

§ 3508, the employee-employer relationship does not exist. Regular Oklahoma income tax withholding (68 O.S. § 2385.3 et seq.) requires wage withholding. It appears in your fact pattern that Oklahoma income tax wage withholding is not required.

2. Not applicable since Oklahoma income tax withholding is not required.

This response applies only to the circumstances set out in your request of May 19, 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