OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

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

December 15, 2011

Re: LR 10-147 Income Tax - Tax Exempt Status

Dear

This is in response to your inquiry of June 11, 2010 wherein you requested determination concerning the income tax exempt status for What follows is verbatim your facts and request and our response thereto.

FACTS & REQUEST:

I am the Chief Operating Officer for , a 501 (c) (3) non-profit corporation incorporated in authorized to transact business in Oklahoma and exempt from federal and state income taxes. We are completing a self-audit of the states in which is qualifed and exempt from such taxes. For this purpose, I respectfully request that you provide to the undersigned a copy of the state level tax determination letter for us to maintain with our files which we believe was previously issued.

OTC RESPONSE:

The Oklahoma Tax Commission does not typically issue income tax-exempt determination letters. However, please find enclosed a copy of 68 O.S. § 2359 which is the Oklahoma statute that provides for entities that are exempt from federal income taxes are typically exempt from Oklahoma income taxes. The exemption from income tax only applies under the conditions outlined in paragraphs A and B of 68 O.S. § 2359. The exemption does not apply to any other Oklahoma taxes that South Central may be subject to.

This response applies only to the circumstances set out in your request of June 11, 2010. 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 that there has been no change in applicable law.

If I can be of further assistance, please feel free to call me at (405) 521-3133.

Sincerely,

OKLAHOMA TAX COMMISSION

Michael C. Kaufmann
Tax Policy Analyst