OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

PHONE (405) 521-3133
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April 13, 2012

Re: Our File No. LR-11-101

Dear

This is in response to your inquiry regarding the tax exempt status of the purchase of material on behalf of the . Set forth verbatim are the facts presented and question along with the response thereto.

FACTS

We are working on behalf of the purchasing materials in the State of Oklahoma. We have neither employees nor an office in Oklahoma. However, the material will be shipping straight from the supplier to the site.

The supplier is asking if we are tax exempt in your state. Please advise if we are tax exempt. If so, where can we find that (clause) in your website to prove to the supplier that we are. If we are not exempt, please let us know how to obtain the resale certificate?

RESPONSE

If is a reseller and claims an exemption as such, Oklahoma will accept the resale certificate from the home state of as proper documentation that the sale from the supplier/reseller to is an exempt sale for resale. Regarding this transaction, should provide the supplier/reseller with an exemption certificate listing its resale number issued by its home state with written confirmation that it is in the business of reselling the items being purchased, and that the items being purchased are for resale. The certificate should be signed by a person authorized to bind The certification may be made in the manner set forth in paragraph (1) of Oklahoma Administrative Code 710:65-13-200, a copy of which is enclosed.

However, if as an agent of the U.S. Government making purchases of material on behalf of the , is claiming exemption pursuant to Section 1356(2) of Title 68 which

exempts "sales of property to agents appointed by or under contract with agencies or instrumentalities of the United States government if ownership and possession of such property transfers immediately to the United States government, please provide a copy of your contract with the U.S. government with the area highlighted and tabbed where the federal government appoints [redacted] to act as its agent. The contract will be forwarded to our General Counsel's Office for review.

Please note that if [redacted] is acting as a contractor who is improving real property for the United States government, the purchases by [redacted] would not be considered sales in which ownership transfers immediately to the United States government and are therefore taxable. OAC 710:65-13-131.

This response applies only to the circumstances discussed in your request of August 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

Brenda J. Sullivan

Brenda J. Sullivan
Tax Policy Analyst