

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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January 10, 2002

Re: Our file Number LR-01-166; Requirement of filing certain tax information regarding customers accounts

Dear

This is in response to your inquiry for confirmation as to whether it is necessary for your company to annually provide the State of Oklahoma with tax information regarding its customer's accounts. Please be advised that Oklahoma Statutes, Title 68 Section 2369, requires reports by persons making payments to taxpayers. See enclosed copy for your reference.

This response applies only to the circumstances set out in your request of October 12, 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