

# OKLAHOMA TAX COMMISSION

January 12, 2012

TAXPAYER ASSISTANCE DIVISION

Bowling Green State University  
Attn: Ellen A. Lauderman  
318 Administration Building, Controllers Office  
Bowling Green OH 43403

FEI: 34-6402018

Dear Ms. Lauderman:

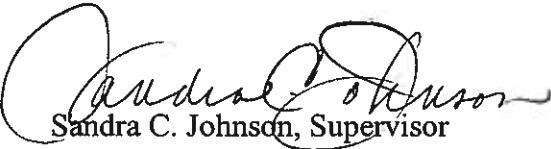
Your application for sales tax exemption in Oklahoma is being denied. Per Okla. Admn. Code 710:65-13-210(b) **Scope of exemption.** The exemption in this subsection shall apply only if said institution or school is accredited by the State Department of Education, registered by the State Board of Education 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 26 U.S.C. §501 (c)(3) of the Internal Revenue Code. Included in sales which are exempt are materials, supplies and equipment used in construction and improvement of buildings owned by said entities and operated for educational services.

If you disagree with our determination, you may at anytime request a hearing before the Commissioners. This request must be in writing addressed to: Office of Administrative Law Judge, 3700 N Classen, Ste 260 Oklahoma City, OK 73118.

If you have any questions please call Sandy Johnson at (405) 522-0869.

Sincerely,

OKLAHOMA TAX COMMISSION

  
Sandra C. Johnson, Supervisor  
Taxpayer Assistance Division

SCJ:sf