This is not a current year tax form and cannot be used to file a 2009 return. If you use this form for a tax year other than is intended, it will not be processed. Instead, it will be returned to you with a request to submit your information on the proper form.

If you need a current year Kansas tax form, send your request through email at forms@kdor.state.ks.us or call our voice mail forms request line at 785-296-4937. Please allow 2 weeks for delivery.

FORM LOCATED BELOW, PLEASE SCROLL OR PAGE DOWN.
# K-120

## 2005 Kansas Corporation Income Tax

**DO NOT STAPLE**

For the taxable year beginning ____ / ____ / 2005, ending ____ / ____ / __________

### Employer’s Identification Numbers (EIN)

- EIN this entity: __________
- EIN Federal Consolidated Parent: __________

### Taxpayer Information

<table>
<thead>
<tr>
<th>A. Method Used to Determine Income of Corporation in Kansas</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Activity wholly within Kansas - Single entity</td>
</tr>
<tr>
<td>2. Activity wholly within Kansas - Consolidated</td>
</tr>
<tr>
<td>3. Single entity apportionment method (K-120AS)</td>
</tr>
<tr>
<td>4. Combined income method - Single corporation filing (Sch. K-121)</td>
</tr>
<tr>
<td>5. Combined income method - Multiple corporation filing (Sch. K-121)</td>
</tr>
<tr>
<td>6. Qualified elective two-factor (K-120AS) Year qualified: __ __ __</td>
</tr>
<tr>
<td>7. Common carrier mileage (Enclose mileage apportionment schedule)</td>
</tr>
<tr>
<td>8. Alternative or separate accounting (Enclose letter of authorization &amp; schedule)</td>
</tr>
</tbody>
</table>

### Date Business Began in KS (mm/dd/yyyy)

- __ __ __ __ __ __ __ __ __ __

### Date Business Discontinued in KS (mm/dd/yyyy)

- __ __ __ __ __ __ __ __ __ __

### State and Month/Year of Incorporation (mm/yyyy)

- __ __ __ __ __ __ __ __ __ __

### State of Commercial Domicile

- __ __ __ __ __ __ __ __ __ __

### Type of Federal Return Filed

- 1. Separate
- 2. Consolidated

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

- [ ]

### Mark this box if you are filing this as an AMENDED 2005 Kansas return.

**NOTE:** This form cannot be used for tax years prior to 2005.

### Reason for amending your 2005 Kansas return:

- [ ] Amended affects Kansas only
- [ ] Adjustment by the IRS
- [ ] Amended federal tax return

### Activity wholly within Kansas - Single entity

- [ ]

### Activity wholly within Kansas - Consolidated

- [ ]

### Single entity apportionment method (K-120AS)

- [ ]

### Combined income method - Single corporation filing (Sch. K-121)

- [ ]

### Combined income method - Multiple corporation filing (Sch. K-121)

- [ ]

### Qualified elective two-factor (K-120AS) Year qualified: __ __ __

- [ ]

### Common carrier mileage (Enclose mileage apportionment schedule)

- [ ]

### Alternative or separate accounting (Enclose letter of authorization & schedule)

- [ ]

### Federal taxable income

- [ ]

### Total state and municipal interest.

- [ ]

### Taxes on or measured by income or fees or payments in lieu of income taxes (Part IV, line 2).

- [ ]

### Federal net operating loss deduction.

- [ ]

### Other additions to federal taxable income (Schedule required)

- [ ]

### Total additions to federal taxable income (Add lines 2, 3, 4 & 5).

- [ ]

### Interest on U.S. government obligations (Part V, line 2)

- [ ]

### IRC Section 78 and 80% of foreign dividends (Schedule required)

- [ ]

### Other subtractions from federal taxable income (Schedule required)

- [ ]

### Total subtractions from federal taxable income (Add lines 7, 8 & 9)

- [ ]

### Net income before apportionment (Add line 1 to line 6 and subtract line 10)

- [ ]

