



OKLAHOMA TAX COMMISSION

June 2, 2003

TAXPAYER ASSISTANCE DIVISION

Larry Wilson, Director

We are in receipt of your fax requesting sales tax exemption on sales made by your nonprofit organization. Our responsibility is to administer sales tax exemptions on purchases as provided by the Oklahoma Statutes. Therefore, it is outside our scope of authority to approve your request for sales tax exemption on your sales.

It is our opinion that _____ does not qualify for the exemption provided in Oklahoma Tax Rule 710:65-13-35.

If we can be of further assistance, please feel free to contact a taxpayer assistance representative at (405) 521-3160.

Sincerely,

OKLAHOMA TAX COMMISSION



Linda Whitaker
Taxpayer Assistance Division