

MANUFACTURERS BUSINESS REGISTRATION

To Establish a New Business or

Register an Existing Business in Oklahoma for Manufacturing.....

OKLAHOMA BUSINESS REGISTRATION PACKET FOR MANUFACTURERS

This booklet contains:

- Business Registration Workshop Information
- Information on How to Apply for a Federal Employer Identification Number
- OTC Rules Regarding Manufacturing
- Registration Instructions and Information
- General Information
- Reporting Requirements
- Registration Form



OKLAHOMA TAX COMMISSION

2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194



CONGRATULATIONS!

Dear New and/or Existing Manufacturers,

Congratulations on your business venture in the State of Oklahoma! This packet of information and registration forms will get you well on your way to registering your business.

Once you have completed your registration packet, please return it to:

**Oklahoma Tax Commission
Taxpayer Assistance Division
Post Office Box 26920
Oklahoma City, Oklahoma 73126-0920**

If you have any questions or comments, please contact our Taxpayer Assistance Office at one of the numbers listed below.

Taxpayer Assistance	(405) 521-3160
In-State Toll Free	(800) 522-8165
Tulsa Office	(918) 581-2399

Or visit us on our website at **www.tax.ok.gov**.

Sincerely,
Taxpayer Assistance Division
Oklahoma Tax Commission



WORKSHOPS FOR NEW OR EXISTING BUSINESS...

Statistics show a lack of knowledge concerning tax laws, rules and procedures is the major reason for delinquencies among businesses. For this reason, the Oklahoma Tax Commission believes every person in Oklahoma should receive instruction regarding ownership responsibilities, including the collection, remittance and payment of Oklahoma business taxes before actually starting a new business.

The Oklahoma Tax Commission provides free workshops to provide this vital information. It is also the goal of the workshops to instruct existing businesses on proper business registration, tax reporting, tax bookkeeping and tax exemptions.

The Oklahoma Tax Commission conducts these workshops in Oklahoma City, Tulsa and other locations throughout the state as needed, on a monthly basis. The workshops last approximately three hours and focus on the following topics:

1. New Business Registration
2. Business Tax Reporting Form Completion
3. Sales and Withholding Record Keeping Requirements
4. Sales Tax Deductions, Exemptions and Vendor Responsibilities

Interested persons should contact the Oklahoma Tax Commission at (405) 521-3160 for information concerning workshop schedules and to make a reservation. You may also visit our website at www.tax.ok.gov for additional information regarding workshop locations, start times and other pertinent information concerning starting a new business.

To insure we have adequate space, please make a workshop reservation.



DO YOU NEED TO APPLY FOR AN FEIN? APPLY ONLINE OR OVER THE PHONE!

You can apply for and receive a Federal Employer Identification Number by applying online at www.irs.gov or by telephone. Follow the steps below and have a number in just a few minutes.

Only a duly authorized individual such as the following list should call to apply.

- **Individual Owner**
- **Corporation or Non-Profit Organization**
(president, vice president, or other principal officer)
- **Partnership**
(duly authorized member or officer)
- **Trust or Estate**
(fiduciary or executor)

Follow these simple steps to receive your FEIN fast:

1. **Apply online** by visiting the IRS site at www.irs.gov, or
2. **Call and apply by phone.** Call the IRS at (800) 829-4933.
3. The IRS will only issue an EIN over the phone or online to those duly qualified as listed above.
4. Write the number you are issued and keep it in a safe place.
5. If you would prefer to file for your FEIN by mail, visit the IRS's web site at www.irs.gov and download the Form SS-4. Complete, sign and date the form and mail to the address shown on the form.



OTC RULES REGARDING MANUFACTURING...

