OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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April 19, 2010

VIA FAX

Re: LR-10-044; 2010 Third-Party Drop Shipment Survey

Dear

I have reviewed the ten questions and our responses thereto in the 2008 Third-Party Drop Shipment Survey. Regarding the 2010 survey, our responses are substantially the same to those given in 2008 with the exception of response #1. Please strike the response in #1 and replace it with the following language:

Yes, Oklahoma will accept a resale certificate from the state of the buyer unless the buyer is a resident of Oklahoma required to hold an Oklahoma Sales Tax Permit. Additionally, the seller corporation should obtain written confirmation from the vendor that it is in the business of reselling the items being purchased and that the items being purchased are for resale. The certificate should be signed by a person authorized to bind the vendor. The certification may be made in the manner set forth in subdivision (1) of Oklahoma Administrative Code 710:65-13-200.

This response is based on OAC 710:65-13-200.

This response applies only to the circumstances discussed in your request of January 5, 2010. Pursuant to Oklahoma Administrative Code 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

Brenda J. Sullivan

Brenda J. Sullivan
Tax Policy Analyst