

KANSAS FINANCIAL INSTITUTION
COMBINED INCOME METHOD OF REPORTING

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

Table with 2 columns: Name as shown on Form K-130, Employer Identification Number (EIN)

PART I KANSAS COMBINED NET INCOME

Main table with 5 columns: Enter separate corporate names and federal identification numbers, Corporation A, Corporation B, Eliminations, Combined Income. Rows 1-32 detailing income and tax calculations.

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	