

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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December 2, 2003

RE: Our File Number LR-03-230; Taxability of maintenance contracts

Dear

Enclosed you will find copies of related Tax Commission Rules, dealing with Maintenance agreements. Please refer to Commission Rule 710:65-19-365 (c) in answer to your questions. Please do not hesitate to contact this office should you have further questions or if I may be of further assistance.

Cordially,

A handwritten signature in cursive script that reads "Brenda J. Sullivan".

Brenda J. Sullivan
Tax Policy Analyst
Oklahoma Tax Commission