

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

May 21, 2000

Re: Our file Number LR-01-048; Determination of status as a manufacturer.

Dear

This is in response to your inquiry concerning whether your client, qualifies as a manufacturer in Oklahoma.

The procedure that leads to the recognition of an entity as an Oklahoma manufacturer includes a visit to the manufacturing site by an auditor. These visits are coordinated by Mr. Darwin Crider. I am transferring your file to his area and he will be in touch with you to obtain a point of contact for your client's operations in Oklahoma. His direct number is (405) 522-4100.

After the on site work is done, a determination will be made as to whether your client is a bona-fide manufacturer in Oklahoma. If it is recognized as such, a Manufacturer/Sales Exemption Permit will be issued. If not, your client will be notified and will have the right to protest the decision before an Administrative Law Judge.

If I can be of further assistance, please feel free to contact me.

Sincerely,
OKLAHOMA TAX COMMISSION



Michael G. Pillow
Tax Policy Analyst

cc: Darwin Crider/with file
Russ Nordstrom