K-131
(Rev. 7-16)

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)

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 payment in lieu of income taxes (does not include privilege taxes)				
4. Federal net operating loss deduction				
5. Savings and Loan Association bad debt deduction included in federal deductions				
6. Other additions to federal taxable income (enclose schedule)				
7. Total additions to federal taxable income (add lines 1 through 6)				
8. Subtractions from federal taxable income (enclose schedule)				
9. Net income before apportionment (subtract line 8 from line 7)				
10. Nonbusiness income—Total company (enclose schedule)				
11. Apportionable business income (subtract line 10 from line 9)				
12. Percent to Kansas (from line 5, Part II)				
13. Amount to Kansas (line 11 combined income multiplied by line 12, Corp. A & B)				
14. Nonbusiness income—Kansas (enclose schedule)				
15. Kansas expensing recapture (see instructions for K-120EX)				
16. Kansas expensing deduction (see instructions for K-120EX)				
17. Kansas net income (add lines 13, 14 and 15; then subtract line 16)				
18. Kansas net operating loss deduction (enclose schedule)				
19. Kansas net income before Kansas bad debt deduction (subtract line 18 from line 17)				
20. Kansas savings and loan bad debt deduction (enclose schedule)				
21. Kansas taxable income (subtract line 20 from line 19; enter result here and on line 21, front of Form K-130)				
22. Normal tax (2.25% of line 21)				
23. Surtax: A. Banks (2.125% of amount on line 21 in excess of $25,000)				
B. Savings and loans and trust companies (2.25% of amount on line 21 in excess of $25,000)				
24. Total tax (line 22 plus line 23A or line 23B; enter on line 25, page 2 of Form K-130)				

EXPLANATION OF ELIMINATIONS:

ENCLOSE A COPY OF FEDERAL FORM 851 WITH THIS SCHEDULE

(Any corporation filing using the combined income method with more than one entity doing business in Kansas may file one Kansas return reporting the total Kansas combined income and tax on that return.)

PART II APPORTIONMENT FORMULA FOR FORM K-131

	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 12, Part I, Page 1)						5A	
Corporation B (to Line 12, Part I, Page 1)						5B	