**Private Letter Ruling**

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| **Ruling Number:** | **P-2016-011** |

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| **Tax Type:** | **Corporate Income Tax** |
| **Brief Description:** | **Ending Two-Factor Apportionment Election Prior to End of 10 Year Period** |
| **Keywords:** |  |
| **Effective Date:** | **08/15/2016** |
| **Approval Date:** | **08/15/2016** |

**Body:**

August 15, 2016

XXXXXXXXXX
XXXXXXXXXX

Re: Kansas Income Tax

Dear XXXXX

Your correspondence of August 9, 2016, has been referred to me for response. Thank you for your inquiry.

By your e-mail you have requested our advice regarding Kansas income tax. Specifically, your e-mail states:

I have a question regarding the Two-Factor Apportionment.

“Permission to end the election before the end of the 10-year period can be granted by the Secretary of Revenue on the taxpayer’s request. [Kan. Stat. Ann. §79-3279(b)(2)(B).]”

I have been researching the above issue, however I am unable to find any information regarding how to end the election before the 10 years. Is there certain requirements which must be met, before the end of election may be granted by the Secretary of Revenue?

In response to your inquiry, please be advised the answer to your question is “no”. There are no specific requirements that must be met prior to the Secretary of Revenue considering a request to end the two-factor apportionment election prior to the end of the 10-year period. Instead, each request is considered based on its on facts and circumstances, and decisions are made on a case-by-case basis.

I trust this information is of assistance. If I can be of further service, please feel free to contact me.


JW:jw

*NOTE: This opinion letter is based solely on the facts provided in your request for advice. If material facts or information were not disclosed this letter is null and void. This letter will be revoked without further action by the Department if the statutes, administrative regulations, published revenue rulings, or court decisions that materially affect this opinion are changed.*

**Date Composed: 09/16/2016 Date Modified: 09/16/2016**