Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-79. Consistency and uniformity in reporting.

In filing returns with this state, if the taxpayer departs from or modifies the manner in which income has been classified as business income or nonbusiness income in returns for prior years, the taxpayer shall disclose in the return for the current year the nature and extent of the modification.

If the returns or reports filed by a taxpayer for all states to which the taxpayer reports under the multistate tax compact or the uniform division of income for tax purposes act are not uniform in the classification of income as business or nonbusiness income, the taxpayer shall disclose in its return to this state the nature and extent of the variance. (Authorized by K.S.A. 79-3236, 79-3289, 79-4301; effective May 1, 1979.)