Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-76. Apportionment.

If the business activity in respect to any trade or business of a taxpayer occurs both within and without this state, and if by reason of such business activity the taxpayer is taxable in another state, the portion of the net income (or net loss) arising from such trade or business which is derived from sources within this state shall be determined by apportionment in accordance with K.S.A. 79-3279.

(Authorized by K.S.A. 79-3236, 79-3272, 79-3279, 79-4301; effective May 1, 1979.)