

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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August 20, 2002

Re: Our File Number LR-01-133; Taxability of telephone cards

Dear

I apologize for any inconvenience my delay in responding may have caused you. Please be advised that telephone calling cards are subject to sales tax. See Commission Rule 710:65-19-331. A copy of which is enclosed.

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

Sincerely,

Brenda J. Sullivan  
Tax Policy Analyst

Enclosure