

K-120

2018 CORPORATE INCOME TAX

000

151018

Rev. 7-18

Page 1 of 6

For the taxable year beginning

01012018

ending

12312018

BUSINESSNAMEXXXXXXXXXXXXXXXXXXXX
 INCAREOFORADDRESSLINEXXXXXXXXXXXX
 ADDRESSXXXXXXXXXXXXXXXXXXXX
 CITYXXXXXXXXXXXXX ST XXXXX-XXXX

EIN this entity

EIN Federal Consolidated Parent

134567890

187004320

A. Method Used to Determine Income of Corporation in Kansas

B. Business Activity Code

G. Type of Federal Return Filed:

 1. Activity wholly within Kansas - Single entity

500000

 1. Separate 2. Activity wholly within Kansas - Consolidated

C. Date Business Began in KS

 2. Consolidated 3. Single entity apportionment method (K-120AS)

12312018

H. Have you submitted Form K-120EL? 4. Combined income method - Single corporation filing (Sch. K-121)

D. Date Business Discontinued in KS

I. Enter your original federal due date if other
than 15th day of the 4th month after the
end of the tax year. 5. Combined income method - Multiple corporation filing (Sch. K-121)

12312018

01012018

 6. Qualified elective two-factor (K-120AS) Year qualified: 2018

E. State and Month/Day/Year of Incorporation

J. Name or address has changed? 7. Common carrier mileage (Enclose mileage apportionment schedule)

KS 12312018

 8. Alternative or separate accounting (Enclose letter of authorization and schedule)

F. State of Commercial Domicile KS

 Filing an amended corporate income return. Reason for amended return:

Note: This form cannot be used for tax years prior to 2018.

 Amended affects Kansas only Adjustment by IRS Amended Federal return

1. Federal taxable income	- 1999909999.99	12. Nonbusiness income - Total company (Sch. req.)	- 9999909999.92
2. Total state and municipal interest	- 9299909999.99	13. Apportionable business income (Subtract line 12 from line 11)	- 1199909999.99
3. Taxes on or measured by income or fees or payments in lieu of income taxes (Part IV, line 2)	- 9939909999.99	14. Average percent to Kansas (Part VI, lines A, B, C, & E: if 100% enter 100.0000) A 100.0000 c. 100.0000 B 100.0000	100.0000
4. Federal net operating loss deduction	- 994909999.99	15. Amount to Kansas (Multiply line 13 by line 14)	- 9922909999.99
5. Other additions to federal taxable income (Sch. req.)	- 999509999.99	16. Nonbusiness income - Kansas (Sch. req.)	- 9999339999.99
6. Total additions to federal taxable income (Add lines 2, 3, 4, & 5)	- 999969999.99	17. Kansas Expensing Recapture (Sch. req.)	- 999904499.99
7. Interest on U. S. government obligations (Part V, line 2)	- 999997999.99	18. Kansas Expensing Deduction (Sch. req.)	- 9999909955.99
8. IRC Section 78 and 80% of foreign dividends (Sch. req.)	- 999909899.99	19. Kansas net income before NOL deduction (Add lines 15, 16 and 17, then subtract line 18)	- 9999909999.66
9. Other subtractions from federal taxable income (Sch. req.)	- 999909999.99	20. Kansas net operating loss deduction (Sch. req.)	- 7799909999.99
10. Total subtractions from federal taxable income (Add lines 7, 8, & 9)	- 999909990.99	21. Combined report (Schedule K-121) or alternative/separate accounting income (Sch. req.)	- 9988909999.99
11. Net income before apportionment (Add line 1 to line 6 and subtract line 10)	- 999909999.19		

K-120

2018

CORPORATE INCOME TAX

000

151018

Rev. 7-18

Page 1 of 6

For the taxable year beginning

01012018

ending

12312018

6 8 10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72 74 76 78 80

8 BUSINESSNAMEXXXXXXXXXXXXXXXXXXXXXX
 9 INCAREOFORADDRESSLINEXXXXXXXXXXXXXX
 10 ADDRESSXXXXXXXXXXXXXXXXXXXXXX
 11 CITYXXXXXXXXXXXXXX ST XXXXX - XXXX

