

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR



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

August 18, 2010

Re: LR-10-068; Sales Tax Inquiry

Dear

In response to your inquiry regarding the sales tax treatment of core charges, please be advised that I am not authorized to respond to your request due to the on-going audit by the Oklahoma Tax Commission of.

Any questions should be forwarded to the attention of Donna Hunter McKay, Compliance Division, Oklahoma Tax Commission, 409 NE 28th, Oklahoma City, Oklahoma 73105.

This response applies only to the circumstances discussed in your request of April 6, 2010. 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 "Marc Morrison".

Marc Morrison
Tax Policy Analyst

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION