

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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December 19, 2001

Re: Our File Number LR – 01-186; Tax status of money orders

Dear

Please be advised that the transaction described in your letter for the sale of money orders and the corresponding fee assessed are not subject to sales tax.

This response applies only to the circumstances set out in your request of November 20, 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