

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
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May 22, 2002

Re: Our File Number LR-02-070; invoicing method for uniform service

Dear

Please be advised that the conditions of Section 1354 (17) of Title 68 and Commission Rule 710:65-1-11 do not preclude a business from summarizing on the invoice the segregate portion of taxable and nontaxable rental services due to lease agreements that are stated at the retail value and life expectancy of the property when it is delivered to the lessee.

Therefore, your company may use the method of invoicing that reflects a summarized segregation of taxable rental charges and nontaxable processing charges on industrial rental services as noted on the sample invoices that were provided.

Enclosed are copies of the Statute and Commission Rule referenced above.

This response applies only to the circumstances set out in your request of May 9, 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,

Brenda J. Sullivan  
Tax Policy Analyst

Enclosure