

**KANSAS FINANCIAL INSTITUTION
COMBINED INCOME METHOD OF REPORTING**

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

Name as shown on Form K-130	Employer Identification Number (EIN)
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PART I KANSAS COMBINED NET INCOME

Enter separate corporate names and federal identification numbers	Corporation A	Corporation B	Eliminations (Explain Below)	Combined Income
1. Federal taxable income				
2. Total state and municipal interest				
3. Taxes on or measured by income or fees or payments in lieu of income taxes (does not include privilege taxes)				
4. Federal net operating loss deduction				
5. Savings and loan bad debt deduction included in federal deductions				
6. 250 deduction related to global intangible low-taxed income (GILTI) (I.R.C. § 250(a)(1)(B)) (schedule required)				
7. Business interest expense carryforward deduction (I.R.C. § 163(j)) (schedule required)				
8. Other additions to federal taxable income (schedule required)				
9. Total additions to federal taxable income (add lines 2 through 8)				
10. Disallowed FDIC Premiums (I.R.C. § 162(r)) (schedule required)				
11. Global intangible low-taxed income (GILTI) (I.R.C. § 951A) (schedule required)				
12. Disallowed business interest deduction (I.R.C. § 163(j)) (schedule required) ..				
13. Contributions to capital exceptions (I.R.C. § 118) (schedule required)				
14. Disallowed business meal expenses (I.R.C. § 274) (schedule required)				
15. 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

APPORTIONMENT FORMULA FOR FORM K-131

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	Corporation A Within Kansas		Corporation B Within Kansas		Total Company		Percent Within Kansas	
	Beg. of Year	End of Year	Beg. of Year	End of Year	Beg. of Year	End of Year		
1a. Value of owned real and tangible personal property used in the business at original cost. Value of taxpayers loans and credit card receivables								
Depreciable Assets								
Land								
Other Tangible Assets (enclose schedule).....								
Less: Construction in Progress								
Total Property to be Averaged								
Average Owned Property (Beg. + End ÷ 2).....								
1b. Gross annual rental property. Multiplied by 8								
TOTAL PROPERTY								
Percentage: Corporation A (divide Corp. A by Total Company).....								1A
Percentage: Corporation B (divide Corp. B by Total Company).....							1B	
2. Wages, salaries, commissions and other compensation of employees related to business income included in return.								
TOTAL PAYROLL								
Percentage: Corporation A (divide Corp. A by Total Company).....								2A
Percentage: Corporation B (divide Corp. B by Total Company).....							2B	
3. Receipts								
a. Receipts from:								
(1) Lease of real property								
(2) Lease of tangible personal property								
(3) Credit card receivables								
(4) Merchants discount.....								
(5) Services								
(6) Investment and trading assets and activities								
(7) Other								
b. Interest from loans:								
(1) Secured by real property								
(2) Not secured by real property								
c. Net gains from sale of:								
(1) Loans.....								
(2) Credit cards receivable.....								
d. Fees:								
(1) Loan servicing.....								
(2) Credit card issuers reimbursement.....								
e. Attribution of certain receipts to commercial domicile								
TOTAL RECEIPTS								
Percentage: Corporation A (divide Corp. A by Total Company).....								3A
Percentage: Corporation B (divide Corp. B by Total Company).....								3B
4. Total Percent:								
Corporation A (add lines 1A, 2A, and 3A)								4A
Corporation B (add lines 1B, 2B, and 3B)								4B
5. Average Percent:								
Corporation A (to Line 20, Part I, Page 1).....							5A	
Corporation B (to Line 20, Part I, Page 1).....							5B	