

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

February 5, 2003

Re: Our file number LR 03-020; Income Tax -

This is in response to your inquiry received on January 17, 2003 by this office. In your letter, you inquired as to the Oklahoma income taxability of income received from the

Please be advised that Oklahoma imposes an income tax on its residents on income from other states public retirement income systems. This income is subject to Oklahoma income tax to the extent included in federal adjusted gross income. There is a limited exemption of up to \$5,500 per retiree on retirement benefits, providing the retiree is 65 or older and the Oklahoma adjusted gross income does not exceed \$25,000 (\$50,000 for married filing joint filers).

I have enclosed a copy of the 2002 Oklahoma income tax return and instructions for your review.

This response applies only to the circumstances set out in your request of January 17, 2003. 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