Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-11. Credits for income taxes paid to other states.

(a) The credit for income tax paid to another state allowed by K.S.A. 79-32,111, and amendments thereto, shall be limited to the net amount of income taxes actually paid to another state. The net amount of income taxes actually paid to another state shall be the amount of the taxpayer's tax liability to the other state less any refundable or nonrefundable tax credits allowed by the other state. The net amount of income tax paid to another state shall not include interest or penalties paid to another state.

(b) The credit for income tax paid to another state shall be taken at the time of filing the income tax return and shall be applied against the entire tax until the credit is exhausted. A copy of the return or returns on which the taxes are assessed shall be filed with the director of taxation, at the time the credit is claimed.

(c) Credit for income tax paid to another state on income for any year shall be applied only against tax due on income for the same year.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 2000 Supp. 79-32,111; effective Jan. 1, 1968; amended Jan. 1, 1974; amended May 1, 1982; amended May 10, 2002.)