

## 2021 Kansas Statutes

**79-32,128. Individual who is Kansas resident for part of year, election; computation of tax; modifications.**

An individual who is a resident of Kansas for part of a year shall have the election to:

- (a) Report and compute such individual's Kansas tax as if such individual was a resident for the entire year and take the applicable credit as provided in K.S.A. 79-32,111, and amendments thereto; or
- (b) report and compute such individual's Kansas tax as if such individual was a nonresident for the entire year, except, however, that for purposes of this computation the following modifications shall be made: (i) Modified Kansas source income for that period during which such individual was a resident shall include all items of income, gain, loss or deductions as set forth in K.S.A. 79-32,117, and amendments thereto, whether or not derived from sources within Kansas; and (ii) the credit provided by K.S.A. 79-32,111, and amendments thereto, shall be allowed. For purposes of computing such credit, the amount of income taxes paid to another state shall be deemed to be limited by an amount which bears the same proportion to the total taxes paid to such other state for such year as the amount of Kansas adjusted gross income derived from sources within that state while such individual was a resident bears to the total Kansas adjusted gross income derived from sources within such state for such year.

**History:** L. 1967, ch. 497, § 21; L. 2012, ch. 135, § 15; Jan. 1, 2013.