Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-75. Definitions.

(a) Apportionment means the division of business income between states by the use of a formula containing apportionment factors.

(b) Allocation means the assignment of nonbusiness income to a particular state.

(c) Business activity means the transactions and activity occurring in the regular course of a particular trade or business of a taxpayer.

(Authorized by K.S.A. 79-3236, 79-3271, 79-3272, 79-4301; effective May 1, 1979.)