Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-52. Consolidated returns.

Corporations which are members of an affiliated group which do not derive their entire income from sources within Kansas and have filed a federal consolidated return for federal income tax purposes, may file a consolidated return for purposes of determining their Kansas income tax liability. The director may permit or require this group of affiliated corporations to file consolidated returns provided they are permitted to file a federal consolidated return and when in the director's opinion this consolidated return is necessary to clearly reflect the Kansas taxable income of the affiliated group. Once a consolidated return is filed for a taxable year, consolidated returns shall be filed for all future years unless the group is not permitted to file a consolidated federal return. (Authorized by K.S.A. 79-3236; implementing K.S.A. 79-32,142; effective Jan. 1, 1968; amended May 1, 1982; amended May 1, 1987.)