

March 02, 2012

[REDACTED]

RE: LR-12-024 (Oklahoma Sales and Use Tax Inquiry)

Dear [REDACTED]

I am writing this letter in response to your request regarding a sales tax exemption certificate for resale purposes.

Our records indicate that [REDACTED] has registered and agreed to voluntarily collect Oklahoma Use Tax from its Oklahoma customers and remit the use tax directly to the Oklahoma Tax Commission and an Oklahoma Use Tax Permit [REDACTED] was issued on [REDACTED].

This permit is still valid and allows you to make purchases exempt from Oklahoma sales and use taxes for resale purposes and permits you to collect Oklahoma Use Tax from the sales of tangible personal property from your customers inside Oklahoma and remit the taxes directly to the Oklahoma Tax Commission.

This response applies only to the circumstances discussed in your written request of March 1, 2012. 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