

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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August 13, 2002

Re: Our file number LR 00-143; Income Tax - Non Resident

Dear

This is in response to your inquiry of June 22, 2000 wherein you requested information concerning Oklahoma income tax liability of a non-resident individual working in Oklahoma.

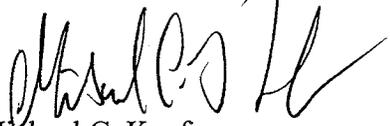
Please be advised that under 68 O.S. § 2368, any non-resident individual that has Oklahoma gross income in excess of \$1,000 is required to file an Oklahoma income tax return. Under 68 O.S. § 2362, Oklahoma gross income for a non-resident includes compensation for services performed in this state. As such, if you earn over \$1,000 in wage income while working in Oklahoma, you are required to file an Oklahoma income tax return.

This response applies only to the circumstances set out in your request of June 22, 2000. Pursuant to Commission Rule 710:1-3-73(e), this Letter Ruling may be generally relied upon **only** by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and that there has been no change in applicable law.

If I can be of further assistance, please feel free to call me at (405) 521-3133.

Sincerely,

FOR THE OKLAHOMA TAX COMMISSION


Michael C. Kaufmann
Tax Policy Analyst