

**New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau**

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Income Tax
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New York Income- Nonresident Professional Athletes

This is a policy change by the New York State Tax Commission in its application of 20 NYCRR 131.21 to professional athletes.

Nonresident professional athletes who allocate their income based on games within and without New York State may now include exhibition games in their allocation ratio. Exhibition games are those games that are a part of the official exhibition schedule.

Department policy shall be to continue to exclude from the allocation ratio activities of a professional athlete performed at times other than when the team is engaged in exhibition and regular season games.