OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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March 19, 2009

RE: LR-09-026
Sales Tax

Dear

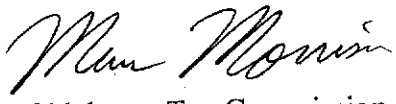
I am writing this response to your request for a ruling regarding your client's use of [illegible] You have stated that this service should not be subject to Oklahoma Sales and Use Tax since it should be considered a Private communication service.

Our Response:

A ruling can not be issued based upon the available information that you have provided to us and the limited information that is available on the internet. In order for a possible ruling to be issued by our division, more information is needed regarding the type of telecommunications service that your client is using.

This response applies only to the circumstances discussed in your written request of February 27, 2009. 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 there has been no change in applicable law.

Sincerely,



Oklahoma Tax Commission
Marc Morrison
Tax Policy & Research Division