Policy and Research
109 SW 9th Street
PO Box 3506
Topeka KS 66601-3506
Mark A. Burghart, Secretary

Kansas
Department of Revenue

Phone: 785-368-8222
Fax: 785-296-1279
www.ksrevenue.org
Laura Kelly, Governor

NOTICE 21-02

CHANGES TO DEDUCTIONS FOR INDIVIDUALS (JULY 29, 2021)

Standard Deduction

During the 2021 Legislative Session Senate Bill 50 was passed and signed into law. This Bill amended K.S.A. 79-32,119 to change the standard deduction for individuals filing Kansas income tax returns. Specifically, Section 9 of the Bill includes new statutory language, found in subsection (c)(2), which provides:

> *(2) For tax year 2021, and all tax years thereafter, the standard deduction amount of an individual, including husband and wife who are either both residents or who file a joint return as if both were residents, shall be as follows: Single individual filing status, $3,500; married filing status, $8,000; and head of household filing status, $6,000.*

In accordance with the new law, for tax years 2021, and all subsequent tax years, the base standard deduction will be: $3,500 for single filing status; $8,000 for married filing joint status; $4,000 for married filing separate status; and $6,000 for head of household filing status.

Itemized Deductions

Senate Bill 50 also amended K.S.A. 79-32,120 to expand the ability to claim itemized deductions for individuals filing Kansas income tax returns. Specifically, Section 10 of the Bill includes new statutory language, found in subsection (a)(1)(B), which provides:

> *(B) For tax year 2021, and all tax years thereafter, an individual may elect to deduct the Kansas itemized deduction in lieu of the Kansas standard deduction, regardless of whether or not such individual's federal taxable income is determined by itemizing deductions from such individual's federal adjusted gross income.*

For tax years prior to and through 2020, an individual could deduct itemized deductions from their Kansas income tax return only if they had deducted itemized deductions on their federal income tax return. This change in the law now allows Kansas taxpayers to use itemized deductions whether or not they itemize on their federal return. Effective for tax year 2021, and all subsequent tax years, a taxpayer has the option of claiming either a standard deduction or an itemized deduction on their Kansas return, regardless of how deductions are claimed on their federal return.

In accordance with K.S.A. 79-32,120, four categories of deductions may be claimed as itemized deductions. Specifically, renumbered subsection (a)(5) of the statute provides:

~~(7)~~ *(5)* For the tax years commencing on and after January 1, 2020, the Kansas itemized deduction of an individual means the following deductions from federal adjusted gross income, other than federal deductions for personal exemptions, as provided in the federal internal revenue code with the modifications specified in this section: (A) 100% of charitable contributions that qualify as charitable contributions allowable as deductions in section 170 of the federal internal revenue code; (B) 100% of expenses for medical care allowable as deductions in section 213 of the federal internal revenue code; (C) 100% of the amount of qualified residence interest as provided in section 163(h) of the federal internal revenue code; and (D) 100% of the amount of taxes on real and personal property as provided in section 164(a) of the federal internal revenue code.

In order to claim itemized deductions it will be necessary to complete a separate schedule, provided by the Department of Revenue, and include it when filing the Kansas income tax return.

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:

Taxpayer Assistance Center
Kansas Department of Revenue
Scott Office Building, 1st Floor
120 SE 10th Ave
P. O. Box 3506
Topeka, KS 66601-3506
Phone: 785-368-8222
Fax: 785-291-3614