OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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

December 02, 2008

RE: LR-08-169
Sales & Use Tax Inquiry

Dear

I am writing this letter in response to your request regarding your client's overpayments of sales and use tax.

Facts:

Your client periodically overpays sales or use tax and has been advised by the Oklahoma Tax Commission to credit any sales and use tax overpayments against the current sales and use tax due and remit the net amount on the sales and or use tax return.

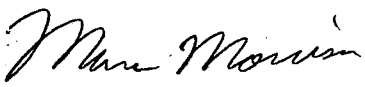
Our Response:

In order to claim a credit on a current sale or use tax return, you must first be issued a credit letter from the Oklahoma Tax Commission. If your client over remitted sales or use tax, the proper response your client should take would be to request a refund from the vendor that collected the incorrect amount of sales or use tax if they were the customer and if your client was the vendor, then they should refund the overpayment to their customer and then request a refund from the Oklahoma Tax Commission. However, I would suggest that your client contact our Credits and Refunds Section at (405) 521-3270 to discuss their case as well as the proper avenue to send the required documentation and related information.

This response applies only to the circumstances discussed in your written request of November 14, 2008. 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 there has been no change in applicable law.

Sincerely,



Oklahoma Tax Commission
Marc Morrison
Tax Policy & Research Division