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NOTICE 13-14

STANDARD DEDUCTION FOR INDIVIDUAL INCOME TAX ADJUSTED (July 1, 2013)

[Note: This Notice replaces Notice 12-10 which has been revoked.]

During the 2012 Legislative Session Senate Substitute for House Bill 2117 was passed and signed into law. Section 14 of that Bill amended K.S.A. 79-32,119 to increase the amount of the standard deduction for the individual income tax, beginning in tax year 2013.

During the 2013 Legislative Session House Bill 2059 was passed and signed into law. Section 11 of the Bill amends K.S.A. 2012 Supp. 79-32,119 to reduce the amount of the standard deduction increase provided by HB 2117. The amendments made by HB 2059 are effective for tax year 2013, and later years, and supersede those made by HB 2117.

In accordance with the amendments made by HB 2059, the amount of the standard deduction for tax year 2013 and later years, is as follows:

Filing Status	2013 and later years
Single (and Married Filing Separate)	$3,000
Married Filing Joint	$7,500
Head of household	$5,500

A higher standard deduction amount is available if the taxpayer or their spouse is over 65 years of age and/or blind. As part of its instructions for Form K-40 Individual Income Tax Return, the Department of Revenue provides a worksheet to assist with calculating the total amount of the standard deduction.

Taxpayers who qualify can choose to use itemized deductions. For more information, please see Notice 13-11.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions about this Notice, please contact:

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