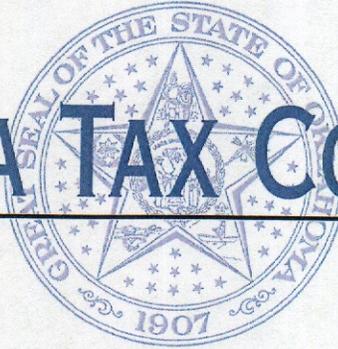


OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

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



August 11, 2011

[REDACTED]

[REDACTED]

Re: Business Activity Tax Inquiry; LR-11-091

Dear [REDACTED]

This is in response to your inquiry regarding the application of Oklahoma's Business Activity Tax to the facts outlined in your correspondence of July 15, 2011 which are set forth as follows:

We prepare numerous partnership tax returns which all have the same situation as follows:

The partnerships are organized outside of Oklahoma. The only Oklahoma activity they have is receiving pass-through rental income or loss from another partnership which owns an Oklahoma rental property. The partnerships are not registered with the Oklahoma Secretary of State.

The partnerships described above are not required to file the BT-190 or pay the corresponding business activity tax of \$25.00.

This response applies only to the circumstances discussed in your request of July 15, 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

Christy J. Caesar
Tax Policy Analyst