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RESEARCH DIVISION
OCT 18 2011

OKLAHOMA TAX COMMISSION

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OFFICE OF THE GENERAL COUNSEL

October 14, 2011

[redacted]

Re: Letter Ruling Request: [redacted], File No. LR-10-001

Dear [redacted]:

This letter is a followup to our recent conversation. A letter ruling from the Office of General Counsel is discretionary and defined as an "informal written statement of policy or treatment of specific fact situations under Oklahoma law." (OTC Rule No. 710:1-3-73(e)). Further, letter ruling requests from an individual taxpayer or groups of taxpayers will be honored by the Commission, at its discretion, and taking into consideration time and resources available to respond to such request. (OTC Rule 710:1-3-73(f)). Informal discussions concerning the potential answer to a request are not conducted.

The Commission declines to issue a letter ruling in this instance. The facts provided are not sufficiently specific to enable this Office to issue a letter ruling. That said, I direct your attention to the provisions of 68 O.S. §6003(8), 68 O.S. § 1360, 68 O.S. § 1404 and especially OKLA. ADMIN. CODE 710:65-19-29, dealing with sales taxability of fixtures and equipment.

Should your client still wish this Office to consider a letter ruling, you may provide a more detailed exposition of the facts of the transactions contemplated.

Sincerely,

Sean R. McFarland
Assistant General Counsel

cc: Rick Miller, Director, Tax Policy & Research Division