**Opinion Letter**

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

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| **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  
  
  
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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**