

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

January 4, 2002

Re: Our file Number LR-01-198; Documentation required to support a sale for resale exemption.

Dear

This is in response to your inquiry concerning the documentation your firm needs to obtain from one of its customers in order to be relieved of liability for sales or use tax on sales to that customer. Your customer is a lessor of the goods that are being purchased. The goods are shipped, via common carrier, FOB their destination in Oklahoma.

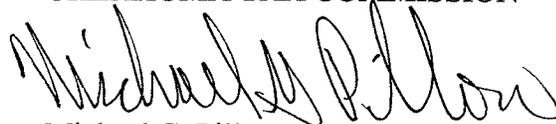
In order to make purchases exempt from sales tax, a vendor that is a resident of Oklahoma must hold an Oklahoma sales tax permit. As a lessor holding title to property located in Oklahoma, your customer would be a resident of Oklahoma.

I have enclosed Oklahoma Tax Commission Rules 710:65-13-200 and 710:65-15-1 which relate to this fact pattern.

This response applies only to the circumstances set out in your request of December 27, 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,
OKLAHOMA TAX COMMISSION



Michael G. Pillow
Tax Policy Analyst

Enclosures

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION