Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-101. Special rules; in general.

K.S.A. 79-3288 and 79-4301, article IV.18. permit a departure from the allocation and apportionment provisions of K.S.A. 79-3271 *et seq.*, and 79-4301, article IV in limited and specific cases. This regulation may be invoked in specific cases where unusual fact situations (which ordinarily will be unique and nonrecurring) produce incongruous results under the apportionment and allocation provisions contained in K.S.A. 79-3271 *et seq.*, and 79-4301, article IV.

In the absence of unusual fact situations, the director of taxation may, in his discretion, establish appropriate procedures to determine the apportionment factors for any industry when it is found that the apportionment and allocation provisions of K.S.A. 79-3271 *et seq.*, and 79-4301, article IV do not adequately represent the extent of the taxpayer's business activity in this state, but such procedures shall be applied uniformly within any such industry.

(Authorized by K.S.A. 79-3236, 79-3288, 79-4301; effective May 1, 1979.)