



## IN THE MATTER OF THE INCOME TAX PROTEST OF RAYTHEON COMPANY

2022 OK 32

Case Number: 116358

Decided: 04/05/2022

THE SUPREME COURT OF THE STATE OF OKLAHOMA

---

Cite as: 2022 OK 32, \_\_\_ P.3d \_\_\_

---

NOTICE: THIS OPINION HAS NOT BEEN RELEASED FOR PUBLICATION. UNTIL RELEASED, IT IS SUBJECT TO REVISION OR WITHDRAWAL.

---

IN THE MATTER OF THE INCOME TAX PROTEST OF RAYTHEON COMPANY AND SUBSIDIARIES

RAYTHEON COMPANY AND SUBSIDIARIES Protestant/Appellant,

v.

OKLAHOMA TAX COMMISSION, Respondent/Appellee.

### APPEAL FROM OKLAHOMA TAX COMMISSION

¶0 Corporate taxpayer's 2012 income tax return was due on March 15, 2013. Taxpayer filed its return on September 27, 2013, after securing a statutorily authorized extension of the deadline. Taxpayer later discovered that the return overstated the company's annual income based upon the inadvertent inclusion of Arizona property sales. The taxpayer filed an amended 2012 return on September 27, 2016, claiming a refund of \$321,444.00. The Oklahoma Tax Commission denied the refund claim, reasoning taxpayer submitted its demand more than three years after paying the taxes. An administrative law judge found the claimed refund was time barred under 68 O.S.2011, § 2373, and the Commissioners affirmed this finding. Taxpayer appealed and we retained the matter. We now reverse, finding the taxpayer timely brought the claim for refund, having paid taxes to the Oklahoma Tax Commission upon filing its amended original return with a proper extension.

### OKLAHOMA TAX COMMISSION

### ORDER NO. 2016-003-24-04 IS REVERSED

DAVID ELDER, MATTHEW BROCKMAN, KEVIN B. RATLIFF, Hartzog, Conger, Cason & Neville, Oklahoma City, Oklahoma, **Appellant Raytheon Company and Subsidiaries**

LEE PUGH, ELIZABETH FIELD, SHARON SITZMAN, Oklahoma City, Oklahoma, **Appellee State of Oklahoma ex rel. Oklahoma Tax Commission**

**PER CURIAM**

### *Facts & Procedural History*

¶1 Raytheon Company and Subsidiaries (Raytheon) is the principal reporting corporation for a group of affiliates doing business in Oklahoma. For tax year 2012, Raytheon made estimated tax payments totaling \$626,965.00 to the Oklahoma Tax Commission (OTC).<sup>1</sup> Raytheon's tax return was originally due on March 15, 2013.<sup>2</sup> After properly securing an extension,

and making a final quarterly payment of \$152,000.00 in March of 2013, Raytheon timely filed its 2012 Oklahoma Corporation Income Tax Return on September 27, 2013. The Form 512-2012 noted an overpayment of \$84,456.00, and requested OTC apply the amount to Raytheon's 2013 corporate income tax liability.

¶2 Raytheon subsequently discovered an accounting error which resulted in an overpayment of more than twice the amount of Oklahoma taxes actually owed. Raytheon's original tax return unintentionally included sales of property from Arizona, resulting in an inflated Oklahoma sales factor.<sup>3</sup> On September 27, 2016, Raytheon filed its Oklahoma Amended Corporation Income Tax Return (Form 511-X) for 2012, claiming a tax overpayment of \$321,444.00.

¶3 On October 5, 2016, the OTC issued a letter denying Raytheon's claim for a refund, maintaining that the amended return "was not filed within the allowed time of three years from the date the tax was paid."<sup>4</sup> Raytheon submitted its tax protest on November 22, 2016. After the OTC and Raytheon submitted joint stipulations and independent legal briefs, the assigned administrative law judge issued factual findings and legal conclusions. Therein, the ALJ recommended denying the protest because the refund claim fell outside of the applicable three (3) year period set forth in 68 O.S.2011, § 2373. On August 14, 2017, the OTC issued an order adopting the recommendations of the ALJ. Raytheon filed the present appeal from the OTC decision. We retained the matter and now reverse.

### ***Standard of Review***

¶4 When the OTC acts in its adjudicative capacity, its orders will be affirmed on appeal if the record contains substantial evidence supporting the facts upon which the order is based and the order is free from legal error. Am. Airlines, Inc. v. State, ex rel. Okla. Tax Comm'n, 2014 OK 95, ¶ 25, 341 P.3d 56, 62. Whether Raytheon's refund claim was time-barred under 68 O.S.2011, § 2373 presents a question of statutory interpretation, and thus involves solely a legal issue which calls for de novo review. Id. Under the de novo standard of review, this Court possesses plenary, independent, and non-deferential authority to examine the issues presented. Matter of Estate of Foresee, 2020 OK 88, ¶ 8, 475 P.3d 862, 865.

### ***Analysis***

¶5 Both parties acknowledge that the sole question for this Court is how to interpret the following phrase in 68 O.S.2011, § 2373: "portion of the tax paid during the three (3) years immediately preceding the filing of the claim." The parties fundamentally agree that estimated remittances were not "tax paid" within the meaning of the statute.<sup>5</sup> Raytheon maintains the three-year period commenced when its original tax return was filed on September 27, 2013. The OTC contends that the three-year term started on March 15, 2013, when the company's tax return was initially due without an extension. To resolve the dispute in this case, we must determine when Raytheon's taxes were considered paid for purposes of § 2373. We begin our analysis with a closer examination of the entire statutory scheme involving corporate income tax in Oklahoma.

¶6 Corporations who do business in, or who derive income from sources within the state, are required to file a corporate income tax return. 68 O.S.2011, §§ 2355(D) and 2368(E). In 2012, corporate entities reporting income on a calendar year basis were required to file their returns by March 15 following the close of the taxable year. 68 O.S.2011, § 2368(G)(3). At the time of submitting an annual income tax return, a corporate taxpayer must simultaneously tender "the amount of tax due." 68 O.S.2011, § 2375(A). Failure to tender the estimated total tax liability causes the tax liability to become delinquent. Id. Nevertheless, taxpayers are statutorily authorized to request an extension for filing a return. 68 O.S. 2011, § 216. Section 216 also provides that "an extension shall not extend the date for payment of the state income or franchise tax due." Id.

¶7 Corporations and individuals who erroneously overpay taxes may seek a refund of the excess sums. 68 O.S.2011, § 2373. As noted, the central statutory provision in this dispute is § 2373, which reads:

If, upon any revision or adjustment, including overpayment or illegal payment on account of income derived from tax-exempt Indian land, any refund is found to be due any taxpayer, it shall be paid out of the "Income Tax Withholding Refund Account", created by Section 2385.16 of this title, in the same manner as refunds are paid pursuant to such section. The information filed, reflecting the revision or adjustment, shall constitute the claim for refund.

**Except as provided in subsection H of Section 2375<sup>b</sup> of this title, the amount of the refund shall not exceed the portion of the tax paid during the three (3) years immediately preceding the filing of the claim, or, if no claim was filed, then during the three (3) years immediately preceding the allowance of the refund.** However, this three-year limitation shall not apply to the amount of refunds payable upon claims filed by members of federally recognized Indian tribes or the United States on behalf of its Indian wards or former Indian wards, to recover taxes illegally collected from tax-exempt lands. In the case of any refund to a member of a federally recognized Indian tribe or to the United States on behalf of its Indian wards or former Indian wards, to recover taxes illegally collected on bonus payments from oil and gas leases located on tax-exempt Indian lands pursuant to this section, the Tax Commission shall pay interest on all refunds issued after January 1, 1996, at the rate of six percent (6%) per annum from the date of payment by the taxpayer to the date of the refund.

In cases where the Tax Commission and the taxpayer have signed a consent, as provided by law, extending the period during which the tax may be assessed, the period during which the taxpayer may file a claim for refund or during which an allowance for a refund may be made shall be automatically extended to the final date fixed by such consent plus thirty (30) days.

The Oklahoma Tax Commission may authorize the use of direct deposit in lieu of refund checks for electronically filed income tax returns.

(Emphasis added). Section § 2373 requires us to examine whether taxes were paid during the three-year period immediately preceding September 27, 2016--the day Raytheon submitted its amended return and claim for a refund. See 68 O.S.2011, § 2385.10 (submission of a return disclosing an overpayment is equivalent to a claim for a refund). To successfully recover an overpayment, Raytheon must have paid any excess taxes within three years of that date. This Court has previously held that the time limit in § 2373 operates as a statute of repose. Neer v. State ex rel. Okla. Tax Com'n, 1999 OK 41, ¶ 2, 982 P.2d 1071, 1073. A taxpayer's claim for refund is the triggering event, and the statute requires us to look back in time from that date. Any taxes paid outside of the three-year window are not recoverable. Id. However, neither § 2373 nor the remainder of the Oklahoma Tax Code prescribe when a tax is considered "paid."

¶8 A logical reading of the plain text in § 2373 supports a determination that taxes are deemed paid when actually tendered to the OTC, even as estimated sums. Yet, the OTC does not dispute Raytheon's claim that quarterly remittances were not actual tax payments, but instead should be regarded as deposits to be applied against a future liability. See 68 O.S.2011, § 2357(A) (providing that estimated taxes and withholdings are applied as a credit); Baral v. United States, 528 U.S. 431, 436-37, 120 S.Ct. 1006, 145 L.Ed.2d 949 (2000) (explaining that "[w]ithholding and estimated tax remittances are not taxes in their own right, but methods for collecting the income tax."); Rosenman v. United States, 323 U.S. 658, 662, 65 S.Ct. 536, 85 L.Ed. 535 (1945) (recognizing that estimated sums are held as a deposit in the nature of bond rather than as a payment of taxes); see also note 6 *supra*. Consequently, under § 2373, Raytheon's tax liability was deemed paid either (1) when the original return was filed in September 2013; or (2) when the return was originally due in March 2013. Because § 2373 is subject to more than one reasonable interpretation, we must engage in statutory construction. <sup>7</sup>

¶9 A statute is ambiguous when it is susceptible to more than one reasonable interpretation. Kohler v. Chambers, 2019 OK 2, ¶ 6, 435 P.3d 109, 111. When a statute is ambiguous, we will employ statutory canons of construction to determine its meaning. Estate of Foresee, ¶ 14, 475 P.3d at 867. Our primary goal is to ascertain and give effect to the legislative intent and purpose as expressed by the statutory language. Am. Airlines, Inc., ¶ 33, 341 P.3d at 64. Words in a statute are to be construed according to their plain and ordinary meaning unless it is clear the legislature intended a different meaning. Fanning v. Brown, 2004 OK 7, ¶ 10, 85 P.3d 841, 845-46.

¶10 According to the doctrine of *in pari materia*, statutes regarding the same subject matter are read together, in an effort to give the intended effect to each related provision. Shepard v. Okla. Dep't of Corr., 2015 OK 8, ¶ 15, 345 P.3d 377, 382. "Legislative intent will be ascertained from the whole act in light of its general purpose and objective considering relevant provisions together to give full force and effect to each." Am. Airlines, Inc., ¶ 33, 341 P.3d at 64-65. We are obligated to provide the statute in question a reasonable construction that will avoid absurd consequences. McIntosh v. Watkins, 2019 OK 6, ¶ 4, 441 P.3d 1094, 1096.

¶11 As originally enacted in 1935, Oklahoma's statutory refund provision did not include any time limitation. See O.S.Supp.1936, § 12498z2.<sup>8</sup> The Oklahoma Legislature amended the refund statute in 1941, to limit the amount eligible to "the tax paid during the three (3) years immediately preceding the filing of the claim." 68 O.S.1941 § 899. This new verbiage was taken directly from IRC, 26 U.S.C. § 322(b)(2) (1934). The language in § 2373 placing time limits on Oklahoma income tax refunds remains largely unchanged;<sup>9</sup> however, the federal refund provisions have been significantly modified.<sup>10</sup>

¶12 A taxpayer is authorized to obtain an extension of the deadline to file an Oklahoma income tax return. 68 O.S.2011, § 216. Nevertheless, the OTC argues that 68 O.S.2011, § 216 requires payment of tax by the due date of the income tax return, in this case March 15. Section 216 reads as follows:

The Tax Commission, whenever in its judgment good cause exists and pursuant to written request, may grant a reasonable extension for the filing of any return required under any state tax law. The Tax Commission shall keep a record of every extension granted with the reason therefor. Except in the case of corporation income or franchise tax returns, if franchise tax returns are filed at the same time as the corporate tax return, the time for filing any return may not extend in the aggregate later than one-half (1/2) the period of time for which any such return is filed under the particular state tax law involved nor may any such extension extend the date on which any payment of a state tax is due. An extension not to exceed seven (7) months for the filing of corporation income or franchise tax returns, if franchise tax returns are filed at the same time as the corporate income tax return, shall be allowed. Any extension granted for the corporate income tax return shall be deemed to cover the filing of a franchise tax return if a taxpayer elects to file the franchise tax return at the same time as the corporate income tax return. An extension shall not extend the date for payment of the state income or franchise tax due. In case an extension is granted, the taxpayer may file a tentative return on or before the date when the return is required by any state tax law showing the estimated amount of tax for the period covered by the return and may pay the estimated tax or the first installment thereof at the time of filing such tentative return and no interest or penalty shall attach or be payable on sums so paid in due course.

