

For the taxable year beginning 01012020, ending 12312020

ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN 234567890

NAMEOFBUSINESSGETTINGDEDUCTIONFROMX

EIN 987004320

Part A - Computation of Credit for this Entity

- | | |
|---|--------------|
| 1. Expensing deduction for this entity. (Combined total from of all Part B and Part B Supplement pages, line 11's.) | 111119195423 |
| 2. Recapture amount. (Combined total from of all Part C and Part C Supplement pages, line 12's.) | 212125202194 |
| 3. Net expensing deduction/recapture. (Subtract line 2 from line 1.) | -31135301168 |
| 4. Ownership Percentage. | 100.0000 |
| 5. Expensing deduction/recapture. (Multiply line 3 by line 4).
K-40 filers: Stop here and enter this amount on your Kansas Schedule S. (See instructions)
K-41 filers: Stop here and enter this amount in Part I of K-41. (See instructions)
K-120S filers: If amount on line 5 is a negative figure, enter as a negative on line 24 of form K-120S or K-121S.
K-120 and K-130 filers: If amount on line 5 is a positive figure, complete lines 6 through 10 of this form.
If the amount is a negative figure, stop here and see instructions. | -45119195423 |
| 6. Kansas net income for this entity. (Enter the sum of lines 21 and 22 from form K-120 or K-121 or lines 21 and 22 from Form K-130 or K-131; cannot be less than zero.) | 546119195423 |
| 7. Expensing deduction remaining. (Subtract line 6 from line 5; cannot be less than zero.) | 657125202194 |
| 8. Expensing deduction used against Kansas net income of other entities in the combined group. (Complete page 2, Part A (line 8) and any additional page 3, Part A Supplement (line 8) pages needed. Amount used by other entities this year (total the amounts in column (c) and enter result.) | 767135301168 |
| 9. Total expensing deduction used this year. (Add line 8 to either line 5 or line 6, whichever is less. Enter result here and on the Kansas Expensing Deduction line of Form K-120, K-121, K-130, or K-131.) | 868135301168 |
| 10. Expensing deduction to use as a net operating loss of this entity next tax year. (Subtract line 8 from line 7.) | 961935301168 |

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4	K-120EX		2021		KANSAS		000		156421				4																																																																				
5	Rev. 7-21		EXPENSING DEDUCTION SCHEDULE										5																																																																				
6	Page 1 of 7												6																																																																				
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17	Part A - Computation of Credit for this Entity												17																																																																				
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19	1. Expensing deduction for this entity. (Combined total from of all Part B and Part B Supplement pages, line 11's.)						111119195423						19																																																																				
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22	2. Recapture amount. (Combined total from of all Part C and Part C Supplement pages, line 12's.)						212125202194						22																																																																				
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25	3. Net expensing deduction/recapture. (Subtract line 2 from line 1.)						-31135301168						25																																																																				
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28	4. Ownership Percentage.						100.0000						28																																																																				
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31	5. Expensing deduction/recapture. (Multiply line 3 by line 4.)						-45119195423						31																																																																				
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37	6. Kansas net income for this entity. (Enter the sum of lines 21 and 22 from form K-120 or K-121 or lines 21 and 22 from Form K-130 or K-131; cannot be less than zero.)						546119195423						37																																																																				
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40	7. Expensing deduction remaining. (Subtract line 6 from line 5; cannot be less than zero.)						657125202194						40																																																																				
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42	8. Expensing deduction used against Kansas net income of other entities in the combined group. (Complete page 2, Part A (line 8) and any additional page 3, Part A Supplement (line 8) pages needed. Amount used by other entities this year (total the amounts in column (c) and enter result.)						767135301168						42																																																																				
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46	9. Total expensing deduction used this year. (Add line 8 to either line 5 or line 6, whichever is less. Enter result here and on the Kansas Expensing Deduction line of Form K-120, K-121, K-130 or K-131.)						868135301168						46																																																																				
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49	10. Expensing deduction to use as a net operating loss of this entity next tax year. (Subtract line 8 from line 7.)						961935301168						49																																																																				
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ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN 234567890

