

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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December 20, 2005

RE: Our File Number LR-05-203; Tax status of yellow page phone directories distribution in Oklahoma

Dear

This is in response to your request for a determination on the taxability of "The User-Friendly Phone Book" distribution into Oklahoma. Please be advised that sales of yellow page advertising in phone directories are taxable, however, the subsequent distribution, which is a part of the sale, would not be taxable. See Section 1354 (A) (10) of Title 68.

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



Brenda J. Sullivan
Tax Policy Analyst