

OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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

October 2, 2002

Re: Our File Number 02-168; Refund procedure

Dear

This is in response to your inquiry for a written ruling regarding the refund procedure for a customer whose sales tax permit application is in process. Please be advised that a refund request effective date would be based on the date of application. In this instance the paperwork needs to be submitted to the Tax Commission for approval and issuance of the refund.

This response applies only to the circumstances set out in your request of September 10, 2002. Pursuant to Commission Rule 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 that there has been no change in applicable law. If I can be of further assistance, please feel free to contact me.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst