

K-120X

(Rev. 6/04)

2003 KANSAS AMENDED CORPORATION INCOME TAX

152003



DO NOT STAPLE

For the taxable year beginning _____, 2003; ending _____, _____

TAXPAYER INFORMATION	Name		Employer Identification Numbers (EIN) (Enter both if applicable)
	Number and Street of Principal Office		EIN this entity: _____
	City	State	Zip Code
			EIN Federal Consolidated Parent: _____
A. Method Used to Determine Income of Corporation in Kansas 1. <input type="checkbox"/> Activity wholly within Kansas - Single entity 2. <input type="checkbox"/> Activity wholly within Kansas - Consolidated 3. <input type="checkbox"/> Single entity apportionment method (Part IV) 4. <input type="checkbox"/> Combined income method - Single corporation filing (Sch. K-121) 5. <input type="checkbox"/> Combined income method - Multiple corporation filing (Sch. K-121) 6. <input type="checkbox"/> Qualified elective two-factor (Part IV) Year qualified: _____ 7. <input type="checkbox"/> Common carrier mileage (Enclose mileage apportionment schedule) 8. <input type="checkbox"/> Alternative or separate accounting (Enclose letter of authorization & schedule)		B. Type of Federal Return Filed 1. <input type="checkbox"/> Separate 2. <input type="checkbox"/> Consolidated	D. If any taxpayer information has changed since the last return was filed, please check this box. <input type="checkbox"/>
		C. Reason for this amended return <input type="checkbox"/> Adjustment by the IRS <input type="checkbox"/> Amended federal return <input type="checkbox"/> Adjustment affects Kansas only <input type="checkbox"/> Net operating loss carryback	<i>If this form is being used to report an adjustment made by the Internal Revenue Service, you must enclose a copy of the IRS adjustment as received from them. If Form 1120X was filed, you must enclose a copy with this form.</i>

	A. As Originally Reported or Adjusted	B. Net Increase/Decrease (Explain Part III, Page 4)	C. Amended Figures
1. Federal taxable income	.	.	.
2. Total state and municipal interest	.	.	.
3. Taxes on or measured by income or fees or payments in lieu of income taxes	.	.	.
4. Federal net operating loss deduction	.	.	.
5. Other additions to federal taxable income (Schedule required)	.	.	.
6. Total additions to federal taxable income (Add lines 2, 3, 4 & 5)	.	.	.
7. Interest on U.S. government obligations (Part V, line 2)	.	.	.
8. IRC Section 78 and 80% of foreign dividends (Schedule required)	.	.	.
9. Other subtractions from federal taxable income (Schedule required)	.	.	.
10. Total subtractions from federal taxable income (Add lines 7, 8, & 9)	.	.	.
11. Net income before apportionment (Add line 1 to line 6 and subtract line 10)	.	.	.
12. Nonbusiness income - Total company (Schedule required)	.	.	.
13. Apportionable business income (Subtract line 12 from line 11)	.	.	.
14. Average percent to Kansas (Part IV, line 11)	.	.	.
15. Amount to Kansas (Multiply line 13 by line 14)	.	.	.
16. Nonbusiness income - Kansas (Schedule required)	.	.	.
17. Kansas net income before NOL deduction (Add lines 15 and 16)	.	.	.
18. Kansas net operating loss deduction (Schedule required)	.	.	.
19. Combined report (Sch. K-121) or alternative/separate accounting income (Separate schedule)	.	.	.
20. Kansas taxable income (Subtract line 18 from line 17 or enter line 19, as applicable)	.	.	.



Enter the amended taxable income from line 20: _____

	A. As Originally Reported or Adjusted	B. Net Increase/Decrease (Explain Part IV, Page 2)	C. Amended Figures
21. Normal tax (Part II)
22. Surtax (Part II)
23. Total tax (Add lines 21 & 22)
24. Total nonrefundable credits (Page 3, Part I, line 15)
25. Balance (Subtract line 24 from line 23; cannot be less than zero)	.	.	.
26. Tax previously paid (estimated tax paid, other tax payment, penalty and interest paid and payment remitted with return)
27. Business machinery & equipment property tax credit
28. Total of all other refundable credits (Page 3, Part I, line 24)
29. Overpayment from original return
30. Total prepaid credits (Add lines 26, 27, 28, less 29)
31. Balance due (If line 25 exceeds line 30)
32. Overpayment (If line 30 exceeds line 25)
33. Interest (Part II)
34. Penalty (Part II)
35. Additional tax, interest & penalty due (Add lines 31, 33, & 34)
36. Refund interest (Part II)
37. Refund of tax and applicable interest (Add lines 32 & 36)

I authorize the Director of Taxation or the Director's designee to discuss my return and enclosures with my preparer.

