

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							
Average Owned Property (Beg. + End ÷ 2)							
1b. Net annual rental property. Multiplied by 8							
TOTAL PROPERTY							
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.							
TOTAL PAYROLL							
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)							
TOTAL SALES							
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