The last clause of § 216 relieves the taxpayer from an obligation to pay penalties and interest on sums tendered in connection with an extension. We do not believe § 216 was intended to establish when taxes were deemed paid. Instead, § 216 was enacted to ensure taxpayers accurately calculate estimated taxes and tender the majority of their final expected liability to avoid imposition of interest and penalties. OTC regulations bolster our reading of § 216. Under OAC § 710:50-3-4 (2011), taxpayers are not obligated to tender one-hundred percent of their tax obligation at the time of securing an extension to file a return. This section reads:

A valid extension of time in which to file a Federal Income Tax Return automatically extends the due date of the Oklahoma Income Tax Return, unless an Oklahoma liability is owed. A copy of the Federal extension must be attached to the Oklahoma Return. If the due date for filing the Federal Return is not extended or if an Oklahoma liability is owed, an extension of time to file the Oklahoma Return may be granted only by OTC Form 504. Ninety percent (90%) of the tax liability must be paid by the original due date for the return to avoid penalty charges for late payment. Interest will be charged from the original due date of the return.

¶13 The OTC also maintains that 68 O.S.2011, § 2375(A) mandates payment of all tax by the original due date of the return. In truth, we believe this section supports Raytheon's position. Section 2375(A) provides:

***At the time of transmitting the return*** required hereunder to the Oklahoma Tax Commission, the taxpayer shall remit therewith to the Tax Commission the amount of tax due under the applicable provisions of Section 2351 et seq. of this title. Failure to pay such tax on or before the date the return is due shall cause the tax to become delinquent. If the return is filed electronically, the amount of the tax due pursuant to the provisions of this article shall be due on or before the twentieth day of April following the close of the taxable year regardless of when the return is electronically filed. The tax shall be deemed delinquent if unpaid after the twentieth day of April if the return is electronically filed. Provided, if the Internal Revenue Code provides for a later due date for returns of individuals, the Tax Commission shall accept payments made with returns filed by individuals by such date and such payments shall be considered as timely paid.

(Emphasis added). Thus, under § 2375(A), taxes are deemed due and paid when a return is filed. In this case, Raytheon paid all of the tax due, plus an additional \$321,444.00 based on the error it later discovered. It is important to note that this overpayment was not due to any error in assessment made by the OTC. Raytheon's refund request is not based upon questionable tax liability or a dispute between the taxpayer and the OTC. The refund request is not based upon a change in law or a protest with the IRS. No payment was due because the amount of money in question from the sales of property in Arizona should not have been included in the Oklahoma calculation. OTC had no jurisdiction over the Arizona income and could not have attempted to assess liability for that income in the event Raytheon's return was filed without the error.

¶14 Examination of the federal income tax refund scheme is helpful in this case because Oklahoma's system is closely associated with the Internal Revenue Code. See e.g. 68 O.S.2011, § 2353. Title 26 U.S.C. § 6511 reads in relevant part:

(a) Period of limitation on filing claim.--Claim for credit or refund of an overpayment of any tax imposed by this title in respect of which tax the taxpayer is required to file a return shall be filed by the taxpayer within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever of such periods expires the later, or if no return was filed by the taxpayer, within 2 years from the time the tax was paid. Claim for credit or refund of an overpayment of any tax imposed by this title which is required to be paid by means of a stamp shall be filed by the taxpayer within 3 years from the time the tax was paid.

(b) Limitation on allowance of credits and refunds.--

(1) Filing of claim within prescribed period.--No credit or refund shall be allowed or made after the expiration of the period of limitation prescribed in subsection (a) for the filing of a claim for credit or refund, unless a claim for credit or refund is filed by the taxpayer within such period.

(2) If the claim was filed by the taxpayer during the 3-year period prescribed in subsection (a), the amount of the credit or refund shall not exceed the portion of the tax paid within the period, immediately preceding the filing of the claim, equal to 3 years plus the period of any extension of time for filing the return.

(Emphasis added). Thus, under the IRC, the time for any authorized extension is included in the limitations period for refund claims brought within three years of the date the original return was filed. Notwithstanding, the OTC urges this Court to ignore § 6511 and follow only 26 U.S.C. § 6513(b)(2). This section provides that "[a]ny amount paid as estimated income tax for any taxable year shall be deemed to have been paid on the last day prescribed for filing the return under section 6012 for such taxable year (determined without regard to any extension of time for filing such return)" (emphasis added). Under this section of the IRC, Raytheon's federal taxes would be deemed paid on or about March 15, 2013. The OTC's contention that it should apply to this case ignores the fact that the Oklahoma Tax Code contains nothing similar. OTC's argument also fails because, under the IRC, Raytheon's refund claim would be punctual. It should be noted that the OTC is authorized to make assessments of additional taxes owed "(3) years from the date the return was required to be filed or the date the return was filed, whichever period expires the later." 68 O.S.2011, § 223.<sup>11</sup> Hence, the OTC has three years from the date taxpayer files a return to determine if the math is correct.

¶15 Prior opinions dealing with § 2373 do not resolve the precise issue presented here: whether an income tax return filed with an extension affects the date tax is deemed paid. One such case urged by the OTC as support for its position on appeal is Neer v. State ex rel., Oklahoma Tax Commission, 1999 OK 41, 982 P.2d 1071. In Neer, we were asked to examine § 2373 in connection with a refund sought by an Oklahoma taxpayer.<sup>12</sup> At issue was whether the Neer's refund request was timely under § 2373. The Neers filed their tax return on its original due date, and admitted the tax was paid when the original return was filed. The Court determined § 2373 was designed to function as a statute of repose, "in the form of an outer time limit boundary--on a taxpayer's right or ability to recover a tax refund." Id. at ¶ 20, 982 P.2d at 1079. Additionally, the Court concluded that the three-year period in § 2373 commenced when the Neers' tax obligation was paid, and affirmed the OTC's denial of the refund. Id. at ¶ 24, 982 P.2d at 1080.<sup>13</sup> Nothing in Neer helps us resolve the question we face in the present matter.