I declare under the penalties of perjury that to the best of my knowledge this is a true, correct, and complete return.

sign here

_____	_____	_____
Signature of officer	Title	Date
_____	_____	_____
Individual or firm signature of preparer	Address	Date

ENCLOSE ALL REQUIRED FEDERAL FORMS AND SCHEDULES

--	--

Mail to: Kansas Corporate Tax
 Kansas Department of Revenue
 915 SW Harrison Street
 Topeka, KS 66699-4000

PART I - NONREFUNDABLE AND REFUNDABLE CREDITS

SCHEDULE OF NONREFUNDABLE CREDITS

1. Business and Job Development Credit (Enclose Schedule K-34; see instructions) . . . . .	.
2. Historic Preservation Credit (Enclose Schedule K-35; see instructions) . . . . .	.
3. Disabled Access Credit (Enclose Schedule K-37; see instructions) . . . . .	.
4. Swine Facility Improvement Credit (Enclose Schedule K-38; see instructions) . . . . .	.
5. Oil and Gas Well Plugging Credit (Enclose Schedule K-39; see instructions) . . . . .	.
6. Assistive Technology Contribution Credit (Enclose Schedule K-42; see instructions) . . . . .	.
7. Agricultural Loan Interest Reduction Credit (Enclose Schedule K-51; see instructions). . . . .	.
8. Research and Development Credit (Enclose Schedule K-53; see instructions) . . . . .	.
9. Venture Capital Credit (Enclose Schedule K-55; see instructions) . . . . .	.
10. Seed Capital Credit (Enclose Schedule K-55; see instructions) . . . . .	.
11. High Performance Incentive Program Credit (Enclose Schedule K-59; see instructions) . . . . .	.
12. Community Service Contribution Credit (Enclose Schedule K-60; see instructions). . . . .	.
13. Alternative-Fuel Motor Vehicle Property Credit (Enclose Schedule K-62; see instructions). . . . .	.
14. Habitat Management Credit (Enclose Schedule K-63; see instructions). . . . .	.
15. Total nonrefundable credits (Enter on line 24, page 2) . . . . .	.

SCHEDULE OF REFUNDABLE CREDITS

16. Telecommunications Credit (Enclose Schedule K-36; see instructions). . . . .	.
17. Oil Lease Working Interest Credit (Enclose Schedule K-50; see instructions) . . . . .	.
18. Child Day Care Assistance Credit (Enclose Schedule K-56; see instructions). . . . .	.
19. Small Employer Health Insurance Contribution Credit (Enclose Schedule K-57; see instructions) . . . . .	.
20. Community Service Contribution Credit (Enclose Schedule K-60; see instructions) . . . . .	.
21. Habitat Management Credit (Enclose Schedule K-63; see instructions) . . . . .	.
22. Single City Port Authority Credit (Enclose Schedule K-76; see instructions). . . . .	.
23. Farm Net Operating Loss (Enclose Schedule K-139F; see instructions) . . . . .	.
24. Total refundable credits (Enter on line 28, page 2) . . . . .	.

PART II - TAX, PENALTY AND INTEREST RATES

TAX RATES:

For tax years commencing before 1-1-92

Normal tax: 4.50% of line 20
 Surtax: 2.25% of line 20 in excess of \$25,000

For tax years commencing after 12-31-91

Normal tax: 4.00% of line 20
 Surtax: 3.35% of line 20 in excess of \$50,000

PENALTY & INTEREST RATES:

Interest: Information regarding the current or prior interest rates can be obtained from our web site: www.ksrevenue.org

Penalty for tax years that begin prior to 1/1/02: Compute the penalty on the unpaid balance at the rate of 10% if the tax is paid within 6 months of the original due date and 25% if paid more than 6 months beyond the original due date. No penalty will be due for any underpayment of tax on an amended return for tax years with a due date after 4-7-94 if you pay the tax and interest due with your amended return. This law does not apply to tax years that were due prior to 4-7-94. Penalty is due for those years.

Penalty for tax years that begin after 12/31/01: For tax years ending after 12/31/01, compute the penalty at the rate of 1% per month on the balance due with a maximum penalty not to exceed 24%.

PART III - EXPLANATION OF CHANGES (Enclose Additional Sheets If Necessary)

PART IV - APPORTIONMENT FORMULA FOR MULTISTATE CORPORATIONS

If the property, payroll, and sales ratios are the same as reported on the original return, this part need not be completed.	Within Kansas	Total Company	Percent Within Kansas
1. Total property as originally reported			%
2. Net changes (Increase or decrease - explain above)			
3. Corrected total property			%
4. Total payroll as originally reported			%
5. Net changes (Increase or decrease - explain above)			
6. Corrected total payroll			%
7. Total sales as originally reported			%
8. Net changes (Increase or decrease - explain above)			
9. Corrected total sales			%
10a. Total percent (Add lines 3, 6 & 9 if qualified and utilizing three factor formula)			%
10b. Total percent (Add lines 3 & 9 if qualified and utilizing two factor formula)			%
11. Average percent of either 10a or 10b, whichever is applicable (Enter on line 14, page 1)			%