

For the taxable year beginning 01012025 , ending 12312025

ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN234567890

NAMEOFBUSINESSGETTINGDEDUCTIONFROMX

EIN987004320

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.)

111109195423
2. Recapture amount. (Combined total from of all Part C and Part C Supplement pages, line 12's.)

222105202194
3. Net expensing deduction/recapture. (Subtract line 2 from line 1.)

-33315301168
4. Ownership Percentage.

100.0000
5. Expensing deduction/recapture. (Multiply line 3 by line 4).

-55519195423

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 the amount on line 5 is a negative number, enter as a positive number on line 24 of Form K-120S or Form K-121S and if the amount on line 5 is a positive number, enter on line 25 of Form K-120S or Form K-121S.

K-120 and K-130 filers: If the amount is a negative number, enter as a positive number on line 23 of Form K-120 or line 26 of Form K-130. If the amount on line 5 is positive, complete lines 6 through 10 below.
6. Kansas net income for this entity. (Enter the sum of lines 21 and 22 from the K-120 or K-121; or lines 24 and 25 from the K-130 or K-131. The amount cannot be less than zero.)

666119195423
7. Expensing deduction remaining. (Subtract line 6 from line 5; cannot be less than zero.)

777125202194
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).

888135301168
9. Total expensing deduction used this year. (Add line 8 to either line 5 or line 6, whichever is less. For the K-120S and K-121S, line 8 is always zero.) Enter result here and on the Kansas Expensing Deduction line of form K-120, K-121, K-130, K-131, K-120S or K-121S.)

999135301168
10. Expensing deduction to use as a net operating loss of this entity next tax year. (Subtract line 9 from line 5.)

109935301168

2																																																																																	2
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-120EX		2025		KANSAS		000		K-120EX Page 1 156425						4																																																																		
5																																																																																	5
6	Page 1 of 7																																																																																6
7																																																																																	7
8	For the taxable year beginning 01012025, ending 12312025																																																																																8
9																																																																																	9
10																																																																																	10
11	ALLFULLFIELDSFORINTEGRATIONTESTINGX																																																												SSN or EIN		234567890																		11
12																																																																																	12
13																																																																																	13
14	NAMEOFBUSINESSGETTINGDEDUCTIONFROMX																																																												EIN		987004320																		14
15																																																																																	15
16																																																																																	16
17	Part A - Computation of Credit for this Entity																																																																																17
18																																																																																	18
19	1. Expensing deduction for this entity. (Combined total from of all Part B and Part B Supplement pages, line 11's.)																																																												111119195423																		19		
20																																																																																	20
21																																																																																	21
22	2. Recapture amount. (Combined total from of all Part C and Part C Supplement pages, line 12's.)																																																												212125202194																		22		
23																																																																																	23
24																																																																																	24
25	3. Net expensing deduction/recapture. (Subtract line 2 from line 1.)																																																												-31135301168																		25		
26																																																																																	26
27																																																																																	27
28	4. Ownership Percentage.																																																												100.0000																		28		
29																																																																																	29
30																																																																																	30
31	5. Expensing deduction/recapture. (Multiply line 3 by line 4.)																																																												-55119195423																		31		
32	K-40 filers: Stop here and enter this amount on your Kansas Schedule S. (See instructions)																																																																																32
33	K-41 filers: Stop here and enter this amount in Part I of K-41. (See instructions)																																																																																33
34	K-120S filers:																																																																																34
35	• If the amount on line 5 is a negative number, enter as a positive number on line 24 of Form K-120S or Form K-121S and if the amount on line 5 is a positive number, enter on line 25 of Form K-120S or Form K-121S.																																																																																35
36	K-120 and K-130 filers: If the amount is a negative number, enter as a positive number on line 23 of Form K-120 or line 26 of Form K-130. If the amount on line 5 is positive, complete lines 6 through 10 below.																																																																																36
37																																																																																	37
38																																																																																	38
39																																																																																	39
40																																																																																	40
41																																																																																	41
42																																																																																	42
43																																																																																	43
44	6. Kansas net income for this entity. (Enter the sum of lines 21 and 22 from the K-120 or K-121; or lines 24 and 25 from the K-130 or K-131. The amount cannot be less than zero.)																																																												666119195423																		44		
45																																																																																	45
46																																																																																	46
47	7. Expensing deduction remaining. (Subtract line 6 from line 5; cannot be less than zero.)																																																												777125202194																		47		
48																																																																																	48
49	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)																																																												888135301168																		49		
50																																																																																	50
51																																																																																	51
52																																																																																	52
53	9. Total expensing deduction used this year. (Add line 8 to either line 5 or line 6, whichever is less. For the K-120S and K-121S, line 8 is always zero.) Enter result here and on the Kansas Expensing Deduction line of form K-120, K-121, K-130, K-131, K-120S or K-121S.)																																																												999135301168																		53		
54																																																																																	54
55																																																																																	55
56	10. Expensing deduction to use as a net operating loss of this entity next tax year. (Subtract line 9 from line 5.)																																																												109935301168																		56		
57																																																																																	57
58																																																																																	58
59																																																																																	59
60																																																																																	60
61																																																																																	61
62																																																																																	62
63																																																																																	63
64																																																																																	64
65																																																																																	65

ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN234567890

Part A, Line 8 Entities in Combined Group

(a) Entity Name	(b) Entity EIN	(c) Amount Used
TESTGERTRUDE A TESTGIBSONXXXXXXXXXXXXXXXXXX	111191954	221191954235
TESTGERTRUDE B TESTGIBSONXXXXXXXXXXXXXXXXXX	221191954	231191954235
TESTGERTRUDE C TESTGIBSONXXXXXXXXXXXXXXXXXX	331191954	241191954235
TESTGERTRUDE D TESTGIBSONXXXXXXXXXXXXXXXXXX	441191954	251191954235
TESTGERTRUDE E TESTGIBSONXXXXXXXXXXXXXXXXXX	541191954	261191954235
TESTGERTRUDE F TESTGIBSONXXXXXXXXXXXXXXXXXX	641191954	271191954235
TESTGERTRUDE G TESTGIBSONXXXXXXXXXXXXXXXXXX	741191954	281191954235
TESTGERTRUDE H TESTGIBSONXXXXXXXXXXXXXXXXXX	841191954	291191954235
TESTGERTRUDE I TESTGIBSONXXXXXXXXXXXXXXXXXX	941191954	301191954235
TESTGERTRUDE J TESTGIBSONXXXXXXXXXXXXXXXXXX	101191954	311191954235
TESTGERTRUDE K TESTGIBSONXXXXXXXXXXXXXXXXXX	111191954	321191954235
TESTGERTRUDE L TESTGIBSONXXXXXXXXXXXXXXXXXX	121191954	331191954235
TESTGERTRUDE M TESTGIBSONXXXXXXXXXXXXXXXXXX	131191954	341191954235
TESTGERTRUDE N TESTGIBSONXXXXXXXXXXXXXXXXXX	141191954	351191954235
TESTGERTRUDE O TESTGIBSONXXXXXXXXXXXXXXXXXX	151191954	361191954235
TESTGERTRUDE P TESTGIBSONXXXXXXXXXXXXXXXXXX	161191954	371191954235
TESTGERTRUDE Q TESTGIBSONXXXXXXXXXXXXXXXXXX	171191954	381191954235
TESTGERTRUDE R TESTGIBSONXXXXXXXXXXXXXXXXXX	181191954	391191954235
TESTGERTRUDE S TESTGIBSONXXXXXXXXXXXXXXXXXX	191191954	401191954235
TESTGERTRUDE T TESTGIBSONXXXXXXXXXXXXXXXXXX	201191954	411191954235
TESTGERTRUDE U TESTGIBSONXXXXXXXXXXXXXXXXXX	211191954	421191954235
Total for this page only. Total of Column (c).		431191954235
Add all Part A and Part A Supplement, total lines and enter on line 8, page 1.		

2																																																																																	2
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-120EX										2025										PART A										(Line 8)										000										K-120EX Page 2 156525																														4
5																																																																																	5
6	Page 2 of 7																																																																																6
7																																																																																	7
8	ALLFULLFIELDSFORINTEGRATIONTESINGXXXXXXXX																																																												SSN or EIN										234567890										8
9																																																																																	9
10	Part A, Line 8 Entities in Combined Group																																																																																10
11	(a) Entity Name																																								(b) Entity EIN																				(c) Amount Used																				11
12																																																																																	12
13																																																																																	13
14	TESTGERTRUDE A TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								111191954																				221191954235																				14
15																																																																																	15
16	TESTGERTRUDE B TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								221191954																				231191954235																				16
17																																																																																	17
18	TESTGERTRUDE C TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								331191954																				241191954235																				18
19																																																																																	19
20	TESTGERTRUDE D TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								441191954																				251191954235																				20
21																																																																																	21
22	TESTGERTRUDE E TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								541191954																				261191954235																				22
23																																																																																	23
24	TESTGERTRUDE F TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								641191954																				271191954235																				24
25																																																																																	25
26	TESTGERTRUDE G TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								741191954																				281191954235																				26
27																																																																																	27
28	TESTGERTRUDE H TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								841191954																				291191954235																				28
29																																																																																	29
30	TESTGERTRUDE I TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								941191954																				301191954235																				30
31																																																																																	31
32	TESTGERTRUDE J TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								101191954																				311191954235																				32
33																																																																																	33
34	TESTGERTRUDE K TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								111191954																				321191954235																				34
35																																																																																	35
36	TESTGERTRUDE L TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								121191954																				331191954235																				36
37																																																																																	37
38	TESTGERTRUDE M TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								131191954																				341191954235																				38
39																																																																																	39
40	TESTGERTRUDE N TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								141191954																				351191954235																				40
41																																																																																	41
42	TESTGERTRUDE O TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								151191954																				361191954235																				42
43																																																																																	43
44	TESTGERTRUDE P TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								161191954																				371191954235																				44
45																																																																																	45
46	TESTGERTRUDE Q TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								171191954																				381191954235																				46
47																																																																																	47
48	TESTGERTRUDE R TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								181191954																				391191954235																				48
49																																																																																	49
50	TESTGERTRUDE S TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								191191954																				401191954235																				50
51																																																																																	51
52	TESTGERTRUDE T TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								201191954																				411191954235																				52
53																																																																																	53
54	TESTGERTRUDE U TESTGIBSONXXXXXXXXXXXXXXXXXXXX																																								211191954																				421191954235																				54
55																																																																																	55
56																																																																																	56
57	Total for this page only. Total of Column (c).																																																																																57
58	Add all Part A and Part A Supplement, total lines and enter on line 8, page 1.																																																												431191954235																				58
59																																																																																	59
60																																																																																	60
61																																																																																	61
62																																																																																	62
63																																																																																	63
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																																										
65																																																																																	65

ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN234567890

Part A, Line 8 Entities in Combined Group

(a) Entity Name	(b) Entity EIN	(c) Amount Used
TESTGERTRUDE V TESTGIBSONXXXXXXXXXXXXXXXXXX	441191954	651191954235
TESTGERTRUDE W TESTGIBSONXXXXXXXXXXXXXXXXXX	451191954	661191954235
TESTGERTRUDE X TESTGIBSONXXXXXXXXXXXXXXXXXX	461191954	671191954235
TESTGERTRUDE Y TESTGIBSONXXXXXXXXXXXXXXXXXX	471191954	681191954235
TESTGERTRUDE Z TESTGIBSONXXXXXXXXXXXXXXXXXX	481191954	691191954235
TESTGERTRUDE A AESTGIBSONXXXXXXXXXXXXXXXXXX	491191954	701191954235
TESTGERTRUDE A BESTGIBSONXXXXXXXXXXXXXXXXXX	501191954	711191954235
TESTGERTRUDE A CESTGIBSONXXXXXXXXXXXXXXXXXX	511191954	721191954235
TESTGERTRUDE A DESTGIBSONXXXXXXXXXXXXXXXXXX	521191954	731191954235
TESTGERTRUDE A EESTGIBSONXXXXXXXXXXXXXXXXXX	531191954	741191954235
TESTGERTRUDE A FESTGIBSONXXXXXXXXXXXXXXXXXX	541191954	751191954235
TESTGERTRUDE A GESTGIBSONXXXXXXXXXXXXXXXXXX	551191954	761191954235
TESTGERTRUDE A HESTGIBSONXXXXXXXXXXXXXXXXXX	561191954	771191954235
TESTGERTRUDE A IESTGIBSONXXXXXXXXXXXXXXXXXX	571191954	781191954235
TESTGERTRUDE A JESTGIBSONXXXXXXXXXXXXXXXXXX	581191954	791191954235
TESTGERTRUDE A KESTGIBSONXXXXXXXXXXXXXXXXXX	591191954	801191954235
TESTGERTRUDE A LESTGIBSONXXXXXXXXXXXXXXXXXX	601191954	811191954235
TESTGERTRUDE A MESTGIBSONXXXXXXXXXXXXXXXXXX	611191954	821191954235
TESTGERTRUDE A NESTGIBSONXXXXXXXXXXXXXXXXXX	621191954	831191954235
TESTGERTRUDE A OESTGIBSONXXXXXXXXXXXXXXXXXX	631191954	841191954235
TESTGERTRUDE A PESTGIBSONXXXXXXXXXXXXXXXXXX	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.		

2																																																																																	2
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-120EX										2025										PART A										000										K-120EX Page 3 156625																														4										
5																																																																																	5
6	Page 3 of 7																																																																																6
7																																																																																	7
8	ALLFULLFIELDSFORINTEGRATIONTESINGXXXXXXXX																																																												SSN or EIN										234567890										8
9																																																																																	9
10	Part A, Line 8 Entities in Combined Group																																																																																10
11	(a) Entity Name																																								(b) Entity EIN																				(c) Amount Used																				11
12																																																																																	12
13																																																																																	13
14	TESTGERTRUDE V TESTGIBSONXXXXXXXXXXXXXXXX																																								441191954																				651191954235																				14
15																																																																																	15
16	TESTGERTRUDE W TESTGIBSONXXXXXXXXXXXXXXXX																																								451191954																				661191954235																				16
17																																																																																	17
18	TESTGERTRUDE X TESTGIBSONXXXXXXXXXXXXXXXX																																								461191954																				671191954235																				18
19																																																																																	19
20	TESTGERTRUDE Y TESTGIBSONXXXXXXXXXXXXXXXX																																								471191954																				681191954235																				20
21																																																																																	21
22	TESTGERTRUDE Z TESTGIBSONXXXXXXXXXXXXXXXX																																								481191954																				691191954235																				22
23																																																																																	23
24	TESTGERTRUDE A AESTGIBSONXXXXXXXXXXXXXXXX																																								491191954																				701191954235																				24
25																																																																																	25
26	TESTGERTRUDE A BESTGIBSONXXXXXXXXXXXXXXXX																																								501191954																				711191954235																				26
27																																																																																	27
28	TESTGERTRUDE A CESTGIBSONXXXXXXXXXXXXXXXX																																								511191954																				721191954235																				28
29																																																																																	29
30	TESTGERTRUDE A DESTGIBSONXXXXXXXXXXXXXXXX																																								521191954																				731191954235																				30
31																																																																																	31
32	TESTGERTRUDE A EESTGIBSONXXXXXXXXXXXXXXXX																																								531191954																				741191954235																				32
33																																																																																	33
34	TESTGERTRUDE A FESTGIBSONXXXXXXXXXXXXXXXX																																								541191954																				751191954235																				34
35																																																																																	35
36	TESTGERTRUDE A GESTGIBSONXXXXXXXXXXXXXXXX																																								551191954																				761191954235																				36
37																																																																																	37
38	TESTGERTRUDE A HESTGIBSONXXXXXXXXXXXXXXXX																																								561191954																				771191954235																				38
39																																																																																	39
40	TESTGERTRUDE A IESTGIBSONXXXXXXXXXXXXXXXX																																								571191954																				781191954235																				40
41																																																																																	41
42	TESTGERTRUDE A JESTGIBSONXXXXXXXXXXXXXXXX																																								581191954																				791191954235																				42
43																																																																																	43
44	TESTGERTRUDE A KESTGIBSONXXXXXXXXXXXXXXXX																																								591191954																				801191954235																				44
45																																																																																	45
46	TESTGERTRUDE A LESTGIBSONXXXXXXXXXXXXXXXX																																								601191954																				811191954235																				46
47																																																																																	47
48	TESTGERTRUDE A MESTGIBSONXXXXXXXXXXXXXXXX																																								611191954																				821191954235																				48
49																																																																																	49
50	TESTGERTRUDE A NESTGIBSONXXXXXXXXXXXXXXXX																																								621191954																				831191954235																				50
51																																																																																	51
52	TESTGERTRUDE A OESTGIBSONXXXXXXXXXXXXXXXX																																								631191954																				841191954235																				52
53																																																																																	53
54	TESTGERTRUDE A PESTGIBSONXXXXXXXXXXXXXXXX																																								641191954																				851191954235																				54
55																																																																																	55
56																																																																																	56
57	Total for this page only. Total of Column (c).																																																																																57
58	Add all Part A and Part A Supplement, total lines and enter on line 8, page 1.																																																																						861191954235										58
59																																																																																	59
60																																																																																	60
61																																																																																	61
62																																																																																	62
63																																																																																	63
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																																										
65																																																																																	65



ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN

234567890

Part B - Computation of Kansas Expensing

(a) I.R.C. § 168 Recovery Period	(b) METHOD	(c) PERCENT	(d) BASIS FOR DEPRECIATION	(e) BONUS DEPRECIATION and I.R.C. § 179	(f) NET BASIS (subtract col e from col d)	(g) KANSAS EXPENSING (multiply col f by col 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.

