Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-96. Sales factor; denominator.

The denominator of the sales factor shall include the total gross receipts derived by the taxpayer from transactions and activity in the regular course of its trade or business, except receipts excluded under K.A.R. 92-12-103.
(Authorized by K.S.A. 79-3236, 79-3285, 79-4301; effective May 1, 1979.)