Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-55. Returns; who shall file.

(a) Copies of the prescribed return forms shall, so far as possible, be furnished to taxpayers. A taxpayer shall not be excused from making a return solely because a return form was not furnished. Each taxpayer shall carefully prepare the return so as to fully and clearly set forth the data called for. Imperfect or incorrect returns shall not be accepted as meeting the requirements of the act. The joint return of a husband and wife shall be signed by both spouses.

(b) Every corporation not expressly exempt from tax shall make a return of income regardless of the amount of its net income. In the case of ordinary corporations, the returns shall be made on form 120. A corporation having an existence during any portion of a taxable year shall be required to make a return. A corporation which has received a charter, but has never perfected its organization, which has transacted no business and had no income from any source, may, upon presentation of the facts to the director, be relieved from the necessity of making a return as long as it remains in an unorganized condition. In the absence of a proper showing to the director the corporation will be required to make a return. When called upon by the director, an exempt corporation shall render proof of its exemption.

(c) A receiver who stands in the stead of an individual or corporation shall render a return of income and pay the tax for the receiver's trust, but a receiver of only part of the property of an individual or corporation need not. If the receiver acts for an individual, the return shall be made on the same form the individual would be required to file. When acting for a corporation, a receiver is not treated as a fiduciary, and in this case the return shall be made as if by the corporation itself. A receiver in charge of the business of a partnership shall render a return on the same form the partnership would be required to file. A receiver of the rents and profits appointed to hold and operate a mortgaged parcel of real estate, but not in control of all the property or business of the mortgagor, and a receiver in partition proceedings, shall not be required to render returns of income. In general, statutory receivers and common receivers of all the property or business of an individual or corporation shall make returns.

(d) A fiduciary acting as a guardian of a minor or an incompetent subject to Kansas income tax shall make a return for the person and pay the tax, unless in the case of a minor, the minor makes the return or causes it to be made. For the purpose of determining the liability of a fiduciary to render a return under the provisions of the preceding sentence where the minor or incompetent is married and was living with husband or wife at the close of the taxable year, it shall be the aggregate gross income of both husband and wife which is controlling.

(e) Every partnership shall make a return for each taxable year stating specifically the items of its gross income and the deductions allowed by the act.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 1981 Supp. 79-3220; effective Jan. 1, 1968; amended Jan. 1, 1970; amended Jan. 1, 1972; amended May 1, 1982.)