonresident beneficiaries. Fiduciaries must provide to each nonresident beneficiary the amount of the nonresident beneficiary’s share of income. In addition, Kansas law requires the fiduciary of a resident estate or trust to withhold tax from a nonresident beneficiary and to pay the amount of this tax with the Form K-41.

Column A: Enter on lines (a) through (d) the names and addresses of the nonresident beneficiaries.

Column B: Enter the Social Security numbers of the nonresident beneficiaries.
Column C. Enter on lines (a) through (d) the percentage of the estate or trust to be distributed to each beneficiary in accordance with the documents or laws controlling distribution of the estate or trust. NOTE: Since neither the resident beneficiaries’ nor the fiduciary’s percentages are shown here, it is unlikely this column will total 100%.

Column D. Enter on lines (a) through (d) each beneficiary’s portion of the total taxable income from Kansas sources by multiplying Column C by the amount on line 48, Column C, Part III.

Column E. Compute the amount of tax to be withheld from each nonresident beneficiary by multiplying each beneficiary’s income in column D by 2.5%. Enter these amounts on lines (a) through (d). The tax reported in this column is to be withheld and paid by the fiduciary for the beneficiary. Enter the total amount from Column E on page 1, line 6, Form K-41. Column E need not be calculated to completion if the nonresident share has already been withheld.

If any tax is required to be withheld, complete a Form K-18 for each nonresident beneficiary. The Form K-18 and instructions are on the last page of Form K-41.
## Filing Information
- **Name of Estate or Trust**
- **Name of Fiduciary**
- **Mailing Address (Number and Street, including Rural Route)**
- **City, Town or Post Office**
- **State**
- **Zip Code**
- **School District Number**
- **County Abbreviation**

If your name or address has changed since last year, mark an “X” in this box.

If this is an amended return, mark an “X” in this box.

### Filing Status (Mark ONE)
- **Estate**
- **Trust**
- **Bankruptcy Estate**

### Residency Status (Mark ONE)
- **Resident**
- **Nonresident** (See instructions)

### Date Established
- **Date of decedent’s death or date trust established:**
  - **MONTH**
  - **DAY**
  - **YEAR**

## Income
1. **Federal taxable income (Residents: Federal Form 1041; Nonresidents: Part III, line 48, column D)**
2. **Resident fiduciary’s share of modifications to federal taxable income (residents only)**
   - Part I, line 26 or Part II, line (j)
3. **Kansas taxable income (Line 1 plus or minus line 2. See instructions)**

## Tax Computation
4. **Tax (from tax computation schedule on the last page of this form)**
5. **Kansas tax on lump sum distributions (see instructions)**
6. **Nonresident beneficiary tax (Part IV total of column E)**
7. **TOTAL KANSAS TAX (add lines 4, 5 and 6)**
8. **Credit for taxes paid to other states (resident estates or trusts only; see instructions)**
9. **Other nonrefundable credits (enclose all appropriate schedules)**
10. **Total credits (add lines 8 and 9)**
11. **Balance (subtract line 10 from line 7; cannot be less than zero)**

## Credits
12. **Kansas income tax withheld**
13. **Kansas estimated tax paid**
14. **Amount paid with Kansas extension**
15. **Refundable portion of tax credits**
16. **Amended filers: Payments remitted with original return**
17. **Amended filers: Overpayment from original return (this figure is a subtraction; see instructions)**
18. **Total refundable credits (add lines 12 through 16 and subtract line 17)**
19. **UNDERPAYMENT (if line 11 is greater than line 18)**
20. **INTEREST (see instructions)**
21. **PENALTY (see instructions)**
22. **BALANCE DUE (add lines 19, 20 and 21)**
23. **REFUND (if line 18 is greater than line 11)**

**NOTE:** If both the “TOTAL line in Part IV, Column E” and “amount on line 22” are zero, DO NOT FILE this return.

**PLEASE COMPLETE THE BACK OF THIS FORM**
### PART I - MODIFICATIONS TO FEDERAL TAXABLE INCOME

24. Additions to federal taxable income:
   - a. State and local bond interest (reduced by related expenses, enclose schedule) .................................................. 24a 00
   - b. State or local taxes measured by income deducted on the federal return ........................................................................ 24b 00
   - c. Administrative expenses claimed as deductions on Kansas estate tax return ................................................................. 24c 00
   - d. Business interest expense carryforward deduction (I.R.C. § 163(j)) .................................................................................. 24d 00
   - e. Other additions (see instructions, enclose schedule) ............................................................................................................. 24e 00
   - f. Total additions to federal income (add lines 24a through 24e) ............................................................................................. 24f 00

25. Subtractions from federal taxable income:
   - a. Interest on U.S. Government obligations (reduced by related expenses, enclose schedule) ............................................. 25a 00
   - b. State income tax refunds reported as income on federal return .......................................................................................... 25b 00
   - c. Exempt retirement benefits ......................................................................................................................................................... 25c 00
   - d. Global intangible low-taxed income (GILTI) (I.R.C. § 951A) ........................................................................................................ 25d 00
   - e. Disallowed business interest deduction (I.R.C. § 163(j)) ......................................................................................................... 25e 00
   - f. Disallowed business meal expenses (I.R.C. § 274) ...................................................................................................................... 25f 00
   - g. Other subtractions from federal taxable income (see instructions, enclose schedule) .............................................................. 25g 00
   - h. Total subtractions from federal taxable income (add lines 25a through 25g) ............................................................... 25h 00

26. Net modification to federal taxable income (subtract line 25h from line 24f) .......................................................... 26 00

### PART II - COMPUTATION OF SHARES OF THE MODIFICATION TO FEDERAL TAXABLE INCOME

**NOTE:** The Kansas fiduciary modification is to be allocated among the beneficiaries and the fiduciary in proportion to their share of the sum of the federal distributable net income and the amount distributed or required to be distributed from current income.

<table>
<thead>
<tr>
<th>(A) Name and Address</th>
<th>(B) Social Security Number</th>
<th>(C) Percent of Distribution</th>
<th>(D) Share of fiduciary adjustment (line 26, Part I, multiplied by column C)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RESIDENT BENEFICIARIES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td><strong>NONRESIDENT BENEFICIARIES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(f)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(g)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(h)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>(i)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>Charitable beneficiaries' portion ................................................................. (i)</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtotal ................................................................................................................ %</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(j)</td>
<td></td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>Fiduciary's portion ......................................................................................... (j)</td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total .................................................................................................................. 100%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.
### PART III - COMPUTATION OF FEDERAL TAXABLE INCOME OF THE ESTATE OR TRUST FROM KANSAS SOURCES

<table>
<thead>
<tr>
<th></th>
<th>(A)</th>
<th>(B)</th>
<th>(C)</th>
<th>(D)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>These items correspond to those listed on Federal Form 1041</td>
<td>Total income as reported on Federal Form 1041</td>
<td>Amount from Kansas sources</td>
<td>Nonresident fiduciary’s portion of Col. C &amp; capital gains not distributed</td>
</tr>
<tr>
<td>27.</td>
<td>Interest income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28.</td>
<td>Dividends</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29.</td>
<td>Business income (loss)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30.</td>
<td>Capital gain (loss)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31.</td>
<td>Rents, royalties, partnerships, other estates and trusts, etc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32.</td>
<td>Farm income (loss)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33.</td>
<td>Ordinary income (loss)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>34.</td>
<td>Other income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>35.</td>
<td><strong>Total income</strong> (Add lines 27 through 34)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>36.</td>
<td>Interest</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37.</td>
<td>Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>38.</td>
<td>Fiduciary fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>39.</td>
<td>Charitable deduction</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>40.</td>
<td>Attorney, accountant, and return preparer fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>41a.</td>
<td>Other deductions not subject to the 2% floor</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>41b.</td>
<td>Allowable miscellaneous itemized deductions subject to the 2% floor</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42.</td>
<td><strong>Total</strong> (Add lines 36 through 41b)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>43.</td>
<td>Subtract line 42 from line 35</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>44.</td>
<td>Distributions to beneficiaries</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>45a.</td>
<td>Estate tax deduction (fiduciary)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>45b.</td>
<td>Estate tax deduction (beneficiary)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>46.</td>
<td>Exemption (For Column D, see instructions)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>47.</td>
<td><strong>Total</strong> (Add lines 44 through 46)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>48.</td>
<td>Taxable income (Subtract line 47 from line 43)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>49.</td>
<td>Total percent of all nonresident beneficiaries - from Part II, lines (e), (f), (g) &amp; (h)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>50.</td>
<td>Total Kansas income of nonresident beneficiaries (Multiply line 48 by line 49)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### PART IV - NONRESIDENT BENEFICIARIES’ SHARES OF INCOME AND TAX TO BE WITHHELD

<table>
<thead>
<tr>
<th></th>
<th>(A)</th>
<th>(B)</th>
<th>(C)</th>
<th>(D)</th>
<th>(E)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Name and Address</td>
<td>Social Security Number</td>
<td>Beneficiary’s Percentage</td>
<td>Kansas Taxable Income</td>
<td>Tax to be withheld (Multiply Col. D by 2.5%)</td>
</tr>
<tr>
<td>(a)</td>
<td></td>
<td></td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td></td>
<td></td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td></td>
<td></td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td></td>
<td></td>
<td>%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td>%</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL. Enter amount from column E on line 6.
TAX COMPUTATION SCHEDULE

If amount on line 3, Form K-41 is:  Enter on line 4, Form K-41:

<table>
<thead>
<tr>
<th>Over</th>
<th>But Not Over</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$15,000</td>
</tr>
<tr>
<td></td>
<td>$30,000</td>
</tr>
</tbody>
</table>

3.1% of line 3  $465 plus 5.25% of excess over $15,000  $1,252.50 plus 5.7% of excess over $30,000

TAX WITHHELD FOR NONRESIDENT BENEFICIARIES

Under Kansas law the executor, administrator, trustee or other fiduciary of an estate or trust is required to withhold 2.5% (.025) of the amount distributable to each nonresident beneficiary. The amount to be withheld from each nonresident beneficiary is shown in Part IV, column (E). For each nonresident beneficiary from whom tax is withheld, three copies of form "K-18 Fiduciary Report of Nonresident Beneficiary Tax Withheld," must be prepared. Copy the form K-18 shown above.

Distribute copies of Form K-18 as follows:

– to the beneficiary from whom the tax is withheld to enclose with their Kansas Income Tax return.
– to the beneficiary for their records.
– to be retained by fiduciary.
CORPORATE PARTNERSHIP / S CORPORATION AND PRIVILEGE TAXES
GENERAL INFORMATION

If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

Who Must File a Return

A Kansas corporate income tax return must be filed by all corporations doing business in or deriving income from sources within Kansas who are required to file a federal income tax return, whether or not a tax is due.

Unitary Groups (for taxable years after December 31, 1990): If any member of a unitary group has activity in Kansas exceeding that protected by 15 U.S.C. Section 381, all unitary group members having Kansas property, payroll, or sales must file Kansas returns and pay the tax due.

Corporations which elect under subchapter S of the IRC (Internal Revenue Code) not to be taxed as a corporation must file a Kansas Partnership or S Corporation return, Form K-120S. All other corporations must file Form K-120.

Exempt Organizations: Any corporation exempt from federal income tax under the provisions of the IRC, and who files Form 990 or Form 990EZ, is exempt for Kansas income tax purposes in each year in which such corporation satisfies the IRC requirement for exemption. However, a corporation that is subject to the tax on unrelated business income by the IRC, who files a Form 990T, is also subject to the tax on unrelated business income for Kansas purposes and must file on Kansas Form K-120.

In addition to the corporations exempt from federal income tax, there shall also be exempt for Kansas income tax purposes, insurance companies, banks, trust companies, savings and loan associations, and any other organizations specifically exempt under the laws of the State of Kansas. (National bank associations, banks, trust companies, and savings and loan associations are required to file privilege tax on Kansas Form K-130. Insurance companies are subject to a Premium Tax.) Notwithstanding the provisions of K.S.A. 79-32,110, and amendments thereto, the following entities shall be exempt from the tax imposed by the Kansas income tax act pursuant to K.S.A. 79-32,110 and amendments thereto:

1. Any utility that is a cooperative as defined in K.S.A. 66-104d, and amendments thereto, or owned by one or more such cooperatives; and
2. Effective for tax years ending on or after January 1, 2021, every electric and natural gas public utility as defined in K.S.A. 66-104, and amendments thereto, that is subject to rate regulation by the state corporation commission.

When and Where to File

Calendar Year: If your return is based on a calendar year, your return must be filed no later than one month after the due date established under the federal internal revenue code, including any applicable extension granted by the internal revenue service. Payment of any liability shall be due April 18, 2022.

Fiscal Year: If your return is based on a tax year other than a calendar year, it must be filed no later than one month after the due date established under the federal internal revenue code, including any applicable extensions granted by the internal revenue service. Payment of any liability shall be due no later than the 15th day of the fourth month following the end of the tax year.

Conformity to Federal Due Dates: If the original federal due date is not the 15th day of the fourth month after the close of a taxable year, the corporation is required to complete item “I” in the taxpayer information section of Form K-120 and enclose a letter indicating the authorizing federal statute. Do not enter your extended due date.

Amended Returns: If the amended return will result in a refund then it must be filed within three (3) years from the date the original return was due including any extensions allowed pursuant to law, or two (2) years from the date the tax claimed to be refunded or against which the credit claimed was paid, whichever periods expires later.

Mail your Corporate Income Tax return and any payment due to the following address: KANSAS CORPORATE TAX, KANSAS DEPARTMENT OF REVENUE, PO BOX 750260, TOPEKA, KS 66699-0260

Confidential Information

Income tax information disclosed to the Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Department of Revenue, the IRS (Internal Revenue Service), the Multistate Tax Commission and several other states have an agreement under which some tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas tax returns.
Completing Your Return

All applicable lines on Form K-120 and Form K-120AS must be completed. Be certain to complete all boxes in the Taxpayer Information section of the return.

All corporations filing a combined return (single or multiple), or authorized to file using the alternative or separate accounting method, must complete lines 1 through 27 using the total combined income column from Schedule K-121.

Nonbusiness Income Claimed: Any taxpayer that claims nonbusiness income on the Kansas return is required to clearly demonstrate that the transaction or activity which gave rise to the income was unusual in nature and infrequent in occurrence or that the income was earned in the course of activities unrelated to the taxpayer's regular business operations in Kansas. The taxpayer must also submit a schedule as required by line 18 of the specific line instructions for Form K-120. If the taxpayer does not demonstrate that the income is nonbusiness and does not submit the required schedules, the income will be considered business income by the Department of Revenue and the department will apportion that income accordingly.

Extension of Time to File

An extension of time to file is not an extension to pay.

If you are unable to complete your return by the filing deadline, you may request an extension of time to file. If you filed federal Form 7004 with the IRS for an extension, enclose a copy of that form with your completed K-120 to automatically receive a six-month extension to file your Kansas return. Kansas does not have a separate extension request form. If you are entitled to a refund, an extension is not required to file the return after the original due date.

To pay the balance due for an extension, use the Kansas Corporate Payment Voucher (K-120V) and mark the box indicating an extension payment. If you do not pay the tax due (may be estimated) by the original due date, you will owe interest and may also be charged a penalty on any balance due.

Federal Return

You must enclose with Form K-120 a copy of the following federal return pages as filed with the IRS. Do not enclose copies of proforma returns. The Department of Revenue reserves the right to request additional information as necessary.

- All pages of the federal form 1120 as filed with the IRS return or consolidated federal return, whichever is applicable. If a consolidated return, you must enclose a company-by-company spreadsheet of income and expense to total the consolidated federal taxable income and a company-by-company spreadsheet of the consolidated balance sheet including Schedules M-1 and M-2.
- Federal schedules to support any Kansas modifications claimed on Form K-120.
- Federal Forms 851, 1118, and 5471, as applicable.

Estimated Tax

For quick payments use an online option. Visit ksrevenue.org for details.

Every corporation shall pay estimated tax for the taxable year if its Kansas income tax liability can be expected to exceed $500. Any corporation which began business in Kansas during this tax year is not required to pay estimated tax and no underpayment of estimated tax penalty will be imposed for this initial year. NOTE: Current year estimated payments cannot be used to off-set prior year tax liabilities. See K.A.R. 92-11-22(c).

For your convenience, Kansas offers simple electronic payment solutions for your estimated tax that are available 24 hours a day, 7 days a week! There are many advantages to paying electronically – no check to write or voucher to complete and mail, and you get immediate acknowledgment that your payment was received. Additionally, reducing paper consumption is both cost effective and environmentally friendly. For an online transaction, visit ksrevenue.org and log into the KDOR Customer Service Center.

Business Income Election

A taxpayer may elect to have all income derived from the acquisition, management, use, or disposition of tangible and intangible property treated as business income. The election is effective and irrevocable for the taxable year and the following nine taxable years. It is binding on all members of a unitary group of corporations.

To make the election, a corporation must file Form K-120EL with the Department of Revenue within the time limits established by law.

- A corporation not previously doing business in Kansas that intends to make this election for its initial year of business must file Form K-120EL within 60 days after filing the articles of incorporation or application for authority to engage in business with the Kansas Secretary of State.
- For corporations currently doing business in Kansas, the election must be filed on or before the last day of the tax year immediately preceding the tax year for which the election is made.

Form K-120EL must be sent separately from the Corporate Income Tax return.

Amending Your Return

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state’s return, 3) there is a change (error or adjustment) on your federal return. Check the AMENDED box in the Taxpayer Information section of Form K-120 if you are amending your 2021 Kansas return. Be sure to enclose any applicable supporting documents, such as a copy of the other state’s amended return or a copy of the IRS amended return or Revenue Agent’s Report or adjustment letter showing and explaining the adjustments. If additional tax is due, complete and enclose Form K-120V, marking an “X” in the Amended Payment box.

Amended Federal Return: If you are filing an amended federal income tax return, for the same taxable year as your Kansas amended return, you must enclose a complete copy of the amended federal return and full explanations of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, you must provide the Department of Revenue with a copy of the adjustment or denial letter.
Pay the full amount of tax and interest due on an amended return and no penalty will be assessed. Consult our website for annual interest rates.

If you did not file a Kansas return when you filed your original federal return, and the federal return has since been amended or adjusted, use the information on the amended or adjusted federal return to complete your original Kansas return. A copy of both the original and amended federal returns should be enclosed with the Kansas return along with an explanation of the changes.

**Federal Audit:** Any taxpayer whose income has been adjusted by the IRS must file an amended return with Kansas and include a copy of the Revenue Agent’s Report or adjustment letter showing and explaining the adjustments. These adjustments must be submitted within 180 days of the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure by the taxpayer to notify the Department of Revenue within the 180 day period shall not bar the Department of Revenue from assessing additional taxes or proceeding in court to collect such taxes. Failure by the taxpayer to comply with the requirements for filing returns shall toll the periods of limitation for the Department of Revenue to assess or collect taxes.

---

**Definitions**

**Business Income:** For tax years commencing after December 31, 2007, business income means: 1) income arising from transactions and activity in the regular course of the taxpayer’s trade or business; 2) income arising from transactions and activity involving tangible and intangible property or assets used in the operation of the taxpayer’s trade or business; or 3) income of the taxpayer that may be apportioned to this state under the provisions of the Constitution of the United States and laws thereof, except that a taxpayer may elect that all income constitutes business income.

**Unitary Business:** A multistate business is unitary when the operations conducted in one state benefit or are benefited by the operations conducted in another state or states. The essential test to be applied is whether or not the operation of the portion of the business within the state is dependent upon or contributory to the operation of the business outside the state. If there is such a relationship, the business is unitary. Stated another way, the test is whether the various parts of a business are interdependent and of mutual benefit so as to form one business rather than several business entities and not whether the operating experience of the parts are the same at all places. Every electric and natural gas public utility as defined in K.S.A. 66-104, and amendments thereto, not including any such utility that is a cooperative as defined in K.S.A. 66-104d, and amendments thereto, or owned by one or more such cooperatives shall not be permitted to be included in a consolidated or unitary combined return.

**Activity Wholly Within Kansas—Single Entity:** If a particular trade or business is carried on exclusively within Kansas or if the activities outside of Kansas are such that federal Public Law 86-272 prohibits another state from imposing a tax, then the entire net income is subject to the Kansas income tax.

**Activity Wholly Within Kansas—Consolidated:** If two or more corporations file a federal income tax return on a consolidated basis, and if each of such corporations derive all of their income and expenses from sources within Kansas, they must file a consolidated return for Kansas income tax purposes.

**Single Entity Apportionment Method:** Taxpayers having income from business activity which is taxable both within and without this state, other than activity as a financial organization or the rendering of purely personal services by an individual, shall allocate and apportion net income as provided in the Uniform Division of Income for Tax Purposes Act.

**Combined Income Method—Single Corporate Filing:** When a group of corporations conduct a unitary business both within and outside of Kansas, the source of income shall be determined by the combined income approach. The combined income approach is the computation by formula apportionment of the business income of a unitary trade or business properly reportable to Kansas by members of a unitary group. The property, payroll, or sales factor for each member of a unitary business shall be determined by dividing the property, payroll, or sales figure for Kansas by the total property, payroll, or sales figure of the entire group. The average is multiplied by the income of the unitary group to determine the income of the company derived from sources in Kansas.

The Kansas Corporation Tax return filed on the combined income approach must include Schedule K-121.

Any corporation that files a consolidated return for federal purposes and a combined report for Kansas purposes must submit a copy of the consolidated federal Form 1120 and all other schedules and statements necessary to support the taxable income reported on the Kansas return. Schedule K-121 must be used to determine income of the corporation. Schedule K-121 single entity Kansas taxable income is then shown on line 27, Form K-120. The single entity tax from Schedule K-121 is entered on line 31, Form K-120. All corporations filing a combined return (single or multiple) must complete lines 1 through 27 of Form K-120 using the total combined income column from Schedule K-121.

**Combined Income Method—Multiple Corporation Filing:** This method is the same as **Combined Income Method—Single Corporation Filing** except that 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 combined income on that return and computing and paying the tax due on that return. Schedule K-121 must be used to determine the Kansas taxable income of each separate corporation. Schedule K-121 combined Kansas taxable income is then entered on line 27, Form K-120. The tax rate is then applied to the Kansas taxable income of each corporation with one surtax exemption allowed for each corporate taxpayer. The total tax due for all corporations is then shown on line 31, Form K-120. All corporations filing a combined return (single or multiple) must complete lines 1 through 27 of Form K-120 using the total combined income column from Schedule K-121.
Definitions (continued)

Qualified Elective Two-Factor Method: This method may be used by any taxpayer who qualifies and elects to utilize the two-factor formula of property and sales. A qualified taxpayer is any taxpayer whose payroll factor for a taxable year exceeds 200% of the average of the property factor and the sales factor. An election must be made by including a statement with the original tax return indicating that the taxpayer elects to utilize this apportionment method. The election will be effective and irrevocable for the taxable year of the election and the following nine taxable years. The election will be binding on all members of a unitary group of corporations.

Common Carrier Method: All business income of railroads and interstate motor carriers of persons or property for hire shall be apportioned to this state on the basis of mileage. For railroads, multiply the business income by a fraction, the numerator of which is the freight car miles in this state and the denominator of which is the freight car miles everywhere. For interstate motor carriers, multiply the business income by a fraction, the numerator of which is the total number of miles operated in this state and the denominator of which is the total number of miles operated everywhere.

If a unitary group of corporations consists of one or more corporations engaged in railroad or interstate motor carrier operations, including the interstate transport of persons or property for hire by rail or motor carrier, and one or more corporations not engaged in railroad or interstate motor carrier operations, the following method shall be used to determine the apportionable income of the group members engaged in railroad or interstate motor carrier operations. (a) A three-factor formula consisting of property, payroll, and sales shall be used to divide the apportionable business income of the unitary group between each corporation engaged in railroad or interstate motor carrier operations and all other members of the unitary group. The apportionment factor numerators shall consist of the property, payroll, and sales of each corporation engaged in railroad or interstate motor carrier operations. The apportionment factor denominators shall consist of the property, payroll, and sales of the entire unitary group.

For purposes of this subsection, the property, payroll, and sales factors shall be as defined in the uniform division of income for tax purposes act, K.S.A. 79-3271 et seq., and amendments thereto, and the regulations promulgated under this act. (b) The apportionable business income of each corporation engaged in railroad or interstate motor carrier operations shall be determined by multiplying the apportionable business income of the unitary group by the fraction computed according to subsection (a). (c) The apportionable business income of each corporation engaged in railroad or interstate motor carrier operations as determined according to subsection (b) shall then be apportioned to this state by using the single-factor mileage formula set forth in K.S.A. 79-3279(a), and amendments thereto. (d) The apportionable business income of each corporation in the unitary group that is not engaged in railroad or interstate motor carrier operations shall be determined by subtracting the amount determined in subsection (b) from the apportionable business income of the unitary group. (e) The apportionable business income of each corporation in the unitary group that is not engaged in railroad or interstate motor carrier operations, as determined in subsection (d), shall be apportioned to this state by using the applicable apportionment formula specified in K.S.A. 79-3279(b), and amendments thereto. K.A.R. 92-12-114.

Alternative Accounting Method: If the uniform allocation and apportionment provisions do not fairly represent the extent of the taxpayer’s business activity in this state, the taxpayer may petition for, or the Secretary of Revenue may require, in respect to all or any part of the taxpayer’s business activity, if reasonable: (a) Separate accounting; (b) the exclusion of one or more of the factors; (c) the inclusion of one or more additional factors; or, (d) the employment of any other method to effect an equitable allocation and apportionment of the taxpayer’s income. A copy of the letter from the Kansas Department of Revenue granting the use of an alternative method must be enclosed with the return when filed. Enter the amount determined on your separate schedule on line 27, Form K-120. All corporations filing a combined return (single or multiple), or authorized to file using the alternative or separate accounting method, must complete lines 1 through 27 using the total combined income column from Schedule K-121.

Separate Accounting Method: The separate method of reporting income to Kansas is allowable only in unusual circumstances and with the permission of the Kansas Department of Revenue where the use of the three-factor formula does not fairly represent the taxpayer’s business activity. Before a taxpayer engaged in a multistate business may use the separate accounting method, the following requirements must be satisfied:

- The books and records are kept by recognized accounting standards to reflect accurately the amount of income of the multistate business which was realized in Kansas during the taxable period;
- The management functions of the business operations within Kansas are separate and distinct so that in conducting the Kansas business operations the management within Kansas did not utilize or incur centralized management services consisting of operational supervision, advertising, accounting, insurance, financing, personnel, physical facilities, technical and research, sales and servicing or purchasing during the taxable period;
- The business operations within Kansas are separate and distinct and do not contribute to or depend upon the overall operations of the company, and there are no interstate, intercompany, or interdivisional purchases, sales or transfers during the taxable period.

If all three requirements are not satisfied, the taxpayer shall determine Kansas taxable income by use of the apportionment formula.

Enter the amount determined on your separate schedule on line 27, Form K-120. All corporations filing a combined return (single or multiple), or are authorized to file using the alternative or separate accounting method, must complete lines 1 through 27 using the total combined income column from Schedule K-121.
**TAXPAYER INFORMATION**

**Beginning and Ending Dates:** Enter the beginning and ending dates of the corporation’s tax year, even if it is a calendar year.

**Name and Address:** PRINT or TYPE the corporate name and address in the spaces provided.

**Information Requested in Boxes A through J:** Complete all requested information. For item A, see pages 4 and 5. For Item B, enter the NAICS code. For Items E and F, use the standard two-letter state abbreviation. If any taxpayer information has changed from the last original return you filed, be sure to check the change box “J.”

**Final Return:** If a final return is being filed and the corporation is being liquidated, enter the discontinuation date in box “D” and enclose a copy of the federal form that states the federal code section the corporation was liquidated under.

**INCOME**

**LINE 1 (FEDERAL TAXABLE INCOME):** Enter federal taxable income after net operating loss and special deductions. All corporations filing a combined return (single or multiple), or are authorized to file using the alternative or separate accounting method, must complete lines 1 through 27. Combined income filers must use the total combined income column from Schedule K-121. A copy of certain pages of the federal return must be enclosed in all cases. See instructions on page 3.

**LINE 2 (TOTAL STATE AND MUNICIPAL INTEREST):** Enter interest income received, credited, or earned by you during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income amount by any related expenses (such as management or trustee fees) directly incurred in purchasing these state or political subdivision obligations.

**DO NOT** include interest income or obligations of the state of Kansas or any Kansas political subdivision issued after December 31, 1987, or the following bonds exempted by Kansas law:

- Board of Regents Bonds for Kansas Colleges & Universities
- Electrical Generation Revenue Bonds
- Industrial Revenue Bonds
- Kansas Highway Bonds
- Kansas Turnpike Authority Bonds
- Urban Renewal Bonds

If you are a shareholder in a fund that invests in both Kansas and other states’ bonds, only the Kansas bonds are exempt. Use the information provided by your fund administrator to determine the amount of taxable (non-Kansas) bond interest to enter here.

**LINE 3 (TAXES ON OR MEASURED BY INCOME OR FEES OR PAYMENTS IN LIEU OF INCOME TAXES):** Enter the taxes on or measured by income or fees or payments in lieu of income taxes which you deducted on your federal return in arriving at your federal taxable income. You must complete Part IV – Schedule of Taxes.

**LINE 4 (FEDERAL NET OPERATING LOSS DEDUCTION):** Enter the federal net operating loss deduction that was claimed on the federal income tax return for the taxable year.

**LINE 5 (250 DEDUCTION RELATED TO GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI)):** (I.R.C. § 250(a)(1)(B)): For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income pursuant to section 250(a)(1)(B) of the federal internal revenue code of 1986.

**LINE 6 (BUSINESS INTEREST EXPENSE CARRYFORWARD DEDUCTION) (I.R.C. § 163(j)):** For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

**LINE 7 (OTHER ADDITIONS TO FEDERAL TAXABLE INCOME):** Enter on line 7 any of the following which are additions to your federal taxable income and enclose applicable schedules.

- **Learning Quest 529 Education Savings Program.** Amount of any “nonqualified withdrawal” from Learning Quest. (Tax credits for the additions that follow may be claimed in Part I of Form K-120 – schedules required.)
- **Disabled Access Credit (Business).** Amount of depreciation deduction or business expense deduction claimed on your federal return that was used to determine the disabled access credit on your Schedule K-37.
- **Small Employer Healthcare Credit.** Reduce the amount of expense deduction that is included in federal taxable income by the dollar amount of the credit claimed. Complete Schedule K-57 and enclose it with your return.
- **Community Service Contribution Credit.** Amount of any charitable contribution claimed on your federal return used to compute the Community Service Contribution Credit on Schedule K-60.
- **Swine Facility Improvement Credit.** Amount of any costs claimed on your federal return and used as the basis for this credit on Schedule K-38.
- **Low Income Scholarship Credit.** Amount of any charitable contribution claimed on your federal return used to compute this credit on Schedule K-70.
- **Expenditures–Energy Credits.** Amount of any expenditures claimed to the extent the same is claimed as the basis for any credit allowed on Schedule K-81 or carry forward amount on Schedule K-73, K-77, K-79, K-82, or K-83.
- **Amortization–Energy Credits.** Carry forward amount of any amortization deduction claimed—to the extent the same is claimed on the federal return for deduction—with regard to Schedule K-73, K-77, K-79, K-82 or K-83 and any amount claimed in determining federal adjusted gross income on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.

**LINE 8 (TOTAL ADDITIONS TO FEDERAL TAXABLE INCOME):** Add lines 2 through 7 and enter the result on line 8.

**LINE 9 (INTEREST ON U.S. GOVERNMENT OBLIGATIONS):** Enter any interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal taxable income. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (such as management or trustee fees) directly incurred in the purchase of these securities.

If you are a shareholder in a mutual fund that invests in both exempt and taxable federal obligations, only that portion of the distribution attributable to the exempt federal obligations may be subtracted here. Enclose a schedule with the name of each U.S. government obligation interest deduction claimed. Interest from the following are taxable to Kansas and MAY NOT be entered on this line:

- Federal National Mortgage Association (FNMA)
- Government National Mortgage Association (GNMA)
- Federal Home Loan Mortgage Corporation (FHLMC)
LINE 10 (IRC SECTION 78 AND 80% OF FOREIGN DIVIDENDS): Enter the amount included in federal taxable income pursuant to the provisions of Section 78 of the Internal Revenue Code and 80% of dividends from corporations incorporated outside the United States or the District of Columbia which are included in federal taxable income. Enclose a schedule to support the amount shown.

LINE 11 (GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI)) (I.R.C. § 951A): For all taxable years commencing after December 31, 2020, enter 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, that is included in federal taxable income before any deductions allowed under section 250(a)(1)(B) of such code.

LINE 12 (DISALLOWED BUSINESS INTEREST DEDUCTION) (I.R.C. § 163(j)): For all taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

LINE 13 (CONTRIBUTIONS TO CAPITAL EXCEPTIONS) (I.R.C. § 118): For all taxable years commencing after December 31, 2020, enter the amount of contributions to the capital of a corporation provided for in section 118 of the federal internal revenue code of 1986 as in effect on December 21, 2017 that were included in federal taxable income.

LINE 14 (DISALLOWED BUSINESS MEAL EXPENSES) (I.R.C. § 274): For taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

LINE 15 (OTHER SUBTRACTIONS FROM FEDERAL TAXABLE INCOME): Enter on line 15, a total of the following subtractions from your federal taxable income (schedule required):

- **Refunds or Credits.** Any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in federal taxable income.
- **Jobs and WIN Tax Credit.** Amount of federal targeted jobs and WIN credit.
- **Kansas Venture Capital, Inc. Dividends.** Dividend income received as a result of investing in stock issued by Kansas Venture Capital, Inc.
- **Electrical Generation Revenue Bonds.** Gain from the sale of Electrical Generation Revenue Bonds that was included in your federal taxable income.
- **Learning Quest Education Savings Program (LQESP).** Amount of contributions deposited in the LQESP or from a qualified 529 tuition program established by another state, to a maximum of $3,000 per student (beneficiary).
- **Sale of Kansas Turnpike Bonds.** Gain from the sale of Kansas Turnpike Bonds that was included in your federal taxable income.
- **Amortization–Energy Credits.** Carry forward amount of amortization deduction allowed relating to Schedule K-73, K-77, K-79, K-82 or K-83, and amount of amortization deduction allowed for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. (55% of the amortization costs may be subtracted in the first year and 5% may be subtracted for each of the succeeding 9 years).

LINE 16 (TOTAL SUBTRACTIONS FROM FEDERAL TAXABLE INCOME): Add lines 9 through 15 and enter the result on line 16.

LINE 17 (NET INCOME BEFORE APPORTIONMENT): Add lines 1 to line 8 and subtract line 16.

**APPORTIONMENT AND ALLOCATION**

LINE 18 (NONBUSINESS INCOME - TOTAL COMPANY): Enter total amount of nonbusiness net income everywhere that is to be directly allocated.

Any taxpayer that claims nonbusiness income on the Kansas return is required to clearly demonstrate that the transaction or activity which gave rise to the income was unusual in nature and infrequent in occurrence and tangible or intangible property or assets were not used in the operations of the taxpayer’s regular trade or business. The taxpayer must also submit a schedule as required below. If the taxpayer does not demonstrate that the income is nonbusiness and does not submit required schedule(s), the income will be considered business income and the Department of Revenue will apportion it accordingly.

From the items of income directly allocated, there shall be deducted the expenses related thereto. The term expenses related thereto as used in this paragraph means any allowable deduction or portion thereof attributable to such income and a ratable part of any other allowable deductions which cannot definitely be allocated to some item or class of income.

A schedule must be submitted with the return showing the: 1) gross income from each class of income being specifically allocated, 2) amount of each class of related expenses together with an explanation or computations showing how amounts were arrived at, 3) total amount of the related expense for each income class, and 4) net income for each income class. The schedules should provide appropriate columns as set forth above for items specifically assigned to Kansas and for nonbusiness items specifically assigned outside Kansas. Also enclose documentation that specifically explains why each item of income arose from unusual and infrequent transactions outside of the regular course of the corporation’s trade or business.

LINE 19 (APPORTIONABLE BUSINESS INCOME): Subtract line 18 from line 17.

LINE 20 (AVERAGE PERCENT TO KANSAS): Enter applicable percentages in spaces A, B & C. (If qualified and utilizing the elective two-factor formula, do not enter a percentage in space B.) Enter on line 20 the average percent from Form K-120AS, Part VI, line E or K-121, Part II, line 6. Round percentage to the fourth decimal point. If your business is wholly within Kansas enter 100.0000.

LINE 21 (AMOUNT TO KANSAS): Multiply line 19 by line 20. Enter the result on line 21.

LINE 22 (NONBUSINESS INCOME—KANSAS): Enter the total amount of nonbusiness net income directly allocated to Kansas. Enclose a schedule to support the amount shown.

LINE 23 (KANSAS EXPENSING RECAPTURE (K-120EX)): If you have a Kansas expensing recapture amount from Schedule K-120EX, enter the amount on line 23 and enclose a copy of your completed K-120EX and federal Form 4562.

LINE 24 (KANSAS EXPENSING DEDUCTION (K-120EX)): Enter the amount of your Kansas expensing deduction and enclose a copy of your completed K-120EX and federal Form 4562. Also enclose any schedule necessary to enable the Department of Revenue to reconcile the federal Form 4562 amounts to the expensing claimed on the K-120EX. Important—The deduction must qualify under IRC Section 168: Modified accelerated cost recovery system (MACRS).

**NET INCOME AND TAXABLE INCOME**

LINE 25 (KANSAS NET INCOME BEFORE NOL DEDUCTION): Add lines 21, 22, and 23; then subtract line 24 and enter result.

LINE 26 (KANSAS NET OPERATING LOSS (NOL) DEDUCTION): Enter amount of any Kansas net operating loss carry forward to which you are entitled. This amount cannot exceed amount on line 25.
Submit a separate schedule to support the amount shown and any remaining carry over available.

**LINE 27 (COMBINED REPORT OR ALTERNATIVE/SEPARATE ACCOUNTING INCOME):** If you are filing a combined report (Schedule K-121) or are authorized to file using the alternative or separate accounting method, enter on line 27 the Kansas taxable income from line 27 of Schedule K-121 or a separate schedule prepared by you (Separate/Alternative Method of Reporting).

**LINE 28 (KANSAS TAXABLE INCOME):** Subtract line 26 from line 25 or if filing combined enter the amount from line 27, whichever is applicable. If the result is a negative figure, enter zero.

**TAX**

*If filing Form K-121, skip lines 29 and 30 and proceed to line 31.*

**LINE 29 (NORMAL TAX):** Multiply the amount shown on line 28 by 4% and enter the result.

**LINE 30 (SURTAX):** Multiply the amount shown on line 28 in excess of $50,000 by 3% and enter the result.

**LINE 31 (TOTAL TAX):** Add lines 29 and 30 and enter result. If Schedule K-121 was used to determine income, enter the tax computed on Schedule K-121, line 30.

**LINE 32 (TOTAL NONREFUNDABLE CREDITS):** Enter total nonrefundable credits from Part I, line 30 (cannot exceed the amount on line 31 of K-120).

**LINE 33 (BALANCE):** Subtract line 32 from line 31 and enter result. This amount cannot be less than zero.

**LINE 34 (ESTIMATED TAX PAID AND AMOUNT CREDITED FORWARD):** Enter total of all your 2021 estimated tax payments plus any 2020 overpayment you had credited forward to 2021.

**LINE 35 (OTHER TAX PAYMENTS):** Enter any other withholding amounts or tax payments on line 35. Enclose separate schedule.

**LINE 36 (AMOUNT PAID WITH KANSAS EXTENSION):** Enter amount paid with your request for an extension of time to file.

**LINE 37 (TOTAL OF OTHER REFUNDABLE CREDITS):** Enter the total of all other refundable credits from Part I, line 37.

**LINE 38 (PAYMENT REMITTED WITH ORIGINAL RETURN):** Use this line if you are filing an amended Corporation Income Tax return for the 2021 tax year. Enter amount of money you remitted to the Kansas Department of Revenue with your original 2021 return or any payment remitted with a previously filed 2021 amended return, including penalty and interest.

**LINE 39 (OVERPAYMENT FROM ORIGINAL RETURN):** Use this line ONLY if you are filing an amended income tax return for the 2021 tax year. Enter amount of overpayment shown on your original return. Since you were refunded the overpayment or it was credited forward, the amount is a subtraction entry.

**LINE 40 (TOTAL PREPAID CREDITS):** Add lines 34 through 38 and subtract line 39. Enter the result on line 40.

**BALANCE DUE**

**LINE 41 (BALANCE DUE):** If line 33 is greater than line 40, subtract line 40 from line 33 and enter the result.

If the amount on line 41 is not paid by the due date or if a balance due return is filed after the due date, penalty and interest are added according to the rules outlined in lines 42 and 43.

**Extension of Time to File:** Interest is due on a delinquent tax balance even if you have been granted an extension of time. If 90% of your tax is paid on or before the original due date of your return, an automatic extension is applied and no penalty is assessed.

**LINE 42 (INTEREST):** If you paid your tax after the original due date, compute interest at the rate of .333% per month (or fraction thereof) on the balance due and enter the result on line 42.

**LINE 43 (PENALTY):** If you paid your tax after the original due date, compute the penalty at 1% for each month (or portion thereof) the return is late or the tax is unpaid on the balance due amount, up to a maximum of 24%. Enter this amount on line 43.

**LINE 44 (ESTIMATED TAX PENALTY):** If underpayment of estimated tax penalty is due, enter the amount from your Schedule K-220 on line 44 and enclose Schedule K-220 with the return. If you are annualizing to compute the penalty, check the box on line 44. Any corporation which began business in Kansas during this period is not required to file a declaration, and no underpayment of estimated tax penalty will be imposed.

**LINE 45 (TOTAL TAX, INTEREST & PENALTY DUE):** Add the amounts on lines 41 through 44 and enter result. Complete Form K-120V, Corporate Payment Voucher and enclose it with your return and payment (do not use staples or tape to attach your documents together). Make check or money order payable to Kansas Corporate Tax. NOTE: Amounts less than $5.00 need not be paid.

**Returned checks:** A fee of $30.00, plus costs for a registered letter, is charged on all returned checks.

**OVERPAYMENT**

**LINE 46 (OVERPAYMENT):** If line 40 is greater than the sum of line 33 and line 44, subtract the sum of line 33 and line 44 from line 40 and enter the result on line 46.

**LINE 47 (REFUND):** Enter that part of line 46 you wish to be refunded. No refunds issued on amounts less than $5.00.

**LINE 48 (CREDIT FORWARD):** Enter the portion of line 46 you wish to have applied to your 2022 Kansas estimated tax (must be $1 or more). If the amount on line 46 is less than $5.00, you may carry it forward to 2022 as an additional credit even if you don’t make estimated tax payments. The amount on this line cannot exceed the total of lines 34, 35, and 36.

**SIGNATURE AND VERIFICATION**

The return must be signed and sworn to by the president, vice-president, or other principal officer. If the return is prepared by a firm or corporation, sign the return in the name of the firm or corporation. Any person or persons who prepares the return for compensation must sign the return and provide their preparer tax identification number (PTIN).

**INSTRUCTIONS FOR FORM K-120, PAGES 3 AND 4**

**PART I — NONREFUNDABLE and REFUNDABLE CREDITS**

Every corporation must complete PART I to claim a Kansas tax credit. First, complete the appropriate tax credit schedule, then enclose them with your Kansas corporate income tax return. Credit schedules are available on our website.

**SCHEDULE OF NONREFUNDABLE CREDITS**

**LINES 1 THROUGH 29:** Enter on these lines any non-refundable tax credits for which you are eligible. You must complete and enclose with Form K-120 the applicable credit schedule(s).

**LINES 30 (TOTAL NONREFUNDABLE CREDITS):** Add amounts on lines 1 through 29 and enter the total here and on line 32 of Form K-120. This amount cannot exceed your total tax on line 31 of Form K-120. Important—If filing a combined return (K-121), the amount of nonrefundable credits for each separate entity cannot exceed that entity’s tax liability.

**SCHEDULE OF REFUNDABLE CREDITS**

**LINES 31 THROUGH 36:** Enter on these lines any refundable tax credits for which you are eligible. You must complete and enclose with your K-120 the applicable credit schedule(s).
LINE 37 (TOTAL REFUNDABLE CREDITS): Add amounts on lines 31 through 36 and enter total here and line 37 of Form K-120.

PART II — ADDITIONAL INFORMATION

All corporations must answer all of the questions in Part II.

PART III — AFFILIATED CORPORATIONS DOING BUSINESS IN KANSAS

Every corporation must complete the information in this section for every affiliated corporation doing business in Kansas. If additional space is needed, enclose a separate schedule.

PART IV — SCHEDULE OF TAXES

Every corporation must complete this section so the Department of Revenue can verify the amount of taxes to be added back on line 3 of the return. If taxes are included elsewhere in the federal return, you must complete a schedule and enclose it with the Kansas return.

PART V — SCHEDULE OF INTEREST INCOME

Every corporation must complete this section if they are claiming a modification for interest income on United States obligations on line 7, page 1 of Form K-120.

INSTRUCTIONS FOR FORM K-120AS

You must complete and enclose Parts VI, VII, and VIII of Form K-120AS with your K-120 if the corporation is doing business within and outside of Kansas and utilizing the apportionment formula to determine Kansas income.

PART VI - APPORTIONMENT FORMULA

Part VI is to be used by corporations which derive income from sources both within and without Kansas for the purpose of allocating and apportioning income. All business income is apportionable to Kansas by one of the following methods:

- Most corporations will multiply business income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is three.
- Railroads will multiply business income by a fraction, the numerator of which is the freight car miles in this state and the denominator of which is the freight car miles everywhere.
- Interstate motor carriers will multiply business income by a fraction, the numerator of which is the total number of miles operated in this state and the denominator of which is the total number of miles operated everywhere.
- A qualifying taxpayer may elect to multiply business income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is two. A qualifying taxpayer is any taxpayer whose payroll factor for a taxable year exceeds 200% of the average of the property factor and the sales factor. For additional information relating to this method and to determine if you are qualified, you may review K.S.A. 79-3279. If you qualify to use this method you are required to complete, for the first year, the payroll information on Form K-120AS, Part VI, line B or Form K-121, Part II, Section 2.
- Single Factor Apportionment—all years beginning after 12/31/01, and at the election of the taxpayer made at the time of filing of the original return, the qualifying business income of any investment funds service corporation organized as a corporation or S corporation which maintains its primary headquarters and operations or is a branch facility that employs at least 100 individuals on a full-time equivalent basis in this state and has any investment company fund shareholders resided in this state shall be apportioned to this state as provided in this subsection, as follows: By multiplying the investment funds service corporation’s qualifying business income from administration, distribution and management services provided to each investment company by a fraction, the numerator of which shall be the average of the number of shares owned by the investment company’s fund shareholders resided in this state at the beginning of and at the end of the investment company’s taxable year that ends with or within the investment funds service corporation’s taxable year, and the denominator of which shall be the average of the number of shares owned by the investment company’s fund shareholders everywhere at the beginning of and at the end of the investment company’s taxable year that ends with or within the investment funds service corporation’s taxable year.

Descriptions of each of the factors in the three-factor formula follow. The laws applicable to these factors are contained in K.S.A. 79-3280 through K.S.A. 79-3287. The applicable regulations are contained in K.A.R. 92-12-84 through K.A.R. 92-12-103, and can be found in our Policy Information Library at: ksrevenue.org

LINE A (Property Factor): The property factor shall include all real and tangible personal property owned or rented and used during the income year to produce business income. Property used in connection with the production of nonbusiness income shall be excluded from the factor. Property shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. Property used in the production of business income shall remain in the property factor until its permanent withdrawal is established by an identifiable event such as its sale or conversion to the production of nonbusiness income.

The numerator of the property factor shall include the average value of the taxpayer’s real and tangible personal property owned and used in Kansas during the income year for the production of income, plus the value of rented real and tangible personal property so used. Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in the denominator of its property factor in accordance with its regular accounting practices shall be included in the numerator according to the state of destination. The value of mobile or movable property, such as construction equipment, trucks and/or leased electronic equipment which are located within and without Kansas during the income year, shall be determined for purposes of the numerator of the factor on the basis of total time within Kansas during the income year. Property owned by the taxpayer shall be valued at its original cost. As a general rule, original cost is deemed to be the basis of the property for federal income tax purposes at the time of acquisition by the taxpayer and adjusted by subsequent capital additions or improvements thereto and partial disposition thereof, by reason of sale, exchange, abandonment, etc. Property rented by the taxpayer is valued at eight times the net annual rental rate. As a general rule, the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the income year. However, the Director of Taxation may require or allow averaging by monthly values if such method of averaging is required to properly reflect the average value of the taxpayer’s property for the income year.

LINE B (Payroll Factor): The payroll factor shall include the total amount paid by the taxpayer for compensation during the tax period. The total amount “paid” to the employees is determined upon the basis of the taxpayer’s accounting method. If the taxpayer has adopted the accrual method of accounting, all compensation properly accrued
shall be deemed to have been paid. Notwithstanding the taxpayer’s method of accounting, at the election of the taxpayer, compensation paid to employees may be included in the payroll factor by use of the cash method if the taxpayer is required to report such compensation under such method for unemployment compensation purposes. The term compensation means wages, salaries, commissions and any other form of remuneration paid to employees for personal services. Payments made to an independent contractor or any other person not properly classifiable as an employee are excluded. Only amounts paid directly to employees are included in the payroll factor. The compensation of any employee on account of activities which are connected with the production of nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year.

The numerator of the payroll factor is the total amount paid in Kansas during the income year by the taxpayer for compensation. Compensation is paid in Kansas if any one of the following tests, applied consecutively, are met: (a) The employee’s service is performed entirely within Kansas; (b) The employee’s service is performed both inside and outside of Kansas, but the service performed outside this state is “incidental” to the employee’s service in Kansas (the word “incidental” means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) If the employee’s services are performed both inside and outside of Kansas, the employee’s compensation will be attributed to Kansas if: (1) the employee’s base of operations is in Kansas; or (2) there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in Kansas; or (3) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the employee’s residence is in Kansas. The term “base of operation” is the place from where employees begin work and to which they customarily return in order to receive instructions from the taxpayer or communications from his customers or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of their trade or profession at some other point or points.

LINE C (Sales Factor): For purposes of the sales factor of the apportionment formula, the term “sales” means all gross receipts derived by the taxpayer from transactions and activity in the regular course of such trade or business. The following are rules for determining “sales” in various situations:

- In the case of a taxpayer engaged in manufacturing and selling or purchasing and reselling goods or products, “sales” includes all gross receipts from the sales of such goods or products (or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the income year) held by the taxpayer primarily for sale to customers in the ordinary course of its trade or business. “Gross receipts” for this purpose means gross sales, less returns and allowances, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales. Federal and state excise taxes (including sales taxes) shall be included as part of such receipts if such taxes are passed on to the buyer or included as part of the selling price of the product.
- In the case of cost plus fixed fee contracts, such as the operation of a government-owned plant for a fee, “sale” includes the entire reimbursed cost, plus the fee.
- In the case of a taxpayer engaged in providing services, such as the operation of an advertising agency, or the performance of equipment service contracts, or research and development contracts, “sales” includes the gross receipts from the performance of such services, including fees, commissions, and similar items.
- In the case of a taxpayer engaged in renting real or tangible property, “sales” includes the gross receipts from the rental, lease, or licensing the use of the property.
- In the case of a taxpayer engaged in the disposition of non-inventory assets and property used or purchased in the regular course of business, “sales” includes the capital gain or ordinary gain realized from such disposition. The term “sales” does not include the return of capital or recovery of basis with respect to non-inventory capital assets.
- For all taxable years beginning after December 31, 2007, in the case of sales of intangible business assets, only the net gains from the sale shall be included in the sales factor.

The numerator of the sales factor shall include gross receipts attributable to Kansas and derived by the taxpayer from transactions and activity in the regular course of its trade or business. All interest income, service charges, carrying charges, or time-priced differential charges incidental to such gross receipts shall be included regardless of the place where the accounting records are maintained or the location of the contract or other evidence of indebtedness.

Sale of Tangible Personal Property in this State.

- Gross receipts from sales of tangible personal property (except sales to the United States Government) are in this state if:
  - the property is delivered or shipped to a purchaser within this state regardless of the f.o.b. point or other conditions of sale.
  - the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and the taxpayer is not taxable in the state of the purchaser.
- Property shall be deemed to be delivered or shipped to a purchaser in this state if the recipient is located in this state, even though the property is ordered from outside this state.
- Property is delivered or shipped to a purchaser within this state if the shipment terminates in this state, even though the property is subsequently transferred by the purchaser to another state.
- The term “purchaser within this state” shall include the ultimate recipient of the property if the taxpayer in this state, at the designation of the purchaser, delivers to or has the property shipped to the ultimate recipient within this state.
- When property being shipped by a seller from the state of origin to a consignee in another state is diverted while en route to a purchaser in this state, the sales are in this state.
- If a taxpayer whose salesman operates from an office in this state makes a sale to a purchaser in another state in which the taxpayer is not taxable and the property is shipped directly by a third party to the purchaser, the following rules apply.
  1. If the taxpayer is taxable in the state from which the third party ships the property, then the sale is in such state;
  2. If the taxpayer is not taxable in the state from which the property is shipped, then the sale is in such state.

