

Kansas Administrative Regulations

Kansas Department of Revenue

Article 22.—Homestead Tax Relief

92-22-34. Complete filing required.

(a) A refund claim shall not be considered actually filed with or in the possession of the department of revenue until the claim is complete.

(b) To be considered complete, a refund claim shall disclose all information concerning the claim and shall be accompanied by any proof required in support of the claim necessary for the department to determine if the claim should be allowed, adjusted, or disallowed.

(c) A refund claim that is not complete by the filing deadline established by K.S.A. 79-4505, and amendments thereto, shall be considered untimely and shall be denied, unless either of the following conditions is met:

(1) The claimant responds to requests for additional information from the department of revenue by furnishing the requested information within the time specified in writing by the department.

(2) The director of taxation agrees to extend the filing deadline or accept the claim after the filing deadline in accordance with K.S.A. 79-4517, and amendments thereto. (Authorized by K.S.A. 79-4510; implementing K.S.A. 79-4505 and K.S.A. 2000 Supp. 79-4517; effective April 19, 2002.)

***** Authenticated Kansas Administrative Regulation *****