171191954235

2																																																																																	2																				
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-120EX																				2025										PART B																				000										K-120EX Page 4 156725																														4										
5																																																																																	5																				
6	Page 4 of 7																																																																																6																				
7																																																																																	7																				
8	ALLFULLFIELDSFORINTEGRATIONTESTINGX																																																												SSN or EIN																				234567890																				8
9																																																																																	9																				
10	Part B - Computation of Kansas Expensing																																																																																10																				
11	(a)		(b)		(c)		(d)		(e)		(f)		(g)																																																																				11																				
12	I.R.C. § 168		METHOD		PERCENT		BASIS FOR		BONUS DEPRECIATION		NET BASIS		KANSAS EXPENSING																																																																				12																				
13	Recovery						DEPRECIATION		and I.R.C. 179		(subtract column e from		(multiply column f by column c)																																																																				13																				
14	Period										column d)																																																																						14																				
15																																																																																	15																				
16	2.5		150DB		0.077		871191954235		108191954235		129191954235		150191954235																																																																				16																				
17																																																																																	17																				
18	3.0		200DB		0.075		881191954235		109191954235		130191954235		151191954235																																																																				18																				
19																																																																																	19																				
20	3.5		S/L		0.116		891191954235		110191954235		131191954235		152191954235																																																																				20																				
21																																																																																	21																				
22	4.0		150DB		0.114		901191954235		111191954235		132191954235		153191954235																																																																				22																				
23																																																																																	23																				
24	5.0		150DB		0.135		911191954235		112191954235		133191954235		154191954235																																																																				24																				
25																																																																																	25																				
26	6.0		S/L		0.170		921191954235		113191954235		134191954235		155191954235																																																																				26																				
27																																																																																	27																				
28	6.5		150DB		0.163		931191954235		114191954235		135191954235		156191954235																																																																				28																				
29																																																																																	29																				
30	7.0		200DB		0.151		941191954235		115191954235		136191954235		157191954235																																																																				30																				
31																																																																																	31																				
32	7.5		S/L		0.199		951191954235		116191954235		137191954235		158191954235																																																																				32																				
33																																																																																	33																				
34	8.0		S/L		0.208		961191954235		117191954235		138191954235		159191954235																																																																				34																				
35																																																																																	35																				
36	8.5		150DB		0.199		971191954235		118191954235		139191954235		160191954235																																																																				36																				
37																																																																																	37																				
38	9.0		S/L		0.226		981191954235		119191954235		140191954235		161191954235																																																																				38																				
39																																																																																	39																				
40	9.5		150DB		0.218		991191954235		120191954235		141191954235		162191954235																																																																				40																				
41																																																																																	41																				
42	10.0		200DB		0.198		100191954235		121191954235		142191954235		163191954235																																																																				42																				
43																																																																																	43																				
44	10.5		S/L		0.252		101191954235		122191954235		143191954235		164191954235																																																																				44																				
45																																																																																	45																				
46	11.0		150DB		0.240		102191954235		123191954235		144191954235		165191954235																																																																				46																				
47																																																																																	47																				
48	11.5		150DB		0.248		103191954235		124191954235		145191954235		166191954235																																																																				48																				
49																																																																																	49																				
50	12.0		S/L		0.277		104191954235		125191954235		146191954235		167191954235																																																																				50																				
51																																																																																	51																				
52	12.5		S/L		0.285		105191954235		126191954235		147191954235		168191954235																																																																				52																				
53																																																																																	53																				
54	13.0		150DB		0.271		106191954235		127191954235		148191954235		169191954235																																																																				54																				
55																																																																																	55																				
56	13.5		S/L		0.300		107191954235		128191954235		149191954235		170191954235																																																																				56																				
57																																																																																	57																				
58																																																																																	58																				
59																																																																																	59																				
60																																																																																	60																				
61																																																																																	61																				
62																																																																																	62																				
63																																																																																	63																				
64																																																																																	64																				
65																																																																																	65																				
66																																																																																	66																				
67																																																																																	67																				
68																																																																																	68																				
69																																																																																	69																				
70																																																																																	70																				
71																																																																																	71																				
72																																																																																	72																				
73																																																																																	73																				
74																																																																																	74																				
75																																																																																	75																				
76																																																																																	76																				
77																																																																																	77																				
78																																																																																	78																				
79																																																																																	79																				
80																																																																																	80																				
81																																																																																	81																				
82																																																																																	82																				
83																																																																																	83																				
84																																																																																	84																				
85																																																																																	85																				
86																																																																																	86																				
87																																																																																	87																				
88																																																																																	88																				
89																																																																																	89																				
90																																																																																	90																				
91																																																																																	91																				
92																																																																																	92																				
93																																																																																	93																				
94																																																																																	94																				
95																																																																																	95																				
96																																																																																	96																				
97																																																																																	97																				
98																																																																																	98																				
99																																																																																	99																				
100																																																																																	100																				
101																																																																																	101																				
102																																																																																	102																				
103																																																																																	103																				
104																																																																																	104																				
105																																																																																	105																				
106																																																																																	106																				
107																																																																																	107																				
108																																																																																	108																				
109																																																																																	109																				
110																																																																																	110																				
111																																																																																	111																				
112																																																																																	112																				
113																																																																																	113																				
114																																																																																	114																				
115																																																																																	115																				
116																																																																																	116																				
117																																																																																	117																				
118																																																																																	118																				
119																																																																																	119																				
120																																																																																	120																				
121																																																																																	121																				
122																																																																																	122																				
123																																																																																	123																				
124																																																																																	124																				
125																																																																																	125																				
126																																																																																	126																				
127																																																																																	127																				
128																																																																																	128																				
129																																																																																	129																				
130																																																																																	130																				
131																																																																																	131																				
132																																																																																	132																				
133																																																																																	133																				
134																																																																																	134																				
135																																																																																	135																				
136																																																																																	136																				
137																																																																																	137																				
138																																																																																	138																				
139																																																																																	139																				
140																																																																																	140																				
141																																																																																	141																				
142																																																																																	142																				
143																																																																																	143																				
144																																																																																	144																				
145																																																																																	145																				
146																																																																																	146																				
