# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

PHONE (405) 521-3133
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April 8, 2011

Re: LR 10-064 Income Tax Filing Requirement – Single Member LLC

Dear

This is in response to your inquiry of April 5, 2010 wherein you requested a ruling concerning the requirement to file Oklahoma Tax Commission form 514. What follows are your facts and question and our response thereto.

**FACTS:**
I have a single member OK LLC that does no business in Oklahoma. I am now doing a schedule C. Do I have to file an Oklahoma Tax Commission form 514?

**RESPONSE:**
Oklahoma Tax Commission form 514 does not have to be filed if you report the single member LLC as part of your federal schedule C. Rather, that is reported as part of your Oklahoma individual income tax return. If your LLC has nexus with Oklahoma, then an Oklahoma form 511 NR is required, assuming you are not a resident of Oklahoma. Please see enclosed a copy of Oklahoma Tax Commission rules 710:50-17-2 and 710:50-17-3 that discuss nexus.

This response applies only to the circumstances set out in your request of April 5, 2010 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,

OKLAHOMA TAX COMMISSION

Michael C. Kaufmann
Tax Policy Analyst