EIN this entity

EIN Federal Consolidated Parent

K34567890

K87004320

13 A. Method Used to Determine Income of Corporation in Kansas

B. Business Activity Code

G. Type of Federal Return Filed:

15 1. Activity wholly within Kansas - Single entity

500000

 1. Separate17 2. Activity wholly within Kansas - Consolidated

C. Date Business Began in KS

 2. Consolidated19 3. Single entity apportionment method (K-120AS)

12312018

H. Have you submitted Form K-120EL? 21 4. Combined income method - Single corporation filing (Sch. K-121)

D. Date Business Discontinued in KS

I. Enter your original federal due date if other
than 15th day of the 4th month after the
end of the tax year.23 5. Combined income method - Multiple corporation filing (Sch. K-121)

12312018

01012018

25 6. Qualified elective two-factor (K-120AS) Year qualified: 2018

E. State and Month/Day/Year of Incorporation

J. Name or address has changed? 27 7. Common carrier mileage (Enclose mileage apportionment schedule)

KS 12312018

29 8. Alternative or separate accounting (Enclose letter of authorization and schedule)

F. State of Commercial Domicile KS

32 Filing an amended corporate income return. Reason for amended return:
Note: This form cannot be used for tax years prior to 2018.

X Amended affects Kansas only

X Adjustment by IRS

X Amended Federal return

35 1. Federal taxable income	- 1999909999.99
37 2. Total state and municipal interest	- 9299909999.99
38 3. Taxes on or measured by income or fees or payments in lieu of income taxes (Part IV, line 2)	- 9939909999.99
40 4. Federal net operating loss deduction	- 9994909999.99
42 5. Other additions to federal taxable income (Sch. req.)	- 9999509999.99
44 6. Total additions to federal taxable income (Add lines 2, 3, 4, & 5)	- 9999969999.99
46 7. Interest on U. S. government obligations (Part V, line 2)	- 9999997999.99
48 8. IRC Section 78 and 80% of foreign dividends (Sch. req.)	- 9999909899.99
50 9. Other subtractions from federal taxable income (Sch. req.)	- 9999909999.99
52 10. Total subtractions from federal taxable income (Add lines 7, 8, & 9)	- 9999909990.99
54 11. Net income before apportionment (Add line 1 to line 6 and subtract line 10)	- 9999909999.19

12. Nonbusiness income - Total company (Sch. req.)	- 9999909999.92
13. Apportionable business income (Subtract line 12 from line 11)	- 1199909999.99
14. Average percent to Kansas (Part VI, lines A, B, C, & E: if 100% enter 100.0000)	100.0000
A 100.0000	c. 100.0000
B 100.0000	
15. Amount to Kansas (Multiply line 13 by line 14)	- 9922909999.99
16. Nonbusiness income - Kansas (Sch. req.)	- 9999339999.99
17. Kansas Expensing Recapture (Sch. req.)	- 9999904499.99
18. Kansas Expensing Deduction (Sch. req.)	- 9999909955.99
19. Kansas net income before NOL deduction (Add lines 15, 16 and 17, then subtract line 18)	- 9999909999.66
20. Kansas net operating loss deduction (Sch. req.)	- 7799909999.99
21. Combined report (Schedule K-121) or alternative/separate accounting income (Sch. req.)	- 9988909999.99