147																																																																																	147																				
148																																																																																	148																				
149																																																																																	149																				
150																																																																																	150																				
151																																																																																	151																				
152																																																																																	152																				
153																																																																																	153																				
154																																																																																	154																				
155																																																																																	155																				
156																																																																																	156																				
157																																																																																	157																				
158																																																																																	158																				
159																																																																																	159																				
160																																																																																	160																				
161																																																																																	161																				
162																																																																																	162																				
163																																																																																	163																				
164																																																																																	164																				
165																																																																																	165																				
166																																																																																	166																				
167																																																																																	167																				
168																																																																																	168																				
169																																																																																	169																				
170																																																																																	170																				
171																																																																																	171																				
172																																																																																	172																				
173																																																																																	173																				
174																																																																																	174																				
175																																																																																	175																				
176																																																																																	176																				
177																																																																																	177																				
178																																																																																	178																				
179																																																																																	179																				
180																																																																																	180																				
181																																																																																	181																				
182																																																																																	182																				
183																																																																																	183																				
184																																																																																	184																				
185																																																																																	185																				
186																																																																																	186																				
187																																																																																	187																				
188																																																																																	188																				
189																																																																																	189																				
190																																																																																	190																				
191																																																																																	191																				
192																																																																																	192																				
193																																																																																	193																				
194																																																																																	194																				
195																																																																																	195																				
196																																																																																	196																				
197																																																																																	197																				
198																																																																																	198																				
199																																																																																	199																				
200																																																																																	200																				
201																																																																																	201																				
202																																																																																	202																				
203																																																																																	203																				
204																																																																																	204																				
205																																																																																	205																				
206																																																																																	206																				
207																																																																																	207																				
208																																																																																	208																				
209																																																																																	209																				
210																																																																																	210																				
211																																																																																	211																				
212																																																																																	212																				
213																																																																																	213																				
214																																																																																	214																				
215																																																																																	215																				
216																																																																																	216																				
217																																																																																	217																				
218																																																																																	218																				
219																																																																																	219																				
220																																																																																	220																				
221																																																																																	221																				
222																																																																																	222																				
223																																																																																	223																				
224																																																																																	224																				
225																																																																																	225																				
226																																																																																	226																				
227																																																																																	227																				
228																																																																																	228																				
229																																																																																	229																				
230																																																																																	230																				
231																																																																																	231																				
232																																																																																	232																				
233																																																																																	233																				
234																																																																																	234																				
235																																																																																	235																				
236																																																																																	236																				
237																																																																																	237																				
238																																																																																	238																				
239																																																																																	239																				
240																																																																																	240																				
241																																																																																	241																				
242																																																																																	242																				
243																																																																																	243																				
244																																																																																	244																				
245																																																																																	245																				
246																																																																																	246																				
247																																																																																	247																				
248																																																																																	248																				
249																																																																																	249																				
250																																																																																	250																				
251																																																																																	251																				
252																																																																																	252																				
253																																																																																	253																				
254																																																																																	254																				
255																																																																																	255																				
256																																																																																	256																				
257																																																																																	257																				
258																																																																																	258																				
259																																																																																	259																				
260																																																																																	260																				
261																																																																																	261																				
262																																																																																	262																				
263																																																																																	263																				
264																																																																																	264																				
265																																																																																	265																				
266																																																																																	266																				
267																																																																																	267																				
268																																																																																	268																				
269																																																																																	269																				
270																																																																																	270																				
271																																																																																	271																				
272																																																																																	272																				
273																																																																																	273																				
274																																																																																	274																				
275																																																																																	275																				
276																																																																																	276																				
277																																																																																	277																				
278																																																																																	278																				
279																																																																																	279																				
280																																																																																	280																				
281																																																																																	281																				
282																																																																																	282																				
283																																																																																	283																				
284																																																																																	284																				
285																																																																																	285																				
286																																																																																	286																				
287																																																																																	287																				
288																																																																																	288																				
289																																																																																	289																				
290																																																																																	290																				
291																																																																																	291																				
292																																																																																	292																				
293																																																																																	293																				
294																																																																																	294																				
295																																																																																	295																				
296																																																																																	296																				
297																																																																																	297																				
298																																																																																	298																				
299																																																																																	299																				
300																																																																																																					

ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN234567890

Part B - Computation of Kansas Expensing

(a) I.R.C. § 168 Recovery Period	(b) METHOD	(c) PERCENT	(d) BASIS FOR DEPRECIATION	(e) BONUS DEPRECIATION and I.R.C. § 179	(f) NET BASIS (subtract col e from col d)	(g) KANSAS EXPENSING (multiply col f by col 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).

