

OKLAHOMA TAX COMMISSION

May 15, 2002

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

Holland Hall School
5666 E 81st St
Tulsa OK 74137-2099

TPL

FEI 730527459

Dear Sir/Madam:

This is in response to your request for verification of the sales tax exemption for purchases made by Holland Hall School, Tulsa, Oklahoma. We recognize private schools to be exempt from payment of sales tax pursuant to Title 68 O.S. 2000 Supp., Section 1356(11) which we quote in part:

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

* * *

(11) Sales of tangible personal property or services to private institutions of higher education and private elementary and secondary institutions of education accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher Education which are exempt from taxation pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code

....

Pursuant to 68 O.S. Section 1404, any purchase exempt from sales tax is also exempt from use tax.

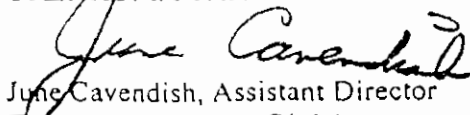
Because we do not issue "sales tax permits" to private schools for the purpose of purchasing for their own use or consumption, you may provide vendors with a copy of this letter for documentation concerning your sales tax exemption. Expenses, including travel, incurred on a reimbursable basis are not sales tax exempt.

The response contained in this letter applies only so long as you maintain the status set out in your application of May 13, 2002. The exemption does not expire, but any change in your status may invalidate this letter. This letter may not be used to establish sales/use tax exemption status by any entity other than the addressee.

If we can be of further assistance, please feel free to contact a taxpayer assistance representative at (405) 521-3160.

Sincerely,

OKLAHOMA TAX COMMISSION


June Cavendish, Assistant Director
Taxpayer Assistance Division

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

JC:lw

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

OKLAHOMA TAX COMMISSION

Non-Transferable

Sales Tax Exemption: Private Schools Secondary

Title 38, O.S., Section 13551 (b) (2001), which we quote in part: Sales of tangible personal property or services to private institutions of higher education and private elementary and secondary institutions of education accredited by the State Department of Education or registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher Education.

PERMIT NUMBER

862695

If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the OKLAHOMA TAX COMMISSION for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

BUSINESS LOCATION	NAICS CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT EXPIRES
HOLLAND HALL SCHOOL 5666 E 81ST ST TULSA, OK 74137-2099	611110	7281	APR 13 2006	<u>NON-EXPIRING</u>

HOLLAND HALL SCHOOL
5666 E 81ST ST
TULSA, OK 74137-2099

PLEASE POST IN A CONSPICUOUS PLACE

[Signature] Chairman
[Signature] Vice-Chairman
[Signature] Secretary-Member