

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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March 13, 2002

Re: Our file Number LR-02-026; Nexus for Sales Tax.

Dear

This is in response to your inquiry concerning whether using a call center located in Oklahoma is sufficient nexus with Oklahoma to require the to file sales tax returns.

The use of a call center which is located in Oklahoma is sufficient to require the to register to collect sales and use taxes for Oklahoma.

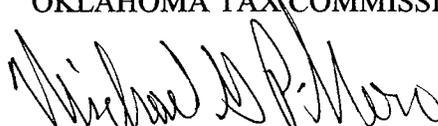
A Business Registration form has been mailed to you.

Our response is based on Oklahoma Tax Commission rules 710:65-1-8, 710:65-15-1 and 710:65-21-6. Copies are being faxed to you along with this letter.

This response applies only to the circumstances set out in your request of February 28, 2002. 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