TESTMELXXXXX A TESTWATERXXXXXX

134007890

22. Kansas taxable income (Subtract line 20 from line 19 or enter line 21, as applicable)	- 9959909999.99	33. Overpayment from original return (This figure is a subtraction; see instructions)	22491954222.00
23. Normal tax (4% of line 22)	- 3191954233.00	34. Total prepaid credits (Add lines 28-32 and subtract line 33)	22591954222.00
24. Surtax (3% of line 22 in excess of \$50,000)	- 1191954234.00	35. Balance due (If line 27 exceeds line 34)	- 2691954222.00
25. Total tax (Add lines 23 and 24. If filing combined, use line 24 of K-121.)	- 1191954236.00	36. Interest	- 2791954222.00
26. Total nonrefundable credits (Part I, line 27; cannot exceed amount on line 25)	- 1191954237.00	37. Penalty	- 2891954222.00
27. Balance (Subtract line 26 from line 25; cannot be less than zero)	- 1191954238.00	38. Estimated tax penalty	- 2299195422.00
28. Estimated tax paid and amount credited forward (Part II, line 4)	- 1191954231.00	If annualizing to compute penalty, check this field	X
29. Other tax payments (enclose separate schedule)	- 0191954212.00	39. Total tax, interest & penalty due (Add lines 35-38) Complete Form K-120V & enclose it with your payment	- 3319195422.00
30. Amount paid with Kansas extension	- 1191954211.00	40. Overpayment (If line 27 plus line 38 is less than line 34)	- 3329195422.00
31. Total of all other refundable credits (Part I, line 34)	- 1919542112.00	41. Refund . Enter the amount of line 40 you wish to be refunded	- 3339195422.00
32. Payments remitted with original return (See instructions)	- 3191954211.00	42. Credit Forward . Enter the amount of line 40 (original return only) you wish to apply to 2019 estimated tax. (Line 42 cannot exceed the total of lines 28, 29 and 30)	- 3349195422.00

I authorize the Director of Taxation or the Director's designee to discuss my K-120 and any enclosures with my preparer.
 I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Officer
Signature
(Required) _____

Title _____

Date _____

Preparer
Signature _____Preparer
Phone
Number _____Preparer SSN
or EIN/PTIN _____ Date _____

K-120

2018 CORPORATE INCOME TAX

000

151118

L

Rev. 7-18

Page 2 of 6

6 8 10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72 74 76 78 80

TESTMELXXXXX A TESTWATERSXXXXXXXXX

K34007890

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47

48

49

50

51

52

53

54

55

56

57

58

59

60

61

62

63

64

65

66

67

68

69

70

71

72

73

74

75

76

77

78

79

80

84

22. Kansas taxable income (Subtract line 20 from line 19 or enter line 21, as applicable)

- 9959909999.99

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

22491954222.00

23. Normal tax (4% of line 22)

- 3191954233.00

34. Total prepaid credits (Add lines 28-32 and subtract line 33)

22591954222.00

24. Surtax (3% of line 22 in excess of \$50,000)

- 1191954234.00

35. Balance due (If line 27 exceeds line 34)

- 2691954222.00

25. Total tax (Add lines 23 and 24. If filing combined, use line 24 of K-121.)

- 1191954236.00

36. Interest

- 2791954222.00

26. Total nonrefundable credits (Part I, line 27; cannot exceed amount on line 25)

- 1191954237.00

37. Penalty

- 2891954222.00

27. Balance (Subtract line 26 from line 25; cannot be less than zero)

- 1191954238.00

38. Estimated tax penalty

- 2299195422.00

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

- 1191954231.00

If annualizing to compute penalty, check this field

X

29. Other tax payments (enclose separate schedule)

- 0191954212.00

39. Total tax, interest & penalty due (Add lines 35-38) Complete Form K-120V & enclose it with your payment

- 3319195422.00

30. Amount paid with Kansas extension

- 1191954211.00

40. Overpayment (If line 27 plus line 38 is less than line 34)

- 3329195422.00

31. Total of all other refundable credits (Part I, line 34)

- 1919542112.00

41. Refund. Enter the amount of line 40 you wish to be refunded

- 3339195422.00

32. Payments remitted with original return (See instructions)

- 3191954211.00

42. Credit Forward. Enter the amount of line 40 (original return only) you wish to apply to 2019 estimated tax. (Line 42 cannot exceed the total of lines 28, 29 and 30)

