

## NOTICE 15-10

### SOCIAL SECURITY NUMBERS REQUIRED FOR INCOME TAX CREDITS (JULY 1, 2015)

During the 2015 Legislative Session Senate Substitute for House Bill 2109 was passed and signed into law. This Bill establishes additional requirements regarding social security numbers when claiming individual income tax credits.

With the exception of the credit for taxes paid to other states, the provisions of K.S.A. 79-32,265 have disallowed an income tax credit to anyone who fails to provide a valid social security number for themselves, their spouse and their dependents as the identifying number for individual income tax purposes.

Section 2 of Senate Substitute for House Bill 2109 amends K.S.A. 79-32,265 to add a requirement that a taxpayer claiming a credit must have had a valid social security number for the entire tax year for which the credit is claimed. A taxpayer who obtains a social security number sometime during the year will not be able to claim a credit for that tax year. There is an exception for taxpayers filing a joint return where one spouse has possessed a valid social security number for the entire year. The requirement to have a valid social security number for the entire year in order to claim a credit does not apply to dependent children of the taxpayer.

The amended provisions of the statute now state (new language):

Except as otherwise provided, no credit provided under the Kansas income tax act, and amendments thereto, shall be allowed for: (a) Any individual who fails to provide a valid social security number issued to such individual, the individual's spouse and dependents of the individual for purposes of section 205 (c)(2)(A) of the social security act on such individual's Kansas income tax return as the identifying number for such individual for tax purposes; or (b) any individual who has not been issued a valid social security number for the entire taxable year in which such credit is claimed, except that this provision shall not apply for an individual whose spouse possesses a valid social security number for the entire taxable year and whose filing status for income tax purposes is married filing jointly. The provisions of this section shall not apply to the credit provided by K.S.A. 79-32,111, and amendments thereto.

## **Taxpayer Assistance**

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