OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

April 17, 2001

Re: Our File Number LR –01-36; Oklahoma Sales Tax Exemption Certificate

Dear

Please be advised that you may only accept your Oklahoma customer's sales tax permit on shipments made in Oklahoma for resale and/or installation. You will need to contact the other states for their tax procedures regarding out-of-state vendors' drop shipments (third- party) as you explained in our recent telephone conversation.

Enclosed find a booklet entitled Sales Tax Vendor Liability Notice, Rules and Forms which contain Commission Rule 710:65-7-6 Vendors' relief from liability and duty to collect sales tax. If I may be of further assistance please feel free to contact me.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

Enclosure

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION