



# OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

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November 12, 2007

Re: Request for Letter Ruling; Our File No. LR-07-027

Dear

Your correspondence dated August 28, 2007, was forwarded to me for response in the form of a Letter Ruling. A Letter Ruling from the Office of the General Counsel, Oklahoma Tax Commission, is discretionary and defined as an "informal written statement of policy or treatment of specific fact situations under Oklahoma law." OTC Rule No. 710:1-3-73(e). Further, Letter Ruling requests from an individual taxpayer or group of taxpayers will be honored by the Commission, at its discretion, and taking into consideration time and resources available to respond to such request. OTC Rule No. 710:1-3-73(f). Because of the extensive number of requests for Letter Rulings and the limited resources of the General Counsel's Office, procedures were implemented to control the process by which Letter Rulings are issued.

Your request to file a composite return is governed by OTC Rule 710:50-19-1 and requires approval from the Oklahoma Tax Commission Compliance Division (f/k/a Oklahoma Tax Commission Audit Division). Attached hereto are the forms to be filled out and submitted to the Compliance Division for approval. Any further questions or concerns you may have regarding composite returns should be addressed to the Compliance Division.

You also request permission to determine Oklahoma sourced income or loss by combining the apportionment factors of

and

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partnerships and to use these combined apportionment factors to determine Oklahoma sourced income for and the other , as well as any non-resident partners who elect not to be included in any composite return. Such request is premature pending the Compliance Division's review of your request to file a composite return. In this light, we respectfully deny your request for a letter ruling at this time.

You may find the permanent rules of the Oklahoma Tax Commission, interpreting and applying Oklahoma statutes, helpful in determining compliance with the Oklahoma Income Tax Act. The rules of the Oklahoma Tax Commission are codified at Title 710 of the Oklahoma Administrative Code (OAC) and may be accessed at <http://www.tax.ok.gov/rules/rules.html>.

Respectfully,

OKLAHOMA TAX COMMISSION



Abby Dillsaver  
Assistant General Counsel

cc: Ernest H. Short, Opinion Conference Coordinator  
Dawn Cash, Director, Tax Policy Division  
Charles J. Robertson, Audit Supervisor, Special Projects