Sales to the United States Government. Gross receipts from the sales of tangible personal property to the United States Government are to be included in Kansas if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state. Only sales for which the United States Government makes direct payment to the seller pursuant to the terms of its contract constitute sales to the United States Government. Thus, as a general rule, sales by a subcontractor to the prime contractor, the party to the contract with the United States Government, does not constitute sales to the United States Government.

Sales Other Than Sales of Tangible Personal Property. K.S.A. 79-3287 provides for the inclusion in the numerator of the sales factor of gross receipts from transactions other than sales of tangible personal property (including transactions with the United
States Government). Under this section gross receipts are attributed to Kansas if the income-producing activity which gave rise to the receipts is performed within Kansas or if property producing the receipts is located within Kansas.

Gross receipts are attributed to Kansas if, with respect to a single item of income, the income-producing activity is performed within and without Kansas but the greater proportion of the income-producing activity is performed in Kansas, based on costs of performance. In cases where services are performed partly within and partly without Kansas, the services performed in each state will usually constitute a separate income-producing activity; in such case, the gross receipts for the performance of services attributable to Kansas shall be measured by the ratio which the time spent in performing such services in this state bears to the total time spent in performing such services everywhere. Time spent in performing services includes the amount of time expended in the performance of a contract or other obligation which gives rise to such gross receipts. Personal service not directly connected with the performance of the contract or other obligation, such as time expended in negotiating the contract, is excluded from the computation.

LINE D(1) (TOTAL PERCENT): If you are utilizing the three-factor formula to apportion income to Kansas, add lines A, B and C.

LINE D(2) (TOTAL PERCENT): If you are qualified and are utilizing the elective two-factor formula to apportion income to Kansas, add lines A and C.

LINE E (AVERAGE PERCENT): Divide line D(1) or D(2), whichever is applicable, by the number of factors used in the formula. For instance, if you are using the three-factor formula and the corporation does not have payroll anywhere, divide by 2.

Consistency in Reporting. In completing Form K-120, K-120AS and K-121, if, with respect to prior tax years and to filing other states’ tax returns, the taxpayer departs from or modifies the manner in which income has been classified as business income from nonbusiness income, in valuing property or of excluding or including property in the property factor, in the treatment of compensation paid in the payroll factor, or in excluding or including gross receipts in the sales factor, the taxpayer shall disclose by separate enclosed schedule the nature and extent of the variance or modification. Only inconsistencies in the denominators of the property, payroll, and sales factors which materially affect the amount of business income apportioned to Kansas need to be disclosed. Inconsistencies in the determination of nonbusiness income and in the denominators of the factors due to a difference in state laws or regulations must be identified by that state’s statute or regulation section number and shown on the separate schedule. The amount of each inconsistency by state is to be shown.

When a taxpayer makes sales of tangible personal property which are shipped from Kansas and assigned to a state in which the taxpayer does not file a return or report, the taxpayer shall identify the state to which the property is shipped, report the total amount of sales assigned to such state, and furnish the facts upon which the taxpayer relies as establishing jurisdiction to tax by such state.

PART VII — ADDITIONAL INFORMATION
All corporations must answer all questions.

PART VIII — AFFILIATED CORPORATION INFORMATION
All corporations must complete this section and indicate which of the affiliated corporations have property or payroll or sales in either the “total company” factors or the “within Kansas” factors of the apportionment formula on Part VI of the return.

PART IX—KANSAS PASS-THROUGH ENTITY SCHEDULE
Complete this schedule if this entity receives passed through distributions from another entity. For instance, if you own a 50% interest in Partnership A and are required to report income and/ or expenses on your tax return, disclose the name and EIN of the pass-through entity (i.e. partnership). Identify the name and EIN of the corporation that is the partner or received the income or loss. Complete the principal product or services field for the pass-through entity. Indicate whether or not the pass-through entity has Kansas operations.

PART X—KANSAS DISREGARDED ENTITY SCHEDULE
Complete this schedule if disregarded entities are included in this return. Disclose the name and EIN of the disregarded entity. Identify the name and EIN of the corporation that holds the income or loss of the disregarded entity. Complete the principle product or services field for the disregarded entity. Indicate whether or not the disregarded entity has Kansas operations.
### Filing Information

**A. Method Used to Determine Income of Corporation in Kansas**
- [ ] 1. Activity wholly within Kansas - Single entity
- [ ] 2. Activity wholly within Kansas - Consolidated
- [ ] 3. Single entity apportionment method (K-120AS)
- [ ] 4. Combined income method - Single corporation filing (Sch. K-121)
- [ ] 5. Combined income method - Multiple corporation filing (Sch. K-121)
- [ ] 6. Qualified elective two-factor (K-120AS) Year qualified: ___ ___ ___
- [ ] 7. Common carrier mileage (Enclose mileage apportionment schedule)
- [ ] 8. Alternative or separate accounting (Enclose letter of authorization & schedule)

**B. Business Activity Code (NAICS)**

**C. Date Business Began in KS (mm/dd/yyyy)**

**D. Date Business Discontinued in KS (mm/dd/yyyy)**

**E. State and Month/Year of Incorporation (mm/yyyy)**

**F. State of Commercial Domicile**

**G. Type of Federal Return Filed**
- [ ] 1. Separate
- [ ] 2. Consolidated

**H. Mark this box if you have submitted a Kansas Form K-120EL**

### Reason for amending your 2021 Kansas return:
- [ ] Amended affects Kansas only
- [ ] Amended affects the IRS
- [ ] Amended federal tax return

### Filing Information

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 (Part IV, line 2)
4. Federal net operating loss deduction
5. 250 deduction related to global intangible low-taxed income (GILTI) (I.R.C. § 250(a)(1)(B)) (schedule required)
6. Business interest expense carryforward deduction (I.R.C. § 163(j)) (schedule required)
7. Other additions to federal taxable income (schedule required)
8. Total additions to federal taxable income (add lines 2 through 7)
9. Interest on U.S. government obligations (Part V, line 2)
10. IRC Section 78 and 80% of foreign dividends (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)
15. Other subtractions from federal taxable income (schedule required)
16. Total subtractions from federal taxable income (add lines 9 through 15)
17. Net income before apportionment (add line 1 to line 8, then subtract line 16)
18. Nonbusiness income - Total company (schedule required)
19. Apportionable business income (subtract line 18 from line 17)
20. Average percent to Kansas
   - A: ___
   - B: ___
   - C: ___
   (Part VI, lines A, B, C and E; if 100% enter 100.0000)
21. Amount to Kansas (multiply line 19 by line 20)
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 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 30; 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 37 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  
48. CREDIT FORWARD. Enter the amount of line 46 (original return only) you wish to be applied to 2022 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.

Signature of officer

Title

Date

Individual or firm signature of preparer

Address/Telephone Number

Date

NOTE: You are not required to send a copy of your entire federal return. See instructions for the list of federal forms required to accompany the state return.

Mail to: Kansas Corporate Tax, Kansas Department of Revenue, PO Box 750260, Topeka, KS 66699-0260
PART I - NONREFUNDABLE AND REFUNDABLE CREDITS (see instructions)

<table>
<thead>
<tr>
<th>Nonrefundable Credits</th>
<th>Refundable Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Center for Entrepreneurship Credit (Enclose Schedule K-31)</td>
<td></td>
</tr>
<tr>
<td>2. Agritourism Liability Insurance Credit (Enclose Schedule K-33)</td>
<td></td>
</tr>
<tr>
<td>3. Business and Job Development Credit -- <em>for carry forward use only</em> (Enclose Schedule K-34)</td>
<td></td>
</tr>
<tr>
<td>4. Historic Preservation Credit (Enclose Schedule K-35)</td>
<td></td>
</tr>
<tr>
<td>5. Disabled Access Credit (Enclose Schedule K-37)</td>
<td></td>
</tr>
<tr>
<td>6. Swine Facility Improvement Credit (Enclose Schedule K-38)</td>
<td></td>
</tr>
<tr>
<td>7. Oil and Gas Well Plugging Credit (Enclose Schedule K-39)</td>
<td></td>
</tr>
<tr>
<td>8. Assistive Technology Contribution Credit (Enclose Schedule K-42)</td>
<td></td>
</tr>
<tr>
<td>9. Eisenhower Foundation Credit (Enclose Schedule K-43)</td>
<td></td>
</tr>
<tr>
<td>10. Purchases from Qualified Vendor Credit (Enclose Schedule K-44)</td>
<td></td>
</tr>
<tr>
<td>11. Friends of Cedar Crest Association Credit (Enclose Schedule K-46)</td>
<td></td>
</tr>
<tr>
<td>12. Qualified Charitable Distribution Credit (Enclose Schedule K-48)</td>
<td></td>
</tr>
<tr>
<td>13. Research and Development Credit (Enclose Schedule K-53)</td>
<td></td>
</tr>
<tr>
<td>14. Venture Capital Credit -- <em>for carry forward use only</em> (Enclose Schedule K-55)</td>
<td></td>
</tr>
<tr>
<td>15. Seed Capital Credit -- <em>for carry forward use only</em> (Enclose Schedule K-55)</td>
<td></td>
</tr>
<tr>
<td>16. High Performance Incentive Program Credit (Enclose Schedule K-59)</td>
<td></td>
</tr>
<tr>
<td>17. Community Service Contribution Credit (Enclose Schedule K-60)</td>
<td></td>
</tr>
<tr>
<td>19. Low Income Student Scholarship Credit (Enclose Schedule K-70)</td>
<td></td>
</tr>
<tr>
<td>20. Law Enforcement Training Center Credit -- <em>for carry forward use only</em> (Enclose Schedule K-72)</td>
<td></td>
</tr>
<tr>
<td>21. Petroleum Refinery Credit -- <em>for carry forward use only</em> (Enclose Schedule K-73)</td>
<td></td>
</tr>
<tr>
<td>22. Kansas National Guard and Reserve Employer Credit (Enclose Schedule K-74)</td>
<td></td>
</tr>
<tr>
<td>23. Single City Port Authority Credit (Enclose Schedule K-76)</td>
<td></td>
</tr>
<tr>
<td>24. Qualifying Pipeline Credit -- <em>for carry forward use only</em> (Enclose Schedule K-77)</td>
<td></td>
</tr>
<tr>
<td>25. BioMass-to-Energy Credit -- <em>for carry forward use only</em> (Enclose Schedule K-79)</td>
<td></td>
</tr>
<tr>
<td>26. Environmental Compliance Credit (Enclose Schedule K-81)</td>
<td></td>
</tr>
<tr>
<td>27. Storage and Blending Equipment Credit -- <em>for carry forward use only</em> (Enclose Schedule K-82)</td>
<td></td>
</tr>
<tr>
<td>28. Electric Cogeneration Facility Credit -- <em>for carry forward use only</em> (Enclose Schedule K-83)</td>
<td></td>
</tr>
<tr>
<td>29. Farm Net Operating Loss (Enclose Schedule K-139F)</td>
<td></td>
</tr>
<tr>
<td>30. Total nonrefundable credits (Add lines 1 through 29. Enter total here and on line 32, page 2)</td>
<td></td>
</tr>
<tr>
<td>31. Telecommunications Credit (Enclose Schedule K-36)</td>
<td></td>
</tr>
<tr>
<td>32. Child Day Care Assistance Credit (Enclose Schedule K-56)</td>
<td></td>
</tr>
<tr>
<td>33. Small Employer Healthcare Credit (Enclose Schedule K-57)</td>
<td></td>
</tr>
<tr>
<td>34. Community Service Contribution Credit (Enclose Schedule K-60)</td>
<td></td>
</tr>
<tr>
<td>35. Individual Development Account Credit (Enclose Schedule K-68)</td>
<td></td>
</tr>
<tr>
<td>36. Farm Net Operating Loss (Enclose Schedule K-139F)</td>
<td></td>
</tr>
<tr>
<td>37. Total refundable credits (Add lines 31 through 36. Enter total here and on line 37, page 2)</td>
<td></td>
</tr>
</tbody>
</table>
PART II - ADDITIONAL INFORMATION

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

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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  ☐ Amended Return

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 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) ..................................................... 

150321

(Enclose a separate sheet for additional returns)
PART VI - APPORTIONMENT FORMULA

A. Property

<table>
<thead>
<tr>
<th>Description</th>
<th>WITHIN KANSAS</th>
<th>TOTAL COMPANY</th>
<th>PERCENT WITHIN KANSAS</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Value of owned real and tangible personal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>property used in the business at original cost</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inventory ..................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciable assets .....................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land ..........................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other tangible assets (Enclose schedule) ..........</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Construction in progress</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total property to be averaged .......................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average owned property (Beg. + End ÷ 2) ...........</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) Net annual rented property. Multiplied by 8...</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.)

<table>
<thead>
<tr>
<th>Description</th>
<th>Within Kansas</th>
<th>Total Company</th>
<th>PERCENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Compensation of officers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) Wages, salaries and commissions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(3) Payroll expense included in cost of goods sold</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(4) Payroll expense included in repairs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(5) Other wages and salaries</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

C. Sales (Gross receipts, less returns and allowances)

<table>
<thead>
<tr>
<th>Description</th>
<th>Within Kansas</th>
<th>Total Company</th>
<th>PERCENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Sales delivered or shipped to purchasers in Kansas:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Shipped from outside Kansas</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Shipped from within Kansas</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) Sales shipped from Kansas to:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) The United States Government</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Purchasers in a state where the taxpayer would not be taxable (e.g., under federal Public Law 86-272)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(3) Dividends</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest ..................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rents .....................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royalties ..................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gains/losses from intangible asset sales ..........</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross proceeds from tangible asset sales ..........</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other income (Enclose schedule)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

D. Total percent (Sum of lines A, B & C if qualified and utilizing three-factor formula)

<table>
<thead>
<tr>
<th>Description</th>
<th>D(1) %</th>
<th>D(2) %</th>
<th>E %</th>
</tr>
</thead>
<tbody>
<tr>
<td>D(1)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D(2)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Average percent of either D(1) or D(2), whichever is applicable (Enter on line 20, page 1)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
PART VII - ADDITIONAL INFORMATION

1. 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 ________________________________

__________________________________________________________________________________________

__________________________________________________________________________________________

__________________________________________________________________________________________

__________________________________________________________________________________________

__________________________________________________________________________________________

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

<table>
<thead>
<tr>
<th>Name of Corporation</th>
<th>Employer Identification Number</th>
<th>Check if included:</th>
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<tbody>
<tr>
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<td>In Total Company</td>
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<td>Within Kansas</td>
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<td>factors</td>
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</tbody>
</table>

PART IX - KANSAS PASS-THROUGH SCHEDULE

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

<table>
<thead>
<tr>
<th>Pass-through Entity Name</th>
<th>EIN of Pass-through Entity</th>
<th>Your Entity to which income of Pass-through is included</th>
<th>EIN to which income of Pass-through Entity is included</th>
<th>Principal Product or Services of Pass-through Entity</th>
<th>Kansas Operations (Y / N)</th>
</tr>
</thead>
<tbody>
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<td>1.</td>
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</table>

PART X - KANSAS DISREGARDED ENTITY SCHEDULE

The disregarded entities listed below are included in this return.

<table>
<thead>
<tr>
<th>Disregarded Entity Name</th>
<th>EIN of Disregarded Entity</th>
<th>Your Entity to which income of Disregarded is included</th>
<th>EIN to which income of Disregarded Entity is included</th>
<th>Principal Product or Services of Disregarded Entity</th>
<th>Kansas Operations (Y / N)</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>
KANSAS CORPORATION
COMBINED INCOME METHOD OF REPORTING

For the taxable year beginning__________ , 20_____, ending__________, 20_____.

Name as shown on Form K-120

PART I
KANSAS COMBINED NET INCOME

Enter separate corporate names and federal identification numbers

<table>
<thead>
<tr>
<th>Corporation A</th>
<th>Corporation B</th>
<th>Eliminations</th>
<th>Combined Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal taxable income</td>
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<td></td>
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</tr>
<tr>
<td>2. Total state and municipal interest</td>
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<tr>
<td>3. Taxes on or measured by income or fees or payments in lieu of income taxes</td>
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<tr>
<td>4. Federal net operating loss deduction</td>
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<tr>
<td>5. 250 deduction related to global intangible low-taxed income (GILTI) (I.R.C. § 250(a)(1)(B)) (schedule required)</td>
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<tr>
<td>6. Business interest expense carryforward deduction (I.R.C. § 163(j)) (schedule required)</td>
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<tr>
<td>7. Other additions to federal taxable income (schedule required)</td>
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<tr>
<td>8. Total additions to federal taxable income (add lines 2 through 7)</td>
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<tr>
<td>9. Interest on U.S. government obligations</td>
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<tr>
<td>10. IRC Section 78 and 80% of foreign dividends (schedule required)</td>
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<tr>
<td>12. Disallowed business interest deduction (I.R.C. § 163(j)) (schedule required)</td>
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<tr>
<td>13. Contributions to capital exceptions (I.R.C. § 118) (schedule required)</td>
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<tr>
<td>15. Other subtractions from federal taxable income (schedule required)</td>
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<tr>
<td>16. Total subtractions from federal taxable income (add lines 9 thru 15)</td>
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<tr>
<td>17. Net income before apportionment (add line 1 to line 8 then subtract line 16)</td>
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<tr>
<td>18. Nonbusiness income—Total company (schedule required)</td>
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<tr>
<td>19. Apportionable business income (subtract line 18 from line 17)</td>
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<tr>
<td>20. Percent to Kansas (from line 6, Part II)</td>
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<tr>
<td>21. Amount to Kansas (line 20, Corp. A &amp; B multiplied by line 19 combined income)</td>
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<tr>
<td>22. Nonbusiness income—Kansas (schedule required)</td>
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<tr>
<td>23. Kansas expensing recapture (see instructions for K-120EX)</td>
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<tr>
<td>24. Kansas expensing deduction (see instructions for K-120EX)</td>
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<tr>
<td>25. Kansas net income (add lines 21, 22 and 23; then subtract line 24)</td>
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<tr>
<td>26. Kansas net operating loss deduction (schedule required)</td>
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<tr>
<td>27. Combined report income (subtract line 26 from line 25; enter result here and on line 27, Form K-120)</td>
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<tr>
<td>28. Normal tax (4% of line 27)</td>
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<tr>
<td>29. Surtax (3% of amount on line 27 in excess of $50,000)</td>
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<tr>
<td>30. Total tax (add lines 28 and 29; enter result here and on line 31, Form K-120)</td>
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</tbody>
</table>

Explanation of Eliminations:
### PART II

**APPORTIONMENT FORMULA FOR FORM K-121**

<table>
<thead>
<tr>
<th>Corporation A Within Kansas</th>
<th>Corporation B Within Kansas</th>
<th>Total Company</th>
<th>Percent Within Kansas</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1a. Value of owned real and tangible personal property used in the business at original cost.</strong></td>
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<td></td>
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</tr>
<tr>
<td>Inventory</td>
<td></td>
<td></td>
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<tr>
<td>Depreciable Assets</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Land</td>
<td></td>
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<tr>
<td>Other Tangible Assets (Enclose schedule)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Less: Construction in Progress</td>
<td></td>
<td></td>
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<tr>
<td><strong>Total Property to be Averaged</strong></td>
<td></td>
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<tr>
<td><strong>Average Owned Property (Beg. + End + 2)</strong></td>
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<tr>
<td><strong>1b. Net annual rental property. Multiplied by 8...</strong></td>
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</tbody>
</table>

**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/losses from intangible asset sales** .......................
- **Gross proceeds from tangible 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:**

- Percentage: Corporation A (divide Corporation A by Total Company) .......................................................... 4A
- Percentage: Corporation B (divide Corporation B by Total Company) .......................................................... 4B

**5. Total Percent**

- Percentage: Corporation A (divide Corporation A by Total Company) .......................................................... 5A
- Percentage: Corporation B (divide Corporation B by Total Company) .......................................................... 5B

**6. Average Percent:**

- Percentage: Corporation A (divide Corporation A by Total Company to line 20, Part 1, Page 1 of the K-121) 6A
- Percentage: Corporation B (divide Corporation B by Total Company to line 20, Part 1, Page 1 of the K-121) 6B
K-120V
(Rev. 7-21)

2021 KANSAS CORPORATE INCOME TAX VOUCHER

For the taxable year beginning ________________ ending ________________

Corporation Name

Corporation Address

City, Town, or Post Office State Zip Code

Name of Contact Person Phone Number

Make check or money order payable to: Kansas Corporate Income Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Employer Identification Number

Amended Payment Extension Payment

PAYMENT AMOUNT $
KANSAS
Business Income Election

Business Name

Employer Identification Number (EIN)

Number and Street of Principal Office

Tax year ending date for which the election is first effective

City

State

ZIP Code

____ / ____ / ____

Are you currently doing business in Kansas?  □ Yes  □ No  If no, and this election is for your first year in Kansas, enter the date the articles of incorporation, or application for authority to engage in business in Kansas, were filed with the Secretary of State’s Office:  ____ / ____ / ____

Is the above corporation included in a combined report of unitary corporations?  □ No  □ Yes  If yes, list the names and federal employer identification numbers of each corporation in the space provided. If additional space is needed, enclose a separate sheet.

<table>
<thead>
<tr>
<th>Name of Corporation</th>
<th>Employer Identification Number (EIN)</th>
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</thead>
<tbody>
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BUSINESS INCOME ELECTION

I hereby elect that all income derived by:  ____________________________________________________________ (Name of Corporation)

from the acquisition, management, use or disposal of tangible and intangible property will constitute business income on the Kansas income tax return for the above listed taxable year and the subsequent nine taxable years.

I understand that this election is effective and irrevocable and is binding on all members of a unitary group of corporations.

SIGN HERE

Signature of Officer  ___________________________  Title  ___________________________  Date  ___________________________

This election must be sent separately from the income tax return and within the time limits set by law (see instructions on back). To ensure receipt, send this election by certified mail to:

KANSAS CORPORATE INCOME TAX
P O Box 750260
TOPEKA KS 66699-0260
GENERAL INFORMATION

K.S.A. 79-3288b provides taxpayers with a business income election option. For all taxable years beginning after December 31, 1995, a taxpayer may elect to have all income derived from the acquisition, management, use or disposition of tangible and intangible property treated as business income. The election will be effective and irrevocable for the taxable year of the election and the following nine taxable years. The election is also binding on all members of a unitary group of corporations.

TIME LIMITS FOR FILING THE ELECTION

The business income election must be submitted to the Kansas Department of Revenue in accordance with these time limits in the law.

Not currently doing business in Kansas — Taxpayers doing business in Kansas for the first time that intend to make the election for its initial year must file the K-120EL within 60 days after filing the articles of incorporation or application for authority to engage in business with the Kansas Secretary of State.

Currently doing business in Kansas — The election must be filed on or before the last day of the tax year immediately proceeding the tax year for which the election is made. EXAMPLE: If the election is for tax year ending December 31, 2017, the election must be filed by December 31, 2016.

COMPLETING FORM K-120EL

Type or print all requested information, and answer both questions.

The election statement: Note that once made, the election becomes effective and cannot be revoked. This business income election is binding on all members of a unitary group.

An officer of the business listed at the top of the form must sign this election.

FILING THE ELECTION

This form must be filed with the Kansas Department of Revenue within the time limits established by law for the taxpayer’s filing situation and must be sent separately from the Income Tax return.

To ensure receipt of your election, mail the completed form by certified mail to:

Kansas Corporate Income Tax
PO Box 750680
Topeka, KS 66675-0680

For questions regarding this form or others, you can write to the address above or contact the Department of Revenue:

Topeka: 785-368-8222
Fax: 785-291-3614
ksrevenue.org
KANSAS EXPENSING DEDUCTION SCHEDULE

For the taxable year beginning 2021; ending ____________________________

<table>
<thead>
<tr>
<th>Name of taxpayer</th>
<th>SSN or EIN</th>
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</table>

If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP

<table>
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<tr>
<th>EIN</th>
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PART A - COMPUTATION OF EXPENSING FOR THIS ENTITY

1. Expensing deduction for this entity (from PART B, line 11) .......................................................... 1 .00
2. Recapture amount (from PART C, line 12) ................................................................................................. 2 .00
3. Net expensing deduction/recapture (subtract line 2 from line 1; if the amount is negative, shade the box) ...... 3 □ .00
4. Ownership Percentage .................................................................................................................................. 4
5. Expensing deduction/recapture (multiply line 3 by line 4; if the amount is negative, shade the box) ............. 5 □ .00

K-40 filers: Stop here and enter this amount on your Kansas Schedule S (see instructions).
K-41 filers: Stop here and enter this amount in Part I of Form K-41 (see instructions).
K-120S filers: If the amount on line 5 is negative, enter as a positive on line 24 of form K-120S or K-121S.
K-120 and K-130 filers: If amount on line 5 is a positive figure, complete lines 6 through 10 of this form. If the amount is a negative figure stop here and see instructions.

6. Kansas net income for this entity (enter the sum of lines 21 and 22 from Form K-120 or K-121 or lines 21 and 22 from Form K-130 or K-131; cannot be less than zero) .................................................................................. 6 .00

7. Expensing deduction remaining (subtract line 6 from line 5; cannot be less than zero) ............................... 7 .00

8. Expensing deduction used against Kansas net income of other entities in the combined group. If more space is needed, enclose separate schedule .................................................................

<table>
<thead>
<tr>
<th>(a) ENTITY NAME</th>
<th>(b) ENTITY EIN</th>
<th>(c) AMOUNT USED</th>
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</table>

Amount used by other entities this year (total the amounts in column (c) and enter result) ......................... 8 .00

9. Total expensing deduction used this year (add line 8 to either line 5 or line 6, whichever is less). Enter result here and on the Kansas expensing deduction line of Form K-120, K-121, K-130 or K-131 ................................................. 9 .00

10. Expensing deduction to use as a net operating loss of this entity next tax year (subtract line 8 from line 7) .... 10 .00
### PART B - COMPUTATION OF KANSAS EXPENSING

<table>
<thead>
<tr>
<th>(a) I.R.C. § 168 Recover Period</th>
<th>(b) Method</th>
<th>(c) Factor</th>
<th>(d) Basis for Depreciation</th>
<th>(e) Bonus Depreciation and I.R.C. § 179</th>
<th>(f) Net Basis</th>
<th>(g) Kansas Expensing</th>
</tr>
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11. Total (enter this amount on line 1 of this form) ................................................................. $0.00

### PART C - RECAPTURE OF EXPENSING DEDUCTIONS PREVIOUSLY CLAIMED

<table>
<thead>
<tr>
<th>(a) I.R.C. § 168 Recover Period</th>
<th>(b) Year Placed in Service</th>
<th>(c) Current Year</th>
<th>(d) Recapture Factor (Subtract column b from column c)</th>
<th>(e) Years Remaining (Subtract column d from column a)</th>
<th>(f) Percent of Recapture (Divide column e by column a)</th>
<th>(g) Kansas Expensing Previously Allowed</th>
<th>(h) Recapture Amount (Multiply column g by column f)</th>
</tr>
</thead>
<tbody>
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12. Total (enter this amount on line 2 of this form) ................................................................. $0.00
GENERAL INFORMATION

The expensing deduction under K.S.A. 79-32,143a is available to income tax filers for taxable years commencing after December 31, 2011 and privilege tax filers for tax years commencing after December 31, 2013 (For tax years commencing after December 31, 2012, the deduction was limited to C corporations.) The deduction is available again for all income tax filers for tax years commencing after December 31, 2020. The deduction must be made by the due date of the original return, including any extension of time to file, and may be made only for the taxable year in which the eligible property is placed in service in Kansas.

An election for expensing is made by filing your Corporation Income Tax (K-120), Privilege Tax (K-130) or Individual Income Tax (K-40) return with Schedule K-120EX. If filing a paper return, enclose federal Form(s) 4562 with each K-120EX and any additional schedule necessary to enable Kansas Department of Revenue to reconcile Form 4562 amounts to the expensing claimed on your K-120EX.

QUALIFIED PROPERTY. You may elect to take an expensing deduction from Kansas net income apportioned or allocated to this state for the cost of the following property placed in service in this state during the taxable year: 1) Tangible property eligible for depreciation under the modified accelerated cost recovery system in section 168 of the IRC (Internal Revenue Code), as amended, but not including residential rental property, nonresidential real property, any railroad grading or tunnel bore or any other property with an applicable recover period in excess of 25 years as defined under section 168(c) or (g) of the IRC, as amended; and; 2) Computer software as defined in section 197(e)(3)(B) of the IRC, as amended, and as described in section 197(e)(3A)(i) of the IRC, as amended, to which section 167 of the IRC, as amended, applies.

SITUS OF PROPERTY. The situs will be the physical location of such property located in Kansas. If the property is mobile, the situs will be the physical location of the business operations from which the property is used or based. Software shall be apportioned to Kansas based on the fraction, the numerator of which is the number of taxpayer's users located in Kansas of licenses for such computer software used in the active conduct of the taxpayer's business operations, and the denominator of which is the total number of the taxpayer's users of the licenses for such computer software used in the active conduct of the taxpayer's business operations everywhere.

UNITARY OPERATION. If you are a corporate or privilege taxpayer filing a combined return, you may elect to apply the expense deduction against the Kansas income of any member of the combined group. This option is only available for the expense deduction, not for any subsequent net operating loss caused by the expense deduction. Each entity within the combined group that made a qualifying investment must complete a Schedule K-120EX and enclose it with the return when filed.


EXPENSING DEDUCTION EXCEEDING KANSAS NET INCOME. If the expensing deduction exceeds net income apportioned or allocated to this state, such excess will be treated as a Kansas net operating loss by the entity that made the original investment.

COMPUTATION OF KANSAS EXPENSING AFTER THE ELECTION. For taxable years beginning after December 31, 2020, the amount of expensing deduction for such cost shall equal the difference between the depreciable cost of such property for federal income tax purposes and the sum of the amount of bonus depreciation claimed under I.R.C. § 168(k) and depreciation claimed under I.R.C. § 179. That amount will be multiplied by the applicable factor, determined by using, the table provided in K.S.A. 79-32,143a(f), based on the method of depreciation selected pursuant to section 168(b)(1), (2), (3) or (g) of the IRC, as amended, and the applicable recover period for such property as defined under section 168(c) or (g) of the IRC, as amended.

EXAMPLE: A taxpayer using the 200% declining balance method with a recover period of 5 years and the basis for depreciation is $10,000. The taxpayer has no bonus depreciation to subtract out so the net basis is $10,000. Refer to the table on the next page. At the column headed IRC § 166 Recover Period (year), go down to 5 years and use .166 under the 200DB column to multiply by the net basis of $10,000. The expensing deduction for this item is $1,160 to use as a subtraction from Kansas income. For corporate purposes this is subtracted from income after apportionment on line 18 of Form K-120 or K-121.

EXPENSING DEDUCTION RECAPTURE. If the property was sold, disposed of, or moved out of Kansas within the recover period (5 years in the above example), the expensing deduction previously determined shall be subject to recapture and treated as Kansas taxable income allocated to Kansas. The amount of recapture is the Kansas expensing deduction previously determined multiplied by a fraction, the numerator of which is the number of years remaining in the recover period for such property as defined under Section 168(c) or (g) of the IRC, after such property is sold or removed from the state including the year of disposition and the denominator is the total number of years in the total recover period.

EXAMPLE: In the example above, assume the taxpayer purchased property and claimed the expensing deduction on the 2019 return. In the year ending 2021 return, the taxpayer sold the property. The expensing deduction previously determined was $1,160. The original recover period was five years. They sold the property in 2021 so there are three years remaining in the recover period. Three years remaining divided by five years total recovery equals 60%. 60% multiplied by $1,160 equals $696 which is to be added back to Kansas on K-120EX, PART A, line 2. If the recover period has expired, there is no recapture.

SPECIFIC LINE INSTRUCTIONS

Enter the applicable information (Name of taxpayer and SSN or EIN) at the top of Schedule K-120EX. Pass-through entities with shareholders or partners will complete both lines of Name of taxpayer (shareholder's name on the top line and pass-through entity's name on the second line).

C corporation (regular corporation) and financial institutions: Complete PART A after completing PART B and/or PART C, as applicable.

Pass-through entity (an entity not taxed on their income partnership/subchapter S corporation—but passes their income to another entity that has a tax levied against it): If you have pass-through income and received an expensing deduction from a partnership or S corporation that has a recapture of the expensing previously claimed, complete PART C and lines 2 through 5 of PART A. The pass-through entity should supply the shareholders or partners with the pass-through entity's K-120EX.

PART A – COMPUTATION OF EXPENSING FOR THIS ENTITY

LINE 1 – Enter the total Kansas expensing from PART B, line 11.
LINE 2 – Enter the recapture amount from PART C, line 12.
LINE 3 – Subtract line 2 from line 1 and enter the result.
LINE 4 – Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.
PART C – RECAPTURE OF EXPENSING DEDUCTIONS PREVIOUSLY CLAIMED

If property that was previously expensed was sold or moved out of Kansas within the "recover period," the expensing deduction previously determined is subject to recapture and treated as Kansas taxable income allocated to Kansas. If more space is needed, enclose a separate schedule. NOTE: These instructions reference data from the EXAMPLE on the previous page.

Column (a) – Enter the recover period. It should be the same recover period that was claimed on the initial expense deduction for this asset(s). In our example 5 years was used.

Column (b) – Enter ending period of the tax year that the asset(s) was claimed as an expense deduction. Example: 2019.

Column (c) – Enter the ending period of the current year tax return. Example: 2021.

Column (d) – Compute the recapture factor by subtracting the year placed in service (b) from the current year (c) and enter result. Example: 2021 - 2019 = 2.

Column (e) – Compute years remaining by subtracting recapture factor (d) from the recover period (a). Example: Subtract recapture factor of 2 from the recover period of 5 equals 3.

Column (f) – Divide the years remaining (e) by the recover factor (a) and enter resulting percentage. Example: Divide years remaining of 3 by recover period of 5 equals the percent of recapture of 60%.

Column (g) – Enter the Kansas expensing previously allowed. In our example this amount was $1,160.

Column (h) – Multiply (g) by the percent in (f) and enter result. Example: $1,160 by 60% equals $696. This is the recapture amount for this asset.

LINE 12 – Add all amounts in (h) and enter result on line 12 and on line 2, PART A of this schedule.

Use the table below to determine the expense deduction (PART B)

<table>
<thead>
<tr>
<th>FACTORS</th>
<th>IRC§168 Recover Period (year)</th>
<th>IRC§168(b)(1) Depreciation Method (200% declining balance) (200DB)</th>
<th>IRC§168(b)(2) Depreciation Method (150% declining balance) (150DB)</th>
<th>IRC§168(b)(3) or (g) Depreciation Method (Straight line or alternative) (S/L)</th>
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A Kansas Corporate income tax return must be filed by all corporations doing business in or deriving income from sources within Kansas who are required to file a federal income tax return, whether or not a tax is due. Banks and savings and loan associations allowed to file as small business corporations at the federal level are not allowed to file as small business corporations at the Kansas level. Those entities are required to file a Privilege Tax return (K-130) to report any income or loss. The federal level shareholders income or loss which is included in their individual federal income tax return is to be subtracted from federal adjusted gross income so as to not allow that income.

A Partnership return (K-120S) must be completed by any business partnership, syndicate, pool, joint venture or other such joint enterprise to report income from operations. The Kansas Partnership return must be completed by every enterprise that has income or loss derived from Kansas sources regardless of the amount of income or loss. Income or loss derived from Kansas sources includes income or loss attributed to:

- any ownership interest in real property or tangible personal property located in Kansas and intangible property to the extent it is used in a trade, business, profession or occupation carried on in Kansas; and,
- a trade, business, profession or occupation carried on in Kansas.

Any partnership, joint venture, syndicate, etc., required to file a Partnership return for federal purposes is required to file a Kansas Partnership return if such enterprise receives income or loss from Kansas sources.

**Calendar Year:** If your 2021 return is based on a calendar year, it must be filed by April 18, 2022.

**Fiscal Year:** If your return is based on a tax year other than a calendar year, it must be filed no later than the 15th day of the fourth month following the end of your tax year.

**Conformity to Federal Due Dates:** If the federal original due date is not the 15th day of the third month after the close of a taxable year, complete item “J” on the front of Form K-120S, and enclose a letter indicating the authorizing federal statute. Do not enter your extended due date.

**Amended Returns:** If the amended return will result in a refund, then it must be filed within three (3) years from the date the original return was due including any extensions allowed pursuant to law, or two (2) years from the date the tax claimed to be refunded or against which the credit claimed was paid, whichever periods expires later.

Mail your return and payment to: KANSAS S CORPORATE TAX, KANSAS DEPARTMENT OF REVENUE, PO BOX 750260, TOPEKA, KS 66699-0260.

Income tax information disclosed to the Kansas Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Department of Revenue, the IRS (Internal Revenue Service), the Multi-state Tax Commission and several other states have an agreement under which some tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas tax returns.

The taxpayer’s taxable year is the same as the taxable year for federal tax purposes. If a taxpayer’s taxable year changed, or the method of accounting is changed for federal tax purposes, then the taxable year and method of accounting shall be similarly changed for Kansas tax purposes.

Enclose with Form K-120S. Be sure to keep copies of all tax documents associated with your return as the Department of Revenue reserves the right to request additional information as necessary.

- All pages of the Federal Form 1120S or 1065 as filed with the IRS.
- Federal schedules to support any Kansas modifications claimed on page 1.
- Credit schedules and the required attachments to support pass-through activities.
- An organizational chart showing all partnerships/S Corps and taxable entities that have income that flows into this entity or flows from this entity.
Extension of Time to File

If you are unable to complete your return by the filing deadline, you may request an extension of time to file. If you filed federal form 7004 with the Internal Revenue Service for an extension of time, enclose a copy of that form with your completed K-120S to automatically receive a six-month extension for Partnerships and S Corporations to file your Kansas return. Kansas does not have a separate extension request form. If you are entitled to a refund, an extension is not required in order to file the return after the original due date.

Important—An extension of time to file Form K-120S does not extend the time for filing a partner’s or a shareholder’s Kansas Individual Income Tax return, Form K-40.

Business Income Election

Taxpayers may elect to have all income derived from the acquisition, management, use, or disposition of tangible and intangible property treated as business income. The election is effective and irrevocable for the taxable year of the election and the following nine taxable years. The election is binding on all members of a unitary group of corporations. To make this election, an entity must file Form K-120EL with the Department of Revenue within the time limits established by law for its filing situation.

- An entity not previously doing business in Kansas that intends to make this election for its initial year of business must file Form K-120EL within 60 days after filing the articles of incorporation or application for authority to engage in business with the Kansas Secretary of State.
- For an entity currently doing business in Kansas, the election must be filed on or before the last day of the tax year immediately preceding the tax year for which the election is made.

Form K-120EL must be sent separately from the K-120S return.

Adjustments and Other Information to Partners

Kansas income tax law provides that partners receiving income from a partnership or corporation may be required to make certain adjustments to their share of the entity’s income included in their individual federal income tax return in order to properly determine their individual Kansas adjusted gross income. This modification can only be made from information available to the partnership, thus it is necessary that each partnership notify each partner of his share of the adjustments. In addition to the adjustments, information regarding income not included in ordinary partnership income must be given to each partner.

NOTE: Each partner or shareholder should be notified of the gross of such income received by the partnership or corporation, each partner’s or shareholder's share of such income, the total adjustments applicable and each partner’s or shareholder’s share of such adjustment.

Information given to the partners receiving income should also include the partner’s share of the Kansas and everywhere property, payroll and sales factors of the partnership making the distribution. This information is necessary so the partner receiving the distribution can include those factors with their Kansas and everywhere property, payroll and sales factors in order to properly apportion income to Kansas in their returns when filed.

Amended Returns

You must file an amended Kansas return when an error was made on your Kansas return or there is a change (error or adjustment) on another state’s return or on your federal return.

To amend your Kansas Partnership or S Corporation return, mark the “Amended Return” checkbox on the front of the K-120S and insert the changes on the return. Include a copy of the other state’s amended return or a copy of the IRS amended return or Revenue Agent’s Report or adjustment letter showing the adjustments.

AMENDED FEDERAL RETURN: If you are filing an amended federal income tax return for the same taxable year as your Kansas amended return, enclose a complete copy of the amended federal return and full explanations of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, you must provide the department with a copy of the adjustment or denial letter.

If you did not file a Kansas return when you filed your original federal return, and the federal return has since been amended or adjusted, use the information on the amended or adjusted federal return to complete your original Kansas return. A copy of both the original and amended federal returns should be enclosed with the Kansas return along with an explanation of the changes.

Federal Audit. Any taxpayer whose income has been adjusted by the Internal Revenue Service must file an amended return with Kansas and include a copy of the Revenue Agent’s Report or adjustment letter showing and explaining the adjustments. These adjustments must be submitted within 180 days of the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure by the taxpayer to notify the Department of Revenue within the 180 day period shall not bar the Department of Revenue from assessing additional taxes or proceeding in court to collect such taxes. Failure by the taxpayer to comply with the requirements for filing returns shall toll the periods of limitation for the Department of Revenue to assess or collect taxes.

Capital Gains

Any adjustment, provided by Kansas law, which applies to a capital gain received by the partnership or corporation and reported by the individual partners or shareholders on their individual federal income tax return, is to be made by each partner or shareholder on his Kansas individual income tax return.

If, during the taxable year, the partnership or corporation received a gain from the sale of property or other capital assets for which the tax basis for Kansas is higher than the tax basis for federal, each partner or shareholder must be notified of his share of the difference in basis and whether the gain qualified as a long or short term capital gain.

Any partnership or corporation which has a partner or shareholder who is a nonresident of Kansas must advise such partner of those capital gains and losses incurred from assets located in Kansas because the nonresident...
**Business Income**

For tax years commencing after December 31, 2007, *business income* means:

1. Income arising from transactions and activity in the regular course of the taxpayer’s trade or business.
2. Income arising from transactions and activity involving tangible and intangible property or assets used in the operation of the taxpayer’s trade or business.
3. Income of the taxpayer that may be apportioned to this state under the provisions of the Constitution of the United States and laws thereof, except that a taxpayer may elect that all income constitutes business income. Business income is apportioned to Kansas generally using the average of the three factors of property, payroll, and sales. For instance, business income received from another partnership is included in your apportionable income and your share of that partnership is multiplied times the property, payroll and sales both in Kansas and everywhere of that partnership to add to your entity’s property, payroll and sales both in Kansas and everywhere. The apportionable income is then multiplied by the resulting factor. Any deviation from using the three factor method requires alternative qualifications. All the apportionment methods are listed in this section.

**Combined Income Method**

A business is unitary when the operations conducted in one state benefit or are benefited by the operations conducted in another state or states. The essential test to be applied is whether or not the operation of the portion of the business within the state is dependent upon or contributory to the operation of the business outside the state. If there is such a relationship, the business is unitary. Stated another way, the test is whether various parts of a business are interdependent and of mutual benefit so as to form one business rather than several business entities and not whether the operating experience of the parts are the same at all places.

**Activity Wholly Within Kansas**

If a particular trade or business is carried on exclusively within Kansas or if the activities outside of Kansas are such that federal Public Law 86-272 prohibits another state from imposing a tax, then the entire net income is subject to the Kansas Income Tax. If two or more corporations file federal income tax returns on a consolidated basis, and if each of such corporations derive all of their income and expenses from sources within Kansas, they must file a consolidated return for Kansas income tax purposes.

**Single Entity Apportionment Method**

Any taxpayer having income from business activity which is taxable both within and without this state, other than activity as a financial organization or the rendering of purely personal services by an individual, shall allocate and apportion net income as provided in the Uniform Division of Income for Tax Purposes Act.

**Combined Income Method—Single Corporate Filing**

When a group of corporations conduct a unitary business both within Kansas and outside of Kansas, the source of income shall be determined by the “combined income approach.” This approach is the computation by formula apportionment of the business income of a unitary trade or business properly reportable to Kansas by members of a unitary group. The property, payroll, or sales factor for each member of a unitary business shall be determined by dividing the property, payroll, or sales figure for Kansas by the total property, payroll, or sales figure of the entire group. The average is multiplied by the income of the unitary group to determine the income of the company derived from sources in Kansas.

The Kansas S Corporation return filed on the combined income approach must include Schedule K-121S, which can be found in this booklet.

Any small business corporation which files a consolidated return for federal purposes and a combined report for Kansas purposes must submit a copy of the consolidated federal Form 1120S and all other schedules and statements necessary to support the federal ordinary income reported on the Kansas return. Schedule K-121S must be used to determine income of the small business corporation. Schedule K-121S single entity Kansas income is then shown on line 25, Form K-120S.

**Combined Income Method—Multiple Corporation Filing**

This method is the same as Combined Income Method—Single Corporation Filing except that any corporation filing using the combined income method with more than one entity doing business in Kansas may file the Kansas return reporting the total combined income on that return. Schedule K-121S must be used to determine the Kansas taxable income of each separate corporation. Schedule K-121S combined Kansas income is then entered on line 25 of Form K-120S.

**Qualified Elective Two-Factor Method**

This method may be used by any taxpayer who qualifies and elects to utilize the two-factor formula of property and sales. A qualified taxpayer is one whose payroll factor for a taxable
All small business corporations filing a combined return (single or multiple) must complete lines 1 through 19 of Form K-120S using the total combined income column from Schedule K-121S.

If the total combined income for any year exceeds 200% of the average of the property factor and the sales factor, a statement must be included with the original tax return indicating the taxpayer elects to utilize this apportionment method. It will be effective and irrevocable for the taxable year of the election and the following nine taxable years.

**Common Carrier Method:** All business income of railroads and interstate motor carriers of persons or property for-hire shall be apportioned to this state on the basis of mileage. For railroads, multiply the business income by a fraction, the numerator of which is the freight car miles in this state and the denominator of which is the freight car miles everywhere. For interstate motor carriers, multiply the business income by a fraction, the numerator of which is the total number of miles operated in this state and the denominator of which is the total number of miles operated everywhere.

**Alternative Accounting Method:** If the uniform allocation and apportionment provisions do not represent fairly the extent of the taxpayer’s business activity in this state, the taxpayer may petition for, or the Secretary of Revenue may require, in respect to all or any part of the taxpayer’s business activity, if reasonable: (a) Separate accounting; (b) the exclusion of one or more of the factors; (c) the inclusion of one or more additional factors; or (d) the employment of any other method to effect an equitable allocation and apportionment of the taxpayer’s income. A copy of the letter from the Department of Revenue granting the use of an alternative method must be enclosed with the return when filed. Enter the amount determined on your separate schedule on line 25, Form K-120S.

**Separate Accounting Method:** The separate accounting method of reporting income to Kansas is allowable only in unusual circumstances and with the permission of the Kansas Department of Revenue. Before a taxpayer engaged in a multistate business may use the separate accounting method, the following requirements shall be satisfied:

- The books and records are kept by recognized accounting standards to reflect accurately the amount of income of the multistate business which was realized in Kansas during the taxable period;
- The management functions of the business operations within Kansas are separate and distinct so that in conducting the Kansas business operations the management within Kansas did not utilize or incur centralized management services consisting of operational supervision, advertising, accounting, insurance, financing, personnel, physical facilities, technical and research, sales and servicing or purchasing during the taxable period;
- The business operations within Kansas are separate and distinct and do not contribute to or depend upon the overall operations of the company, and there are no interstate, intercompany, or interdivisional purchases, sales or transfers during the taxable period.

If all three requirements are not satisfied, the taxpayer shall determine Kansas taxable income by use of the apportionment formula. Enter the amount determined on your separate schedule on line 25, Form K-120S.
TAXPAYER INFORMATION

Beginning and Ending Dates: Enter the beginning and ending dates of the tax year, even if it is a calendar year.

Name and Address: PRINT or TYPE the name and address of the entity.

EIN: Enter the federal Employer's Identification Number.

Information for Items A through M. Complete all requested information.

- A - Indicate whether the return is for a partnership or S corporation. If federal Form 1065 was filed, indicate a partnership; if a federal Form 1120S or other federal form was filed, indicate an S corporation.
- B - Select a method to report income to Kansas. The methods are described in the Definitions section beginning on page 4.
- C - Enter the NAICS code
- D - Enter the date the business began in Kansas.
- E - Enter the date the business was discontinued in Kansas, if applicable. If a final return is being filed due to liquidation, enter the date and also enclose a copy of the federal form that states the applicable federal code section.
- F - Enter the two-letter abbreviation for the state of incorporation and the date of that incorporation.
- G - Enter the two-letter abbreviation for the state of commercial domicile.
- H - Enter the number of partners/shareholders that are listed on Part II.
- I - Mark this box if there are any tax credit schedules or supporting documentation enclosed with this return. If the credit is initiated by this entity, enclose one credit schedule showing the total amount of credit claimed for all partners/shareholders. If the credit is passed to this entity from another entity, enclose one credit schedule showing the proportionate share of credit passed to this entity.
- J - Enter the original federal due date if other than the 15th day of the 3rd month after the end of the tax year.
- K - Mark this box if any taxpayer information has changed since the last return was filed in any boxes in this section except for boxes H, I, L, or M.
- L - Mark this box if a K-40C (composite return) is filed for this entity.
- M - Mark this box if a K-120EL is filed.

INCOME

LINE 1 (FEDERAL ORDINARY INCOME): Enter federal taxable ordinary income from federal Schedule K. A copy of certain pages of the federal return must be enclosed in all cases. See instructions on page 3.

LINE 2a (TOTAL OF ALL OTHER INCOME FROM FEDERAL SCHEDULE K): Enter the total of all other income listed on federal Schedule K - for partners, this is the total of the amounts entered on lines 2, 3c, 4, 5, 6a, 7, 8, 9a, 10, and 11. For S corporations it is the total of amounts entered on lines 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10 of federal Schedule K. Also include any gain from the sale of assets subject to section 179 that is not reported on Schedule K.

LINE 2b (TOTAL DEDUCTIONS FROM SCHEDULE K): Enter the allowable deductions listed on federal Schedule K - for partnerships this is the total of lines 12, 13b, 13c(2), and 13d. For S corporations, this is the total of lines 11, 12b, 12c(2), and 12d of federal Schedule K.

Contributions from Schedule K (Partnership, line 13a; or S Corporation, line 12a) may be deducted on line 2b unless the partner or shareholder is an individual. If the partner or shareholder is an individual, and if they are itemizing deductions at the federal level, the contribution deductions should already be in their federal itemized deductions and no adjustment is necessary on the Kansas individual return. If the partner or shareholder is included in a composite return for Kansas (K-40C), they are required to use a standard deduction and not entitled to their share of the partnership or S corporation contribution deduction or their credits.

LINE 3 (TOTAL): Add line 1 to line 2a and subtract line 2b. Enter the result on line 3.

LINE 4 (TOTAL STATE AND MUNICIPAL INTEREST): Enter interest income received, credited, or earned by you during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income amount by any related expenses (such as management or trustee fees) directly incurred in purchasing these state or political subdivision obligations.

DO NOT include interest income on obligations of the state of Kansas or any Kansas political subdivision issued after December 31, 1987, or the following bonds exempted by Kansas law: Board of Regents Bonds for Kansas Colleges and Universities, Electrical Generation Revenue Bonds, Industrial Revenue Bonds, Kansas Highway Bonds, Kansas Turnpike Authority Bonds and Urban Renewal Bonds.

If you are a partner or shareholder in a fund that invests in both Kansas and other states’ bonds, only the Kansas bonds are exempt. Use the information provided by your fund administrator to determine the amount of taxable (non-Kansas) bond interest to enter here.

LINE 5 (TAXES ON OR MEASURED BY INCOME OR FEES OR PAYMENTS IN LIEU OF INCOME TAXES): Enter the taxes on or measured by income or fees or payments in lieu of income taxes which you deducted on your federal return in arriving at your federal ordinary income.

LINE 6 (250 DEDUCTION RELATED TO GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI)) (I.R.C. § 250(a)(1)(B)): For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income pursuant to section 250(a)(1)(B) of the federal internal revenue code of 1986.

LINE 7 (BUSINESS INTEREST EXPENSE CARRYFORWARD DEDUCTION) (I.R.C. § 163(j)): For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

LINE 8 (OTHER ADDITIONS TO FEDERAL INCOME): Enter on line 8 the following additions to your federal ordinary income:

- Learning Quest 529 Education Savings Program. Enter the amount of any "nonqualified withdrawal" from the Learning Quest Savings Program.

A tax credit for the additions below may be claimed on your tax return (schedule required):

- Community Service Contribution Credit. Enter the amount of any charitable contributions claimed on your federal return used to compute this credit on Schedule K-60.
- Disabled Access Credit. Enter the amount of any depreciation deduction or business expense deduction claimed on your federal return that was used to determine this credit on Schedule K-37.
- Low Income Student Scholarship Credit. Enter the amount of any charitable contribution claimed on your federal return used to compute this credit on Schedule K-70.
- Swine Facility Improvement Credit. Enter any costs claimed on your federal return and used as the basis for this credit on Schedule K-38.
• Expenditures - Energy Credits. Enter amount of any expenditures claimed to the extent the same is claimed as the basis for any credit allowed on Schedule K-81 or carry forward amount on Schedule K-73, K-77, K-79, K-82, or K-83.

• Amortization - Energy Credits. Enter the carry forward amount of any amortization deduction - to the extent the same is claimed on your federal return - with regard to Schedules K-73, K-77, K-79, K-82 or K-83 and any amount claimed in determining Federal AGI on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.

LINE 9 (TOTAL ADDITIONS TO FEDERAL INCOME): Add lines 4 through 8 and enter the result on line 9.

LINE 10 (INTEREST ON U.S. GOVERNMENT OBLIGATIONS): Enter any interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and/or its possessions that was included in your federal ordinary income. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (such as management or trustee fees) directly incurred in the purchase of these securities.

If you are a shareholder in a mutual fund that invests in both exempt and taxable federal obligations, only that portion of the distribution attributable to the exempt federal obligations may be subtracted here. Enclose a schedule showing the name of each U.S. Government obligation interest deduction claimed.

Interest from the following are taxable to Kansas and may NOT be entered on this line:
  • Federal National Mortgage Association (FNMA)
  • Government National Mortgage Association (GNMA)
  • Federal Home Loan Mortgage Corporation (FHLMC)

LINE 11 (IRC SECTION 78 AND 80% OF FOREIGN DIVIDENDS): Enter the amount included in federal ordinary income pursuant to the provisions of Section 78 of the Internal Revenue Code and 80% of dividends from corporations incorporated outside of the United States or the District of Columbia which are included in federal ordinary income.

LINE 12 (GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI)) (I.R.C. § 951A): For all taxable years commencing after December 31, 2020, enter 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, that is included in federal taxable income before any deductions allowed under section 250(a)(1)(B) of such code.

LINE 13 (DISALLOWED BUSINESS INTEREST DEDUCTION) (I.R.C. § 163(j)): For all taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

LINE 14 (CONTRIBUTIONS TO CAPITAL EXCEPTIONS) (I.R.C. § 118): For all taxable years commencing after December 31, 2020, enter the amount of contributions to the capital of a corporation provided for in section 118 of the federal internal revenue code of 1986 as in effect on December 21, 2017 that were included in federal taxable income.

LINE 15 (DISALLOWED BUSINESS MEAL EXPENSES) (I.R.C. § 274): For taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

LINE 16 (OTHER SUBTRACTIONS FROM FEDERAL INCOME): Enter a total of the following subtractions from your federal ordinary income (schedule required).

• Refunds or Credits. Any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in federal ordinary income.

• Jobs and WIN Tax Credit. The amount of federal targeted jobs and WIN credit.

• Kansas Venture Capital, Inc. Dividends. Dividend income received as a result of investing in stock issued by Kansas Venture Capital, Inc.

• Electrical Generation Revenue Bonds. Enter the gain from the sale of Electrical Generation Revenue Bonds that was included in your federal ordinary income.

• Learning Quest Education Savings Program. Enter the amount of contributions deposited in the Learning Quest Education Savings Program, or a qualified 529 tuition program established by another state, up to a maximum of $3,000 per student (beneficiary).

• Sale of Kansas Turnpike Bonds. Enter the gain from the sale of Kansas Turnpike Bonds that was included in your federal ordinary income.

• Amortization - Energy Credits. The carry forward amount of amortization deduction allowed relating to Schedule K-73, K-77, K-79, K-82 or K-83, and the amount of amortization deduction allowed for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property.

LINE 17 (TOTAL SUBTRACTIONS FROM FEDERAL INCOME): Add lines 10 through 16, and enter the result on line 17.

LINE 18 (NET INCOME BEFORE APPORTIONMENT): Add lines 3 to line 9, and subtract line 17. Enter result on line 18.

APPORTIONMENT AND ALLOCATION

LINE 19 (NONBUSINESS INCOME - TOTAL COMPANY): Enter on line 19 the total amount of nonbusiness net income everywhere that is to be directly allocated.

Any taxpayer that claims nonbusiness income on the Kansas return is required to clearly demonstrate that the transaction or activity which gave rise to the income was unusual in nature and infrequent in occurrence or that the income was earned in the course of activities unrelated to the taxpayer’s regular business operations; or that the income did not arise from transactions and activities involving tangible and intangible property or assets used in the operation of the taxpayer’s trade or business.

The taxpayer must also submit a schedule as required below. If the taxpayer does not demonstrate that the income is nonbusiness and does not submit the required schedule(s), the income will be considered business income and the Department of Revenue will apportion it accordingly.

From the items of income directly allocated, there shall be deducted the expenses related thereto. As used in this paragraph, expenses related thereto means any allowable deduction or portion thereof attributable to such income and a ratable part of any other allowable deductions which cannot definitely be allocated to some item or class of income.

A schedule must accompany the return showing: 1) the gross income from each class of income being specifically allocated, 2) the amount of each class of related expenses together with an explanation or computations showing how amounts were arrived at, 3) the total amount of the related expense for each income class, and 4) the net income for each income class. The schedules should provide appropriate columns as set forth above for items specifically assigned to Kansas and for nonbusiness items specifically assigned outside Kansas. An explanation must also be enclosed to explain specifically why the income should be classified as nonbusiness income.

LINE 20 (APPORTIONABLE BUSINESS INCOME): Subtract line 19 from line 18 and enter the result on line 20.
LINE 21 (AVERAGE PERCENT TO KANSAS): Enter the applicable percentages in spaces A, B, and C of line 21. If you are qualified and utilizing the elective two-factor formula, do not enter a percentage in space B. Enter on line 21 the average percent from Form K-120S AS, Part III, line E. Important - Round the percent to the fourth decimal point. If your business is wholly within Kansas enter 100.0000.

LINE 22 (AMOUNT TO KANSAS): Multiply line 20 by line 21 and enter the result on line 22.

LINE 23 (NONBUSINESS INCOME-KANSAS): Enter the total amount of nonbusiness net income directly allocated to Kansas. Submit a schedule to support the amount shown.

LINE 24 (KANSAS EXPENDING/DEDUCTION RECAPTURE [K-120EX]): If you have a Kansas expensing recapture amount from Schedule K-120EX, enter the amount on line 24 as a positive amount and enclose a copy of your completed K-120EX and federal Form 4562. If you have a Kansas expensing deduction from Schedule K-120EX, enter the amount on line 24 as a negative amount and enclose a copy of your completed K-120EX and federal Form 4562.

LINE 25 (TOTAL KANSAS INCOME): Add lines 22, 23 and 24. If you are filing a combined report (Schedule K-121S) or you are authorized to file using the alternative or separate accounting method, enter on line 25 the Kansas income from: 1) line 25 of Schedule K-121S; or, 2) a separate schedule prepared by you (Separate/Alternative Method of Reporting).

LINE 26 (ESTIMATED TAX PAID AND AMOUNT CREDITED FORWARD): If you filed a Form K-120S last year, enter the total of your 2021 estimated tax payments plus any 2020 overpayment you had credited forward to 2021.

LINE 27 (OTHER TAX PAYMENTS): Enter amounts of any prepaid tax that is not entered on line 26. Enclose a separate schedule as supporting documentation.

LINE 28 (REFUND): Add lines 26 and 27 and enter the result. Amounts less than $5.00 will not be refunded.

SIGNATURE AND VERIFICATION. The return must be signed and sworn to by a member, partner, president, vice-president, or other principal officer. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. Any person or persons who prepare the return for compensation must also sign the return and provide their preparer tax identification number (PTIN).

LINE INSTRUCTIONS FOR FORM K-120S, PAGE 2

PART I—ADDITIONAL INFORMATION
All entities must answer all questions in Part I.

PART II—PARTNER’S OR SHAREHOLDER’S DISTRIBUTION OF INCOME
Part II must be completed for all partners or shareholders.

COLUMN 1 (Name and address of partner or shareholder): List the name and permanent address of each person who was a partner of the partnership or shareholder of the corporation during the taxable year. Check the box on the right side of column 1 if the respective partner or shareholder was a nonresident of Kansas during the year.

COLUMN 2 (Social Security Number (SSN) or Employer Identification Number (EIN)): Enter in column 2 the SSN or EIN of each partner or shareholder listed.

COLUMN 3 (Partner’s or shareholder’s percent of ownership): Enter in column 3 the partner’s or shareholder’s percent of ownership in the partnership or corporation.

COLUMN 4 (Partner’s profit percent or shareholder’s applicable percentage): Enter in column 4 the partner’s profit percentage or shareholder’s applicable percentage.

COLUMN 5 (Income from Kansas sources): Kansas Resident Individuals: Multiply column 4 by line 18, page 1. Nonresident Individuals: If income is earned only from Kansas sources multiply column 4 by line 18. If earned from inside and outside of Kansas, multiply column 4 by the sum of lines 22 and 23, page 1. All Other Partners or Shareholders: Multiply column 4 by the sum of lines 22 and 23 page 1. Enclose a schedule showing adjustments due to any guaranteed payments.

COLUMN 6 (Partner’s or shareholder’s portion of federal ordinary and other income (losses) and deductions): Multiply the partner’s profit percent or applicable shareholder’s percentage in column 4 by line 3, page 1.

COLUMN 7 (Partner’s or shareholder’s portion of total Kansas income): Multiply the partner’s or shareholder’s percentage in column 4 by line 18, page 1.

COLUMN 8 (Partner’s or shareholder’s modification): Subtract column 7 from column 6 and enter result in column 8. This is the Kansas adjustment to be entered on Schedule S (supplemental schedule for Form K-40), as a partnership or S corporation adjustment. If the amount in column 7 is greater than column 6, the amount in column 8 should be shown as an addition modification and entered on line A6 of Schedule S. If the amount in column 7 is less than column 6, the amount in column 8 should be shown as a subtraction modification and entered on line A21 of Schedule S.

Nonresident partner(s) or shareholder(s) computation. Nonresident partners or shareholders must use the following method to determine amounts that will be entered in Part B of Schedule S. The taxpayer’s share of income to be entered on line B9 (Amount from Kansas Sources) is determined by multiplying column 4, Part II, page 2, Form K-120S by line 18 page 1, Form K-120S, if income is derived totally within Kansas; or lines 22 and 23, if income is derived within and outside of Kansas.

Since modifications for nonresident income are included in line 25, Form K-120S, a modification relative to the S corporation or partnership income is not to be included in line B20 of Schedule S.

NOTE: Any difference in the basis of property sold which has a higher basis for Kansas income tax purposes than for federal income tax purposes and which is reported as a long-term capital gain for Kansas purposes, should be computed and reported to the respective shareholder or partner for adjustment of this item on the individual income tax return. If the basis of property sold has a lower basis for Kansas income tax purposes than for federal income tax purposes, no adjustment is necessary.

You must complete and enclose Part III, of Form K-120S AS with your Kansas return if the taxpayer is doing business within and outside of Kansas and utilizing the apportionment formula to determine Kansas income.

PART III—APPORTIONMENT FORMULA
Part III is to be used by corporations which derive income from sources both within and without Kansas for the purpose of allocating and apportioning income. All business income is apportionable to Kansas by one of the following methods:
INSTRUCTIONS FOR FORM K-120SAS

- The majority of taxpayers will multiply business income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is three.
- Railroads will multiply business income by a fraction, the numerator of which is the freight car miles in this state and the denominator of which is the freight car miles everywhere.
- Interstate motor carriers will multiply business income by a fraction, the numerator of which is the total number of miles operated in this state and the denominator of which is the total number of miles operated everywhere.

A qualifying taxpayer may elect to multiply business income by a fraction, the numerator of which is the property factor plus the sales factor, and the denominator of which is two. A qualifying taxpayer is any taxpayer whose payroll factor for a taxable year exceeds 200% of the average of the property factor and the sales factor. For additional information relating to this method and to determine if you are qualified, you may review K.S.A. 79-3279. If you qualify to use this method you are required to complete, for the first year, the payroll information on Form K-120S AS, Part III, line B or Form K-121S, Part II, Section 2.

- Single Factor Apportionment – all years beginning after 12/31/01, and at the election of the taxpayer made at the time of filing of the original return, the qualifying business income of any investment funds service corporation organized as a corporation or S corporation which maintains its primary headquarters and operations or is a branch facility that employs at least 100 individuals on a full-time equivalent basis in this state and has any investment company fund shareholders in this state shall be apportioned to this state as provided in this subsection, as follows:

By multiplying the investment funds service corporation’s qualifying business income from administration, distribution and management services provided to each investment company by a fraction, the numerator of which shall be the average of the number of shares owned by the investment company’s fund shareholders in this state at the beginning of and at the end of the investment company’s taxable year that ends with or within the investment funds service corporation’s taxable year, and the denominator of which shall be the average of the number of shares owned by the investment company’s fund shareholders everywhere at the beginning of and at the end of the investment company’s taxable year that ends with or within the investment funds service corporation’s taxable year.

Descriptions of each of the factors in the three-factor formula follow. The laws applicable to these factors are contained in K.S.A. 79-3280 through K.S.A. 79-3287. The applicable regulations are contained in K.A.R. 92-12-84 through K.A.R. 92-12-103 and can be found in the Policy Information Library at: ksrerevenue.org

**LINE A (Property Factor):** The property factor shall include all real and tangible personal property owned or rented and used during the income year to produce business income. Property used in connection with the production of nonbusiness income shall be excluded from the factor. Property shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. Property used in the production of business income shall remain in the property factor until its permanent withdrawal is established by an identifiable event such as its sale or conversion to the production of nonbusiness income.

The numerator of the property factor shall include the average value of the taxpayer’s real and tangible personal property owned and used in Kansas during the income year for the production of income, plus the value of rented real and tangible personal property so used. Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in the denominator of its property factor in accordance with its regular accounting practices shall be included in the numerator according to the state of destination. The value of mobile or movable property, such as construction equipment, trucks and/or leased electronic equipment which are located within and without Kansas during the income year, shall be determined for purposes of the numerator of the factor on the basis of total time within Kansas during the income year. Property owned by the taxpayer shall be valued at its original cost. As a general rule, original cost is deemed to be the basis of the property for federal income tax purposes at the time of acquisition by the taxpayer and adjusted by subsequent capital additions or improvements thereto and partial disposition thereof, by reason of sale, exchange, abandonment, etc. Property rented by the taxpayer is valued at eight times the net annual rental rate. As a general rule, the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the income year. However, the Director of Taxation may require or allow averaging by monthly values if such method of averaging is required to properly reflect the average value of the taxpayer’s property for the income year.

**LINE B (Payroll Factor):** The payroll factor shall include the total amount paid by the taxpayer for compensation during the tax period. The total amount “paid” to the employees is determined upon the basis of the taxpayer’s accounting method. If the taxpayer has adopted the accrual method of accounting, all compensation properly accrued shall be deemed to have been paid. Notwithstanding the taxpayer’s method of accounting, at the election of the taxpayer, compensation paid to employees may be included in the payroll factor by use of the cash method if the taxpayer is required to report such compensation under such method for unemployment compensation purposes. The term “compensation” means wages, salaries, commissions and any other form of remuneration paid to employees for personal services. Payments made to an independent contractor or any other person not properly classifiable as an employee are excluded. Only amounts paid directly to employees are included in the payroll factor. The compensation of any employee on account of activities which are connected with the production of nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year.

The numerator of the payroll factor is the total amount paid in Kansas during the income year by the taxpayer for compensation. Compensation is paid in Kansas if any one of the following tests, applied consecutively, are met: (a) The employee’s service is performed entirely within Kansas; (b) The employee’s service is performed both inside and outside of Kansas, but the service performed outside this State is incidental to the employee’s service in Kansas (the word incidental means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) If the employee’s services are performed both inside and outside of Kansas, the employee’s compensation will be attributed to Kansas if: (1) the employee’s base of operations is in Kansas; or (2) there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in Kansas; or (3) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the employee’s residence is in Kansas. The term base of operation is the place from where employees begin work.
and to which they customarily return in order to receive instructions from the taxpayer or communications from his customers or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of their trade or profession at some other point or points.

### LINE C (Sales Factor):
For purposes of the sales factor of the apportionment formula, the term *sales* means all gross receipts derived by the taxpayer from transactions and activity in the regular course of such trade or business. The following are rules for determining sales in various situations:

- In the case of a taxpayer engaged in manufacturing and selling or purchasing and reselling goods or products, *sales* includes all gross receipts from the sales of such goods or products (or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the income year) held by the taxpayer primarily for sale to customers in the ordinary course of its trade or business. Gross receipts for this purpose means gross sales, less returns and allowances, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales. Federal and state excise taxes (including sales taxes) shall be included as part of such receipts if such taxes are passed on to the buyer or included as part of the selling price of the product.
- In the case of cost plus fixed fee contracts, such as the operation of a government-owned plant for a fee, *sales* includes the entire reimbursed cost, plus the fee.
- In the case of a taxpayer engaged in providing services, such as the operation of an advertising agency, or the performance of equipment service contracts, or research and development contracts, *sales* includes the gross receipts from the performance of such services, including fees, commissions, and similar items.
- In the case of a taxpayer engaged in renting real or tangible property, *sales* includes the gross receipts from the rental, lease, or licensing the use of the property.
- In the case of a taxpayer engaged in the disposition of non-inventory assets and property used or purchased in the regular course of business, *sales* includes the capital gain or ordinary gain realized from such disposition. The term *sales* does not include the return of capital or recovery of basis with respect to non-inventory capital assets.
- For all taxable years beginning after December 31, 2007, in the case of sales of intangible business assets, only the net gains from the sale shall be included in the sales factor.

The numerator of the sales factor shall include gross receipts attributable to Kansas and derived by the taxpayer from transactions and activity in the regular course of its trade or business. All interest income, service charges, carrying charges, or time-priced differential charges incidental to such gross receipts shall be included regardless of the place where the accounting records are maintained or the location of the contract or other evidence of indebtedness.

### Sale of Tangible Personal Property in this State.
- *Sales* from sales of tangible personal property (except sales to the United States Government) are in this state if:
  - the property is delivered or shipped to a purchaser within this state regardless of the f.o.b. point or other conditions of sale;
  - the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and the taxpayer is not taxable in the state from which the third party ships the property, then the sale is in such state;
  - if the taxpayer is not taxable in the state from which the property is shipped, then the sale is in this state.

### Sales to the United States Government.
Gross receipts from the sales of tangible personal property to the United States Government are to be included in Kansas if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state. Only sales for which the United States Government makes direct payment to the seller pursuant to the terms of its contract constitute sales to the United States Government. Thus, as a general rule, sales by a subcontractor to the prime contractor, the party to the contract with the United States Government, does not constitute sales to the United States Government.

### Sales Other Than Sales of Tangible Personal Property.
K.S.A. 79-3287 provides for the inclusion in the numerator of the sales factor of gross receipts from transactions other than sales of tangible personal property (including transactions with the United States Government). Under this section gross receipts are attributed to Kansas if the income-producing activity which gave rise to the receipts is performed within Kansas or if property producing the receipts is located within Kansas.

Gross receipts are attributed to Kansas if, with respect to a single item of income, the income-producing activity is performed within and without Kansas but the greater proportion of the income-producing activity is performed in Kansas, based on costs of performance. In cases where services are performed partly within and partly without Kansas, the services performed in each state will usually constitute a separate income-producing activity; in such case, the gross receipts for the performance of services attributable to Kansas shall be measured by the ratio which the time spent in performing such services in this state bears to the total time spent in performing such services everywhere. Time spent in performing services includes the amount of time expended in the performance of a contract or other obligation which gives rise to such gross receipts. Personal service not directly connected with the performance of the contract or other obligation, such as time expended in negotiating the contract, is excluded from the computation.

### LINE D(1) (TOTAL PERCENT).
If you are utilizing the three-factor formula to apportion income to Kansas, add lines A, B and C.

### LINE D(2) (TOTAL PERCENT).
If you are qualified and are utilizing the elective two-factor formula to apportion income to Kansas, add lines A and C.

### LINE E (AVERAGE PERCENT).
Divide line D(1) or D(2), whichever is applicable, by the number of factors used in the formula. For instance, if you are using the three-factor formula and the corporation does not have payroll anywhere, divide by 2.

### Consistency in Reporting.
In completing the Forms K-120S, K-120S AS, and K-121S, if (with respect to prior tax years and to filing other states’ tax returns) the taxpayer departs from or modifies the manner in which income has been classified as business income from nonbusiness income, in valuing property or of excluding
or including property in the property factor, in the treatment of compensation paid in the payroll factor, or in excluding or including gross receipts in the sales factor, the taxpayer shall disclose by separate enclosed schedule the nature and extent of the variance or modification. Only inconsistencies in the denominators of the property, payroll, and sales factors which materially affect the amount of business income apportioned to Kansas need to be disclosed. Inconsistencies in the determination of nonbusiness income and in the denominators of the factors due to a difference in state laws or regulations must be identified by that state’s statute or regulation section number and shown on the separate schedule. The amount of each inconsistency by state is to be shown.

When a taxpayer makes sales of tangible personal property which are shipped from Kansas and assigned to a state in which the taxpayer does not file a return or report, the taxpayer shall identify the state to which the property is shipped, report the total amount of sales assigned to such state, and furnish the facts upon which the taxpayer relies as establishing jurisdiction to tax by such state.

**PART IV—KANSAS PASS-THROUGH SCHEDULE**

Complete this schedule if this entity receives passed through distributions from another entity. For instance, if you own a 50% interest in Partnership A and are required to report income and/or expenses on your tax return, disclose the name and EIN of the pass-through entity (i.e. partnership). Identify the name and EIN of the corporation that is the partner or received the income or loss. Complete the principal product or services field for the pass-through entity. Indicate whether or not the pass-through entity has Kansas operations.

**PART V—KANSAS DISREGARDED ENTITY SCHEDULE**

Complete this schedule if disregarded entities are included in this return. Disclose the name and EIN of the disregarded entity. Identify the name and EIN of the corporation that holds the income or loss of the disregarded entity. Complete the principle product or services field for the disregarded entity. Indicate whether or not the disregarded entity has Kansas operations.
### K-120S

**KANSAS PARTNERSHIP or S CORPORATION INCOME**

For the taxable year beginning **2021** ending **2021**

#### Filing Information

<table>
<thead>
<tr>
<th>Name</th>
<th>C. Business Activity Code (NAICS)</th>
<th>Employer’s Identification Numbers (EINs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number and Street of Principal Office</td>
<td>D. Date Business Began in KS (mm/dd/yyyy)</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>E. Date Business Discontinued in KS (mm/dd/yyyy)</td>
<td></td>
</tr>
<tr>
<td>State</td>
<td>F. State and Month/Year of Incorporation (mm/yyyy)</td>
<td></td>
</tr>
</tbody>
</table>

**A. This return is being filed for (check one):**

- 1. PARTNERSHIP
- 2. S CORPORATION

**B. Method used to determine income of corporation in Kansas**

1. Activity wholly within Kansas or single entity apportionment method
2. Combined income method (Enclose Schedule K-121S)
3. Common carrier mileage (Enclose mileage apportionment schedule)
4. Alternative or separate accounting (See instructions under "Definitions" and enclose letter of authorization and schedule)
5. Qualified elective two-factor, Year qualified:

**C. This return is being filed for (check one):**

- A. Individual or Firm Prepares
- B. Partnership Prepares
- C. Corporation Prepares

**D. This return is being filed for (check one):**

- I. Another state included in apportionment calculation
- J. Final return
- K. Amended return

**E. I authorize the Director of Taxation or their designee to discuss my K-120S and enclosures with my preparer.**

**IF THIS IS AN AMENDED RETURN, MARK THIS BOX**

1. Ordinary income from federal Schedule K (see instructions)................................................................. 1
2. Total of all other income from federal Schedule K (see instructions).......................................................... 2a
3. Total federal income (add line 1 to line 2a and subtract line 2b)................................................................. 3
4. Total state and municipal interest (schedule required).................................................................................. 4
5. Taxes on or measured by income or fees or payments in lieu of income taxes (schedule required)........... 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 income (schedule required).................................................................................. 8
9. Total additions to federal income (add lines 4 through 8)....................................................................... 9
10. Interest on U.S. government obligations (schedule required)................................................................... 10
11. IRC Section 78 and 80% of foreign dividends (schedule required)......................................................... 11
13. Disallowed business interest deduction (I.R.C. § 163(j)) (schedule required).................................... 13
14. Contributions to capital exceptions (I.R.C. § 118) (schedule required).................................................. 14
15. Disallowed business meal expenses (I.R.C. § 274) (schedule required).................................................. 15
16. Other subtractions from federal income (schedule required)................................................................. 16
17. Total subtractions from federal income (add lines 10 through 16)......................................................... 17
18. Net income before apportionment (add line 3 to line 9 and subtract line 17)........................................ 18
19. Nonbusiness income - Total company (schedule required).................................................................... 19
20. Apportionable business income (subtract line 19 from line 18)............................................................ 20
21. Average percent to Kansas (Part III, lines A, B, C and E)..................................................................... 21
22. Amount to Kansas (multiply line 20 by line 21)..................................................................................... 22
23. Nonbusiness income - Kansas (schedule required).................................................................................. 23
24. Kansas expensing deduction/recapture (see instructions for Schedule K-120EX and enclose applicable schedules) 24
25. Total Kansas income (add lines 22, 23 and 24, or if filing combined enter line 25 from K-121S)......... 25
26. Estimated tax paid and amount credited forward (separate schedule).................................................. 26
27. Other tax payments (separate schedule)................................................................................................ 27
28. Refund (add lines 26 and 27)................................................................................................................. 28

I declare under the penalties of perjury that to the best of my knowledge this is a true, correct, and complete return. I authorize the Director of Taxation or their designee to discuss my K-120S and enclosures with my preparer.

**Signature of Officer**

**Signature of Preparer**

**Address and Phone Number**

**Tax Preparer’s PTIN, EIN or SSN**

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

FOR OFFICE USE ONLY
PART I - ADDITIONAL INFORMATION

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 II - 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.

<table>
<thead>
<tr>
<th>(1) Name and address of partner or shareholder</th>
<th>(2) Check box if nonresident</th>
<th>(3) Social Security Number or Employer Identification Number (EIN)</th>
<th>(4) Partner's or shareholder's percent of ownership</th>
<th>(5) Partner's or shareholder's portion of Kansas income.</th>
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</thead>
<tbody>
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<td>(a)</td>
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</table>

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

<table>
<thead>
<tr>
<th>(5) Income from Kansas sources.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kansas resident individuals: Multiply column 4 by line 18.</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>All other partners or shareholders: Multiply column 4 by the sum of lines 22 and 23.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(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.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(7) Partner's or shareholder's portion of total Kansas income. Multiply the percentage in column 4 by line 18, page 1.</td>
</tr>
<tr>
<td>(8) Partner's or shareholder's modification. See instructions. Enter result in Part A of Schedule S, Form K-40.</td>
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| (a)                                           |                                   |                                   |                                   |
| (b)                                           |                                   |                                   |                                   |
| (c)                                           |                                   |                                   |                                   |
| (d)                                           |                                   |                                   |                                   |
| (e)                                           |                                   |                                   |                                   |
| (f)                                           |                                   |                                   |                                   |
| (g)                                           |                                   |                                   |                                   |
| (h)                                           |                                   |                                   |                                   |
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| (j)                                           |                                   |                                   |                                   |
| (k)                                           |                                   |                                   |                                   |
| (l)                                           |                                   |                                   |                                   |
K-120S AS
KANSAS Corporation Apportionment Schedule
FOR USE BY CORPORATIONS APPORTIONING INCOME
(Corporations using the combined income method must use Schedule K-121S)

PART III - APPORTIONMENT FORMULA

A. Property
   (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 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).
   (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 1) (If qualified and utilizing the elective two-factor formula, do not carry this percentage to page 1)..........

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 1)..................................

D(1). Total percent (Sum of lines A, B & C if qualified and utilizing three-factor formula) ..........................................................
D(2). Total percent (Sum of lines A & C if qualified and utilizing two-factor formula) ..........................................................
E. Average percent of either D(1) or D(2), whichever is applicable (Enter on line 21, page 1)......................................................
The distributions from the entities listed below have been passed-through and are included in your entity.

<table>
<thead>
<tr>
<th>Pass-through Entity Name</th>
<th>EIN of Pass-through Entity</th>
<th>Your Entity to which income of Pass-through is included</th>
<th>EIN to which income of Pass-through Entity is included</th>
<th>Principal Product or Services of Pass-through Entity</th>
<th>Kansas Operations (Y / N)</th>
</tr>
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</table>

The disregarded entities listed below are included in this return.

<table>
<thead>
<tr>
<th>QSub or Disregarded Entity Name</th>
<th>EIN of Disregarded Entity</th>
<th>Your Entity to which income of QSub or Disregarded is included</th>
<th>EIN to which income of QSub Disregarded Entity is included</th>
<th>Principal Product or Services of Disregarded Entity</th>
<th>Kansas Operations (Y / N)</th>
</tr>
</thead>
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</tbody>
</table>
PART I  
KANSAS COMBINED NET INCOME

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

**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

<table>
<thead>
<tr>
<th>Corporation A Within Kansas</th>
<th>Corporation B Within Kansas</th>
<th>Total Company</th>
<th>Percent Within Kansas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning of Year</td>
<td>End of Year</td>
<td>Beginning of Year</td>
<td>End of Year</td>
</tr>
</tbody>
</table>

### 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

### 2. Wages, salaries, commissions and other compensation of employees related to business income included in return.

**TOTAL PAYROLL**

### 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/losses from intangible asset sales
- Gross proceeds from intangible asset sales
- Other income (attach schedule)

**TOTAL SALES**

### 4. Total Percent:
- Corporation A (Add lines 1A, 2A, and 3A)
- Corporation B (Add lines 1B, 2B, and 3B) if utilizing three factor formula

### 5. Total Percent:
- Corporation A (Add lines 1A and 3A)
- Corporation B (Add lines 1B and 3B) if qualified and utilizing two factor formula

### 6. Total Percent:
- Corporation A (To Line 21, Form K-121S)
- Corporation B (To Line 21, Form K-121S) Average percent of line 4 or 5, whichever is applicable
PRIVILEGE TAX
GENERAL INFORMATION
If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

Who Must File a Return
Every national banking association, bank, trust company, federally chartered savings bank, and savings and loan association subject to taxation under K.S.A. 79-1106 et seq. must file a Kansas privilege tax return.

Any taxpayer who owns, capitalizes or utilizes an affiliate with one of the affiliate's purposes being to make, hold or manage for, or on behalf of, the taxpayer, investments in securities which the taxpayer would be permitted to make for its own account may be required to file consolidated returns or combined reports for purposes of determining the tax liability under article 11 of chapter 79 of the Kansas Statutes Annotated as if such taxpayer and affiliate were one entity.

When and Where to File

**Calendar year:** If your return is based on a calendar year, it must be filed no later than April 18, 2022.

**Fiscal year:** If your return is based on a tax year other than a calendar year, it must be filed no later than the 15th day of the fourth month following the end of the tax year.

**Conformity to federal due dates:** If the original federal due date is not the 15th day of the fourth month (C-Corps) or the 15th day of the third month (S-Corps) after the close of a taxable year, the financial institution is required to complete item “H” in the header and enclose a letter indicating the authorizing federal statute. Do not enter your extended due date.

**Cessation of doing business:** Kansas Privilege Tax returns are due within six (6) months of the date on which the taxpayer ceases to do business in Kansas.

**Amended Returns:** If the amended return will result in a refund, then it must be filed within three (3) years from the date the original return was due including any extension allowed pursuant to law, or two (2) years from the date the tax claimed to be refunded or against which the credit claimed was paid, whichever of such periods expires later.

Mail your return to: KANSAS PRIVILEGE TAX, KANSAS DEPARTMENT OF REVENUE, PO BOX 750260, TOPEKA, KS 66699-0260.

Accounting Period

The taxable year for Kansas is the same as the taxable year for federal income tax purposes. If your taxable year changes, or the method of your accounting is changed for federal income tax purposes, then the taxable year and method of accounting shall be similarly changed for Kansas privilege tax purposes.

Extension of Time to File

If you are unable to complete your return by the filing deadline, you may request an extension of time to file. If you filed federal Form 7004 for an extension with the IRS, enclose a copy of that form with your completed K-130 to automatically receive a six-month Kansas extension. (Kansas does not have a separate extension request form.)

**Important**—An extension of time to file is **NOT** an extension to pay. If you do not pay the tax amount due (may be estimated) by the original due date, you will owe interest and possibly a penalty on the balance due. To pay the balance due for an extension, use the Kansas Privilege Tax Payment Voucher (Form K-130V) and mark the box indicating an extension payment.

Copy of Federal Return

You must enclose with Form K-130 copies of the following federal return pages as filed with the IRS. Do not enclose copies of proforma returns. The Department of Revenue reserves the right to request additional information as necessary.

- Pages 1 through 6 of either the federal return or the consolidated federal return as filed with the IRS. If the return is a consolidated return, you must enclose a company-by-company spreadsheet of income and expense to total the consolidated federal taxable income and a company-by-company spread sheet of the consolidated balance sheet including Schedules M-1 and M-2.
- Federal Schedules to support any Kansas modifications claimed on page 1, Form K-130.
- Federal Forms 851, 1118, and 5471, as applicable.

Completing Your Return

Begin by completing all boxes in the “Taxpayer Information” section of the return, then complete applicable lines on Form K-130 and Form K-130AS. All taxpayers filing a combined return (single or multiple), or who are authorized to file using the alternative or separate accounting method, must complete lines 1 through 21 using the total combined income column from Schedule K-131.

**Cessation of Business:** A tax is imposed for the privilege of engaging in transaction or activity incidental or related to the cessation of doing business in Kansas, including cessation due to merger, consolidation, dissolution, liquidation or any other event. The tax will be measured by the net income for the tax year in which the taxpayer ceases to do business and will be computed using the same applicable rates as other privilege taxpayers.

Confidential Information

Income tax information disclosed to the Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Department of Revenue, the IRS, the Multi-State Tax Commission, and several other states have an agreement under which some tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas tax returns.

Estimated Tax

Every national banking association, bank, trust company, and savings and loan association shall pay estimated tax (K-130ES) if its Kansas Privilege tax liability can reasonably be expected to exceed $500. Any financial institution which began business in Kansas during this tax year is not required to pay estimated tax and no underpayment of estimated tax penalty will be imposed for this initial year.

For your convenience, estimate tax payments can be made online by visiting ksrevenue.org and signing into the KDOR Customer Service Center.
Amending Your Return

You must file an amended Kansas return when there is a change (error or adjustment) on your Kansas return, on another state’s return, or on your federal return. Check the AMENDED box in the Taxpayer Information section of the K-130 if you are amending your 2022 Kansas return.

Amended Federal Return: If you are filing an amended federal return for the same taxable year as your amended Kansas return, you must enclose a complete copy of the amended federal return and full explanations of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, it is necessary to provide the Department of Revenue with a copy of the adjustment or denial letter. If you did not file a Kansas return when you filed your original federal return, and the federal return has since been amended or adjusted, use the information on the amended or adjusted federal return to complete your original Kansas return.

Federal Audit: If income has been adjusted by the IRS, you must file an amended return with Kansas and include a copy of the Revenue Agent’s Report or adjustment letter showing and explaining the adjustments. These adjustments must be submitted within 180 days from the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure by the taxpayer to notify the Department of Revenue within the 180 day period shall not bar the Department from assessing additional taxes or proceeding in court to collect such taxes. Failure by the taxpayer to comply with the requirements for filing returns shall toll the periods of limitation for the Department to assess or collect taxes.

Definitions

Business Income: For tax years commencing after December 31, 2007, business income means income: 1) from transactions and activity in the regular course of the taxpayer’s trade or business; 2) from transactions and activity involving tangible and intangible property or assets used in the operation of the taxpayer’s trade or business; or 3) of the taxpayer that may be apportioned to this state under the provisions of the constitution of the United States and laws thereof, except that a taxpayer may elect that all income constitutes business income.

Unitary Business: A multistate business is unitary when the operations conducted in one state benefit or are benefited by the operations conducted in another state or states. The essential test to be applied is whether or not the operation of the portion of the business within the state is dependent upon or contributory to the operations of the business outside of the state. If there is such a relationship, the business is unitary. Stated another way, the test is whether a business’ various parts are interdependent and of mutual benefit so as to form one business rather than several business entities and not whether the operating experience of the parts are the same at all places.

Activity Wholly Within Kansas—Single Entity: If a financial institution’s activity is carried on exclusively within Kansas the entire net income is subject to the Kansas Privilege Tax.

Activity Wholly Within Kansas—Consolidated: If two or more financial institutions file federal income tax returns on a consolidated basis, and if each of such financial institutions derive all their income and expenses from sources within Kansas, they must file a consolidated return for Kansas Privilege Tax purposes.

Single Entity Apportionment Method: Any taxpayer having income from business activity which is taxable both within and outside this state shall allocate and apportion net income.

Combined Income Method—Single Corporation Filing: When a group of financial institutions conduct a unitary business both inside and outside Kansas, the source of income shall be determined by the combined income of all those financial institutions which have a branch or office in Kansas using Schedule K-131. A financial institution that files a combined report for Kansas purposes must submit a copy of the consolidated Federal Form 1120 and all schedules and statements necessary to support the taxable income reported on the Kansas return.

Combined Income Method—Multiple Corporation Filing: This method is the same as the Single Corporation Filing method except that any financial institution using the combined income method with more than one entity doing business in Kansas may file one Kansas return reporting the total combined income on that return and computing and paying the tax due on that return. Schedule K-131 must be used to determine the Kansas taxable income of each separate corporation and the combined Kansas taxable income is then entered on line 29, K-130. The tax rate is then applied to the Kansas taxable income of each financial institution with one surtax exemption allowed for each privilege taxpayer. The total tax due for all corporations is then shown on line 32, Schedule K-131.

Alternative Accounting Method: If the uniform apportionment and apportionment provisions do not fairly represent the extent of the taxpayer’s business activity in this state the taxpayer may petition for, or the Secretary of Revenue may require, in respect to all or any part of the taxpayer’s business activity, if reasonable: a) separate accounting; b) the exclusion of one or more of the factors; c) the inclusion of one or more additional factors; or d) the employment of any other method to effect an equitable allocation and apportionment of the taxpayer’s income. A copy of the letter from the Department of Revenue granting the use of an alternative method must be attached to the return when filed. Enter the amount determined from your separate schedule on line 29, Form K-130.

Separate Accounting Method: The separate method of reporting income to Kansas is allowable only in unusual circumstances and with the permission of the Department of Revenue where the use of the three-factor formula does not fairly represent the taxpayer’s business activity. Before a taxpayer, engaged in a multistate business, may separately account taxable income to Kansas, the following requirements shall be satisfied:

1) The books and records are kept by recognized accounting standards to accurately reflect the amount of income of the multistate business which was realized in Kansas during the taxable period; 2) the management functions of the business operations within Kansas are separate and distinct so that in conducting Kansas business operations the management within Kansas did not utilize or incur centralized management services consisting of operational supervision, advertising, accounting, insurance, financing, personnel, physical facilities, technical and research, sale/ servicing or purchasing during the taxable period; and 3) the business operations within Kansas are separate and distinct and do not contribute to or depend upon the overall operations of the company, and there are no interstate, intercompany, or interdivisional purchases, sales or transfers during the taxable period.

If all three requirements are not satisfied, the taxpayer shall determine Kansas taxable income by use of the apportionment formula. Enter the amount determined from your separate schedule on line 29, Form K-130.
**LINE INSTRUCTIONS FOR FORM K-130, PAGES 1 AND 2**

**INCOME**

**LINE 1—FEDERAL TAXABLE INCOME FOR KANSAS PRIVILEGE TAX PURPOSES.** This line must only include income and expense of national banking associations, federally chartered savings banks or trust companies.

All financial institutions filing a combined return (single or multiple), or that are authorized to file using the alternative or separate accounting method, must complete lines 1 through 29 using the total combined income column from Schedule K-131. You are to complete lines 30 through 50 of the K-130, as applicable. If filing as a S corporation for federal purposes, enter the amount from Part IV, line 30. A copy of certain pages of the federal return must be enclosed in all cases. See instructions on page 2.

**LINE 2—STATE AND MUNICIPAL INTEREST.** Enter the total amount that was claimed as exempt income on the federal income tax return for the taxable year, less any related expenses directly incurred in the purchase of state or political subdivision obligations. If the bank has changed the method of accounting from cash to accrual, include the Section 481 adjustment on municipal interest using the same number of year spread allowed at the federal level.

**LINE 3—TAXES ON OR MEASURED BY INCOME OR FEES OR PAYMENT IN LIEU OF INCOME TAXES (does not include privilege taxes).** Enter the taxes on or measured by income or fees or payments in lieu of income taxes which you deducted on your federal return in arriving at federal taxable income (this figure should not include privilege taxes). If additional space is needed, itemize these taxes on a separate schedule and enclose it with your return.

**LINE 4—FEDERAL NET OPERATING LOSS DEDUCTION.** Enter the federal net operating loss deduction that was claimed on the federal income tax return for the taxable year.

**LINE 5—SAVINGS AND LOAN BAD DEBT DEDUCTION.** Enter amount of bad debts allowable for federal income tax purposes. Use line 28 for the allowable Kansas bad debt deduction.

**LINE 6—250 Deduction Related to GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI) (I.R.C. § 250(a)(1)(B)).** For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income pursuant to section 250(a)(1)(B) of the federal internal revenue code of 1986.

**LINE 7—BUSINESS INTEREST EXPENSE CARRYFORWARD DEDUCTION (I.R.C. § 163(j)).** For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

**LINE 8—OTHER ADDITIONS TO FEDERAL TAXABLE INCOME.** Enter the total of these additions to your federal taxable income (schedule required):

- **Refunds or Credits.** Any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction to the extent they are included in federal taxable income (this figure should not include privilege taxes).
- **Jobs and WIN Tax Credit.** The amount of federal targeted jobs and WIN credit.
- **Kansas Venture Capital, Inc. Dividends.** Dividend income received as a result of investing in stock issued by Kansas Venture Capital, Inc.

**LINE 9—ADDITIONS TO FEDERAL TAXABLE INCOME.** Add lines 2 through 8 and enter the result on line 9.

**LINE 10—DISALLOWED FDIC PREMIUMS (I.R.C. § 162(r)).** For taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 162(r) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

**LINE 11—GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI) (I.R.C. § 951A).** For all taxable years commencing after December 31, 2020, enter 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, that is included in federal taxable income before any deductions allowed under section 250(a)(1)(B) of such code.

**LINE 12—DISALLOWED BUSINESS INTEREST DEDUCTION (I.R.C. § 163(j)).** For all taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

**LINE 13—CONTRIBUTIONS TO CAPITAL EXCEPTIONS (I.R.C. § 118).** For all taxable years commencing after December 31, 2020, enter the amount of contributions to the capital of a corporation provided for in section 118 of the federal internal revenue code of 1986 as in effect on December 21, 2017 that were included in federal taxable income.

**LINE 14—DISALLOWED BUSINESS MEAL EXPENSES (I.R.C. § 274).** For taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

**LINE 15—OTHER SUBTRACTIONS FROM FEDERAL TAXABLE INCOME.** (schedule required)

- **Refunds or Credits.** Any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction to the extent they are included in federal taxable income (this figure should not include privilege taxes).
- **Jobs and WIN Tax Credit.** The amount of federal targeted jobs and WIN credit.
- **Kansas Venture Capital, Inc. Dividends.** Dividend income received as a result of investing in stock issued by Kansas Venture Capital, Inc.

**LINE 16—TOTAL SUBTRACTIONS FROM FEDERAL TAXABLE INCOME.** Add lines 10 through 15 and enter the result on line 16.

**LINE 17—NET INCOME BEFORE APPORTIONMENT.** Add line 1 to line 9 and subtract line 16 and enter the result in line 17.

**APPORTIONMENT AND ALLOCATION**

**LINE 18—NONBUSINESS INCOME-TOTAL COMPANY.** Enter the total amount of nonbusiness net income everywhere that is to
be directly allocated. Business income is defined in privilege tax law as all income to the extent that it may be treated as apportionable business income under the constitution of the United States.

Any taxpayer that claims nonbusiness income on the Kansas return is required to clearly demonstrate that the asset which generated the income is not used in the general operations of the company and is not managed or controlled by the same people who control the operations of the company. The taxpayer must also submit a schedule as required below. If the taxpayer does not demonstrate that the income is nonbusiness and does not submit the required schedule(s), the income will be considered to be business income by the Department of Revenue and it will be apportioned in that manner.

From the terms of income directly allocated, there shall be deducted the expenses related thereto. The term “expenses related thereto” as used in this paragraph, mean any allowable deduction or portion thereof directly attributable to such income and a ratable part of any other allowable deductions which cannot definitely be allocated to some item or a class of income.

A schedule must accompany the return showing: 1) gross income from each class of income being specifically allocated; 2) amount of each class of related expenses together with an explanation or computations showing how amounts were computed; 3) total amount of the related expenses for each income class; and, 4) net income for each income class. The schedule should provide appropriate columns as set forth above for items specifically assigned to Kansas and also for times specifically assigned outside Kansas. Also submit documentation that explains why each item of income does not arise from transactions and activity in the regular course of the financial institution’s trade or business.

**LINE 19—APPORTIONABLE BUSINESS INCOME.** Subtract line 18 from line 17 and enter the result on line 19.

**LINE 20—AVERAGE PERCENT TO KANSAS.** Enter the applicable percentages in spaces A, B and C. Enter on line 20 the average percent from Form K-130AS, Part V, line E or Form K-131, Part II, line 5. **Note:** Round percentage to the fourth decimal point only. If your business is wholly within Kansas enter 100.0000.

**LINE 21—AMOUNT TO KANSAS.** Multiply line 19 by line 20 and enter the result on line 21.

**LINE 22—NONBUSINESS INCOME—KANSAS.** Enter the total amount of nonbusiness net income directly allocated to Kansas. Submit a schedule to support the amount shown.

**LINE 23—KANSAS EXPensing RECAPTURE (K-120EX).** If you have a Kansas expensing recapture amount from Schedule K-120EX, enter the amount on line 23 and enclose a copy of your completed K-120EX and federal Form 4562.

**LINE 24—KANSAS EXPensing DEDUCTION (K-120EX).** Enter the amount of your Kansas expensing deduction and enclose a copy of your completed K-120EX and federal Form(s) 4562. Also enclose any schedule necessary to enable the Department of Revenue to reconcile the federal Form 4562 amounts to the expensing claimed on the K-120EX. **Important**—The deduction must qualify under IRC Section 168: Modified accelerated cost recovery system (MACRS).

**LINE 25—KANSAS NET INCOME BEFORE NOL DEDUCTION.** Add lines 21, 22 and 23, then subtract line 24. Enter the result.

**LINE 26—KANSAS NET OPERATING LOSS DEDUCTION.** Enter the amount of your Kansas net operating loss carry forward. This amount cannot exceed the amount on line 25. (Schedule required.)

**LINE 27—KANSAS NET INCOME BEFORE BAD DEBTS.** Subtract line 26 from line 25 and enter the result. This amount is to be used by savings and loan associations to compute their Kansas bad debt deduction.

**LINE 28—SAVINGS AND LOAN BAD DEBT DEDUCTION FOR KANSAS.** Savings and loan associations are allowed, as a deduction from net income, a reserve established for the sole purpose of meeting or absorbing losses.

If all of your activity is **wholly within Kansas:**

a. Multiply the amount shown on line 27 by 5% and enter the result on line 28; or,

b. Enter on line 28 the actual amount of bad debt; or,

c. Enter on line 28 a reasonable addition to the Kansas reserve based on past experience.

If you use the **single entity apportionment method** (K-130AS) to determine income from Kansas sources:

a. Multiply the amount shown on line 27 by 5% and enter the result on line 28; or,

b. Enter on line 28 the actual amount of Kansas bad debt. If you use this method, multiply the apportionment percentage (line 20, Form K-130) times the total corporation actual bad debt and enter the result on line 28, Form K-130; or,

c. Enter on line 28 a reasonable addition to the Kansas reserve based on past experience. If you use this method you must determine the addition to reserve based upon total company; then multiply the apportionment percentage (line 20, Form K-130) times the total company amount and enter the result on line 28, Form K-130.

If you use the **combined income method** (K-131) to determine income from Kansas sources:

a. Multiply each individual corporation’s **Kansas net income before bad debt deduction** (line 27, Schedule K-131) by 5% and enter each corporation’s result on line 29, Schedule K-131 (Combined Income Method of Reporting); or,

b. Enter on line 28 the actual amount of Kansas bad debt. If you use this method you must determine the actual bad debt of all entities included in the combined group prior to apportionment; then multiply the apportionment percentage for each combined entity (line 20, Schedule K-131) times the total bad debt of all entities and enter the result on line 29, Schedule K-131; or,

c. Enter on line 29 a reasonable addition to reserve based on past experience. If you use this method you must determine the addition to reserve of all entities included in the combined group prior to apportionment; then multiply the apportionment percentage for each combined entity (line 20, Schedule K-131) times the total addition to reserve and enter the result on line 28, Schedule K-131.

Financial institutions are reminded that if they are required to file a combined income method return in Kansas, all financial institutions in the group are required to use the same method to determine Kansas bad debt deductions.

**LINE 29—COMBINED REPORT OR ALTERNATIVE/SEPARATE ACCOUNTING INCOME.** If you are filing a combined report (Schedule K-131) or you are authorized to file using the alternative or separate accounting method, enter on line 29 the Kansas taxable income from: 1) line 29 of Schedule K-131; or 2) a separate schedule prepared by you (Separate/Alternative Method of Reporting).

**LINE 30—KANSAS TAXABLE INCOME.** Enter on line 30 either the result of line 27 minus line 28 or the amount on line 29.

**LINE 31—NORMAL TAX.** Multiply the amount shown on line 30 by 2.25% (.0225) and enter the result.

**LINE 32—SURTAX.**

32a. **Banks**—Multiply the amount shown on line 30 in excess of $25,000 by 2.125% (.02125). Enter result on line 32a.

32b. **Savings and loans, trust companies and federally chartered savings banks**—Multiply the amount shown on line 30 in excess of $25,000 by 2.25% (.0225). Enter result on line 32b.

**LINE 33—TOTAL TAX.** Add line 31 and line 32a or line 32b and enter result. If Schedule K-131 was used to determine income, enter the tax computed on Schedule K-131, line 32.
LINE 34—TOTAL NONREFUNDABLE CREDITS. Enter the total nonrefundable credits from Part III, line 12. This amount cannot exceed the amount on line 33.

LINE 35—BALANCE. Subtract line 34 from line 33 and enter the result. This amount cannot be less than zero.

LINE 36—ESTIMATED TAX PAID AND AMOUNT CREDITED FORWARD. Enter the total of your 2022 privilege year estimated tax payments plus any 2021 privilege year overpayment you had credited forward to 2022. You could be liable for penalty due to underpayment of estimated tax. See Estimated Tax on page 2.

LINE 37—OTHER TAX PAYMENTS. If your company has any other withholding amounts, enter them on line 37. Enclose separate schedule to support your entry.

LINE 38—CHILD DAY CARE ASSISTANCE CREDIT (K-56). If you have a day care assistance credit, enter it on line 38 and enclose Schedule K-56 with your return.

LINE 39—COMMUNITY SERVICE CONTRIBUTION CREDIT REFUND (K-60). Enter the amount of community service contribution credit that was not used on line 34 and enclose Schedule K-60 with your return.

LINE 40—PAYMENT REMITTED ON ORIGINAL RETURN. Use this line only if you are filing an amended privilege tax return for the 2022 privilege tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2022 return or any payment remitted with a previously filed 2022 amended, including penalty and interest.

LINE 41—OVERPAYMENT FROM ORIGINAL RETURN. Use this line only if you are filing an amended privilege tax return for the 2022 tax year. Enter the amount of overpayment shown on your original return. Since you were refunded this amount or it was credited forward, this amount is a subtraction entry.

LINE 42—TOTAL PREPAID CREDITS. Add lines 36 through 40 and subtract line 41. Enter result on line 42.

BALANCE DUE

LINE 43—BALANCE DUE. If line 35 is greater than line 42, subtract line 42 from line 35 and enter the result. Late Charges: If amount on this line is not paid by the due date, or if a balance due return is filed after the due date, penalty and interest will be added according to the rules outlined in lines 44 and 45. Extension of Time to File: Interest is due on any delinquent tax balance, even if you have been granted an extension of time to file the return. If 90% of your tax liability is paid on or before the original due date of your return, an automatic extension is applied and no penalty is assessed if paid by the extension due date.

LINE 44—INTEREST. If you paid your Kansas privilege tax after the original due date, compute interest at the rate of .333% per month or 4% per annum (or portion thereof) on the balance due and enter result on line 44. Interest is to be computed in whole months.

LINE 45—PENALTY. If you paid your Kansas privilege tax after the due date, compute the penalty at 1% for each month (or fraction thereof) the return is late, or tax is unpaid, on the balance due; to a maximum of 24%.

LINE 46—ESTIMATED TAX PENALTY (K-230). If underpayment of estimated tax penalty is due, enter the penalty amount on line 46 and enclose Schedule K-230 with the return. If you are annualizing to compute the penalty, and meet an exception, check the box on line 46. Any financial institution which began a business in Kansas during this period is not required to file a declaration, and no underpayment of estimate tax penalty will be imposed.

LINE 47—TOTAL TAX, INTEREST, AND PENALTY DUE. Add lines 43 through 46 and enter the result. Complete Form K-130V, Privilege Tax Payment Voucher, and enclose it with your return and payment (do not use staples or tape to attach your documents together). Make your check or money order payable to Kansas Privilege Tax. A balance due less than $5 need not be paid.

