

K-130

Rev. 7-18

2019

PRIVILEGE TAX

000

172018

Page 1 of 6

For the taxable year beginning

01012018

ending

12312018

BUSINESSNAMEXXXXXXXXXXXXXXXXXXXXX
INCAREOFORADDRESSLINEXXXXXXXXXXXXX
ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CITYXXXXXXXXXXXXXXXXXX ST XXXXX-XXXX

EIN this entity

EIN Federal Consolidated Parent

134567890

187004310

A. Method Used to Determine Income of Corporation in Kansas

B. Business Activity Code

F. State of Commercial Domicile

KS

☒ 1. Activity wholly within Kansas - Single entity

500000

G. Type of Federal Return Filed:

☒ 2. Activity wholly within Kansas - Consolidated

C. Date Business Began in KS

☒ 1. Separate

☒ 3. Single entity apportionment method (Sch. K-130AS, Part V)

12312018

☒ 2. Consolidated

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

D. Date Business Discontinued in KS

H. Enter your original federal due date if other than the 15th day of the 4th month (C-Corps) or the 15th day of the 3rd month (S-Corps) after the end of the tax year.

☒ 5. Combined income method - Multiple corporation filing (Sch. K-131)

12312018

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

E. State and Date of Incorporation

01012018

KS 12312018

I. Name or address has changed?

☒

☒ Filing an amended privilege return. Reason for amended return:
Note: This form cannot be used for tax years prior to 2019.

☒ Amended affects Kansas only

☒ Adjustment by IRS

☒ Amended Federal return

1. Federal taxable income for Kansas privilege tax purposes -1999909999.99

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

100.0000

2. Total state and municipal interest income -9299909999.99

A 100.0000 B 100.0000

C. 100.0000

3. Taxes on or measured by income or fees or payment in lieu of income taxes (does not include privilege taxes) -9994909999.99

