

**79-32,115. Rules pertaining to husbands and wives.** (a) In all cases where husband and wife file a joint Kansas income tax return, the determination of Kansas taxable income shall, unless otherwise provided, be made as if husband and wife were one individual taxpayer.

(b) If the federal taxable income of a husband and wife are determined on separate federal returns, their Kansas taxable income shall be separately reported and taxed.

(c) If both husband and wife are residents, and if their federal taxable income is determined on a joint federal return, their Kansas taxable income shall be reported and taxed on the basis of a joint Kansas income tax return.

(d) If both husband and wife are nonresidents, and if their federal taxable income is determined on a joint federal return, their Kansas taxable income shall be reported and taxed on the basis of a joint Kansas income tax return.

(e) If either husband or wife is a resident and the other is a nonresident, and if their federal taxable income is determined on a joint federal return, their Kansas taxable income shall be reported and taxed on the basis of a joint Kansas return as provided under K.S.A. 79-32,110(b).

(f) If neither husband or wife files a federal return, their Kansas taxable income shall be determined on a separate basis unless both elect to have their Kansas taxable income determined on the basis of a joint Kansas tax return.

(g) If Kansas taxable income of a husband and wife is determined on a separate basis, and if both are required to file returns under the provisions of this act, neither spouse shall be allowed to use any tax table promulgated by the secretary pursuant to K.S.A. 79-32,112a unless both use such tax table, and neither shall be allowed the Kansas itemized deductions authorized by K.S.A. 79-32,120, unless both itemize their deductions.

**History:** L. 1967, ch. 497, § 8; L. 1977, ch. 344, § 4; L. 1978, ch. 405, § 2; L. 1979, ch. 321, § 2; July 1.