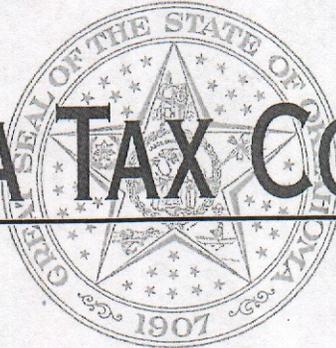


OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

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



June 21, 2011

Re: LR-11-069; Sales Tax Inquiry

Dear _____:

Please be advised that a vendor of aircraft parts is not required to obtain any documentation or certificate from the purchaser in order to sell such aircraft repair parts exempt from sales tax.¹ Gross receipts from aircraft part sales should be included on Line 1. Total Sales of the vendor's sales tax report [Form 13-23]². The gross receipts from the exempt sale of aircraft parts should be reported on Line 3g. Other Legal Sales Tax Exemptions of Schedule N. Sales Tax Exemption Schedule and deducted from gross receipts on Line 3. Total Exemptions of the sales tax report.

This response applies only to the circumstances discussed in your request of May 24, 2011. 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

A handwritten signature in cursive script that reads "Brenda J. Sullivan".

Brenda J. Sullivan
Tax Policy Analyst

¹ Section 1357(28) of Title 68 exempts sales of "sales of aircraft engine repairs, modification, and replacement parts, sales of aircraft frame repairs and modification, aircraft interior modification, and paint, and sales of services employed in the repair, modification and replacement of parts of aircraft engines, aircraft frame and interior repair and modification, and paint."

² Revised 6-2010