Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-109. Report of income adjusted by internal revenue service.

The revenue agent's report detailing adjustments made by the internal revenue service and the amended return reporting these adjustments to the director shall be sent separate from any other document except those required by this regulation. If federal taxable income, in the case of a corporation, or federal adjusted gross income, in the case of an individual, on the Kansas income tax return as originally filed is not the same as reported on the revenue agent's report, a reconciliation and explanation as to the difference shall also be submitted.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 1981 Supp. 79-3230; effective, E-82-26, Dec. 16, 1981; effective May 1, 1982.)