### Nonbusiness income -- Total company (Schedule required)

- [ ]

### Apportionable business income (Subtract line 12 from line 11)

- [ ]

### Average percent to Kansas (Part VI, lines A, B, C, & E; if 100% enter 100.0000)

- [ ]

### Amount to Kansas (Multiply line 13 by line 14)

- [ ]

### Nonbusiness income - Kansas (Schedule required)

- [ ]

### Kansas net income before NOL deduction (Add lines 15 & 16)

- [ ]

### Kansas net operating loss deduction (Schedule required)

- [ ]

### Combined report (Schedule K-121) or alternative/separate accounting income (Separate schedule)

- [ ]
20. Kansas taxable income (Subtract line 18 from line 17 or enter line 19, as applicable) ........................................... 20

21. Normal tax (4% of line 20) ................................................................. 21

22. Surtax (3.35% of line 20 in excess of $50,000) ........................................ 22

23. Total tax (Add lines 21 and 22. If filing combined, use line 22 of K-121.) ................................................................. 23

24. Total nonrefundable credits (Part I, line 18; cannot exceed amount on line 23) ................................................................. 24

25. Balance (Subtract line 24 from line 23; cannot be less than zero) ............................................................................. 25

26. Estimated tax paid and amount credited forward (Part II, line 4) ................................................................. 26

27. Other tax payments (Enclose separate schedule and any applicable K-19 forms) ................................................................. 27

28. Business machinery & equipment property tax credit; see instructions ................................................................. 28

29. Total of all other refundable credits (Part I, line 28. Do not include the business machinery & equipment property tax credit amount) ................................................................. 29

30. Payment remitted with original return; see instructions) ................................................................................................. 30

31. Overpayment from original return (This figure is a subtraction; see instructions) ................................................................. 31

32. Total prepaid credits (Add lines 26 through 30 and subtract line 31) ............................................................................. 32

33. Balance due (If line 25 exceeds line 32) ......................................................................................................................... 33

34. Interest ............................................................................................................................................................................. 34

35. Penalty .............................................................................................................................................................................. 35

36. Estimated tax penalty

   If annualizing to compute penalty, check this box □ ....................................................................................................... 36

37. Total tax, interest & penalty due (Add lines 33 through 36). Complete Form K-120V and enclose it with your payment. 37

38. Overpayment (If line 25 plus line 36 is less than line 32) ................................................................................................. 38

39. Refund. Enter the amount of line 38 you wish to be refunded. ................................................................................................. 39

40. Credit Forward. Enter the amount of line 38 (original return only) you wish to be applied to 2006 estimated tax. (Line 40 cannot exceed the total of lines 26 & 27). ............................................................................. 40

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.
### SCHEDULE OF NONREFUNDABLE CREDITS

| 1. Angel Investor Credit (Enclose Schedule K-30; see instructions) | □ |
| 2. AgriTourism Liability Insurance Credit (Enclose Schedule K-33; see instructions) | □ |
| 3. Business and Job Development Credit (Enclose Schedule K-34; see instructions) | □ |
| 4. Historic Preservation Credit (Enclose Schedule K-35; see instructions) | □ |
| 5. Disabled Access Credit (Enclose Schedule K-37; see instructions) | □ |
| 6. Swine Facility Improvement Credit (Enclose Schedule K-38; see instructions) | □ |
| 7. Oil and Gas Well Plugging Credit (Enclose Schedule K-39; see instructions) | □ |
| 8. Assistive Technology Contribution Credit (Enclose Schedule K-42; see instructions) | □ |
| 9. Agricultural Loan Interest Reduction Credit (Enclose Schedule K-51 and K-52; see instructions) | □ |
| 10. Research and Development Credit (Enclose Schedule K-53; see instructions) | □ |
| 11. Venture Capital Credit (Enclose Schedule K-55; see instructions) | □ |
| 12. Seed Capital Credit (Enclose Schedule K-55; see instructions) | □ |
| 13. High Performance Incentive Program Credit (Enclose Schedule K-59; see instructions) | □ |
| 14. Community Service Contribution Credit (Enclose Schedule K-60; see instructions) | □ |
| 15. Alternative-Fuel Motor Vehicle Property Credit (Enclose Schedule K-62; see instructions) | □ |
| 16. Habitat Management Credit (Enclose Schedule K-63; see instructions) | □ |
| 17. Mathematics and Science Teacher Employment Credit (Enclose Schedule K-71; see instructions) | □ |
| **18. Total nonrefundable credits** (Enter on line 24, page 2) | □ |

