Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-67. Extension of time for filing returns.

A six-month extension of time to file shall be granted by the director of taxation if at least 90% of the current year's tax liability is paid or 100% of the prior year's tax liability is paid. An extension of time to file shall not constitute an extension of time to pay. If the amount of tax due is not paid by the original due date, interest and penalty shall be assessed unless both of the following conditions are met:

(a) At least 90% of the tax liability is paid on or before the original due date.

(b) The balance of the tax and interest is paid with the return when it is filed. The appropriate Kansas payment voucher shall be submitted when paying the tax balance due for an extension of time to file.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 79-3221; effective Jan. 1, 1968; amended Jan. 1, 1970; amended May 1, 1982; amended May 10, 2002.)