

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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June 8, 2002

Re: Our File Number LR-02-085; Documentation for the sale for resale exemption.

Dear

This is in response to your inquiry concerning the requirements for documentation necessary to relieve your company from responsibility for collecting sales tax on sales to customers that claim an exemption from sales tax. You state that you have the documents that were obtained by the prior owner of the business which you purchased April 1, 2002.

Oklahoma Tax Commission Rule 710:65-7-6 requires your company to obtain documentation from your customers at the time of sale in order for your company to be relieved of the liability to collect sales tax. Rules 710:65-7-8 through 710:65-7-13 set out the documentation that is required depending on the particular exemption being claimed.

In order for your company to be relieved of liability, the claim for exemption must be made to your company, not to the company from which the business was purchased.

This response applies only to the circumstances set out in your request of June 3, 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