OVERPAYMENT

LINE 48—OVERPAYMENT. If line 42 is greater than the sum of line 35 and line 46, subtract the sum of line 35 and line 46 from line 42 and enter the result on line 48.

LINE 49—REFUND. Enter the amount of line 48 you wish to be refunded. No refund will be made for amounts less than $5.

LINE 50—CREDIT FORWARD. Enter the portion of line 48 you wish to have applied to your 2023 Kansas estimated privilege tax (must be $1 or more). If the amount on line 48 is less than $5, you may carry it forward to 2023 as an additional credit even if you don’t make estimated tax payments. The amount on this line cannot exceed the total of line 36 and 37.

SIGNATURE AND VERIFICATION

The return must be signed and sworn to by the president, vice-president, or other principal officer. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. Any person or persons who prepares the return for compensation must sign the return and provide their preparer tax identification number (PTIN).

LINE INSTRUCTIONS FOR FORM K-130, PAGES 3 AND 4

Lines 1 through 11: Enter on lines 1 through 11 any nonrefundable tax credits for which you are eligible. If you have a Community Service Contribution Credit (K-60) with no refund, enter the credit amount in this nonrefundable credit section. If you have a refundable credit on Schedule K-60, enter the credit amount on line 39 on the back of Form K-130.

<table>
<thead>
<tr>
<th>Credit</th>
<th>Required Schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td>Center for Entrepreneurship Credit</td>
<td>K-31</td>
</tr>
<tr>
<td>Business and Job Development (carry forward use only)</td>
<td>K-34</td>
</tr>
<tr>
<td>Historic Preservation</td>
<td>K-35</td>
</tr>
<tr>
<td>Disabled Access</td>
<td>K-37</td>
</tr>
<tr>
<td>Eisenhower Foundation Credit</td>
<td>K-43</td>
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<tr>
<td>Friends of Cedar Crest Association Credit</td>
<td>K-46</td>
</tr>
<tr>
<td>Qualified Charitable Distribution Credit</td>
<td>K-48</td>
</tr>
<tr>
<td>Venture Capital (for carry forward use only)</td>
<td>K-55</td>
</tr>
<tr>
<td>High Performance Incentive Program</td>
<td>K-59</td>
</tr>
</tbody>
</table>
Community Service Contribution ............................................. K-60
Low Income Student Scholarships ....................................... K-70

IMPORTANT—If you are claiming the refundable Child Day Care Assistance Credit (K-56), do not report any part of the credit in this nonrefundable credit section; instead enter the total amount of your credit on line 38, back of Form K-130.

Line 12: Add lines 1 through 11 and enter the total on line 12. Enter this amount on line 34, page 2 of Form K-130.

PART IV—COMPUTATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS

Complete the lines in Part IV if you are reporting income as a S corporation for federal purposes. Kansas begins with federal taxable income rather than ordinary income for computation of privilege tax.

LINE INSTRUCTIONS FOR FORM K-130AS

You must complete and enclose Parts V, VI, and VII of Form K-130AS with your Kansas return if the financial institution is doing business inside and outside of Kansas and utilizing the apportionment formula to determine Kansas income.

PART V—APPORTIONMENT FORMULA

Part V is to be used by corporations with income derived from sources both within and outside of Kansas for the purpose of allocating and apportioning income. All business income is multiplied by a fraction, the numerator of which is the property factor plus the payroll factor plus the receipts factor, and the denominator of which is three (3). Descriptions of each of the factors in the three-factor formula follow. The laws applicable to these factors are contained in K.S.A. 79-1130 through 79-1132. You may access these laws in the Department of Revenue's Policy Library at: ksrevenue.org

Line A—Property Factor: The property factor shall include all real and tangible personal property owned or rented and used during the income year and the average value of the taxpayer's loan and credit card receivables. Property used in connection with the production of nonbusiness income shall be excluded from the factor. Property shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. Property used in the production of business income shall remain in the property factor until its permanent withdrawal is established by an identifiable event such as its sale or conversion to the production of nonbusiness income.

The numerator of the property factor shall include the average value of the taxpayer’s real and tangible personal property owned and located or used in this state during the income year plus the value of rented real and tangible personal property so used. Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in transit between locations of the taxpayer shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. Property used in transit between a buyer and seller which is included by a taxpayer in transit between locations of the taxpayer shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. The property factor shall include all real and tangible personal property owned or rented and used during the income year plus the value of rented real and tangible personal property so used. Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in transit between locations of the taxpayer shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. Property used in the production of business income shall remain in the property factor until its permanent withdrawal is established by an identifiable event such as its sale or conversion to the production of nonbusiness income.

The numerator of the property factor shall include the average value of the taxpayer’s real and tangible personal property owned and located or used in this state during the income year plus the value of rented real and tangible personal property so used. Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in transit between locations of the taxpayer shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. Property used in the production of business income shall remain in the property factor until its permanent withdrawal is established by an identifiable event such as its sale or conversion to the production of nonbusiness income.

The numerator of the property factor shall include the average value of the taxpayer’s real and tangible personal property owned and located or used in this state during the income year plus the value of rented real and tangible personal property so used. Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in transit between locations of the taxpayer shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. Property used in the production of business income shall remain in the property factor until its permanent withdrawal is established by an identifiable event such as its sale or conversion to the production of nonbusiness income.

Property owned by the taxpayer shall be valued at its original cost or other basis of such property for federal income tax purposes without regard to depletion, depreciation or amortization. Property rented by the taxpayer is valued at eight times the gross annual rental rate. As a general rule the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the income year. However, the Director of Taxation may require or allow averaging by monthly values if such method of averaging is required to properly reflect the average value of the taxpayer’s property for the income year.

Loans are valued at their outstanding principal balance, without regard to any reserve for bad debts. If a loan is charged off in whole or in part for federal income tax purposes, the portion of the loan charged off is not outstanding. Loans are considered to be located within this state if it is properly assigned to a regular place of business of the taxpayer within this state at the time the loan was made; or, in the case of a loan which is assigned by the taxpayer to a place without this state which is not a regular place of business, it shall be presumed, subject to rebuttal by the taxpayer on a showing supported by a preponderance of the evidence, that substantive contacts regarding the loan occurred within this state if, at the time the loan was made the taxpayers commercial domicile was within this state.

Credit card receivables are valued at their outstanding principal balance, without regard to any reserve for bad debts. If a credit card receivable is charged off in whole or in part for federal income tax purposes, the portion of the receivable charged off is not outstanding. In determining the location of credit card receivables, credit card receivables are treated as loans and shall be subject to the same rules outlined above.

Line B—Payroll Factor: The payroll factor shall include the total amount paid by the taxpayer for compensation during the tax period. The total amount "paid" to the employees is determined upon the basis of the taxpayer’s accounting method. If the taxpayer has adopted the accrual method of accounting, all compensation properly accrued shall be deemed to have been paid. Notwithstanding the taxpayer’s method of accounting, at the election of the taxpayer, compensation paid to employees may be included in the payroll factor by use of the cash method if the taxpayer is required to report such compensation under such method for unemployment compensation purposes. The term “compensation” means wages, salaries, commissions and any other form of remuneration paid to employees for personal services. Payments made to an independent contractor are excluded. Only amounts paid directly to employees are included in the payroll factor. The compensation of any employee on account of activities which are connected with the production of nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year.

The numerator of the payroll factor is the total amount paid in Kansas during the income year by the taxpayer for compensation. Compensation is paid in Kansas if any one of the following tests, applied consecutively, are met: (a) The employee’s service is performed entirely within Kansas; (b) The employee’s service is performed both inside and outside Kansas, but the service performed outside Kansas is incidental to the employee’s service inside Kansas (the word incidental means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) If the employee’s services are performed both inside and outside Kansas, the employee’s compensation will be attributed to Kansas: (i) if the employee’s principal base of operations is in Kansas; or (ii) if there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in Kansas; or (iii) if the base of operations and the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the employee’s residence is in Kansas. The term “base of operation” is the place from which the employee starts his work and to which he customarily returns in order to receive instructions from the taxpayer or communications from his customers.
or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of his trade or profession at some other point or points.

Line C—Receipts Factor: The receipts factor is defined as a fraction, the numerator of which is the receipts of the taxpayer in this state during the taxable year and the denominator of which is the receipts of the taxpayer within and without this state during the taxable year. The receipts factor shall include only those receipts which constitute business income and are included in the computation of the apportionable income base for the taxable year. The method of calculating receipts for purposes of the denominator is the same as the method used in determining receipts for purposes of the numerator. The following are rules for determining numerator “receipts” of various activities:

(1) Receipts from the lease of real property—the numerator shall include receipts from the lease or rental of real property owned by the taxpayer if the property is located in Kansas or receipts from the sublease of real property if the property is located in Kansas.

(2) Receipts from the lease of tangible personal property—the numerator shall include receipts from the lease or rental of tangible personal property owned by the taxpayer if the property is located in Kansas when first placed in service by the lessee. Receipts from the lease or rental of transportation property owned by the taxpayer are included in the numerator to the extent that the property is used in this state. If the extent of the use of any transportation property within Kansas cannot be determined, then the property will be deemed to be used wholly in the state in which the property has its principal base of operations. A motor vehicle will be deemed to be used wholly in the state in which it is registered.

(3) Receipts from credit card receivables—the numerator shall include interest and fees or penalties in the nature of interest from credit card receivables and receipts from fees charged to card holders, such as annual fees, if the billing address of the card holder is in Kansas.

(4) Receipts from merchants discount—the numerator includes receipts from the merchants discount if the commercial domicile of the merchant is in Kansas. Such receipts shall be computed net of any card holder charge backs, but shall not be reduced by any interchange transaction fees or by any issuer’s reimbursement fees paid to another for charges made by its card holder.

(5) Receipts from services not otherwise apportioned shall be included in the numerator if the service is performed in Kansas. If the service is performed in and out of state, the numerator includes receipts from services not otherwise apportioned under this section, if a greater proportion of the income-producing activity is performed in Kansas based on cost of performance.

(6) Receipts from investment assets and activities and trading assets and activities—the numerator shall include those amounts attributable to Kansas.

(a) Interest, dividends, net gains, but not less than zero, and other income from investment assets and activities and from trading assets and activities shall be included in the receipts factor. Investment assets and activities and trading assets and activities include but are not limited to: Investment securities; trading account assets; federal funds; securities purchased and sold under agreements to resell or repurchase; options; futures contracts; forward contracts; notional principal contracts such as swaps; equities; and foreign currency transactions. With respect to the investment and trading assets and activities described in subparagraphs (A) and (B) of this paragraph, the receipts factor shall include the amounts described in such subparagraphs.

(A) The receipts factor shall include the amount by which interest from federal funds sold and securities purchased under resale agreements exceeds interest expense on federal funds purchased and securities sold under repurchase agreements.

(B) The receipts factor shall include the amount by which interest, dividends, gains and other income from trading assets and activities, including but not limited to assets and activities in the matched book, in the arbitrage book, and foreign currency transactions, exceed amounts paid in lieu of interest, amounts paid in lieu of dividends, and losses from such assets and activities.

(b) The numerator of the receipts factor includes interest, dividends, net gains, but not less than zero, and other income from investment assets and activities and from trading assets and activities described in paragraph (a) of this subsection that are attributable to this state.

(A) The amount of interest, dividends, net gains, but not less than zero, and other income from investment assets and activities in the investment account to be attributed to this state and included in the numerator is determined by multiplying all such income from such assets and activities by a fraction, the numerator of which is the average value of such assets which are properly assigned to a regular place of business of the taxpayer within this state and the denominator of which is the average value of all such assets.

(B) The amount of interest from federal funds sold and purchased and from securities purchased under resale agreements and securities sold under repurchase agreements attributable to this state and included in the numerator is determined by multiplying the amount described in subparagraph (A) of paragraph (a) of this subsection from such funds and such securities by a fraction, the numerator of which is the average value of federal funds sold and securities purchased under agreements to resell which are properly assigned to a regular place of business of the taxpayer within this state and the denominator of which is the average value of all such funds and such securities.

(C) The amount of interest, dividends, gains and other income from trading assets and activities, including but not limited to assets and activities in the matched book, in the arbitrage book and foreign currency transactions, but excluding amounts described in subparagraphs (A) or (B) of this paragraph, attributable to this state and included in the numerator is determined by multiplying the amount described in subparagraph (B) of paragraph (a) of this subsection by a fraction, the numerator of which is the average value of such trading assets which are properly assigned to a regular place of business of the taxpayer within this state and the denominator of which is the average value of all such assets.

(D) For purposes of this paragraph, average value shall be determined using the rules for determining the average value of tangible personal property.

(c) In lieu of using the method set forth in paragraph (b) of this subsection, the secretary of revenue may permit or require in order to fairly represent the business activity of the taxpayer in this state, the use of the method set forth in this paragraph.

(A) The amount of interest, dividends, net gain, but not less than zero, and other income from investment assets and activities in the investment account to be attributed to this state and included in the numerator is determined by multiplying all such income from such assets and activities by a fraction, the numerator of which is the gross income from such assets and activities which are properly assigned to a regular place of business of the taxpayer within this state and the denominator of which is the gross income from all such assets and activities.

(B) The amount of interest from federal funds sold and purchased and from securities purchased under resale agreements and securities sold under repurchase agreements attributable to this state and included in the numerator is determined by multiplying the amount described in subparagraph (A) of paragraph (a) of this subsection from such funds and such securities by a fraction, the numerator of which is the gross income from such funds and such securities which are properly assigned to a regular place of business of the taxpayer within this state and the denominator of which is the gross income from all such funds and such securities.
PART VII—AFFILIATED CORPORATION INFORMATION

All financial institutions must answer all questions.

PART VII—AFFILIATED CORPORATION INFORMATION

All financial institutions must complete this section and indicate which of the affiliated corporations have property or payroll or receipts in either the "total company" factors or the "within Kansas" factors of the apportionment formula on page 1 of Form K-130AS.
For the taxable year beginning 2021; ending

<table>
<thead>
<tr>
<th>Name</th>
<th>A. Business Activity Code (NAICS)</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Number and Street of Principal Office</th>
<th>C. Date Business Began in KS (mm/dd/yyyy)</th>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>A. Method Used to Determine Income of Corporation in Kansas</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Activity wholly within Kansas - Single entity</td>
</tr>
<tr>
<td>2. Activity wholly within Kansas - Consolidated</td>
</tr>
<tr>
<td>3. Single entity apportionment method (K-130AS, Part V)</td>
</tr>
<tr>
<td>5. Combined income method - Multiple corporation filing (Sch. K-131)</td>
</tr>
<tr>
<td>6. Alternative or separate accounting (Enclose letter of authorization &amp; schedule)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>B. Date Business Discontinued in KS (mm/dd/yyyy)</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>D. State and Month/Year of Incorporation (mm/yyyy)</th>
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</table>

<table>
<thead>
<tr>
<th>E. State of Commercial Domicile</th>
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</table>

<table>
<thead>
<tr>
<th>F. Type of Federal Return Filed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Separate 2. Consolidated</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>G. Total additions to federal taxable income (add lines 2 through 8)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<tr>
<td>2</td>
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<td>14</td>
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<td>15</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>H. Total subtraction from federal taxable income (add lines 10 through 15)</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
</tr>
<tr>
<td>17</td>
</tr>
<tr>
<td>18</td>
</tr>
<tr>
<td>19</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>I. If any taxpayer information has changed since the last return was filed, please mark this box:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>J. If this is a Fiduciary Financial Institution, please mark this box:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Mark this box if you are filing this as an AMENDED 2022 Kansas return.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Reason for amending your 2022 Kansas return:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amended affects Kansas only</td>
</tr>
</tbody>
</table>

1. Federal taxable income for Kansas privilege tax purposes |
2. Total state and municipal interest income |
3. Taxes on or measured by income or fees or payment 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) |
12. Disallowed business interest deduction (I.R.C. § 163(j)) (schedule required) |
13. Contributions to capital exceptions (I.R.C. § 118) (schedule required) |
15. Other subtractions from federal taxable income (schedule required) |
16. Total subtractions from federal taxable income (add lines 10 through 15) |
17. Net income before apportionment (add line 1 to line 9 and subtract line 16) |
18. Nonbusiness income - Total company (schedule required) |
19. Apportionable business income (subtract line 18 from line 17) |
20. Average percent to Kansas (Part V, lines A, B, C and E; if 100% enter 100.0000) |
21. Amount to Kansas (multiply line 19 by line 20)
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
32. Surtax - Banks (2.125% of line 30 in excess of $25,000) ......................................................................................... 32a
32b. Surtax - Savings and Loans and trust companies (2.25% of line 30 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 ......................................................................................................................................................... 44
45. Penalty ......................................................................................................................................................... 45
46. Estimated tax penalty if annualizing to compute penalty, check this box ......................................................................................... 46
47. Total tax, interest and penalty due (Add lines 43 through 46. Complete and enclose K-130V with your payment.) ......................................................................................... 47
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 enter the result) ......................................................................................... 48
49. REFUND. Enter the amount of line 48 you wish to be refunded ......................................................................................... 49
50. 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) ......................................................................................... 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.

______________________________   ________________________________   ________________________________
Signature of officer   Title   Date

______________________________   ________________________________   ________________________________
Individual or firm signature of preparer   Address and Phone Number   Date

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
**PART I - ADDITIONAL INFORMATION**

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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
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</tbody>
</table>

   TOTAL (Enter on line 36 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  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**

<table>
<thead>
<tr>
<th>Name of Corporation</th>
<th>Employer ID Number</th>
</tr>
</thead>
</table>

(Enclose a separate sheet for additional corporations)

**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

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

**Total income - Add lines 3 through 10**

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)


   b. Special Deductions

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

**Financial Institution Apportionment Schedule**

FOR USE BY FINANCIAL INSTITUTIONS APPORTIONING INCOME

(Financial Institutions using the combined income method must use Schedule K-131)

For the taxable year beginning __________; ending __________.

Name as shown on Form K-130

<table>
<thead>
<tr>
<th>PART V - APPORTIONMENT FORMULA</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>A. Property</strong></th>
<th><strong>WITHIN KANSAS</strong></th>
<th><strong>TOTAL COMPANY</strong></th>
<th><strong>PERCENT WITHIN KANSAS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Beginning Year</td>
<td>End of Year</td>
<td>Beginning Year</td>
</tr>
<tr>
<td><strong>Value of owned real and tangible personal property used in the business at original cost.</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Value of taxpayer’s loans and credit card receivables</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Depreciable assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Land</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Other tangible assets (Enclose schedule)</strong></td>
<td></td>
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</tr>
<tr>
<td><strong>Less: Construction in progress</strong></td>
<td></td>
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</tr>
<tr>
<td><strong>Total property to be averaged</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Average owned property (Beg. + End ÷ 2)</strong></td>
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</tr>
<tr>
<td><strong>(2) Gross annual rented property. Multiplied by 8.</strong></td>
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</tr>
<tr>
<td><strong>TOTAL PROPERTY (Enter on line 20A, page 1)</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>B. Payroll</strong></th>
<th><strong>With Kansas</strong></th>
<th><strong>Total Company</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(1) Compensation of officers</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(2) Wages, salaries and commissions</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(3) Payroll expense included in cost of goods sold</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(4) Payroll expense included in repairs</strong></td>
<td></td>
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</tr>
<tr>
<td><strong>(5) Other wages and salaries</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL PAYROLL (Enter on line 20B, page 1)</strong></td>
<td></td>
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</tbody>
</table>

| **C. Receipts** | | |
| **(1) Receipts from:** | | |
| **(a) Lease of real property** | | |
| **(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 domicile** | | |
| **TOTAL RECEIPTS (Enter on line 20C, page 1)** | | |

| **D. Total percent (Sum of lines A, B & C)** | | |
| **E. Average percent of D (Enter on line 20, page 1)** | | |
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

<table>
<thead>
<tr>
<th>Name of Corporation</th>
<th>Employer Identification #</th>
<th>Check if included:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>In Total Company Factors</td>
</tr>
</tbody>
</table>
# PART V - APPORTIONMENT FORMULA

## A. Property

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>WITHIN KANSAS</th>
<th>TOTAL COMPANY</th>
<th>PERCENT WITHIN KANSAS</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Value of owned real and tangible personal property used in the business at original cost.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Value of taxpayer’s loans and credit card receivables</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Depreciable assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Land</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Other tangible assets (Enclose schedule)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Less: Construction in progress</td>
<td></td>
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<tr>
<td></td>
<td>Total property to be averaged</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Average owned property (Beg. + End ÷ 2)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>(2)</td>
<td>Gross annual rented property. Multiplied by 8</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL PROPERTY (Enter on line 20A, 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).

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Within Kansas</th>
<th>Total Company</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Compensation of officers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2)</td>
<td>Wages, salaries and commissions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(3)</td>
<td>Payroll expense included in cost of goods sold</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(4)</td>
<td>Payroll expense included in repairs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(5)</td>
<td>Other wages and salaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL PAYROLL (Enter on line 20B, page 1)**

## C. Receipts

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>With Kansas</th>
<th>Total Company</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Receipts from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Lease of real property</td>
<td></td>
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<tr>
<td></td>
<td>(b) Lease of tangible personal property</td>
<td></td>
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<tr>
<td></td>
<td>(c) Credit card receivable</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(d) Merchants discount</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>(e) Services</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td></td>
<td>(f) Investments and trading assets and activities</td>
<td></td>
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<tr>
<td></td>
<td>(g) Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>(2)</td>
<td>Interest from loans:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Secured by real property</td>
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<tr>
<td></td>
<td>(b) Not secured by real property</td>
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<tr>
<td>(3)</td>
<td>Net gains from sales of:</td>
<td></td>
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<tr>
<td></td>
<td>(a) Loans</td>
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<tr>
<td></td>
<td>(b) Credit cards receivable</td>
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<tr>
<td>(4)</td>
<td>Fees</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>(a) Loan servicing</td>
<td></td>
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<td></td>
<td>(b) Credit card issues reimbursement</td>
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<tr>
<td>(5)</td>
<td>Attribution of certain receipts to commercial domicile</td>
<td></td>
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</tr>
</tbody>
</table>

**TOTAL RECEIPTS (Enter on line 20C, page 1)**

## D. Total percent (Sum of lines A, B & C)

**D %**

## E. Average percent of D (Enter on line 20, 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

<table>
<thead>
<tr>
<th>Name of Corporation</th>
<th>Employer Identification #</th>
<th>In Total Company Factors</th>
<th>Within Kansas Factors</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>
### PART I  KANSAS COMBINED NET INCOME

Enter separate corporate names and federal identification numbers

<table>
<thead>
<tr>
<th>Corporation A</th>
<th>Corporation B</th>
<th>Eliminations (Explain Below)</th>
<th>Combined Income</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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-taxied 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. Other subtractions from federal taxable income (schedule required) ........
16. Total subtractions from federal taxable income (add lines 10 thru 15) ....
17. Net income before apportionment (add line 1 to line 9 and subtract line 16) ....
18. Nonbusiness income - Total company (schedule required) ..
19. Apportionable business income (subtract line 18 from line 17) ............
20. Percent to Kansas (from line 5, Part II) ...........................................
21. Amount to Kansas (line 20, Corp. A & B multiplied by line 19 combined income) ..........................................................
22. Nonbusiness income - Kansas (enclose schedule) ................................
23. Kansas expensing recapture (see instructions for K-120EX) .................
24. Kansas expensing deduction (see instructions for K-120EX) .................
25. Kansas net income (add lines 21, 22 and 23; then subtract line 24) ........
26. Kansas net operating loss deduction (enclose schedule) ........................
27. Kansas net income before Kansas bad debt deduction (subtract line 26 from line 25) ..........................................................
28. Kansas savings and loan bad debt deduction (enclose schedule) ...........
29. Kansas taxable income (subtract line 28 from line 27; enter result here and on line 29, Form K-130) .............................................
30. Normal tax (2.25% of line 29) .................................................................
31. Surtax: A. Banks (2.125% of amount on line 29 in excess of $25,000) ..........
   B. Savings and loans and trust companies (2.25% of amount on line 29 in excess of $25,000) ..........................................................
32. Total tax (add lines 30 and 31A or line 31B; enter result here and on line 33, Form K-130) ..............................................................................
## PART II

**APPORITIONMENT FORMULA FOR FORM K-131**

<table>
<thead>
<tr>
<th>Corporation A Within Kansas</th>
<th>Corporation B Within Kansas</th>
<th>Total Company</th>
<th>Percent Within Kansas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beg. of Year</td>
<td>End of Year</td>
<td>Beg. of Year</td>
<td>End of Year</td>
</tr>
</tbody>
</table>

### 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)

**Total Property**

#### Percentage:
- Corporation A (divide Corp. A by Total Company)
- Corporation B (divide Corp. B by Total Company)

### 1b. Gross annual rental property. Multiplied by 8

**Total Payroll**

#### Percentage:
- Corporation A (divide Corp. A by Total Company)
- Corporation B (divide Corp. B by Total Company)

### 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)
- Corporation B (divide Corp. B by Total Company)

### 4. Total Percent:

- Corporation A (add lines 1A, 2A, and 3A)
- Corporation B (add lines 1B, 2B, and 3B)

### 5. Average Percent:

- Corporation A (to Line 20, Part I, Page 1)
- Corporation B (to Line 20, Part I, Page 1)
K-130V
(Rev. 7-21)

FOR OFFICE USE ONLY

2022 KANSAS PRIVILEGE TAX PAYMENT VOUCHER

For the taxable year beginning ______________ ending ______________

Corporation Name

Corporation Address

City, Town, or Post Office State Zip Code

Name of Contact Person Phone Number

Make check or money order payable to: Kansas Privilege Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

PAYMENT AMOUNT $ 179121

Employer Identification Number

Amended Payment  Extension Payment

139
CREDIT SCHEDULES AND INSTRUCTIONS
For the taxable year beginning, ____________, 20____; ending ______________, 20____.

<table>
<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
<th>Social Security Number</th>
</tr>
</thead>
</table>

**PART A – GENERAL INFORMATION**

1. Date the investment was made (mm/dd/yyyy): __________________________

2. Name of the qualified Kansas business in which the investment was made:

____________________________________________________________________________

3. Employer Identification Number (EIN) of the qualified Kansas business in which the investment was made: ______________

4. □ Check here if this credit is the result of a transfer of credit from another investor in a qualified business.

5. Name and address of the original investor:

____________________________________________________________________________

____________________________________________________________________________

6. Social Security Number (SSN) of the original investor: __________________________

**PART B – COMPUTATION OF CREDIT FOR THIS YEAR’S INVESTMENT**

7. Total amount of cash investment this tax year. 7. ______________

8. Credit amount issued by the Kansas Department of Commerce. 8. ______________

**PART C – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**

9. Amount of available carry forward from the prior year’s Schedule K-30. 9 ______________

10. Total credit available this tax year (add lines 8 and 9). 10. ______________

11. Amount of your Kansas tax liability for current taxable after all previously claimed credits. 11. ______________

12. Amount of credit allowable this tax year (enter the lesser of line 10 or line 11). Enter this amount on the appropriate line of Form K-40. 12. ______________

**PART D – COMPUTATION OF CREDIT CARRY FORWARD**

13. Amount of credit to carry forward to next year’s Schedule K-30 (subtract line 12 from line 10). 13. ______________
INSTRUCTIONS FOR SCHEDULE K-30

GENERAL INSTRUCTIONS

K.S.A. 74-8133 provides a tax credit against the income or premium tax of any angel investor for a cash investment in the qualified securities of a qualified Kansas business.

Before an angel investor may be entitled to receive tax credits, such investor must have made a cash investment in a qualified security of a qualified Kansas business. The investment must be made in a business that has been approved by the Kansas Department of Commerce as a qualified business prior to the date on which the cash investment is made. For information and assistance regarding the approval of a qualified Kansas business, visit the Kansas Department of Commerce website at www.kansascommerce.gov/angels or call 785-296-3481.

For tax year 2021 and all tax years thereafter the credit is up to 50% of the investors' cash investment in any qualified Kansas business, subject to the following limitations:

- No tax credits will be allowed for more than $100,000 for a single Kansas business or a total of $350,000 in tax credits for a single year per investor who is a natural person or owner of a permitted entity investor.
- No tax credits shall be allowed for any cash investments in qualified securities for any year after the year 2026.
- The total amount of tax credits shall not exceed $6,000,000 for tax year 2008 through 2010 and 2012 through 2022 except that for tax year 2011, the total amount of tax credits shall not exceed $5,000,000. The tax credit amounts shall not exceed $6,500,000 for tax year 2023, $7,000,000 for tax year 2024, $7,500,000 for tax year 2025 and $8,000,000 for tax year 2026.

If the amount by which that portion of the credit allowed by this section exceeds the investors' liability in any one taxable year, the remaining portion of the credit may be carried forward until the total amount of the credit is used. If the investor is a permitted entity investor, the credit provided by this section shall be claimed by the owners of the permitted entity investor in proportion to their ownership share of the permitted entity investor.

Subject to certain restrictions this credit may be transferred to another taxpayer. Contact the Department of Commerce for more information.

“Angel investor” and “investor” mean an accredited investor who is a natural person or an owner of a permitted entity investor, who is of high net worth, as defined in 17 C.F.R. § 230.501(a) as in effect July 1, 2004, and who seeks high returns through private investments in start-up companies and may seek active involvement in business, such as consulting and mentoring the entrepreneur.

“Cash investment” means money or money equivalent in consideration for qualified securities.

“Permitted entity investor” means any: a) general partnership, limited partnership, corporation that has in effect a valid election to be taxed as an S corporation under the United States Internal Revenue Code, or a limited liability company that has elected to be taxed as a partnership under the United States Internal Revenue Code; and, b) that was established and is operated for the sole purpose of making investments in other entities.

PART B – COMPUTATION OF CREDIT FOR THIS YEAR’S INVESTMENT

LINE 7 – Enter total amount of cash investment made this tax year.
LINE 8 – Enter the credit amount issued by the Kansas Department of Commerce. This line should not include any carryforward.

PART C – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

LINE 9 – Enter the carry forward amounts available from prior year’s K-30 schedules and enclose a copy of those schedules.
LINE 10 – Add lines 8 and 9 and enter the result.
LINE 11 – Enter your total Kansas tax liability for the current tax year after all credits other than the credit allowed for investments made during this tax year.
LINE 12 – Enter the lesser of line 10 or line 11. Enter this amount on the appropriate line of Form K-40.

PART D – COMPUTATION OF CARRY FORWARD CREDIT

LINE 13 – Subtract line 12 from line 10 and enter result. This amount cannot be less than zero. Enter this amount on next year’s Schedule K-30.

IMPORTANT: DO NOT send any enclosures with this schedule. A copy of the approved Department of Commerce certification form must be kept with your records. If this is a credit that has been transferred, documentation of the approved transfer as provided by the Kansas Department of Revenue must be retained with your records. The Department of Revenue reserves the right to request additional information as necessary.

TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
For the taxable year beginning ________________, 20____; ending ________________, 20____.

<table>
<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
<th>Social Security Number or Employer ID Number (EIN)</th>
</tr>
</thead>
</table>

If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP

Employer ID Number (EIN)

Enter exact date and amount of contributions made this taxable year (if additional space is needed, enclose a separate sheet):

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

PART A – COMPUTATION OF CREDIT AVAILABLE FROM THIS YEAR’S CONTRIBUTIONS

1. Enter the total contributions made to the Kansas Center for Entrepreneurship (KCE) this tax year. 1. ___________

2. Proportionate share percentage (see instructions). 2. ___________

3. Your share of contributions (multiply line 1 by line 2). 3. ___________

4. Authorized credit percentage. 4. _______ 75%

5. Your share of the credit for contributions made this year (multiply line 3 by line 4). 5. ___________

PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR

6. Enter the amount of available carryforward credit from the prior year’s Schedule K-31. 6. ___________

7. Total credit available this tax year (add lines 5 and 6). 7. ___________

8. Amount of your Kansas tax liability for this tax year after all credits other than this credit. 8. ___________

9. Enter the lesser of lines 7 or 8. This is the amount of credit allowed this tax year. Enter this amount on the appropriate line of Form K-40, K-41, K-120 or K-130. 9. ___________

PART C – COMPUTATION OF CARRYFORWARD CREDIT

10. Subtract line 9 from line 7. This is the amount of credit to carry forward to next year’s Schedule K-31. Enter this amount on line 6 of next year’s Schedule K-31. 10. ___________
INSTRUCTIONS FOR SCHEDULE K-31

GENERAL INFORMATION

K.S.A. 74-99c09 provides a tax credit against the income or premiums tax for an investor making a contribution of cash or property (other than used clothing) in an amount or value of $250 or more to the KCE (Kansas Center for Entrepreneurship). For tax year 2019, and all tax years thereafter, new tax credits will be available for privilege tax as measured by net income of financial institutions. The credit is 75% of the total amount of cash or property donated during the taxable year, subject to the limitations below. If the credit allowed exceeds the investor’s tax liability in any one taxable year, the remaining portion of the credit may be carried forward until the total amount of the credit is used.

To receive this credit your application for registration of authorized tax credits must be approved by the KCE.

This tax credit is limited to $50,000 per individual contributor per tax year for tax years prior to January 1, 2019. For tax years beginning January 1, 2019 and after, the tax credit is limited to $100,000 per individual contributor per tax year.

A “contribution” is the donation of cash or property, other than used clothing, in an amount or value of $250 or more.

A “contributor” is a person or entity making a contribution to the KCE.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule.

PART A – COMPUTATION OF CREDIT AVAILABLE FROM THIS YEAR’S CONTRIBUTION

LINE 1 – Enter the total contribution made to the KCE (Kansas Center for Entrepreneurship) this tax year.

LINE 2 – Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

LINE 3 – Multiply line 1 by line 2, and enter the result.

LINE 4 – The credit is limited to 75% of the contribution made during this tax year.

LINE 5 – Multiply line 3 by line 4. Enter the result on line 5. This is your share of the tax credit for the contributions made this tax year.

PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR

LINE 6 – Enter the amount of available carryforward credit from the prior year’s Schedule K-31.

LINE 7 – Add amounts on line 5 and 6 and enter the result.

LINE 8 – Enter your total Kansas tax liability after all credits other than this credit.

LINE 9 – Enter the lesser of lines 7 or 8. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of Form K-40, K-41, K-120 and K-130.

PART C – COMPUTATION OF CARRYFORWARD CREDIT

LINE 10 – Subtract line 9 from line 7. This is the amount of credit to carry forward and enter on line 6 of next year’s Schedule K-31.

IMPORTANT: Do not send any enclosures with this schedule. A copy of the approved authorization from the KCE must be kept with your records. The Kansas Department of Revenue reserves the right to request additional information as necessary.

TAXPAYER ASSISTANCE

Questions about the KCE should be addressed to:
Kansas Center for Entrepreneurship
PO Box 877
Andover, KS 67002
Toll Free Phone: 877-521-8600
networkkansas.com

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
### KANSAS AGRITOURISM LIABILITY INSURANCE CREDIT

For the taxable year beginning, _______ , 20____ ; ending _______ , 20____.

<table>
<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
<th>Employer ID Number (EIN)</th>
</tr>
</thead>
</table>

**IMPORTANT:** Do not send any enclosures with this schedule. A copy of the certificate issued by the Kansas Department of Wildlife, Parks and Tourism must be kept with your records. The Kansas Department of Revenue reserves the right to request additional information as necessary.

**PART A – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR’S EXPENDITURES (C Corporations only)**

1. Cost of liability insurance paid during this taxable year (C Corporations only).
   - **Insurance Agent’s Name**: ____________________________
   - **Phone Number**: ____________________________
   - **Insurance Company Name**: ____________________________
   - **Policy Number**: ____________________________

   I hereby certify that the amount of liability insurance entered on line 1 above is the total amount paid during this tax year for the property that is actually utilized in the Taxpayer’s Registered Agritourism Operation and meets the eligibility requirement for claiming this credit as set out in Kansas Administration Regulation 115-40-1 et seq.

   **Signature of Agent**: ____________________________  **Date**: ____________________________

2. Credit percentage allowed.
   - 2. __________ 20%

3. Credit for this year’s liability insurance (multiply line 1 by line 2).
   - 3. _______

4. Enter the amount of available carry forward from the prior year’s Schedule K-33.
   - 4. _______

5. Total credit available for this tax year (add line 3 and line 4).
   - 5. _______

6. Maximum credit allowable per tax year.
   - 6. ______ $2,000

7. Credit for this tax year (enter the lesser of line 5 or line 6).
   - 7. _______

**PART B – COMPUTATION OF THIS YEAR’S CREDIT (C Corporations only)**

8. Total Kansas tax liability for this year after all credits other than this credit.
   - 8. _______

9. Agritourism liability insurance credit for this year (enter the lesser of line 7 or line 8 here and in Part I of Form K-120).
   - 9. _______

   **If line 8 is less than line 7, complete Part C.**

**PART C – COMPUTATION OF EXCESS CREDIT CARRY FORWARD**

10. Subtract line 9 from line 7 and enter the result. This is the amount of carry forward available to enter on next year’s Schedule K-33.
    - 10. _______
GENERAL INFORMATION

K.S.A. 32-1438 and 32-1438a provides for an income tax credit equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity. The maximum credit allowed is $2,000 per tax year. An agritourism business must register with the Kansas Department of Wildlife, Parks and Tourism and receive a certificate of eligibility to claim this income tax credit.

Registered agritourism businesses who begin operating on or after July 1, 2004 may claim this credit for the first five taxable years the agritourism business is open.

If the credit exceeds the taxpayer’s income tax liability for the tax year, the excess credit may be carried forward to the next succeeding year or years until the total amount of tax credit has been used, except that no credit may be carried over for deduction after the third taxable year succeeding the taxable year in which the credit is earned.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C Corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

Carry Forward of Unused Credits: If this credit was earned prior to tax year 2013 and a carry forward credit remains available to a taxpayer, that taxpayer may continue to claim that credit. However, that carry forward credit shall be subject to limitations and requirements in place at the time the credit was earned.

SPECIFIC LINE INSTRUCTIONS

IMPORTANT: An agritourism business must be registered with the Kansas Department of Wildlife, Parks and Tourism to be eligible for this tax credit.

Complete all information at the top of the schedule.

PART A – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR’S EXPENDITURES

LINE 1 (C Corporations only) – Enter total amount paid for liability insurance during this tax year as a direct expense of operating an agritourism operation registered with Kansas Department of Wildlife, Parks and Tourism. Your insurance agent must certify that the liability insurance meets the eligibility criteria for claiming this credit as set out in Kansas Administrative Regulation 115-40-1 et seq., specifically that the amount entered on line 1:

1) was paid during this tax year;
2) is limited to only the parcel(s) of real property employed in the agritourism operation; and,
3) is the cost of specific liability insurance for the agritourism operation that is in addition to existing liability insurance coverage.

LINE 2 – The credit amount is 20% of the cost of liability insurance paid by a registered agritourism operator during the tax year.

LINE 3 – Multiply line 1 by line 2, and enter the result. This is the credit available for this year’s expenditures.

LINE 4 – Enter the amount of any credit carry forward from a prior year’s Schedule K-33. (There will not be an entry on this line in the first year.)

LINE 5 – Add line 3 and line 4. This is the total credit available for this tax year.

LINE 6 – The maximum credit allowable for any tax year is $2,000.

LINE 7 – Enter the lesser of line 5 or line 6. This is the credit for this tax year.

PART B – COMPUTATION OF THIS YEAR’S CREDIT

LINE 8 – Enter your Kansas tax liability for this tax year after all credits other than this credit.

LINE 9 – Enter the lesser of line 7 or line 8. Enter amount here and in Part I of Form K-120.

If line 8 is LESS than line 7, complete Part C.

PART C – COMPUTATION OF EXCESS CREDIT CARRY FORWARD

LINE 10 – Subtract line 9 from line 7. Do not enter an amount less than zero. This is the carry forward credit available to enter on next year’s Schedule K-33.

IMPORTANT: Do not send enclosures with this credit schedule. Keep a copy of the certificate issued by Kansas Department of Wildlife, Parks and Tourism with your records. The Kansas Department of Revenue reserves the right to request additional information as necessary to verify your tax credit.

TAXPAYER ASSISTANCE

For information and assistance regarding the establishment or operation of an agritourism activity contact:

Kansas Department of Wildlife, Parks and Tourism
1020 S Kansas Avenue
Topeka, KS 66612
Phone: 785-296-1847
Website: kdwpt.state.ks.us

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave.
PO Box 750260
Topeka, KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at ksrevenue.org
**KANSAS HISTORIC PRESERVATION CREDIT**

For the taxable year beginning, _________, 20_____; ending ______________, 20_____.

<table>
<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
<th>Social Security Number or Employer ID Number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP</td>
<td>Employer ID Number (EIN)</td>
</tr>
</tbody>
</table>

**PART A – HISTORIC STRUCTURE INFORMATION**

**PROJECT NUMBER:** __________________________________________________________

**CERTIFICATE NUMBER:** ______________________________________

**A. Property Location:**

Name of Historic Property

Address of Property

City State Zip

**PART B – REHABILITATION PROJECT INFORMATION**

**B. Project start date:** ________________________________

Completion Date: ________________________________

**C. Are you claiming an acquired credit? (See Instructions)**

☐ No ☐ Yes If yes, you must enclose a copy of your Certificate of Transfer issued by the Kansas State Historical Society. If this is your first year to claim an acquired credit, skip lines 1 and 2 of Part C and enter the total amount of the tax credit transferred to you on line 3, Part C. For the 2nd and subsequent tax years, enter the amount of acquired credit carry forward on line 6, Part D.

**PART C – COMPUTATION OF CREDIT AVAILABLE** *(Refer to the instructions on the back of this form)*

1. Enter the total costs incurred to rehabilitate the historic structure (must be $5,000 or more). 1. __________________

2. Credit percentage allowed (see instructions). 2. 25% or 30%

3. Total credit available for this project (multiply line 1 by line 2). 3. __________________

4. Enter your proportionate share percentage (see Instructions). 4. __________________

5. Credit available to your return (multiply line 3 by line 4). If filing K-120S, STOP HERE. This is your established credit amount. 5. __________________

**PART D – COMPUTATION OF THIS YEAR’S CREDIT**

6. Amount of carry forward from prior year. Enter the amount from line 10 of the prior year’s Schedule K-35. (Not applicable the first year credit is claimed.) 6. __________________

7. Total credit available this tax year (add lines 5 and 6). 7. __________________

8. Enter your total tax liability for this tax year after all credits other than this credit. 8. __________________

9. Credit this tax year (enter the lesser of lines 7 or 8 here and on the appropriate line of Form K-40, K-41, K-120 or K-130 for nonrefundable credits). If line 9 is less than line 7, complete line 10. 9. __________________

**PART E – COMPUTATION OF CREDIT CARRY FORWARD**

10. Subtract line 9 from line 7. This is the amount of credit to carry forward to next year’s return. Enter this amount on line 6 of next year’s Schedule K-35. 10. __________________
GENERAL INFORMATION

K.S.A. 79-32,211 provides a tax credit against the income, privilege or premium tax for certain historic preservation project expenditures. The credit is available to a qualified taxpayer that makes qualified expenditures to restore or preserve a qualified historic structure according to a qualified rehabilitation plan. The amount of the credit is 25% of qualified expenditures when the total amount of the expenditures equals $5,000 or more.

For tax years beginning after December 31, 2006, the amount of the credit is 30% of qualified expenditures incurred and paid in the restoration and preservation of a qualified historic structure which is exempt from federal income taxation pursuant to section 501(c)(3) of the IRC and which is not income producing pursuant to a qualified rehabilitation plan by a qualified taxpayer. The total amount of such expenditures must equal $5,000 or more in order to claim the credit.

Partners, shareholders and members of a pass-through entity will claim this credit in the same manner as they account for their proportionate share of the income or loss of that entity. If the tax credit exceeds the income, privilege or premium tax liability for the year in which the qualified rehabilitation plan was placed in service, the excess credit may be carried forward to the next succeeding year(s) until the total credit has been used except that no credit may be carried over for deduction after the 10th taxable year succeeding the year in which the qualified rehabilitation plan was placed in service.

Tax credits allowed and earned may be sold, assigned or otherwise transferred to a taxpayer (assignee) who may use the acquired credit against its tax liability for either the tax year the qualified rehabilitation plan was first placed in service or the year in which the credit was acquired. Unused credit amounts claimed by an assignee may be carried forward for up to 5 years, except that all such amounts shall be claimed within 10 years following the tax year in which the qualified rehabilitation plan was first placed into service. The amount received by the assignor of the tax credit shall be taxable as income of the assignee. The excess of the value of the credit over the amount paid by the assignee for the credit shall be taxable as income of the assignee.

A qualified taxpayer is the owner of the qualified historic structure or any other person who may qualify for the federal rehabilitation credit allowed by section 47 of the federal internal revenue code.

A qualified historic structure is any building, whether or not income producing, which is defined as a certified historic structure by section 47(c)(3) of the federal internal revenue code, is individually listed on the register of Kansas historic places, or is located and contributes to a district listed on the register of Kansas historic places.

A qualified rehabilitation plan is a project that has been approved by the Cultural Resources Division of the Kansas State Historical Society, or by a local government certified by the division to so approve. The plan must be consistent with the standards and guidelines for rehabilitation of historical buildings as adopted by the federal secretary of interior.

Qualified expenditures are costs and expenses incurred by a qualified taxpayer in the restoration and preservation of the qualified historic structure according to the approved plan which are defined as a qualified rehabilitation expenditure by section 47(c)(2) of the federal internal revenue code.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Revenue. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

SPECIFIC LINE INSTRUCTIONS

Complete a separate schedule for each qualified historic structure.

PART A – HISTORIC STRUCTURE INFORMATION

Enter project number, certification number, and the name and address of the qualified historic structure. If the building is known by a historic name, include this as well as the complete address of the property.

PART B – REHABILITATION PROJECT INFORMATION

Complete the requested information about the certified rehabilitation project. The state credit is generally available the same tax year as the federal credit is taken. If the project does not qualify for the federal credit, the state credit is taken the year in which the qualified rehabilitation plan was placed in service. If this is your first year to claim an acquired credit, enter the total amount of the transferred credit on line 3 of Part C. Otherwise enter the acquired credit carry forward on line 6, Part D.

PART C – COMPUTATION OF CREDIT AVAILABLE

LINE 1 – Enter the total qualified expenses to rehabilitate the structure. This amount must be $5,000 or larger. Do not include costs attributable to associated additions, furnishings, land, landscaping, lighting fixtures, parking lots, site work etc.

LINE 2 – Circle the appropriate percentage for the credit amount, either 25% or 30% of the qualified expenditures. See the General Information section for an explanation of these percentages.

LINE 3 – Multiply line 1 by the appropriate percentage on line 2. This is the total credit available. Acquired credits: If this is your first year to claim a credit transferred from another, enter on line 3 the total amount of the credit transferred as shown on your Certificate of Transfer.

LINE 4 – Partners, shareholders and members of pass-through entities: Enter the percentage that represents your proportionate share in the credit. All other taxpayers: Enter 100%.

LINE 5 – Multiply line 3 by line 4. This is the amount of this year’s credit available to your income or privilege tax return.

K-120S filers STOP HERE. This is your established credit amount.

PART D – COMPUTATION OF THIS YEAR’S CREDIT

LINE 6 – Enter any carry forward amount from line 10 of your prior year’s Schedule K-35.

LINE 7 – Add lines 5 and 6. This is your total credit available this tax year.

LINE 8 – Enter your Kansas tax liability after all credits other than this credit.

LINE 9 – Enter the lesser of lines 7 or 8. Enter this amount on the appropriate line of Form K-40, Form K-41, Form K-120 or Form K-130. If line 9 is less than line 7, complete line 10.

PART E – COMPUTATION OF CREDIT CARRY FORWARD

LINE 10 – Subtract line 9 from line 7. This is the amount of credit available to enter on line 6 of your next year’s Schedule K-35.

IMPORTANT: Do not send any enclosures with this schedule, however, be sure to keep copies of the following with your records as the Kansas Department of Revenue reserves the right to request additional information as necessary.

• Tax credit certificate from the Kansas State Historical Society.

• Federal Form 3468, if applicable.

• Itemized list of actual costs and expenses.

• Certificate of Transfer from the Kansas State Historical Society if you are claiming an acquired credit.

TAXPAYER ASSISTANCE

For assistance with the federal and state rehabilitation credits contact:

Cultural Resources Division
Kansas State Historical Society
6425 SW 6th Ave.
Topeka, KS  66615-1099
Phone: 785-272-8681 Ext. 240
Fax: 785-272-8682
ks DHS.

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave.
PO Box 750260
Topeka, KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614
ksrevenue.org

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
KANSAS

TELECOMMUNICATIONS CREDIT

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

<table>
<thead>
<tr>
<th>Property tax year</th>
<th>(a) PVD ID #</th>
<th>(b) Credit available from PVD Form TC-100</th>
<th>(c) Amount of column (b) paid this year and available for credit (do not include any filing penalties)</th>
<th>(d) Date paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2022</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total credit available this tax year (add totals in column c). Enter this amount in Part I of your Form K-120..........................

GENERAL INFORMATION

Telecommunications Credit

K.S.A. 79-32,210 created an income tax credit for property taxes paid by telecommunication companies on property initially acquired and first placed in service after January 1, 2001 that has an assessment rate of 33%. The credit will be equal to the amount of property taxes timely paid for the difference between an assessment level of 25% and the actual assessment of 33%. State assessed telecommunications companies are eligible for this credit.

This is a refundable credit and therefore if the available credit exceeds the tax liability for the telecommunication company for any year all additional credit will be refunded to the telecommunications company or all proper partners, owners or members of the partnership, S corporation, LLP or LLC.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

Required Documentation

Telecommunication companies will need a copy of Form TC-100 issued by the Division of Property Valuation within the Kansas Department of Revenue that provides the amount of the tax credit available.

Form TC-100 may be needed for two separate years as the credit is only available for property taxes paid timely during the income tax year for which you are filing this credit schedule. Property taxes may be timely paid in one income tax year for property assessed in two different years.

IMPORTANT: Do not enclose either the tax receipts or Form TC-100 with this schedule. However, keep a copy of the county tax receipt(s) showing timely payment of the personal property tax. The Kansas Department of Revenue reserves the right to request additional information as necessary to verify your tax credit.

TAXPAYER ASSISTANCE

For information and assistance regarding the establishment or operation of an agritourism activity contact:

State Assessed Bureau
Property Valuation Division
Zibell Office Building
300 SW 29th Street
PO Box 3506
Topeka KS 66625-3506
Phone: 785-296-2365

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka, KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
**Part A – General Information**

1. Are alterations in compliance with the Americans with Disabilities Act of 1990? □ Yes □ No If no, you do not qualify for this credit.
2. Address of property altered
   ______________________________________
   ______________________________________
   Street Address
   City
3. Date alterations were completed ____________________

**Part B – Residence**

4. This is a:
   □ Personal residence
   □ Residence of a lineal ancestor or offspring
5. Tax year.
6. Amount of expenditures incurred this tax year.
7. Percentage of expenditures eligible for credit.
8. Allowable expenditures (multiply line 6 by line 7).
9. Credit limit (amount on line 8 or $15,000, whichever is less).
10. Carry forward from prior year’s K-37 (line 18 from prior year).
11. Tax liability for current year, after other nonrefundable credits.
12. Credit used in this tax period (see instructions).
13. Refundable portion of credit (see instructions).
14. Allowable credit. If this is your 1st year, enter amount from line 9; otherwise enter amount from line 10 (see instructions).
15. Refundable percentage.
16. Multiply line 14 by line 15.
17. Refund (subtract line 11 from line 16; cannot be less than zero).
18. Carry forward (add lines 12 and 17 and subtract that sum from the amount on line 14; cannot be less than zero).

**Part C – Business**

19a. Expenditures attributable to removal or equivalent facilitation of an existing architectural barrier.
19b ___
19b □ Yes □ No
19b
19b
20a. Expenditures attributable to modification or adaptation of an existing facility in order to employ individuals with a disability.
20a ___
20a
20a
20a
20a
20b. Have you modified/adapted an existing facility or piece of equipment to employ individuals with a disability?
20b □ Yes □ No
20b
20b
21. Total costs incurred.
21 ___
21 ___
22. 50% of expenditures.
22 ___
22 ___
23. Tax Year.
23 ___
24. Credit (line 22 or $10,000, whichever is less).
24 ___
25. Proportionate share percentage.
25 ___
26. Your share of credit.
26 ___
27. Carry forward.
27 ___
28. Total credit available (add lines 26 & 27).
28 ___
29. Tax liability for this year.
29 ___
30. Amount of credit this year (lesser of lines 28 or 29).
30 ___
31. Carry forward (subtract line 30 from line 28).
31 ___

**Part D – Modifications to Federal Taxable Income**

32. Depreciation claimed on capitalized expenditures deducted on federal return.
32 ___
33. Attributable expenses deducted on federal return.
33 ___
34. Total (must be added back in each subsequent year the entity files a Kansas return; see instructions).
34 ___
INSTRUCTIONS FOR SCHEDULE K-37

GENERAL INSTRUCTIONS

The disabled access credit under K.S.A. 79-32,175 et seq. is available to individual and business taxpayers that incur certain expenditures to make their property accessible to the disabled. The property must be an existing building, facility, or equipment located in Kansas and used in a trade or business or held for the production of income OR the property must be a personal dwelling located in Kansas. The credit is taken in the taxable year in which the modifications are completed.

