

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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June 15, 2001

Re: Our file number LR 01-16; Income Tax - Nexus

Dear

This is in response to your inquiry of February 7, 2001 wherein you requested a nexus determination for income tax purposes for

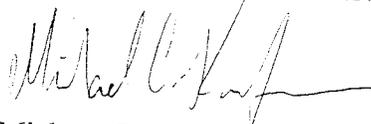
Your inquiry does not provide us with enough facts as to activities in Oklahoma to allow us to issue a determination of income tax filing requirements. However, if is in fact protected under Public Law 86-272, then there is no Oklahoma income tax nexus. Further, Oklahoma sales and franchise tax filing requirements do not automatically create Oklahoma income tax nexus.

This response applies only to the circumstances set out in your request of February 7, 2001. 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