

Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-78. Allocation.

Any taxpayer subject to the taxing jurisdiction of this state shall allocate all of its nonbusiness income or loss within or without this state in accordance with K.S.A. 79-3275 through 79-3278.

(Authorized by K.S.A. 79-3236, 79-3272, 79-4301; effective May 1, 1979.)

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