

# K-131

(Rev. 8/07)

# 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

|   | Corporation A | Corporation B | Eliminations<br>(Explain Below) | Combined Income |
|---|---------------|---------------|---------------------------------|-----------------|
| <b>Enter separate corporate names and federal Employer Identification Numbers (EIN)</b>               |               |               |                                 |                 |
| 1. Federal taxable income .....   |               |               |                                 |                 |
| 2. Total state and municipal interest .....   |               |               |                                 |                 |
| 3. Federal net operating loss deduction .....   |               |               |                                 |                 |
| 4. Savings & Loan Association bad debt deduction included in federal deductions .....                 |               |               |                                 |                 |
| 5. Other additions to federal taxable income (Enclose schedule)                                       |               |               |                                 |                 |
| 6. Total additions to federal taxable income (Add lines 2, 3, 4, & 5)                                 |               |               |                                 |                 |
| 7. Total (Add lines 1 & 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 net income (Add lines 13 & 14) .....   |               |               |                                 |                 |
| 16. Kansas net operating loss deduction (Enclose schedule) .....                                      |               |               |                                 |                 |
| 17. Kansas net income before Kansas bad debt deduction (Subtract line 16 from line 15) .....          |               |               |                                 |                 |
| 18. Kansas savings & loan bad debt deduction (Enclose schedule)                                       |               |               |                                 |                 |
| 19. Kansas taxable income (Subtract line 18 from line 17, enter on line 19, page 2, Form K-130) ..... |               |               |                                 |                 |
| 20. Normal tax (2.25% of line 19) .....   |               |               |                                 |                 |
| 21. Surtax: A. Banks (2.125% of amount on line 19 in excess of \$25,000) .....                        |               |               |                                 |                 |
| B. Savings and loans and trust companies (2.25% of .. amount on line 19 in excess of \$25,000) .....  |               |               |                                 |                 |
| 22. Total tax (Line 20 plus line 21A or line 21B, enter on line 22, page 2, Form K-130) .....         |               |               |                                 |                 |

### EXPLANATION OF ELIMINATIONS:

### ENCLOSE A COPY OF FEDERAL FORM 851 TO 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.)

**Form K-131 Part II**

**APPORTIONMENT FORMULA**

|  | Corporation A<br>Within Kansas |             | Corporation B<br>Within Kansas |             | Total<br>Company |             | Percent<br>Within<br>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 .....  |                                |             |                                |             |                  |             |                             |    |  |
| <b>Average Owned Property</b> (Beg. + End ÷ 2)   |                                |             |                                |             |                  |             |                             |    |  |
| 1b. Gross annual rental property. Multiplied by 8 .....  |                                |             |                                |             |                  |             |                             |    |  |
| <b>TOTAL PROPERTY</b> .....  |                                |             |                                |             |                  |             |                             |    |  |
| 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. |                                |             |                                |             |                  |             |                             |    |  |
| <b>TOTAL PAYROLL</b> .....   |                                |             |                                |             |                  |             |                             |    |  |
| 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 .....   |                                |             |                                |             |                  |             |                             |    |  |
| <b>TOTAL RECEIPTS</b> .....  |                                |             |                                |             |                  |             |                             |    |  |
| 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, & 3A)   |                                |             |                                |             |                  |             | 4A                          |    |  |
| Corporation B (Add lines 1B, 2B, & 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                          |    |  |