¶16 Further examination of our prior decisions reflects the uncertainty around the deemed-paid date. For example, in Manhattan Const. Co. v. Oklahoma Tax Commission, we explained that estimated payments are not taxes paid "but simply constituted a deposit to be applied on the tax after the close of the taxable year and upon the filing of a return." 1951 OK 14, ¶ 15, 233 P.2d 279, 282. Thus, Manhattan Const. supports a finding that the deemed-paid date is the date of filing, not the original due date. In Oklahoma Tax Commission v. Oven, the Court concluded that "the [filed] return, tender, and acceptance" prior to the original due date, "constituted a payment." 1959 OK 79, ¶ 17, 338 P.2d 1095, 1098; see also 68 O.S.2011, § 2375(A).

¶17 Raytheon contends that as a tax statute, § 2373 should be strictly construed against the State, citing Strelecki v. Okla. Tax Comm'n, 1993 OK 122, ¶ 20, 872 P.2d 910, 920.<sup>14</sup> Because we are able to ascertain legislative intent applying general canons of construction, we need not apply a presumption either in favor of or against the taxpayer. See TOMRA of N. Am., Inc. v. Dept. of Treasury, 952 N.W.2d 384, 389 (Mich. 2020) (quotation & footnote omitted) the Court explained:

We take this opportunity to clarify that because the canon requiring strict construction of tax exemptions does not help reveal the semantic content of a statute, it is a canon of last resort. That is, courts should employ it only when an act's language, after analysis and subsection to the ordinary rules of interpretation, presents ambiguity.

See also City and Cnty. of Denver v. Expedia, Inc., 405 P.3d 1128, (Colo. 2017) (concluding "policy preference regarding tax burdens was never intended to displace other canons designed to help resolve doubts, or ambiguity."); America, Inc. v. Department of Treasury, State v. Thonesavanh, 904 N.W.2d 432, 440 (Minn. 2017) (noting that the rule of lenity only applies after traditional canons of construction have been exhausted; also recognizing "[i]t is not. . . some sort of grand canon that towers over all the others and allows a defendant to prevail in every instance in which a criminal statute is ambiguous.").

¶18 There is no dispute that Raytheon substantially overpaid its income taxes. After examining our prior decisions, related state and federal statutes, and OTC regulations pertaining to tax refunds, we hold that Raytheon's taxes were deemed paid when it filed its 2012 return on September 27, 2013. Therefore, the claim for refund is timely. By resolving this dispute in favor of the taxpayer, we are best able to harmonize §§ 216, 2373 and 2375, and to carry out legislative objectives in the comprehensive statutory scheme. First, a taxpayer is statutorily authorized to request an extension to file the required income tax return. If we utilize the original due date for a tax return, without regard to an extension, we would impede a taxpayer's statutory right to extend the deadline. Second, by utilizing the filing date in this case Raytheon is better able to submit the most complete picture of the company's income and tax obligation. It makes little sense to consider the taxes paid prior to presentation of an income tax return.<sup>15</sup> Our decision is also consistent with 68 O.S.2011, § 2375, which provides that payment is due when a return is filed. Third, under OTC regulations a taxpayer is not required to have tendered one-hundred percent of their tax obligation at the time an extension is sought. See OAC, § 710:50-3-4 (2011) (requiring payment of ninety percent (90%) of the total tax liability by the original due date to obtain an extension and to avoid penalties). This regulation is an acknowledgment that estimated payments are merely an approximation of a taxpayer's total liability. The statutes and regulations merely impose a due diligence requirement on a taxpayer to avoid underestimating their tax obligation. Finally, our conclusion is consistent with the federal refund scheme, which includes the period of any extension to file an income tax return.

### Conclusion

¶19 We hold Raytheon's corporate income tax liability was paid when the company filed its Oklahoma Corporation Income Tax Return on September 27, 2013. A timely claim for a refund was submitted on September 27, 2016, when Raytheon filed its Oklahoma Amended Corporation Income Tax Return. Therefore, Raytheon's claimed income tax refund was timely under 68 O.S. 2011, § 2373, and the Oklahoma Tax Commission erred when it determined Raytheon's refund claim time barred.

### OKLAHOMA TAX COMMISSION ORDER NO. 2016-003-24-04 IS REVERSED

KANE, V.C.J., KAUGER (**BY SEPARATE WRITING**), EDMONDSON, COMBS, GURICH, ROWE, AND KUEHN, JJ., AND REIF, S.J., CONCUR;

DARBY, C.J., CONCURS IN RESULT (**BY SEPARATE WRITING**);

KAUGER, J., concurring specially:

¶1 I agree with the majority, but because the taxpayer is not seeking a refund from any property with any Oklahoma taxable situs, this cause is also about a mistake, or a scrivener's error including property in which Oklahoma has no jurisdiction. Property must have either an actual or constructive situs within a state in order to give it a taxable situs in the state. A state has power to fix the time at which property within its jurisdiction may acquire a taxable situs, but it cannot fix the taxable situs of a thing which has never come into the state and over which it is without power to control. In re Harkness' Estate, 1921 OK 329, ¶0, 204 P.911; Pappas v. Guaranty Securities, Co., 1923 OK 556, ¶0, 217 P. 474; McIntosh v. Advance-Rumley Thresher Co., 1926 OK 438, ¶0, 246 P. 403.

¶2 This is not the typical or ordinary tax refund proceeding. It is a recoupment proceeding for the restoration of monies improperly obtained by the OTC which resulted in an unjustly enriched windfall of money which it had no authority to collect. Title 68 O.S. 2011 §202 defines a "state tax" as "any tax which is payable to, collectible by or administered by the Oklahoma Tax Commission."<sup>1</sup> When a taxpayer submits money to the OTC to secure compliance with tax laws, and the tax indebtedness has been paid, the OTC is required to return the money.