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

256191954235

2																																																																																	2										
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-120EX																				2025										PART B																				000										K-120EX Page 5 156825																														4
5																																																																																	5										
6	Page 5 of 7																																																																																6										
7																																																																																	7										
8	ALLFULLFIELDSFORINTEGRATIONTESTINGX																																																												SSN or EIN										234567890										8										
9																																																																																	9										
10	Part B - Computation of Kansas Expensing																																																																																10										
11	(a) I.R.C. § 168 Recovery 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)		11																																																																												
12																																																																																	12										
13																																																																																	13										
14	2.5		150DB		0.077		172191954235		193191954235		214191954235		235191954235		14																																																																												
15																																																																																	15										
16	3.0		200DB		0.075		173191954235		194191954235		215191954235		236191954235		16																																																																												
17																																																																																	17										
18	3.5		S/L		0.116		174191954235		195191954235		216191954235		237191954235		18																																																																												
19																																																																																	19										
20	4.0		150DB		0.114		175191954235		196191954235		217191954235		238191954235		20																																																																												
21																																																																																	21										
22	5.0		150DB		0.135		176191954235		197191954235		218191954235		239191954235		22																																																																												
23																																																																																	23										
24	6.0		S/L		0.170		177191954235		198191954235		219191954235		240191954235		24																																																																												
25																																																																																	25										
26	6.5		150DB		0.163		178191954235		199191954235		220191954235		241191954235		26																																																																												
27																																																																																	27										
28	7.0		200DB		0.151		179191954235		200191954235		221191954235		242191954235		28																																																																												
29																																																																																	29										
30	7.5		S/L		0.199		180191954235		201191954235		222191954235		243191954235		30																																																																												
31																																																																																	31										
32	8.0		S/L		0.208		181191954235		202191954235		223191954235		244191954235		32																																																																												
33																																																																																	33										
34	8.5		150DB		0.199		182191954235		203191954235		224191954235		245191954235		34																																																																												
35																																																																																	35										
36	9.0		S/L		0.226		183191954235		204191954235		225191954235		246191954235		36																																																																												
37																																																																																	37										
38	9.5		150DB		0.218		184191954235		205191954235		226191954235		247191954235		38																																																																												
39																																																																																	39										
40	10.0		200DB		0.198		185191954235		206191954235		227191954235		248191954235		40																																																																												
41																																																																																	41										
42	10.5		S/L		0.252		186191954235		207191954235		228191954235		249191954235		42																																																																												
43																																																																																	43										
44	11.0		150DB		0.240		187191954235		208191954235		229191954235		250191954235		44																																																																												
45																																																																																	45										
46	11.5		150DB		0.248		188191954235		209191954235		230191954235		251191954235		46																																																																												
47																																																																																	47										
48	12.0		S/L		0.277		189191954235		210191954235		231191954235		252191954235		48																																																																												
49																																																																																	49										
50	12.5		S/L		0.285		190191954235		211191954235		232191954235		253191954235		50																																																																												
51																																																																																	51										
52	13.0		150DB		0.271		191191954235		212191954235		233191954235		254191954235		52																																																																												
53																																																																																	53										
54	13.5		S/L		0.300		192191954235		213191954235		234191954235		255191954235		54																																																																												
55																																																																																	55										
56																																																																																	56										
57	11. Total for this page only. Total of Column (g).																																																																																57										
58	Add all Part B and Part B Supplement, total lines and enter on line 1, page 1.																																																												256191954235										58																				
59																																																																																	59										
60																																																																																	60										
61																																																																																	61										
62																																																																																	62										
63																																																																																	63										
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																																																				
65																																																																																	65										



ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN

234567890

Part C - Recapture of Expensing Deductions Previously Claimed

(a) I.R.C. § 168 Recovery Period	(b) Year Placed in Service	(c) Current Tax Year	(d) Recapture Factor (subtract col b from col c)	(e) Years Remaining (subtract col d from col a)	(f) Percent of Recapture (divide col e by col a)	(g) Kansas Expensing Previously Allowed	(h) Recapture Amount (multiply col g by col f)
2.5	2015	2025	10	11.5	100.0000	257191954235	278191954235
3.0	2015	2025	10	10.5	100.0000	258191954235	279191954235
3.5	2015	2025	10	3.5	100.0000	259191954235	280191954235
4.0	2015	2025	10	13.5	100.0000	260191954235	281191954235
5.0	2015	2025	10	2.5	100.0000	261191954235	282191954235
6.0	2015	2025	10	11.5	100.0000	262191954235	283191954235
6.5	2015	2025	10	10.5	100.0000	263191954235	284191954235
7.0	2015	2025	10	3.5	100.0000	264191954235	285191954235
7.5	2015	2025	10	13.5	100.0000	265191954235	286191954235
8.0	2015	2025	10	2.5	100.0000	266191954235	287191954235
8.5	2015	2025	10	11.5	100.0000	267191954235	288191954235
9.0	2015	2025	10	10.5	100.0000	268191954235	289191954235
9.5	2015	2025	10	3.5	100.0000	269191954235	290191954235
10.0	2015	2025	10	13.5	100.0000	270191954235	291191954235
10.5	2015	2025	10	2.5	100.0000	271191954235	292191954235
11.0	2015	2025	10	11.5	100.0000	272191954235	293191954235
11.5	2015	2025	10	10.5	100.0000	273191954235	294191954235
12.0	2015	2025	10	3.5	100.0000	274191954235	295191954235
12.5	2015	2025	10	13.5	100.0000	275191954235	296191954235
13.0	2015	2025	10	2.5	100.0000	276191954235	297191954235
13.5	2015	2025	10	2.5	100.0000	277191954235	298191954235

