

Kansas Administrative Regulations

Kansas Department of Revenue

Article 11.—Withholding and Estimated Tax

92-11-24. Short taxable years.

Any estimated tax, payable in installments, which is not paid before the 15th day of the last month of a short taxable year shall be paid on the 15th day of the last month of the short taxable year. If the short taxable year is less than three and one-half (3½) months, a declaration shall not be required to be filed and estimated tax shall not be required to be paid for that year.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 1981 Supp. 79-32,103; effective, E-82-26, Dec. 16, 1981; effective May 1, 1982.)

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