**Private Letter Ruling**

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| **Ruling Number:** | **P-1999-170** |

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| **Tax Type:** | **Corporate Income Tax** |
| **Brief Description:** | **Company manufactures and sells fixtures to hotels and motels in Kansas.** |
| **Keywords:** |  |
| **Approval Date:** | **08/02/1999** |

**Body:**

Office of Policy and Research  
  
  
August 2, 1999

XXXXXXXXXXXX  
XXXXXXXXXXXXX  
XXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX  
  
  
Dear XXXXXXXXXXXXX:  
  
I have been asked to respond to your letter received by this office on July 26, 1999. In it, you request a private letter ruling to verify your Kansas tax obligations.  
  
In your letter you stated:

Our company makes XXXXXXXXXXX fixtures, which we sell FOB XXXXXX, Arizona, to hotels and motels in your state. These fixtures are attached to real property as a capital improvement. We do not have a physical location in Kansas.  
  
In registering with your state, we were told we did not need to register with the Secretary of State as a foreign corporation and would not be required to file a corporate tax return.

When we spoke on the phone you indicated that you would call the Secretary of State to comply with their registration requirements.  
  
You indicated that the company does not own or rent any real or personal property that is located in Kansas. The company does not have or maintain any inventory or employees in Kansas.  
  
Based on the facts of this letter, it is the opinion of the Kansas Department of Revenue that the company is not required to file Kansas income tax returns.  
  
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,  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
MDC: mdc  
  
  
**Date Composed: 08/04/1999 Date Modified: 10/10/2001**