

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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December 18, 2001

Re: Our file number LR 01-144; Income Tax - Information Returns Reporting Requirements

Dear

This is in response to your inquiry of July 30, 2001 wherein you inquired as to Oklahoma's income tax reporting requirements for 1099 type reporting.

Please be advised that Oklahoma accepts either paper or magnetic media to report these payments. I have enclosed an informational booklet outlining the magnetic media requirements. If you have any technical questions concerning magnetic media, please contact our Management Information Services Division at (405) 521-3750.

This response applies only to the circumstances set out in your request of July 30, 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