13. Amount to Kansas (Multiply line 11 by line 12)

-9999909999.19

4. Federal net operating loss deduction -9939909999.99

14. Nonbusiness income - Kansas (Sch. req.)

-9999909999.92

5. Savings & loan bad debt deduction included in federal deductions -9994909999.99

15. Kansas expensing recapture

-1199909999.99

6 Other additions to federal taxable income (Sch. req.) -9999509999.99

16. Kansas expensing deduction

-9922909999.99

7. Total additions to federal taxable income (Add lines 2 - 6) -9999969999.99

17. Kansas net income before NOL deduction (Add lines 13 - 15, then subtract line 16)

-9999339999.99

8. Subtractions from federal taxable income (Sch. req.) -9999997999.99

18. Kansas net operating loss deduction (Sch. req.)

-9999904499.99

9. Net income before apportionment (Add line 1 to line 7 and subtract line 8) -9999909899.99

19. Kansas net income before bad debts (Subtract line 18 from line 17)

-9999909955.99

10. Nonbusiness income - Total company (Sch. req.) -9999909999.99

20. Savings & loan bad debt deduction for Kansas (Sch. req.)

-9999909999.66

11. Apportionable business income (Subtract line 10 from line 9) -9999909990.99

21. Combined report (Sch. K-131) or alternative/separate accounting income (Sep. sch.)

-7799909999.99

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

-9988909999.99

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3	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	84																																												
4	K-130		2019		PRIVILEGE TAX		000		172018				4																																																																						
5	Rev. 7-18																																																																																		5
6	Page 1 of 6		For the taxable year beginning		01012018		ending		12312018				6																																																																						
7																																																																																	7		
8	BUSINESSNAMEXXXXXXXXXXXXXXXXXXXX		EIN this entity		EIN Federal Consolidated Parent								8																																																																						
9	INCAREOFORADDRESSLINEXXXXXXXXXXXX																																																																																		9
10	ADDRESSXXXXXXXXXXXXXXXXXXXX		134567890		187004310								10																																																																						
11	CITYXXXXXXXXXXXX ST XXXXX-XXXX																																																																																		11
12																																																																																	12		
13	A. Method Used to Determine Income of Corporation in Kansas		B. Business Activity Code		F. State of Commercial Domicile		KS						13																																																																						
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15	<input checked="" type="checkbox"/> 1. Activity wholly within Kansas - Single entity		500000		G. Type of Federal Return Filed:								15																																																																						
16																																																																																	16		
17	<input checked="" type="checkbox"/> 2. Activity wholly within Kansas - Consolidated		C. Date Business Began in KS		<input checked="" type="checkbox"/> 1. Separate								17																																																																						
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27			KS 12312018		I. Name or address has changed?		<input checked="" type="checkbox"/>						27																																																																						
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32	1. Federal taxable income for Kansas privilege tax purposes		-1999909999.99		12. Average percent to Kansas (Part V, lines A, B, C, & E; if 100% enter 100.0000)		100.0000						32																																																																						
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38	4. Federal net operating loss deduction		-9939909999.99		13. Amount to Kansas (Multiply line 11 by line 12)		-9999909999.19						38																																																																						
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40	5. Savings & loan bad debt deduction included in federal deductions		-9994909999.99		14. Nonbusiness income - Kansas (Sch. req.)		-9999909999.92						40																																																																						
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42	6 Other additions to federal taxable income (Sch. req.)		-9999509999.99		15. Kansas expensing recapture		-1199909999.99						42																																																																						
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44	7. Total additions to federal taxable income (Add lines 2 - 6)		-9999969999.99		16. Kansas expensing deduction		-9922909999.99						44																																																																						
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46	8. Subtractions from federal taxable income (Sch. req.)		-9999997999.99		17. Kansas net income before NOL deduction (Add lines 13 - 15, then subtract line 16)		-9999339999.99						46																																																																						
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48	9. Net income before apportionment (Add line 1 to line 7 and subtract line 8)		-9999909899.99		18. Kansas net operating loss deduction (Sch. req.)		-9999904499.99						48																																																																						
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50	10. Nonbusiness income - Total company (Sch. req.)		-9999909999.99		19. Kansas net income before bad debts (Subtract line 18 from line 17)		-9999909955.99						50																																																																						
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K-130

Rev. 7-18

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2019**PRIVILEGE TAX**

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172118

TESTMELXXXXX A TESTWATERSXXXXXXXXXX

134007810

23. Normal tax - Banks & Savings and Loan (2.25% of line 22)	-9959909999.99	33. Overpayment from original return. (This figure is a subtraction)	22591954222.00
24a. Surtax - Banks (2.125% of line 21 in excess of \$25,000)	-3191954233.00	34. Total prepaid credits (Add lines 28 - 32 and subtract line 33)	-2691954222.00
24b. Surtax - Savings & Loans and Trust Cos (2.25% of line 22 in excess of \$25,000)	-1191954234.00	35. Balance due (If line 27 exceeds line 34)	-2791954222.00
25. Total tax (Add lines 23 & 24a or 24b. If filing combined, use line 24 of K-131)	-1191954236.00	36. Interest	-2891954222.00
26. Nonrefundable credits (Part III, line 9; cannot exceed amount on line 25)	-1191954237.00	37. Penalty	-2299195422.00
27. Balance (Subtract line 26 from line 25; if less than zero, enter 0)	-1191954238.00	38. Estimated tax penalty	-2299195422.00
28. Estimated tax paid and amount credited forward (Part I, line 4)	-1191954231.00	Are you annualizing to compute penalty?	X
29. Other tax payments (Enclose separate schedule and any applicable K-19 forms)	-0191954212.00	39. Total tax, interest & penalty due (Add lines 35 - 38) Complete K-130V & enclose with payment /return	-3319195422.00
30. Child Day Care Assistance Credit (Enclose Sch. K-56)	-1191954211.00	40. Overpayment (If line 27 plus line 38 is less than line 34)	-3329195422.00
31. Community Service Contribution Credit Refund (Enclose Sch. K-60)	-1919542112.00	41. Refund. Enter amount of line 40 to be refunded	-3339195422.00
32. Payment remitted with original return	-3191954211.00	42. Credit Forward. Enter amount of line 40 (original return only) to apply to 2020 estimated tax. (Line 42 cannot exceed total of lines 28 & 29)	-3349195422.00

☒ I authorize the Director of Taxation or the Director's designee to discuss my K-130 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	_____

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5	Rev. 7-18 Page 2 of 6																							5															
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7	TESTMELXXXXX A TESTWATERSXXXXXXXXXX																				134007810			7															
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51	<input checked="" type="checkbox"/> I authorize the Director of Taxation or the Director's designee to discuss my K-130 and any enclosures with my preparer.																							51															
52	I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.																							52															
53																								53															
54	Officer Signature (Required)																				Title		Date	54															
55																								55															
56																								56															
57	Preparer Signature																				Preparer Phone Number	Preparer SSN or EIN/PTIN	P03465080	57															
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PRIVILEGE TAX
PO BOX 758571
TOPEKA KS 66675-8571

For Office Use Only

PART I

ADDITIONAL INFORMATION

1. Did the corporation file a Kansas Privilege 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
TOTAL (Enter on line 28, Form K-130)	

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, please 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 year(s) 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

