Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-80. Taxable in another state; in general.

The taxpayer is subject to the allocation and apportionment if it has income from business activity that is taxable both within and without this state. A taxpayer's income from business activity is taxable without this state if such taxpayer, by reason of such business activity (*i.e.*, the transactions and activity occurring in the regular course of a particular trade or business), is taxable in another state pursuant to K.S.A. 79-3273 and 79-4301, article IV.3.

A taxpayer is not taxable in another state with respect to a particular trade or business merely because the taxpayer conducts activities in such other state pertaining to the production of nonbusiness income or business activities relating to a separate trade or business.

(Authorized by K.S.A. 79-3236, 79-3273, 79-4301; effective May 1, 1979.)