To qualify for this credit, the specifications for making a building/facility accessible and usable by the disabled must be in conformity with Title I and Title III of the Americans with Disabilities Act of 1990, 42 USCA 12101 et seq. and 28 CFR Part 36 and 29 CFR 1630 et seq. As used here, facility does not include new construction or any addition made to an existing facility, except a principal dwelling.

Principal dwelling: K.S.A. 79-32,176 provides that the principal dwelling credit include a taxpayer’s principal dwelling or the principal dwelling of a lineal descendant or descendent, including the construction of a small barrier-free living unit attached to the principal dwelling.

Qualified Expenditures: Only the expenditures that will make an existing facility accessible to individuals with a disability by removing or facilitating an existing architectural barrier qualify for the credit. Expenditures to modify or adapt an existing facility or equipment in order to employ individuals with a disability are also eligible for the credit.

Construction expenditures incurred for making a principal dwelling accessible to individuals with a disability are eligible for the credit. Any part of any expense paid or incurred in connection with the new construction or substantial renovation of a business facility or the normal replacement of depreciable property does NOT qualify for this credit.

Required Documentation: You must enclose the following documentation with Schedule K-37.

- Detailed description of the alterations made.
- Copy of itemized invoice from contractor who completed the work or copy itemized invoice of materials used to complete job if completed by the taxpayer.
- Schedule showing computation of amounts entered on lines 19a or 20a.

SPECIFIC LINE INSTRUCTIONS

PART A – GENERAL INFORMATION

LINE 1 – Indicate if the alterations are in compliance with the Americans with Disabilities Act of 1990. If “No,” you do not qualify for the credit. Important: Enclose a detailed description of the modifications made with this schedule along with all applicable receipts. If the alterations were made to the residence of a lineal ancestor or descendant, include their name and relationship to you in this detailed description.

LINE 2 – Enter the address of the residence, facility or equipment on which you are claiming the credit.

LINE 3 – Enter the month, day and year the alterations were completed to make the dwelling, facility or equipment accessible.

PART B – RESIDENCE

LINE 4 – If you are claiming this credit for alterations made to your personal residence or to the personal residence of a lineal ancestor or offspring, complete PARTS B and D of this credit schedule. If you are claiming this credit for alterations made to an existing business facility or to business equipment, complete PARTS C and D.

LINE 5 – Enter the current tax year.

LINE 6 – Enter the total expenses incurred in making your personal dwelling or that of a lineal ancestor or descendant accessible to the disabled incurred in this tax year.

LINE 7 – Using your Federal Adjusted Gross Income from line 1 of Form K-40, enter the applicable percentage from this table.

<table>
<thead>
<tr>
<th>Married filing joint Federal Adjusted Gross Income is</th>
<th>Percentage of expenditures eligible for credit:</th>
</tr>
</thead>
<tbody>
<tr>
<td>over: 60,000</td>
<td>100%</td>
</tr>
<tr>
<td>but not over: 80,000</td>
<td></td>
</tr>
<tr>
<td>60,000</td>
<td>90%</td>
</tr>
<tr>
<td>70,000</td>
<td>80%</td>
</tr>
<tr>
<td>80,000</td>
<td>70%</td>
</tr>
<tr>
<td>90,000</td>
<td>60%</td>
</tr>
<tr>
<td>100,000</td>
<td>50%</td>
</tr>
<tr>
<td>110,000</td>
<td>40%</td>
</tr>
<tr>
<td>120,000</td>
<td>30%</td>
</tr>
<tr>
<td>130,000</td>
<td>20%</td>
</tr>
<tr>
<td>140,000</td>
<td>10%</td>
</tr>
<tr>
<td>Over 150,000</td>
<td>0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>All other individuals Federal Adjusted Gross Income is</th>
<th>Percentage of expenditures eligible for credit:</th>
</tr>
</thead>
<tbody>
<tr>
<td>over: 40,000</td>
<td>100%</td>
</tr>
<tr>
<td>but not over: 50,000</td>
<td></td>
</tr>
<tr>
<td>40,000</td>
<td>90%</td>
</tr>
<tr>
<td>50,000</td>
<td>80%</td>
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<td>70%</td>
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<td>40%</td>
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<tr>
<td>100,000</td>
<td>30%</td>
</tr>
<tr>
<td>110,000</td>
<td>20%</td>
</tr>
<tr>
<td>120,000</td>
<td>10%</td>
</tr>
<tr>
<td>Over 130,000</td>
<td>0%</td>
</tr>
</tbody>
</table>

LINE 8 – Allowable expenditures. Multiply line 6 by line 7.

LINE 9 – If this is the first year you are claiming this credit, enter the lesser of line 8 or $15,000 in the first column. Also enter this amount on the appropriate line of Form K-40 or Form K-41.

LINE 10 – If this is the second, third or fourth year you are claiming the credit enter the lesser of line 9 or the amount of the carry forward available from your prior year’s Schedule K-37 in the appropriate column.

LINE 11 – Enter the amount of your Kansas income tax liability after deducting all tax credits other than this credit.

LINE 12 – Credit used in this tax year. Enter amount from line 9 or line 11, whichever is less.

LINE 13 – Refundable portion of this credit. Subtract line 11 from line 9.

LINE 14 – If this is the first year you are claiming this credit, enter the lesser of line 9 or $15,000 in the first column. If this is the second, third or fourth year you are claiming the credit, enter the amount from line 10 in the appropriate column.

If line 11 (tax liability for current year) of this schedule is $3,750 or more, skip lines 15 and 16, enter zero on line 17 and calculate line 18.
LINE 15 – This is the percentage of the disabled access credit eligible for refund.

LINE 16 – Multiply line 14 by line 15 only if your tax liability reported on line 11 is less than $3,750.

LINE 17 – Subtract line 11 from line 16 (cannot be less than zero). Enter this amount on the appropriate line of your return.

LINE 18 – Subtract the sum of lines 12 and 17 from line 14 (cannot be less than zero. This amount will be entered on next year’s Schedule K-37 as a carry forward from a prior year.

PART C - BUSINESS

Costs incurred in making a business facility accessible to individuals with a disability or in making equipment usable for the employment of individuals with a disability are used to determine your disabled access credit. In most instances, the expenditures would be capitalized and depreciated over the life of the improvement. However, any expenses that were not capitalized but deducted as current expenses are also recognized in computing your disabled access credit.

LINE 19a – Enter the capitalized expenditures and/or business expense deductions that were specifically attributable to the removal or equivalent facilitation of an existing architectural barrier for the purpose of making a facility accessible to individuals with a disability.

LINE 19b – Indicate whether or not you have made all or any portion of an existing facility accessible to individuals with a disability.

LINE 20a – Enter the capitalized expenditures and/or business expense deductions that were specifically attributable to the modification or adaptation of a facility or equipment for the purpose of employing individuals with a disability.

LINE 20b – Indicate whether or not you have modified or adapted an existing facility or piece of equipment to employ individuals with a disability.

LINE 21 – For income taxpayers, add lines 19a and 20a and enter the total on line 21. For privilege tax purposes, enter the amount from line 19a on line 21. (The privilege tax credit does not include the provision for adaptation or modification of equipment for employment purposes.)

LINE 22 – Multiply line 21 by 50%.

LINE 23 – Enter the tax year in which the expenditures were made.

LINE 24 – Enter the amount from line 22 or enter $10,000; whichever is less.

LINE 25 – Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

LINE 26 – Multiply line 24 by line 25. This is your total credit for the amount invested this year.

LINE 27 – Enter the amount of carry forward available to this year’s tax return from a prior year’s Schedule K-37. Enclose a copy of the prior year’s Schedule K-37 with this schedule when you file your return.

LINE 28 – Add lines 26 and 27 and enter result. This is the total credit available this tax year.

LINE 29 – Enter the amount of your Kansas tax liability for the current tax year after deducting all credits other than the Kansas disabled access credit.

LINE 30 – Enter the amount from line 28 or line 29, whichever is less. This is the credit allowable for investments made this tax year. Enter this amount on the appropriate line of your return for this tax credit.

LINE 31 – Subtract line 30 from line 28 (cannot be less than zero). Enter this amount on the appropriate line of next year’s Schedule K-37 as the excess credit to be carried forward.

PART D - MODIFICATIONS TO FEDERAL TAXABLE INCOME

LINE 32 – Enter the amount of depreciation claimed as a current business expense deduction on your federal income tax return for the capitalized expenditures entered on lines 19a and 20a. Enclose a schedule showing your computations.

LINE 33 – Enter the amount of business expense deduction claimed on your federal income tax return for the capitalized expenditures entered on lines 19a and 20a.

LINE 34 – Add lines 32 and 33. This is the total depreciation and expense claimed on your federal income tax return. Enter this amount on the applicable line on your Kansas income tax return as “Other Additions” to federal taxable income. If filing Form K-40, enter this amount on Part A of Schedule S.

TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260

Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
For the taxable year beginning, ____________, 20____; ending ______________, 20____.

<table>
<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
<th>Employer ID Number (EIN)</th>
</tr>
</thead>
</table>

**PART A – SWINE FACILITY INFORMATION**

1a. Qualified swine facility name and address/location:  
   
   Name  
   
   Physical location  
   
   Mailing address  
   
   City  
   State  
   Zip code

1b. Waste Control Permit Number ______________________

2. Type of ownership of qualified swine facility (check one):
   - [ ] Sole proprietorship
   - [ ] Partnership
   - [ ] Family farm corporation
   - [ ] Authorized farm corporation
   - [ ] Limited liability agricultural company
   - [ ] Family farm limited liability agricultural company
   - [ ] Limited agricultural partnership
   - [ ] Family trust
   - [ ] Authorized trust
   - [ ] Testamentary trust

**PART B – COSTS OF REQUIRED IMPROVEMENTS (C Corporations only)**

3. Total costs incurred this tax year for capital improvements to the qualified swine facility.  
Enter this amount also as an addition modification on your return.  See instructions.  
3. ______________

4. Credit percentage allowed.  
4. 50%

5. Maximum amount of credit allowed this tax year (multiply line 3 by line 4).  
5. ______________

**PART C – COMPUTATION OF THIS YEAR’S CREDIT**

6. Carry forward from prior year (enter the amount from the prior year’s Schedule K-38).  
6. ______________

7. Total swine facility improvement credit available this tax year (add lines 5 and 6).  
7. ______________

8. Amount of your Kansas tax liability for this tax year after all credits other than this credit.  
8. ______________

9. Swine facility improvement credit this tax year (enter amount from line 7 or line 8; whichever is less).  
Enter this amount on the appropriate line of Form K-120.  
9. ______________  
   **If line 9 is less than line 7, complete PART D.**

**PART D – COMPUTATION OF CREDIT CARRY FORWARD**

10. Subtract line 9 from line 7.  This is the amount of excess credit for carry forward.  
Enter this amount on line 6 of next year’s Schedule K-38.  
10. ______________  
   **(NOTE: No carry forward is allowed after the fourth taxable year succeeding the year in which the costs were incurred.)**
INSTRUCTIONS FOR SCHEDULE K-38

GENERAL INFORMATION

K.S.A. 79-32,204 created the swine facility improvement credit. This income tax credit is 50% of the costs incurred by a taxpayer for required improvements to a qualified swine facility. Any unused credit may be carried forward until used. However, the credit cannot be carried over after the fourth year.

This credit is only available to corporations that are subject to the Kansas corporate income tax (i.e., C corporations) and not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

Carry Forward of Unused Credits: For tax year 2017 and all years thereafter no new credit or carryforward is available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

A qualified swine facility is one that has been using its swine waste management system since January 1, 1998 and is owned and operated by a sole proprietorship or partnership, or by a family farm corporation, authorized farm corporation, limited liability agricultural company, family farm limited liability agricultural company, limited agricultural partnership, family trust, authorized trust or testamentary trust as defined in K.S.A. 17-5903.

Required improvements to a qualified swine facility are capital improvements that the Secretary of Health and Environment has certified to the director of taxation as required for the facility to comply with the laws regulating the management and disposal of swine waste, and are not necessary merely as the result of an expansion for which a permit had not been issued or applied for prior to May 7, 1998.

Addition modification required. The costs claimed as the basis for the swine facility improvement credit that are claimed for deduction in determining federal adjusted gross income must be added back to federal adjusted gross income.

SPECIFIC LINE INSTRUCTIONS

PART A – SWINE FACILITY INFORMATION

LINE 1a – Enter the name and address of the qualified swine facility to which improvements were made this tax year and certified as required by the Secretary of Health and Environment.

LINE 1b – Enter the Waste Control Permit Number.

LINE 2 – Check the box for the type of ownership of this qualified swine facility.

PART B – COST OF REQUIRED IMPROVEMENTS

(C Corporations only)

LINE 3 – Enter the total costs incurred this tax year for the required capital improvements listed on line 2 above. Also enter this amount on the applicable line on your income tax return for addition modifications.

LINE 4 – The maximum amount of credit allowed is 50% of the total costs incurred this tax year.

LINE 5 – Multiply line 3 by line 4. This is the maximum amount of swine facility improvement costs available for credit this tax year.

PART C – COMPUTATION OF THIS YEAR’S CREDIT

LINE 6 – Enter any swine facility improvement carry forward from line 11 of your prior year’s Schedule K-38.

LINE 7 – Add lines 5 and 6 and enter the result. This is your total swine facility improvement credit available this tax year.

LINE 8 – Enter the amount of your Kansas tax liability after all credits other than the swine facility improvement credit.

LINE 9 – Enter the lesser of lines 7 or 8. Enter this amount on the appropriate line of Form K-120.

If line 9 is less than line 7, complete PART D.

PART D – COMPUTATION OF CREDIT CARRY FORWARD

LINE 10 – Subtract line 9 from line 7. This is the amount of credit you will have available to enter on line 6 of your next year’s Schedule K-38. Keep a copy of this schedule to file with your next year’s tax return and Schedule K-38.

IMPORTANT: Do not send enclosures with this credit schedule. Retain copies of the following documents with your tax records as the Kansas Department of Revenue reserves the right to request them as necessary to verify your tax credit.

• Certification of swine facility improvements issued by the Kansas Department of Health and Environment.
• An itemized list of Part B costs with copies of invoices.

TAXPAYER ASSISTANCE

For information about swine facility improvements or your certification, contact:

Kansas Department of Health and Environment
Bureau of Water
Livestock Waste Management Section
1000 SW Jackson, Suite 420
Topeka, KS 66612-1367
Phone: 785-296-0075
Website: kdheks.gov/feedlots

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
KANSAS
CREDIT FOR PLUGGING AN ABANDONED OIL OR GAS WELL

For the taxable year beginning, ___________, 20___; ending _______________, 20____.

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<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
<th>Social Security Number or Employer ID Number (EIN)</th>
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**PART A – ABANDONED OIL OR GAS WELL INFORMATION**

1. API Number: ______________________________

2. Is this well located on land owned by the above taxpayer?
   - Yes
   - No
   If no, you do not qualify for the credit.

   Location of Well: ______________________________
   ______________________________________________
   ______________________________________________

3. Date drilling of this well began: ___ ___ / ___ ___ ___ ___
   (If this date is after January 1, 1970, the well does not qualify for this credit.)

4. Enter the KCC plugging fee for this abandoned well (enclose a copy of the KCC invoice).

5. All other costs incurred this tax year to plug qualifying well(s).

6. Total plugging costs eligible for the credit (add lines 4 and 5).

7. Credit percentage allowed.

8. Credit (multiply line 6 by line 7).

**PART B – PLUGGING COSTS (C Corporations only)**

9. Enter the amount of carry forward from prior year. Enter the amount from line 14 of the prior year’s Schedule K-39. (Not applicable for first year credit is claimed.)

10. Enter the amount of any prior year’s credit in excess of statutory limitation.

11. Total credit available this tax year (add lines 8, 9, and 10).

12. Amount of your Kansas tax liability for this tax year after all credits other than this credit.

13. Credit this tax year (enter the lesser of lines 11 or 12 here and on the appropriate line of Form K-40, Form K-120, or Form K-41).

   **If line 13 is less than line 11, complete PART D.**

**PART C – COMPUTATION OF THIS YEAR’S CREDIT**

14. Subtract line 13 from line 11. This is the amount of credit to carry forward to next year’s return. Enter this amount on line 9 of next year’s Schedule K-39.
INSTRUCTIONS FOR SCHEDULE K-39

GENERAL INFORMATION

K.S.A. 79-32,207 provides for an income tax credit for taxpayers who make expenditures during the tax year to plug an abandoned oil or gas well on their land in accordance with the rules and regulations of the Kansas Corporation Commission (KCC). The credit is 50% of expenditures made during the tax year. If the credit exceeds the tax liability for the taxable year the expenditures are made, any unused credit may be carried forward until used. The total amount of credits taken by all taxpayers (including any carry over) may not exceed $250,000 in any fiscal year.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

Carry Forward of Unused Credits: If this credit was earned prior to tax year 2013 and a carry forward credit remains available to a taxpayer, that taxpayer may continue to claim that credit. However, that carry forward credit shall be subject to limitations and requirements in place at the time the credit was earned.

An abandoned oil or gas well is any well: 1) that the KCC (Kansas Corporation Commission) has the authority to plug, replug, or repair because such well is polluting or is likely to pollute any usable water strata or supply, or causing the loss of usable water; 2) on which drilling began prior to January 1, 1970; and 3) that is located on land owned by the taxpayer claiming this credit.

Fiscal Year Credit Limitation. Qualifying taxpayers will receive the credit on a “first come, first serve” basis. The credit will be denied after the statutory fiscal year credit limit of $250,000 has been reached. However, the amount of credit denied for this reason may be entered on line 10 of the subsequent year’s Schedule K-39.

SPECIFIC LINE INSTRUCTIONS

IMPORTANT: If you incurred expenses to plug more than one qualifying abandoned oil or gas well this tax year as certified by the KCC, retain a schedule for your records showing the information in Part A for each well as it may be requested at a later date.

Begin by completing the information at the top of the schedule.

PART A – ABANDONED WELL INFORMATION

LINE 1 – Enter the API (American Petroleum Institute) number and physical location of the abandoned well.

LINE 2 – Check one of the boxes. Only wells located on land owned by the taxpayer claiming the credit qualify for the credit.

LINE 3 – Enter date drilling of this well began (only wells on which drilling began prior to January 1, 1970 qualify for the credit).

PART B – PLUGGING COSTS (C Corporations only)

LINE 4 – Enter the KCC plugging fee for the abandoned well. Enclose a copy of KCC plugging invoice, even if the fee was waived by KCC.

LINE 5 – Enter the total of other expenses incurred this tax year to plug the abandoned well. If you plugged more than one qualifying well, enter the total for all qualifying wells.

LINE 6 – Enter the total of lines 4 and 5.

LINE 7 – The amount of credit allowed is 50% of the total costs incurred this tax year.

LINE 8 – Multiply line 6 by line 7. This is the amount of plugging expenditures available for credit this tax year.

PART C – COMPUTATION OF THIS YEAR’S CREDIT

LINE 9 – Enter any carry forward from line 14 of your prior year’s Schedule K-39.

LINE 10 – Enter the amount of credit denied from the prior year’s Schedule K-39 because the fiscal year credit limit had been reached.

LINE 11 – Add lines 8, 9, and 10 and enter the result. This is your total credit available this tax year.

LINE 12 – Enter amount of your Kansas tax liability after all credits other than the credit for plugging an abandoned well.

LINE 13 – Enter the lesser of lines 11 or 12. Enter this amount on the appropriate line of Form K-40, Form K-41, or Form K-120.

PART D – COMPUTATION OF CREDIT CARRY FORWARD

LINE 14 – Subtract line 13 from line 11. This is the amount of credit you will have available to enter on line 9 of your next year’s Schedule K-39.

IMPORTANT: Do not send enclosures with this schedule. Retain copies of the following documents with your tax records as the Kansas Department of Revenue reserves the right to request them as necessary to verify your tax credit.

- KCC Form CP-4.
- An itemized list of expenses with copies of invoices for plugging costs and the KCC invoice indicating that the Commission has verified the plugging. List the expenses of each well separately.
- If applicable, the Kansas Department of Revenue letter of denied credit for line 10.

TAXPAYER ASSISTANCE

For information about plugging an abandoned oil or gas well or your certification, contact the KCC:

Kansas Corporation Commission
Conservation Division
266 N Main St, Ste 220
Wichita, KS  67202-1513
Phone: 316-337-6200
Website: kcc.state.ks.us/conservation

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
GENERAL INSTRUCTIONS

K.S.A. 65-7101 et seq. established the IDA (Individual Development Account) program for assistive technology. This law also provides a Kansas income tax credit to any person or entity (program contributor) who makes a contribution to an IDA reserve fund. The income tax credit is 25% of the amount contributed during the tax year. The purpose of the IDA program for assistive technology is to provide eligible families and individuals with an opportunity to establish special savings accounts for moneys which may be used by them to purchase assistive technology.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

Assistive technology means any item, piece of equipment or product system, whether acquired commercially, off the shelf, modified or customized, that is used to increase, maintain or improve functional capabilities of individuals with disabilities.

The program is established within the Schiefelbusch Institute for Life Span Studies of the University of Kansas and is to be administered by Assistive Technology for Kansans. Assistive Technology for Kansas will submit verification of qualified tax credits to the Kansas Department of Revenue.

TAXPAYER ASSISTANCE

For information about establishing an assistive technology IDA or making contributions, contact:

Assistive Technology for Kansans
2601 Gabriel
Parsons KS 67357
Phone: 1-800-526-3648
Website: atk.ku.edu/

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

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For the taxable year beginning, ____________, 20____; ending ________________, 20____.

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<tr>
<td>If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP</td>
<td>Employer ID Number (EIN)</td>
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</table>

COMPUTATION OF CREDIT AVAILABLE FOR THIS YEARS CONTRIBUTION

1. Enter the total contributions made to the Eisenhower Foundation this tax year.

2. Proportionate share percentage (see instructions).

3. Your share of contributions (multiply line 1 by line 2).

4. Authorized credit percentage.

5. Your share of the credit for contributions made this year (multiply line 3 by line 4).

6. Amount of your Kansas tax liability for this tax year after all credits, other than this credit.

7. Credit this tax year. Enter the lesser of lines 5 or 6.

GENERAL INFORMATION

2021 Senate Bill 47 provides for an income or privilege tax credit for contributions to the Eisenhower Foundation. This credit is available for taxable years commencing after December 31, 2020 and before January 1, 2026. The credit is 50% of the total amount of contributions during the taxable year.

The amount of credit awarded to a taxpayer in a taxable year shall not exceed $25,000 for any taxpayer subject to the income tax on resident individuals imposed pursuant to K.S.A. 79-32,110(a) or $50,000 for any taxpayer subject to the income tax on corporations imposed pursuant to K.S.A. 79-323,110(c) or the privilege tax on financial institutions pursuant to K.S.A. 79-1107 and 79-1108. The aggregate amount of credits claimed shall not exceed $350,000 for any fiscal year.

The credit allowed shall not exceed the amount of tax imposed under the Kansas income tax act or the privilege tax reduced by the sum of any other credits allowable pursuant to law. The credit shall be deducted from the taxpayer’s income or privilege tax liability for the taxable year in which the contributions are made. A carry over of any credit exceeding the taxpayer’s income or privilege tax liability is not allowed.

SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule.

LINE 1 – Enter the total contribution made to the Eisenhower Foundation this tax year.

LINE 2 – Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

LINE 3 – Multiply line 1 by line 2, and enter the result.

LINE 4 – The credit is limited to 50% of the contribution made during this tax year.

LINE 5 – Multiply line 3 by line 4. Enter the result on line 5. This is your share of the tax credit for the contributions made this tax year.

LINE 6 – Enter your total Kansas tax liability after all credits other than this credit.

LINE 7 – Enter the lesser of lines 5 or 6. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of form K-40, K-41, K-120 or K-130.

TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

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Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260

Phone: 785-368-8222
Fax: 785-291-3614

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## KANSAS Purchases from Qualified Vendor Credit

**K-44**  
(Rev. 8-20)

For the taxable year beginning, ______________ , 20 ____ ; ending ______________ , 20 ____.

<table>
<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
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</table>

### IMPORTANT: Do not send any enclosures with this schedule. A copy of the certificate issued by the Kansas Department of Commerce, must be kept with your records. The Kansas Department of Revenue reserves the right to request additional information as necessary.

### PART A – VENDOR INFORMATION

<table>
<thead>
<tr>
<th>NAME OF QUALIFIED VENDOR</th>
<th>VENDOR ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

### PART B – COMPUTATION OF CREDIT FOR EXPENDITURES OF GOODS AND SERVICES

1. Total amount of expenditures of goods and services purchased from a qualified vendor.  
   1. ______________

2. Proportionate share percentage (see instructions).  
   2. ______________

3. Your share of expenditures (multiply line 1 by line 2).  
   3. ______________

4. Authorized credit percentage.  
   4. 15%

5. Your share of the credit for expenditures made this year (multiply line 3 by line 4).  
   5. ______________

### PART C – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

6. Amount of available carry forward from the prior year’s Schedule K-44.  
   6. ______________

7. Total credit available this tax year (add line 5 and line 6).  
   7. ______________

8. Amount of your Kansas tax liability for current taxable year after all previously claimed credits other than this credit.  
   8. ______________

9. Amount of credit allowable this tax year (enter the lesser of line 7 or line 8). Enter this amount on the appropriate line of Form K-40, K-41 or K-120.  
   9. ______________

### PART D – COMPUTATION OF CREDIT CARRY FORWARD

10. Subtract line 9 from line 7. This is the amount of carry forward to next year’s Schedule K-44. Enter this amount on line 6 of next year’s Schedule K-44.  
    10. ______________
INSTRUCTIONS FOR SCHEDULE K-44

GENERAL INFORMATION

2019 HB 2044 provides an income tax credit against income for expenditures of goods and services from a qualified vendor that employs individuals with disabilities.

The amount of credit is 15% of the total expenditures of goods and services purchased from a qualified vendor on and after January 1, 2019, and before January 1, 2024. The amount of credit allowed for each taxpayer shall not exceed $500,000 per qualified vendor per tax year. If the tax credit exceeds the income tax liability for the year, the excess credit may be carried forward to the next succeeding year(s) until the total credit has been used, except that no credit may be carried over for deduction after the fourth taxable year succeeding the tax year in which the expenditures were incurred.

Partners, shareholders and members of a pass-through entity will claim this credit in the same manner as they account for their proportionate shares of the income or loss of that entity.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

SPECIFIC LINE INSTRUCTIONS

PART A – VENDOR INFORMATION

Enter the name and address of the vendor from which qualified expenditures of goods and services were purchased.

PART B – COMPUTATION OF CREDIT FOR EXPENDITURES OF GOODS AND SERVICES

LINE 1 - Enter the amount of expenditures of goods and services purchased from a qualified vendor.

LINE 2 - Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

LINE 3 - Multiply line 1 by line 2, and enter the result.

LINE 4 - The credit is limited to 15% of the expenditures of goods and services made this year.

LINE 5 - Multiply line 3 by line 4. Enter the result on line 5. This is your share of the tax credit for the expenditures made this tax year.

LINE 6 - Enter the amount of available carry forward credit from the prior year’s Schedule K-44.

LINE 7 - Add amounts on line 5 and 6 and enter the result.

LINE 8 - Enter your total Kansas tax liability after all credits other than this credit.

LINE 9 - Enter the lesser of lines 7 or 8. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of Form K-40, K-41 or K-120.

PART D – COMPUTATION OF CREDIT CARRY FORWARD

LINE 10 - Subtract line 9 from line 7. This is the amount of credit to carry forward and enter on line 6 of next year’s Schedule K-44.

TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

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**COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR’S CONTRIBUTION**

1. Enter the total contributions made to the Friends of Cedar Crest Association this tax year. 1. ______________

2. Proportionate share percentage (see instructions). 2. ______________

3. Your share of contributions (multiply line 1 by line 2). 3. ______________

4. Authorized credit percentage. 4. 50%

5. Your share of the credit for contributions made this year (multiply line 3 by line 4). 5. ______________

6. Amount of your Kansas tax liability for this tax year after all credits, other than this credit. 6. ______________

7. Credit this tax year. Enter the lesser of lines 5 or 6. Enter this amount on the appropriate line of Form K-40, K-41, K-120 or K-130. 7. ______________

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**GENERAL INFORMATION**

2021 Senate Bill 47 provides for an income or privilege tax credit for contributions to the Friends of Cedar Crest Association. This credit is available for taxable years commencing after December 31, 2020 and before January 1, 2026. The credit is 50% of the total amount of contributions during the taxable year.

The amount of credit awarded to a taxpayer in a taxable year shall not exceed $25,000 for any taxpayer subject to the income tax on resident individuals imposed pursuant to K.S.A. 79-32,110(a) or $50,000 for any taxpayer subject to the income tax on corporations imposed pursuant to K.S.A. 79-323,110(c) or the privilege tax on financial institutions pursuant to K.S.A. 79-1107 and 79-1108. The aggregate amount of credits claimed shall not exceed $350,000 for any fiscal year.

The credit allowed shall not exceed the amount of tax imposed under the Kansas income tax act or the privilege tax reduced by the sum of any other credits allowable pursuant to law. The credit shall be deducted from the taxpayer’s income or privilege tax liability for the taxable year in which the contributions are made. A carry over of any credit exceeding the taxpayer’s income or privilege tax liability is not allowed.

**SPECIFIC LINE INSTRUCTIONS**

Enter all requested information at the top of this schedule.

**COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR’S CONTRIBUTION**

LINE 1 – Enter the total contribution made to the Friends of Cedar Crest Association this tax year.

LINE 2 – Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

LINE 3 – Multiply line 1 by line 2, and enter the result.

LINE 4 – The credit is limited to 50% of the contribution made during this tax year.

LINE 5 – Multiply line 3 by line 4. Enter the result on line 5. This is your share of the tax credit for the contributions made this tax year.

LINE 6 - Enter your total Kansas tax liability after all credits other than this credit.

LINE 7 - Enter the lesser of lines 5 or 6. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of form K-40, K-41, K-120 or K-130.

**TAXPAYER ASSISTANCE**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
KANSAS
ADOPTION CREDIT

For the taxable year beginning, ______________, 20____; ending ______________, 20____.

<table>
<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of child adopted (first and last name)</th>
<th>Social Security Number of child</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Was the adoption finalized in this tax year?  
☐ Yes  ☐ No  If no, enter the year in which the adoption was finalized: ______________

Was the child a special needs child or in the custody of DCF (see instructions for special needs/DCF custody adoption)?  
☐ Yes  ☐ No

PART A – GENERAL ADOPTION CREDIT

1. Federal adoption credit allowed this tax year (see instructions).  
   1. ______________

2. Credit percentage allowed. Check the appropriate box, multiply line 1 by the corresponding percentage, and enter the result.  
   2. ______________
   
   ☐ 25% (.25) if the adopted child was NOT a Kansas resident prior to adoption, or
   ☐ 50% (.50) if the adopted child WAS a Kansas resident prior to adoption, or
   ☐ 75% (.75) if the adopted child was BOTH a Kansas resident prior to adoption AND a child with special needs.

PART B – SPECIAL NEEDS OR DCF ADOPTION CREDIT

3. Special needs or DCF custody adoption credit (for new credits only; see instructions).  
   3. ______________

PART C – COMPUTATION OF THIS YEAR’S CREDIT

4. Credit forward from your prior year’s Schedule K-47.  
   (Make no entry on this line if this is your first year to claim the credit.)  
   4. ______________

5. Total credit available this tax year (add lines 2, 3, and 4).  
   5. ______________

6. Enter your Kansas tax liability for this tax year after all credits except this credit.  
   6. ______________

7. Adoption credit for this tax year (enter the lesser of lines 5 or 6 here and on the appropriate line of Form K-40).  
   7. ______________

   If line 7 is less than 5, complete PART D.

PART D – COMPUTATION OF CARRY FORWARD CREDIT

8. Subtract line 7 from line 5. This is your carry forward credit available on next year’s Schedule K-47.  
   Enter this amount on next year’s Schedule K-47.  
   8. ______________
GENERAL INFORMATION

K.S.A. 79-32,202 provides adoption tax credits for Kansas residents and part-year residents of Kansas who file as residents for all taxable years beginning after December 31, 2005 but the law was repealed in 2013 for any new credits. However, 2014 legislation reinstated these credits commencing in tax year 2014, and all tax years thereafter. For more information see the Frequently Asked Questions (FAQs) document on our web site.

General Adoption Credit. The basic credit for Kansas residents adopting a child (or children) is 25% of the adoption credit allowed on your federal income tax return. An additional 25% credit (total of 50%) is available to Kansas residents if the adopted child was a Kansas resident prior to adoption. Another 25% credit (total of 75%) is available to Kansas residents if the adopted child was both a Kansas resident prior to adoption and a “child with special needs.”

A child with special needs as defined by 26 U.S.C. 23(d)(3) (A) means a State has determined that the child cannot or should not be returned to the home of his parents, (B) such State has determined that there exists with respect to the child a specific factor or condition (i.e., ethnic background, age, or membership in a minority or sibling group, or the presence of factors such as medical conditions or physical, mental, or emotional handicaps) because of which it is reasonable to conclude that such child cannot be placed with adoptive parents without providing adoption assistance, and (C) such child is a citizen or resident of the United States [as defined in section 217(h)(3)].

Adopting a Special Needs Child or a Child in Custody of Kansas Department for Children and Families (DCF). For residents adopting a child in one of these situations, a credit of $1,500 is allowed in addition to those described in the General Adoption Credit section. This credit is available even if you have been reimbursed all or part of the qualifying adoption expenses.

Adopting More Than One Child. If you completed federal Form 8839, Qualified Adoption Expenses, for two or more adopted children that qualify for different Kansas adoption credits, then all children must be listed on federal Form 8839 (PARTS I, II, and III) Worksheet and it must contain applicable information for each adopted child. This worksheet is required for Kansas calculation purposes only. EXAMPLE: A Kansas resident adopts two children, both residents of Kansas prior to adoption. One is a child with special needs. The allowable Kansas credit for one child is 50% of the federal credit and 75% of the federal credit for the child with special needs. Kansas credits are a percentage of the federal credit based on the child’s specific status (resident, nonresident, or child with special needs).

In addition to the 75% credit available to Kansas residents for adopting a child with special needs, the adoptive parents are entitled to an additional $1,500 credit. The $1,500 credit is available to Kansas residents when the adoptive child is either in the custody of DCF or a “child with special needs.”

If Kansas residents adopt a child that is either in the custody of DCF or a child with special needs but the adopted child is a nonresident of Kansas the credit is 25% of the federal credit allowed and the additional $1,500 credit. (The definition of a child with special needs requires they be a citizen or resident of the United States.)

Kansas Tax Liability Limit. If your Kansas adoption credit is more than your tax liability for the tax year (after all other credits), you may carry any unused credit amount forward until the credit is used up.

SPECIFIC LINE INSTRUCTIONS

Complete all requested information at the top of the Schedule K-47. A separate K-47 is required for each adopted child.

PART A – GENERAL ADOPTION CREDIT

LINE 1 – Enter the federal adoption credit amount allowed this tax year. This is generally the amount of credit shown on federal Form 8839. If you are claiming this credit for having adopted more than one child, follow the instructions outlined in the paragraph above entitled Adopting More Than One Child.

LINE 2 – Credit percentage allowed. Mark the box for the percentage appropriate for your situation. If, prior to adoption, the child was:

• a Kansas resident, multiply line 1 by 25% (.25).
• a Kansas resident, multiply line 1 by 50% (.50).
• both a Kansas resident and a child with special needs, multiply line 1 by 75% (.75).

PART B – SPECIAL NEEDS OR DCF ADOPTION CREDIT

LINE 3 – This line to be used for new credits only. The credit is $1,500 for each child with special needs or in the custody of DCF who was adopted this tax year.

PART C – COMPUTATION OF THIS YEAR’S CREDIT

LINE 4 – If this is your first year to claim this credit, make no entry on this line. In subsequent years, enter the carry forward amount from your prior year’s Schedule K-47.

LINE 5 – Add lines 2, 3 and 4 and enter the result.

LINE 6 – Enter the amount of your Kansas tax liability after all other credits except this one.

LINE 7 – Enter the smaller of lines 5 or 6. This is the amount of your Kansas adoption credit for this tax year. Enter this amount on the appropriate line of Form K-40.

If your Kansas adoption credit on line 5 is more than the adoption credit allowed this tax year (line 7), complete Part D and use the excess amount on next year’s tax return.

PART D – COMPUTATION OF CARRY FORWARD CREDIT

LINE 8 – Subtract line 7 from line 5. Do not enter an amount less than zero. This is the amount of credit you will have available to enter on the Schedule K-47 you file next year.

If this is your first year to claim the adoption credit, you must provide the following documents to support your credit. You may fax them to 785-296-8989, but include a cover sheet with taxpayer name, Social Security number, and the total number of pages in your packet.

• Agency Consent to Adoption
• Adoption Support Agreement
• Adoption Decree
• Federal Form 8839 Parts I, II, and III

If you claimed this credit before, then retain a copy of these documents with your tax records as the Kansas Department of Revenue reserves the right to request them at a later date.

TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260

Phone: 785-368-8222
Fax: 785-291-3614
ksrevenue.org
**PART A – COMPUTATION OF MAXIMUM ALLOWABLE CREDIT FOR THIS YEAR'S EXPENDITURES**

(C Corporations only)

1. Research and development expenditures for current year.
   - Machinery and Equipment
   - Payroll
   - Other
   
2. Research and development expenditures for the:
   a. first preceding taxable year.
   b. second preceding taxable year, if applicable (see instructions).

3. Total (add lines 1, 2a, and if applicable 2b, and enter the total on line 3; see instructions).

4. Average (divide line 3 by 3). This is your average expenditure over the last three years.

5. Expenditure amount for credit (subtract line 4 from line 1; cannot be less than zero).

6. Total research and development credit (multiply line 5 by 6.5% or .065).

7. Maximum allowable credit in any one year (multiply line 6 by 25% or .25).

**PART B – COMPUTATION OF ALLOWED CREDIT FOR THIS YEAR'S EXPENDITURES**

8. Amount of your tax liability for this tax year after all other credits other than this credit.

9. Amount of credit allowable as a result of expenditures made this tax year (enter amount from line 7 or line 8, whichever is less).

**PART C – COMPUTATION OF CARRY FORWARD CREDIT**

10. Amount of carry forward allowed (subtract line 9 from line 6).

**PART D – COMPUTATION OF CREDITS FROM PRIOR YEARS**

11. Year end date of original K-53 for which a carry over is being claimed.

12. Amount of carry over from the original K-53 for the year shown on line 11.

13. Amount of line 12 which has previously been used as a credit.

14. Year(s) credit was used.

15. Carry forward remaining (line 12 minus line 13).

16. Maximum credit allowable in any one year from original K-53 for the year shown on line 11.

17. Amount of carry forward available to this return (lesser of line 15 or line 16).

18. Total carry forward amount available (add line 17, columns A through D).

19. Amount of tax liability for current taxable year after all previously claimed credits.

**PART E – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**

20. Enter the lesser of the sum of lines 9 and 18 or line 19. Enter this amount on the appropriate line of Form K-40, Form K-41, or Form K-120.
**INSTRUCTIONS FOR SCHEDULE K-53**

**GENERAL INSTRUCTIONS**

A credit may be deducted from a taxpayer’s Kansas income tax liability if the taxpayer had qualifying expenditures in research and development activities conducted within Kansas (K.S.A. 79-32, 182b). Qualifying expenditures are expenditures made for research and development purposes (other than expenditures of monies made available to the taxpayer pursuant to federal or state law), which are expenses allowable for deduction under the provisions of the federal Internal Revenue Code of 1986 and amendments thereto.

The allowable credit is 6.5% of the amount by which the amount expended for the activities in the taxable year exceeds the taxpayer’s average of the actual expenditures. This is for the activities made in the taxable year and the two immediate preceding taxable years.

The amount of credit allowable in any one taxable year is limited to 25% of the total amount of the credit plus any applicable carry forward. The amount of any remaining unused credit may be carried forward until the total amount of the credit is used.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

**Carry Forward of Unused Credits:** If this credit was earned prior to tax year 2013 and a carry forward credit remains available to a taxpayer, that taxpayer may continue to claim that credit. However, that carry forward credit shall be subject to limitations and requirements in place at the time the credit was earned.

Be sure to keep an itemized schedule of expenditures for amounts claimed on lines 1, 2a and 2b. KDOR (Kansas Department of Revenue) reserves the right to request this information as necessary.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

**SPECIFIC LINE INSTRUCTIONS**

Enter the taxpayer’s name and Social Security number or federal Employer Identification Number (EIN) in the space provided. If the person claiming this credit is a partner or shareholder in a partnership, LLC, S Corporation, etc., enter the name and EIN of that entity.

**PART A – COMPUTATION OF MAXIMUM ALLOWABLE CREDIT FOR THIS YEAR’S EXPENDITURES (C Corporations only)**

| LINE 1 | Mark the box that best describes your research and development expenditures for the current year. |
| LINE 2a | Enter the total allowable research and development expenditures for activities conducted within Kansas for the first tax year preceding the current taxable year. |
| LINE 2b | Enter the total allowable research and development expenditures for activities conducted within Kansas for the second tax year preceding the current taxable year. |
| LINE 3 | Add lines 1, 2a, and 2b and enter the result on line 3. |
| LINE 4 | Divide line 3 by three (3). This is the amount of average expenditures. |

| LINE 5 | Subtract line 4 from line 1. This is the amount of expenditures eligible for the credit. If line 1 is less than or equal to line 4, enter zero on line 5. |
| LINE 6 | Multiply line 5 by 6.5% (.065). This is the total credit. |
| LINE 7 | Multiply line 6 by 25% (.25). This is the maximum credit allowed in any one tax year. |

**PART B – COMPUTATION OF ALLOWED CREDIT FOR THIS YEAR’S EXPENDITURES**

| LINE 8 | Enter amount of your Kansas tax liability for this year. |
| LINE 9 | Enter the lesser of line 7 or line 8. This is the credit allowed for expenditures made during this tax year. |

**PART C – COMPUTATION OF CARRY FORWARD CREDIT**

| LINE 10 | Subtract line 9 from line 6. This is the amount of credit to be carried forward. |

**PART D – COMPUTATION OF CREDITS FROM PRIOR YEARS**

If additional columns are necessary, please enclose a separate schedule. You will need copies of your Schedule K-53 forms from prior years to complete this section.

| LINE 11 | Enter the year end date of the original Schedule K-53 for which you are claiming a carry forward credit. |
| LINE 12 | Enter the amount of carry forward from the original Schedule K-53 for the year shown on line 11. |
| LINE 13 | Enter the total amount of line 12 which you have previously claimed as a credit. |
| LINE 14 | Enter the years you previously claimed the credit. |
| LINE 15 | Subtract line 13 from line 12. This is the amount of carry forward remaining from the prior K-53 schedules. |
| LINE 16 | Enter the maximum credit allowable in any one year from the original Schedule K-53 for the year shown on line 11. |
| LINE 17 | Enter the lesser of line 15 or line 16. This is the amount of carry forward available to this return from each year shown on line 11. |
| LINE 18 | Add line 17, columns (A) through (D) (plus additional columns if applicable) and enter the result. This is the total amount of carry forward credit available to this tax year. |
| LINE 19 | Enter total Kansas tax liability for the current tax year after all previously claimed credits. |

**PART E – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**

| LINE 20 | Enter the lesser of the sum of lines 9 and 18 or line 19. Enter this amount on the appropriate line of Form K-40, Form K-41, or Form K-120. |

**TAXPAYER ASSISTANCE**

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Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
KANSAS VENTURE CAPITAL CREDIT

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

<table>
<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
<th>Social Security Number or Employer ID Number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP</th>
<th>Employer ID Number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Date(s) of investment or transfer: Name(s) of Kansas venture capital company:

__/__/____ __/__/____

__/__/____ __/__/____

☑ Check here if this credit is a result of a transfer of credit from an investor in a Kansas venture capital company.

Name of original investor: __________________________________________________________

Address of original investor: _______________________________________________________

PART A – COMPUTATION OF CREDIT FOR THIS YEAR’S INVESTMENT (C Corporations, Privilege, and Premium taxpayers only)

1. Total amount of cash investment this tax year.
2. Maximum percentage allowed.
3. Maximum allowable credit for the amount invested this tax year (multiply line 1 by line 2).
4. Amount of tax liability for current taxable year and all previously claimed credits.
5. Amount of credit allowable this tax year (enter the lesser of line 3 or line 4).

PART B – COMPUTATION OF CREDIT CARRY FORWARD

6. Total credit for amount invested this year (enter the amount from line 3).
7. Total amount of carry forward available on this return. Enter the amount of available carry forward from the prior year’s K-55 (enclose a copy of that schedule).
8. Total credit (add lines 6 and 7).
9. Amount of your Kansas tax liability for current taxable year after all previously claimed credits (enter amount from line 4).
10. Credit available for carry forward to next year’s K-55 (subtract line 9 from line 8; cannot be less than zero).

PART C – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

11. Total credit claimed this tax year (enter the lesser of the sum of line 5 and line 7 or line 4).

Enter this amount on the appropriate line of Forms K-40, K-120 or K-130.
INSTRUCTIONS FOR SCHEDULE K-55

GENERAL INFORMATION

A credit may be deducted from a taxpayer’s income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc. (K.S.A. 74-8205). The taxpayer may also modify from federal taxable income any dividend income on stock issued by Kansas Venture Capital, Inc. The amount of credit is 25% of the total cash investment in such stock. A credit amount that exceeds the tax liability in any one taxable year may be carried forward until used.

For tax year 2013, and all tax years thereafter, new credits shall be available to only: 1) C corporations that are subject to the Kansas corporate income tax; 2) taxpayers subject to the privilege tax as measured by net income of financial institutions imposed pursuant to K.S.A., Chapter 79, article 11; and, 3) any insurance company subject to the premium tax and privilege fees imposed pursuant to K.S.A. 40-252. New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

Carry Forward of Unused Credits: If this credit was earned prior to tax year 2013 and a carry forward credit remains available to a taxpayer, that taxpayer may continue to claim that credit. However, that carry forward credit shall be subject to limitations and requirements in place at the time the credit was earned.

SPECIFIC LINE INSTRUCTIONS

Complete all the requested information at the top of Schedule K-55.

PART A – COMPUTATION OF CREDIT FOR THIS YEAR’S INVESTMENT

LINE 1 – Enter the total amount of cash investment made this tax year.

LINE 2 – This percentage determines the maximum credit allowable as a result of the investment made during this tax year. Do not make an entry on this line.

LINE 3 – Multiply line 1 by line 2 and enter the result. This is the maximum credit allowable.

LINE 4 – Enter the total Kansas tax liability for the current tax year after all credits other than the credit allowed for investments made during this tax year.

LINE 5 – Enter the amount from line 3 or line 4, whichever is less. This is the maximum credit allowed for investments made during this tax year.

PART B – COMPUTATION OF CARRY FORWARD CREDIT

LINE 6 – Enter the total credit for the amount invested this year from line 3.

LINE 7 – Enter the carry forward amounts available from prior years K-55 schedules. Enclose or fax a copy of the K-55 schedules from prior years.

LINE 8 – Add lines 6 and 7 and enter the result.

LINE 9 – Enter amount of your total Kansas tax liability for the current tax year after all credits other than this credit.

LINE 10 – Subtract line 9 from line 8 and enter result. This amount cannot be less than zero.

PART C – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

LINE 11 – Enter the lesser of the sum of lines 5 and 7 or the amount on line 4. Enter this amount on the appropriate line of Forms K-40, K-120 or K-130.

TAXPAYER ASSISTANCE

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120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260

Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
## KANSAS
**CHILD DAY CARE ASSISTANCE CREDIT**

For the taxable year beginning, _____________, 20 __; ending _____________, 20 ___.

<table>
<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
<th>Employer ID Number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>191418</td>
</tr>
</tbody>
</table>

### PART A – CHILD DAY CARE INFORMATION

1. Location of child day care facility: Number and street __________________________________________

   City __________________________ State _______ Zip Code __________________________

2. Enter the Kansas day care license or registration number: ______________________________________

3. Is the day care facility (check one): 
   - [ ] Paid by you
   - [ ] Located by you
   - [ ] Established and owned by you

4. Enter the date you began paying for or providing child day care services in Kansas at this facility: __________________________

5. If you own and operate the facility:
   (a) Was the facility established in conjunction with other taxpayers? 
   - [ ] No
   - [ ] Yes If yes, how many __________________

   (b) 1) Enter the average number of your employees’ dependents cared for: __________________

      2) If 5(a) is yes, enter average number of employees’ dependents cared for from other taxpayers in 5(a): __________________

      3) Enter the average number of non-employees’ dependents cared for at this facility: __________________

### PART B – COMPUTATION OF CREDIT FOR ESTABLISHING AND OPERATING A DAY CARE FACILITY

Complete PART B if you established and operated this child day care facility this tax year. **(C Corporation and Privilege taxpayers only)**

6. Amount spent in Kansas during this taxable year. Enclose schedule. 6. __________________

7. Amount received from employees or other sources, if any. Enclose schedule. 7. __________________

8. Net amount spent (subtract line 7 from line 6; cannot be less than zero). 8. __________________

9. Credit percentage allowed in initial year. 9. __________________

10. Amount of credit subject to limitation (multiply line 8 by line 9). 10. __________________

11. Maximum amount of credit allowable in initial year. 11. __________________

12. Amount of credit allowable for expenditures made this year (line 10 or line 11, whichever is less). Enter this amount on the appropriate line of Form K-120 or K-130. 12. __________________

### PART C – COMPUTATION OF CREDIT FOR PURCHASING OR LOCATING CHILD DAY CARE SERVICES

Complete PART C if you purchased child day care services, located child day care services for your organization, or for years subsequent to the initial year, you established and operated this child day care facility. **(C Corporation and Privilege taxpayers only)**

13. Amount spent in Kansas during this taxable year. Enclose schedule. 13. __________________

14. Amount received from employees or other sources, if any. Enclose schedule. 14. __________________

15. Net amount spent (subtract line 14 from line 13; cannot be less than zero). 15. __________________

16. Credit percentage allowed. 16. __________________

17. Amount of credit subject to limitation (multiply line 15 by line 16). 17. __________________

18. Maximum amount of credit allowable. 18. __________________

19. Amount of credit allowable for expenditures made this year (line 17 or line 18, whichever is less). Enter this amount on the appropriate line of Form K-120 or K-130. 19. __________________
GENERAL INFORMATION

K.S.A. 79-32,190 provides an income or privilege tax credit if, during the taxable year, the taxpayer:
• pays for child day care services for its employees, OR
• locates child day care services for its employees, OR
• provides facilities and necessary equipment for child day care services to its employees.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

In order to receive a credit or refund, the child day care facility or provider must be licensed or registered pursuant to Kansas law.

The amount of credit is based on the amount spent by the taxpayer LESS any contribution from its employees or any other source(s). Any approved credit that exceeds the taxpayer’s tax liability for the tax year will be refunded. The amount of allowable credit is as follows:

Taxpayer Provides Facilities and Necessary Equipment for Child Day Care Services (Initial Year). Fifty percent (50%) of the net amount spent by the taxpayer or by the taxpayer in conjunction with other taxpayers during the initial tax year in which a facility providing child day care services is established and operated by those taxpayers in Kansas for use primarily by the dependent children of the taxpayer's employees. The amount of credit in the initial year may not exceed $45,000 for any taxpayer. (Complete lines 6 through 12.)

Taxpayer Pays For OR Locates Child Day Care Services. Thirty percent (30%) of the net amount spent by the taxpayer during the tax year for child day care services purchased in Kansas to provide care for the dependent children of the taxpayer’s employees or for the service of locating child day care services for the taxpayer’s employees. The credit may not exceed $30,000 for any taxpayer during any taxable year. (Complete lines 13 through 19.)

Taxpayer Provides THE Facility And Necessary Equipment For Child Day Care Services (Subsequent Years). Thirty percent (30%) of the net amount spent by the taxpayer or by the taxpayer in conjunction with other taxpayers during the years subsequent to the initial year in which a facility providing child day care services was established and operated by those taxpayers in Kansas for use primarily by the dependent children of the taxpayer’s employees.

The credit in the years subsequent to the initial year may not exceed $30,000 for any taxpayer during any taxable year. (Complete lines 13 through 19.)

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

SPECIFIC LINE INSTRUCTIONS

Complete a separate Schedule K-56 for each child day care facility in Kansas.

PART A – CHILD DAY CARE INFORMATION

LINES 1 through 5 – Complete all applicable lines. This information determines the amount of your credit. In answering 5(b), use an average number as of the last day of each month in the taxable year.

It is important that you keep a copy of the following information with your records as the Department of Revenue reserves the right to request the information at a later date.

• A list of names and addresses for the number of taxpayers reported on line 5(a).
• A schedule supporting the average number of employees reported on line 5(b).

PART B – COMPUTATION OF CREDIT FOR ESTABLISHING AND OPERATING A DAY CARE FACILITY

LINES 6 through 12 – Complete these lines if you established and operated a child day care facility this taxable year.

PART C – COMPUTATION OF CREDIT FOR PURCHASING OR LOCATING CHILD DAY CARE SERVICE

LINES 13 through 19 – Complete these lines if you purchased or located child day care services for your employees, or established and operated this child day care facility in a year prior to this taxable year.

TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
KANSAS
SMALL EMPLOYER HEALTHCARE CREDIT
(Rev. 8-19)

For the taxable year beginning, ________________, 20___; ending ________________, 20____.

Name of taxpayer (as shown on return)  
Employer ID Number (EIN)  

Date you began participation in this plan: ___ ___ / ___ ___ / ___ ___ ___ ___

Those employers who started a small employer health benefit plan on or after January 1, 2005 must answer the following question:

Did this employer contribute to any health insurance premium or health savings account on behalf of an employee who is to be covered by the employer’s contribution within the preceding two years of the effective date of the employer’s small employer health benefit plan?

☐ No  ☐ Yes  (If yes, you do not qualify for this credit.)

PART A — COMPUTATION OF ELIGIBLE EMPLOYEE AMOUNT (C Corporations only)

Complete the appropriate schedule. If the employer established this plan after December 31, 2004, complete Schedule I. If the employer established this plan prior to January 1, 2005, complete Schedule II.

<table>
<thead>
<tr>
<th>(By Tax Year)</th>
<th>SCHEDULE I</th>
<th>SCHEDULE II</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a) Number of eligible employees for the month</td>
<td>(e) Number of eligible employees for the month</td>
</tr>
<tr>
<td>1. 1st month</td>
<td>(b) FIRST 12 MONTHS Multiply amount in (a) by the lesser of $70 or the actual amount paid per employee.</td>
<td></td>
</tr>
<tr>
<td>2. 2nd month</td>
<td>(c) NEXT 12 MONTHS Multiply amount in (a) by the lesser of $50 or the actual amount paid per employee.</td>
<td></td>
</tr>
<tr>
<td>3. 3rd month</td>
<td>(d) NEXT 12 MONTHS Multiply amount in (a) by the lesser of $35 or the actual amount paid per employee.</td>
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<td>4. 4th month</td>
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<td>5. 5th month</td>
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<td>6. 6th month</td>
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<td>7. 7th month</td>
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<td>8. 8th month</td>
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<td>9. 9th month</td>
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<td>10. 10th month</td>
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<td>11. 11th month</td>
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<tr>
<td>12. 12th month</td>
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<tr>
<td>13. Total</td>
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<td></td>
</tr>
</tbody>
</table>

If you completed SCHEDULE I, proceed to LINE 18.
If you completed SCHEDULE II, proceed to LINE 14.

14. Enter actual expense for the tax period. 14. _________________

15. Maximum credit allowed (multiply line 14 by 50% and enter the result here). 15. _________________

16. Enter the lesser of line 13, column (f) or line 15. 16. _________________

17. Year of participation: 1st & 2nd year ☐ 100%  3rd year ☐ 75%  4th year ☐ 50%  5th year ☐ 25%

PART B — COMPUTATION OF CREDIT

18. Credit allowable for this tax year. From SCHEDULE I – enter amount from line 13, columns (b), (c), and/or (d). From SCHEDULE II – multiply line 16 by the appropriate percentage from line 17 and enter result. Enter this amount on the appropriate line of Form K-120. 18. _________________
INSTRUCTIONS FOR SCHEDULE K-57

GENERAL INFORMATION

K.S.A. 40-2246 allows an income tax credit to those employers that make contributions to a health savings account of an eligible covered employee after 12/31/2004. The credit is $70 per month per eligible covered employee for the first 12 months of participation, $50 per month per eligible covered employee for the next 12 months of participation and $35 per month per eligible covered employee for the next 12 months of participation.

Any small employer (defined by K.S.A. 40-2209d) having between 2 and 50 employees may establish a health benefit plan for the purpose of providing a plan as described under K.S.A. 40-2240 covering such employer’s eligible employees and such employees’ family members. For plans established prior to 1/1/2005, a certificate issued by the Commissioner of Insurance entitling a “small employer” to claim the tax credit authorized by K.S.A. 40-2246 must have been obtained.

For tax year 2013, and all tax years thereafter, credits shall be available to only corporations subject to the Kansas corporate income tax (i.e., C corporations). Credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

An eligible employee is one who is employed for an average of at least 30 hours per week and elects to participate in one of the benefit plans provided under this act, and includes individuals who are sole proprietors, business partners, and limited partners who own the business. Eligible employee does not include individuals: 1) engaged as independent contractors; 2) whose periods of employment are on an intermittent or irregular basis; or, 3) who have been employed by the employer for fewer than 90 days.

A health savings account means a trust created or organized in the United States as a health savings account exclusively for the purpose of paying the qualified medical expenses of the account beneficiary, but only if the written governing instrument creating the trust meets the requirements specified by the Medicare, prescription drug, improvement and modernization act of 2003, Pub. L. No. 108-173, 117 Stat. 2067.

As a condition to participate as a member of any small employer health benefit plan, an employer shall have not contributed within the preceding two years to any health insurance premium or health savings account on behalf of an employee who is to be covered by the employer’s contribution other than a contribution by an employer to a health insurance premium or health savings account within the preceding two years solely for the benefit of the employer or the employer’s dependents.

If the credit exceeds the current year’s tax liability, the unused portion shall be refunded to the taxpayer.

Addition Modification. The employer is required to reduce any expense deduction that is included in federal taxable income for the tax year by the dollar amount of the credit.

Documentation. Retain your monthly insurance billings with your records as the Department of Revenue reserves the right to request additional information as necessary.

SPECIFIC LINE INSTRUCTIONS

Begin by completing the information at the top of the schedule.

PART A – COMPUTATION OF ELIGIBLE EMPLOYEE AMOUNT
(C Corporations only)

<table>
<thead>
<tr>
<th>LINE 1 through 12 – Schedule I (Plans after 12/31/2004)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column (a): Enter number of eligible employees covered by this plan for each month of the employer’s tax year.</td>
</tr>
<tr>
<td>Column (b): If you established or made contributions during this tax year which constitutes the FIRST 12 MONTHS of participation, multiply the number of eligible employees for each month of participation by the lesser of $70 or the actual amount paid per employee.</td>
</tr>
<tr>
<td>Column (c): If you established or made contributions during this tax year which constitutes the NEXT 12 MONTHS of participation, multiply the number of eligible employees for each month of participation by the lesser of $50 or the actual amount paid per employee.</td>
</tr>
<tr>
<td>Column (d): If you established or made contributions during this tax year which constitutes the NEXT 12 MONTHS of participation, multiply the number of eligible employees for each month of participation by the lesser of $35 or the actual amount paid per employee.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LINE 1 through 12 – Schedule II (Plans prior to 1/1/2005)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column (e): Enter number of eligible employees covered by this plan for each month of the employer’s tax year.</td>
</tr>
<tr>
<td>Column (f): Multiply number of eligible employees for each month by $35.</td>
</tr>
</tbody>
</table>

LINE 13 – Add lines 1 through 12 and enter result. If the plan was established after 12/31/2004 and Schedule I is complete, proceed to line 18. If established prior to 1/1/2005 and Schedule II is complete, proceed to line 14.

LINE 15 – To figure maximum credit allowed multiply line 14 by 50%.

LINE 16 – Enter the lesser of line 13, column (f) or line 15.

LINE 17 – Check the appropriate box for the number of tax years you have participated in this credit.

PART B – COMPUTATION OF ELIGIBLE EMPLOYEE AMOUNT

LINE 18 – If the plan was established after 12/31/2004 and you completed Schedule I, enter the amount from line 13, columns (b), (c), and/or (d). If the plan was established prior to 1/1/2005 and you completed Schedule II, multiply line 16 by the appropriate percentage from line 17. Enter result here and on the appropriate line of Form K-120.

TAXPAYER ASSISTANCE

For questions or assistance in establishing a Small Employer Health Benefit Plan, contact the Kansas Insurance Department:

420 SW 9th St
Topeka KS 66612-1678
Phone: 785-296-3071
Fax: 785-296-7850

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrerevenue.org
KANSAS HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP) CREDITS

For the taxable year beginning ___________________, 20____; ending _________________, 20____.

<table>
<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
<th>Social Security Number or Employer ID Number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP that earned credit</td>
<td>EIN of entity that earned the credit</td>
</tr>
</tbody>
</table>

**PART A — GENERAL INFORMATION**

1. Enter the period for which you were HPIP certified by the Secretary of Commerce. 1. ______ thru ______
2. Enter your HPIP or transferee certification number. 2. ____________________________
   a. Enter transferor certificate number. 2a. ____________________________
   b. Amount of credit for transferee or transferor. 2b. ____________________________
   c. Transferee - Years remaining when acquired (including this tax year). 2c. ____________________________

**PART B — HPIP TRAINING AND EDUCATION CREDIT**

3. Total qualified cash investment in training and education. 3. ____________________________
4. Total amount expended for payroll during the period specified. 4. ____________________________
5. Multiply line 4 by 2%. 5. ____________________________
6. Amount of credit subject to limitation (subtract line 5 from line 3). 6. ____________________________
7. Training and education credit for amount invested (the lesser of line 6 or $50,000). 7. ____________________________
8. Enter your proportionate share percentage. 8. ____________________________
9. Amount of credit allowable for training and education. 9. ____________________________
9a. Training and education credit used. 9a. ____________________________

**PART C — HPIP INVESTMENT CREDIT**

10. Address location of qualified business facility:

   ____________________________________________________________  ____________________________________________
   Street Address                                                  City

11. Complete the following investment schedule for the 1st qualifying year:

<table>
<thead>
<tr>
<th></th>
<th>Enter a Business Entity Tax Filing Period By Month</th>
<th>(2) Base Year: Monthly Base Investment</th>
<th>(3) 1st Qualifying Year: Monthly Qualifying Investment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
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<td>Average Investment</td>
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<td>Capitalized Rents</td>
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<td>Average Qualified Investment</td>
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<td>s</td>
<td>Minimum Investment Allowed</td>
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<td></td>
<td>Enter $50,000 or $1,000,000 (see instructions)</td>
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<td>t</td>
<td>Qualified Business Facility Investment</td>
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<td>u</td>
<td>INVESTMENT CREDIT (10% of line 11t)</td>
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</tbody>
</table>
PART D — NEW INVESTMENT INFORMATION

17. Number of actual jobs created as a direct result of this qualified business facility investment.
   
18. Additional payroll generated as a direct result of actual jobs created on line 17.
   
19. Actual number of jobs retained that would have been eliminated if not for this qualified business facility investment.
   
20. Payroll for actual jobs retained on line 19.
   
21. Additional revenue or loss generated as a direct result of this qualified business facility investment.
   
22. Additional sales generated as a direct result of this qualified business facility investment.
   
23. Total employment in the state of Kansas.
   
24. Total payroll in the state of Kansas.

PART E — CARRY FORWARD SCHEDULE

<table>
<thead>
<tr>
<th>Year</th>
<th>Tax Year</th>
<th>Certification No.</th>
<th>Certification Date</th>
<th>Credit Used</th>
<th>Credit Fwd Available</th>
<th>Credit Fwd Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Year</td>
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<tr>
<td>Carry Forward</td>
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<td>Second Year</td>
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<td>Carry Forward</td>
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<td>Third Year</td>
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<td>Carry Forward</td>
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<td>Fourth Year</td>
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<td>Carry Forward</td>
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<td>Fifth Year</td>
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<td>Carry Forward</td>
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<td>Sixth Year</td>
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<td>Carry Forward</td>
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<td>Seventh Year</td>
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<td>Carry Forward</td>
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<td>Eighth Year</td>
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<td>Carry Forward</td>
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<td>Carry Forward</td>
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<td>Eleventh Year</td>
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<td>Carry Forward</td>
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<td>Twelfth Year</td>
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<td>Carry Forward</td>
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<td>Thirteenth Year</td>
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<td>Carry Forward</td>
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<td>Fourteenth Year</td>
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<td>Carry Forward</td>
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<td>Fifteenth Year</td>
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<td>Carry Forward</td>
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</table>

Lines 35 through 40 are to be used for HPIP carry forward on UNEXPIRED credits where the investments were placed into service in taxable years commencing after December 31, 2000.
INSTRUCTIONS FOR SCHEDULE K-59

GENERAL INFORMATION
Schedule K-59 provides an investment schedule and a carry forward schedule. Please read all directions before completing this schedule.

The High Performance Incentive Program (HPIP) provides for two types of credits: 1) Training and Education Credit [K.S.A. 74-50,132]; and, 2) Investment Tax Credit [K.S.A. 79-32,160a(i)]. Certification from the Kansas Department of Commerce (KDDOC) is the initial requirement for either of the credits and must be maintained with your records.

Training and Education Credit. A qualified firm that invests in the training and education of its employees and pays higher than average wages is eligible to receive a tax credit. The credit is the amount of training and education expenditures that exceed 2% of the wages, limited to $50,000. The credit must be used in the tax year it is earned. There is no carry forward provision for this credit.

Investment Tax Credit. A qualified firm may be eligible to receive a 10% investment tax credit for investment in excess of $50,000 ($1,000,000 for the counties of Douglas, Johnson, Sedgwick, Shawnee and Wyandotte) in a Qualified Business Facility (QBF). This credit may be carried forward for the next 16 tax years as long as the firm is recertified in the tax year the carry forward is used. Schedule K-59 must be completed for each QBF in the initial year and, if necessary, for any carry forward year for each location. Schedule K-59 must be completed for each credit received by transfer for its initial year and, if necessary, for any carry forward year.

IMPORTANT: Do not send any enclosures with this credit schedule. If additional information is needed, the Department of Revenue reserves the right to request it at a later date.

A “qualified firm” is a for-profit business establishment, subject to state income, sales or property taxes, identified:

• under the North American Industry Classification System (NAICS) designation 221, 311 through 339, 423 through 425, 481 through 519, 521 through 721, 811 through 928; OR

• as a corporate or regional headquarters or back-office operation of a national or multinational corporation regardless of NAICS designation.

A business establishment may be assigned a NAICS designation according to the primary business activity at a single physical location in Kansas. There are additional qualifications to meet the definition of “qualified firm.” Contact KDDOC for information.

A “qualified business facility investment” is the value of the real and tangible personal property, except inventory or property held for sale to customers in the ordinary course of business, which constitutes the qualified business facility. See K.S.A. 79-32,154(e).

“Corporate headquarters” is a facility where principal officers of the corporation are housed and from which direction, management or administrative support for transactions is provided.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

Transferee’s only - Complete the following sections: Part A (lines 2, 2b and 2c), Part C (lines 10, 13, 13a, and 13c through 16) and Part E (cary forward schedule).

Transferor (the original credit earner) - Complete the entire form to establish the credit and show the transfer.

LINE BY LINE INSTRUCTIONS

PART A – GENERAL INFORMATION

LINE 1 – Enter the period certified by KDDOC.

LINE 2 – Enter the HPIP or transferee certification number received from KDDOC.

LINE 2a - Enter the transferor certificate number.

LINE 2b - Enter the amount of credit provided on the credit certificate issued to the transferee or transferor by the KDDOC.

LINE 2c - Transferee - enter the number of carryforward years remaining of credit when the credit was acquired.

PART B – HPIP TRAINING AND EDUCATION CREDIT

The training and education credit is authorized through HPIP and shall be claimed in the tax year for which the company is certified. If the HPIP certification period should overlap two tax years, the taxpayer shall have the choice of which tax year to claim the training and education tax credit.

LINE 3 – Enter the total qualified business cash investment in the training and education of the qualified firm’s employee during the 12-month measurement period specified on your HPIP eligibility form or certification letter. Do not include spending used to match the state’s Kansas Industrial Retraining (KIR) program.

LINE 4 – Enter the total dollar amount expended for payroll costs for both full time and part time positions. This should correspond to the amount reported on your Employer’s Quarterly Wage Report that is submitted to the Kansas Department of Labor.

LINE 5 – Multiply line 4 by 2% and enter the result.

LINE 6 – Subtract line 5 from line 3 and enter the result.

LINE 7 – Enter amount from line 6 or $50,000, whichever is less. This is the total training and education credit for cash investment made.

LINE 8 – Partners, shareholders, or members must enter their proportionate share percentage in the partnership or S corporation. All other taxpayers enter 100%.

LINE 9a – Enter the amount of training and education credit used against your tax liability (cannot exceed your tax liability) on the appropriate line of Form K-40, Form K-41, Form K-120, or Form K-130.

PART C – HPIP INVESTMENT CREDIT

Qualified business facility investment is the value of the real and tangible personal property, except inventory or property held for sale to customers in the ordinary course of the taxpayer’s business, which constitutes the qualified business facility, or which is used by the taxpayer in the operation of the QBF, during the taxable year for which the HPIP investment tax credit is claimed. The value of such property during the taxable year shall be: 1) its original cost if owned by the taxpayer; or 2) eight times the net annual rental rate if leased by the taxpayer.

All three of the following conditions must be met for property to be eligible for the HPIP investment tax credit:

1. Only those expenditures for real and tangible personal property made during the certification period will qualify for the credit.
2. The property must be capable of being used by the taxpayer or must be used by the taxpayer in the operation of the QBF during the certification period (no property classified or defined as construction in process); and
3. Only that property identified on the capital investment project form submitted to KDDOC shall be eligible.

Current Year Investment Calculation:

The QBF investment for HPIP purposes is computed based on a monthly average of the HPIP qualified investment made during the certified or recertified months that fall within the taxpayer’s tax year. The investment or expenditures must meet the qualifications listed above. This property will also be present in the property factor for apportionment purposes. The QBF investment shall be determined by dividing the sum of the total cumulative value of such HPIP property on the last business day of each full calendar month during the portion of the taxable year during which the QBF was in operation by the number of full calendar months the QBF is in operation.

Base Year Investment Calculation:

For investment in a QBF, which facility existed and was operated by the taxpayer prior to the investment, a base amount of investment will be deducted from the current year’s HPIP investment average. The base shall consist of the average HPIP investment made by the taxpayer in all prior years at this QBF. This property will also be present in the property factor for apportionment purposes. The base QBF investment for HPIP purposes shall be determined by dividing the sum of the total cumulative value of such HPIP property on the last business day of each full calendar month during the portion of the prior taxable year during which the QBF was in operation by the number of operation of full calendar months the QBF was in operation. Only HPIP QBF investment that is related to the facility will be in the base.

LINE 10 – Enter street address and city of the qualified business facility.
LINE 11a through 11l:
Column (1) – Filing Period: Enter the months in the order of the filing period being used by the legal entity.
Column (2) – Base year—QBF Monthly Investment: In the heading of
Column (2), enter the tax year prior to the tax period of the qualifying credit (Base). Lines 11a through 11I of Column (2) are used to compute activity at the QBF prior to the year in which a credit is qualified. This prior year is referred to as the "base" year. If the QBF was in operation in the prior year and the taxpayer had been certified previously under the HPIP program, enter the total cumulative value of HPIP investment at this QBF on the last business day of each full calendar month during the portion of the preceding tax year during which the QBF was in operation.

**Column (3) Qualifying Year—QBF Monthly Investment:** In the heading of Column (3), enter the tax year you are establishing the current credit. On lines 11a through 11I, enter the total cumulative value of HPIP investment on the last business day of each full calendar month of operation at the QBF during the portion of the taxable year the QBF was in operation. If the QBF was in operation for only three full months during the tax year, you would enter the investment for those three months.

**LINE 11m** – For each Column, (2) and (3), add the amounts on lines 11a through 11I and enter the result on line 11m.

**LINE 11n** – For each Column, (2) and (3), divide the total in line 11m by the number of full months the QBF was in operation.

**LINE 11o** – For each Column, (2) and (3), enter the value of the property rented by the taxpayer and used at the QBF. Rented property is valued at eight times the net annual rental rate.

**LINE 11p** – For each Column, (2) and (3), add lines 11n and 11o.

**LINE 11q** – Enter the base amount shown on line 11p, Column (2).

**LINE 11r** – For Column (3), subtract line 11q from line 11p.

**LINE 11s** – Enter $1,000,000 as the minimum investment allowed if the qualified business facility investment was made on or after January 1, 2012 and in the county of Douglas, Johnson, Sedgwick, Shawnee, or Wyandotte. (See exception.) Enter $50,000 as the minimum investment allowed if: 1) the qualified business facility investment was made in any county other than Douglas, Johnson, Sedgwick, Shawnee, or Wyandotte; or 2) the taxpayer has filed a certificate of intent to invest in a qualified business facility in the county of Douglas, Johnson, Sedgwick, Shawnee, or Wyandotte prior to December 31, 2011 and commences investment in the qualified business facility prior to December 31, 2013.

**LINE 11t** – Subtract the minimum investment allowed on line 11s ($1,000,000 or $50,000) from line 11r in Column (3).

**LINE 11u** – Multiply line 11t, Column (3), by 10% and enter the result.

**LINE 12** – Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

**LINE 13** – Multiply line 11u by line 12. This is the amount of current year credit available OR the amount of the credit received by a transfer.

**LINE 13a** – Enter amount of the available credit forward from the prior tax year.

**LINE 13b** – Transferee only, enter the amount of credit transferred.

**LINE 13c** – Add lines 13 and 13a and subtract line 13b for the total credit available this tax year.

**LINE 14** – Enter the total Kansas tax liability for the current tax year after all previously claimed credits (including the HPIP Training and Education Tax Credit calculated in PART B) are subtracted.

**LINE 15** – Enter the lesser of line 13c or line 14. This is the amount of credit that can be used this tax period. Enter this amount on the appropriate line of Form K-40, Form K-41, Form K-120, or Form K-130.

**LINE 16** – Subtract line 15 from line 13c. Do not enter an amount less than zero. This is the amount of credit to be carried forward. PART E will need to be completed for the next tax period. Enter this carry forward amount on PART E, line d of the appropriate tax year.

**NOTE:** If you claim the investment tax credit allowed on line 15, Schedule K-59, you may not claim a business and job development credit on Schedule K-34 using the same QBF investment.

**PART D – NEW INVESTMENT INFORMATION**

**LINES 17 through 24** – K.S.A. 79-32,243 requires that KDOR collect specific information for all taxable years commencing after December 31, 2005. The information collected will be used by KDOR in evaluating the effectiveness of the HPIP tax credits.

It is important that the information provided in Part D is for the entity claiming the tax credit. If you are completing Schedule K-59 for carry forward purposes only, you should complete lines 17-24 for the number of jobs created or retained, associated payroll, revenue and sales generated during this tax period, not cumulative from the beginning of this credit.

**LINE 17** – Enter the number of actual jobs this taxpayer has created during this tax period as a direct result of the qualified business facility investment made.

**LINE 18** – Enter the total compensation paid during this tax period for the employees identified on line 17.

**LINE 19** – Enter the number of actual jobs that have been retained by this taxpayer during this tax period that would have been eliminated if not for this qualified business facility investment.

**LINE 20** – Enter the total compensation paid during this tax period for the employee(s) identified on line 19.

**LINE 21** – Enter the income or loss generated during this tax period as a direct result of the qualified business facility investment made.

**LINE 22** – Enter the sales generated during this tax period as a direct result of the qualified business facility investment made.

**LINE 23** – Enter the entity’s total number of employees in the state of Kansas for this tax period.

**LINE 24** – Enter the total amount of compensation paid during this tax period for the total number of employees on line 23.

**PART E – CARRY FORWARD SCHEDULE**

This schedule will track the credit carry forward available for this particular investment credit. Complete a new line for each tax year the credit is carried forward, on the same schedule, until the credit is exhausted or the 16 succeeding tax years have lapsed. Once a credit is established, any succeeding tax year in which the carry forward credit is not claimed will be considered as one of the 16 succeeding tax years.

To claim remaining carry forward the taxpayer must be recertified for the majority of the tax year in which the carry forward is to be claimed, except that no carry forward shall be allowed for deduction after the 16th taxable year succeeding the taxable year in which the credit initially was claimed. To obtain the recertification, you must complete the HPIP Tax Credit Carry-forward Application with KDOR.

When claiming a carry forward credit, you will need to submit the first page of Schedule K-59, with the taxpayer information as contained in the header, and lines 10, 13, 14, 15, 16, PART D and PART E completed.

**LINES 25 through 40:**

**a. Tax Year** – For line 25, enter the first tax year following the tax year the credit was computed. For lines 26 through 40, enter the next consecutive tax year.

**b. Certification No.** – Enter the HPIP, certification or recertification number from KDOR for this tax year. Transferee - Enter the certificate number issued by KDOR.

**c. Certification Period** – Enter the time period covered under the certification or recertification for the tax year.

**d. Carry Forward Amount** – For line 25, enter the amount from PART C, line 18. For lines 26 through 40, enter the amount of available credit forward from the prior tax year until the 16 succeeding tax years have expired or total carry forward has been used.

Follow the instructions on Line 13 to calculate the amount of credit to be used this tax year.

**e. Credit Used** – Enter the credit amount to be applied against the tax liability summed with the amount of credit transferred during the tax year.

**f. Carry Forward Available** – Subtract line e from line d. Enter this amount on line f and on line d of succeeding year of carryforward.

**TAXPAYER ASSISTANCE**

Questions you may have about qualifying for the high performance incentive program should be addressed to:

Kansas Department of Commerce
1000 SW Jackson St., Suite 100
Topeka KS 66612-1354
Phone: 785-296-5298
kansascommerce.gov

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614
ksrevenue.org
KANSAS COMMUNITY SERVICE CONTRIBUTION CREDIT

For the taxable year beginning, ____________, 20____; ending ____________, 20____.

Name of taxpayer (as shown on return)  Social Security Number or Employer ID Number (EIN)

If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP  Employer ID Number (EIN)

Type of Taxpayer (check one):  Authorized Credit Percentage:

☐ Corporation, Form K-120  ☐ Individual, Form K-40  ☐ 50%

☐ Partnership or S Corporation, Form K-120S  ☐ Fiduciary, Form K-41  ☐ 70%

☐ Bank, Trust Company or Savings and Loan, Form K-130

CERTIFICATE NUMBER: ____________________________________

IMPORTANT: Complete a separate Schedule K-60 for each community service organization contributed to this taxable year.

Contributions were made to: ____________________________________________________________ Community Service Organization Name

__________________________________________________________________________________

__________________________________________________________________________________

Street, PO Box, or RR  City  State  Zip Code

PART A – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR’S CONTRIBUTION

1. Total contributions made to the approved community service organization this tax year.  1. ________________

2. Enter your proportionate share percentage (see instructions).  2. ________________

3. Your share of contributions (multiply line 1 by line 2; see instructions). Enter this amount on the applicable line of your return for addition modifications.  3. ________________

4. Authorized credit percentage (see instructions for appropriate percentage).  4. 50% or 70%

5. Your share of the credit for the contributions made this year (multiply line 3 by line 4).  5. ________________

PART B – COMPUTATION OF THIS YEAR’S CREDIT

6. Total amount of carry forward available on this return (enter amount of available carry forward from the prior year’s Schedule K-60).  6. ________________

7. Total credit available this tax year (add lines 5 and 6).

   Important: If you are filing Forms K-120 or K-130 and are claiming this credit subject to refund (see instructions for Parts C and D), stop here and enter this amount on the appropriate line of your return. Form K-120 and K-130 filers generally will not complete lines 8-11 unless claiming an assigned credit or a credit for contributions made prior to 12/31/97.  7. ________________

8. Amount of your total tax liability for this tax year after all credits other than this credit (see instructions).  8. ________________

9. Amount of credit this tax year (enter the lesser of lines 7 or 8 here and on the appropriate line of your return).  9. ________________

   If line 9 is less than line 7, complete PART C or PART D.

PART C – COMPUTATION OF REFUNDABLE PORTION OF CREDIT (see instructions)

10. Excess credit to be refunded (subtract line 9 from line 7 and enter the result here and on the refundable credit line of your return).  10. ________________

PART D – COMPUTATION OF CARRY FORWARD CREDIT (Only for those taxpayers claiming an assigned credit)

11. Amount of excess credit available to carry forward to next year’s return (subtract line 9 from line 7). Enter this amount on line 6 of next year’s Schedule K-60.  11. ________________
INSTRUCTIONS FOR SCHEDULE K-60

GENERAL INFORMATION

K.S.A. 79-32,195 et seq. provides for an income, privilege or premiums tax credit for contributions to an approved community service organization engaged in providing community services. Programs and organizations eligible to offer this credit to their contributors are approved by the Director of Community Development of the Kansas Department of Commerce (KDOC).

The credit is either 50% of the total amount contributed during the taxable year, or 70% of the total amount contributed during the taxable year if the approved community service organization is located in a rural community as defined in the law. If the credit allowed exceeds the tax liability, the excess will be refunded.

Exception: A business firm who acquired the tax credit from a business firm not subject to Kansas income, privilege or premiums tax must carry forward the unused assigned credit. The credit may be carried forward for up to 5 years, except that the total credit must be claimed within 10 years after the tax year the contribution was made.

Addition Modification Required. Taxpayers claiming this credit (except those claiming an assigned credit) must make an addition modification on the Kansas return for the amount of any charitable contribution claimed on the federal return and used as the basis for the Community Service Contribution Credit.

Assigned Credits. If you are claiming a credit that was sold, assigned, or conveyed to you by a business firm not subject to Kansas tax, you must enclose with Schedule K-60 copies of the written agreement assigning the credit, the notification sent to the Director of Community Development, KDOC, as well as the acknowledgment letter received from KDOC.

IMPORTANT: If you are claiming a new community service contribution credit for contributions made this tax year, you will receive an approval from the community service organization eligible to offer this credit. This approval may be an approved tax credit application or a tax credit certificate. Be sure to keep a copy for your records as the Kansas Department of Revenue reserves the right to request any certifications or copies of written agreements as necessary.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule. Complete a separate Schedule K-60 for each community service organization you contributed to during the tax year.

PART A – COMPUTATION OF CREDIT FOR THIS YEAR’S CONTRIBUTION

LINE 1 – Enter the total contributions made to the community service organization this tax year.

LINE 2 – Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

LINE 3 – Multiply line 1 by line 2, and enter the result on line 3. This is your share of the contributions made and claimed as the basis for the credit this tax year. Enter this amount on the applicable line of your return for the required addition modification.

LINE 4 – Circle the credit percentage that was authorized by the Kansas Department of Commerce.

LINE 5 – Multiply line 3 by line 4. Enter the result on line 5. This is the maximum allowable credit.

PART B – COMPUTATION OF THIS YEAR’S CREDIT

LINE 6 – Enter the amount of any carry forward available from a prior year’s Schedule K-60. Enclose a copy of your prior year’s Schedule K-60.

LINE 7 – Add lines 5 and 6 and enter the result. This is the total credit available for this tax year.

LINE 8 – Enter your total Kansas tax liability after all credits other than this credit. This is the maximum amount of credit allowed as a result of contributions made this tax year. (K-120 filers will enter this amount in Part I of Form K-120 if the credit is not an assigned credit or one not eligible for refund.)

LINE 9 – Enter the lesser of lines 7 or 8. Enter this amount on the appropriate line of your return.

PART C – COMPUTATION OF REFUNDABLE PORTION OF CREDIT

If you are claiming this credit based on contributions made after December 31, 1997, complete Part C. However, if you are claiming an assigned credit, skip line 10 and complete line 11.

LINE 10 – Subtract line 9 from line 7. This is the excess credit to be refunded. Enter this amount on the line provided on your return for the refundable portion of tax credits.

PART D – COMPUTATION OF CREDIT CARRY FORWARD (certain taxpayers only)

You must use Part D if you are a business firm who acquired the tax credit from a business firm not subject to Kansas income, privilege, or premiums tax. Assigned credits must be carried forward – they are not eligible for refund.

LINE 11 – Subtract line 9 from line 7 (cannot be less than zero). This is the amount of credit you have available to enter on next year’s Schedule K-60. Keep a copy of this form to file with your tax return and Schedule K-60 for next year.

TAXPAYER ASSISTANCE

Questions about the community service organizations eligible to offer this credit to their contributors should be addressed to:

Kansas Department of Commerce
1000 SW Jackson, Suite 100
Topeka, KS 66612-1354
Phone: 785-296-4100
kansascommerce.gov

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
For the taxable year beginning, __________, 20____; ending ________________, 20_____.

Name of taxpayer (as shown on return)  
Employer ID Number (EIN)

PART A – ALTERNATIVE-FUELED MOTOR VEHICLE AND FUELING STATION INFORMATION (C Corporations only)

Check the type(s) of alternative-fuel expenditures made and placed in service this tax year. Refer to the instructions to complete the application section(s), and enclose the required documentation.

☐ Gasoline or diesel vehicle conversion. Complete SECTION 1 on the back of this form.

☐ Factory-equipped alternative-fueled vehicle. Complete SECTION 2 on the back of this form.

☐ Alternative-fueled fueling station. Complete the following SECTION 3

SECTION 3 – Alternative-Fueled Fueling Station (see instructions and enclose required documentation)

A. Date facility placed in service. 
   A. __ __ / __ __ / __ __ __ __

B. Expenditures for compression equipment. 
   B. ______________

C. Expenditures for storage tanks/receptacles.
   C. ______________

D. Expenditures for delivery property.
   D. ______________

E. Total qualified alternative-fuel fueling station expenditures.
   E. ______________

F. Amount of fueling station expenditures available for the credit (see instructions). 
   F. ______________

G. Amount of credit (see instructions). Enter here and on line 3 below. 
   G. ______________

PART B – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR’S EXPENDITURES

1. Amount of credit for gasoline or diesel vehicle conversion (from line 9, Section 1). 
   1. ______________

2. Amount of credit for factory-equipped vehicle (from line 9, Section 2).
   2. ______________

3. Amount of credit for alternative-fueled fueling station (from line G, Section 3).
   3. ______________

4. Total credit available (add lines 1, 2, and 3).
   4. ______________

PART C – COMPUTATION OF THIS YEAR’S CREDIT

5. Amount of carry forward available on this return. Enter the amount of carry forward from the prior year’s Schedule K-62. 
   5. ______________

6. Total credit available this tax year (add lines 4 and 5).
   6. ______________

7. Your tax liability for this tax year after all credits other than this credit.
   7. ______________

8. Alternative fuel credit for this tax year. Enter the lesser of lines 6 or 7 here and on the appropriate line of K-120. 
   8. ______________

If line 8 is less than line 6, complete Part D.

PART D – COMPUTATION OF EXCESS CREDIT CARRY FORWARD

9. Amount of carry forward available to report on your Schedule K-62 for next year (subtract line 8 from line 6). 
   9. ______________
KANSAS ALTERNATIVE-FUEL MOTOR VEHICLE CREDIT

SECTION 1 – Gasoline or Diesel Vehicle Conversion (see instructions and enclose required documentation)

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<td>Vehicle Model</td>
<td>Vehicle Identification Number</td>
<td>Alternative Fuel Type</td>
<td>Dedicated Bi-Fueled or Flexible Fueled</td>
<td>Conversion Cost</td>
<td>Amount of Expenditures for Credit (see instr.)</td>
<td>Credit Amount this Vehicle (see instr.)</td>
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9. Total Section 1 Credit Available (add amounts in column (I)). Enter the result on line 1, Schedule K-62.

SECTION 2 – Factory-Equipped Vehicle (see instructions and enclose required documentation)

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<td>Vehicle Identification Number</td>
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<td>Dedicated Bi-Fueled or Flexible Fueled</td>
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9. Total Section 2 Credit Available (add amounts in column (I)). Enter the result on line 2, Schedule K-62.
INSTRUCTIONS FOR SCHEDULE K-62

**GENERAL INFORMATION**

Any individual, association, partnership, limited liability company, limited partnership or corporation who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas or who makes expenditures for a qualified alternative-fueled fueling station qualifies to receive an income tax credit under K.S.A. 79-32,201.

This credit is only available to corporations that are subject to the Kansas corporate income tax (i.e., C corporations) and not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

**Carry Forward of Unused Credits:** For tax year 2017 and all years after no new credit or carry forward is available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

Motor vehicles purchased **on or after JULY 1, 2007** must be powered by a fuel source that meets the new definition of **alternative fuel** which means “a combustible liquid derived from grain starch, oil seed, animal fat or other biomass; or produced from biogas source, including any nonfossilized, decaying, organic matter.” This definition excludes vehicles purchased on or after July 1, 2007 and fueled by methanol, natural gas, LP gas, hydrogen, coal-derived liquid fuels and electricity from qualifying for the credit. Alternative-fueled vehicles purchased on or after July 1, 2007 that qualify for the credit include:

- E-85 Fuel - Mixtures containing 85% or more by volume (but not less than 70%) of denatured ethanol and other alcohols with gasoline or other fuels - **E-85**
- Fuels (other than alcohol) derived from and containing 85% or more biological materials (i.e., biodiesel) - **B-100**

For qualified alternative-fueled motor vehicles placed in service on or after January 1, 2005, the credit is 40% of the conversion or incremental cost, up to the maximum for the gross vehicle weight from the chart that follows. “Conversion” cost means the cost that results from modifying a motor vehicle which is propelled by gasoline or diesel to be propelled by an alternative fuel. “Incremental” cost means the cost that results from subtracting the manufacturer’s list price of the motor vehicle operating on conventional gasoline or diesel fuel from the manufacturer’s list price of the same model motor vehicle designed to operate on an alternative fuel.

<table>
<thead>
<tr>
<th>Gross Vehicle Weight (GVW)</th>
<th>Maximum Credit Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>less than 10,000 lbs.</td>
<td>$2,400</td>
</tr>
<tr>
<td>10,000 – 26,000 lbs.</td>
<td>$4,000</td>
</tr>
<tr>
<td>over 26,000 lbs.</td>
<td>$40,000</td>
</tr>
</tbody>
</table>

As an alternative to the above described credit, a taxpayer may claim a credit for the purchase of a new motor vehicle equipped by the vehicle manufacturer to operate on a blend of 85% ethanol and 15% gasoline not to exceed the lesser of 5% of the cost of the vehicle or $750. This credit is allowed only if the taxpayer claiming the credit furnishes evidence of the purchase, during the period of time beginning with the date of purchase of such vehicle and ending on December 31 of the next succeeding calendar year, of 500 gallons of such ethanol and gasoline blend as may be required or is satisfactory to the secretary of revenue.

**PART A – ALTERNATIVE-FUELED MOTOR VEHICLE OR FUELING STATION INFORMATION (C Corporations only)**

**Required Documentation:** You must enclose copies of invoices to substantiate the type of alternative-fueled vehicle and the conversion costs claimed in this section.

Check the type of alternative-fuel expenditures made this tax year, then complete the appropriate Section(s). Be sure to enclose the required detailed documentation of expenditures.

**SECTION 1 – Gasoline or Diesel Vehicle Conversion**

**COLUMN A** – Enter the date the alternative-fueled motor vehicle was placed in service.

**COLUMNS B through F** – Enter required information for each vehicle converted to use an alternative fuel. Use the letter abbreviations in the general information section to the left for type of fuel; if “Other,” please specify. In column (F), enter a “B” for a bi-fueled vehicle, a “D” for a dedicated vehicle, or an “F” for a flexible fuel vehicle.

**COLUMN G** – Enter the total cost incurred to convert the gasoline or diesel-powered vehicle to use an alternative fuel.

**COLUMN H** – For property placed in service on or after January 1, 2005, enter 40% of column (G).

**COLUMN I** – For property placed in service on or after January 1, 2005, enter the lesser of column (H) or the maximum amount shown under Maximum Credit on or after 1/1/2005 in the General Information section.

**SECTION 2 – Factory-Equipped Vehicle**

**Required Documentation:** Enclose a copy of the sales invoice for each factory-equipped alternative-fueled vehicle purchased. If using the Incremental Cost option, column (G)(1), enclose documentation of the cost of a gasoline or diesel-powered vehicle of the same model.

For all tax years beginning after 12/31/99, if you are using the Cost of Vehicle option, column (G)(2) for an E-85 vehicle, you must enclose proof of purchase of at least...
500 gallons of E-85 fuel from date of vehicle purchase to December 31 of the next succeeding calendar year.

COLUMNS A through F – Complete as in Section 1.
COLUMN G – Complete either column (G)(1) or (G)(2).
Column (G)(1) – Incremental Cost. Under this option enter the difference between the manufacturer’s list price of the alternative-fueled vehicle and the manufacturer’s list price of the same model vehicle operated on gasoline or diesel fuel.
Column (G)(2) – Cost of Vehicle. Under this option, enter the total cost of the alternative-fueled vehicle.

COLUMN H – For property placed in service on or after January 1, 2005, enter 40% of column (G)(1) or 5% of column (G)(2).
COLUMN I – If column (G)(1) is used, enter the lesser of column (H) or the maximum amount shown under Maximum Credit on or after 1/1/2005 in the General Information section.
If column (G)(2) is used, enter the lesser of column (H) or $750.

SECTION 3 – Alternative Fuel Fueling Station

Required Documentation: Enclose a detailed description of the fueling station, its exact physical location, and a photograph of the completed operation. Also enclose copies of invoices and a detailed schedule showing how you computed the cost of the qualifying alternative-fuel fueling station property shown on lines B through D.
LINE A – Enter the date the alternative-fuel fueling station was placed in service.
LINES B through D – Enter only the cost of the equipment that is directly related to the delivery of an alternative fuel into the fuel tank of a motor vehicle propelled by such fuel. Labor services to install the property, architect and engineering fees and other related expenses may NOT be included.
LINE E – Enter the total of lines B, C, and D.
LINE F – For refueling stations placed in service on or after January 1, 2009, enter the lesser of line E or $100,000.
LINE G – For a qualified alternative-fuel fueling station placed in service on or after January 1, 2005, multiply amount on line F by 40% and enter result. Also enter the amount on line 3, PART B.

PART B – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR’S EXPENDITURES

LINE 1 – Enter the amount of credit for gasoline or diesel vehicle conversion from Section 1, line 9.
LINE 2 – Enter the amount of credit for factory-equipped vehicle from Section 2, line 9.
LINE 3 – Enter the amount of credit for alternative-fueled fueling station from Section 3, line G.
LINE 4 - Enter the total of lines 1, 2, and 3. This is your total available credit for this year’s expenditures.

PART C – COMPUTATION OF THIS YEAR’S CREDIT

LINE 5 – Enter the amount of carry forward available from the prior year’s Schedule K-62. Enclose a copy of the prior year’s Schedule K-62. Note: A credit may not be carried over after the third succeeding taxable year.
LINE 6 – Add lines 4 and 5 and enter the result.
LINE 7 – Enter your total Kansas tax liability for this tax year after all credits, other than this credit.
LINE 8 - Enter the lesser of lines 6 or line 7. Also enter this amount on the appropriate line of Form K-120.
If line 8 is less than line 6, complete PART D.

PART D – COMPUTATION OF CREDIT CARRY FORWARD

LINE 9 – Subtract line 8 from line 6 and enter result (cannot be less than zero). This is your available credit to enter on next year’s Schedule K-62.

Note: When you claim the carry over amount next year, you will need to include a copy of this schedule with your return and Schedule K-62.

TAXPAYER ASSISTANCE

For assistance with the technical aspects of alternative fuels and alternative-fueled motor vehicles and fueling stations, contact:
Weights and Measures
Kansas Department of Agriculture
1320 Research Park Drive 2nd fl
Manhattan KS 66502
Phone: 785-564-6786
Fax: 785-564-6779
agriculture.ks.gov

For assistance in completing this schedule contact the Kansas Department of Revenue:
Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

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KANSAS
INDIVIDUAL DEVELOPMENT ACCOUNT CREDIT

For the taxable year beginning, ____________, 20____; ending ____________, 20____.

Name of taxpayer (as shown on return)  Social Security Number or Employer ID Number (EIN)

If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP  Employer ID Number (EIN)

Enter exact date and amount of contributions made this taxable year (if additional space is needed, enclose a separate sheet):

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
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<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
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<td></td>
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</tr>
</tbody>
</table>

PART A – COMPUTATION OF CREDIT AVAILABLE FROM THIS TAX YEAR’S CONTRIBUTIONS

1. Enter the total amount contributed to an Individual Development Account Reserve Fund this tax year. 1. __________________

2. Enter your proportionate share percentage (see instructions). 2. __________________

3. Credit allowed (multiply line 1 by line 2). 3. __________________

4. Authorized credit percentage. 4. ______ 75%

5. Your share of the credit (multiply line 3 by line 4). 5. __________________

Form K-120 filers: Skip lines 6 through 8 and enter this amount on the appropriate line in Part I of Form K-120.

PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR (FORM K-40 AND K-41 FILERS ONLY)

6. Amount of your total Kansas tax liability for this tax year after all credits other than this credit. 6. __________________

7. Amount of credit this tax year (enter the lesser of lines 5 or 6). 7. __________________

Form K-40 or K-41 filers: Enter this amount on the appropriate line of Form K-40 or Form K-41.

If line 7 is less than line 5, complete PART C.

PART C – COMPUTATION OF REFUND (FORM K-40 AND K-41 FILERS ONLY)

8. Excess credit to be refunded (subtract line 7 from line 5). 8. __________________

Form K-40 or K-41 filers: Enter this amount on the appropriate line of Form K-40 or Form K-41.
GENERAL INFORMATION

K.S.A. 74-50,208 provides an income tax credit for any program contributor that contributes to an individual development account (IDA) reserve fund. Legislation passed in 2012 limited this credit to C-Corps only; however 2015 legislation reinstated the credit for all income filers for tax years commencing after December 31, 2014.

The credit is 75% of the amount contributed. If the credit allowed exceeds the program contributor's tax liability in any one taxable year, the remaining portion of the credit shall be refunded.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

Limitation. No IDA Credit (Schedule K-68) shall be allowed for any contribution made by a program contributor which also qualified for a community service tax credit claimed on Schedule K-60.

DEFINITIONS

Program Contributor: A person or entity who makes a contribution to an IDA reserve fund.

IDA Reserve Fund: The fund created by an approved community-based organization for the purposes of funding the costs incurred in the administration of the program by the financial institutions and the community-based organizations and for providing matching funds for moneys in IDAs.

Community-based Organization: Any religious or charitable association or tribal entity that is approved by the department to implement the IDA reserve fund.

Department: The Kansas Department of Commerce.

SPECIFIC LINE INSTRUCTIONS

Complete information as requested at the top of the schedule.

LINE 1 – Enter the total amount of contributions made to an IDA reserve fund.

LINE 2 – Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

LINE 3 – Multiply line 1 by line 2 and enter the result.

LINE 4 – The credit is limited to 75% of the amount contributed during this tax year.

LINE 5 – Multiply line 3 by line 4 and enter the result. This is your share of the tax credit for contributions made this tax year.

Form K-120 filers: Skip lines 6, 7, and 8 and enter the amount from line 5 on the appropriate line of Part I, Form K-120.

PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR (FORM K-40 AND D-41 Filers ONLY)

LINE 6 – Enter the amount of your tax liability after all credits other than this credit.

LINE 7 – Enter the lesser of lines 5 or 6. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of Form K-40 or Form K-41.

PART C – COMPUTATION OF REFUND (FORM K-40 AND K-41 Filers ONLY)

LINE 8 – Subtract line 7 from line 5. This is the excess credit to be refunded. Enter this amount on the appropriate line of Form K-40 or Form K-41.

TAXPAYER ASSISTANCE

Questions you have about qualifying for the Kansas Individual Development Account Program should be addressed to:

Kansas Department of Commerce
1000 SW Jackson Suite 100
Topeka KS 66612-1354
Phone: 785-296-4100
kansascommerce.gov

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
### KANSAS

**LOW INCOME STUDENT SCHOLARSHIP CREDIT**

For the taxable year beginning, ____________, 20__; ending ____________, 20__.

<table>
<thead>
<tr>
<th>Name of taxpayer (as shown on return)</th>
<th>Social Security Number or Employer ID Number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP</td>
<td>Employer ID Number (EIN)</td>
</tr>
</tbody>
</table>

#### IMPORTANT: Complete a separate Schedule K-70 for each scholarship granting organization contributed to this taxable year.

**CERTIFICATE NUMBER: ____________________________**

Name of Scholarship Granting Organization (SGO) to which contribution was made: ______________________________________

---

**PART A – COMPUTATION OF CREDIT FOR THIS TAX YEAR’S CONTRIBUTION**

1. Total contributions made to the approved SGO this tax year.  
   
2. Enter your proportionate share percentage (see instructions).  
   
3. Your share of contributions (multiply line 1 by line 2; see instructions).  
   
4. Authorized credit percentage.  
   
5. Your share of the credit for the contributions made this tax year (multiply line 3 by line 4).  

#### PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

6. Enter amount of available carry forward from the prior year’s Schedule K-70.  
   (Not applicable for first year credit is claimed.)  
   
7. Credit available. Enter the amount from line 5 or line 6, whichever is applicable.  
   
8. Amount of your Kansas tax liability for this tax year after all credits, other than this credit.  
   
9. Amount of credit allowable this tax year (enter the lesser of line 7 or line 8).  
   
   If line 9 is less than line 7 complete PART C.

---

**PART C – COMPUTATION OF CARRY FORWARD CREDIT**

10. Subtract line 9 from line 7, and enter result. This is the amount of credit to carry forward to next year’s return. Enter this amount on next year’s Schedule K-70.  

INSTRUCTIONS FOR SCHEDULE K-70

GENERAL INFORMATION

K.S.A. 72-4357 provides a tax credit equal to 70% of the amount contributed to a Scholarship Granting Organization (SGO) for the purpose of offering educational scholarships to eligible students to pay all or a portion of the tuition to attend a qualified school. Beginning after December 31, 2016, total donations cannot exceed $500,000 per contributor for any tax year. Total tax credits shall not exceed $10,000,000 for any tax year.

For tax years commencing after December 31, 2014, the tax credit shall be allowed against the corporate income tax liability, privilege tax liability, or premium tax liability. For tax years commencing after December 31, 2016, the tax credit shall be allowed against the tax liability for all taxpayers.

The credit shall be claimed and deducted from the taxpayer’s tax liability during the tax year in which the contribution was made to any such SGO. If the amount of the credit claimed by a taxpayer exceeds the taxpayer’s income, privilege or premium tax liability, such excess amount may be carried over for deduction from the taxpayer’s income, privilege or premium tax liability in the next succeeding year or years until the total amount of the credit has been deducted from tax liability.

Addition Modification. There shall be added to federal taxable income on the Kansas return the amount of any charitable contribution deduction claimed for any contribution or gift made to a SGO to the extent the same is claimed on the federal return as the basis for the credit allowed.

IMPORTANT: A separate K-70 schedule is required for each credit claimed, including a separate schedule for credits carried forward from the prior year. A separate worksheet must be completed for each certificate number. For example, if you have a carry forward amount from tax year 2016 and two new contributions in tax year 2017, you will file three K-70 schedules — one for the 2016 carry forward amount and two for the new contributions in 2017.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule. Complete a separate K-70 schedule for each credit claimed.

<table>
<thead>
<tr>
<th>PART A – COMPUTATION OF CREDIT FOR THIS TAX YEAR’S CONTRIBUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>LINE 1 – Enter the total amount of contributions made to an approved Kansas SGO.</td>
</tr>
<tr>
<td>LINE 2 – Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.</td>
</tr>
<tr>
<td>LINE 3 – Multiply line 1 by line 2, and enter the result on line 3. This is your share of the contributions made and claimed as the basis for the credit this tax year.</td>
</tr>
<tr>
<td>LINE 4 – The tax credit is limited to 70% of the contribution made during this tax year.</td>
</tr>
<tr>
<td>LINE 5 – Multiply line 3 by line 4 and enter the result. This is the maximum allowable credit.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>LINE 6 – Enter the amount of available carry forward credit from prior year’s Schedule K-70. NOTE: This does not apply for first year the credit is claimed.</td>
</tr>
<tr>
<td>LINE 7 – Enter amount from line 5 or line 6, whichever is applicable. This is the total credit available this tax year.</td>
</tr>
<tr>
<td>LINE 8 – Enter the total Kansas tax liability for this tax year after all credits, other than this credit.</td>
</tr>
<tr>
<td>LINE 9 – Enter the lesser of the amount shown on line 7 or line 8. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of your tax return.</td>
</tr>
</tbody>
</table>

If line 9 is less than line 7, complete PART C.

<table>
<thead>
<tr>
<th>PART C – COMPUTATION OF CARRY FORWARD CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>LINE 10 – Subtract line 9 from line 7, and enter the result. This is the amount of carry forward credit to be entered on line 4 of next year’s Schedule K-70.</td>
</tr>
</tbody>
</table>

TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260

Phone: 785-368-8222
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: ksrevenue.org
**KANSAS SINGLE CITY PORT AUTHORITY CREDIT**

For the taxable year beginning, ____________ , 20____; ending ______________, 20____.

<table>
<thead>
<tr>
<th>Date of Payment</th>
<th>Amount</th>
<th>Date of Payment</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

1. Total amount of payments made this tax year as itemized in this table.  
   1. ________________

2. If you are a partner, shareholder, or member of a partnership, S corporation, LLC, or LLP, enter the percentage that represents your proportionate share. If you are the sole owner enter 100%.  
   2. ________________%

3. Total credit this tax year. Multiply line 1 by line 2. Enter this amount on the applicable line of your income tax return for nonrefundable credits.  
   3. ________________

**GENERAL INFORMATION**

K.S.A. 79-32,212 created an income tax credit in an amount equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002. Upon certification by Secretary of Revenue of the amount of the credit to the Director of Accounts and Reports, a warrant for the amount of the credit will be issued. Such payment is deemed to be a capital contribution. The total of all credits allowed cannot exceed $500,000 for any one fiscal year. The credit is available for taxable years 2002 through 2024.

