

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

March 13, 2001

Re: Our file number LR 01-22; Income Tax - Nexus for non-resident trucking companies.

Dear

Your inquiry of February 26, 2001 to Chairman Anderson has been forwarded to me for a response. In your letter, you inquired about Oklahoma income tax nexus standards that might apply to non-resident truckers picking up or delivering shipments between Oklahoma and Canada.

Since you did not provide specifics regarding the activities of the truckers, please find enclosed Oklahoma Tax Commission Rule 710:50-17-3, which outlines what constitutes nexus. I have also enclosed an Oklahoma nexus questionnaire, which will aid the Oklahoma Tax Commission in determining if an entity has Oklahoma nexus for income tax purposes. Your completion of the questionnaire will allow the Oklahoma Tax Commission to make a determination of nexus. Please forward the completed questionnaire to the following address:

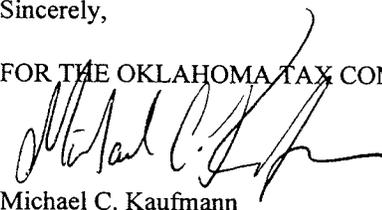
Oklahoma Tax Commission
Audit Division
2501 Lincoln Boulevard
Oklahoma City, OK 73194

This response applies only to the circumstances set out in your request of February 26, 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

Cc: Robert E. Anderson, Chairman - Oklahoma Tax Commission

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION