

K-130

2026

PRIVILEGE TAX

000

K-130
Page 1
172025



Page 1 of 6

For the taxable year beginning

01012025

ending

12312025

BUSINESSNAMEXXXXXXXXXXXXXXXXXXXXX
INCAREOFORADDRESSLINEXXXXXXXXXXXXX
ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CITYXXXXXXXXXXXXXXXXXXXX ST XXXXX-XXXX

EIN this entity:

EIN Federal Consolidated Parent:

134567890

187004310

A. Method Used to Determine Income of Corporation in Kansas

B. Business Activity Code:

F. State of Commercial Domicile:

KS

☒ 1. Activity wholly within Kansas - Single entity

500000

G. Type of Federal Return Filed:

☒ 2. Activity wholly within Kansas - Consolidated

C. Date Business Began in KS:

☒ 1. Separate

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

12312025

☒ 2. Consolidated

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

D. Date Business Discontinued in KS:

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

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

12312025

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

E. State and Date of Incorporation:

01012025

☒ J. Indicate if a Fiduciary Financial Institution

KS 12312025

I. Name or address has changed? ☒

☒ Filing an amended privilege return. Reason for amended return:
Note: This form cannot be used for tax years prior to 2023.

☒ Amended affects Kansas only

☒ Adjustment by IRS

☒ Amended Federal return

1. Federal taxable income for Kansas privilege tax purposes -10099909999.99

15. Kansas net interest income received from qualified agricultural real estate loans (enclose schedule) 155599099994.19

2. Total state and municipal interest income 200999099990.99

16. Kansas net interest income received from single family residence loans(enclose schedule) 166699099995.92

3. Taxes on or measured by income or fees or payment in lieu of income taxes (does not include privilege taxes) -30109490999.99

17. Kansas interest earned on loans to qualified taxpayers used for qualified expenses for restoration and preservation of a qualified historic structure (Sch req)) 177799099996.99

4. Federal net operating loss deduction 402399099991.99

18. Other subtractions from federal taxable income (enclose schedule) 188829099997.99

5. Savings & loan bad debt deduction included in federal deductions 503949099992.99

19. Total subtractions from federal taxable income (Add lines 10-18) 199929099998.99

6. 250 deduction related to Global Intangible Low-Taxed Income (GILTI) (I.R.C. § 250(a)(1)(B)) (Sch. req.) 604995099993.99