For tax years 2013 through 2021 this credit shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations). For tax years 2022 through 2024 the tax credit shall be allowed against the tax liability for all income taxpayers.

**SPECIFIC LINE INSTRUCTIONS**

Enter in chronological order the date and amount of each payment made this tax year to retire the indebtedness authorized by the single port authority.

**INSTRUCTIONS FOR SCHEDULE K-76**

**LINE 1** - Add the amounts in the itemized payment section and enter the total on line 1.

**LINE 2** - If you are a partner, shareholder, or member of a partnership, S corporation, LLC, or LLP, enter the percentage that represents your proportionate share. If you are the sole owner, enter 100%.

**LINE 3** - Multiply line 1 by line 2 and enter result. This is the amount of the credit available this tax year on your return. Enter the amount on the appropriate line of your tax return (Form K-40, K-41, or K-120) for this nonrefundable credit.

**TAXPAYER ASSISTANCE**

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222    Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.org](http://ksrevenue.org)
K.S.A. 79-32,267 provides for a credit against your Kansas individual income tax if you meet certain residency requirements, income limitations, and live in a Kansas county designated as a ROZ. A resident individual may claim this credit for not more than five consecutive years following establishment of their domicile in a ROZ. See page 2 for qualifying counties.

**Residency Requirements:** You must have established domicile (the place you call home) in a ROZ on or after July 1, 2011 after being domiciled outside of Kansas for five or more years immediately prior to establishing residence in the ROZ. Additionally, you must have remained a Kansas resident in a ROZ county during the entire taxable year for which the credit is being claimed.

**Income Limitations:** Your Kansas source income must have been $10,000 or less in each of the five or more years that you were domiciled outside of Kansas. Kansas source income includes:

- income earned while living in Kansas or from services performed in Kansas;
- Kansas lottery, pari-mutuel, casino and gambling winnings;
- income from real or tangible personal property located in Kansas;
- income from a business, trade, profession or occupation operating in Kansas (including partnerships and S Corporations);
- income from a resident estate or trust, or a nonresident estate or trust that received income from Kansas sources; and,
- unemployment compensation derived from sources in Kansas.

For more information about requirements for claiming this tax credit, consult the Q&A document for Rural Opportunity Zones that is available on our website (ksrevenue.org).

**PART A – ELIGIBILITY REQUIREMENTS**

1. For tax year 2021, did you establish domicile (residence) in a Kansas county defined as a rural opportunity zone (ROZ) on or after July 1, 2011 and remain a Kansas resident through all of 2021? Yes ☐ No ☐ If “No” you do not qualify for this credit.

2. Name of the Kansas ROZ county in which you established residency ____________________________.

3. Date you established residence in Kansas (must be after 06/30/11): __ / __ / __. Did you live outside the state of Kansas for at least 5 years immediately prior to the date shown here? Yes ☐ No ☐ If “No” you do not qualify for this credit.

4. Did you receive income from Kansas sources (see Income Limitations above) at any time between January 1, 2016 and December 31, 2020? No ☐ Yes ☐ If “Yes” complete line 5. If “No” then skip line 5 and complete Part B.

5. **Enter Kansas source income earned prior to moving into the state of Kansas.** If the income amount on any of these lines is more than $10,000, then you do not qualify for the credit. If the income amounts for each year are $10,000 or less, then complete Part B.
   
   - January 1 - December 31, 2020 $ __________________________
   - January 1 - December 31, 2019 $ __________________________
   - January 1 - December 31, 2018 $ __________________________
   - January 1 - December 31, 2017 $ __________________________
   - January 1 - December 31, 2016 $ __________________________

**PART B – COMPUTATION OF CREDIT**

6. Total income tax (enter amount from line 12 of Form K-40)________________________

7. Amount of qualifying credit this tax year (enter the amount from line 6; cannot be less than zero). Enter this amount on line 15 of your Form K-40.________________________
The following are eligible counties for tax years **2012** through **2020**:

<table>
<thead>
<tr>
<th>Barber</th>
<th>Comanche</th>
<th>Graham</th>
<th>Hodgeman</th>
<th>Lane</th>
<th>Morton</th>
<th>Phillips</th>
<th>Rush</th>
<th>Smith</th>
<th>Wallace</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chautauqua</td>
<td>Decatur</td>
<td>Greeley</td>
<td>Jewell</td>
<td>Lincoln</td>
<td>Ness</td>
<td>Pratt</td>
<td>Russell</td>
<td>Stafford</td>
<td>Washington</td>
</tr>
<tr>
<td>Cheyenne</td>
<td>Edwards</td>
<td>Greenwood</td>
<td>Kearny</td>
<td>Logan</td>
<td>Norton</td>
<td>Rawlins</td>
<td>Scott</td>
<td>Stanton</td>
<td>Wichita</td>
</tr>
<tr>
<td>Clark</td>
<td>Elk</td>
<td>Hamilton</td>
<td>Kingman</td>
<td>Marion</td>
<td>Osborne</td>
<td>Republic</td>
<td>Sheridan</td>
<td>Trego</td>
<td>Wilson</td>
</tr>
<tr>
<td>Cloud</td>
<td>Gove</td>
<td>Harper</td>
<td>Kiowa</td>
<td>Mitchell</td>
<td>Pawnee</td>
<td>Rooks</td>
<td>Sherman</td>
<td>Thomas</td>
<td>Woodson</td>
</tr>
</tbody>
</table>

The following additional counties were added for tax years **2013** through **2020**:

<table>
<thead>
<tr>
<th>Allen</th>
<th>Brown</th>
<th>Coffey</th>
<th>Grant</th>
<th>Haskell</th>
<th>Linn</th>
<th>Meade</th>
<th>Nemaha</th>
<th>Ottawa</th>
<th>Stevens</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anderson</td>
<td>Chase</td>
<td>Doniphan</td>
<td>Gray</td>
<td>Jackson</td>
<td>Marshall</td>
<td>Morris</td>
<td>Neosho</td>
<td>Rice</td>
<td>Wabaunsee</td>
</tr>
<tr>
<td>Bourbon</td>
<td>Clay</td>
<td>Ellsworth</td>
<td>Ellis</td>
<td>Greeley</td>
<td>Kearny</td>
<td>Marshall</td>
<td>Ness</td>
<td>Republic</td>
<td>Stafford</td>
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<tr>
<td>Brown</td>
<td>Coffey</td>
<td>Ellsworth</td>
<td>Greenwood</td>
<td>Kingman</td>
<td>McPherson</td>
<td>Norton</td>
<td>Rice</td>
<td>Stanton</td>
<td>Wilson</td>
</tr>
<tr>
<td>Barber</td>
<td>Comanche</td>
<td>Finney</td>
<td>Hamilton</td>
<td>Kiowa</td>
<td>Meade</td>
<td>Osage</td>
<td>Rooks</td>
<td>Stevens</td>
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</tr>
<tr>
<td>Barton</td>
<td>Cowley</td>
<td>Ford</td>
<td>Harper</td>
<td>Labette</td>
<td>Miami</td>
<td>Osborne</td>
<td>Rush</td>
<td>Sumner</td>
<td></td>
</tr>
<tr>
<td>Chase</td>
<td>Crawford</td>
<td>Franklin</td>
<td>Harvey</td>
<td>Lane</td>
<td>Mitchell</td>
<td>Ottawa</td>
<td>Russell</td>
<td>Trego</td>
<td></td>
</tr>
<tr>
<td>Chautauqua</td>
<td>Decatur</td>
<td>Geary</td>
<td>Haskell</td>
<td>Lincoln</td>
<td>Montgomery</td>
<td>Pawnee</td>
<td>Scott</td>
<td>Thomas</td>
<td></td>
</tr>
<tr>
<td>Cherokee</td>
<td>Dickinson</td>
<td>Gove</td>
<td>Hodgeman</td>
<td>Linn</td>
<td>Morris</td>
<td>Phillips</td>
<td>Seward</td>
<td>Wabaunsee</td>
<td></td>
</tr>
</tbody>
</table>

The following additional counties were added for tax years **2014** through **2020**:

| Cherokee | Labette | Montgomery | Sumner | |
|-------|--------|------------|-------|

The following counties are eligible for tax year **2021** and **2022**:

<table>
<thead>
<tr>
<th>Allen</th>
<th>Cheyenne</th>
<th>Doniphan</th>
<th>Graham</th>
<th>Jackson</th>
<th>Logan</th>
<th>Morton</th>
<th>Pottawatomie</th>
<th>Sheridan</th>
<th>Wallace</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anderson</td>
<td>Clark</td>
<td>Edwards</td>
<td>Grant</td>
<td>Jefferson</td>
<td>Lyon</td>
<td>Nemaha</td>
<td>Pratt</td>
<td>Sherman</td>
<td>Washington</td>
</tr>
<tr>
<td>Atchinson</td>
<td>Clay</td>
<td>Elk</td>
<td>Gray</td>
<td>Jewell</td>
<td>Marion</td>
<td>Neosho</td>
<td>Rawlins</td>
<td>Smith</td>
<td>Wichita</td>
</tr>
<tr>
<td>Bourbon</td>
<td>Cloud</td>
<td>Ellis</td>
<td>Greeley</td>
<td>Kearny</td>
<td>Marshall</td>
<td>Ness</td>
<td>Republic</td>
<td>Stafford</td>
<td>Wilson</td>
</tr>
<tr>
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<td>Greenwood</td>
<td>Kingman</td>
<td>McPherson</td>
<td>Norton</td>
<td>Rice</td>
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<td>Woodson</td>
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<td>Meade</td>
<td>Osage</td>
<td>Rooks</td>
<td>Stevens</td>
<td></td>
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<tr>
<td>Barton</td>
<td>Cowley</td>
<td>Ford</td>
<td>Harper</td>
<td>Labette</td>
<td>Miami</td>
<td>Osborne</td>
<td>Rush</td>
<td>Sumner</td>
<td></td>
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<tr>
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<td>Crawford</td>
<td>Franklin</td>
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<td></td>
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<tr>
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<td>Montgomery</td>
<td>Pawnee</td>
<td>Scott</td>
<td>Thomas</td>
<td></td>
</tr>
<tr>
<td>Cherokee</td>
<td>Dickinson</td>
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<td>Linn</td>
<td>Morris</td>
<td>Phillips</td>
<td>Seward</td>
<td>Wabaunsee</td>
<td></td>
</tr>
</tbody>
</table>
**KANSAS**
CORPORATE APPLICATIONS FOR REFUND FROM CARRY BACK OF NET OPERATING LOSS

<table>
<thead>
<tr>
<th>Name</th>
<th>Employer Identification Number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (number and street of principal office)</th>
<th>Enter the taxable year and amount of Net Operating Loss carry back.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Year ended</td>
</tr>
<tr>
<td></td>
<td>__________</td>
</tr>
</tbody>
</table>

Was the “Year ended” return a FINAL for Kansas?  
☐ Yes  ☐ No

---

### COMPUTATION OF DECREASE IN TAX

**NO REFUND WILL BE ISSUED without Federal Supporting Schedules (Forms 1139 or 1120X).**

If Federal Forms 1139 OR 1120X were not filed, explain the reason in detail on the back of this form.

<table>
<thead>
<tr>
<th>3rd preceding taxable year ended</th>
<th>2nd preceding taxable year ended</th>
<th>1st preceding taxable year ended</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Return as filed or liability as last determined</td>
<td>(b) Liability after appreciation of carry back</td>
<td>(c) Return as filed or liability as last determined</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(d) Liability after application of carry back</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(e) Return as filed or liability as last determined</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(f) Liability after appreciation of carry back</td>
</tr>
</tbody>
</table>

1. Kansas net taxable income before deducting line 2 of this form.
2. Net operating loss deduction resulting from carry back.
3. Net taxable income as adjusted (subtract) line 2 from line 1.
4. For tax years commencing before 1-1-92.
   4a. Normal tax (4.5% of line 3).
   4b. Surtax (2.25% of amount of line 3 in excess of $25,000).
5. For tax years commencing after 12-31-91.
   5a. Normal tax (4% of line 3).
   5b. Surtax (3% of amount of line 3 in excess of $50,000).
6. Total tax (add lines 4a and 4b or 5a and 5b).
7. Total refundable credits (enter total of any tax credits for which you are eligible). You must complete and enclose applicable schedules.
8. Tax liability after credits (subtract line 7 from line 6).
9. Enter amounts from line 8, columns b, d and f.
10. Overpayment (subtract line 9 from line 8).

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete application.

**Sign here**

<table>
<thead>
<tr>
<th>Signature of officer</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Signature of preparer (individual or firm)</th>
<th>Address</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Mail this application to: Kansas Corporate Income Tax, Kansas Department of Revenue, PO Box 750260, Topeka, KS 66699-0260.  
File this application separately from your income tax return.

---

**— FOR OFFICE USE ONLY —**

<table>
<thead>
<tr>
<th>Auditor</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>Total Refund</td>
<td></td>
</tr>
</tbody>
</table>

KANSAS NET OPERATING LOSS

For net operating losses incurred in taxable years beginning after December 31, 1987, a net operating loss deduction shall be allowed in the same manner that it is allowed under the federal internal revenue code except that such net operating loss may only be carried forward to each of the 10 taxable years following the taxable year of the net operating loss. The amount of the net operating loss that may be carried forward for Kansas income tax purposes shall be that portion of the federal net operating loss allocated to Kansas under this act in the taxable year that the net operating loss is sustained.

The amount of the loss to be carried forward will be the federal net operating loss after (1) all modifications required under this act applicable to the net loss in the year the loss was incurred; and (2) after apportionment as to source in the case of corporations in the same manner that income for such corporations is required to be apportioned.

If a net operating loss was incurred in a taxable year beginning prior to January 1, 1988, the amount of the net operating loss that may be carried back and carried forward and the period for which it may be carried back and carried forward shall be determined under the provisions of the Kansas income tax laws which were in effect during the year that such net operating loss was incurred.

If any portion of a net operating loss described in paragraphs 1 and 2 to the left is not utilized prior to the final year of the carry forward period provided in paragraph 1, a refund shall be allowable in such final year in an amount equal to the refund which would have been allowable in the taxable year the loss incurred by utilizing the three year carry back provided under K.S.A. 79-32,143, as in effect on December 31, 1987, multiplied by a fraction, the numerator of which is the unused portion of such net operating loss in the final year, and the denominator of which is the amount of such net operating loss which could have been carried back to the three years immediately preceding the year in which the loss was incurred. In no event may such fraction exceed 1. Use the space below to perform this calculation if necessary.

KANSAS CAPITAL LOSS CARRY BACK

Kansas law does not provide for a capital loss carry back; however, Kansas does allow federal adjustments to arrive at adjusted Kansas taxable income and one of those adjustments would be a federal capital loss carry back. Therefore, Kansas would allow the capital loss carry back at the federal level to arrive at adjusted federal taxable income. This method is different than the Kansas net operating loss carry back which is computed separately for Kansas. You should compute the capital loss carry back on Form K-120 for Kansas and enclose any federal schedule that is applicable.

Use the following space to calculate the ratio for net operating loss carry back.
(Enclose additional sheets if necessary.)
# KANSAS CORPORATE SCHEDULE FOR REFUND FROM CARRY BACK OF FARM NET OPERATING LOSS

**Name**

**Federal Identification Number**

Enter the taxable year and amount of net operating loss carry back:

- **Year Ending**
- **Net Operating Loss**
- **Date Loss Year Filed**

Is the year ending above a FINAL return for Kansas? 

- **Yes**
- **No**

## CHART I - COMPUTATION OF DECREASE IN TAX

<table>
<thead>
<tr>
<th>NO REFUND WILL BE MADE WITHOUT FEDERAL SUPPORTING SCHEDULES</th>
<th>Fifth preceding taxable year ending</th>
<th>Fourth preceding taxable year ending</th>
<th>Third preceding taxable year ending</th>
<th>Second preceding taxable year ending</th>
<th>First preceding taxable year ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>return as filed or liability as last determined (a)</td>
<td>Liability after application of carryback (b)</td>
<td>Return as filed or liability as last determined (c)</td>
<td>Liability after application of carryback (d)</td>
<td>Return as filed or liability as last determined (e)</td>
<td>Liability after application of carryback (f)</td>
</tr>
<tr>
<td>1. Kansas net taxable income as last adjusted.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Net operating loss deduction carry back.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Net taxable income (subtract line 2 from line 1).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Normal tax (4% of line 3).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Surtax (3% of amount of line 3 in excess of $50,000).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Total tax (add lines 4 and 5).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Nonrefundable credits (enclose applicable schedules if original amount changed).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Tax liability after credits (subtract line 7 from line 6).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Enter amount from line 8, columns b, d, f, h &amp; j.</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>10. Decrease in tax (subtract line 9 from line 8).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Total decrease in tax. Claim in $1,500 increments beginning with the tax year of the farm net operating loss (add line 10, columns a, c, e, g and i).</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Date**

**Signature of officer**

**Signature of preparer (individual or firm)**

**Address**

**Date**
GENERAL INFORMATION

Chart I is for reporting net operating farm loss [as defined by 26 U.S.C. 172(j)] carry backs only. Kansas tax laws regarding net operating farm losses are in conformity with the federal net operating farm loss (NOL) tax laws. Therefore, corporations must have a NOL farm loss in order to have a Kansas NOL. See K.S.A. 79-32,143.

For net operating farm losses [as defined by 26 U.S.C. 172(j)] incurred in taxable years beginning after December 31, 1999, a net operating farm loss deduction is allowed under Kansas law in the same manner that it is allowed under the federal internal revenue code except that such NOL may be carried forward to each of the ten (10) taxable years following the taxable year of the net operating loss. Furthermore, said net operating farm losses (those incurred in taxable years beginning after December 31, 1999) may be carried back a maximum of five (5) taxable years (if carried back on the federal return). Enclose a copy of the federal return 1139 or 1120X.

Any refund of income tax which results from a farm NOL carry back shall be allowed in an amount not to exceed $1,500 per year. Any refund in excess of $1,500 in a given year will be carried forward for payment in the next calendar year. For example, if tax year 2014 loss is carried back to tax year 2009 income and a $5,000 refund is due, $1,500 of the total refund will be refunded to the taxpayer upon processing of the 2009 tax year return in 2010. A second payment of $1,500 will be refunded upon processing of the 2010 tax year return in 2011. A third payment of $1,500 will be refunded upon processing of the 2011 tax year return in 2012, and the remaining balance of $500 will be refunded in 2013.

K.S.A. 79-32,143(f) allows a carry forward of any overpayment as a result of a farm NOL carry back:

No refund of income tax which results from a farm NOL carry back shall be allowed in an amount exceeding $1,500 in any year. Any overpayment in excess of $1,500 may be carried forward to any year or years after the year of the loss and may be claimed as a credit against the tax. The refundable portion of such credit shall not exceed $1,500 in any year. (Emphasis added).

INSTRUCTIONS FOR CHART II

Use Chart II to track refunds (as a result of a farm NOL carry back) and any subsequent carry forward of those refunds.

(a) Enter the taxable year of your return.
(b) Enter the loss year from which the overpayment of tax results.
(c) Enter the amount from Chart I, line 11j of this Farm NOL Schedule.
(d) Enter the amount of refunds, by tax year, already issued to you as a result of a farm NOL. A maximum refund of $1,500 per year is allowed as a result of a Farm NOL. For tax years beginning with 2006, taxpayers may carry forward some or all of the overpayment of tax (as a result of a farm NOL carry back) to any future year(s) to be used as a credit against any tax owed. Enter in column (d) the amount of refund, if any, you are requesting. Enter this same amount on the appropriate line of Form K-120, PART I, refundable credit.
(e) For tax year beginning on and after July 1, 2006, enter the amount of your tax liability for this tax year after all credits other than this credit.
(f) For tax year beginning on and after July 1, 2006, enter the amount of tax you want applied to this tax year’s liability (do not enter more than this year’s tax liability). Enter this same amount on the appropriate line of Form K-120, PART I, nonrefundable credit.
(g) Enter the balance of the overpayment here. Subtract the sum of (g) and (f) from the previous year’s balance.
ESTIMATED TAX
WHAT ARE ESTIMATED TAX PAYMENTS

Estimated tax payments are required on income not subject to withholding, such as earnings from self-employment, unemployment, interest and dividends (including income earned in another state while living in Kansas). You must make estimated tax payments if your estimated Kansas income tax after withholding and credits is $500 or more and your withholding and credits may be less than the smaller of:

a) 90% of the tax on your tax return for tax year 2022; or
b) 100% of the tax shown on your 2021 tax return.

Nonresidents should only consider income from Kansas sources for meeting these conditions.

WHEN TO FILE YOUR ESTIMATED TAX VOUCHERS

Calendar Year Taxpayers (except farmers and fishers) – Payments are due on or before the due dates on each voucher (April 15, 2022, June 15, 2022, September 15, 2022 and January 15, 2023 unless your return for the 2022 tax year is filed and the tax fully paid by January 31, 2023.

Farmers and Fishers – Payment is due on or before January 15, 2023 unless your return for the 2022 tax year is filed and tax fully paid on or before March 1, 2023.

Fiscal Year Taxpayers – Payments are due on or before the 15th day of the 4th, 6th and 9th months of the current fiscal year and the 1st month of the following fiscal year.

HOW TO FILE YOUR ESTIMATED TAX

To ensure the most efficient processing of your payments, it is important that you use only black ink to complete the vouchers.

1) Complete the enclosed worksheet to calculate your estimated tax for tax year 2022. NOTE: You may need to recompute your estimate if there are substantial changes to your income and/or deductions during the year.

2) Be sure to use the correct voucher for the quarter in which you are remitting payment. Enter all required information, including the amount of your payment. If you plan to file a joint return, include both names and Social Security numbers.

3) Write your Social Security number on your check or money order and make payable to: Kansas Individual Estimated Tax.

4) Send the voucher and payment to: Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222.

ESTIMATED TAX PENALTY

If you do not pay enough estimated tax, a penalty may be charged. However, the penalty will not apply if each payment is timely and your total payments and credits:

• are at least 90% (66 2/3% for farmers and fishers) of the tax shown on your return for tax year 2022, OR
• equal or exceed 100% of the tax shown on your 2021 return, (the return must cover a 12-month period with a tax liability), OR
• equal or exceed 90% of the tax shown on your annualized income for the periods January 1, 2022 to March 31, May 31, August 31 and December 31, 2022.

Use Schedule K-210 to figure any underpayment of estimated tax, to determine if you meet one of the exceptions to the penalty, and figure any penalty due. Schedule K-210 is available from our website at: ksrevenue.org

K-40ES
2022 KANSAS INDIVIDUAL ESTIMATED INCOME TAX VOUCHER

FOR OFFICE USE ONLY

Please use UPPER CASE letters to print the first four letters of

Your last name
Spouse's last name

Your Social Security number
Spouse's Social Security number

1ST QUARTER PAYMENT DUE APRIL 15, 2022

PAYMENT AMOUNT $
ESTIMATED TAX WORKSHEET

1. Enter the total adjusted gross income you expect to receive during tax year 2022..........................

2. Enter your standard deduction (from chart below) or estimated amount of itemized deductions. The standard deduction chart applies to most taxpayers. However, if you or your spouse are 65 or over, or blind, or if someone else claims you as a dependent, use the standard deduction worksheets in the Kansas income tax booklet (available on our website) .................................................................

3. Exemptions ($2,250 times the number of personal exemptions)..............................................................

4. Total deductions (add lines 2 and 3)........................................................................................................

5. Kansas taxable income (subtract line 4 from line 1).......................................................................................

6. Estimated Kansas tax liability (use the Tax Computation Schedules below) ....................................................

7. Estimated Kansas withholding and tax credits for the year 2022 .................................................................

8. Kansas estimated income tax (subtract line 7 from line 6). If the amount is less than $500, estimated tax payments are not required..........................................................................................................................

9. Amount of each quarterly payment (enter 1/4 of line 8 here and on Voucher 1)............................................

   If you are beginning estimated payments after April 15, but on or before:
   
   June 15 enter 1/3 of line 8;
   September 15 enter 1/2 of line 8;
   January 15 enter the total amount on line 8.

Enter each payment made in the Estimated Payment Record below.

---

**TAX COMPUTATION SCHEDULES**

**IMPORTANT:** Be sure to use the proper schedule for your filing status.

---

**Schedule I - MARRIED FILING JOINT**

If line 5 is:

<table>
<thead>
<tr>
<th>$5,000</th>
<th>$30,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>But not over</td>
<td>Enter on line 5:</td>
</tr>
<tr>
<td>$30,000</td>
<td>$60,000</td>
</tr>
<tr>
<td>$930 plus 5.25% of excess over $30,000</td>
<td></td>
</tr>
<tr>
<td>$2,505 plus 5.7% of excess over $60,000</td>
<td></td>
</tr>
</tbody>
</table>

---

**Schedule II - SINGLE, HEAD OF HOUSEHOLD, OR MARRIED FILING SEPARATE**

If line 5 is:

<table>
<thead>
<tr>
<th>$2,500</th>
<th>$15,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over</td>
<td>But not over</td>
</tr>
<tr>
<td>$15,000</td>
<td>$30,000</td>
</tr>
<tr>
<td>$465 plus 5.25% of excess over $15,000</td>
<td></td>
</tr>
<tr>
<td>$30,000</td>
<td>$1,252.50 plus 5.7% of excess over $30,000</td>
</tr>
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**STANDARD DEDUCTION CHART**

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Standard Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$3,500</td>
</tr>
<tr>
<td>Married Filing Joint</td>
<td>$8,000</td>
</tr>
<tr>
<td>Married Filing Separate</td>
<td>$4,000</td>
</tr>
<tr>
<td>Head of Household</td>
<td>$6,000</td>
</tr>
</tbody>
</table>

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**ESTIMATED PAYMENT RECORD**

<table>
<thead>
<tr>
<th>Date Paid</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021 Carryforward</td>
<td></td>
</tr>
</tbody>
</table>

---

<table>
<thead>
<tr>
<th>Date Paid</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

<table>
<thead>
<tr>
<th>Date Paid</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Total Payments</td>
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</tbody>
</table>
2022 KANSAS INDIVIDUAL ESTIMATED INCOME TAX VOUCHER

If married filing joint, include both names and social security numbers (SSNs).

Your First Name  Initial  Last Name

Spouse’s First Name  Initial  Last Name

Mailing Address (Number and Street, including Rural Route)

City  State  Zip Code

Daytime Phone Number

Write your SSN(s) on your check or money order and make payable to Kansas Individual Estimated Tax. Mail to: Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506.

PAYMENT AMOUNT $ 181022

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM
**K-210**  
**2021**  
**KANSAS UNDERPAYMENT OF ESTIMATED TAX**  
**(INDIVIDUAL INCOME TAX)**

Name as shown on Form K-40

<table>
<thead>
<tr>
<th>Social Security Number</th>
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</table>

**CURRENT AND PRIOR YEAR INFORMATION**

1. Amount from line 19, 2021 Form K-40 ................................................................. 1
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%) ......................... 2
3. Prior year’s tax liability (from line 19, 2020 Form K-40) ........................................ 3
4. Enter the total amount of your 2021 Kansas income tax withheld ........................... 4

**NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day.**

**PART I – EXCEPTIONS TO THE PENALTY**

5. Cumulative total of your 2021 withholding ............................................................ 5
6. Cumulative timely paid estimated tax payments from January through each payment due date ................................................................. 6
7. Total amount withheld and timely paid estimated payments (add lines 5 and 6) .......... 7
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less ........ 8
9. Exception 2 – Tax on annualized 2021 income; enclose computation. (Farmers/fishers use line 9b) ................................................................. 9a
   22.5% of tax 45% of tax 67.5% of tax 90% of tax
   9b 66.66% of tax

**PART II – FIGURING THE PENALTY**

10. Amount of underpayment. Enter the sum of line 8 less line 7; line 9a less line 7; or, line 9b less line 7, whichever is applicable ........................................ 10
11. Due date of each installment .................................................................................... 11
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/21, whichever is earlier. If paid late, see instructions .... 12
13. Number of days from 1/15/22 to date paid or 4/15/22, whichever is earlier. If paid late, see instructions ..... 13
14. \( \frac{\text{line 12}}{365} \times 4\% \times \text{amount on line 10} \) ................................................................. 14
15. \( \frac{\text{line 13}}{365} \times 4\% \times \text{amount on line 10} \) ................................................................. 15
16. Penalty (add lines 14 and 15) .................................................................................... 16
17. Total penalty. Add amounts on line 16 and enter the total here and on line 33, Estimated Tax Penalty, on the back of Form K-40 ................................................................. 17
INSTRUCTIONS FOR SCHEDULE K-210
If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day.

WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer (including farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2021 tax due (line 19 of Form K-40 — DO NOT include use tax from line 20 of the K-40), less withholding and tax credits (excluding estimated tax payments made) is $500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers (other than farmers or fishers) are not required to make a payment for the January 15th quarter if a Form K-40 was filed and the tax was paid in full on or before January 31, 2022.

Farmers and Fishers: If at least two-thirds of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2022, you may be exempt from any penalty for underpayment of estimated tax. If exempt, write “Exempt—farmer/fisher” on line 1 and do not complete the rest of this schedule. If you meet this gross income test, but you did not file a return and pay the tax on or before March 1, 2022, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

COMPLETING THIS SCHEDULE

Enter your name and your Social Security number in the space provided at the top of this schedule.

LINES 1 through 4: Complete these lines based on information on your income tax return for this tax year and last tax year. If you did not file an income tax return for the prior tax year, or if you did file a return but your income tax balance (line 19, Form K-40) was zero, then enter zero on line 3 of this schedule.

PART I – EXCEPTIONS TO THE PENALTY

You are NOT subject to a penalty if your 2021 tax payments (line 7) equal or exceed the amounts for one of the exceptions (lines 8 or 9a or 9b) for the same payment period.

LINE 5: Multiply the amount on line 4 by the percentage shown in each column of line 5.

LINE 6: Enter the cumulative amount of timely paid estimated tax payment made in each quarter. For example, Column 3 will be the total of your estimated tax payments made from January 1 through September 15, 2021.

LINE 7: For each column, add lines 5 and 6 and enter the result on line 7.

LINE 8: Exception 1 applies if the amount on line 7 of a column equals or exceeds the amount on line 8 for the same column. Multiply line 2 or 3 (whichever is less) by the percentages shown in each column of line 8. If the amount on line 7 (for each column) is equal to or greater than the amount on line 8 (for each column) – no penalty is due and no further entries are required.

LINE 9: Exception 2 applies if your 2021 tax payments equal or exceed 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2021 periods:

<table>
<thead>
<tr>
<th>Period</th>
<th>Income Rate</th>
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</thead>
<tbody>
<tr>
<td>January 1 – March 31</td>
<td>Multiply by 4</td>
</tr>
<tr>
<td>January 1 – May 31</td>
<td>Multiply by 2.4</td>
</tr>
<tr>
<td>January 1 – August 31</td>
<td>Multiply by 1.5</td>
</tr>
<tr>
<td>January 1 – December 31</td>
<td>Multiply by 1</td>
</tr>
</tbody>
</table>

This exception applies if the amount on line 7 exceeds the amount on line 9a or 9b (as applicable). If you are a farmer or fisher, you will only complete the last column on line 9b.

For example, to figure the first column, total your income from January 1 to March 31, 2021 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, compute the tax. Multiply the tax by the percentage rate in the first column.

Repeat these instructions for the remaining three columns, using the multiplication factors given above to annualize the income for that period. Enclose a schedule showing your computation of annualized income and tax amounts. If the amount on line 7 (for each column) is equal to or greater than the amount on line 9a (for each column), or line 9b, for farmers or fishers – no penalty is due and no further entries are required.

PART II – FIGURING THE PENALTY

LINE 10: Enter on line 10 the amount of underpayment of tax, which is the lesser of one of the following computations:

- Line 8 less line 7; or,
- Line 9a less line 7; or,
- Line 9b less line 7

LINE 11: This line contains the due date of each installment for a calendar year taxpayer.

LINE 12: The number of days on line 12 are precomputed for a calendar year taxpayer that made timely payments. If you did not make timely payments, you should disregard the precomputed number of days on line 12 and compute the number of days on each quarter to the date paid.

EXAMPLE: If you paid the 6/15/21 installment on 6/28/21 the number of days to enter on line 12, column 2 will be computed from 6/15/21 to 6/28/21, which equals 13 days. If you then paid the next quarter timely at 9/15/21, the number of days will be from 9/15/21 to 1/15/22, which equals the 122 days (107 already entered + 15).

LINE 13: The penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3rd column are from January 1 to March 31, 2021.

LINE 14 and 15: Penalty is computed to 12/31/21 at 4% and from 1/1/22 to the date the tax was paid or 4/15/22, whichever is earlier, at 4%.

LINE 16: For each column, add lines 14 and 15 and enter the result on line 16.

LINE 17: Add the amounts on line 16 together and enter the result on line 17. Also enter this amount on Form K-40, line 33, Estimated Tax Penalty.
ESTIMATED TAX PENALTY

If you do not pay enough estimated tax, a penalty may be charged unless you meet one of the exceptions. Use Schedule K-220 to figure any underpayment of estimated tax, to determine if you meet an exception to the penalty, and to figure any penalty due. The penalty is based on the unpaid balance of estimated tax from the due date of the installment to: 1) the date the installment was paid, or 2) the original due date of the return, whichever is earlier.

Underpayment of tax means the difference between the amount of tax actually paid and the amount of tax which would have been required to be paid to avoid penalty.

Schedule K-220 is available from the department’s website at: ksrevenue.org

HOW TO FILE YOUR ESTIMATED TAX

To ensure the most efficient processing of your payments, it is important that you use only black ink to complete the vouchers.

1) Complete the enclosed worksheet to calculate your estimated tax for tax year 2022
2) Be sure to use the correct voucher for the quarter in which you are remitting payment. Enter all required information, including the amount of your payment.
3) Write your federal Employer Identification Number (EIN) on your check or money order and make payable to: Kansas Corporate Estimated Tax.
4) Send the voucher and payment to: Corporate Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222.

AMENDED PAYMENTS

If you missed a payment or if you made a mistake which caused an underpayment in earlier installments, make an immediate payment to balance your account. The amendment of a voucher will not prevent imposition of a penalty on the previous installments.

Need to make a quick payment? It’s simple — pay your estimated tax electronically. Visit ksrevenue.org and log in to the Kansas Customer Service Center.

WHAT ARE ESTIMATED TAX PAYMENTS

A corporation is required to make estimated tax payments for the taxable year if its Kansas income tax liability can reasonably be expected to exceed $500. A corporation is not required to file a declaration of estimated tax in its first year of existence in Kansas.

WHEN TO FILE YOUR ESTIMATED TAX VOUCHERS

Corporate estimated tax vouchers are due on or before the 15th day of the fourth, sixth, ninth, and twelfth months of the corporate taxable year without any regard to an extension of time to file for the prior year’s income tax return.

SHORT TAXABLE YEARS: Any estimated tax, payable in installments, not paid before the 15th day of the last month of a short taxable year (less than 12 months) must be paid on the 15th day of the last month of the short taxable year. If the short taxable year is less than three and one-half months, an estimated voucher and tax payment are not required.

When the due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

K-120ES

Employer Identification Number

Corporation Name

Corporation Address

City, Town, or Post Office State Zip Code

Name of Contact Person

Name or Address change

Make check or money order payable to: Kansas Corporate Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

2022 KANSAS CORPORATE ESTIMATED INCOME TAX VOUCHER

Payment Amount $
RECORD OF ESTIMATED TAX PAYMENTS

1. Estimated tax liability for tax year 2022 ................................................................. 1

2. Estimated tax credits .................................................................................................. 2

3. Kansas estimated income tax (subtract line 2 from line 1). If line 3 is less than $500, no estimated tax payments are required .................................................................................. 3

4. Computation of installment. If the original voucher is due to be filed on the 15th day of the 4th month, enter 25% of line 3 here and on each subsequent voucher. (Installments must be made by the due dates to avoid penalties. You should take into consideration any prior year overpayment credited forward.) ......................................................................... 4

5. If the original voucher is due to be filed on the:
   
   15th day of the 6th month ......................... enter 1/3 of line 3 on line 4 and on subsequent vouchers
   15th day of the 9th month ......................... enter 1/2 of line 3 on line 4 and on subsequent vouchers
   15th day of the 12th month ...................... enter the total amount of line 3 on line 4.

RECORD OF ESTIMATED TAX PAYMENTS

<table>
<thead>
<tr>
<th>INSTALLMENT</th>
<th>DATE FILED</th>
<th>AMOUNT PAID (As shown on front of voucher)</th>
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<tbody>
<tr>
<td>15th day of 4th month</td>
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<td>15th day of 6th month</td>
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<td>15th day of 9th month</td>
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<td>15th day of 12th month</td>
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<tr>
<td>Prior year carry forward</td>
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<tr>
<td>Claim this amount on your 2022 Corporate Income Tax return (K-120)</td>
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</table>
K-120ES

For the taxable year beginning ______________________ ending ______________________

Corporation Name

Corporation Address

City, Town, or Post Office

State

Zip Code

Name of Contact Person

Phone Number

Make check or money order payable to: Kansas Corporate Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

K-120ES

For the taxable year beginning ______________________ ending ______________________

Corporation Name

Corporation Address

City, Town, or Post Office

State

Zip Code

Name of Contact Person

Phone Number

Make check or money order payable to: Kansas Corporate Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

K-120ES

For the taxable year beginning ______________________ ending ______________________

Corporation Name

Corporation Address

City, Town, or Post Office

State

Zip Code

Name of Contact Person

Phone Number

Make check or money order payable to: Kansas Corporate Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM
**CURRENT AND PRIOR YEAR INFORMATION**

1. Subtract line 37 from line 33 on current year’s Form K-120 and enter result ...................

2. Multiply line 1 by 90%..................................................................................................................

3. Prior year’s tax liability (Subtract line 31 from line 27 of last year’s Form K-120).............

**PART I – EXCEPTIONS TO THE PENALTY**

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</table>

- Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less.................................
- Exception 2 – Tax on annualized 2021 income...........

**PART II – FIGURING THE PENALTY**

8. Amount of underpayment. Enter the sum of line 6 less line 5; or line 7, less line 5; whichever is applicable. ...

9. Due date of each installment........................................

10. Number of days from the due date of the installment in one column to the due date of the next installment in the next column or to 12/31/21; whichever is earlier. If paid late, see instructions .................................................................

11. For calendar years enter the number of days from 1/1/22 to the due date of the return or the date the tax was paid, whichever was earlier. For fiscal years or if tax was paid late, see instructions.................................................................

12. \( \frac{\text{Line 10}}{365} \times (4\% \times \text{amount on line 8}) \)........................................

13. \( \frac{\text{Line 11}}{365} \times (4\% \times \text{amount on line 8}) \)........................................

14. Penalty (Add lines 12 and 13).................................

15. Total penalty. Add amounts in each column of line 14 and enter total here and on the Estimated Tax Penalty line of Form K-120 .................................................................
INSTRUCTIONS FOR SCHEDULE K-220

If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day.

WHO MAY USE THIS SCHEDULE

Schedule K-220 will help a corporation determine if it paid the correct amount of estimated tax by the correct due date. If the minimum amount was not paid on time, an underpayment penalty will be imposed for the period of underpayment.

Every corporation is required to pay estimated tax for the taxable year if its Kansas tax liability can reasonably be expected to exceed $500. A corporation is not required to file a declaration in its first year of existence in Kansas.

Short Taxable Years. Any estimated tax, payable in installments, which is not paid before the 15th day of the last month of a short taxable year shall be paid on the 15th day of the last month of the short taxable year.

COMPLETING THIS SCHEDULE

Enter your name and your EIN (Employer Identification Number) in the space provided at the top of this schedule.

LINES 1 through 3: Complete these lines based on information from your returns for this tax year and from last tax year.

PART I – EXCEPTIONS TO THE PENALTY

You will NOT be subject to a penalty if your 2021 tax payments (line 5, columns 1 through 4) equal or exceed the amounts for one of the exceptions (lines 6 or 7, columns 1 through 4) for the same payment period.

LINE 4: Enter the due date of each estimate payment installment (15th day of the 4th, 6th, 9th and 12th months for the tax year).

LINE 5: Enter the cumulative amount of timely paid estimated tax payment made in each quarter.

EXAMPLE: For a calendar year, column 3 will be the total of your timely paid estimated payments made from January 1 through September 15, 2021.

LINE 6: Exception 1. This exception applies if the amount on line 5 of a column equals or exceeds the amount on line 6 for the same column. Enter the amount from line 2 or line 3 (whichever is less) times the percentages shown in each column of the schedule.

LINE 7: Exception 2. This exception applies if the amount on line 5 of a column equals or exceeds the amount on line 7 for the same column, if applicable. A corporation may annualize its income if the corporation made an estimated tax payment of at least 90% of the amount it would owe if its estimated tax were a tax computed on annualized taxable income for the months preceding an installment date. The computation is as follows:

a) for the first 3 months, if the installment was required to be paid in the 4th month;

b) for the first 3 months or first 5 months, if installment was required to be paid in the 6th month;

c) for the first 6 months or the first 8 months if installment was required to be paid in the 9th month; and
d) for the first 9 months or first 11 months if installment was required to be paid in the 12th month.

PART II – FIGURING THE PENALTY

LINE 8: Enter on line 8 the amount of underpayment of tax, which is the lesser of one of the following computations:

• Line 6 less line 5; or
• Line 7 less line 5

LINE 9: Enter the due date of each estimate payment installment (15th day of the 4th, 6th, 9th and 12th months of the tax year).

IMPORTANT—You will need to compute the correct number of days for each installment for lines 10 and 11 in order to compute the applicable penalty rate for lines 12 and 13.

LINE 10: Enter in the first column the number of days from the first installment due date to the next installment due date and enter the same for the remaining installment due dates. Do not compute the number of days for this line past 12/31/21. Days past that date are to be entered on line 11.

EXAMPLE: For the fiscal year ending 6/30/22 the installment due dates are 10/15/21, 12/15/21, 3/15/22 and 6/15/22; therefore, the taxpayer will enter on line 10 the following number of days: Column 1 - 10/15/21 to 12/15/21 equals 61 days. Column 2 - 12/15/21 to 3/15/21 equals 16 days. Columns 3 and 4 of this line will not be completed since the number of days has been computed to 12/31/21. The computation for this fiscal year will continue on line 11.

LINE 11: Enter the number of days from 1/1/22 to the due date of the next installment (if one exists). From the last installment date enter the number of days to the date paid or the due date of the return, whichever is earlier. The following example continues the computation example from line 10.

EXAMPLE FROM ABOVE CONTINUED: Column 1 - blank since there are no days prior to 1/1/22 on this line. Column 2 - 1/1/22 to 3/15/22 equals 74 days. (Note: The 16 days previously entered on line 10 plus the 74 days equals the total number of days from 12/15/21 to 3/15/22.) Column 3 - 3/15/22 to 6/15/22 equals 92 days. Column 4 - to be computed from 6/15/22 to the due date the tax was paid or 10/15/22 (due date of the return), whichever is earlier.

LINES 12 and 13: Penalty is computed to 12/31/21 at 4% and from 01/01/22 to the date the tax was paid or 4/15/22, whichever is earlier, at 4%. For fiscal year filers the 4% rate will be effective until 12/31/22.

LINE 14: For each column add amounts on lines 12 and 13 together and enter the result on line 14.

LINE 15: Add amounts in each column of line 14 and enter the total on line 15 and on the Estimated Tax Penalty line of Form K-120. If you are annualizing to meet an exception (line 7, K-220) check the box within the Estimated Tax Penalty line.
For the taxable year beginning ___________________________ ending ___________________________

WHAT ARE ESTIMATED TAX PAYMENTS

National banking associations, banks, trust companies, and savings and loan associations are required to pay an estimated tax if their tax liability for the Privilege tax year can reasonably be expected to exceed $500. A Privilege taxpayer is not required to file estimated tax payments in its first year of existence in Kansas.

WHEN TO FILE YOUR ESTIMATED TAX VOUCHERS

Privilege estimated tax vouchers are due on or before the 15th day of the fourth, sixth, ninth, and twelfth months of the federal taxable year without any regard to an extension of time to file for the prior year’s Privilege Tax return.

SHORT TAXABLE YEARS: Any estimated tax, payable in installments, not paid before the 15th day of the last month of a short taxable year (less than 12 months) must be paid on the 15th day of the last month of the short taxable year. If the short taxable year is less than three and one-half months, an estimated voucher and tax payment are not required.

When the due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

ESTIMATED TAX PENALTY

If you do not pay enough estimated tax, a penalty may be charged unless you meet one of the exceptions. Use Schedule K-230 to figure any underpayment of estimated tax, to determine if you meet an exception to the penalty, and to figure any penalty due. The penalty is based on the unpaid balance of estimated tax from the due date of the installment to: 1) the date the installment was paid, or 2) the original due date of the return, whichever is earlier.

“Underpayment of tax” means the difference between the amount of tax actually paid and the amount of tax which would have been required to be paid to avoid penalty.

Schedule K-230 is available from the department’s website at: ksrevenue.org

HOW TO FILE YOUR ESTIMATED TAX

To ensure the most efficient processing of your payments, it is important that you use only black ink to complete the vouchers.

1) Complete the enclosed worksheet to calculate your estimated tax for tax year 2023.
2) Be sure to use the correct voucher for the quarter in which you are remitting payment. Enter all required information, including the amount of your payment.
3) Write your federal Employer Identification Number (EIN) on your check or money order and make payable to: Kansas Privilege Estimated Tax.
4) Send the voucher and payment to: Privilege Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222.

AMENDED PAYMENTS

If you missed a payment or if you made a mistake which caused an underpayment in earlier installments, make an immediate payment to balance your account. The amendment of a voucher will not prevent imposition of a penalty on the previous installments.
ESTIMATED TAX WORKSHEET

1. Estimated tax liability for tax year 2023 (federal year 2022) .............................................

2. Estimated tax credits ..............................................................................................................

3. Kansas estimated privilege tax (subtract line 2 from line 1). If line 3 is less than $500, no estimated tax payments are required ..........................................................................................................

4. Computation of installment. If the original voucher is due to be filed on the 15th day of the 4th month, enter 25% of line 3 here and on each subsequent voucher. (Installments must be made by the due dates to avoid penalties. You should take into consideration any prior year overpayment credited forward.) .................................................................

5. If the original voucher is due to be filed on the:
   15th day of the 6th month ......................... enter 1/3 of line 3 on line 4 and on subsequent vouchers
   15th day of the 9th month ............................. enter 1/2 of line 3 on line 4 and on subsequent vouchers
   15th day of the 12th month ............................ enter the total amount of line 3 on line 4.

RECORD OF ESTIMATED TAX PAYMENTS

<table>
<thead>
<tr>
<th>INSTALLMENT</th>
<th>DATE FILED</th>
<th>AMOUNT PAID (As shown on front of voucher)</th>
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<tbody>
<tr>
<td>15th day of 4th month</td>
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<td>15th day of 6th month</td>
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<td>15th day of 9th month</td>
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<tr>
<td>15th day of 12th month</td>
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<tr>
<td>Prior year carry forward</td>
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</tr>
<tr>
<td>Claim this amount on your 2023</td>
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<tr>
<td>Privilege Tax return (K-130)</td>
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</tbody>
</table>
Voucher is due by the 15th day of the 12th month of the taxable year.

For the taxable year beginning ________________________ ending ________________________

Corporation Name

Corporation Address

City, Town, or Post Office State Zip Code

Name of Contact Person Phone Number

Make check or money order payable to: Kansas Privilege Estimated Tax

Do not submit photocopies of this form

K-130ES

(Rev. 7-21)

2023 Kansas Privilege Estimated Tax Voucher

Employer Identification Number

Payment Amount $ 4

K-130ES

(Rev. 7-21)

2023 Kansas Privilege Estimated Tax Voucher

Employer Identification Number

Payment Amount $ 3

K-130ES

(Rev. 7-21)

2023 Kansas Privilege Estimated Tax Voucher

Employer Identification Number

Payment Amount $ 2

Do not submit photocopies of this form

185022
### CURRENT AND PRIOR YEAR INFORMATION

1. Subtract lines 38 and 39 from line 35 on current year’s Form K-130 and enter result ..........  
2. Multiply line 1 by 90%............................................................................................................  
3. Prior year’s tax liability (Subtract line 30 and 31 from line 27 of last year’s Form K-130)...........

### PART I – EXCEPTIONS TO THE PENALTY

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### PART II – FIGURING THE PENALTY

8. Amount of underpayment. Enter the sum of line 6 less line 5; or line 7, less line 5; whichever is applicable. 
9. Due date of each installment .................................................................
10. Number of days from the due date of the installment in one column to the due date of the next installment in the next column or to 12/31/21; whichever is earlier. If paid late, see instructions ............................................................
11. For calendar years enter the number of days from 1/1/22 to the due date of the return or the date the tax was paid, whichever was earlier. For fiscal years or if tax was paid late, see instructions ............................................................
12. Line 10 X (4% X amount on line 8) ..............................................
13. Line 11 X (4% X amount on line 8) ..............................................
14. Penalty (Add lines 12 and 13)......................................................
15. Total penalty. Add amounts in each column of line 14 and enter total here and on the Estimated Tax Penalty line of Form K-130 .................................................................
INSTRUCTIONS FOR SCHEDULE K-230

If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day.

WHO MAY USE THIS SCHEDULE
Schedule K-230 will help a financial institution determine if it paid the correct amount of estimated tax by the correct due date. If the minimum amount was not paid on time, an underpayment penalty will be imposed for the period of underpayment.

Every financial institution is required to pay estimated tax for the taxable year if its Kansas privilege tax liability can reasonably be expected to exceed $500. A financial institution is not required to file a declaration in its first year of existence in Kansas.

Short Taxable Years. Any estimated tax, payable in installments, which is not paid before the 15th day of the last month of a short taxable year shall be paid on the 15th day of the last month of the short taxable year.

COMPLETING THIS SCHEDULE
Enter your name and your EIN (Employer Identification Number) in the space provided at the top of this schedule.

LINES 1 through 3: Complete these lines based on information from your returns for this tax year and from last tax year.

PART I – EXCEPTIONS TO THE PENALTY
You will NOT be subject to a penalty if your 2022 tax payments (line 5, columns 1 through 4) equal or exceed the amounts for one of the exceptions (lines 6 or 7, columns 1 through 4) for the same payment period.

LINE 4: Enter the due date of each estimate payment installment (15th day of the 4th, 6th, 9th and 12th months for the tax year).

LINE 5: Enter the cumulative amount of timely paid estimated tax payment made in each quarter.

EXAMPLE: For a calendar year, column 3 will be the total of your timely paid estimated payments made from January 1 through September 15, 2021.

LINE 6: Exception 1. This exception applies if the amount on line 5 of a column equals or exceeds the amount on line 6 for the same column. Enter the amount from line 2 or line 3 (whichever is less) times the percentages shown in each column of the schedule.

LINE 7: Exception 2. This exception applies if the amount on line 5 of a column equals or exceeds the amount on line 7 for the same column, if applicable. A financial institution may annualize its income if it made an estimated tax payment of at least 90% of the amount it would owe if its estimated tax were a tax computed on annualized taxable income for the months preceding an installment date. The computation is as follows:

a) for the first 3 months, if the installment was required to be paid in the 4th month;

b) for the first 3 months or first 5 months, if installment was required to be paid in the 6th month;

c) for the first 6 months or the first 8 months if installment was required to be paid in the 9th month; and

d) for the first 9 months or first 11 months if installment was required to be paid in the 12th month.

PART II – FIGURING THE PENALTY
LINE 8: Enter on line 8 the amount of underpayment of tax, which is the lesser of one of the following computations:
- Line 6 less line 5; or
- Line 7 less line 5

LINE 9: Enter the due date of each estimate payment installment (15th day of the 4th, 6th, 9th and 12th months of the tax year).

IMPORTANT—You will need to compute the correct number of days for each installment for lines 10 and 11 in order to compute the applicable penalty rate for lines 12 and 13.

LINE 10: Enter in the first column the number of days from the first installment due date to the next installment due date and enter the same for the remaining installment due dates. Do not compute the number of days for this line past 12/31/21. Days past that date are to be entered on line 11.

EXAMPLE: For the fiscal year ending 6/30/22 the installment due dates are 10/15/21, 12/15/21, 3/15/22 and 6/15/22; therefore, the taxpayer will enter on line 10 the following number of days: Column 1 - 10/15/21 to 12/15/21 equals 61 days. Column 2 - 12/15/21 to 3/15/22 equals 46 days. Columns 3 and 4 of this line will not be completed since the number of days has been computed to 3/15/21. The computation for this fiscal year will continue on line 11.

LINE 11: Enter the number of days from 1/1/22 to the due date of the next installment (if one exists). From the last installment due date enter the number of days to the date paid or the due date of the return, whichever is earlier. The following example continues the computation example from line 10.

EXAMPLE FROM ABOVE CONTINUED: Column 1 - blank since there are no days prior to 1/1/22 on this line. Column 2 - 1/1/22 to 3/15/22 equals 74 days. (Note: The 16 days previously entered on line 10 plus the 74 days equals the total number of days from 12/15/21 to 3/15/22.) Column 3 - 3/15/22 to 6/15/22 equals 92 days. Column 4 - to be computed from 6/15/22 to the date the tax was paid or 10/15/22 (due date of the return), whichever is earlier.

