Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-64. Claims for refund by taxpayers.

Claims by the taxpayer for the refunding of taxes, interest, penalties, and additions to tax erroneously or illegally collected shall set forth in detail and under oath the grounds upon which a refund is claimed and the facts which are sufficient to apprise the director of the exact basis of these grounds. Refund or credits shall not be allowed after the expiration of the statutory period of limitation applicable to the filing of the claim, except upon one or more grounds set forth in a claim filed before the expiration of this period. A claim which does not comply with this regulation shall not be considered for any purpose as a claim for refund. If a return is filed by an individual and a refund claim is then filed by a legal representative of the deceased, certified copies of the letters testamentary, letters of administration, or similar evidence shall be annexed to the claim to show the authority of the executor, administrator, or other fiduciary, by whom the claim is filed. If an executor, administrator, guardian, trustee, receiver, or other fiduciary files a return and then a refund claim is filed by the same fiduciary, documentary evidence to establish the legal authority of the fiduciary need not accompany the claim, provided a statement is made in the claim showing that the return was filed by the fiduciary and that the latter is still acting. In these cases, if a refund or interest is to be paid, letters testamentary, letters of administration, or other evidence may be required, but shall be submitted only upon receipt of a specific request. If claim is filed by a fiduciary other than the one by whom the return was filed, the necessary documentary evidence shall accompany the claim.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 1981 Supp. 79-3230; effective Jan. 1, 1968; amended May 1, 1982.)