20. Net income before apportionment (Add line 1 to line 9 and subtract line 19) -20119339999.99

7. Business interest expense carryforward deduction (I.R.C. § 163(j)) (Sch. req.) 705999699994.99

21. Nonbusiness income - Total company (Sch. req.) -21219339999.99

8. Other additions to federal taxable income (Sch. req.) 806999979995.99

22. Apportionable business income (Subtract line 21 from line 20) -22329904499.99

9. Total additions to federal taxable income (Add lines 2 - 8) 907999098996.99

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

10. Disallowed FDIC Premiums (I.R.C. § 162 (r)) (Sch. req.) 101099099997.99

A 100.0000 B 100.0000
C 100.0000

11. Global Intangible Low-Taxed Income (GILTI) (I.R.C. § 951a)) (Sch. req.) 1121990999908.99

24. Amount to Kansas (Multiply line 22 by line 23) -24449909999.66

12. Disallowed business interest deduction (I.R.C. § 163(J)) (Sch. req.) 123299098999.99


25. Nonbusiness income - Kansas (Sch. req.) -25539909955.99

13. Contributions to capital exceptions (I.R.C. § 118) (Sch. req.) 133399099990.99

26. Kansas expensing recapture 266399099559.99

14. Disallowed business meal expenses (I.R.C. § 274) (Sch. req.) 1454990999901.99

27. Kansas expensing deduction 2773990999027.99

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3	6	8	10	12	14	16	18	20	22	24	26	28	30	32	34	36	38	40	42	44	46	48	50	52	54	56	58	60	62	64	66	68	70	72	74	76	78	80	84																																																				
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9	INCAREOFORADDRESSLINEXXXXXXXXXXXXXXX																																																																																										9
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17	<input checked="" type="checkbox"/> 2. Activity wholly within Kansas - Consolidated										C. Date Business Began in KS:																				<input checked="" type="checkbox"/> 1. Separate																														17																														
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19	<input checked="" type="checkbox"/> 3. Single entity apportionment method (Sch. K-130AS, Part V)										12312025																				<input checked="" type="checkbox"/> 2. Consolidated																														19																														
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21	<input checked="" type="checkbox"/> 4. Combined income method - Single corporation filing (Sch. K-121)										D. Date Business Discontinued in KS:																				H. Enter your original federal due date if other than the 15th day of the 4th month (C-Corps) or the 15th day of the 3rd month (S-Corps) after the end of the tax year:																														21																														
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28																																																																																	28										
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30	Note: This form cannot be used for tax years prior to 2023.																																								30																																																		
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32	1. Federal taxable income for Kansas privilege tax purposes										-10099909999.99										15. Kansas net interest income received from qualified agricultural real estate loans (enclose schedule)										155599099994.19										32																																																		
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35	3. Taxes on or measured by income or fees or payment in lieu of income taxes (does not include privilege taxes)										-30109490999.99										17. Kansas interest earned on loans to qualified taxpayers used for qualified expenses for restoration and preservation of a qualified historic structure (Sch req))										177799099996.99										35																																																		
36																																																																																	36										
37	4. Federal net operating loss deduction										402399099991.99										18. Other subtractions from federal taxable income (enclose schedule)										188829099997.99										37																																																		
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39	5. Savings & loan bad debt deduction included in federal deductions										503949099992.99										19. Total subtractions from federal taxable income (Add lines 10-18)										199929099998.99										39																																																		
40																																																																																	40										
41	6. 250 deduction related to Global Intangible Low-Taxed Income (GILTI) (I.R.C. § 250(a)(1)(B)) (Sch. req.)										604995099993.99										20. Net income before apportionment (Add line 1 to line 9 and subtract line 19)										-20119339999.99										41																																																		
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43	7. Business interest expense carryforward deduction (I.R.C. § 163(j)) (Sch. req.)										705999699994.99										21. Nonbusiness income - Total company (Sch. req.)										-21219339999.99										43																																																		
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45	8. Other additions to federal taxable income (Sch. req.)										806999979995.99										22. Apportionable business income (Subtract line 21 from line 20)										-22329904499.99										45																																																		
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28. Kansas net income before NOL deduction (Add lines 24 - 26, then subtract line 27)	-28159909899.99	42. Community Service Contribution Credit Refund (Enclose Sch. K-60)	426919542223.00
29. Kansas net operating loss deduction (Sch. req.)	291699099991.99	43. Payment remitted with original return	437019542224.00
30. Kansas net income before bad debts (Subtract line 29 from line 28)	-30279909990.99	44. Overpayment from original return.	448111954222.00
31. Savings & loan bad debt deduction for Kansas (Sch. req.)	313899099992.99	45. Total prepaid credits (Add lines 39 - 43 and subtract line 44)	459291954222.00
32. Combined report (Sch. K-131) or alternative / separate accounting income (Sep. sch.)	-32491954233.00	46. Balance due (If line 38 exceeds line 45, subtract line 45 from line 38 and enter result)	460319542225.00
33. Kansas taxable income (Subtract line 31 from line 30 or enter line 32, as applicable)	-33501954234.00	47. Interest	477419542226.00
34a. Normal Tax - Banks (1.94% of line 33)	346119542363.00	48. Penalty	482519542227.00
34b. Normal tax - Savings and Loans and Trust Companies (1.93% of line 33)	347219542364.00	49. Estimated tax penalty	493691954228.00
35a. Surtax - Banks (2.125% of line 33 in excess of \$25,000)	358219542375.00	Are you annualizing to compute penalty?	X
35b. Surtax - Savings & Loans and trust companies (2.25% of line 33 in excess of \$25,000)	359319542386.00	50. Total tax, interest & penalty due (Add lines 46-49) Complete K-130V & enclose with payment/return	504791954229.00
36. Total tax (Add lines 34a or 34b & 35a or 35b. If filing combined, use line 35 of K-131)	360319542317.00	51. Overpayment (If line 38 plus line 49 is less than line 45, subtract the sum of lines 38 and 49 from line 45, enter here)	515891954220.00
37. Nonrefundable credits (Part III, line 18; cannot exceed amount on line 36)	371419542128.00	52. Refund. Enter amount of line 51 to be refunded	526991954221.00
38. Balance (Subtract line 37 from line 36; cannot be less than zero)	382519542119.00	53. Credit Forward. Enter amount of line 51 (original return only) to apply to 2027 estimated tax. (Line 53 cannot exceed total of lines 39 & 40.)	537091954222.00
39. Estimated tax paid and amount credited forward (Part I, line 4)	393695421120.00		
40. Other tax payments (Enclose separate schedule)	404719542111.00		
41. Child Day Care Assistance Credit (Enclose Sch. K-56)	415819542112.00		

