

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-33. Permanent extensions of time to file sales and use tax returns.

(a) A permanent extension of not more than 60 days, may be granted by the director of taxation, for good cause, for filing sales or compensating use returns and for payment of the tax that is due. A request for an extension shall meet the following requirements:

(1) Be submitted in writing;

(2) explain why accurate returns cannot reasonably be filed by the normal due date;
and

(3) set forth any additional facts relied on to establish good cause for granting the extension.

(b) The taxpayer shall be notified in writing when the request is granted or denied. The grant of a permanent extension may be conditioned on the taxpayer's acceptance of and compliance with a payment plan for remitting any additional interest that may be due because of the extension.

(Authorized by K.S.A. 2000 Supp. 79-3618, K.S.A. 79-3707; implementing K.S.A. 79-3607, K.S.A. 2000 Supp. 79-3706; effective May 1, 1979; amended May 1, 1984; amended July 27, 2001.)

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