# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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November 30, 2000

Re: Our file Number LR-00-243; Turn in of a sales tax permit.

Dear :

This is in response to your inquiry which can best be summed up by the last line of your letter:

"I would like to turn in my tax number and just pay sales tax when I purchase my product."

If you are a contractor that improves real property and you make no sales of tangible personal property, then you should not have a sales tax permit and you should instead pay taxes on your purchases and have no further responsibility for charging sales tax.

To turn in your permit, you should fill out the reverse side of the permit and state that as of a day you select, you are turning in the permit. You should mail the permit to:

Taxpayer Assistance Division
Oklahoma Tax Commission
2501 N. Lincoln Blvd.
Oklahoma City OK 73194

You should also prepare a sales tax report for any period that you had not reported as of the day that you are turning in the sales tax permit and send the report and any amount of tax due to the same address.

This response applies only to the circumstances set out in your request of November 2, 2000. 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 contact me.

Sincerely,
OKLAHOMA TAX COMMISSION

Michael G. Pillow
Tax Policy Analyst