

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

May 17, 2001

Re: Our File Number LR-01-60; Tax status of related Telecommunications Services

Dear

Please be advised that services relating to telecommunications and telecommunications equipment is subject to sales tax. Please see Commission Rule 710:65-19-329, a copy of which is enclosed. The transactions outlined in your faxed correspondence are subject to sales tax. The telecommunication consultation services, subsection (d), and the software changes on telecommunication equipment would clearly fall within subsection (b)(4) of the above rule as maintenance of telecommunications equipment. The applicability of the taxation would be on sales and services to Oklahoma residents.

Questions regarding the proper application of sales transactions that occur in other States should be addressed to their taxing authorities.

This response applies only to the circumstances set out in your request of May 9, 2001. 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.

If I can 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