

MEMORANDUM

OKLAHOMA TAX COMMISSION
TAX POLICY AND RESEARCH

DATE: February 14, 2002
SUBJECT: Income Tax - Taxation of Nonresident (LR 02-15)
TO: Joan Korthanke, Communications Division
FROM: Michael C. Kaufmann, Tax Policy Analyst

You asked me to review your response to _____ concerning his filing requirements. Following is a restatement of the facts and your response.

FACTS:

Taxpayer is a full time resident of South Carolina. He taught classes for _____ (an Oklahoma college) in their MBA program in Europe. Taxpayer received W-2's from _____ indicating Oklahoma wages and withholding. Taxpayer never taught in Oklahoma, nor performed services.

RESPONSE:

Salaries, wages, and commissions are considered Oklahoma source income when the work is performed in Oklahoma. Since you did not teach in the state, your wages from _____ would not be considered Oklahoma source income. You should file on form 511 NR and request a full refund of the Oklahoma Withholding.

Attach a letter to your return explaining your situation. Also, it would be helpful if you can provide documentation from the University confirming that you were teaching in Europe.

I agree with you conclusion. If you need any additional assistance, please call me at 522-5927.


