

79-3661. Same; authorities and duties of director of taxation. The director of taxation may enter into a managed audit agreement with an eligible taxpayer. Under a managed audit agreement, the director shall:

(a) Agree to accept, upon verification and subject to the provisions of K.S.A. 2014 Supp. 79-3663, and amendments thereto, the eligible taxpayer's determinations for purposes of making a deficiency assessment or otherwise determining the taxpayer's liability for the audit period under review;

(b) provide written procedural guidelines to be included as part of the managed audit agreement, including, but not limited to: (1) The audit period covered by the managed audit; (2) the general scope of the managed audit; (3) what records will be examined and what types of sampling techniques will be used; (4) the specific procedures the taxpayer is to follow in determining any liability; (5) the time period for completion of the managed audit; and (6) the time period for payment of the tax, penalty and interest;

(c) review the results of the managed audit with the eligible taxpayer and issue a final determination of tax liability in the manner prescribed by K.S.A. 79-3226, and amendments thereto; and

(d) recognize the taxpayer's right to request an informal conference in accordance with the provisions of K.S.A. 79-3610, and amendments thereto.

History: L. 2000, ch. 184, § 2; July 1.