Part A, Line 8 Entities in Combined Group

(a) Entity Name	(b) Entity EIN	(c) Amount Used
TESTGERTRUDE A TESTGIBSONXXXXXXXXXX	111191954	221191954235
TESTGERTRUDE B TESTGIBSONXXXXXXXXXX	221191954	231191954235
TESTGERTRUDE C TESTGIBSONXXXXXXXXXX	331191954	241191954235
TESTGERTRUDE D TESTGIBSONXXXXXXXXXX	441191954	251191954235
TESTGERTRUDE E TESTGIBSONXXXXXXXXXX	541191954	261191954235
TESTGERTRUDE F TESTGIBSONXXXXXXXXXX	641191954	271191954235
TESTGERTRUDE G TESTGIBSONXXXXXXXXXX	741191954	281191954235
TESTGERTRUDE H TESTGIBSONXXXXXXXXXX	841191954	291191954235
TESTGERTRUDE I TESTGIBSONXXXXXXXXXX	941191954	301191954235
TESTGERTRUDE J TESTGIBSONXXXXXXXXXX	101191954	311191954235
TESTGERTRUDE K TESTGIBSONXXXXXXXXXX	111191954	321191954235
TESTGERTRUDE L TESTGIBSONXXXXXXXXXX	121191954	331191954235
TESTGERTRUDE M TESTGIBSONXXXXXXXXXX	131191954	341191954235
TESTGERTRUDE N TESTGIBSONXXXXXXXXXX	141191954	351191954235
TESTGERTRUDE O TESTGIBSONXXXXXXXXXX	151191954	361191954235
TESTGERTRUDE P TESTGIBSONXXXXXXXXXX	161191954	371191954235
TESTGERTRUDE Q TESTGIBSONXXXXXXXXXX	171191954	381191954235
TESTGERTRUDE R TESTGIBSONXXXXXXXXXX	181191954	391191954235
TESTGERTRUDE S TESTGIBSONXXXXXXXXXX	191191954	401191954235
TESTGERTRUDE T TESTGIBSONXXXXXXXXXX	201191954	411191954235
TESTGERTRUDE U TESTGIBSONXXXXXXXXXX	211191954	421191954235

Total for this page only. Total of Column (c).
Add all Part A and Part A Supplement, total lines and enter on line 8, page 1. 431191954235



ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN234567890

Part A, Line 8 Entities in Combined Group

(a) Entity Name	(b) Entity EIN	(c) Amount Used
TESTGERTRUDE V TESTGIBSONXXXXXXXXXX	441191954	651191954235
TESTGERTRUDE W TESTGIBSONXXXXXXXXXX	451191954	661191954235
TESTGERTRUDE X TESTGIBSONXXXXXXXXXX	461191954	671191954235
TESTGERTRUDE Y TESTGIBSONXXXXXXXXXX	471191954	681191954235
TESTGERTRUDE Z TESTGIBSONXXXXXXXXXX	481191954	691191954235
TESTGERTRUDE A AESTGIBSONXXXXXXXXXX	491191954	701191954235
TESTGERTRUDE A BESTGIBSONXXXXXXXXXX	501191954	711191954235
TESTGERTRUDE A CESTGIBSONXXXXXXXXXX	511191954	721191954235
TESTGERTRUDE A DESTGIBSONXXXXXXXXXX	521191954	731191954235
TESTGERTRUDE A EESTGIBSONXXXXXXXXXX	531191954	741191954235
TESTGERTRUDE A FESTGIBSONXXXXXXXXXX	541191954	751191954235
TESTGERTRUDE A GESTGIBSONXXXXXXXXXX	551191954	761191954235
TESTGERTRUDE A HESTGIBSONXXXXXXXXXX	561191954	771191954235
TESTGERTRUDE A IESTGIBSONXXXXXXXXXX	571191954	781191954235
TESTGERTRUDE A JESTGIBSONXXXXXXXXXX	581191954	791191954235
TESTGERTRUDE A KESTGIBSONXXXXXXXXXX	591191954	801191954235
TESTGERTRUDE A LESTGIBSONXXXXXXXXXX	601191954	811191954235
TESTGERTRUDE A MESTGIBSONXXXXXXXXXX	611191954	821191954235
TESTGERTRUDE A NESTGIBSONXXXXXXXXXX	621191954	831191954235
TESTGERTRUDE A OESTGIBSONXXXXXXXXXX	631191954	841191954235
TESTGERTRUDE A PESTGIBSONXXXXXXXXXX	641191954	851191954235
Total for this page only. Total of Column (c).		861191954235
Add all Part A and Part A Supplement, total lines and enter on line 8, page 1.		