12. Total for this page only. Total of Column (h).

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

299191954235

2																																																																																	2										
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-120EX																				2025										PART C																				000										K-120EX Page 6 156925																														4
5																																																																																	5										
6	Page 6 of 7																																																																																6										
7																																																																																	7										
8	ALLFULLFIELDSFORINTEGRATIONTESTINGX																																																												SSN or EIN										234567890										8										
9																																																																																	9										
10	Part C - Recapture of Expensing Deductions Previously Claimed																																																																																10										
11	(a) I.R.C. § 168 Recovery 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)										11																																																										
12																																																																																	12										
13																																																																																	13										
14	2.5		2015		2025		10		11.5		100.0000		257191954235										278191954235										14																																																										
15																																																																																	15										
16	3.0		2015		2025		10		10.5		100.0000		258191954235										279191954235										16																																																										
17																																																																																	17										
18	3.5		2015		2025		10		3.5		100.0000		259191954235										280191954235										18																																																										
19																																																																																	19										
20	4.0		2015		2025		10		13.5		100.0000		260191954235										281191954235										20																																																										
21																																																																																	21										
22	5.0		2015		2025		10		2.5		100.0000		261191954235										282191954235										22																																																										
23																																																																																	23										
24	6.0		2015		2025		10		11.5		100.0000		262191954235										283191954235										24																																																										
25																																																																																	25										
26	6.5		2015		2025		10		10.5		100.0000		263191954235										284191954235										26																																																										
27																																																																																	27										
28	7.0		2015		2025		10		3.5		100.0000		264191954235										285191954235										28																																																										
29																																																																																	29										
30	7.5		2015		2025		10		13.5		100.0000		265191954235										286191954235										30																																																										
31																																																																																	31										
32	8.0		2015		2025		10		2.5		100.0000		266191954235										287191954235										32																																																										
33																																																																																	33										
34	8.5		2015		2025		10		11.5		100.0000		267191954235										288191954235										34																																																										
35																																																																																	35										
36	9.0		2015		2025		10		10.5		100.0000		268191954235										289191954235										36																																																										
37																																																																																	37										
38	9.5		2015		2025		10		3.5		100.0000		269191954235										290191954235										38																																																										
39																																																																																	39										
40	10.0		2015		2025		10		13.5		100.0000		270191954235										291191954235										40																																																										
41																																																																																	41										
42	10.5		2015		2025		10		2.5		100.0000		271191954235										292191954235										42																																																										
43																																																																																	43										
44	11.0		2015		2025		10		11.5		100.0000		272191954235										293191954235										44																																																										
45																																																																																	45										
46	11.5		2015		2025		10		10.5		100.0000		273191954235										294191954235										46																																																										
47																																																																																	47										
48	12.0		2015		2025		10		3.5		100.0000		274191954235										295191954235										48																																																										
49																																																																																	49										
50	12.5		2015		2025		10		13.5		100.0000		275191954235										296191954235										50																																																										
51																																																																																	51										
52	13.0		2015		2025		10		2.5		100.0000		276191954235										297191954235										52																																																										
53																																																																																	53										
54	13.5		2015		2025		10		2.5		100.0000		277191954235										298191954235										54																																																										
55																																																																																	55										
56																																																																																	56										
57	12. Total for this page only. Total of Column (h).																																																																																57										
58	Add all Part C and Part C Supplement, total lines and enter on line 2, page 1.																																																																						299191954235										58										
59																																																																																	59										
60																																																																																	60										
61																																																																																	61										
62																																																																																	62										
63																																																																																	63										
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																																																				
65																																																																																	65										



ALLFULLFIELDSFORINTEGRATIONTESTINGX

SSN or EIN

234567890

Part C - Recapture of Expensing Deductions Previously Claimed

(a) I.R.C. § 168 Recovery Period	(b) Year Placed in Service	(c) Current Tax Year	(d) Recapture Factor (subtract col b from col c)	(e) Years Remaining (subtract col d from col a)	(f) Percent of Recapture (divide col e by col a)	(g) Kansas Expensing Previously Allowed	(h) Recapture Amount (multiply col g by col f)
2.5	2015	2025	10	11.5	100.0000	300191954235	321191954235
3.0	2015	2025	10	10.5	100.0000	301191954235	322191954235
3.5	2015	2025	10	3.5	100.0000	302191954235	333191954235
4.0	2015	2025	10	13.5	100.0000	303191954235	334191954235
5.0	2015	2025	10	2.5	100.0000	304191954235	335191954235
6.0	2015	2025	10	11.5	100.0000	305191954235	336191954235
6.5	2015	2025	10	10.5	100.0000	306191954235	337191954235
7.0	2015	2025	10	3.5	100.0000	307191954235	338191954235
7.5	2015	2025	10	13.5	100.0000	308191954235	339191954235
8.0	2015	2025	10	2.5	100.0000	309191954235	340191954235
8.5	2015	2025	10	11.5	100.0000	310191954235	341191954235
9.0	2015	2025	10	10.5	100.0000	311191954235	342191954235
9.5	2015	2025	10	3.5	100.0000	312191954235	343191954235
10.0	2015	2025	10	13.5	100.0000	313191954235	344191954235
10.5	2015	2025	10	2.5	100.0000	314191954235	345191954235
11.0	2015	2025	10	11.5	100.0000	315191954235	346191954235
11.5	2015	2025	10	10.5	100.0000	316191954235	347191954235
12.0	2015	2025	10	3.5	100.0000	317191954235	348191954235
12.5	2015	2025	10	13.5	100.0000	318191954235	349191954235
13.0	2015	2025	10	2.5	100.0000	319191954235	350191954235
13.5	2015	2025	10	2.5	100.0000	320191954235	351191954235

