K-120

(Rev. 8/13)

DO NOT STAPLE

2013
KANSAS CORPORATION INCOME TAX

150013

For the taxable year beginning 2 0 1 3 ; ending

TAXPAYER INFORMATION

Name

Number and Street of Principal Office

City State Zip Code

A. Method Used to Determine Income of Corporation in Kansas

- 1. Activity wholly within Kansas - Single entity
- 2. Activity wholly within Kansas - Consolidated
- 3. Single entity apportionment method (K-120AS)
- 4. Combined income method - Single corporation filing (Sch. K-121)
- 5. Combined income method - Multiple corporation filing (Sch. K-121)
- 6. Qualified elective two-factor (K-120AS) Year qualified: _ _ _ _
- 7. Common carrier mileage (Enclose mileage apportionment schedule)
- 8. Alternative or separate accounting (Enclose letter of authorization & schedule)

B. Business Activity Code (NAICS)

C. Date Business Began in KS (mm/dd/yyyy)

D. Date Business Discontinued in KS (mm/dd/yyyy)

E. State and Month/Year of Incorporation (mm/yyyy)

F. State of Commercial Domicile

G. Type of Federal Return Filed

1. Separate 2. Consolidated

H. Check the box if you have submitted a Kansas Form K-120EL?

Employer's Identification Numbers (EINs) (Enter both if applicable)

EIN this entity:

EIN Federal Consolidated Parent:

I. Enter your original federal due date if other than the 15th day of the 3rd month after the end of the tax year.

J. If any taxpayer information has changed since the last return was filed, please check this box.

Mark this box if you are filing this as an AMENDED 2013 Kansas return.

NOTE: This form cannot be used for tax years prior to 2013.

Reason for amending your 2013 Kansas return:

Amended affects Kansas only | Adjustment by the IRS | Amended federal tax return

1. Federal taxable income			1
2. Total state and municipal interest	2		
3. Taxes on or measured by income or fees or payments in lieu of income taxes (Part IV, line 2)	3		
4. Federal net operating loss deduction	4		
5. Other additions to federal taxable income (Schedule required)	5		
6. Total additions to federal taxable income (add lines 2, 3, 4 and 5)			6
7. Interest on U.S. government obligations (Part V, line 2)	7		
8. IRC Section 78 and 80% of foreign dividends (schedule required)	8		
9. Other subtractions from federal taxable income (schedule required)	9		
10. Total subtractions from federal taxable income (add lines 7, 8 and 9)			10
11. Net income before apportionment (add line 1 to line 6, then subtract line 10)			11
12. Nonbusiness income -- Total company (schedule required)			12
13. Apportionable business income (subtract line 12 from line 11)			13
14. Average percent to Kansas (Part VI, lines A, B, C and E; if 100% enter 100.0000)	A	B C	14
15. Amount to Kansas (multiply line 13 by line 14)			15
16. Nonbusiness income - Kansas (schedule required)			16
17. Kansas expensing recapture (see instructions for Schedule K-120EX and enclose applicable schedules)			17
18. Kansas expensing deduction (see instructions for Schedule K-120EX and enclose applicable schedules)			18
19. Kansas net income before NOL deduction (add lines 15, 16 and 17, then subtract line 18)			19
20. Kansas net operating loss deduction (schedule required)			20

21. Combined report (Schedule K-121) or alternative/separate accounting income (separate schedule)		21	
22. Kansas taxable income (subtract line 20 from line 19 or enter line 21, as applicable)		22	
23. Normal tax (4% of line 22)	23		
24. Surtax (3% of line 22 in excess of $50,000)	24		
25. Total tax (Add lines 23 and 24. If filing combined, use line 24 of K-121.)		25	
26. Total nonrefundable credits (Part I, line 27; cannot exceed amount on line 25)		26	
27. Balance (subtract line 26 from line 25; cannot be less than zero)		27	
28. Estimated tax paid and amount credited forward (Part II, line 4)	28		If this is your ORIGINAL Kansas return, skip lines 32 and 33 and continue to line 34.
29. Other tax payments (enclose separate schedule and any applicable K-19 forms)	29		
30. Amount paid with Kansas extension	30		
31. Total of all other refundable credits (Part I, line 34)	31		If this is your AMENDED Kansas return, complete lines 32 and 33 before continuing to line 34.
32. Payment remitted with original return; see instructions	32		
33. Overpayment from original return (this figure is a subtraction; see instructions)	– 33		
34. Total prepaid credits (add lines 28 through 32 and subtract line 33)		34	
35. **BALANCE DUE** (if line 27 exceeds line 34)		35	
36. Interest	36		
37. Penalty	37		
38. Estimated tax penalty If annualizing to compute penalty, check this box ☐	38		
39. Total tax, interest & penalty due (add lines 35 through 38). **Complete Form K-120V and enclose it with your payment.**		39	
40. OVERPAYMENT (if line 27 plus line 38 is less than line 34)		40	
41. **REFUND.** Enter the amount of line 40 you wish to be refunded		41	
42. **CREDIT FORWARD.** Enter the amount of line 40 (original return only) you wish to be applied to 2014 estimated tax. (Line 42 cannot exceed the total of lines 28, 29 and 30.)		42	

☐ I authorize the Director of Taxation or the Director's designee to discuss my K-120 and enclosures with my preparer.