710:65-13-150.1. Manufacturing exemption; taxable and exempt transactions

(a) **Definitions.** The following words and terms, when used in this Section, shall have the following meaning, unless the context clearly indicates otherwise:

- (1) **“Administration”** means activities performed in the areas of general management, communications, security, employee training, personnel administration, including time-keeping, general accounting and purchasing, employee benefit activities and employee recognition, legal services, public relations, and the establishment, maintenance, billing and collection of accounts.
- (2) **“Distribution”** means those activities involved in the movement of manufactured items by vehicles, aircraft, watercraft, railroads or pipelines from a manufacturing site to a customer's location.
- (3) **“Incidental use”** means that the property or service is used infrequently or for a minor portion of the total time it is used.
- (4) **“Manufacturing”** means and includes the activity of converting or conditioning tangible personal property by changing the form, composition, or quality of character of some existing material or materials, including natural resources, by procedures commonly regarded by the average person as manufacturing, compounding, processing or assembling, into a material or materials with a different form or use.
“Manufacturing” does not include extractive industrial activities such as mining, quarrying, logging, and drilling for oil, gas and water, nor oil and gas field processes, such as natural pressure reduction, mechanical separation, heating, cooling, dehydration and compression. [68 O.S.Supp.2003, § 1352(13)]



OTC RULES REGARDING MANUFACTURING...

(5) ***“Manufacturing operation”*** means the designing, manufacturing, compounding, processing, assembling, warehousing, or preparing of articles for sale as tangible personal property. A manufacturing operation begins at the point where the materials enter the manufacturing site and ends at the point where a finished product leaves the manufacturing site. ***“Manufacturing operation”*** does not include administration, sales, distribution, transportation, site construction, or site maintenance. Extractive activities and field processes shall not be deemed to be a part of a manufacturing operation even when performed by a person otherwise engaged in manufacturing. [68 O.S.Supp.2003, § 1352(14)]

(6) ***“Manufacturing site”*** means a location where a manufacturing operation is conducted, including a location consisting of one or more buildings or structures in an area owned, leased, or controlled by a manufacturer. [68 O.S.Supp.1998, Section 1352(11)] It is not required that the building or structures owned, leased, or controlled by a manufacturer be located on a single tract of land or on contiguous tracts of land.

(7) ***“Predominant or predominantly”*** means the most frequent or for the most part.

(8) ***“Sales”*** means the activities involved in selling a manufacturer’s goods to others, and includes advertising or marketing, printing, preparation, and distribution of catalogs and flyers, and product exhibition and promotion.

(9) ***“Site construction”*** means the construction of buildings and other structures and improvements to real property. The term includes land preparation, new construction, reconstruction, remodeling, renovation, repair, upgrading and making alterations and additions to the real property, whether the work is done by the manufacturer or by other firms.

(10) ***“Site maintenance”*** means the provision of facilities support services as defined in the North American Industry Classification System, Code 561210. ***“Site maintenance”*** does not include items used in the manufacturing operation, as defined in this Section, or in waste disposal activities resulting from the manufacturing operations.

(11) ***“Transportation”*** means to move or carry tangible personal property to a manufacturing site, prior to the time it enters into the manufacturing process, and to move or carry, tangible personal property from a manufacturing site, after such property leaves the manufacturing operation. The term “transportation” includes the purchase, maintenance, repair, overhaul, rebuilding, storage and operation of vehicles and transportation equipment.

(b) **Activities included in manufacturing operations.** Purchases by a manufacturer of tangible personal property or services for use in a manufacturing operation are exempt from sales and use taxes in Oklahoma. Operations performed by a sub-contractor to the manufacturer may also qualify as a manufacturing operation if the contractor is performing sub-assembly work leading to completion of the finished product. Activities included in a manufacturing operation include the following:

(1) **Product development.** Examples of property used in product development include raw materials, machinery, and equipment utilized in designing and making prototypes.

(2) **Production.** Production includes those processes and activities consisting of manufacturing, compounding, processing, assembling, or preparing of articles for sale as tangible personal property.



OTC RULES REGARDING MANUFACTURING...

(A) **Production supplies.** Examples of production supplies include items used in the production process, such as:

- (i) Raw materials.
- (ii) Coal, fuel, oil, electricity, natural gas, artificial gas, steam and refrigeration, when used in the production process or when used to generate power or to create or maintain a temperature necessary for the production process.
- (iii) Miscellaneous supplies that are consumed in the production process, such as lubricating oils and greases used on machinery and equipment.

(B) **Manufacturing supplies.** Examples of manufacturing supplies include items used to service and operate manufacturing equipment, such as:

- (i) Work clothing, such as coveralls and uniforms; safety goggles; face masks; helmets, gloves, aprons, shoe and sleeve protectors.
- (ii) Static mats.
- (iii) Surge protectors.

