

Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-27. Kansas deduction of an individual.

A taxpayer entitled to elect to either itemize deductions or to take the Kansas standard deduction shall be bound by an election unless an amended return is filed. In the absence of an election, the taxpayer shall be deemed to have elected to take the Kansas standard deduction.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 1981 Supp. 79-32,118, 79-32,119, 79-32,120; effective Jan. 1, 1968; amended, E-71-8, Jan. 1, 1971; amended Jan. 1, 1972; amended May 1, 1982.)

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