### SCHEDULE OF REFUNDABLE CREDITS

| 19. Regional Foundation Contribution Credit (Enclose Schedule K-32; see instructions) | □ |
| 20. Telecommunications Credit (Enclose Schedule K-36; see instructions) | □ |
| 21. Child Day Care Assistance Credit (Enclose Schedule K-56; see instructions) | □ |
| 22. Small Employer Healthcare Credit (Enclose Schedule K-57; see instructions) | □ |
| 23. Community Service Contribution Credit (Enclose Schedule K-60; see instructions) | □ |
| 24. Habitat Management Credit (Enclose Schedule K-63; see instructions) | □ |
| 25. Individual Development Account Credit (Enclose Schedule K-68; see instructions) | □ |
| 26. Single City Port Authority Credit (Enclose Schedule K-76; see instructions) | □ |
| 27. Farm Net Operating Loss (Enclose Schedule K-139F; see instructions) | □ |
| **28. Total refundable credits** (Enter on line 29, 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", name 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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
</table>

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 Form K-139 or amended return (K-120 or K-120X, whichever is applicable).

   - 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

(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)
**PART VI - APPORTIONMENT FORMULA**

### A. Property

**Value of owned real and tangible personal property used in the business at original cost**

<table>
<thead>
<tr>
<th>WITHIN KANSAS</th>
<th>TOTAL COMPANY</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Year</strong></td>
<td><strong>End of Year</strong></td>
</tr>
<tr>
<td>Inventory</td>
<td></td>
</tr>
<tr>
<td>Depreciable assets</td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td></td>
</tr>
<tr>
<td>Other tangible assets (Enclose schedule)</td>
<td></td>
</tr>
<tr>
<td>Less: Construction in progress</td>
<td></td>
</tr>
<tr>
<td>Total property to be averaged</td>
<td></td>
</tr>
<tr>
<td>Average owned property (Beg. + End ÷ 2)</td>
<td></td>
</tr>
</tbody>
</table>

**Net annual rented property. Multiplied by 8**

**TOTAL PROPERTY (Enter on line 14, Block A, 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)

<table>
<thead>
<tr>
<th>WITHIN KANSAS</th>
<th>TOTAL COMPANY</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Within Kansas</strong></td>
<td><strong>Total Company</strong></td>
</tr>
</tbody>
</table>

**Compensation of officers**

**Wages, salaries and commissions**

**Payroll expense included in cost of goods sold**

**Payroll expense included in repairs**

**Other wages and salaries**

**TOTAL PAYROLL (Enter on line 14, Block B, 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)

<table>
<thead>
<tr>
<th>WITHIN KANSAS</th>
<th>TOTAL COMPANY</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Within Kansas</strong></td>
<td><strong>Total Company</strong></td>
</tr>
</tbody>
</table>

**Sales delivered or shipped to purchasers in Kansas:**

- **(a) Shipped from outside Kansas**
- **(b) Shipped from within Kansas**

**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)**

**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 14, Block C, page 1)**

**C %**

### D. Total percent (Sum of lines A, B & C if qualified and utilizing three-factor formula)

**D(1) %**

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

   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

<table>
<thead>
<tr>
<th>Name of Corporation</th>
<th>Employer Identification #</th>
<th>Check if included:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>In Total Company Factors</td>
</tr>
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