K-131

KANSAS FINANCIAL INSTITUTION COMBINED INCOME METHOD OF REPORTING





	For the taxable year beginning				
N	ame as shown on Form K-130			Employer Ide	entification Number (EIN)
P	ART I KANSAS COME	RINED NET	INCOME		
		Corporation A	Corporation	n B Flimin	nations Combined Income
	ter separate corporate names and federal identification numbers	Corporation	Corporation		n Below)
1.	Federal taxable income				
3.	Total state and municipal interest Taxes on or measured by income or fees or payments in lieu of income taxes (does not include privilege taxes)				
	Federal net operating loss deduction				
	Savings and loan bad debt deduction included in federal deductions				
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)				
	Kansas net interest income received from qualified agricultural real estate loans (schedule required)				
16.	Kansas net interest income received from single family residence loans (schedule required)				
17.	Kansas interest earned on loans to qualified taxpayers used for qualified expenses for restoration & preservation of a qualified historic structure (50% of the interest earned on loans for this purpose. Schedule required)	f			
18.	Other subtractions from federal taxable income (schedule required)				
19.	Total subtractions from federal taxable income (add lines 10 thru 18)				
20.	Net income before apportionment (add line 1 to line 9 and subtract line 19)				
	Nonbusiness income - Total company (schedule required)				
23.	Percent to Kansas (from line 5, Part II)				
24.	Amount to Kansas (line 22, Corp. A & B multiplied by line 23 combined income)				
25.	Nonbusiness income - Kansas (enclose schedule)				
26.	Kansas expensing recapture (see instructions for K-120EX)				
27.	Kansas expensing deduction (see instructions for K-120EX)				
	Kansas net income (add lines 24, 25, and 26; then subtract line 27)				
	Kansas net operating loss deduction (enclose schedule)				
31.	line 28) Kansas savings and loan bad debt deduction (enclose schedule)				
	Kansas taxable income (subtract line 31 from line 30; enter result here and on line 33, Form K-130				
33.	Normal tax (2.25% of line 32)				
34.	Surtax: A. Banks (2.125% of amount on line 32 in excess of \$25,000) B. Savings and loans and trust companies (2.25% of amount				
	on line 32 in excess of \$25,000)				

35. Total tax (add lines 33 and 34A or line 34B; enter result here and on line 36, Form K-130

PART II

APPORTIONMENT FORMULA FOR FORM K-131





			Corporation A Within Kansas		Corporation B Within Kansas		Total Company	
		Beg. of Year	End of Year	Beg. of Year	End of Year	Beg. of Year	End of Year	Kansas
1a.	. Value of owned real and tangible perso used in the business at original cost. Value of taxpayer's loans and credit care							
	Depreciable Assets							
	Land							
	Other Tangible Assets (enclose schedu	ıle)						
	Less: Construction in Progress							
	Total Property to be Averaged							
	Average Owned Property (Beg. + End	d ÷ 2)				-		
1b.	. Gross annual rental property. Multiplied	l by 8				_		
	TOTAL PROPERTY							
	Percentage: Corporation A (divide Corp	o. A by Total Company)					1A	
	Percentage: Corporation B (divide Corp	o. B by Total Company)					1B	
2.	Wages, salaries, commissions and othe employees related to business income							
	TOTAL PAYROLL							
	Percentage: Corporation A (divide Corp	A by Total Company)					2A	
	Percentage: Corporation B (divide Corp	,						
_		5. 2 2) . eta. eepa,,						
٥.	Receipts a. Receipts from:							
	(1) Lease of real property							
	(2) Lease of tangible personal prope							
	(3) Credit card receivables	•						
	(4) Merchants discount					•		
	(5) Services							
	. ,							
	(6) Investment and trading assets an							
	(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 receivabled. Fees:			•				
	(1) Loan servicing							
	(2) Credit card issuers reimbursemen							
	e. Attribution of certain receipts to comm							
	TOTAL RECEIPTS			I		J	2.4	
	Percentage: Corporation A (divide Corp	,						
_	Percentage: Corporation B (divide Corp	o. 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 23, Part I, Page 1)					5A	
	Corporation B ((to Line 23, Part I, Page 1)					5B	