- ☐
- Other State's Adjustment

- ☐
- Amended Return

Years ended

- ☐ Net Operating Loss

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 II

AFFILIATED CORPORATIONS DOING BUSINESS IN KANSAS

(Enclose separate sheet(s) for additional corporations)

[illegible]

PART III

SCHEDULE OF NONREFUNDABLE CREDITS

- | | |
|--|--|
| 1. Business and Job Development Credit - - for carry forward use only (Enclose Schedule K-34; See instructions) | |
| 2. Historic Preservation Credit (Enclose Schedule K-35; See instructions) | |
| 3. Disabled Access Credit (Enclose Schedule K-37; See instructions) | |
| 4. Venture Capital Credit - - for carry forward use only (Enclose Schedule K-55; See instructions) | |
| 5. High Performance Incentive Program Credit (Enclose Schedule K-59; See instructions) | |
| 6. Community Service Contribution Credit (Enclose Schedule K-60; See instructions) | |
| 7. Low Income Student Scholarship Credit (Enclose Schedule K-70; See instructions) | |
| 8. Declared Disaster Capital Investment Credit - - for carry forward use only (Enclose Schedule K-87; see instructions) | |
| 9. Total nonrefundable credits (Enter on line 26, page 2) | |

[illegible]

1. (a) Gross receipts/sales _____ (b) Less: Returns and allow _____ Balance	1(c)	
2. Less: Cost of goods sold and/or operations	2	
3. Gross profit	3	
4. Dividends	4	
5. Interest	5	
6. Gross rents	6	
7. Gross royalties	7	
8. Capital gain net income	8	
9. Net gain or (loss) from Form 4797, Part III	9	
10. Other income	10	
11. Total income - Add lines 3 through 10.	11	

DEDUCTIONS

12. Compensation of officers	12	
13. (a) Salaries and wages _____ (b) Less empl. credit _____ Balance	13	
14. Repairs and maintenance.	14	
15. Bad debts	15	
16. Rents	16	
17. Taxes and licenses	17	
18. Interest	18	
19. Charitable contributions (not over 10% of taxable income as adjusted).	19	
20. Depreciation	20	
21. Less depreciation claimed elsewhere on return	21a	
	21b	
22. Depletion	22	
23. Advertising	23	
24. Pension, profit-sharing, etc. plans	24	
25. Employee benefit programs	25	
26. Other deductions	26	
27. Total deductions - Add lines 12 through 26.	27	
28. Taxable income before net operating loss deduction and special deductions (subtract line 27 from line 11)	28	
29. Less: a. Net operating loss deduction	29a	
b. Special Deductions	29b	
	29c	
30. Taxable income - Subtract line 29c from line 28	30	

KANSAS
Financial Institution Apportionment Schedule
FOR USE BY FINANCIAL INSTITUTIONS APPORTIONING INCOME
(Financial Institutions using the combined income method must use Schedule K-131)

172418

For the taxable year beginning _____, ending _____

Name as shown on Form K-130

Employer Identification Number (EIN)

PART V

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:					
Value of taxpayer's loans and credit card receivables					
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 12A, page 1).....					A %

B. Payroll

	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 12B, page 1)			B %

C. Receipts

(1) Receipts from:			
(a) Lease of real property.....			
(b) Lease of tangible personal property.....			
(c) Credit card receivable			
(d) Merchants discount.....			
(e) Services			
(f) Investment and trading assets and activities			
(g) Other.....			
(2) Interest from loans:			
(a) Secured by real property			
(b) Not secured by real property.....			
(3) Net gains from sale of			
(a) Loans			
(b) Credit card receivable			
(4) Fees:			
(a) Loan servicing			
(b) Credit card issuers reimbursement			
(5) Attribution of certain receipts to commercial domicile			
TOTAL RECEIPTS (Enter on line 12C, Page 1).....			C %

D. Total percent (Sum of lines A, B & C)..... D %

E. Average percent of D (Enter on line 12, page 1)..... E %

PART VI ADDITIONAL INFORMATION

1. If you claim that part of your net income is assigned to business conducted outside Kansas:

a. Enclose a list of all states in which this corporation is doing business and filing state net income, franchise tax, privilege tax, corporate stock tax, bank shares tax, single business tax or earned surplus tax returns.

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 corporations conducting the unitary business.

2. Describe briefly the nature and location(s) of your Kansas business activities. _____

3. Are the amounts in the total company column the same as those reported in returns or reports to other states? ☐ Yes ☐ No If no, please explain _____

**PART VII AFFILIATED CORPORATIONS INCLUDED IN FORM K-130AS FINANCIAL INSTITUTION
CORPORATION APPORTIONMENT SCHEDULE**

[illegible]