Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-57. Records and income tax forms.

Every person subject to the tax, except persons whose gross income consists solely of salary, wages, or similar compensation for personal services rendered, shall, for the purpose of enabling the director to determine the correct amount of income subject to tax, keep permanent books of account or records, including inventories, that are sufficient to establish the amount of the gross income and the deductions, credits, and other matters required to be shown in any return. These books or records shall be kept available at all times for inspection by agents or representatives of the director, and shall be retained so long as the contents may become material in the administration of this act. Income tax forms shall be prescribed by the director and shall be signed and filed in accordance with these regulations and the instructions on or issued with the form.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 1981 Supp. 79-3223; effective Jan. 1, 1968; amended May 1, 1982.)