(C) **Manufacturing tools.** Manufacturing tools eligible for exemption when purchased for use in a manufacturing operation are those tools used in the manufacturing process, such as:

- (i) Scales to measure raw materials.
- (ii) Knives, staple guns, tape guns.
- (iii) Hand tools used on the product or in the maintenance of exempt machinery.

(D) **Manufacturing equipment and machinery.** Examples of manufacturing equipment and machinery eligible for exemption when purchased by a manufacturer include:

- (i) Manufacturing equipment, machinery, and associated repair or replacement parts.
- (ii) Dust collector equipment.
- (iii) Paint booths.
- (iv) Conveyors.
- (v) Forklifts.

(3) **Testing or quality control.** Equipment and supplies used in testing or quality control, or both, may qualify for the exemption when purchased by a manufacturer for use in a manufacturing operation.

(4) **Production waste disposal.** Equipment and supplies purchased by a manufacturer to be used in production waste disposal at a manufacturing site may qualify for the exemption.

(5) **Warehousing supplies and equipment.** Examples of warehousing supplies and equipment eligible for exemption when purchased by a manufacturer include:

- (A) Flow racks.
- (B) Tables.
- (C) Storage units.
- (D) Wrapping, packing, or packaging supplies, used to further the sale of a product.
- (E) Labels and label-makers.
- (F) Inventory control items.

(6) **Shipping.** Examples of shipping supplies eligible for exemption when purchased by a manufacturer include:

- (A) Boxes, scales, inserts.
- (B) Tape dispensers.



OTC RULES REGARDING MANUFACTURING...

(c) **Non-exempt uses.** The following items and uses will result in the taxability of the transaction:

(1) Items purchased for use, or manufactured and withdrawn from inventory and used, in the areas of administration, distribution, sales, site construction, site maintenance, or transportation, are subject to sales tax if the items are purchased or withdrawn from an inventory in Oklahoma. If tangible personal property is purchased or withdrawn from inventory outside Oklahoma, to be used in Oklahoma for these non-exempt purposes, it is subject to use tax. The amount of tax due is computed based upon the “**sales value**,” of the goods withdrawn, as defined in OAC 710:65-1-2.

(2) *Goods, wares, merchandise, property, machinery and equipment, used in a non-manufacturing activity or process as set forth in paragraph 9 of Section 1352 of Title 68 of the Oklahoma Statutes shall not be eligible for the exemption described in this Section by virtue of the activity or process being performed in conjunction with or integrated into a manufacturing operation.* [68 O.S.Supp.2003, § 1359(1)]

(d) **Predominant use.** Incidental use of otherwise qualifying items or machinery **predominantly** used in the manufacturing operation will not result in disqualification:

(1) Where an item is predominantly used in the manufacturing operation, any non-exempt use will be considered incidental, and will not disqualify the item from the exemption.

(2) Where electricity or natural gas is metered through a single meter, and the predominant use is in the manufacturing operation, any remaining usage will be considered incidental, and will be exempt.

(e) **Applicability of examples.** Items enumerated in Subsections (b) and (c) are examples and illustrations only, and are not intended to be exclusive or exhaustive.

710:65-13-152. Manufactured goods transported out of Oklahoma [REVOKED]

710:65-13-152.1. Manufactured goods transported out of Oklahoma

(a) A manufacturer may sell tangible personal property it manufactures, exempt from sales tax, to a person who immediately takes the manufactured item outside Oklahoma for immediate and exclusive use outside Oklahoma. Provided however, that sales at a retail outlet shall not qualify for the exemption.

(b) In order to qualify for this exemption, the purchaser must give a written statement to the manufacturer-seller that the property will leave the State and will not be used in Oklahoma.

(c) For purposes of this section, “**retail outlet**” means any place where sales of tangible personal property are made in small quantities to ultimate consumers to meet personal needs, rather than for commercial or industrial uses of the articles sold.

[See: 68 O.S. § 1359(6)]



The QuickTax online business tax filing system will allow you to file and remit your Oklahoma taxes in just a few easy steps.

Visit the Oklahoma Tax Commission website at www.tax.ok.gov and click on the QuickTax logo. Once you establish your online account with your PIN, you can be done in minutes.

