OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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May 17, 2005

Re: Our File Number LR-05-081; Request for Sales Tax Exemption

Dear]

This is in response to your Affidavit which we understand is a request for to be recognized as being exempt from sales tax on certain of its purchases pursuant to 68 O.S. Section 1357(19) and Oklahoma Tax Commission Rule 710:65-13-54.

Your Affidavit states, 2004 revenue from non-affiliated customers was $5.5 million, of which 100% was from out of state, and 92% was from data processing and computer services."

Please provide an affidavit, signed under penalty of perjury, that states the total gross annual revenues of ; for the most recently completed income tax year and the percentage of those revenues that are from out of state customers, along with the total amount of the services that would be considered to be data processing and computer services.

Once you have provided an affidavit that provides the information that is required by the statute and rule, a determination can be made regarding qualification for the sales tax exemption.

An unofficial copy of the statute referenced above may be viewed at the following website by entering the appropriate section number as the search term:

www.oscn.net/applications/oscn/search.asp?simple=true

An unofficial copy of the Oklahoma Tax Commission rule referenced above may be viewed at the following website by entering the rule number as the search term:

www.oar.state.ok.us/oar/codedoc02.nsf

This response applies only to the circumstances set out in your request of April 7, 2005. 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

cc: Jerry Kirton
Taxpayer Assistance Division