

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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June 15, 2001

Re: Our file Number LR-01-080; Sales tax on interstate sales

Dear

This is in response to your inquiry concerning sales made by your company into Oklahoma from

Based on the information contained in your letter and which I received during our telephone conversation of June 13, 2001, it is my understanding that all but two of your Oklahoma customers have claimed exemption from sales tax based on their making purchases which will be resold. They have provided you with documentation to indicate that they hold Oklahoma Sales Tax Permits.

However, two customers have not provided you with documentation that they are making purchases that will be resold. They have also refused to pay the sales tax you have placed on their orders.

As we discussed, if your company receives an order from an Oklahoma firm via fax, and the goods sold are shipped from to the customer's location in Oklahoma, no tax is due. Instead, Oklahoma tax would be due.

Since you travel in Oklahoma soliciting business and calling on open accounts, your company is required to obtain an Oklahoma Use Tax Permit and charge Oklahoma use tax on all taxable sales made for use in Oklahoma. A booklet containing an application has been mailed to you separately.

This response applies only to the circumstances set out in your request of <date of request>. 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