¶3 Pursuant to the "Uniform Tax Procedure, 68 O.S. 2011 §211, the OTC is directed to return money deposited in excess of the tax payer's liability when it was paid by the taxpayer to secure compliance with tax laws. It provides:

When, to secure compliance with the provisions of this article or any other State tax law, money or securities have been deposited with the Tax Commission, and the Tax Commission is satisfied that the taxpayer has complied with all tax laws and has, through independent payment or through authorization granted by the taxpayer to the Tax Commission to satisfy such tax indebtedness out of the money or securities deposited, paid all taxes due the State, then **the Tax Commission shall return to the owner all or such part of the deposited money or securities as remains after the liquidation of taxpayer's tax liability.**

If such money or securities have by the Tax Commission been deposited with the State Treasurer, then the Tax Commission shall, under the circumstances above stated, notify the Treasurer that the money or securities, or such part as the Tax Commission shall direct, should be returned to the owner. (Emphasis supplied.)

¶4 This is precisely what happened here. Neither party relies on this statute, but we are required to take judicial notice of 68 O.S. 2011 §211,<sup>2</sup> and the Court should address it and reconcile it with the other provisions in the tax code. The provisions of §211 do not refer to refunds, time limits for refunds, or due dates for extensions and returns. The statute applies to the unique circumstances of this cause and the money is required to be returned.

### CONCLUSION

¶5 This State has long required prompt payment of a tax as a condition precedent for testing the validity of the tax, and the fundamental fairness of such a requirement rests on the taxpayer's ability to eventually receive a refund of invalid taxes.<sup>3</sup> The State's integrity requires that when a statutory tax refund is due, it must be paid, and procedures must be found to accomplish that purpose.<sup>4</sup> Likewise, the State's integrity should require that money paid in error to it, money in which it had no authority over, must be returned. Procedures are in place to accomplish such a payment. Title 68 O.S. 2011 §211 requires return for the unauthorized money, and §225 provides a taxpayer a legal remedy for the return of the unauthorized money it submitted.<sup>5</sup>

---

DARBY, C.J., concurring in result:

¶1 I concur in the Court's result that Raytheon's 2012 amended corporate income tax return was timely filed within three (3) years of the tax being paid, but write separately to explain my understanding of this Court's rules of construction with respect to revenue or tax statutes. Revenue statutes, those designed to raise funds for the operation of government, are penal in nature and are strictly construed against the state in cases of ambiguity. *Globe Life & Accident Ins. Co. v. Okla. Tax Comm'n*, 1996 OK 39, 913 P.2d 1322, 1326-27. The opposite is true--that a statute is strictly construed against the taxpayer--when the taxpayer claims an exemption or credit. See *TPQ Inv. Corp. v. State ex rel. Okla. Tax Comm'n*, 1998 OK 13, ¶ 8, 954 P.2d 139, 141 (the taxpayer's amended tax return claiming a refund because of an investment credit must be strictly construed against the credit). In those cases the tax would be authorized under the tax statutes, but is specifically excepted from the levy by legislative grace. *Id.* But that is not the case here; Raytheon's refund is not the result of a claimed exemption or credit. Instead Raytheon's claim involves the refund of excess corporate income tax paid in error based on the miscalculation of its sales apportionment factor.

¶2 In my view the statutes that relate to the filing of the return, the payment of the tax, and claim for refund put in issue three relevant dates: the required due date for filing the corporate income tax return; the required due date for the payment of the tax; and the date the tax liability is actually paid. In this case there are ambiguities in determining when a tax is considered "paid," 68 O.S. §2373, and the date a required return must be transmitted remitting "the amount of tax due." 68 O.S. §2375(A). The due date for the payment of the tax and the date the tax liability is actually paid are not necessarily the same. The Tax Code, 68 O.S. §101 et seq., contemplates as much as evidenced by the significant penalties to be imposed in the event a taxpayer is delinquent or the amount of tax paid is deficient. See e.g., 68 O.S. §2375(B) (imposing a 5% penalty of the total amount of the tax due if delinquent), 68 O.S. §2375(C) (imposing a 25% penalty for a deficiency in certain circumstances), 68 O.S. §217(A) (imposing a 1.25% per month delinquent tax interest accruing until paid), and 68 O.S. §217(D) (imposing an additional 10% penalty if taxpayer fails to pay the delinquent tax within 30 days of the tax becoming delinquent).

¶3 The Tax Commission makes much of when a tax is delinquent to support their conclusion that a tax is "deemed paid" on the original due date of the return--the original due date of the return being the date required as set out in 68 O.S. §2368. Under section 2368(G)(3), Raytheon's 2012 Corporate Income Tax Return was due on March 15, 2013. In conjunction with this statute, the Tax Commission points to section 216 and the statement that "[a]n extension shall not extend the date for payment of the state income tax due." 68 O.S. §216. The Commission takes the position that taxes are delinquent if not paid on the original due date, the date prescribed in section 2368. So in order to timely file a claim for refund of corporate income taxes, Raytheon would have been required to file its amended return within 3 years of this date, regardless of whether a taxpayer had a valid extension.

¶4 Raytheon, however, relies on section 2375 to support its conclusion that the tax is paid when the return is filed and the liability established. Section 2375 provides that "[a]t the time of transmitting the return required . . . the taxpayer shall remit . . . the amount of tax due. . . ." and "[f]ailure to pay such tax on or before the date the return is due shall cause the tax to become delinquent." 68 O.S. §2375(A).

¶5 In most cases, a valid federal extension "automatically extends the due date of the Oklahoma Income Tax Return. . . ." OKLA. ADMIN. CODE §710:50-3-4. The Commission may grant an extension to file any return required under state law; that is, the OTC may extend the required due date for filing the corporate income tax return. See 68 O.S. §216 ("The Tax Commission . . . may grant a reasonable extension for the filing of any return required under any state law.").

¶6 Section 216 is found in the Uniform Tax Procedure Code, 68 O.S. §201 et seq., and its language is to control "[u]nless otherwise expressly provided in any state tax law. . . ." 68 O.S. §201. In the Income Tax Code, section 2375(A) says "[f]ailure to pay such tax on or before the date the return is due shall cause the tax to become delinquent." 68 O.S. §2375(A). And section 2375(B) says if income tax "is not paid on or before the date such tax becomes delinquent, a penalty of five percent (5%) of the total amount of the tax due shall be added thereto, collected and paid." 68 O.S. §2375(B).

¶7 There then appears to be a conflict between the following statutes and administrative rule about when a tax is considered delinquent: sections 2375(A) and (B), the OTC's interpretation of section 216, and OKLA. ADMIN. CODE §710:50-3-4.



¶8 It is unclear to me how the majority finds section 2373 ambiguous, Op. ¶ 7, resolves the ambiguity by generalized recitations of rules of statutory construction, Op. ¶¶ 8-9, but later discerns the ability to ascertain legislative intent as to section 2373, Op. ¶ 16.

