

**79-32,102. Same; time of filing of certain declarations.** (a) "Corporations or individuals other than farmers or fishermen." Declarations of estimated tax required by K.S.A. 79-32,101 from corporations or individuals regarded as neither farmers nor fishermen for the purpose of that section shall be filed on or before April 15 of the taxable year except that if the requirements of K.S.A. 79-32,101 are first met, (1) after April 1 and before June 2 of the taxable year, the declaration shall be filed on or before June 15 of the taxable year, or (2) after June 1 and before September 2 of the taxable year, the declaration shall be filed on or before September 15, or (3) after September 1 of the taxable year the declaration shall be filed on or before January 15 of the subsequent taxable year, except corporations meeting the requirements after September 1 and before December 1 shall file their declaration on or before December 15 of the taxable year.

(b) "Farmers or fishermen." Declarations of estimated tax required by K.S.A. 79-32,101 from individuals whose estimated gross income from farming or fishing for the taxable year is at least 2/3 of the total estimated gross income from all sources for the taxable year may, in lieu of the time prescribed in subsection (a), be filed at any time on or before January 15 of the succeeding taxable year.

(c) "Amendment." Amendment of a declaration may be filed at any interval between installment dates prescribed for that taxable year.

(d) "Short taxable years." The applicability of this section of taxable years of less than 12 months shall be in accordance with regulations prescribed by the secretary of revenue.

(e) "Fiscal years." In application of this section to the case of the taxable year beginning on a date other than January 1, there shall be substituted for the months specified in this section the months which correspond thereto.

**History:** L. 1965, ch. 525, § 9; L. 1966, ch. 45, § 2 (Budget Session); L. 1971, ch. 310, § 1; L. 1981, ch. 385, § 2; Jan. 1, 1982.