- 3349195422.00

53

54

55

56

57

58

59

60

61

62

63

64

65

66

67

68

69

70

71

72

73

74

75

76

77

78

79

80

CORPORATE INCOME TAX
PO BOX 758571
TOPEKA KS 66675-8571

For Office Use Only

PART I - NONREFUNDABLE CREDITS

1. Center for Entrepreneurship Credit (Enclose Schedule K-31; see instructions).....	12491954222.00
2. Agritourism Liability Insurance Credit (Enclose Schedule K-33; See instructions).....	22591954222.00
3. Business and Job Development Credit - for carry forward use only (Enclose Schedule K-34; See instructions).....	32691954222.00
4. Historic Preservation Credit (Enclose Schedule K-35; See instructions)	42791954222.00
5. Disabled Access Credit (Enclose Schedule K-37; See instructions).....	52891954222.00
6. Swine Facility Improvement Credit (Enclose Schedule K-38; See instructions).....	622991954222.00
7. Oil and Gas Well Plugging Credit (Enclose Schedule K-39; See instructions).....	733191954222.00
8. Assistive Technology Contribution Credit (Enclose Schedule K-42; See instructions).....	833291954222.00
9. Research and Development Credit (Enclose Schedule K-53; See instructions).....	92491954222.00
10. Venture Capital Credit - for carryforward use only (Enclose Schedule K-55; See instructions)	10591954222.00
11. Seed Capital Credit - for carryforward use only (Enclose Schedule K-55; See instructions).....	11691954222.00
12. High Performance Incentive Program Credit (Enclose Schedule K-59; See instructions)	12791954222.00
13. Community Service Contribution Credit (Enclose Schedule K-60; See instructions).....	13891954222.00
14. Alternative-Fueled Motor Vehicle Property Credit (Enclose Schedule K-62; See instructions).....	142991954222.00
15. Low Income Student Scholarship Credit (Enclose Schedule K-70; see instructions).....	153191954222.00
16. Law Enforcement Training Center Credit - for carry forward use only (Enclose Schedule K-72; see instructions).....	153191954222.00
17. Petroleum Refinery Credit - for carry forward use only (Enclose Schedule K-73; see instructions).....	163291954222.00
18. Kansas National Guard and Reserve Employer Credit (Enclose Schedule K-74; see instructions)	17491954222.00
19. Single City Port Authority Credit (Enclose Schedule K-76; see instructions)	18591954222.00
20. Qualifying Pipeline Credit - for carry forward use only (Enclose Schedule K-77; see instructions).....	19691954222.00
21. BioMass-to-Energy Credit - for carry forward use only (Enclose Schedule K-79; see instructions).....	20791954222.00
22. Environmental Compliance Credit (Enclose Schedule K-81; see instructions).....	21891954222.00
23. Storage and Blending Equipment Credit - for carry forward use only (Enclose Schedule K-82; see instructions).....	222991954222.00
24. Electric Cogeneration Facility Credit - for carry forward use only (Enclose Schedule K-83; see instructions).....	233191954222.00
25. Declared Disaster Capital Investment Credit - for carry forward use only (Enclose Schedule K-87; see instructions)	26591954222.00
26. Farm Net Operating Loss (Enclose Schedule K-139F; see instructions).....	27691954222.00
27. Total nonrefundable credits (Enter on line 26, page 2)	28791954222.00

REFUNDABLE CREDITS

28. Telecommunications Credit (Enclose Schedule K-36; See instructions).....	12491954222.00
29. Child Day Care Assistance Credit (Enclose Schedule K-56; See instructions).....	22591954222.00
30. Small Employer Healthcare Credit (Enclose Schedule K-57; See instructions).....	32691954222.00
31. Community Service Contribution Credit (Enclose Schedule K-60; See instructions).....	42791954222.00
32. Individual Development Account Credit (Enclose Schedule K-68; See instructions).....	52891954222.00
33. Farm Net Operating Loss (Enclose Schedule K-139F; See instructions).....	622991954222.00
34. Total refundable credits (Enter on line 31, page 2)	733191954222.00

FOR USE BY CORPORATIONS APPORTIONING INCOME
(Corporations using the combined income method must use Schedule K-121)

For the taxable year beginning _____, 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 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.....					
TOTAL PROPERTY (Enter on line 14A, page 1)...					

B. Payroll (Those corporations qualified and utilizing the elective two-factor formula must complete this area only during the first year of qualifying	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			
TOTAL PAYROLL (Enter on line 14B, 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).....		
(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)		
TOTAL SALES (Enter on line 14C, page 1).....		

D(1). Total percent (Sum of lines A, B & C if utilizing three-factor formula).....	D(1)	%
D(2). 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	%

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)? _____

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? No Yes If yes, specify which state or states 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 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**

Check if included

PART IX - KANSAS PASS-THROUGH SCHEDULE

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

PART X - KANSAS DISREGARDED ENTITY SCHEDULE

The disregarded entities listed below are included in this return.