¶9 I agree that section 2373 is ambiguous regarding when a tax is "paid." Additionally, it appears to me that section 2375 is ambiguous concerning when a return is required to be transmitted with the "amount of tax due." Section 2375 could reasonably mean the return was required to be filed on the "original due date" set out in section 2368, or mean the required due date as extended by either an IRS extension or OTC extension.

¶10 In my view, however, because ordinary canons of statutory construction do not resolve those ambiguities, I would apply this Court's well-established rule of interpretation regarding tax statutes--that in the case of any ambiguity or doubt, this Court strictly construes tax statutes in favor of the taxpayer, the individual/entity upon whom the burden of the tax is sought to be imposed. *McGannon v. State*, 1912 OK 384, ¶¶ 18-19, 124 P. 1063, 1067 (internal citations omitted). See also *Assessments for Tax Year 2012 of Certain Props. Owned by Throneberry v. Wright*, 2021 OK 7, 481 P.3d 883; *Video Gaming Techs., Inc. v. Tulsa Cty. Bd. of Tax Roll Corr.*, 2019 OK 84, 455 P.3d 918; *Williams v. Smith & Nephew, Inc.*, 2009 OK 36, 212 P.3d 484; *Samson Hydrocarbons Co. v. Okla. Tax Comm'n*, 1998 OK 82, 976 P.2d 532; *Sherrill v. Deisenroth*, 1975 OK 136, 541 P.2d 862; *Western Auto Supply Co. v. Okla. Tax Comm'n*, 1958 OK 144. I disapprove of the majority's analysis that borrows case law from other jurisdictions to casually avoid this well-established rule of construction, especially when the case law cited therein refers to tax exemptions or criminal statutes. Op. ¶ 15. Raytheon does not claim it overpaid taxes because it failed to include an exemption in its original return, instead the refund was requested due to an error in calculating its sales factor. The overpayment of taxes was never within the corporate income tax levy of the Oklahoma Tax Code. The tax was "paid" within 3 years of the filing of the claim for refund. I agree Raytheon's claim for refund is not barred by statute.

## FOOTNOTES

### PER CURIAM

<sup>1</sup> Estimated payments were tendered on June 19, 2012 (\$115,000.00); September 20, 2012 (\$266,000.00); October 22, 2012 (\$61,519.00 overpayment from 2011 credited); December 17, 2012 (\$32,000.00); March 18, 2013 (\$152,000.00); and October 8, 2013 (\$446.00).

<sup>2</sup> 68 O.S.2011, § 2368(G)(3) required corporate tax returns to be filed "on or before the fifteenth day of March following the close of the taxable year."

<sup>3</sup> Total income attributable to a unitary company's business in Oklahoma is calculated using an apportionment formula. This formula is comprised of several figures, including the Oklahoma sales factor. 68 O.S.2011, § 2358 (A) (5).

<sup>4</sup> Joint Stipulation of Facts and Issues, Letter from O.T.C., Ex. 6, R.O.A. at p. 36.

<sup>5</sup> Although this legal conclusion was not one of the stipulations submitted by the parties, OTC's assertion that taxes are deemed paid on the initial due date for Raytheon's return is a tacit concession that estimated sums submitted to the OTC in 2012 were not "paid" when tendered.

<sup>6</sup> 68 O.S.2011, § 2375(H) is not applicable to the facts of this proceeding.

<sup>7</sup> The OTC maintains that § 2373 is not ambiguous by virtue of our holding in Neer v. State ex rel. Okla. Tax Comm'n, 1999 OK 41, 982 P.2d 1071. However, the Neer decision found that § 2373 contained "no inconsistency, ambiguity, or uncertainty. . . *in relation to the issue before us.*" Id. ¶ 16, 982 P.2d at 1078 (emphasis added). The Neer opinion did not consider when estimated taxes or withholdings are deemed paid for purposes of § 2373. In fact, the Neers conceded the date their taxes were paid; the only questions were whether § 2373 represented a statute of limitations or statute of repose, and whether the Neers' refund claim was untimely. See *infra* ¶ 14 of this opinion.

<sup>8</sup> This unique citation format was utilized in the 1936 version of the Oklahoma Statutes.

<sup>9</sup> Ultimately, the refund section was renumbered as 68 O.S. § 2373. Title 68 O.S.1941, § 899 was repealed and renumbered as 68 O.S.Supp.1965, § 2322 by H.B. 687, 1965 Okla. Sess. Laws, Ch. 530, p. 1088, 1117. In 1971, the Legislature passed H.B. 1191, 1971 Okla. Sess. Laws, Ch. 137, § 23, p. 410, 429, as corrected by H.J. Res. 1026, §2A24, p. 1043, 1971 Okla. Sess. Laws (emerg. eff. Jun., 22, 1971), which renumbered 68 O.S.Supp.1965, § 2322 as 68 O.S.1971, § 2373.

<sup>10</sup> Initially, the federal refund provisions were codified at 26 U.S.C. § 322, which provided that refunds were limited to "the portion of the tax paid during the three years immediately preceding the filing of the claim." 26 U.S.C. § 322(b)(2) (1934). Congress included § 322(b)(2) as written in the Internal Revenue Code of 1939. In the 1940s, Congress modified § 322 to add language pertaining to when withheld and estimated taxes are deemed paid. See Revenue Act of 1942, Pub. L. No. 77-753, ch. 619, § 169(a), 56 Stat. 790, 876. With the Revenue Act of 1942, Congress added language to provide that estimated sums shall be deemed paid "on the last day prescribed by law," which "shall be determined without regard to any extension of time." § 169(a), 56 Stat. at 877. In 1954, Congress enacted the Internal Revenue Code of 1954, and the federal refund provisions were renumbered as 26 U.S.C. §§ 6511, 6513. Internal Revenue Code of 1954, Pub. L. No. 83-591, ch. 736, 68A Stat. 3, 808-12 (codified at 26 U.S.C. §§ 6511, 6513 (1954)). The 1954 Act likewise provided that estimated sums shall be deemed paid "on the last day prescribed for filing the return under section 6012 for such taxable year (determined without regard to any extension of time for filing such return)." *Id.* Section 6511 was amended in 1958, to enlarge the look-back period for tax refunds, to wit: "the amount of the credit or refund shall not exceed the portion of the tax paid within the period, immediately preceding the filing of the claim, equal to 3 years plus the period of any extension of time for filing the return." Technical Amendments Act of 1958, Pub. L. No. 85-866, § 82(b), 72 Stat. 1606, 1663 (codified as amended at 26 U.S.C. § 6511(b)(2)(A)).