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6	Page 3 of 7																				SUPPLEMENT																																		6																										
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8	ALLFULLFIELDSFORINTEGRATIONTESTINGX																																								SSN or EIN										234567890														8																
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10	Part A, Line 8 Entities in Combined Group																																																																																10
11	(a) Entity Name																																								(b) Entity EIN																				(c) Amount Used																				11
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14	TESTGERTRUDE V TESTGIBSONXXXXXXXXXX																																								441191954																				651191954235																				14
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48	TESTGERTRUDE A MESTGIBSONXXXXXXXXXX																																								611191954																				821191954235																				48
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50	TESTGERTRUDE A NESTGIBSONXXXXXXXXXX																																								621191954																				831191954235																				50
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58	Add all Part A and Part A Supplement, total lines and enter on line 8, page 1.																																																												861191954235																				58
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ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN

234567890

Part B - Computation of Kansas Expensing

(a) I.R.C. § 168 Recover Period	(b) METHOD	(c) PERCENT	(d) BASIS FOR DEPRECIATION	(e) BONUS DEPRECIATION and I.R.C. § 179	(f) NET BASIS (subtract column e from column d)	(g) KANSAS EXPENSING (multiply column f by column c)
2.5	150DB	0.077	871191954235	108191954235	129191954235	150191954235
3.0	200DB	0.075	881191954235	109191954235	130191954235	151191954235
3.5	S/L	0.116	891191954235	110191954235	131191954235	152191954235
4.0	150DB	0.114	901191954235	111191954235	132191954235	153191954235
5.0	150DB	0.135	911191954235	112191954235	133191954235	154191954235
6.0	S/L	0.170	921191954235	113191954235	134191954235	155191954235
6.5	150DB	0.163	931191954235	114191954235	135191954235	156191954235
7.0	200DB	0.151	941191954235	115191954235	136191954235	157191954235
7.5	S/L	0.199	951191954235	116191954235	137191954235	158191954235
8.0	S/L	0.208	961191954235	117191954235	138191954235	159191954235
8.5	150DB	0.199	971191954235	118191954235	139191954235	160191954235
9.0	S/L	0.226	981191954235	119191954235	140191954235	161191954235
9.5	150DB	0.218	991191954235	120191954235	141191954235	162191954235
10.0	200DB	0.198	100191954235	121191954235	142191954235	163191954235
10.5	S/L	0.252	101191954235	122191954235	143191954235	164191954235
11.0	150DB	0.240	102191954235	123191954235	144191954235	165191954235
11.5	150DB	0.248	103191954235	124191954235	145191954235	166191954235
12.0	S/L	0.277	104191954235	125191954235	146191954235	167191954235
12.5	S/L	0.285	105191954235	126191954235	147191954235	168191954235
13.0	150DB	0.271	106191954235	127191954235	148191954235	169191954235
13.5	S/L	0.300	107191954235	128191954235	149191954235	170191954235

11. Total for this page only. Total of Column (g).

Add all Part B and Part B Supplement, total lines and enter on line 1, page 1.

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11	(a)	(b)	(c)	(d)										(e)										(f)										(g)																																															
12	I.R.C. § 168	METHOD	PERCENT	BASIS FOR DEPRECIATION										BONUS DEPRECIATION and I.R.C. 179										NET BASIS (subtract column e from column d)										KANSAS EXPENSING (multiply column f by column c)																																															
13	Recover Period																																																																																
14	2.5	150DB	0.077	871191954235										108191954235										129191954235										150191954235																																															
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22	5.0	150DB	0.135	911191954235										112191954235										133191954235										154191954235																																															
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30	7.5	S/L	0.199	951191954235										116191954235										137191954235										158191954235																																															
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48	12.0	S/L	0.277	104191954235										125191954235										146191954235										167191954235																																															
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ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN

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Part B - Computation of Kansas Expensing

