Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-58. Payment of tax; receipt; insufficient fund checks.

(a) Upon request, a receipt shall be furnished by the director for each tax payment. In the case of payments made by check or money order, the cancelled check or the money order receipt shall be considered a sufficient receipt. For payments in cash, a receipt shall be furnished by the director if the taxpayer requests one.

(b) If payment is made by check and the check is returned for lack of funds or for any other reason, the taxpayer's account shall be treated as though a payment had not been made. If the check is not made good or the tax is not paid before the due date of the return, the return shall be considered as delinquent and penalties shall be added in accordance with K.S.A. 79-3228, and amendments thereto.

(c) All fees associated with the return of a check shall be the responsibility of the taxpayer.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 79-3225; effective Jan. 1, 1968; amended May 1, 1982; amended May 10, 2002.)