<sup>11</sup> See also 68 O.S.2011, §2385.16, which provides a limitations period, marked from the date of the filing of the return, for requesting that a refund be re-issued.

<sup>12</sup> On April 15, 1992, Dr. Neer and his wife filed their 1991 individual Oklahoma return. *Id.* ¶ 6, 982 P.2d at 1074. In June of 1994, the Neers were notified by the State of New York that certain retirement benefits they had received in 1991 were subject to taxation in that state. *Id.* ¶¶ 5-7, 982 P.2d at 1074. Initially, the Neers disputed the New York assessment; however, after their tax challenge was exhausted the Neers paid the liability in September 1995. *Id.* ¶ 8, 982 P.2d at 1074. In November of 1995, the Neers filed an amended Oklahoma return and sought a refund for overpayment of their 1991 income taxes. *Id.* ¶ 9, 982 P.2d at 1074-75. Finally, the Court reasoned that the Neers had paid their income tax when they filed their return in April of 1992; thus, regardless of the unforeseen tax liability in New York, the Neers' claim was extinguished three years after filing their return. *Id.* at ¶ 24, 982 P.2d at 1080.

<sup>13</sup> *But cf. Matlock v. State ex rel. Okla. Tax Comm'n*, 2001 OK CIV APP 104, ¶ 3, 29 P.3d 614, 615 (finding 68 O.S. § 2373 and Okla. Admin. Code § 710:50-9-2 barred individual taxpayers claim for a refund because it was filed more than three years after original due date). *Matlock* is inapposite because (1) the taxpayers in that case failed to timely file a return when originally due and did not request an extension; and (2) taxpayers were individuals and not corporations. Thus § 710:50-9-2 specifically applied to the facts presented. Notwithstanding, OTC noted in its Answer Brief that the agency is not relying on Okla. Admin. Code § 710:50-9-2 to reach its conclusion that Raytheon's refund claim is out of time. Appellee's Answer Brief, p. 12.

<sup>14</sup> The sole question presented in *Strelecki* was whether a U.S. Supreme Court decision was entitled to retroactive application for purposes of the refund claim, not whether § 2373 was ambiguous or capable of two reasonable interpretations. *Strelecki*, ¶ 3, 872 P.2d at 912. On appeal, for the first time, the OTC argued that under 68 O.S. §§ 2373 and 2375, the agency was without authority to issue a tax refund for voluntary overpayments (not under protest). *Id.* ¶ 16, 872 P.2d at 919. Neither statute was alleged to contain a purported ambiguity under the facts in *Strelecki*. Although the *Strelecki* decision involved a refund claim, the Court's recitation of the "strict construction" requirement not consistent with other Oklahoma authority. For example, in *R.R. Tway, Inc., v. Oklahoma Tax Commission*, 1995 OK 129, ¶ 26, 910 P.2d 972, 978 (citations omitted) the Court stated:

In effect, the refund is similar to a tax deduction or exemption reducing tax liability for those taxpayers who decide to use it. Tax exemptions and deductions are matters of legislative grace subject to the controlling authority of either the Constitution or the Oklahoma Constitution. Because the exemption is granted by, and within the power of, the Legislature, a court will not construe a tax exemption so as to enlarge its scope.

<sup>15</sup> As mentioned previously, OTC is authorized to make assessments of additional taxes owed the later of (1) three years from the date the return was required to be filed; or (2) three years from the date a return was filed. 68 O.S.2011, § 223.

KAUGER, J., concurring specially:

<sup>1</sup> Title 68 O.S. 2011 §202 provides in pertinent part:

The terms defined in this section shall, in this article, be construed as follows:

(a) The term "Tax Commission" shall mean the Oklahoma Tax Commission;

(b) The term "state tax" shall mean any tax which is payable to, collectible by or administered by the Oklahoma Tax Commission; . . .

<sup>2</sup> 12 O.S. 2011 §2201(A):

A. Judicial notice shall be taken by the court of the common law, constitutions and public statutes in force in every state, territory and jurisdiction of the United States.

<sup>3</sup> Exchange Oil Co. v. State, 1920 OK 80, ¶18, 193 P. 999.

<sup>4</sup> Art. 2, §6 of the Oklahoma Constitution provides:

The courts of justice of the State shall be open to every person, and speedy and certain remedy afforded for every wrong and for every injury to person, property, or reputation; and right and justice shall be administered without sale, denial, delay, or prejudice.

Continental Oil Co. v. Oklahoma Tax Commission, 1972 OK 30, ¶16, 494 P.2d 650.

<sup>5</sup> Title 68 O.S. 2011 §211, see page 3, *infra*. Title 68 O.S. 2011 §225 of the Tax Code relates to appeals to this Court and the district court, and it provides in pertinent part:

G. If the appeal be from an order, judgment, finding, or ruling of the Tax Commission other than one assessing a tax and from which a right of appeal is not otherwise specifically provided for in this article the Uniform Tax Procedure Code, any aggrieved taxpayer may appeal from that order, judgment, finding, or ruling as provided in this section. The filing of such an appeal shall supersede the effect of such order, judgment, ruling, or finding of the Tax Commission.

H. This section shall be construed to provide to the taxpayer a legal remedy by action at law in any case where a tax, or the method of collection or enforcement thereof, or any order, ruling, finding, or judgment of the Tax Commission is complained of, or is sought to be enjoined in any action in any court of this state or the United States of America.

## Citationizer<sup>®</sup> Summary of Documents Citing This Document

Cite Name Level

None Found.

