OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

January 10, 2011

Re: LR-10-138 (Sales Tax Inquiry)

Dear

This is in response to your request for confirmation that oilfield fishing jobs are not subject to sales tax "as long as provides an operator with our equipment."

In response to your sales tax inquiry, please be advised that without additional information the Tax Policy Division is unable to provide a definitive answer regarding the appropriate sales tax treatment of the transactions set forth in your correspondence of September 15, 2010. Therefore, please furnish a detailed description of the referenced oilfield fishing jobs including the equipment operator's duties and responsibilities and a sampling of invoices or other billing information and any applicable contracts or agreements that explains the arrangements between Knight Oil Tools and its customers.

Sincerely,

OKLAHOMA TAX COMMISSION

Marc Morrison
Tax Policy Analyst