

Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-112. Sales factor numerator; assignment of sales of a corporation which is a member of a unitary group of corporations.

(a) The Kansas destination sales of tangible property of a corporation shall be assigned to the Kansas sales factor numerator if the Kansas activity of any unitary group member exceeds the solicitation of orders.

(b) Sales made by a corporation from a Kansas location into a state where the activity of any unitary group member exceeds the solicitation of orders shall be excluded from the Kansas sales factor numerator.

(c) The accounting method in this regulation shall be utilized prospectively for the taxable years beginning after December 31, 1990.

(Authorized by K.S.A. 79-3236; implementing K.S.A. 79-3285, 79-3286; effective June 1, 1992.)

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