



**PART II**  
(Form K-121)

**APPORTIONMENT FORMULA**

	Corporation A Within Kansas		Corporation B Within Kansas		Total Company		Percent Within Kansas	
	Beg. of Year	End of Year	Beg. of Year	End of Year	Beg. of Year	End of Year		
1a. Value of owned real and tangible personal property used in the business at original cost.								
Inventory .....								
Depreciable Assets .....								
Land .....								
Other Tangible Assets (enclose schedule) .....								
Less: Construction in Progress .....								
Total Property to be Averaged .....								
<b>Average Owned Property</b> (Beg. + End ÷ 2)								
1b. Net annual rental property. Multiplied by 8								
<b>TOTAL PROPERTY</b> .....								
Percentage: Corporation A (divide Corp. A by Total Co.)							1A	
Percentage: Corporation B (divide Corp. B by Total Co.)							1B	
2. Wages, salaries, commissions and other compensation of employees related to business income included in return.								
<b>TOTAL PAYROLL</b> .....								
Percentage: Corporation A (divide Corp. A by Total Co.)							2A	
Percentage: Corporation B (divide Corp. B by Total Co.)							2B	
3. Sales (gross receipts, less returns and allowances)								
a. Sales delivered or shipped to purchasers in Kansas:								
(1) Shipped from outside Kansas .....								
(2) Shipped from within Kansas .....								
b. Sales shipped from Kansas to:								
(1) The United States Government .....								
(2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) .....								
c. Dividends .....								
Interest .....								
Rents .....								
Royalties .....								
Gains/losses from intangible asset sales .....								
Gross proceeds from tangible asset sales .....								
Other income (attach schedule) .....								
<b>TOTAL SALES</b> .....								
Percentage: Corporation A (divide Corp. A by Total Co.)							3A	
Percentage: Corporation B (divide Corp. B by Total Co.)							3B	
4. Total Percent:	Corporation A (add lines 1A, 2A, & 3A)						4A	
	Corporation B (add lines 1B, 2B, & 3B)		If utilizing three factor formula				4B	
5. Total Percent:	Corporation A (add lines 1A & 3A)						5A	
	Corporation B (add lines 1B & 3B)		If qualified and utilizing two factor formula				5B	
6. Average Percent:	Corporation A (to Line 14, Part I, Page 1)						6A	
	Corporation B (to Line 14, Part I, Page 1)		Average percent of line 4 or 5, whichever is applicable				6B	