OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

March 19, 2009

RE: LR-09-004
Tax Filing Requirements for Foreign Corporation

Dear :

I am writing this letter pursuant to your request regarding the Franchise tax filing requirements of a foreign corporation in the state of Oklahoma.

Facts:

recently hired a sales person to work from their home and travel in the state of Oklahoma promoting your products. You are a wholesale distributor of ; all sales will be shipped from one of your locations.

You have determined that you are required to file and pay Oklahoma Sales & Use Tax by having agents operating in the state of Oklahoma, but you are not required to file with the Secretary of State as a foreign corporation.

Question:

You have stated that your corporation is not required to file with the Secretary of State of Oklahoma, but that you are required to file and remit sales and use taxes in the state of Oklahoma. You are inquiring if your corporation is required to file and remit Oklahoma Franchise Tax even though your corporation is not required to file with the Oklahoma Secretary of State.

Our Response:

Yes, your corporation is still required to file Oklahoma Franchise tax along with an officers list, balance sheet, and the remittance of the registered agent fee pursuant to Title 68 § 1204 of Oklahoma Statutes (a copy has been enclosed for your convenience). However, if your tax balance is under $250.00, you are not required to remit the Franchise tax pursuant to Oklahoma Tax Commission rule 710:40-1-17 (copy enclosed).

This response applies only to the circumstances discussed in your written request of December 18, 2008. 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 there has been no change in applicable law.

Sincerely,

Oklahoma Tax Commission
Marc Morrison
Tax Policy & Research Division

°68-1204. ***Tax*** on foreign corporations and business organizations.