(a) I.R.C. § 168 Recover Period	(b) METHOD	(c) PERCENT	(d) BASIS FOR DEPRECIATION	(e) BONUS DEPRECIATION and I.R.C. § 179	(f) NET BASIS (subtract column e from column d)	(g) KANSAS EXPENSING (multiply column f by column c)
2.5	150DB	0.077	172191954235	193191954235	214191954235	235191954235
3.0	200DB	0.075	173191954235	194191954235	215191954235	236191954235
3.5	S/L	0.116	174191954235	195191954235	216191954235	237191954235
4.0	150DB	0.114	175191954235	196191954235	217191954235	238191954235
5.0	150DB	0.135	176191954235	197191954235	218191954235	239191954235
6.0	S/L	0.170	177191954235	198191954235	219191954235	240191954235
6.5	150DB	0.163	178191954235	199191954235	220191954235	241191954235
7.0	200DB	0.151	179191954235	200191954235	221191954235	242191954235
7.5	S/L	0.199	180191954235	201191954235	222191954235	243191954235
8.0	S/L	0.208	181191954235	202191954235	223191954235	244191954235
8.5	150DB	0.199	182191954235	203191954235	224191954235	245191954235
9.0	S/L	0.226	183191954235	204191954235	225191954235	246191954235
9.5	150DB	0.218	184191954235	205191954235	226191954235	247191954235
10.0	200DB	0.198	185191954235	206191954235	227191954235	248191954235
10.5	S/L	0.252	186191954235	207191954235	228191954235	249191954235
11.0	150DB	0.240	187191954235	208191954235	229191954235	250191954235
11.5	150DB	0.248	188191954235	209191954235	230191954235	251191954235
12.0	S/L	0.277	189191954235	210191954235	231191954235	252191954235
12.5	S/L	0.285	190191954235	211191954235	232191954235	253191954235
13.0	150DB	0.271	191191954235	212191954235	233191954235	254191954235
13.5	S/L	0.300	192191954235	213191954235	234191954235	255191954235

11. Total for this page only. Total of Column (g).

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11	(a)	(b)	(c)	(d)	(e)	(f)	(g)																																																																										
12	I.R.C. § 168	METHOD	PERCENT	BASIS FOR	BONUS DEPRECIATION	NET BASIS	KANSAS EXPENSING																																																																										
13	Recover			DEPRECIATION	and I.R.C. § 179	(subtract column e from	(multiply column f by column c)																																																																										
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46	11.0	150DB	0.240	187191954235	208191954235	229191954235	250191954235																																																																										
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48	11.5	150DB	0.248	188191954235	209191954235	230191954235	251191954235																																																																										
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52	12.5	S/L	0.285	190191954235	211191954235	232191954235	253191954235																																																																										
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54	13.0	150DB	0.271	191191954235	212191954235	233191954235	254191954235																																																																										
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ALLFULLFIELDSFORINTEGRATIONTESTINGX

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Part C - Recapture of Expensing Deductions Previously Claimed

(a) I.R.C. § 168 Recover Period	(b) Year Placed in Service	(c) Current Year	(d) Recapture Factor (subtract column b from column c)	(e) Years Remaining (subtract column d from column a)	(f) Percent of Recapture (divide column e by column a)	(g) Kansas Expensing Previously Allowed	(h) Recapture Amount (multiply column g by column f)
2.5	2016	2016	20	11.5	100.0000	257191954235	278191954235
3.0	2016	2016	20	10.5	100.0000	258191954235	279191954235
3.5	2016	2016	20	3.5	100.0000	259191954235	280191954235
4.0	2016	2016	20	13.5	100.0000	260191954235	281191954235
5.0	2016	2016	20	2.5	100.0000	261191954235	282191954235
6.0	2016	2016	20	11.5	100.0000	262191954235	283191954235
6.5	2016	2016	20	10.5	100.0000	263191954235	284191954235
7.0	2016	2016	20	3.5	100.0000	264191954235	285191954235
7.5	2016	2016	20	13.5	100.0000	265191954235	286191954235
8.0	2016	2016	20	2.5	100.0000	266191954235	287191954235
8.5	2016	2016	20	11.5	100.0000	267191954235	288191954235
9.0	2016	2016	20	10.5	100.0000	268191954235	289191954235
9.5	2016	2016	20	3.5	100.0000	269191954235	290191954235
10.0	2016	2016	20	13.5	100.0000	270191954235	291191954235
10.5	2016	2016	20	2.5	100.0000	271191954235	292191954235
11.0	2016	2016	20	11.5	100.0000	272191954235	293191954235
11.5	2016	2016	20	10.5	100.0000	273191954235	294191954235
12.0	2016	2016	20	3.5	100.0000	274191954235	295191954235
12.5	2016	2016	20	13.5	100.0000	275191954235	296191954235
13.0	2016	2016	20	2.5	100.0000	276191954235	297191954235
13.5	2016	2016	20	2.5	100.0000	277191954235	298191954235

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Add all Part C and Part C Supplement, total lines and enter on line 2, page 1.