I declare under the penalties of perjury that to the best of my knowledge this is a true, correct, and complete return.

sign here

Signature of officer | Title | Date

Individual or firm signature of preparer | Address and Phone Number | Date

Tax preparer's EIN (Employer Identification Number) **or** SSN (Social Security Number)

NOTE: You are not required to send a copy of your entire federal return. See instructions for the list of federal forms required to accompany the state return.

Mail to: Kansas Corporate Tax, Kansas Department of Revenue, 915 SW Harrison Street, Topeka, KS 66612-1588

PART I - NONREFUNDABLE AND REFUNDABLE CREDITS (see instructions)

NONREFUNDABLE CREDITS

1. Center for Entrepreneurship Credit (Enclose Schedule K-31) . . . . . .
2. Agritourism Liability Insurance Credit (Enclose Schedule K-33). . . . . .
3. Business and Job Development Credit -- for carry forward use only (Enclose Schedule K-34) . . . . . .
4. Historic Preservation Credit (Enclose Schedule K-35). . . . . .
5. Disabled Access Credit (Enclose Schedule K-37). . . . . .
6. Swine Facility Improvement Credit (Enclose Schedule K-38). . . . . .
7. Oil and Gas Well Plugging Credit (Enclose Schedule K-39). . . . . .
8. Assistive Technology Contribution Credit (Enclose Schedule K-42). . . . . .
9. Research and Development Credit (Enclose Schedule K-53). . . . . .
10. Venture Capital Credit (Enclose Schedule K-55). . . . . .
11. Seed Capital Credit (Enclose Schedule K-55). . . . . .
12. High Performance Incentive Program Credit (Enclose Schedule K-59). . . . . .
13. Community Service Contribution Credit (Enclose Schedule K-60) . . . . . .
14. Alternative-Fuel Motor Vehicle Property Credit (Enclose Schedule K-62). . . . . .
15. Law Enforcement Training Center Credit -- for carry forward use only (Enclose Schedule K-72) . . . . . .
16. Petroleum Refinery Credit -- for carry forward use only (Enclose Schedule K-73). . . . . .
17. Kansas National Guard and Reserve Employer Credit (Enclose Schedule K-74). . . . . .
18. Single City Port Authority Credit (Enclose Schedule K-76) . . . . . .
19. Qualifying Pipeline Credit -- for carry forward use only (Enclose Schedule K-77) . . . . . .
20. BioMass-to-Energy Credit -- for carry forward use only (Enclose Schedule K-79). . . . . .
21. Environmental Compliance Credit (Enclose Schedule K-81). . . . . .
22. Storage and Blending Equipment Credit -- for carry forward use only (Enclose Schedule K-82). . . . . .
23. Electric Cogeneration Facility Credit -- for carry forward use only (Enclose Schedule K-83). . . . . .
24. Film Production Credit -- for carry forward use only (Enclose Schedule K-86). . . . . .
25. Declared Disaster Capital Investment Credit -- for carry forward use only (Enclose Schedule K-87) . . . . . .
26. Farm Net Operating Loss (Enclose Schedule K-139F) . . . . . .
27. **Total nonrefundable credits (Add lines 1 through 26. Enter total here and on line 26, page 2)**. . . . . .

REFUNDABLE CREDITS

28. Telecommunications and Railroad Credit (Enclose Schedule K-36) . . . . . .
29. Child Day Care Assistance Credit (Enclose Schedule K-56). . . . . .
30. Small Employer Healthcare Credit (Enclose Schedule K-57) . . . . . .
31. Community Service Contribution Credit (Enclose Schedule K-60). . . . . .
32. Individual Development Account Credit (Enclose Schedule K-68) . . . . . .
33. Farm Net Operating Loss (Enclose Schedule K-139F) . . . . . .
34. **Total refundable credits (Add lines 28 through 33. Enter total here and on line 31, page 2)** . . . . . .

PART II - ADDITIONAL INFORMATION

1. Did the corporation file a **Kansas** Income Tax return under the same name for the preceding year? _____ Yes _____ No
   If "no", enter previous name and EIN.

   _____

   _____

2. Enter the address of the corporation's principal location in Kansas.

   _____

   _____

3. The corporation's books are in care of:

   Name _____

   Address _____

   _____

   Telephone _____

4. List **each** estimated tax payment and credit forward amount claimed on this return.

Date	Amount	Date	Amount

5. Has your corporation been involved in any reorganization during the period covered by this return? _____ Yes _____ No
   If "yes", enclose a detailed explanation.

6. If this is a final return for Kansas, state the reason. If the corporation was liquidated or dissolved, state the IRC section under which the corporation was liquidated.

   _____

7. If your federal taxable income has been redetermined for any prior years that have not previously been reported to Kansas, check the applicable box(es) below and state the calendar, fiscal, or short period year ending date. You are required to submit, **under separate cover**, the federal Forms 1139, 1120X, or Revenue Agent's Report along with the Kansas amended return.

