**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-02** |

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| **Tax Type:** | **Individual Income Tax** |
| **Brief Description:** | **Credit for taxes paid to another state.** |
| **Keywords:** |  |
| **Approval Date:** | **01/08/1999** |

**Body:**

Office of Policy & Research

January 8, 1999  
  
XXXXXXXXXXXX  
XXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXX  
  
Dear XXXXXXXXXX:  
  
The purpose of this letter is to rescind the position expressed to you in my letter dated November 19, 1997, regarding the credit for “taxes paid to another state” herein referred to as “Credit.”  
  
Kansas law provides for a credit for taxes paid to another state in the “amount of income tax paid to another state by a resident individual, resident estate or resident trust on income derived from sources in another state shall be allowed as a credit against the tax computed under the provisions of this act.”  
  
The department has determined that the operation of this statute is for the Credit to be limited to net amount of taxes actually paid to the other state. The Credit allowed is the net of the taxpayer’s tax liability less any nonrefundable or refundable tax credits allowed by the other state.  
  
This private letter ruling is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to make an accurate determination by the department, this ruling is null and void. This private letter ruling will be revoked in the future by operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or a published revenue ruling, that materially affects this private letter ruling.  
  
Sincerely yours,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
MDC  
  
  
**Date Composed: 01/12/1999 Date Modified: 10/10/2001**