

Example E: Non-Profit Exemption Letter

OKLAHOMA TAX COMMISSION



DATE
Any Entity
123 Any Street
Any Town. OK 00000-0000

TAXPAYER ASSISTANCE DIVISION
Russ Nordstrom, Director
(405)522-0018

TPL

TPA Ref. No. XX000000
FEU/SSN 000000000

Dear Sir/Madam:

This is in response to your request for documentation concerning the sales taxability of purchases made by the Any Entity, Oklahoma. This entity of government is exempt from payment of state/local sales taxes pursuant to Title 68 O.S. 1996 Supp., Section 1356(1) which reads as follows:

There are hereby specifically exempted from the tax levied by this article:

- (1) Sale of tangible personal property or services to the United States government or to the State of Oklahoma, any political subdivision of this state or any agency of a political subdivision of this state;

Because we do not issue "sales tax permits" to entities that are exempt by statute, you may provide vendors with a copy of this letter for documentation concerning your sales tax exemption. Travel expenses incurred on a reimbursable basis are not sales tax exempt.

The response contained in this letter applies only to the fact situation provided in your letter of September 26, 1997. Any change in the facts surrounding the transaction described, invalidates this letter. This letter may not be used by any entity other than the addressee.

If we can be of further assistance, please feel free to contact us at (405) 521-3279.

Sincerely,

OKLAHOMA TAX COMMISSION

A handwritten signature in black ink, appearing to read "Russ Nordstrom", is written over a horizontal line.

Russ Nordstrom, Director
Taxpayer Assistance Division

RN:LW:tlb