

FILE

Subject

Corporations
Trust Taxes

Copy to



STATE OF KANSAS

Office of the Attorney General

State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

VERN MILLER

Attorney General

March 8, 1974

Opinion No. 74- 79

Sherman A. Parks, Attorney
Office of Secretary of State
State Capitol
Topeka, Kansas 66612

Dear Mr. Parks:

Section 4(a) of ch. 54, L. 1972, as amended by section 2 of ch. 55, L. 1972, effective July 1, 1972, and now found at K.S.A. 17-7504, states in pertinent part thus:

"Every corporation organized not for profit shall make an annual report in writing to the secretary of state, showing the financial condition of the corporation at the close of business on the last day of its tax period next preceding the date of filing If any such corporation is not required to file a Kansas annual income tax return, the annual report and tax required by this section shall be due in the office of the secretary of state on or before April 15 of each year."

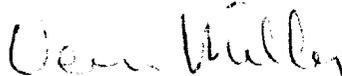
You request our opinion whether not for profit corporations whose fiscal year ended between April 30, 1972, and June 30, 1972, were required by the above statute to file an annual report on or before April 15, 1973. If so, as you indicate, those corporations whose tax periods ended January 31, 1973, February 28, 1973, and March 31, 1973, would be required to file an annual report by April 15, 1973.

The reporting requirements imposed by ch. 54, §4(a) became operative July 1, 1972, and applicable to all corporations regardless of the dates of their fiscal years. Reports are to be filed at the time the corporation files its annual Kansas income tax return, if one is required. If the corporation fiscal year ended on a date between April 30, 1972 and June 30, 1972, and it was thereafter required to file a Kansas annual income tax re-

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turn, the report required by the statute in question must be filed at the time the income tax return is filed. If no return is required, any corporation whose fiscal year ending on any date between April 30, 1972, and June 30, 1972, would be required, as of April 15 of the following year, 1973, to file the annual report required by ch. 54, L. 1972. The duty to report on that date arises by virtue of the law in force and effect on that date, notwithstanding the fiscal year to be reported ended prior to the effective date of the law itself.

Yours very truly,


VERN MILLER
Attorney General

VM:JRM:jsm