OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

May 10, 2007

Re: Our file number LR 07-007; Income Tax - Inquiry Regarding Non-Filing Corporations

Dear

This is in response to your inquiry of December 21, 2006 wherein you inquired as to the policy regarding failure to file corporation income tax returns for Oklahoma. Following is a restatement of the questions you posed and our responses thereto.

QUESTIONS AND RESPONSES:

Does your state have a policy regarding how many years of income tax it typically seeks to collect from a non-filing corporation that comes forward and files voluntarily? If so, how many years of income tax does your state typically seek to collect from a non-filing corporation that files voluntarily?

We do not have a policy on the number of years we seek to collect income tax from non-filing corporations when they come forward voluntarily. These determinations are done on a case-by-case basis. For more information on this, please contact our Compliance Division at (405) 521-3251.

Does your state have a policy regarding how many years of income tax it typically seeks to collect from a non-filing corporation that is discovered on audit? If so, how many years of income tax docs your state typically seek to collect from a non-filing corporation that docs not file voluntarily?

We also do not have a policy on the number of years we seek to collect income tax from non-filing corporations when discovered on audit. These determinations are done on a case-by-case basis. For more information on this, please contact our Compliance Division at (405) 521-3251.

Generally under 68 O.S. § 221 A, if any taxpayer fails to make any report or return as required by any state tax law, the Oklahoma Tax Commission may determine the correct amount of tax for the taxable period from any information in its possession.

This response applies only to the circumstances set out in your request of December 21, 2006. 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 call me at (405) 521-3133.

Sincerely,

FOR THE OKLAHOMA TAX COMMISSION

Michael C. Kaufmann
Tax Policy Analyst