

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

PHONE (405) 521-3133
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April 6, 2011



Re: Our file number LR-11-039

Dear [Redacted]

Pursuant to your request, enclosed are copies of redacted letter rulings regarding the Oklahoma Small Business Capital Formation Incentive Act for the period of January 1, 2008 through April 1, 2011.

Letter rulings are binding on the Commission only with respect to the individual taxpayer being addressed in the ruling. This presentation of the ruling in a redacted form is informational only. Rulings are made in response to particular facts presented and are not intended necessarily as statements of Commission policy.

The document copying fee is 0.25 cents per page. (OAC 710:1, Appendix A. Schedule of Fees). Please submit payment in the amount of \$22.25 to my attention at the address below.

Sincerely,

Oklahoma Tax Commission

A handwritten signature in black ink that reads "Lisa Haws".

Lisa Haws
Tax Policy & Research Division