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10	Part C - Recapture of Expensing Deductions Previously Claimed																																																																																10		
11	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	11																																																																										
12	I.R.C. § 168	Year	Current	Recapture Factor	Years Remaining	Percent of Recapture	Kansas Expensing Previously	Recapture Amount	12																																																																										
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16	2.5	2016	2016	20	11.5	100.0000	257191954235	278191954235	16																																																																										
17	3.0	2016	2016	20	10.5	100.0000	258191954235	279191954235	17																																																																										
18	3.5	2016	2016	20	3.5	100.0000	259191954235	280191954235	18																																																																										
19	4.0	2016	2016	20	13.5	100.0000	260191954235	281191954235	19																																																																										
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23	7.0	2016	2016	20	3.5	100.0000	264191954235	285191954235	23																																																																										
24	7.5	2016	2016	20	13.5	100.0000	265191954235	286191954235	24																																																																										
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27	9.0	2016	2016	20	10.5	100.0000	268191954235	289191954235	27																																																																										
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30	10.5	2016	2016	20	2.5	100.0000	271191954235	292191954235	30																																																																										
31	11.0	2016	2016	20	11.5	100.0000	272191954235	293191954235	31																																																																										
32	11.5	2016	2016	20	10.5	100.0000	273191954235	294191954235	32																																																																										
33	12.0	2016	2016	20	3.5	100.0000	274191954235	295191954235	33																																																																										
34	12.5	2016	2016	20	13.5	100.0000	275191954235	296191954235	34																																																																										
35	13.0	2016	2016	20	2.5	100.0000	276191954235	297191954235	35																																																																										
36	13.5	2016	2016	20	2.5	100.0000	277191954235	298191954235	36																																																																										
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Part C - Recapture of Expensing Deductions Previously Claimed

(a) I.R.C. § 168 Recover Period	(b) Year Placed in Service	(c) Current Year	(d) Recapture Factor (subtract column b from column c)	(e) Years Remaining (subtract column d from column a)	(f) Percent of Recapture (divide column e by column a)	(g) Kansas Expensing Previously Allowed	(h) Recapture Amount (multiply column g by column f)
2.5	2016	2016	20	11.5	100.0000	300191954235	321191954235
3.0	2016	2016	20	10.5	100.0000	301191954235	322191954235
3.5	2016	2016	20	3.5	100.0000	302191954235	333191954235
4.0	2016	2016	20	13.5	100.0000	303191954235	334191954235
5.0	2016	2016	20	2.5	100.0000	304191954235	335191954235
6.0	2016	2016	20	11.5	100.0000	305191954235	336191954235
6.5	2016	2016	20	10.5	100.0000	306191954235	337191954235
7.0	2016	2016	20	3.5	100.0000	307191954235	338191954235
7.5	2016	2016	20	13.5	100.0000	308191954235	339191954235
8.0	2016	2016	20	2.5	100.0000	309191954235	340191954235
8.5	2016	2016	20	11.5	100.0000	310191954235	341191954235
9.0	2016	2016	20	10.5	100.0000	311191954235	342191954235
9.5	2016	2016	20	3.5	100.0000	312191954235	343191954235
10.0	2016	2016	20	13.5	100.0000	313191954235	344191954235
10.5	2016	2016	20	2.5	100.0000	314191954235	345191954235
11.0	2016	2016	20	11.5	100.0000	315191954235	346191954235
11.5	2016	2016	20	10.5	100.0000	316191954235	347191954235
12.0	2016	2016	20	3.5	100.0000	317191954235	348191954235
12.5	2016	2016	20	13.5	100.0000	318191954235	349191954235
13.0	2016	2016	20	2.5	100.0000	319191954235	350191954235
13.5	2016	2016	20	2.5	100.0000	320191954235	351191954235

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12	I.R.C. § 168	Year	Current	Recapture Factor	Years Remaining	Percent of Recapture	Kansas Expensing Previously	Recapture Amount					12																																																																				
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48	11.5	2016	2016	20	10.5	100.0000	316191954235	347191954235					48																																																																				
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58	12. Total for this page only. Total of Column (h).														58																																																																		
59	Add all Part C and Part C Supplement, total lines and enter on line 2, page 1.							352191954235							59																																																																		
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INSTRUCTIONS FOR SCHEDULE K-120EX

GENERAL INFORMATION

The expensing deduction under K.S.A. 79-32,143a is available to income tax filers for taxable years commencing after December 31, 2011 (for taxable years after December 31, 2012, the deduction is limited to C corporations). The expensing deduction is available to privilege tax filers for taxable years commencing after December 31, 2013. **The deduction is available again for all income tax filers for tax years commencing after December 31, 2020.** The deduction must be made by the due date of the original return, including any extension of time to file, and may be made only for the taxable year in which the eligible property is placed in service in Kansas.

