

**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<br>(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<br>income taxes (does not include privilege taxes) .....  |               |               |                                 |                 |
| 4. Federal net operating loss deduction .....  |               |               |                                 |                 |
| 5. Savings and Loan Association bad debt deduction included in<br>federal deductions .....   |               |               |                                 |                 |
| 6. Other additions to federal taxable income (enclose schedule) .....  |               |               |                                 |                 |
| 7. Total additions to federal taxable income (add lines 1 through 5) .....   |               |               |                                 |                 |
| 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<br>Corporation A and 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<br>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<br>here and on line 22, 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)<br>B. Savings and loans and trust companies (2.25% of amount<br>on line 21 in excess of \$25,000) ..... |               |               |                                 |                 |
| 24. Total tax (add lines 22 and 23A or line 23B; enter result here and on<br>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**

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|  | Corporation A<br>Within Kansas |             | Corporation B<br>Within Kansas |             | Total<br>Company  |             | Percent<br>Within<br>Kansas |
|--|--------------------------------|-------------|--------------------------------|-------------|-------------------|-------------|-----------------------------|
|  | Beginning of Year              | End of Year | Beginning of Year              | End of Year | Beginning 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 .....  |                                |             |                                |             |                   |             |                             |
| <b>Average Owned Property</b> (Beg. + End + 2)   |                                |             |                                |             |                   |             |                             |
| 1b. Gross Annual Rental Property. Multiplied by 8  |                                |             |                                |             |                   |             |                             |
| <b>TOTAL PROPERTY</b>  |                                |             |                                |             |                   |             |                             |
| Percentage: Corporation A (divide Corporation A by Total Company).....   |                                |             |                                |             |                   | 1A          |                             |
| Percentage: Corporation B (divide Corporation B by Total Company).....   |                                |             |                                |             |                   | 1B          |                             |
| 2. Wages, salaries, commissions and other compensation of employees related to business income included in return.                                       |                                |             |                                |             |                   |             |                             |
| <b>TOTAL PAYROLL</b> .....   |                                |             |                                |             |                   |             |                             |
| Percentage: Corporation A (divide Corporation A by Total Company).....   |                                |             |                                |             |                   | 2A          |                             |
| Percentage: Corporation B (divide Corporation 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) Merchandise discount .....   |                                |             |                                |             |                   |             |                             |
| (5) Services .....   |                                |             |                                |             |                   |             |                             |
| (6) Investments 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.....   |                                |             |                                |             |                   |             |                             |
| <b>TOTAL RECEIPTS</b> .....  |                                |             |                                |             |                   |             |                             |
| Percentage: Corporation A (Divide Corporation A by Total Company) .....  |                                |             |                                |             |                   | 3A          |                             |
| Percentage: Corporation B (Divide Corporation B by Total Company).....   |                                |             |                                |             |                   | 3B          |                             |
| 4. Total Percent:  |                                |             |                                |             |                   |             |                             |
| Percentage: Corporation A (Add lines 1A, 2A, and 3A).....  |                                |             |                                |             |                   | 4A          |                             |
| Percentage: Corporation B (Add lines 1B, 2B, and 3B).....  |                                |             |                                |             |                   | 4B          |                             |
| 5. Total Percent   |                                |             |                                |             |                   |             |                             |
| Percentage: Corporation A (To Line 12 Part I, Page 1) .....  |                                |             |                                |             |                   | 5A          |                             |
| Percentage: Corporation B (To Line 12 Part I, Page 1) .....  |                                |             |                                |             |                   | 5B          |                             |