☒ I authorize the Director of Taxation or the Director's designee to discuss my K-130 and any enclosures with my preparer.
I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Officer
Signature
(Required)

Title

Date

Preparer
Signature
(Required)Preparer
Phone Number

Preparer PTIN, EIN or SSN

P03465080

PRIVILEGE TAX
PO BOX 750260
TOPEKA KS 66699-0260

For Office Use Only



1. (a) Gross receipts/sales _____ (b) Less: Returns and allow _____ Balance	1(c)	
2. Less: Cost of goods sold and/or operations	2	
3. Gross profit	3	
4. Dividends	4	
5. Interest	5	
6. Gross rents	6	
7. Gross royalties	7	
8. Capital gain net income	8	
9. Net gain or (loss) from Form 4797, Part III	9	
10. Other income	10	
11. Total income - Add lines 3 through 10	11	
DEDUCTIONS		
12. Compensation of officers	12	
13. (a) Salaries and wages _____ (b) Less empl. credit _____ Balance	13	
14. Repairs and maintenance	14	
15. Bad debts	15	
16. Rents	16	
17. Taxes and licenses	17	
18. Interest	18	
19. Charitable contributions (not over 10% of taxable income as adjusted)	19	
20. Depreciation	20	
21. Less depreciation claimed elsewhere on return	21a	21b
22. Depletion	22	
23. Advertising	23	
24. Pension, profit-sharing, etc. plans	24	
25. Employee benefit programs	25	
26. Other deductions	26	
27. Total deductions - Add lines 12 through 26	27	
28. Taxable income before net operating loss deduction and special deductions (subtract line 27 from line 11)	28	
29. Less: a. Net operating loss deduction	29a	
b. Special Deductions	29b	29c
30. Taxable income - Subtract line 29c from line 28	30	

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

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Attach
172425



For the taxable year beginning _____, ending _____

Name as shown on Form K-130

Employer Identification Number (EIN)

PART V APPORTIONMENT FORMULA

A. Property

	WITHIN KANSAS		TOTAL COMPANY		PERCENT WITHIN KANSAS
	Beginning of Year	End of Year	Beginning of Year	End of Year	
(1) Value of owned real and tangible personal property used in business at original cost:					
Value of taxpayer's loans and credit card receivables					
Depreciable assets					
Land.....					
Other tangible assets (Enclose schedule).....					
Less: Construction in progress					
Total property to be averaged					
Average owned property (Beg. + End ÷ 2)					
(2) Net annual rented property. Multiplied by 8					
TOTAL PROPERTY (Enter on line 23, page 1).....					A %

B. Payroll (Those corporations qualified and utilizing the elective two-factor formula must complete this area only during the first year of qualifying. After the 10th year, the business must re-qualify.)

	WITHIN KANSAS	TOTAL COMPANY	
(1) Compensation of officers			
(2) Wages, salaries and commissions			
(3) Payroll expense included in cost of goods sold			
(4) Payroll expense included in repairs			
(5) Other wages and salaries.....			
TOTAL PAYROLL (Enter on line 23, page 1).....			B %

C. Receipts

(1) Receipts from:			
(a) Lease of real property			
(b) Lease of tangible personal property			
(c) Credit card receivable			
(d) Merchants discount			
(e) Services			
(f) Investment and trading assets and activities			
(g) Other.....			
(2) Interest from loans:			
(a) Secured by real property			
(b) Not secured by real property.....			
(3) Net gains from sale of			
(a) Loans			
(b) Credit card receivable			
(4) Fees:			
(a) Loan servicing			
(b) Credit card issuers reimbursement			
(5) Attribution of certain receipts to commercial domicile			
TOTAL RECEIPTS (Enter on line 23, Page 1).....			C %

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

E. Average percent of D (Enter on line 23, page 1)..... E %



PART VI ADDITIONAL INFORMATION

1. If you claim that part of your net income is assigned to business conducted outside Kansas:
- a. Enclose a list of all states in which this corporation is doing business and filing state net income, franchise tax, privilege tax, corporate stock tax, bank shares tax, single business tax or earned surplus tax returns.
- b. Has any state determined that this corporation conducts or has conducted a unitary business with any other corporation? ☐ No ☐ Yes If yes, specify which state or states and enclose a complete list of corporations conducting the unitary business.
2. Describe briefly the nature and location(s) of your Kansas business activities. _____
- _____
- _____
3. Are the amounts in the total company column (K-130AS, Part V) the same as those reported in returns or reports to other states? ☐ Yes ☐ No If no, please explain _____
- _____
- _____

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

[illegible]