OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

PHONE (405) 521-3133
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April 07, 2014

[redacted]

VIA EMAIL: [redacted]

Re: LR-14-021; 2014 Third-Party Drop Shipment Survey

Dear [redacted]

I have reviewed the ten questions and our responses thereto in the 2012 Third-Party Drop Shipment Survey. Regarding the 2014 survey, our responses are substantially the same to those given in 2012.

This response applies only to the circumstances discussed in your request of January 2, 2014. Pursuant to Oklahoma Administrative Code Rule 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