OKLAHOMA TAX COMMISSION

October 13, 2006

TAXPAYER ASSISTANCE DIVISION
Larry Wilson, Director

Dear

Your application for sales tax exemption in Oklahoma is being denied. Per 68 O.S.Supp.2005§1356 et seq., the entities that qualify for sales tax exemption in Oklahoma are specifically set out by the State Legislature. You have applied as a Cultural organization established to sponsor and promote educational, charitable and cultural events for disadvantaged children. The Articles of Incorporation you have provided under Sections 5(a) and (b) states the purposes of your organization. The primary purpose stated is a daily educational process and not "an event" for disadvantaged children. Title 68 O.S.Supp.2005§1356(24) states in part..."a cultural organization established to sponsor and promote educational, charitable and cultural events for disadvantaged children...."

If you have any questions, you may call Sandy Johnson at (405) 522-0869.

If you disagree with our determination, you may at anytime request a hearing before the Commissioners. This request must be in writing addressed to: Office of General Counsel, PO Box 53248, Oklahoma City, OK 73152-3248.

Sincerely,

OKLAHOMA TAX COMMISSION

Sandra C. Johnson
Taxpayer Assistance Division

SCJ:sf