

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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April 16, 2003

RE: Our File Number LR-03-079; Request for Exemption under Title 68 O.S. §1357(19)
and Oklahoma Tax Commission Rule 710:65-13-54

Dear [REDACTED]

I have received and reviewed the affidavit forwarded with your letter of April 8, 2003 in which [REDACTED] states that it qualified for the exemption found at 68 O.S. § 1357(19) since its Oklahoma establishment is primarily engaged in computer services and data processing as defined under Industrial Group Number 7374 of the Standard Industrial Classification Manual, and derives at least eighty percent (80%) of its annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer.

Based on our review, [REDACTED] is eligible for exemption from sales tax on machinery and equipment purchased and used in its business of providing computer services and data processing from July 1, 2003 until June 30, 2004. In order to qualify for subsequent periods you must file an affidavit with the Commission attesting to the above as required by Section 1357(19).

We do not issue exemption numbers to persons determined to be exempt under this section of the Sales Tax Code. Instead, a copy of this letter may be provided to your vendors to notify them of your claim for exemption.

This response applies only to the circumstances set out in your request of April 8, 2003. 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 Sullivan
Tax Policy Analyst