

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

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

August 9, 2001

Re: Our file number LR – 01-113; Documentation in lieu of a resale certificate for resale or non-profit status

Dear

This is in response to your recent e-mail, wherein you asked if your company may accept a Purchase Order from its customer in lieu of a resale certificate for sales for resale or for a non-profit status. Please note Oklahoma Tax Commission Rule OAC 710:65-7-6 "Vendor's relief from liability and duty to collect sales tax" which contains the requirements to establish "properly completed documentation certified by the Tax Commission". Also, note Commission Rule 710:65-7-8 Vendors' responsibility - sales for resale and Rule 710:65-7-15 Vendors' responsibility - sales to entities within other specific statutory exemptions. Copies are enclosed.

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

This response applies only to the circumstances set out in your request of July 23, 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.

Sincerely

Brenda J. Sullivan  
Tax Policy Analyst

Enclosure