

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

PHONE (405) 521-3133
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December 15, 2011

Re: LR 10-130

Dear [REDACTED]

This is in response to your inquiry of August 3, 2010 wherein you requested clarification concerning retention of tax form records. What follows is verbatim your facts and question and our response thereto.

FACTS:

We have a Tax Credit Program for Volunteer Firefighters, and I would appreciate it if you could supply me with a letter that I can retain in my files indicating how long we are required to retain a hard copy of tax credit forms. I also need to inform you that we have the same records scanned and saved on our server with two different forms of backup systems.

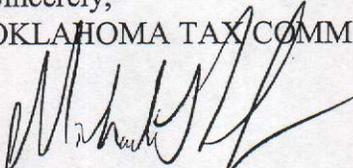
RESPONSE:

There is no statutory guidance regarding record retention of Volunteer Firefighter tax credit forms. As such, the Oklahoma Tax Commission cannot give you the length of time you are required to retain these forms.

This response applies only to the circumstances set out in your request of August 3, 2010. 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,
OKLAHOMA TAX COMMISSION


Michael C. Kaufmann
Tax Policy Analyst