**Opinion Letter**

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| **Letter Number:** | **O-1998-05** |

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| **Tax Type:** | **Individual Income Tax** |
| **Brief Description:** | **Taxability of money that is converted from a traditional deductible IRA to a Roth IRA in 1998.** |
| **Keywords:** |  |
| **Approval Date:** | **09/03/1998** |

**Body:**

Office of Policy & Research

September 3, 1998

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XXXXXXX

Dear Mr. XXX:

Thank you for your letter regarding the taxation of Roth IRA retirement income in Kansas. In your letter you ask how the state of Kansas will treat money that is converted from a traditional deductible IRA to a Roth IRA in 1998?

Kansas will conform to the federal treatment of IRA conversions to the new “Roth IRA”. In tax year 1998, any conversions will be spread over a four year period. Transfers beginning in tax year 1999, will be fully taxable in the year converted.

Kansas currently conforms to the definition of federal adjusted gross income. Any changes made by the federal government in the computation of federal adjusted gross income is automatically conformed to by Kansas. The treatment of IRA conversions to the new “Roth IRA” is automatic in Kansas.

If you have any further questions please let me know.

Sincerely,

**Date Composed: 09/08/1998 Date Modified: 10/10/2001**