

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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November 9, 2000

Re: Our file number LR 00-231; Income Tax Withholding

Dear \_\_\_\_\_ :

This is in response to your inquiry of October 23, 2000 wherein you requested guidance concerning Oklahoma income tax withholding; specifically as it applies to Oklahoma Tax Commission Rule 710:90-1-13.

Please be advised that Oklahoma income tax withholding, in the case of retirees, is at the option of the retiree.

Further, Oklahoma does not have a specific form to elect withholding, rather it is appropriate for either Federal Form W-4P marked for state withholding or a similar form provided by the payer to be used. This applies only to pensions, annuities, and other deferred income as referred to in Oklahoma Tax Commission Rule 710:90-1-13.

This response applies only to the circumstances set out in your request of October 23, 2000 and may not be relied upon by any entity other than the addressee. In the event of any change in the facts surrounding the transaction described, this letter ruling would no longer be applicable. You are further advised that subsequent statutory or administrative rule changes or judicial construction of the statutes or rules upon which this advice is based may yield a different result from that which is expressed here.

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