OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

September 8, 2000

Re: Our file Number LR-00-014; Exemption Documentation

Dear

This is in response to your inquiry concerning changes to the requirements faced by vendors in obtaining documentation for exempt sales in Oklahoma.

As you will notice from the enclosed, there have been changes to Oklahoma sales tax statutes and rules. I have enclosed an edited version of your help screens and below have addressed the specific topics contained in your letter. I have enclosed copies of some of the rules that have changed which impact this topic, along with an updated version of our booklet that gives examples of supporting documentation.

Concerning your specific paragraphs headed:

HELP

The suggestions are noted on the screen copies enclosed. Please note that due to space limitations, the notes may be difficult to understand without referring to the enclosed rules covering the same subject.

TABLES

Please refer to the enclosed copy of the booklet which gives examples of documentation.

FORMS

Forms do not have to be approved. Rather, they must contain the information set out in Oklahoma Tax Commission Rule 710:65-7-6. However, a multi-jurisdictional form that

will allow the vendor to obtain the required information is included in the booklet noted above.

SIGNATURES

Changes to signature requirements are being discussed as a part of a multi-state sales tax simplification effort in which the Oklahoma Tax Commission is involved.

VALIDATION

Oklahoma vendors may obtain a monthly updated list of valid Oklahoma Sales tax permit holders on a variety of media including floppy disk. An example of the file layout may be obtained by contacting our Taxpayer Assistance Division at the address above. On-line validation is being addressed in the sales tax simplification effort noted above.

TELECOMMUNICATION SERVICES

Telecommunications services are subject to the general sales tax in the same manner as any other taxable good or service. No special exemption certificates are required. I have enclosed a copy of the rules concerning telecommunications services.

All Oklahoma Tax Commission Rules may be viewed at our website:

www.oktax.state.ok.us

This response applies only to the circumstances set out in your request of January 3, 2000, and may not be relied upon by any entity other than the addressee. In the event of any change in the facts surrounding the transaction described, this letter ruling would no longer be applicable. You are further advised that subsequent statutory or administrative rule changes or judicial construction of the statutes or rules upon which this advice is based may yield a different result from that which is expressed here.

Sincerely,
OKLAHOMA TAX COMMISSION

Michael G. Pillow
Tax Policy Analyst