Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-8. Corporation.

The term "corporation" as used in these regulations includes not only corporations which have been created or organized under the laws of Kansas, but also every corporation doing business within this state or deriving income from sources within this state, in a corporate or organized capacity, by virtue of creation or organization under the laws of the United States or some state, territory or district or a foreign country. The term "corporation" is not limited to the legal entity usually known as a corporation, but includes also an association, a trust classed as an association because of its nature or its activities, a joint stock company, and certain kinds of partnerships. Any association or organization which is required to report as a corporation, for federal income tax purposes under the internal revenue code of 1954 as amended during the taxable year, shall be considered to be a corporation for the purposes of the Kansas act. Conversely, any association, organization or corporation required to report in any other capacity, for federal income tax purposes under the internal revenue code as amended during the taxable year, shall report in a like capacity for purposes of the Kansas act.
(Authorized by K.S.A. 79-3236, K.S.A. 1971 Supp. 79-32,110; effective Jan. 1, 1968; amended, E-71-8, Jan. 1, 1971; amended Jan. 1, 1972.)