Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-77. Combined income method of reporting.

If a particular trade or business is carried on by a taxpayer and one (1) or more affiliated corporations, nothing in K.S.A. 79-3271 *et seq.*, and 79-4301, article IV or in these regulations shall preclude the use of a combined income method of reporting whereby the entire business income of such trade or business is apportioned in accordance with K.S.A. 79-3279 to 79-3287 and 79-4301, article IV.9. to IV.17. (Authorized by K.S.A. 79-3236, 79-3288, 79-32,141; effective May 1, 1979.)