Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-97. Sales factor; numerator.

The numerator of the sales factor shall include gross receipts attributable to this state and derived by the taxpayer from transactions and activity in the regular course of its trade or business. All interest income, service charges, carrying charges, or time-price differential charges incidental to such gross receipts, shall be included regardless of the place where the accounting records are maintained or the location of the contract or other evidence of indebtedness.

(Authorized by K.S.A. 79-3236, 79-3285, 79-4301; effective May 1, 1979.)