OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

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July 20, 2011

RE: Your facsimile letter dated March 9, 2011;
Legal Division File No. LR-11-008

Dear

The referenced correspondence concerning the sales taxability of custom cabinet sales transactions has been forwarded to me for response.

A Letter Ruling from the Office of General Counsel, Oklahoma Tax Commission, 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)).

Because of the extensive number of requests for Letter Rulings and the limited resources of the General Counsel's Office, procedures have been implemented to control the process by which Letter Rulings are issued. As a general rule, the Legal Division does not respond to Letter Ruling requests that do not describe specific fact situations involving and identifying the affected taxpayer(s) and other involved entities. In this light, we must respectfully deny your request for a Letter Ruling at this time.

That said, I refer you to the portions of the OTC's Rules found at OAC 710:65-19-158 dealing with installation of tangible personal property, which may be dispositive of your question, and which may be accessed at http://www.tax.ok.gov/rules/rule6510.pdf. These resources may be helpful in determining the appropriate treatment of the transactions you contemplate.

Respectfully,

OKLAHOMA TAX COMMISSION

Sean R. McFarland
Assistant General Counsel

SRM/srm

cc: Rick Miller, Director, Tax Policy