

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-74. Accounting periods; monthly filing of returns.

Each retailer whose total tax liability exceeds \$1600.00 in any one calendar year shall file a sales tax return on or before the twenty-fifth day of every calendar month, regardless of the accounting method employed by the retailer. Because all accounting periods end within a calendar month, a sales tax return shall be filed no later than the twenty-fifth day of the month following the month in which the accounting period ends. If there is a calendar month in which two accounting periods end, the tax return for that month shall include all retail sales made during both of these accounting periods.

(Authorized by K.S.A. 79-3618; implementing K.S.A. 1986 Supp. 3607; effective May 1, 1988.)

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