April 26, 2010

Dear

This letter is in response to your correspondence of January 14, 2010, wherein you expressed your dissatisfaction with the determination by the Tax Policy Division that the 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 to this determination, the income tax credit for qualified electric motor vehicle property may be claimed on your 2009 Oklahoma income tax return.

Included in a letter denying the credit you will receive specific instruction on how to appeal the denial and the time frame in which to do so. Attached to this letter is a copy of Oklahoma Administrative Code 710:1-5-10 which outlines the procedures governing a protest to such a denial and provides a framework for consideration of your objection before an administrative law judge.

Sincerely,

OKLAHOMA TAX COMMISSION

Rick Miller, Deputy Director
Tax Policy & Research Division