

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

Table with 5 columns: Enter separate corporate names and federal identification numbers, Corporation A, Corporation B, Eliminations (Explain Below), Combined Income. Rows 1-25 detailing income and deductions.

Explanation of Eliminations:

**PART II**

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

	Corporation A Within Kansas		Corporation B Within Kansas		Total Company		Percent Within 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