An election for expensing is made by filing your Corporation Income Tax (K-120), **Privilege Tax (K-130), or Individual Income Tax (K-40) return with Schedule K-120EX.** If filing a paper return, enclose federal Form(s) 4562 with each K-120EX and any additional schedule necessary to enable Kansas Department of Revenue to reconcile Form 4562 amounts to the expensing claimed on your K-120EX.

QUALIFIED PROPERTY. You may elect to take an expensing deduction from Kansas net income apportioned or allocated to this state for the cost of the following property placed in service in this state during the taxable year: 1) Tangible property eligible for depreciation under the modified accelerated cost recover system in section 168 of the I.R.C. (Internal Revenue Code), as amended, but not including residential rental property, nonresidential real property, any railroad grading or tunnel bore or any other property with an applicable recover period in excess of 25 years as defined under section 168(c) or (g) of the I.R.C., as amended; and, 2) Computer software as defined in section 197(e)(3)(B) of the I.R.C., as amended, and as described in section 197(e)(3)(A)(i) of the I.R.C., as amended, to which section 167 of the I.R.C., as amended, applies.

SITUS OF PROPERTY. The situs will be the physical location of such property located in Kansas. If the property is mobile, the situs will be the physical location of the business operations from which the property is used or based. Software shall be apportioned to Kansas based on the fraction, the numerator of which is the number of taxpayer's users located in Kansas of licenses for such computer software used in the active conduct of the taxpayer's business operations, and the denominator of which is the total number of the taxpayer's users of the licenses for such computer software used in the active conduct of the taxpayer's business operations everywhere.

UNITARY OPERATION. If you are a corporate or privilege taxpayer filing a combined return, you may elect to apply the expense deduction against the Kansas income of any member of the combined group. This option is only available for the expense deduction, not for any subsequent net operating loss caused by the expense deduction. Each entity within the combined group that made a qualifying investment must complete a Schedule K-120EX and enclose it with the return when filed.

TAX CREDITS AND THE EXPENSING DEDUCTION. If claiming an expensing deduction on an investment, you may not use that investment in the following tax credits, accelerated depreciation, or deductions: K-35, Historic Preservation; K-38, Swine Facility Improvement; K-53, Research and Development; K-59, High Performance Incentive Program; K-62, Alternative-Fuel Tax; K-73, Petroleum Refinery; K-77, Qualifying Pipeline; K-78, Nitrogen Fertilizer Plant; K-79, Biomass-to-Energy Plant; K-80, Integrated Coal Gasification Power Plant; K-81, Environmental Compliance; K-82, Storage and Blending Equipment; and K-83, Electric Cogeneration Facility.

EXPENSING DEDUCTION EXCEEDING KANSAS NET INCOME. If the expensing deduction exceeds net income apportioned or allocated to this state, such excess will be treated as a Kansas net operating loss by the entity that made the original investment.

COMPUTATION OF KANSAS EXPENSING AFTER THE ELECTION. The amount of expensing deduction for such cost shall equal the difference between the depreciable cost of such property for federal income tax purposes and the **sum of the amount of bonus depreciation claimed under I.R.C. § 168(k) and depreciation claimed under I.R.C. § 179.** That amount will be multiplied by the applicable

factor, determined by using, the table provided in K.S.A. 79-32,143a(f), based on the method of depreciation selected pursuant to section 168(b)(1), (2), or (3) or (g) of the IRC, as amended, and the applicable recover period for such property as defined under section 168(c) or (g) of the IRC, as amended.