12. Total for this page only. Total of Column (h).

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

352191954235



2																																																																																	2
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-120EX		2025		PART C		000		K-120EX Page 7 157025						4																																																																		
5					SUPPLEMENT										5																																																																		
6	Page 7 of 7														6																																																																		
7															7																																																																		
8	ALLFULLFIELDSFORINTEGRATIONTESTINGX								SSN or EIN		234567890				8																																																																		
9															9																																																																		
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																																																																	
13	Recovery	Placed in	Year	(subtract column b	(subtract column d	(divide column e by	Allowed	(multiply column g by column f)								13																																																																	
14	Period	Service		from column c)	from column a)	column a)										14																																																																	
15																15																																																																	
16	2.5	2015	2025	10	11.5	100.0000	300191954235	321191954235								16																																																																	
17																17																																																																	
18	3.0	2015	2025	10	10.5	100.0000	301191954235	322191954235								18																																																																	
19																19																																																																	
20	3.5	2015	2025	10	3.5	100.0000	302191954235	333191954235								20																																																																	
21																21																																																																	
22	4.0	2015	2025	10	13.5	100.0000	303191954235	334191954235								22																																																																	
23																23																																																																	
24	5.0	2015	2025	10	2.5	100.0000	304191954235	335191954235								24																																																																	
25																25																																																																	
26	6.0	2015	2025	10	11.5	100.0000	305191954235	336191954235								26																																																																	
27																27																																																																	
28	6.5	2015	2025	10	10.5	100.0000	306191954235	337191954235								28																																																																	
29																29																																																																	
30	7.0	2015	2025	10	3.5	100.0000	307191954235	338191954235								30																																																																	
31																31																																																																	
32	7.5	2015	2025	10	13.5	100.0000	308191954235	339191954235								32																																																																	
33																33																																																																	
34	8.0	2015	2025	10	2.5	100.0000	309191954235	340191954235								34																																																																	
35																35																																																																	
36	8.5	2015	2025	10	11.5	100.0000	310191954235	341191954235								36																																																																	
37																37																																																																	
38	9.0	2015	2025	10	10.5	100.0000	311191954235	342191954235								38																																																																	
39																39																																																																	
40	9.5	2015	2025	10	3.5	100.0000	312191954235	343191954235								40																																																																	
41																41																																																																	
42	10.0	2015	2025	10	13.5	100.0000	313191954235	344191954235								42																																																																	
43																43																																																																	
44	10.5	2015	2025	10	2.5	100.0000	314191954235	345191954235								44																																																																	
45																45																																																																	
46	11.0	2015	2025	10	11.5	100.0000	315191954235	346191954235								46																																																																	
47																47																																																																	
48	11.5	2015	2025	10	10.5	100.0000	316191954235	347191954235								48																																																																	
49																49																																																																	
50	12.0	2015	2025	10	3.5	100.0000	317191954235	348191954235								50																																																																	
51																51																																																																	
52	12.5	2015	2025	10	13.5	100.0000	318191954235	349191954235								52																																																																	
53																53																																																																	
54	13.0	2015	2025	10	2.5	100.0000	319191954235	350191954235								54																																																																	
55																55																																																																	
56	13.5	2015	2025	10	2.5	100.0000	320191954235	351191954235								56																																																																	
57																57																																																																	
58	12. Total for this page only. Total of Column (h).														352191954235		58																																																																
59	Add all Part C and Part C Supplement, total lines and enter on line 2, page 1.																59																																																																
60																	60																																																																
61																	61																																																																
62																	62																																																																
63																	63																																																																
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																																										
65																																																																																	65

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), Partnership or S Corporation Income Tax (K-120S), Privilege Tax (K-130), Individual Income Tax (K-40), or Fiduciary Income Tax (K-41) 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 recovery 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 recovery 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-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 recovery period for such property as defined under section 168(c) or (g) of the I.R.C., as amended.

EXAMPLE: A taxpayer using the 200% declining balance method with a recovery 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 Recovery 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 24 of Form K-120 or K-121.

EXPENSING DEDUCTION RECAPTURE. If the property was sold, disposed of, or moved out of Kansas within the recovery 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 recovery 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 recovery period.

EXAMPLE: In the example above, assume the taxpayer purchased property and claimed the expensing deduction on the 2024 return. In the year ending 2025 return, the taxpayer sold the property. The expensing deduction previously determined was \$1,160. The original recovery period was five years. They sold the property in 2025 so there are three years remaining in the recovery 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 recovery 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 number (the expense on line 1 is more than the recapture on line 2), enter it as a subtraction modification on Schedule S, line A21 or Form K-41, line 26g. 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 25e.

K-120S and K-121S filers if the amount on line 5 is a negative number, enter as a positive number on line 24 of Form K-120S or K-121S and if the amount on line 5 is a positive number, enter on line 25 of Form K-120S or K-121S.

K-120, K-121, K-130 and K-131 filers with a positive number on line 5, proceed to line 6. If the amount on line 5 is a negative number (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 number on line 23 of Form K-120 or Form K-121; or line 26 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 lines 24 and 25 from Forms 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.

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 recovery 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 recovery 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 Column (e) the bonus depreciation and the I.R.C. § 179 expense from Column (d) the basis for depreciation.

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 “recovery 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 recovery period. It should be the same recovery 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.

Column (c) – Enter the ending period of the current year tax return. Example: 2025.

Column (d) – Compute the recapture factor by subtracting the year placed in service (b) from the current year (c) and enter result. **Example:** 2025 - 2023 = 2.

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

Column (f) – Divide the years remaining (e) by the recovery factor (a) and enter resulting percentage. **Example:** Divide years remaining of 3 by recovery 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 table below to determine the expense deduction (PART B)
FACTORS**

IRC§168 Recovery Period (year)	IRC§168(b)(1) Depreciation Method (200% declining balance) (200DB)	IRC§168(b)(2) Depreciation Method (150% declining balance) (150DB)	IRC§168(b)(3) or (g) Depreciation Method (Straight line or alternative) (S/L)	IRC§168 Recovery Period (year)	IRC§168(b)(1) Depreciation Method (200% declining balance) (200DB)	IRC§168(b)(2) Depreciation Method (150% declining balance) (150DB)	IRC§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