

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

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December 3, 2012

RE: LR-12-079

Dear [REDACTED]

This letter is in response to your request regarding whether you are required as a contract photographer for [REDACTED] to remit sales tax to the Oklahoma Tax Commission for wages earned. In your correspondence of August 30, 2012, you stated that:

As a contract employee, my annual earnings are reported on a 1099 and income taxes are paid on those wages. I know that in Oklahoma, photography business owners are required to remit Sales Tax payments for their sitting fees (labor), but I need to know if that also applies to newspaper contract employees who take pictures for their paper.

Response:

Your annual earnings that are reported on a 1099 and earned as a contract employee are not subject to Oklahoma sales tax.

This response applies only to the circumstances discussed in your written request of August 30, 2012. Pursuant to Oklahoma Administrative Code 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 Analyst

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