

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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



May 12, 2010

RE: Electric Vehicles

Dear

This letter is in response to your correspondence of April 3, 2010, wherein you expressed your dissatisfaction with the determination by the Tax Policy Division that the E-Merge E-2 does not qualify as electric motor vehicle property for purposes of the income tax credit in Section 2357.22 of Title 68. To formally object, you may protest the denial of the income tax credit for qualified electric motor vehicle property claimed on your 2009 Oklahoma income tax return. Oklahoma Administrative Code 710:1-5-10 (copy enclosed) outlines the procedures governing a protest to such denial and provides a framework for consideration of your objection before an administrative law judge.

Sincerely,

OKLAHOMA TAX COMMISSION

A handwritten signature in cursive script that reads "Rick Miller".

Rick Miller, Deputy Director
Tax Policy & Research Division