

2021 Kansas Statutes

79-32,279. **Same; duties of paid tax return preparers; penalty, when.** (a) Any income tax return or claim for refund prepared or substantially prepared by a paid tax return preparer shall be signed by the paid tax return preparer and shall bear the paid tax return preparer's federal internal revenue service preparer tax identification number. Any paid tax return preparer who fails to sign the income tax return or claim for refund or who fails to provide the preparer's federal internal revenue service preparer tax identification number shall pay a civil penalty of \$50 for each such failure to the Kansas department of revenue, unless it can be shown that the failure was due to reasonable cause and not willful or reckless conduct. The penalty imposed on any paid tax return preparer with respect to returns or claims for refund filed during any calendar year shall not exceed \$25,000 per paid tax return preparer.

(b) The penalty shall be imposed pursuant to this section upon the written order of the secretary or the secretary's designee to the paid tax return preparer who committed the violation. Such order shall state the violation, the penalty to be imposed and the right of the paid tax return preparer to appeal the order. Such order shall be subject to appeal and review in the manner provided by the Kansas administrative procedure act.

(c) Any penalty collected pursuant to this section shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state general fund.

History: L. 2021, ch. 101, § 3; May 27.