

103 KAR 17:100. Division of income between married individuals filing separate tax returns.

RELATES TO: KRS 141.010, 141.020, 141.050, 141.300, 141.305

STATUTORY AUTHORITY: KRS 131.130(1)

CERTIFICATION STATEMENT:

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the department to promulgate administrative regulations to administer and enforce Kentucky's tax laws. This administrative regulation establishes the requirements for determining how income derived from joint ownership of property and self-employment is divided among married individuals filing separate tax returns.

Section 1. Definition. "Internal Revenue Code" is defined by KRS 141.010.

Section 2. Income derived from the joint ownership of real property, tangible personal property, or intangible property shall be divided in accordance with the actual ownership of the property by married individuals filing separate tax returns. If actual ownership is not known or specified, income shall be divided equally. Income derived from property not held jointly shall be attributable to its individual owner.

Section 3. Income derived from self-employment by a husband and wife filing separate tax returns shall be divided according to Section 6017 of the Internal Revenue Code, 26 U.S.C. 6017 and other guidance issued by the U.S. Department of the Treasury and the Internal Revenue Service.

(103 KAR 017:100. 32 Ky.R. 2205; 33 Ky.R. 77; eff. 8-7-2006; 45 Ky.R. 734, 1182; eff. 12-7-2018; Crt eff. 11-14-2025.)