Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-110. Combined income method of reporting; surtax exemption.

Each corporation filing a Kansas income tax return using the combined income method of reporting with more than one entity of the combined group doing business in Kansas, may report the total Kansas combined income and pay the tax due by filing one Kansas income tax return. When a corporation uses this method for a taxable year, the corporation shall continue to use this method for all future years or as long as the Kansas combined return is utilized.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 79-3220; effective May 1, 1987.)

***** Authenticated Kansas Administrative Regulation *****