

**131.575 Apportionment of refund on separate return between spouses.**

- (1) Any individual income tax refund determined as a consequence of taxpayers filing separate returns on a combined Kentucky individual income tax form may be apportioned by the Department of Revenue between the spouses based on the ratio of the adjusted gross incomes of each spouse to the total adjusted gross income. The amount of the refund computed to be due the spouse who is not indebted to the claimant agency shall be refunded by the Department of Revenue to such spouse. In the event such refunded amount has been transmitted to the claimant agency, the Department of Revenue shall recover such amount from the claimant agency as provided in KRS 131.570(4).
- (2) Any individual income tax refund determined as a consequence of taxpayers filing a joint Kentucky individual income tax return shall be deemed as coupled together in interest or liability and shall be subject to transfer to a claimant agency in its entirety.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 150, effective June 20, 2005. -- Created 1984 Ky. Acts ch. 405, sec. 10, effective July 13, 1984.