## Citationizer: Table of Authority

Cite Name

Level

Oklahoma Court of Civil Appeals Cases

Cite

Name

Level

**Cite Name****Level**

2001 OK CIV APP 104, 29 P.3d 614, 72 MATLOCK v. STATE ex. rel. OKLAHOMA TAX COMMISSION Discussed  
OBJ 2451,

**Oklahoma Supreme Court Cases**

Cite	Name	Level
<u>1998 OK 13, 954 P.2d 139, 69 OBJ 580,</u>	<u>TPQ INVESTMENT CORP. v. STATE ex rel. OKLAHOMA TAX COMM.</u>	Discussed
<u>1993 OK 122, 872 P.2d 910, 64 OBJ</u> <u>2885,</u>	<u>Strelecki v. Oklahoma Tax Com'n</u>	Discussed
<u>1958 OK 144, 328 P.2d 414,</u>	<u>WESTERN AUTO SUPPLY CO. v. OKLAHOMA TAX COM'N</u>	Cited
<u>1959 OK 79, 338 P.2d 1095,</u>	<u>OKLAHOMA TAX COMMISSION v. OVEN</u>	Discussed
<u>1920 OK 80, 186 P. 206, 78 Okla. 12,</u>	<u>SCOTT v. RYAL</u>	Cited
<u>1920 OK 372, 193 P. 999, 80 Okla. 52,</u>	<u>In re GROSS PRODUCTION TAX OF EXCHANGE OIL CO. EXCHANGE OIL CO. v.</u> <u>STATE.</u>	Cited
<u>1921 OK 329, 204 P. 911, 83 Okla. 107,</u>	<u>In re ESTATES OF HARKNESS</u>	Cited
<u>1923 OK 556, 217 P. 474, 92 Okla. 25,</u>	<u>PAPPAS v. GUARANTY SECS. CO.</u>	Discussed
<u>1972 OK 30, 494 P.2d 650,</u>	<u>CONTINENTAL OIL CO. v. OKLAHOMA TAX COM'N</u>	Discussed
<u>1995 OK 129, 910 P.2d 972, 66 OBJ</u> <u>3710,</u>	<u>R.R. Tway, Inc. v. Oklahoma Tax Comm.</u>	Discussed
<u>2004 OK 7, 85 P.3d 841,</u>	<u>FANNING v. BROWN</u>	Discussed
<u>1996 OK 39, 913 P.2d 1322, 67 OBJ</u> <u>1043,</u>	<u>Globe Life &amp; Accident Insur. Co. v. Oklahoma Tax Comm.</u>	Discussed
<u>2009 OK 36, 212 P.3d 484,</u>	<u>WILLIAMS v. SMITH &amp; NEPHEW, INC.</u>	Discussed
<u>1975 OK 136, 541 P.2d 862,</u>	<u>SHERRILL v. DEISENROTH</u>	Discussed
<u>2014 OK 95, 341 P.3d 56,</u>	<u>AMERICAN AIRLINES, INC. v. STATE ex rel. OKLAHOMA TAX COMMISSION</u>	Discussed
<u>2015 OK 8, 345 P.3d 377,</u>	<u>SHEPARD v. OKLAHOMA DEPARTMENT OF CORRECTIONS</u>	Discussed
<u>2019 OK 2, 435 P.3d 109,</u>	<u>KOHLER v. CHAMBERS</u>	Discussed
<u>2019 OK 6, 441 P.3d 1094,</u>	<u>MCINTOSH v. WATKINS</u>	Discussed
<u>2019 OK 84, 455 P.3d 918,</u>	<u>VIDEO GAMING TECHNOLOGIES v. TULSA COUNTY BD. OF TAX ROLL</u> <u>CORRECTIONS</u>	Discussed
<u>2020 OK 88, 475 P.3d 862,</u>	<u>IN THE MATTER OF THE ESTATE OF FORESEE</u>	Discussed
<u>2021 OK 7, 481 P.3d 883,</u>	<u>IN THE MATTER OF THE ASSESSMENTS FOR TAX YEAR 2012 OF CERTAIN</u> <u>PROPERTIES</u>	Discussed
<u>1926 OK 438, 246 P. 403, 117 Okla. 248,</u>	<u>McINTOSH v. ADVANCE-RUMELY THRESHER CO.</u>	Discussed
<u>1951 OK 14, 233 P.2d 279, 204 Okla.</u> <u>645,</u>	<u>MANHATTAN CONST. CO. v. OKLAHOMA TAX COMM'N</u>	Discussed
<u>1998 OK 82, 976 P.2d 532, 69 OBJ 2641,</u>	<u>Samson Hydrocarbons Co. v. Oklahoma Tax Commission</u>	Discussed
<u>1999 OK 41, 982 P.2d 1071, 70 OBJ</u> <u>1551,</u>	<u>Neer v. State ex rel. Oklahoma Tax Commission</u>	Discussed at Length
<u>1912 OK 384, 124 P. 1063, 33 Okla. 145,</u>	<u>McGANNON v. STATE ex rel. TRAPP</u>	Discussed

**Title 12. Civil Procedure**

Cite	Name	Level
<u>12 O.S. 2201,</u>	<u>Judicial Notice of Law</u>	Cited

**Title 68. Revenue and Taxation**

**Cite Name****Level**

Cite	Name	Level
<u>68 O.S. 2368,</u>	<u>Individuals Required to Make Returns - Oklahoma Adjusted Gross Income</u>	Discussed at Length
<u>68 O.S. 101,</u>	<u>Tax Code</u>	Cited
<u>68 O.S. 201,</u>	<u>Purpose of Article</u>	Discussed
<u>68 O.S. 202,</u>	<u>Definitions</u>	Discussed
<u>68 O.S. 211,</u>	<u>Return of Deposited Money or Securities to Taxpayer</u>	Discussed at Length
<u>68 O.S. 216,</u>	<u>Extension of Time for Filing Return</u>	Discussed at Length
<u>68 O.S. 217,</u>	<u>Interest and Penalties</u>	Discussed
<u>68 O.S. 223,</u>	<u>Limitation of Time for Assessment of Taxes - Extensions - False or Fraudulent Report</u>	Discussed
<u>68 O.S. 225,</u>	<u>Appeals</u>	Cited
<u>68 O.S. 2322,</u>	<u>Repealed</u>	Discussed
<u>68 O.S. 2353,</u>	<u>Definitions</u>	Cited
<u>68 O.S. 2355,</u>	<u>Tax Imposed - Classes of Taxpayers</u>	Cited
<u>68 O.S. 2357,</u>	<u>Credits Against Tax</u>	Cited
<u>68 O.S. 2358,</u>	<u>Taxable Income and Adjusted Gross Income - Adjustments to Arrive at Oklahoma Taxable Income</u>	Cited
<u>68 O.S. 2373,</u>	<u>Payment of Refunds - Extension of Time</u>	Discussed at Length
<u>68 O.S. 2375,</u>	<u>Delinquency and Deficiency of Tax Payments</u>	Discussed at Length
<u>68 O.S. 2385.10,</u>	<u>Refunds - Filing of Return as Constituting Claim</u>	Cited
<u>68 O.S. 2385.16,</u>	<u>Deposit of Payments - Refunds</u>	Cited