

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
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Re: Our File Number LR-00-05; Commission rules on nexus

Dear

Enclosed you will find copies of Oklahoma Tax Commission Rule 710:50-17-3, dealing with "nexus" for income tax purposes. Although for sales tax purposes "nexus" is not specifically defined by Oklahoma Statute or Commission Rule, "maintaining a place of business in this state" is defined at Section 1352 (8) of Title 68 and further illustrated in Rule 710:65-1-8, copies of which are enclosed. Additionally, please find enclosed Oklahoma Tax Commission Rule 710:65-15-1 that pertains to sales related to interstate commerce.

Cordially,

Brenda J. Sullivan  
Tax Policy Analyst

Enclosure