Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-83. Apportionment formula.

All business income of each trade or business of the taxpayer shall be apportioned to this state by use of the apportionment formula set forth in K.S.A. 79-3279 and 79-4301, article IV.9. The elements of the apportionment formula are the property factor, the payroll factor and the sales factor of the trade or business of the taxpayer. (Authorized by K.S.A. 79-3236, 79-3279, 79-4301; effective May 1, 1979.)