EXAMPLE: A taxpayer using the 200% declining balance method with a recover period of 5 years and the basis for depreciation is \$10,000. The taxpayer has no bonus depreciation to subtract out so the net basis is \$10,000. Refer to the table on the next page. At the column headed I.R.C. § 168 Recover Period (year), go down to 5 years and use .116 under the 200DB column to multiply by the net basis of \$10,000. The expensing deduction for this item is \$1,160 to use as a subtraction from Kansas income. For corporate purposes this is subtracted from income after apportionment on line 18 of Form K-120 or K-121.

EXPENSING DEDUCTION RECAPTURE. If the property was sold, disposed of, or moved out of Kansas within the recover period (5 years in the above example), the expensing deduction previously determined shall be subject to recapture and treated as Kansas taxable income allocated to Kansas. The amount of recapture is the Kansas expensing deduction previously determined multiplied by a fraction, the numerator of which is the number of years remaining in the recover period for such property as defined under Section 168(c) or (g) of the I.R.C., after such property is sold or removed from the state including the year of disposition and the denominator is the total number of years in the total recover period.

EXAMPLE: In the example above, assume the taxpayer purchased property and claimed the expensing deduction on the 2019 return. In the year ending 2021 return, the taxpayer sold the property. The expensing deduction previously determined was \$1,160. The original recover period was five years. They sold the property in 2021 so there are three years remaining in the recover period. Three years remaining divided by five years total recovery equals 60%. 60% multiplied by \$1,160 equals \$696 which is to be added back to Kansas on K-120EX, PART A, line 2. If the recover period has expired, there is no recapture.

SPECIFIC LINE INSTRUCTIONS

Enter the applicable information (Name of taxpayer and SSN or EIN) at the top of Schedule K-120EX. Pass-through entities with shareholders or partners will complete both lines of Name of taxpayer (shareholder's name on the top line and pass-through entity's name on the second line).

C corporation (regular corporation) and financial institutions: Complete PART A after completing PART B and/or PART C, as applicable.

Pass-through entity (an entity not taxed on their income—partnership/subchapter S corporation—but passes their income to another entity that has a tax levied against it): If you have pass-through income and received an expensing deduction from a partnership or S corporation that has a recapture of the expensing previously claimed, complete PART C and lines 2 through 5 of PART A. The pass-through entity should supply the shareholders or partners with the pass-through entity's K-120EX.

PART A – COMPUTATION OF EXPENSING FOR THIS ENTITY

LINE 1 – Enter the total Kansas expensing from PART B, line 11.

LINE 2 – Enter the recapture amount from PART C, line 12.

LINE 3 – Subtract line 2 from line 1 and enter the result.

LINE 4 – Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

LINE 5 – Multiply line 3 by line 4. If line 1 is greater than line 2, you have an **expense to subtract** from income. C corporation and privilege tax filers continue to line 6.

If line 2 is greater than line 1, you have a recapture to add to income.

K-40 and K-41 filers STOP HERE. If the amount on line 5 is a **positive figure (the expense on line 1 is more than the recapture**

on line 2), enter it as a subtraction modification on Schedule S, line A20 or Form K-41, line 25g. If the amount on line 5 is negative (the recapture on line 2 is more than the expense on line 1), enter it as an addition modification on Schedule S, line A3 or Form K-41, line 24f.

K-120, K-121, K-130 and K-131 filers with a positive figure on line 5, proceed to line 6. If the amount on line 5 is a negative figure (the recapture on line 2 was more than the expense on line 1) then STOP HERE and enter the amount from line 5 as a positive figure on line 23 of Form K-120 or Form K-121 or line 23 of Form K-130 or Form K-131.

LINE 6 – Enter Kansas net income for this entity. This is determined by adding lines 21 and 22 together on Form K-120 or K-121 or adding lines 21 and 22 together on Form K-130 or K-131.

LINE 7 – Subtract line 6 from line 5 (cannot be less than zero).

LINE 8 – If the entity is filing a combined return, they may elect to take an expensing deduction against the income of any member of the combined group. If they make this election, complete line 8, (a), (b) and (c). If more space is needed, enclose a separate schedule. Enter the sum of (c) on line 8.

LINE 9 – Add line 8 to the lesser of line 5 or line 6. Enter result on line 24 of Form K-120 (or K-121) or line 24, Form K-130 (or K-131). If filing combined, each entity will record their portion of the deduction on Forms K-121 or K-131. The Combined Income column for line 24 (K-121) or line 24 (K-131) should equal the amount reported here.

LINE 10 – Subtract line 8 from line 7. This is the amount of net operating loss (NOL) remaining to carry forward to next year's return. The NOL may only be used by the entity that claimed the initial expensing deduction – not to be used by any other entities in a combined group.

