

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

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

April 9, 2012

Re: LR 12-017; Income Tax – Credit for Clean Burning Fuel (68 O.S. § 2357.22)

Dear [REDACTED]:

This is in response to your inquiry of January 25, 2012 wherein you requested a ruling concerning the Credit for Clean Burning Fuel (68 O.S. § 2357.22). What follows is verbatim your facts and requested ruling and our response thereto.

FACTS & REQUESTED RULING:

In anticipation for purchase of 100% electric vehicle Nissan Leaf I purchased and installed on [REDACTED] in my garage recharging system for vehicles propelled by electricity also called evse or charging dock. Total price with installation was [REDACTED] [REDACTED]. My recharging system can be used by the general public, and it will be possible to collect fee for charging, however is located in my home. Street access to recharging system is possible.

My question is if I am eligible for the tax credit from 2011 Form 567 A Part 2.

OTC RESPONSE:

No. The credit under 68 O.S. § 2357.22 (B)(3)(b) requires, in part that the eligible equipment be a “public access recharging systems”. The property described in your letter, while it does have the ability for street access, is a residential application therefore not eligible for the tax credit.

This response applies only to the circumstances set out in your request of January 25, 2012. 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.

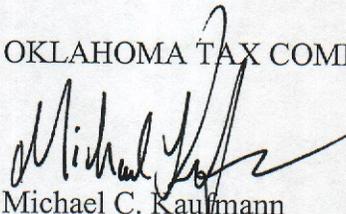
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Please be advised that the issuance of this ruling does not preclude the Oklahoma Tax Commission from conducting an audit or examination under 68 Okla. Stat. §206 of any report or return claiming a credit for the transactions outlined in this letter ruling. The Commission reserves the right to issue any assessment, correction, or adjustment authorized under 68 Okla. Stat. §221.

If I can be of further assistance, please feel free to call me at (405) 521-3133.

Sincerely,

OKLAHOMA TAX COMMISSION

A handwritten signature in black ink, appearing to read "Michael C. Kaufmann", written over the typed name below.

Michael C. Kaufmann
Tax Policy Analyst