

For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

|                             |                                      |
|-----------------------------|--------------------------------------|
| Name as shown on Form K-120 | Employer Identification Number (EIN) |
|-----------------------------|--------------------------------------|

**PART I KANSAS COMBINED NET INCOME**

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

**Explanation of Eliminations:**

**PART II**

**APPORTIONMENT FORMULA FOR FORM K-121S**

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