

**2017 Oklahoma Statutes**  
**Title 68. Revenue and Taxation**  
**§68-2353. Definitions.**

**Universal Citation:** 68 OK Stat § 68-2353 (2017)

For the purpose of and when used in the Oklahoma Income Tax Act, unless the context otherwise requires:

3. Any term used in the Oklahoma Income Tax Act shall have the same meaning as when used in a comparable context in the Internal Revenue Code, unless a different meaning is clearly required. For all taxable periods covered by the Oklahoma Income Tax Act, the tax status and all elections of all taxpayers covered by the Oklahoma Income Tax Act shall be the same for all purposes material hereto as they are for federal income tax purposes except when the Oklahoma Income Tax Act specifically provides otherwise;