

2023 Kansas Statutes

- 17-2036. Business entity information reports; contents; report fee; penalties for noncompliance; applications for extension for filing income tax returns, confidentiality.** (a) Every business trust shall make a written business entity information report to the secretary of state, stating the prescribed information concerning the business trust at the close of business on the last day of its tax period under the Kansas income tax act next preceding the date of filing, but if a business trust's tax period is other than the calendar year, it shall give notice thereof to the secretary of state prior to December 31 of the year it commences such tax period.
- (b) The report shall be made on forms provided by the secretary of state and shall be filed biennially, as determined by the year that the business trust filed its formation documents.* A business trust that filed formation documents in an even-numbered year shall file a report in each even-numbered year. A business trust that filed formation documents in an odd-numbered year shall file a report in each odd-numbered year. The report shall be filed after the close of the business trust's tax period but not later than at the time prescribed by law for filing the business trust's annual Kansas income tax return.
- (c) The report shall be signed by a trustee or other authorized officer under penalty of perjury and contain the following:
- (1) Executed copies of all amendments to the instrument by which the business trust was created, or to prior amendments thereto, that have been adopted and have not been filed under K.S.A. 17-2033, and amendments thereto, and accompanied by the fee prescribed by law for each such amendment;
 - (2) a verified list of the names and postal addresses of its trustees as of the end of each of such business trust's tax periods included in the report; and
 - (3) the location of the principal office, including the building and suite number, street name or rural route number with box number, city, state and zip code.
- (d) (1) At the time of filing the business entity information report, the business trust shall pay to the secretary of state a fee in an amount equal to \$80, plus the amount specified in rules and regulations of the secretary, multiplied by the number of tax periods included in the report.
- (2) The failure of any domestic or foreign business trust to file its business entity information report and pay the required fee within 90 days from the date when such report and fee are due, or, in the case of a report filing and fee received by mail, postmarked within 90 days from the date when such report and fee are due, shall work a forfeiture of such business trust's authority to transact business in this state and all of the remedies, procedures and penalties specified in K.S.A. 17-7509 and 17-7510, and amendments thereto, with respect to a corporation that fails to file its business entity information report or pay the required fee within 90 days after such report and fee are due, shall be applicable to such business trust.
- (e) (1) All copies of applications for extension of the time for filing income tax returns submitted to the secretary of state pursuant to law shall be maintained by the secretary of state in a confidential file and shall not be disclosed to any person except as authorized pursuant to the provisions of K.S.A. 79-3234, and amendments thereto, a proper judicial order and paragraph (2). All copies of such applications shall be preserved for one year and until the secretary of state orders that the copies are to be destroyed.
- (2) A copy of such application shall be open to inspection by or disclosure to any person designated by resolution of the trustees of the business trust.
- History:** L. 1961, ch. 127, § 10; L. 1973, ch. 91, § 4; L. 1999, ch. 41, § 1; L. 2002, ch. 185, § 39; L. 2004, ch. 171, § 16; L. 2005, ch. 157, § 3; L. 2007, ch. 81, § 1; L. 2016, ch. 110, § 11; L. 2021, ch. 61, § 4; L. 2023, ch. 66, § 2; July 1.