OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

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

June 24, 2011

Re: LR-11-011; (Sales Tax Inquiry)

Dear

Based upon the information provided, the Tax Policy Division is unable to provide a definitive response to your request dated November 23, 2010 without a sample contract. However, I am enclosing Oklahoma Administrative Code 710:65-19-52 **(Computers and related systems; "hardware" and "software" defined)** for your review. If you should need further assistance after reviewing the enclosed information, you may contact me regarding any remaining questions and provide a sample contract or agreement that explains the arrangements between and its customers.

This response applies only to the circumstances discussed in your written request of November 23, 2010. Pursuant to Oklahoma Administrative Code 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 Analyst