**Opinion Letter**

|  |  |
| --- | --- |
| **Letter Number:** | **O-1998-26** |

|  |  |
| --- | --- |
| **Tax Type:** | **Individual Income Tax** |
| **Brief Description:** | **Non-resident professional athletes and entertainers who receive income from Kansas.** |
| **Keywords:** |  |
| **Approval Date:** | **11/05/1998** |

**Body:**

Office of Policy & Research

November 5, 1998

TTTTTTTTTTTT
TTTTTTTTTTTT
TTTTTTTTTTTT
TTTTTTTTTTTT

Dear Ms. TTTTTTT:

We wish to acknowledge receipts of your letter dated January 12, 1998, regarding the application of the Kansas income tax. I apologize for the delay in responding to your inquiry. Many states have been researching this area.

This is an informational letter only and not a private letter ruling pursuant to K.A.R. 92-19-59.

Please be advised that non-resident professional athletes and entertainers who receive income from Kansas sources, would be obligated to file a Kansas individual income tax return, regardless of the amount of Kansas source income received.

The Kansas Individual Income Tax Booklet contains a section on nonresident allocation. For your convenience, I have enclosed this publication for tax year 1997.

If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.

Sincerely yours,

Thomas P. Browne, Jr.
Tax Specialist

TPB

**Date Composed: 12/23/1998 Date Modified: 10/10/2001**