

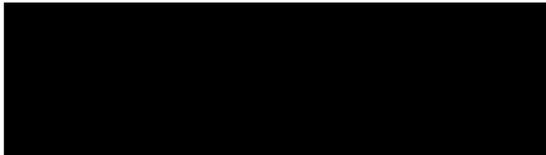
OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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July 7, 2003



Re: Our File Number LR-03-094; Submission of final report for sales tax.

Dear 

This is in response to your inquiry concerning how you can properly submit the April Sales Tax report as a final report.

You should show zero taxable sales and zero tax due on your sales tax report if you have collected no tax and check the box on the report marked "out of business". If you have collected tax, you should fill in the amount of tax collected on the form and remit it. You should also fill out the blocks on the reverse of the sales tax permit and state in the remarks section that you are not required to hold a sales tax permit since you are an optometrist. That form should be mailed along with your report.

This response applies only to the circumstances set out in your request of April 29, 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,
OKLAHOMA TAX COMMISSION

Michael G. Pillow
Tax Policy Analyst