LINES 12 and 13: Penalty is computed to 12/31/21 at 4% and from 01/01/22 to the date the tax was paid or 4/15/22, whichever is earlier, at 4%. For fiscal year filers the 4% rate will be effective until 12/31/22.

LINE 14: For each column add amounts on lines 12 and 13 together and enter the result on line 14.

LINE 15: Add amounts in each column of line 14 and enter the total on line 15 and on the Estimated Tax Penalty line of Form K-130. If you are annualizing to meet an exception (line 7, K-230) check the box within the Estimated Tax Penalty line.
BUSINESS TAX
REGISTRATION
GETTING STARTED

CHOOSING A BUSINESS STRUCTURE

An important step in starting a business is to select the type of business structure or organization you will use. The organization of a business defines the ownership and responsibilities of the owner(s) and each type has advantages, disadvantages and tax consequences you should be aware of before making a final decision. You may wish to consult a tax practitioner (accountant, enrolled agent, attorney, etc.) or one of the agencies listed in the Resource Directory on page 14 for information that can assist you in establishing your business structure. The following are the most common types of business organizations.

• SOLE PROPRIETORSHIP. A sole proprietorship is a business owned and operated directly by one person. This is the simplest and most common form of small business organization. Income earned by the business is reported on the owner’s individual income tax return. Sole proprietors may need to make estimated tax payments because income taxes are not withheld from their business income. A sole proprietor is not an employee of the business.

• GENERAL PARTNERSHIP. A partnership is a business owned by two or more persons. Each partner contributes money, property, labor or skills, and each shares in the profits, losses, and debts. A partnership is not a taxable entity. Each partner must include his or her share of income (or loss) from the partnership on his or her personal income tax return. Like sole proprietors, personal income taxes are usually not withheld for the partners and estimated tax payments may be required.

• C CORPORATION. A corporation is a legal entity created under state or federal law with an existence separate and apart from its members or stakeholders. Corporations report business income on a corporate income tax return, and may need to file estimated tax payments. Corporations also have additional reporting and registration obligations to the Secretary of State.

• S CORPORATION. S corporations are generally not taxable entities. Shareholders include their share of the S corporation’s income (or loss) on their personal income tax return.

• LIMITED LIABILITY COMPANY. The Limited Liability Company (LLC) is a business owned by one or more members. It has some aspects of a partnership and some of a corporation. Business income from a limited liability company may be taxed as a corporation or as a partnership. Limited liability companies must register with the Secretary of State.

• OTHER. Includes estates, business trusts, personal trusts, unincorporated organizations or associations.

RECORD KEEPING

Good record keeping is essential to the success of any business, and is a necessary part of your compliance with state and federal tax laws. The type and complexity of the records you keep depend entirely on the nature of your business and the amount of detail required. No matter how simple or complex, your records must be accurate, neat, and detail all aspects of your business operation. Keep your business records separate from your personal financial records. If you own more than one business, each should have its own set of books. You should maintain your records for your current year of business and at least three prior years.

CERTIFICATE OF TAX CLEARANCE

Business owners are required to meet certain obligations under Kansas law, including filing timely tax returns with full payment. As a successor of a business, you may be responsible for tax debts incurred by the previous owner of the business. You can be released of that obligation when the previous owner produces a tax clearance certificate or letter from the Kansas Department of Revenue (KDOR) stating that no taxes are due.

A tax clearance certificate is a comprehensive review of an entity’s account to determine if it is in compliance with all applicable Kansas tax laws, taxes, fees, and payments administered by the Department of Revenue and other Kansas state agencies. A tax clearance certificate or letter provides an official statement as to the results of an account review done by the
A tax clearance certificate or letter provides an official statement as to the results of an account review done by the Department of Revenue. Tax clearance results do not clear you of any liabilities, but rather state that you, or the business, is in current good standing with the Department of Revenue.

To apply for a tax clearance, log on to the Department of Revenue website (ksrevenue.org) and click the Tax Clearance Information link. You will be asked to provide identifying information and answer some questions. Upon submission you will be issued a Transaction ID. It is important that you retain this ID, as you will need it to retrieve your “tax clearance status” the following business day.

ACCOUNTING METHODS

Accounting methods are ways of recording income and expenses. There are two accepted methods of accounting – cash basis and accrual basis.

- Cash basis accounting reports income in the period received and expenses in the period paid.
- Accrual basis accounting reports income when earned (regardless of when payment is received), and expenses when incurred (regardless of when paid).

The method you select depends on the nature and complexity of your business and the amount of detail you need to make business and financial decisions. Choose the method that fits your business and provides you with a complete, accurate and understandable picture of your financial condition. The method chosen must be the same for the Department of Revenue and the Internal Revenue Service (IRS). Important—once established, you may not change accounting methods without prior written approval from the IRS and/or the Kansas Department of Revenue.

COMPLETING THE BUSINESS TAX APPLICATION

WHEN AND HOW TO APPLY

You should begin the application process 3 to 4 weeks prior to your start date. For example, if you plan to open on January 1, then complete an application no later than December 1. Applications are accepted online, by mail, by fax, or in person.

For online registration, visit ksrevenue.org and sign in to the KDOR Customer Service Center. After you complete the application you will receive a confirmation number for your registration and account number(s).

If you prefer, you may apply in person – it provides same-day registration service. An owner, partner, or a principal officer (president, vice-president, or secretary-treasurer) may bring the completed application to our assistance center. We will process your application, assign a registration number, and issue a Certificate of Registration if you have no outstanding tax liability.

Another option is to mail or fax your completed business tax application to our office 3-4 weeks prior to your start date. This will ensure that your tax account number and registration certificate are issued before any tax payment are due.

GENERAL INSTRUCTIONS

Use the Business Tax Application (CR-16) to obtain a registration number or license to collect and electronically remit most of the business taxes administered by the Department of Revenue. To register more than one location, complete Kansas Registration Schedule for Additional Business Locations (CR-17) for each location.

Form CR-16 (page 7) has twelve parts. Please type or print all answers, using black or blue ink only. All applicants must complete PARTS 1, 2, 3, 4 and 12. Follow the line-by-line instructions to complete an accurate application. Answer questions that do not apply to your business with “N/A” for “Not Applicable.” Incomplete applications will be returned.

SPECIFIC LINE INSTRUCTIONS

PART 1 – REASON FOR APPLICATION

You will mark only one box in this section. Do not enter N/A. (If you are currently registered and are just adding another business location, do not complete Form CR-16; instead complete Form CR-17 only – see page 11.)

- Registering for additional tax types. Mark this box if the business is currently registered for one or more tax types and you are requesting registration for additional tax type(s).
- Started a new business. Mark this box if you are registering a new business. Do not mark it if you already have a registration and are adding another location or tax type.
- Purchased an existing business. Mark this box if you have purchased a business from another owner. In the spaces provided, enter the federal Employer ID Number (EIN) of that previous business owner.

PART 2 – TAX TYPE

Mark the box beside ALL the business taxes you are applying for and complete the required parts of the application listed for that registration/license. Use the following descriptions to make sure you register for all the taxes and licenses required.

- Retailers’ Sales Tax. Engaged in selling tangible personal property or providing taxable services to the end user.

Kansas imposes a state retailers’ sales tax of 6.5% plus local sales taxes on the 1) retail sale, rental or lease of tangible personal property; 2) labor services to install, apply, repair, service, alter, or maintain tangible personal property; and, 3) admission to places that provides entertainment, amusement, or recreation in Kansas.

A retail sale is an exchange of tangible personal property (goods, wares, merchandise, products and commodities) for money or some other consideration to the final user or consumer. Examples of taxable services include auto repair; painting, wallpapering or remodeling a commercial building; washing and waxing of vehicles; and pet grooming.

A city and/or a county in Kansas may levy a local sales tax, ranging from .10% to 3%. Kansas retailers are required to collect the combined state and local rate in effect where the customer takes delivery of the merchandise or where the taxable service is performed.

Wholesalers. If you are a wholesaler (all of your sales are to retailers for resale or to other wholesalers), you do not need a sales tax number. A wholesaler will purchase its inventory using a Multi-Jurisdiction Exemption Certificate (ST-28M) available from the department’s website.

Contractors. Contractors who pay sales or use tax on their materials and supplies and who work exclusively on
residential property generally do not need a sales tax number. Contractors who perform work on commercial property or on both commercial and residential property, and contractor/retailers who maintain an inventory of materials that they sell at retail without installing, must obtain a Kansas sales tax number in order to report the tax collected on taxable services and over-the-counter sales.

- Retailers’ Compensating Use Tax. Out-of-state vendor selling tangible personal property to Kansas customers.

Out-of-state retailers of tangible personal property who meet certain guidelines must collect and remit the state and local Retailers’ Compensating Use Tax from their Kansas customers. Examples include maintaining a Kansas sales office or delivering merchandise to Kansas customers using company vehicles. The rate of tax due is equal to the state and local sales tax rate in effect where the Kansas customer takes delivery of the merchandise.

- Consumers’ Compensating Use Tax. Purchase of tangible personal property from outside Kansas for use, storage or consumption in Kansas on which a sales tax equal to the state and local sales tax rate in effect where the Kansas buyer takes delivery has not been paid.

Individuals and businesses who buy goods from outside Kansas for their consumption, use or storage (not resale) may be subject to a compensating use tax. Imposed since 1937, Kansas consumers must pay this state and local use tax when buying items from online retailers, catalogs, mail-order businesses and other retailers if no sales tax is charged, or if the sales tax paid is less than the combined state and local Kansas tax rate in effect where the Kansas buyer takes delivery. If the sales tax paid in the other state is less than Kansas combined rate, the Kansas use tax is the difference between the two rates.

- Withholding Tax. Deducted from wages, taxable non-wage payments and distributions by employers and payers.

You must withhold Kansas tax if the recipient is a resident of Kansas, performing services inside or outside of Kansas or receiving other taxable payments on which federal withholding is required; OR a nonresident of Kansas, performing services in Kansas. If federal income tax withholding is required on a payment, Kansas withholding is also required.

- Corporate Income Tax. Corporation engaged in business in Kansas or receiving income from Kansas sources.

Corporate income tax is assessed against every corporation doing business in Kansas or deriving income from sources within Kansas. The corporate income tax consists of two rates: the normal tax is 4% of taxable income, and a surtax of 3% on taxable income over $50,000.

- Privilege Tax. Income tax paid on the net earnings of every bank, trust company, national banking association, federally chartered savings bank, and savings and loan association.

The privilege tax consists of two rates: the normal tax is 2.25% of net income; the surtax is 2.125% for banks and 2.25% for savings and loans, trust companies, and federally chartered savings banks on taxable income over $25,000.

- Transient Guest Tax. Engaged in the rental of sleeping rooms at a hotel, motel or through an accommodations broker.

Some Kansas cities and counties impose a transient guest tax (in addition to the sales tax) on the rental of rooms, lodgings, or other sleeping accommodations. A hotel, motel, tourist court, or any other establishment renting out at least three sleeping rooms within a city or county that has imposed a transient guest tax must collect and remit this tax on it’s room rentals.

Accommodation brokers must also collect any applicable transient guest tax when renting out at least two sleeping rooms.

- Tire Excise Tax. Engaged in the retail sale of new tires or new vehicles.

A tire excise tax of 25 cents per tire is due on new tires sold for vehicles authorized or allowed to operate on public streets and highways. New tires include the tires on a new vehicle sold for the first time. Used, recap, and retreaded tires are not subject to the tire excise tax.


Kansas imposes a 3.5% vehicle rental excise tax on the rental or lease of a motor vehicle not exceeding 28 consecutive days. This excise tax is in addition to the state and local retailers’ sales tax.

- Dry Cleaning Environmental Surcharge. Engaged in the laundering and dry cleaning of garments and household fabrics.

The dry cleaning environmental surcharge is 2.5% of the gross receipts received from dry cleaning or laundering services. The surcharge is in addition to the state and local retailers’ sales tax. A fee is also imposed on the sale of dry cleaning solvents (chlorinated and petroleum-based) by solvent distributors.

- Liquor Enforcement Tax. Engaged in the sale of alcoholic liquor for consumption off the premises.

Kansas imposes an 8% liquor enforcement tax on alcoholic liquor cereal malt beverage and nonalcoholic malt beverage sold by retail liquor stores, microbreweries, microdistilleries, farm wineries farm winery outlets and producers to Kansas consumers, and alcoholic liquor and cereal malt beverages sold by distributors to Kansas clubs, caterers, or drinking establishments. A retail liquor store, microbrewery, microdistillery, farm winery, farm winery outlet, distributor, or special order shipper must also have a liquor license issued by KDOR’s Division of Alcoholic Beverage Control (785-296-7015). If selling other goods and services other than alcoholic and CMB, the business must register for and collect Retailers’ Sales Tax.

CMB retailers may also sell beer not more than 8% alcohol by volume in addition to CMB. These CMB retailers will collect the applicable state and local sales tax on the sale of both CMB and beer. For additional information see Notice 18-04.

- Liquor Drink Tax. Engaged in the retail sale of alcoholic liquor for consumption on the premises.

Kansas imposes a 10% liquor drink tax on the sale of drinks containing alcoholic liquor by clubs, caterers, or drinking establishments. A club, caterer, or drinking establishment (including farm wineries, microbreweries, microdistilleries and producers selling to customers for on-premises consumption if they possess a club or drinking establishment license) must also:

- have a liquor license issued by the Division of Alcoholic Beverage Control, 785-296-7015;
- have a Kansas retailers’ sales tax number; and
- post a bond of $1,000 or three months average liquor drink tax liability, whichever is greater.

- Cigarette Vending Machine License and Permit. Operators’ master license and permit for owners of cigarette vending machine(s).

Each cigarette vending machine in Kansas must have a permit. Permits are $25 per machine and must be renewed every two years. With form CR-16 you must enclose Cigarette
Vending Machine Listing (CG-83) and list the serial number, machine manufacturer’s name, and physical location for each machine. Cigarette vending machine owners must also have a cigarette vending machine operator’s master license (no fee required), and a Kansas Retailers’ Sales Tax Registration.

- Retail Cigarette/Electronic Cigarette License.
  Engaged in the retail sale of cigarettes and/or electronic cigarettes (in-state and out-of-state retailers).

  All retail cigarette and electronic cigarette dealers, whether located inside or outside Kansas, are required to have a retail cigarette/electronic cigarette license. The license fee is $25 for each location and must be renewed every two years. All Kansas cigarette/electronic cigarette retailers must also have a Kansas Retailers’ Sales Tax Registration; out-of-state retailers must have a Kansas Retailers’ Compensating Use Tax Registration. Special rules apply to cigarette sales to Kansas residents over the internet, by telephone or mail order; see our Notice 04-04.

  If you are a distributor or manufacturer of consumable material, or if you are a retailer who sells consumable material on which the consumable material tax has not been paid, you must complete and submit Application for Consumable Material Tax Registration (EC-1), to the Department of Revenue. This form is available on our website.

- Nonresident Contractor. A nonresident business engaged in constructing, altering, repairing, or dismantling real or personal property in Kansas.

  Contractors and subcontractors who are not residents of Kansas must register and be bonded for each contract performed in Kansas when the total contract price or compensation received is more than $10,000. This registration (PART 11) is in addition to a Kansas sales and withholding tax registration. However, this requirement is waived if a nonresident contractor is a foreign corporation authorized to do business in Kansas by the Kansas Secretary of State.

  CAUTION: Any nonresident contractor or subcontractor who fails to register or comply is not entitled to recover, by way of Kansas courts, payment for performance of the contract. Failure to register and post the required bond is a misdemeanor offense; upon conviction a nonresident contractor or subcontractor may be fined not less than $100 nor more than $5,000.

- Water Protection and Clean Drinking Water Fee.
  Collected by public water suppliers engaged in the retail sale of water delivered through mains, lines, or pipes.

  The Water Protection Fee is three cents per 1,000 gallons of water. An additional fee for the inspection and regulation of public water supplies of $0.002 per 1,000 gallons of water is remitted with the Water Protection Fee. The Clean Drinking Water Fee is three cents per 1,000 gallons sold at retail. Public water suppliers also need to register with the Kansas Department of Health and Environment.

PART 3 - BUSINESS INFORMATION

LINE 1: Check the type of ownership. Explanations are on page 2. If “Other,” identify the type of organization (business trust, estate, etc.). Corporations: Please provide the date and state of incorporation.

LINE 2: Enter the legal name of the business. Corporations: Please provide the corporate name as it is listed in your Articles of Incorporation.

LINE 3: Enter the mailing address of the business.

LINE 4: Enter the business telephone number and fax number.

LINE 5: Enter the name and telephone number of the person to be contacted on tax matters.

LINE 6: Enter the federal Employer Identification Number (EIN). If you do not have an EIN but have applied for one, enter “Applied For” and submit the number when received. If you are not required to obtain an EIN (see Other Employer Requirements on page 14), enter N/A on line 6.

LINE 7: Check the accounting method you will use. See page 3 for an explanation of these methods.

LINE 8: Describe your primary (taxable) business activity and/or principal products sold. Enter the NAICS (North American Industry Classification System) code for your business from the North American Industry Classification System website at: www.census.gov/eos/www/naics/

LINE 9: If your business is owned by another company, enter the name, EIN, and complete address of the parent company.

LINE 10: If you are the parent company enter the name, EIN, and complete address of each subsidiary. Enclose a separate list if necessary.

LINE 11: If you or any member of your firm has ever had a Kansas tax number, enter that number and/or the business name.

IMPORTANT: For identification purposes, enter your EIN or SSN in the spaces provided at the top of the second, third, and fourth pages of the application.

LINE 12: List all registration numbers currently held by the business.

LINE 13: List all registration numbers that need to be closed because of this application.

LINE 14: If registered with Streamlined Sales Tax (SST), check the “Yes” box and provide your SST identification number. This number begins with the letter “S.”

PART 4 - LOCATION INFORMATION

LINE 1: Enter the name of your business as it is known to the public.

LINE 2: Enter the street address for the actual physical location (not a P.O. Box) of your business. If the business is operated out of a home, use the home address. If the location is a rural route, include the rural route box number.

LINE 3: Many cities in Kansas levy a local sales tax; please indicate if your physical location is within a city limit, and if so, name the city.

LINE 4: Describe your primary business activity at this location and enter the NAICS (North American Industry Classification System) code for your business from the North American Industry Classification System website at: www.census.gov/eos/www/naics/

The NAICS code is used to classify businesses according to the type of activity in which they are engaged.

LINE 5: Enter your business telephone number including the area code at this location.

LINE 6: Check whether your business rents or leases motor vehicles for 28 consecutive days or less.

LINE 7: If your business is a hotel, motel or accommodation broker, check yes and enter the number of sleeping rooms available for rent or lease.
PART 5 - SALES TAX AND COMPENSATING USE TAX

LINE 1: Enter the date you began or will begin to make retail sales in Kansas. Your application cannot be processed without this information.

LINE 2: If you operate more than one business location in Kansas, enter the total number of locations. Complete form CR-17 (page 12) for each location in addition to the one listed in PART 4.

LINE 3: Check if sales will be made at fairs, shows and other temporary locations.

LINE 4: Check if you deliver or ship merchandise to Kansas customers.

LINE 5: If you purchase equipment, fixtures, and other items (except inventory for resale) from businesses in other states, check yes. A consumers' use tax reporting number will be issued to you.

LINE 6: To estimate your annual tax liability, multiply an estimate of your annual retail sales by the combined state and local tax rate for your area.

LINE 7: If your business is seasonal, indicate the months you will operate.

LINE 8: Indicate if you perform labor services in connection with the construction, reconstruction, installation or repair of a commercial building or facility.

LINE 9: Check if you provide utilities to residential or agricultural customers.

Important: For identification purposes, enter your EIN or SSN in the spaces provided at the top of the second, third, and fourth pages of the application.

PART 7 - CORPORATE INCOME TAX OR PRIVILEGE TAX

LINE 1: Enter the date the corporation began operations in Kansas or derived income from Kansas sources.

LINE 2: Enter the name and federal EIN under which you will file your Kansas Income Tax or Kansas Privilege Tax return.

LINE 3: If your business is a financial institution, check the appropriate box.

LINE 4: Check the appropriate tax year. A calendar year is 12 consecutive months ending on December 31. A fiscal year is 12 consecutive months ending on the last day of any month other than December, or a 52-53 week year. If the tax year is a fiscal year, provide the ending date.

LINE 5: Check the appropriate box if your business is either a cooperative or a political subdivision.

PART 8 - LIQUOR ENFORCEMENT TAX

LINE 1: Enter the date the first sales will be made.

LINE 2: Check the type of license issued to you by the Division of Alcoholic Beverage Control.

LINE 3: If you are selling other goods or services in addition to alcoholic liquor, check yes otherwise check no.

PART 9 - LIQUOR DRINK TAX

LINE 1: Enter the date the first sales will be made.

LINE 2: Check the type of license issued to you by the Division of Alcoholic Beverage Control.

PART 10 - CIGARETTE AND ELECTRONIC CIGARETTES

LINE 1: If you make retail sales of cigarettes and/or electronic cigarettes over-the-counter, by mail, telephone or over the internet, check yes and enclose a check or money order for $25, payable to the Kansas Department of Revenue, for each location. Please include your email or Web page address where each machine will be located. A fee of $25, payable to the Kansas Department of Revenue, must accompany this application.

LINE 2: If you sell only regular cigarettes (not e-cigarettes), enter in the space provided the name of your cigarette wholesaler(s).

LINE 3: If you sell electronic cigarettes, enter in the space provided the name of your wholesaler(s).

LINE 4: If you own or operate cigarette vending machine(s), you must enclose Cigarette Vending Machine Listing (CG-83), listing the machine brand name and serial number for each machine, along with the DBA name and location address where each machine will be located. A fee of $25 per machine (check or money order, payable to the Kansas Department of Revenue) must accompany this application.

LINE 5: Provide name of company or corporation with whom you have a fuel supply agreement or retailing agreement.

LINE 6: If you are a distributor or manufacturer of consumable material, or if you are a retailer who sells consumable material on which the consumable material tax has not been paid, you must complete and submit Application...
for Consumable Material Tax Registration (EC-1), to the Department of Revenue. This form is available on our website at ksrevenue.org.

PART 11 - NONRESIDENT CONTRACTOR

LINE 1: Enter the total contract price or compensation received for this contract.

LINE 2: Check the appropriate box. You must complete and post a Nonresident Contractor’s bond with the Department of Revenue in the amount of 8% of the total amount of the contract, or $1,000, whichever is greater.

When the contract is for a sales tax exempt project, the bond amount is 4% of the total contract price or $1,000, whichever is greater. A copy of the Project Exemption Certificate issued by the Department of Revenue or its authorized agent must accompany this application.

LINE 3: Explicitly state who the contract is with and the telephone number including the area code.

LINE 4: Enter the address(es) or the exact physical location(s) where the work will be performed.

LINE 5: Enter the date the contract will begin and enter the estimated completion date.

LINES 6, 7, 8: Enter the information requested for each subcontractor.

IMPORTANT: For identification purposes, enter your EIN or SSN in the spaces provided at the top of the second, third, and fourth pages of the application.

PART 12 - OWNERSHIP DISCLOSURE AND SIGNATURE

List the full proper name, Social Security number, home address, home phone number and email address of all owners, partners, corporate officers and directors.

For each owner, partner or officer, enter the percentage that represents his or her ownership interest. Indicate whether or not the individual has the authority or is responsible for control, receipt, custody or disposal of business funds or assets, and the date he or she became an owner, partner, or officer of the business. Enclose additional pages if more space is needed to list ownership information.

Every owner, partner or officer is personally liable for the tax debts of the business, and each must sign the application. If any owner is incapacitated or unable to sign, a duly executed power of attorney for that owner must be enclosed with the application. Signatures by an "X" must be NOTARIZED. Unsigned or improperly signed applications will be returned.

APPLICATION CHECKLIST

Before sending your application, have you:

☒ checked all the tax types for your business (PART 2)?
☒ described your business activity and primary product or service in detail (PART 3)?
☒ answered each question (PART 4)?
☒ entered the starting date of your business (PARTS 5, 6, 7, 8, 9 and 11, if applicable)?
☒ obtained signature(s) of all owners, partners or officers?
☒ listed Social Security numbers of all owners (PART 12)?
☒ enclosed your cigarette retailer’s fee, vending machine listing, or nonresident contractor’s bond, if applicable?

For quicker processing fax your application. The fax number and mailing address is shown on the application and on the back cover of this publication.

REQUIRED BONDS AND FEES

Other than cigarette retailer fees (page 6), no fee is required with your application.

The bond requirements listed below are for new businesses. In accordance with current law, the Department of Revenue may increase a bond at a later date if the existing bond is not large enough to cover the required amount of tax liability.

• Cigarette and Tobacco Tax. Applications for a wholesale cigarette dealer and a tobacco product distributor’s license are available by contacting our office by phone (785-368-8222), by email (kdor_cigtab@ks.gov) or by visiting our website (ksrevenue.org/bustaxtypescig.html). Wholesale cigarette dealers are required to pay a $50 fee every two years. A $1,000 bond is required for a wholesale cigarette dealer’s license. Tobacco distributors are required to pay a $25 annual fee and post a $1,000 bond.

• Liquor Enforcement Tax. Applicants must have a liquor license and bond from the Division of Alcoholic Beverage Control, 785-296-7015 (ksrevenue.org/abcindex.html).

• Liquor Drink Tax. A bond is required equal to 3 months average tax liability or $1,000, whichever is greater. Applicants must also have a license from the Division of Alcoholic Beverage Control, 785-296-7015 (ksrevenue.org/abcindex.html).

• Nonresident Contractor. A bond of 8% of the total contract price or $1,000, whichever is greater, is required for any nonresident contractor or subcontractor working in Kansas when the total contract price or compensation received is over $10,000. If working under a project exemption, the bond is 4% of the total contract price or $1,000, whichever is greater. Enclose a copy of the project exemption with the bond and this application.

• Sales and Use Tax. There is no fee or bond required at the time of initial registration. A bond may be required at a later date.

AFTER YOU APPLY

YOUR CERTIFICATE OF REGISTRATION

Please allow 2 to 3 weeks for your application to be processed. You will receive a Certificate of Registration or reporting number for each tax type. Post these certificates in a prominent place in your business so your customers know you are properly registered. Many businesses display all of their certificates and licenses in an area by the cash register. Your registration is valid until canceled (at your request), or revoked by the Director of Taxation for failure to file and/or pay the taxes due, or failure to post a bond upon request.

KANSAS CUSTOMER SERVICE CENTER

FILE, PAY and MAKE UPDATES ELECTRONICALLY

Most businesses have chosen the KDOR Customer Service Center (KCSC) for their online filing and payment solution. To use this solution, you simply create a user login...
ID and select a password, then you can attach your business
tax accounts. Each tax account has a unique access code
that only needs to be entered once. This access code binds
your account to your login ID. For future filings, you simply
log into your account using your self-selected user login and
password. A history of all filed returns and/or payments made
is retained in the KCSC.

WHAT CAN I DO ELECTRONICALLY?
• Register to collect, file and pay taxes and fees
• Add new locations
• Complete and submit a Power of Attorney form
• Update contact information
• Update mailing address
• Upload W-2’s and 1099’s
• Upload and retain Sales and Compensating Use Tax
jurisdictions
• File the following tax returns:
  • Retailers’ Sales Tax
  • Retailers’ Compensating Use Tax
  • Consumers’ Compensating Use Tax
  • Liquor Drink and Liquor Enforcement Tax
• Make payments for the following taxes:
  • Individual Income
  • Individual Estimated Income
  • Homestead
  • Fiduciary
  • Withholding
  • Corporate Income
  • Corporate Estimated Income
  • Privilege
  • Privilege Estimated Income
  • Sales and Use
  • Liquor Drink and Liquor Enforcement
  • ABC Taxes and Fees
  • Petition for Abatement Service Fee
  • Motor Fuel
  • Environmental and Solvent Fee
  • Dry Cleaning Payment PlanFee
  • Tire Excise
  • Charitable Gaming
  • Vehicle Rental
  • IFTA
  • Cigarette Tax, Fees, Fines and Bonds
  • Tobacco Tax, Fees, Fines and Bonds
  • Transient Guest
  • Mineral

REQUIREMENTS TO FILE and PAY
You must have the following in order to file and pay your
taxes online:
• Internet Access
• Access Code(s) by calling 785-368-8222 or send an email
to kdor_business taxeservice@ks.gov
• EIN
• ACH Debit: Kansas Department of Revenue debits the
tax payment from your bank account
• ACH Credit: Complete an EF-101 online to initiate a tax
payment through your bank

Electronic tax payments must settle on or before the
due date. Using the KCSC, you may have your tax payment
electronically debited from your bank account (ACH Debit) or you
may initiate your tax payment through your bank (ACH Credit).
This payment method requires a completed authorization EF-
101, available on our Customer Service Center.

Our FREE electronic systems are simple, safe, and
conveniently available 24 hours a day, 7 days a week.
You will receive immediate confirmation that your return is
filed and/or payment is received. If you need assistance
with your access code, you may call 785-368-8222 or email
kdor_business taxeservice@ks.gov.

PAY BY CREDIT CARD
Taxpayers can make their Individual Income tax and
Business tax payments by credit card. This service is available
on the Internet through third-party vendors; ACI, Inc (ACI)
or Value Payment Systems (VPS). These vendors charge a
convenience fee based on the amount of tax being paid. This
fee may vary by vendor. Credit card transactions are strictly
between the vendor and the taxpayer. Likewise, any disputes
specific to the card payment will be between those two parties.
Rules regarding the credit card transactions are available at
each vendor’s website.

Credit cards that are available for each vendor are as follows:

ACI, Inc. (ACI)
• American Express
• Discover
• MasterCard
• Visa

Payments can be made by accessing their website at
www.acipayonline.com or by calling 1-800-2PAYTAX
(1-800-272-9829). The Kansas jurisdiction code is 2600. For
payment verification inquiries, call 1-866-621-4109. Allow 48
hours for processing.

Tax types that can be paid through ACI, Inc. are as follows:
• Individual Income Tax Return
• Individual Estimated Income Tax
• Corporate Income
• Privilege Tax
• Liquor Tax
• Mineral Tax
• Motor Carrier Property Tax
• Motor Fuels Tax
• Sales and Use Tax
• Withholding Tax

Value Payment Systems (VPS)
• Bill Me Later ®
• Discover
• MasterCard
• Visa
• Debit Card

VPS processes payments for Kansas Individual Income Tax
only. For payment verification inquiries, call 1-888-877-0450.
Allow 48 hours for processing.

Tax types that can be paid through Value Payment Systems
are as follows:
• Individual Income Tax
• Individual Estimated Income Tax

REPORTING BUSINESS CHANGES
When changes occur in your business (see list that follows),
you have an obligation to promptly notify the Department
of Revenue. Include your Kansas tax account number, contact
name, and daytime telephone number on any form or letter
reporting changes. You may report changes by phone, by fax,
or by mailing them to our office. See Taxpayer Assistance on
the back cover of this publication.
1) A change of ownership including:
   • Adding or changing partners or corporate officers. Complete form (CR-18)
   • Change in business structure* (for example sole proprietor to partnership).
   • Any change in corporate structure* requiring a new charter or certificate of authority.

2) Selling or closing the business:
   • List the name of the new owner and address.
   • List the date of sale or closure of business.

3) A change of business name.

4) A change in address:
   • List the new physical street location, the city and county, and whether the new location is inside the city limits.
   • List the new mailing address, including suite, lot or apartment number.

5) Cease to have employees.

**NOTE:** The change of ownership items marked with an asterisk (*) may require that you obtain a new registration for your business.

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**OTHER EMPLOYER REQUIREMENTS**

**EMPLOYER IDENTIFICATION NUMBER (EIN)**

If you pay wages to one or more employees, or if you are a partnership, corporation, trust, estate, or nonprofit organization, you must have a federal Employer Identification Number (EIN). To obtain an EIN for your business needs, contact the Internal Revenue Service at 800-829-4933 or visit their website (www.irs.gov).

**KANSAS UNEMPLOYMENT TAX**

All Kansas employers are required to file a report with the Kansas Department of Labor to determine the employer’s unemployment tax liability. For additional information about your responsibilities under the Kansas Employment Security Law or to obtain the Status Report, contact:

Division of Employment Security
Kansas Department of Labor
785-296-5027
www.dol.ks.gov

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**WORKERS COMPENSATION**

**Kansas Workers Compensation.** Workers compensation is a private insurance plan where the benefits are not paid by the State of Kansas but rather by the employer, generally through an insurance carrier. For more information on Kansas Unemployment Tax or Kansas Workers Compensation contact the Kansas Department of Labor at 785-296-5000 or visit their website (www.dol.ks.gov).

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**RESOURCE DIRECTORY**

In addition to workshops and downloadable publications provided by the Department of Revenue, other state and federal agencies may assist you in registering, planning, or obtaining financing for your new business. Many of their programs and publication are free or at low cost. We have listed just a few of these agencies and organizations here for your convenience.

**INTERNAL REVENUE SERVICE (IRS).** The IRS provides federal tax information for businesses and self-employed on their website (www.irs.gov/businesses) or you can call 1-800-829-1040 for more information.

**KANSAS SECRETARY OF STATE.** To register a corporation in Kansas, or to obtain corporate annual reports, contact the Secretary of State’s office at 785-296-4564 or visit their website (sos.kansas.gov).

**SMALL BUSINESS ADMINISTRATION (SBA).** The U.S. Small Business Administration is the only federal agency solely dedicated to serving the needs of America’s small businesses. For more information call 316-269-6616 or visit their website (sba.gov).

**SMALL BUSINESS DEVELOPMENT CENTERS (SBDC).** The Kansas SBDC is part of America’s Small Business Development Center Network. They specialize in providing direct one – on – one counseling on small business issues having 13 regional centers in Kansas. In addition to direct counseling, the Kansas SBDC has recently expanded their Kansas SBDC Cyber Security Center for Small Business so no matter where your business is located they can connect you with any of their specialty centers and advisors. Contact the Kansas SBDC for more information.

Kansas SBDC 296-6514 or toll-free 1-877-62K-SBDC
kansassbdc.net
**PART 1 – REASON FOR APPLICATION** (mark one)

- Registering for additional tax type(s)
- Started a new business
- Purchased an existing business. Enter federal Employer ID Number (EIN) of previous owner: ____________

See instructions on page 2 for important Tax Clearance information.

**PART 2 – TAX TYPE** (check the box for each tax type or license requested and complete the required Parts of this application).

- Retailers’ Sales Tax (Complete Parts 1, 2, 3, 4, 5 & 12)
- Retailers’ Compensating Use Tax (Complete Parts 1, 2, 3, 4, 5 & 12)
- Consumers’ Compensating Use Tax (Complete Parts 1, 2, 3, 4, 5 & 12)
- Withholding Tax (Complete Parts 1, 2, 3, 4, 5 & 12)
- Transient Guest Tax (Complete Parts 1, 2, 3, 4, 5 & 12)
- Tire Excise Tax (Complete Parts 1, 2, 3, 4, 5 & 12)
- Vehicle Rental Excise Tax (Complete Parts 1, 2, 3, 4, 5 & 12)
- Dry Cleaning Surcharge (Complete Parts 1, 2, 3, 4, 5 & 12)
- Liquor Enforcement Tax (Complete Parts 1, 2, 3, 4, 5 & 12)
- Liquor Drink Tax (Complete Parts 1, 2, 3, 4, 5 & 12)
- Cigarette Vending Machine Permit (Complete Parts 1, 2, 3, 4, 5 & 12)
- Retail Cigarette/Electronic Cigarette License (Complete Parts 1, 2, 3, 4, 5 & 12)
- Corporate Income Tax (Complete Parts 1, 2, 3, 4, 5 & 12)
- Privilege Tax (Complete Parts 1, 2, 3, 4, 5 & 12)
- Nonresident Contractor (Complete Parts 1, 2, 3, 4, 5, 11 & 12)
- Water Protection/Clean Drinking Water Fee (Complete Parts 1, 2, 3, 4, 5 & 12)

**PART 3 – BUSINESS INFORMATION** (please type or print).

1. **Type of Ownership (check one):**
   - Limited Liability Partnership
   - Non-Profit Corporation
   - S Corporation
   - C Corporation

2. **Business Name:**

3. **Business Mailing Address (include apartment, suite, or lot number):**
   City: ____________ County: ____________ State: ____________ Zip Code: ____________

4. **Business Phone:** ____________ Business Fax: ____________

5. **Business Contact Person:**
   Name: ____________ Phone: ____________

6. **Federal Employer Identification Number (EIN):** ____________

7. **Accounting Method (check one):**
   - Cash Basis
   - Accrual Basis

8. **Describe your primary (taxable) business activity:**

9. **Parent Company Name (if applicable):**
   Parent Company EIN: ____________

   Parent Company Address (include apartment, suite, or lot number):
   City: ____________ County: ____________ State: ____________ Zip Code: ____________

10. **Subsidiaries (if applicable). If more than two, list them on a separate sheet and enclose it with this form.**
   Name: ____________ EIN: ____________

   Company Address (include apartment, suite, or lot number):
   City: ____________ County: ____________ State: ____________ Zip Code: ____________

   Name: ____________ EIN: ____________

   Company Address (include apartment, suite, or lot number):
   City: ____________ County: ____________ State: ____________ Zip Code: ____________

11. **Have you or any member of your firm previously held a Kansas tax registration number?**
   - No
   - Yes
   If yes, list previous number or name of business: ____________

*(Part 3 continues on next page)*
PART 3 (continued)

12. List all Kansas registration numbers currently in use:

13. List all registration numbers that need to be closed due to the filing of this application:

14. Are you registered with Streamlined Sales Tax (SST)? ☐ No ☐ Yes If yes, enter SST ID #: ____________________________

PART 4 – LOCATION INFORMATION (If you have only one business location, complete Part 4. If you have more than one location, complete Part 4 and form CR-17 for each additional location. This form is on page 11).

1. Trade name of business: ________________________________

2. Business Location (include apartment, suite, or lot number):

City: ____________________________ County: ________________ State: ______ Zip Code: __________

3. Is the business location within the city limits? ☐ No ☐ Yes If yes, what city? ________________________________

4. Describe your primary business activity:

Enter business classification NAICS Code (see instructions on page 5): ________________________________

5. Business phone number: ________________________________

6. Is your business engaged in renting or leasing motor vehicles? ☐ Yes ☐ No Are the leases for more than 28 days? ☐ Yes ☐ No

7. Is this location a hotel, motel, or bed and breakfast? ☐ No ☐ Yes If yes, number of sleeping rooms available for rent/lease: ______

If 3 rooms or less, do you have retail sales or rentals other than those included in the price of the sleeping accommodations? ☐ Yes ☐ No

8. Do you sell new tires and/or vehicles with new tires? ☐ Yes ☐ No Estimate your monthly tire tax ($.25 per tire): $

9. If you are a dry cleaner or laundry retailer, do you have satellite locations or agents in businesses not classified as a dry cleaning or laundry facility? ☐ No ☐ Yes If yes, enclose a schedule with name, business type, address, city, state, and zip code of each satellite location.

10. Are you a public water supplier making retail sales of water delivered through mains, lines, or pipes? ☐ Yes ☐ No

11. Do you make retail sales of motor vehicle fuels or special fuels? ☐ No ☐ Yes If yes, you must also have a Kansas Motor Fuel Retailers License. Complete and submit an application form (MF-53) for each retail location.

PART 5 – SALES TAX AND COMPENSATING USE TAX

1. Date retail sales/compensating use began (or will begin) in Kansas under this ownership: ________________________________

2. Do you operate more than one business location in Kansas? ☐ No ☐ Yes If yes, how many? ______ (Complete a Form CR-17 (page 11) for each location in addition to the one listed in PART 4. Sales for all locations are reported on one return.)

3. Will sales be made from various temporary locations? ☐ Yes ☐ No

4. Do you ship or deliver merchandise to Kansas customers? ☐ Yes ☐ No

5. Do you purchase merchandise, equipment, fixtures and other items outside Kansas for your own use (not for resale) in Kansas on which you are not charged a sales tax? ☐ Yes ☐ No

6. Estimate your annual Kansas sales or compensating use tax liability:

☐ $400 and under (annual filer) ☐ $401 - $4,000 (quarterly filer) ☐ $4,001 - $40,000 (monthly filer)

☐ $40,001 and above (prepaid monthly filer)

7. If your business is seasonal, list the months you operate: ________________________________

8. Do you perform labor services in connection with the construction, reconstruction, or repair of commercial buildings or facilities? ☐ Yes ☐ No

9. Do you sell natural gas, electricity, or heat (propane gas, LP gas, coal, wood) to residential or agricultural customers? ☐ Yes ☐ No

PART 6 – WITHHOLDING TAX

1. Date you began making payments subject to Kansas withholding: ________________________________

2. Estimate your annual Kansas withholding tax: ☐ $200 and under (annual filer) ☐ $201 to $1,200 (quarterly filer)

☐ $1,201 to $8,000 (monthly filer) ☐ $8,001 to $100,000 (semi-monthly filer) ☐ $100,001 and above (quad-monthly filer)

3. If your withholding reports and returns are prepared by a payroll service, complete the following information about the payroll company:

Name: ____________________________ EIN: ____________________________ Phone: ____________________________

City: ____________________________ County: ________________ State: ______ Zip Code: __________

4. Did you hire a home health provider; commonly referred to as a Financial Management Service (FMS), to report withholding for this registration? ☐ No ☐ Yes If yes, provide name and Employer ID Number (EIN) of the FMS.

Name: ____________________________ EIN: ____________________________
PART 7 – CORPORATE INCOME TAX OR PRIVILEGE TAX

1. Date corporation began doing business in Kansas or deriving income from sources within Kansas:

2. Name and EIN you will use to report federal income/expenses (if different than what is reported in PART 3, questions 2 and 6):
   Name: ________________________________
   EIN: ________________________________

3. If your business is a financial institution, check the appropriate box: □ Bank □ Savings and Loan

4. Check type of tax year: □ Calendar Year □ Fiscal Year
   If fiscal year, provide year-end date: Month _____ Day _____

5. If your business is a cooperative or political subdivision, check the appropriate box: □ Cooperative □ Political Subdivision

PART 8 – LIQUOR ENFORCEMENT TAX

1. Date of first sales of alcoholic liquor:

2. Check type of license:
   □ Retail Liquor Store □ Distributor
   □ Farm Winery/Outlet □ Special Order Shipping
   □ Microbrewery or Microdistillery □ Farmers Market Sales Permit
   □ Producer □ Other

3. Will you be selling other goods or services in addition to alcoholic liquor? □ Yes □ No

PART 9 – LIQUOR DRINK TAX

1. Date of first sales of alcoholic beverages:

2. Check type of license:
   □ Class “A” or “B” Club □ Public Venue
   □ Hotel or Hotel/Caterer □ Drinking Establishment
   □ Caterer □ Drinking Establishment/Caterer □ Producer
   □ Other

PART 10 – CIGARETTE TAX AND CONSUMABLE MATERIAL TAX

1. Do you make retail sales of regular and/or electronic cigarettes over-the-counter, by mail, by phone, or over the internet? □ No □ Yes
   If yes, you must enclose with this application a check or money order for $25 for each location and provide your email or Web page address:
   ____________________________________________________________

2. If you sell regular cigarettes (not e-cigarettes), provide the name of your wholesaler(s):

3. If you sell electronic cigarettes, provide the name of your wholesaler(s):

4. Will you be the operator of cigarette vending machines? □ No □ Yes
   If yes, enclose Form CG-83 listing the machine brand name and serial number for each machine, along with the DBA name and location address where each machine will be located. Also enclose a check or money order for $25 for each machine.

5. Name of the company/corporation with whom you have a fuel supply agreement/retailing agreement (e.g., Shell, BP, Phillips 66, Conoco):

6. If you are a distributor or manufacturer of consumable material, or if you are a retailer who sells consumable material on which the consumable material tax has not been paid, you must complete and submit Application for Consumable Material Tax Registration (EC-1), to the Department of Revenue. This form is available on our website at ksrevenue.org.

PART 11 – NONRESIDENT CONTRACTOR (see instructions)

If registering for more than one contract, enclose a separate page for each contract.

1. Total amount of this contract: $ ____________________

2. Required bond:
   □ $1,000 □ 8% of Contract □ 4% of Contract (enclose a copy of the project exemption certificate)

3. List who contract is with: ________________________________
   Phone: ________________________________

4. Location of Kansas project (include apartment, suite, or lot number):
   City: ________________________________
   County: ________________________________
   State: ______ Zip Code: ____________

5. Starting date of contract: ________________________________
   Estimated contract completion date: ________________________________

6. Subcontractor’s name (If more than one, enclose an additional page):
   Street Address: ________________________________
   City: ________________________________
   State: ______ Zip Code: ____________

7. Subcontractor’s EIN: ________________________________

8. Subcontractor’s portion of contract: $ ____________________
PART 12 – OWNERSHIP DISCLOSURE AND SIGNATURE STATEMENT

List ALL owners, partners, corporate officers and directors. Provide the personal information and signatures of all persons who have control or authority over how business funds or assets are spent. If more space is needed, attach additional pages.

Certification: To the best of my knowledge and belief the information on this application is true, correct, and complete. If the business fails to report or pay appropriate state taxes, any individual who is responsible for the tax authorizes the Secretary of Revenue or his/her designee to research the credit history of the business or that individual.

<table>
<thead>
<tr>
<th>Printed full proper name of owner, partner or corporate officer</th>
<th>Signature of owner, partner or corporate officer</th>
<th>Date</th>
</tr>
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<tbody>
<tr>
<td>SSN:</td>
<td></td>
<td></td>
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<tr>
<td>Home address:</td>
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<tr>
<td>Home phone:</td>
<td>Email:</td>
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</tr>
<tr>
<td>Do you have control or authority over how business funds or assets are spent?</td>
<td>☐ No ☐ Yes</td>
<td></td>
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<tr>
<td>Date that you became the owner, partner or corporate officer of this business:</td>
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<td>Do you have control or authority over how business funds or assets are spent?</td>
<td>☐ No ☐ Yes</td>
<td></td>
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<tr>
<td>Date that you became the owner, partner or corporate officer of this business:</td>
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</tbody>
</table>

Send this form and any payments to: Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506 or FAX to 785-291-3614. For assistance call 785-368-8222.
Use this schedule to register a business location in addition to the one listed in PART 4 of form CR-16. Complete this form for each new or additional location. You must provide the following information for each new or additional location so that your customer profile can be maintained with the most current information. A new Kansas customer identification number is not required for additional locations; report all sales for the new or additional location(s) under your current customer identification number.

Check the box for each tax type, license or registration needed for the location listed below.

- Retailers’ Sales Tax
- Retaliers’ Compensating Use Tax
- Consumers’ Compensating Use Tax
- Transient Guest Tax
- Retailers’ Compensating Use Tax
- Tire Excise Tax
- Vehicle Rental Excise Tax
- Dry Cleaning Surcharge
- Liquor Enforcement Tax
- Liquor Drink Tax
- Cigarette Vending Machine Permit
- Retail Cigarette/Electronic Cigarette License
- Water Protection/Clean Drinking Water Fee

1. Trade Name of Business: ____________________________
2. Business location (include apartment, suite, or lot number): ________________________________
   City: ____________________________ County: ____________________________ State: ______ ZIP Code: ______
3. Is the business located within the city limits: □ No □ Yes If yes, what city? ____________________
4. Describe the primary business activity at this location:
   Enter business classification NAICS Code (see instructions on page 5): _______________________
5. Business Phone: ____________________________ Email: ____________________________
6. Date location opened under this ownership: ____________________________
7. Do you ship or deliver merchandise to Kansas customers? □ Yes □ No
8. Will sales be made from various temporary locations? □ Yes □ No
9. If your business is seasonal, list the months you operate:
10. Is your business engaged in renting or leasing motor vehicles? □ Yes □ No Are the leases for more than 28 days? □ Yes □ No
11. Do you make retail sales of cigarettes and electronic cigarettes over-the-counter, by mail, by phone, or over the internet? □ No □ Yes If yes, enclose a listing with this application, a check or money order for $25 for each location and provide your email or Web page address:
   If you sell cigarettes over internet, by phone, or via mail order, provide your email or Web page address:
   ________________________________________________________________
12. Will you be the operator of cigarette vending machines? □ No □ Yes If yes, enclose a listing with name, business type, address, city, state and ZIP code of each machine.
13. Is this location a hotel, motel, or bed and breakfast? □ No □ Yes If yes, number of sleeping rooms available for rent/lease: ______
14. Do you sell new tires and/or vehicles with new tires? □ No □ Yes Estimate your monthly tire tax ($0.25 per tire): $ ______
15. If you are a dry cleaner or laundry retailer, do you have satellite locations or agents in businesses not classified as a dry cleaning or laundry facility? □ No □ Yes If yes, enclose a listing with name, business type, address, city, state and ZIP code of each satellite location.
16. If you are registering an additional location for Liquor Drink Tax, enter the date of the first sale of alcoholic beverage at this location:
   ____________
   Check type of license:
   □ Class “A” Club □ Class “B” Club □ Caterer □ Hotel (entire premises)
   □ Hotel/Caterer □ Drinking Establishment □ Drinking Establishment/Caterer □ Producer
17. Are you a public water supplier making retail sales of water delivered through mains, lines, or pipes? □ Yes □ No
18. Do you make retail sales of motor vehicle fuels or special fuels? □ No □ Yes If yes, you must have a Kansas Motor Fuel Retailers' License. The application (MF-53) is available on our website or office. Complete a separate application for each retail location.

Send this form and any payments to: Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506 or FAX to 785-291-3614. For assistance call 785-368-8222.
Complete the following information so your customer profile can be maintained with the most current information. You may copy this form if more space is needed. **Important:** If a business fails to report or pay appropriate state taxes, any individual who is responsible for the tax authorizes the Secretary of Revenue to research the credit history of the business or that individual.

Printed full proper name of Owner, Partner, or Corporate Officer
Signature of Owner, Partner, or Corporate Officer

**SSN/FEIN (Circle One):**

**Title:**

**Home Address:**

**Home Phone #:**

**Email:**

**Percentage of Ownership:**

Do or did you have control or authority over how business funds or assets are spent?  

**Date you became the owner, partner, corporate officer or LLC member; or the effective date to remove your name as the owner, partner, corporate officer or LLC member of this business:** Month _____ Day _____ Year _____

Send this form and any payments to: **Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506**

or fax to 785-291-3614. For assistance call 785-368-8222.
## NOTICE OF TAX ACCOUNT CLOSURE

|--------------------------|-----------------------------|-----------------------------|-------------------------------|

<table>
<thead>
<tr>
<th>5. Business Name</th>
<th>6. Business Mailing Address</th>
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<table>
<thead>
<tr>
<th>7. Owner's/Officer's Name</th>
<th>8. Current Address</th>
<th></th>
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</thead>
<tbody>
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</table>

### 9. Effective ____________, I wish to cancel my registration for the following tax(es). Check each box that applies and enter the specific account number for that tax type.

- [ ] Retailers' Sales
- [ ] Bingo Enforcement
- [ ] Retailers' Compensating
- [ ] Dry Cleaning Surcharge
- [ ] Liquor Enforcement
- [ ] Withholding
- [ ] Liquor Drink
- [ ] Transient Guest Tax
- [ ] Consumer's Use
- [ ] Vehicle Rental Tax
- [ ] Tire Excise
- [ ] Water Protection Fee

### 10. Does this business currently have employees?  
- [ ] Yes  
- [ ] No  
If no, enter effective date: ____________

### 11. Has there been a transfer or a change in ownership?  
- [ ] No  
- [ ] Yes  
If yes, complete lines a, b and c:

- a. Trade name of new business: ____________________________  
- b. New owner's name: ____________________________  
- c. Starting date of new business: ____________________________  

### 12. This business has
- [ ] a cash bond
- [ ] an escrow bond
- [ ] a surety bond
- [ ] no bond
- [ ] unknown

### 13. Have all applicable forms for the taxes marked above been filed to date of closing?  
- [ ] Yes  
- [ ] No  
If no, file them with this form.

### 14. If this is a consolidated registration, are all locations being closed?  
- [ ] Yes  
- [ ] No  
If no, list the specific locations to be closed under "Remarks" on line 15.

### 15. Remarks and final settlement or arrangement for settlement:
__________________________

---

### SIGN HERE

(Signature of Retailer/Employer)  
(Printed Name of Retailer/Employer)  
(Title)  
(Date)

(Signature of Preparer)  
(Printed Name of Preparer)

---

### FOR OFFICE USE ONLY

- Was the date that the business was discontinued estimated?  
  - [ ] No  
  - [ ] Yes  
  If yes, give source of information: ____________________________

- Accounts receivable remain to be collected:  
  - [ ] No  
  - [ ] Yes  
  If yes, tax type:

- Mailing address:

- A Jeopardy Assessment is recommended.  
  - [ ] No  
  - [ ] Yes  
  If yes, tax type:

- A warrant is recommended.  
  - [ ] No  
  - [ ] Yes  
  If yes, tax type:

- Comments:

- Prepared by: ____________________________  
  Date: ____________________________
Helpful Information

Individual Income/Food Sales Tax

Intangibles Tax

Homestead Claim

Fiduciary Tax

Corporate, Partnership or S Corporation, and Privilege Taxes

Credit Schedules and Instructions

Estimated Tax

Business Tax Registration