



DO NOT STAPLE

For the taxable year beginning 2022 ; ending

FILING INFORMATION section containing fields for Name, Business Activity Code, EINs, Date Business Began, Date Business Discontinued, Method Used to Determine Income, State and Month/Year of Incorporation, State of Commercial Domicile, Type of Federal Return Filed, and Reason for amending your 2022 Kansas return.

Table with 21 rows for tax calculations. Rows include: 1. Federal taxable income, 2. Total state and municipal interest, 3. Taxes on or measured by income or fees or payments in lieu of income taxes, 4. Federal net operating loss deduction, 5. 250 deduction related to global intangible low-taxed income (GILTI), 6. Business interest expense carryforward deduction, 7. Other additions to federal taxable income, 8. Total additions to federal taxable income, 9. Interest on U.S. government obligations, 10. IRC Section 78 and 80% of foreign dividends, 11. Global intangible low-taxed income (GILTI), 12. Disallowed business interest deduction, 13. Contributions to capital exceptions, 14. Disallowed business meal expenses, 15. Other subtractions from federal taxable income, 16. Total subtractions from federal taxable income, 17. Net income before apportionment, 18. Nonbusiness income - Total company, 19. Apportionable business income, 20. Average percent to Kansas, 21. Amount to Kansas.





- 22. Nonbusiness income - Kansas (schedule required).....
- 23. Kansas expensing recapture (see instructions for Schedule K-120EX and enclose applicable schedules) ...
- 24. Kansas expensing deduction (see instructions for Schedule K-120EX and enclose applicable schedules)...
- 25. Kansas net income before NOL deduction (add lines 21, 22 and 23, then subtract line 24).....
- 26. Kansas net operating loss deduction (schedule required).....
- 27. Combined report (Schedule K-121) or alternative/separate accounting income (separate schedule).....
- 28. Kansas taxable income (subtract line 26 from line 25 or if filing combined, enter line 27).....
- 29. Normal tax (4% of line 28).....
- 30. Surtax (3% of line 28 in excess of \$50,000).....
- 31. Total tax (Add lines 29 and 30. If filing combined, use line 30 of K-121).....
- 32. Total nonrefundable credits (Part I, line 36; cannot exceed amount on line 31).....
- 33. Balance (subtract line 32 from line 31; cannot be less than zero).....
- 34. Estimated tax paid and amount credited forward (Part II, line 4).....
- 35. Other tax payments (enclose separate schedule).....
- 36. Amount paid with Kansas extension.....
- 37. Total of all other refundable credits (Part I, line 43 enter on line 37).....
- 38. Payment remitted with original return (see instructions).....
- 39. Overpayment from original return (this figure is a subtraction; see instructions).....
- 40. Total prepaid credits (add lines 34 through 38 and subtract line 39).....
- 41. **BALANCE DUE** (if line 33 exceeds line 40 subtract line 40 from line 33 and enter result).....
- 42. Interest.....
- 43. Penalty.....
- 44. Estimated tax penalty. If annualizing to compute penalty, mark this box .....
- 45. Total tax, interest & penalty due (add lines 41 through 44). **Complete Form K-120V and enclose it with your payment.**
- 46. **OVERPAYMENT** (if line 33 plus line 44 is less than line 40 subtract the sum of lines 33 and 44 from line 40 and enter the result).....
- 47. **REFUND.** Enter the amount of line 46 you wish to be refunded.....
- 48. **CREDIT FORWARD.** Enter the amount of line 46 (original return only) you wish to be applied to 2023 estimated tax. (Line 48 cannot exceed the total of lines 34, 35 and 36).....

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I authorize the Director of Taxation or the Director's designee to discuss my return 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/Telephone Number

Date

**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.**

Tax Preparer's  
PTIN, EIN or SSN

Office use only

Mail to: Kansas Corporate Tax, Kansas Department of Revenue,  
PO Box 750260, Topeka, KS 66699-0260



**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 9, page 1).....	
3. Total other interest income.....	
4. Total interest income (Must equal line 5 of the federal return).....	

# 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 2 2 ; ending \_\_\_\_\_

Name as shown on Form K-120 \_\_\_\_\_

Employer Identification Number (EIN) \_\_\_\_\_

## PART VI - APPORTIONMENT FORMULA

A. Property	WITHIN KANSAS		TOTAL COMPANY		PERCENT WITHIN KANSAS
	Beginning of Year	End of Year	Beginning of Year	End of Year	
(1) Value of owned real and tangible personal property used in the business at original cost					
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 .....					
<b>TOTAL PROPERTY (Enter on line 20A, page 1) ..</b>					
<b>B. Payroll (Those corporations qualified and utilizing the elective two-factor formula must complete this area only during the first year of qualifying. After the 10th year, the business must re-qualify.)</b>			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 .....					
<b>TOTAL PAYROLL (Enter on line 20B, page 1) (If qualified and utilizing the elective two-factor formula, do not carry this percentage to page 1) .....</b>					B %
<b>C. Sales (Gross receipts, less returns and allowances) .....</b>					
(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) .....					
<b>TOTAL SALES (Enter on line 20C, page 1) .....</b>					C %
<b>D(1). Total percent (Sum of lines A, B &amp; C if qualified and utilizing three-factor formula) .....</b>					D(1) %
<b>D(2). Total percent (Sum of lines A &amp; C if qualified and utilizing two-factor formula) .....</b>					D(2) %
<b>E. Average percent of either D(1) or D(2), whichever is applicable. (Enter on line 20, page 1) .....</b>					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 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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 (K-120AS, Part VI) 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. \_\_\_\_\_

\_\_\_\_\_

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.

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

Name of Corporation	Employer Identification Number	Check if included:	
		In Total Company factors	Within Kansas factors

**PART IX - KANSAS PASS-THROUGH SCHEDULE**

The distributions from the entities listed here have been passed-through and are included in your entity.

Pass-through Entity Name	EIN of Pass-through Entity	Your Entity to which income of Pass-through is included	EIN to which income of Pass-through Entity is included	Principal Product or Services of Pass-through Entity	Kansas Operations (Y / N)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					

**PART X - KANSAS DISREGARDED ENTITY SCHEDULE**

The disregarded entities listed below are included in this return.

Disregarded Entity Name	EIN of Disregarded Entity	Your Entity to which income of Disregarded is included	EIN to which income of Disregarded Entity is included	Principal Product or Services of Disregarded Entity	Kansas Operations (Y / N)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					