Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-106. Composite returns for nonresident partners and shareholders.

(a) Any partnership or S corporation required to file a return under the Kansas income tax act may file a composite income tax return for all nonresident partners or nonresident shareholders that derive income from the partnership or S corporation. Nonresident partners and nonresident shareholders included in a composite return shall not file a separate income tax return.

(b) Any nonresident partner or nonresident shareholder may be included in a composite return unless the partner or shareholder has income from a Kansas source other than the partnership or S corporation.

(c) Each composite return shall list the name, address, social security number, and the percentage of ownership of each nonresident partner or nonresident shareholder.

(d) Each composite return shall be filed and any tax due paid by the partnership or S corporation on or before the 15th day of the fourth month following the close of the taxable year of the partnership or S corporation.

(e) Each return shall be filed in the manner specified by the director of taxation.

(f) Trusts shall not be included in a composite return. Each trust shall file a separate income tax return on a form provided by the director.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 79-3220; effective May 1, 1988; amended May 10, 2002.)