

**FRX**

**Oklahoma Tax Commission  
Business Tax Services - BTS  
2501 N Lincoln Boulevard  
Oklahoma City, OK 73194**



**Application for Credit or Refund of Franchise Tax**

**NOTE:** State law requires the State of Oklahoma to issue refunds via direct deposit. You will need to download and complete the Refund Direct Deposit Form (Form ARDD-100) found at [tax.ok.gov](http://tax.ok.gov). Mail the Form ARDD-100 to the address listed on the form.

*Type or Print*

Name of Claimant	Federal I.D. or SSN	Permit Number (if registered vendor) or Account Number
Street Address	Telephone Number	Period Covered by Claim
City	State	ZIP
Name of Representative (provide Power of Attorney)		Credit Claimed
Street Address	Telephone Number	
City	State	ZIP

Give a full explanation below, including all facts on which your claim is based. Use additional sheets if necessary and submit all documents necessary to properly substantiate your claim. You may contact the credit/refund section at (405) 521-3270.

**Important: Refund claims without supporting documents cannot be approved.**

---



---



---



---



---



---



---



---



---



---

I, \_\_\_\_\_, the claimant named above, or partner, officer, or other authorized representative of such claimant do hereby make application for a refund and/or credit of franchise tax, pursuant to Title 68, Section 227 of the Oklahoma Tax Code, and certify that all franchise tax, for which this claim is filed, have been remitted to the Oklahoma Tax Commission, and that this claim does not include any items for which refund or credit was previously received.

Signature	Title	Date
-----------	-------	------

**See instructions on the back of this form**

## Application for Credit or Refund of Franchise Tax Instructions

### 1. Instructions for claiming a credit or refund of franchise tax.

- A. Claimant must complete all items on reverse side and accompanying supporting documentation must be present. Failure to complete all items on reverse side and or failure to supply required supporting documentation will result in a denial of refund request.
- B. If a portion of the claim is to be applied as a credit on a franchise return, and the balance is requested as a refund, these amounts should be separately stated in the applicable box on the reverse side.
- C. Basis for the refund claim must be explained in detail and all documents necessary to substantiate it must be submitted. Photocopies are acceptable. Documents must be submitted in a format suitable to determine the correct amount of refund or credit.

### 2. When to file.

The application for credit or refund must be filed within three (3) years from the date the tax was paid by the claimant. Failure to submit any of the substantiating documentation requested will result in the denial of the credit or refund application.