

# OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION  
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133  
FACSIMILE (405) 522-0063



November 6, 2003

Re: Our File Number LR-03-141; Sales taxability of sales order and processing and payment services.

Dear

This is in response to your inquiry referenced above.

In order to respond to your request, please send the undersigned example copies of the agreements between \_\_\_\_\_ and the "customers" and between \_\_\_\_\_ and the "Network Partners" along with copies or screen prints of the documents, invoices or agreements that are created in connection with each type of transaction about which you are inquiring.

This response applies only to the circumstances set out in your request of July 15, 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

A handwritten signature in black ink that reads "Michael G. Pillow".

Michael G. Pillow  
Tax Policy Analyst