   ☐ Revenue Agent's Report ☐ Net Operating Loss

   ☐ Amended Return

   Years ended _____

8. If you are registered with the Kansas Department of Revenue under any other Kansas tax act, enter all registration or license numbers on the applicable line.

   a. Sales Tax _____

   b. Compensating Use Tax _____

   c. Withholding Tax _____

   d. Other (specify) _____

   _____

   _____

PART III - AFFILIATED CORPORATIONS DOING BUSINESS IN KANSAS

Name of Corporation	Employer ID Number

(Enclose a separate sheet for additional corporations)

PART IV - SCHEDULE OF TAXES

(Include those taxes deducted on line 17 of the federal return. See instructions.)

1. Taxes on or measured by income or fees or payments in lieu of income taxes (include federal environmental tax; itemize).

   _____ . . . . . .

   _____ . . . . . .

   _____ . . . . . .

   _____ . . . . . .

2. Total (Enter on line 3, page 1) . . . . . .
3. Total other taxes. . . . . .
4. Total taxes (Must equal line 17 of the federal return) . . . . . .

PART V - SCHEDULE OF INTEREST INCOME

(Include the interest from line 5 of the federal return)

1. U.S. interest income (describe type):

   _____ . . . . . .

   _____ . . . . . .

   _____ . . . . . .

   _____ . . . . . .

2. Total (Enter on line 7, page 1). . . . . .
3. Total other interest income. . . . . .
4. Total interest income (Must equal line 5 of the federal return) . . . . . .

K-120AS

KANSAS
Corporation Apportionment Schedule

FOR USE BY CORPORATIONS APPORTIONING INCOME
(Corporations using the combined income method must use Schedule K-121)

For the taxable year beginning ___ ___ ___ ___ **2 0 1 3** ; **ending** ___ ___ ___ ___ ___ ___ ___ ___

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

PART VI - APPORTIONMENT FORMULA

A. Property (1) Value of owned real and tangible personal property used in the business at original cost	WITHIN KANSAS		TOTAL COMPANY		PERCENT WITHIN KANSAS
	Beginning of Year	End of Year	Beginning of Year	End of Year	
Inventory					
Depreciable assets					
Land					
Other tangible assets (Enclose schedule)					
Less: Construction in progress					
Total property to be averaged					
Average owned property (Beg. + End ÷ 2)					
2) Net annual rented property. Multiplied by 8					
TOTAL PROPERTY (Enter on line 14A, page 1)					A %

B. Payroll (Those corporations qualified and utilizing the elective two-factor formula must complete this area only during the first year of qualifying)	Within Kansas	Total Company	
(1) Compensation of officers			
(2) Wages, salaries and commissions			
(3) Payroll expense included in cost of goods sold			
(4) Payroll expense included in repairs			
(5) Other wages and salaries			
TOTAL PAYROLL (Enter on line 14B, page 1) (If qualified and utilizing the elective two-factor formula, **do not** carry this percentage to page 1)			B %

C. Sales (Gross receipts, less returns and allowances)			
(1) Sales delivered or shipped to purchasers in Kansas:			
(a) Shipped from outside Kansas			
(b) Shipped from within Kansas			
(2) Sales shipped from Kansas to:			
(a) The United States Government			
(b) Purchasers in a state where the taxpayer would not be taxable (e.g., under federal Public Law 86-272)			
(3) Dividends			
Interest			
Rents			
Royalties			
Gains/losses from intangible asset sales			
Gross proceeds from tangible asset sales			
Other income (Enclose schedule)			
TOTAL SALES (Enter on line 14C, page 1)			C %

D(1).	Total percent (Sum of lines A, B & C if qualified and utilizing three-factor formula)	D(1) %
D(2).	Total percent (Sum of lines A & C if qualified and utilizing two-factor formula)	D(2) %
E.	Average percent of either D(1) or D(2), whichever is applicable (Enter on line 14, page 1)	E %

PART VII - ADDITIONAL INFORMATION

1. Does the Kansas sales figure in Part VI include (1) all sales delivered from Kansas where purchaser is the U.S. Government and (2) all sales delivered from Kansas to states in which this corporation is immune from state income taxation under federal Public Law 86-272 (15 U.S.C.§ 381)? _____

   If not, please explain _____

2. If you claim that part of your net income is assignable to business done outside Kansas:

   a. Enclose a list of all states in which this corporation is doing business and filing state corporation income or franchise tax returns.

   b. Has any state determined that this corporation conducts or has conducted a unitary business with any other corporation? ____ Yes ____ No If yes, specify which state(s) and enclose a complete list of the corporations conducting the unitary business.

3. Describe briefly the nature and location(s) of your Kansas business activities. _____

4. Are the amounts in the total company column the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? ____ Yes ____ No If no, please explain.

PART VIII - AFFILIATED CORPORATIONS INCLUDED IN FORM K-120AS CORPORATION APPORTIONMENT SCHEDULE

Name of Corporation	Employer Identification #	Check if included: In Total Compan ctors	Check if included: Within Kansas Factors