PART B – COMPUTATION OF KANSAS EXPENSING

Complete PART B for the type of Kansas property you are electing to expense and enclose federal Form 4562 with this schedule to support your claim. To report an expensing recapture complete PART C and lines 2 through 5 of PART A.

Column (a) – Using the table below, enter the recover period. This should match the federal recover period claimed on Form 4562.

Column (b) – Enter the method (200 DB, 150 DB or S/L).

Column (c) – Using the table below, enter the factor for that recover period and method.

Column (d) – Enter the basis for depreciation.

Column (e) – Enter any bonus depreciation and any expense deduction being claimed for such property under I.R.C. § 179.

Column (f) – Subtract the bonus depreciation in (e) from the basis for depreciation in (d) and enter the result.

Column (g) – Multiply the factor (c) by the net basis (f). For instance, for a 3 year recover period that was a 200% DB, enter 0.075 in (c) and assuming (f) is 100, the result to enter in (g) is 7.50.

LINE 11 – Add all amounts in (g) and enter result on this line and on line 1, PART A of this schedule.

PART C – RECAPTURE OF EXPENSING DEDUCTIONS PREVIOUSLY CLAIMED

If property that was previously expensed was sold or moved out of Kansas within the "recover period," the expensing deduction previously determined is subject to recapture and treated as Kansas taxable income allocated to Kansas. If more space is needed, enclose a separate schedule. **NOTE:** These instructions reference data from the *EXAMPLE* on the previous page.

Column (a) – Enter the recover period. It should be the same recover period that was claimed on the initial expense deduction for this asset(s). In our example 5 years was used.

Column (b) – Enter ending period of the tax year that the asset(s) was claimed as an expense deduction. **Example:** 2019.

Column (c) – Enter the ending period of the current year tax return. **Example:** 2021.

Column (d) – Compute the recapture factor by subtracting the year placed in service (b) from the current year (c) and enter result. **Example:** 2021 - 2019 = 2.

Column (e) – Compute years remaining by subtracting recapture factor (d) from the recover period (a). **Example:** Subtract recapture factor of 2 from the recover period of 5 equals 3.

Column (f) – Divide the years remaining (e) by the recover factor (a) and enter resulting percentage. **Example:** Divide years remaining of 3 by recover period of 5 equals the percent of recapture of 60%.

Column (g) – Enter the Kansas expensing previously allowed. In our example this amount was \$1,160.

Column (h) – Multiply (g) by the percent in (f) and enter result. **Example:** \$1,160 by 60% equals \$696. This is the recapture amount for this asset.

LINE 12 – Add all amounts in (h) and enter the result on line 12 and on line 2, PART A of this schedule.

Use the following table to determine the expense deduction (PART B).

FACTORS

I.R.C. § 168 Recover Period (year)	I.R.C. § 168(b)(1) Depreciation Method (200% declining balance) (200DB)	I.R.C. § 168(b)(2) Depreciation Method (150% declining balance) (150DB)	I.R.C. § 168(b)(3) or (g) Depreciation Method (Straight line or alternative) (S/L)	I.R.C. § 168 Recover Period (year)	I.R.C. § 168(b)(1) Depreciation Method (200% declining balance) (200DB)	I.R.C. § 168(b)(2) Depreciation Method (150% declining balance) (150DB)	I.R.C. § 168(b)(3) or (g) Depreciation Method (Straight line or alternative) (S/L)
2.5	*	.077	.092	11.5	*	.248	.269
3	.075	.091	.106	12	*	.256	.277
3.5	*	.102	.116	12.5	*	.263	.285
4	*	.114	.129	13	*	.271	.293
5	.116	.135	.150	13.5	*	.278	.300
6	*	.154	.170	14	*	.285	.308
6.5	*	.163	.179	15	*	.299	.323
7	.151	.173	.190	16	*	.313	.337
7.5	*	.181	.199	16.5	*	.319	.344
8	*	.191	.208	17	*	.326	.351
8.5	*	.199	.217	18	*	.339	.365
9	*	.208	.226	19	*	.351	.378
9.5	*	.216	.235	20	*	.363	.391
10	.198	.224	.244	22	*	.386	.415
10.5	*	.232	.252	24	*	.408	.438
11	*	.240	.261	25	*	.419	.449