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## State provides tax guidance for same-sex couples filing

The Kansas Department of Revenue issued guidance, Notice13-18, today instructing same-sex couples to continue filing state income tax returns next year as they always have in the state, using the single filing status.

For same-sex couples filing as married for the first time at the federal level, the department will provide a worksheet in the Kansas instruction booklet for calculating the income, deductions, and credit data to enter on each person's Kansas return. The worksheet will use the federal adjusted gross income (FAGI) and provide an allocation method for Kansas adjusted gross income (KAGI) deductions, and credits for each taxpayer.

The approach is one recommended by Federation of Tax Administrators and adheres to the Kansas Constitution's definition of marriage as being between one man and one woman. It is supported by the recent U.S. Supreme Court case, *Windsor*, in which the Court upheld the rights of states to define and regulate marriage.

**Link to the notice:** <http://www.ksrevenue.org/taxnotices/notice13-18.pdf>