No need for paper tax forms, because we know you didn't go into business to file tax forms.

Visit QuickTax online today!



INSTRUCTIONS AND DEFINITIONS...

Please complete each section of the registration form and remember, **your application must be signed and returned with the permit fee amount before your registration can be processed.**

If you have any questions concerning Oklahoma business registration requirements, please contact our offices via one of the methods listed on the back of this packet. We also recommend attending a Business Tax Workshop sponsored by the Oklahoma Tax Commission (see page 2 for more information).

Notice Regarding Records and Recordkeeping

As a business owner/operator in the State of Oklahoma, you are required to keep records of your business transactions and operations.

The Oklahoma Tax Commission has specific rules for keeping records. Specifically for sales tax refer to Rule 710:65-3-30 through 710:65-3-33. For Withholding tax, refer to Rule 710:90-1-11. Rules can be viewed and/or downloaded from the OTC website at www.tax.ok.gov.

Specific Instructions for Registration as a Manufacturer

Please complete all sections of pages A through E, and F if applicable.

Page A - Enter business name and FEIN or SSN.

Page A - Section I. Reasons for Filing this Form as a Manufacturer...

Check the appropriate box:

- A. New Business.
Check this box if you are opening a new business and do not have a manufacturers/sales tax exemption permit.
- B. Additional permits.
Check this box if you have a permit and are applying for additional locations.
(Example: You purchased an additional business for which you will need a permit)
- C. If you checked "other" explain your reason for filing this form.

Page A - Section II. Contact Information...

Item 1: Provide the business phone, fax number, name and email address where the applicant can be contacted.

Page A - Section III. Ownership Information...

Item 2: Check the box which indicates how your business is owned...

- A. Individual (Sole Proprietor): The business is owned by one individual.

If you are a Sole Proprietor you must complete the Affidavit Verifying Lawful Presence in the U.S. (included within this packet, page F). The affidavit must be signed and notarized. The affidavit must have your Social Security Number, or your Individual Tax Identification Number and your Alien Registration Number (A# or I-94). If you are changing entities from a corporation, LLC, or partnership to a sole proprietor, you must complete the affidavit. *If you are a sole proprietor, your registration application can not be processed without a properly executed affidavit.*

Note: The affidavit is required by the Oklahoma Taxpayer and Citizen Protection Act, specifically Title 56 O.S. Supp. 2007, Section 71.



INSTRUCTIONS AND DEFINITIONS...

B. General Partnership: The business is owned by two or more persons, each of whom are liable for the debts of the partnership.

C. Limited Partnership: The business is owned by one or more general partners and one or more limited partners. Limited partnerships must file organizing documents with the Oklahoma Secretary of State.

D. Oklahoma Corporation: The business is owned by an entity that is organized pursuant to the Oklahoma General Corporation Act. Articles of Incorporation or Domestication must be filed with the Oklahoma Secretary of State.

E. Foreign Corporation: A foreign corporation is a corporation formed under the laws of any state other than Oklahoma. Foreign corporations with a location or doing business in Oklahoma must register with the Oklahoma Secretary of State and receive authority to do business in Oklahoma.

F. Limited Liability Company: The business is owned by an entity that is an unincorporated association or proprietorship having one or more members that is organized and existing under the laws of the State. Limited Liability Companies must register with the Secretary of State of Oklahoma.

G. Other: The business is owned by another type of business structure, such as business trust, personal trust, government entity, etc. Trusts must provide a copy of the trust indenture or filed trust document.

Item 3: Federal Employer Identification Number...

You must have an Employer Identification Number if you:

- Pay wages to one or more employees or;
- Are a corporation, trust, estate, general or limited partnership, limited liability company or non-profit organization (church, club, etc).

Note: If you do not have a Federal Employer Identification Number, you may file for one online or by phone. For more information, please see page 3 of this packet.

Item 4: Name of Owner...

If you are a/an:

Individual.....Print your name (last name, first name, and middle initial) and social security number.

PartnershipPrint the name of your partnership.

CorporationPrint the corporate name **as it appears on your Articles of Incorporation or Domestication.**

Limited Liability Company...Print the entity name **as it appears on your Articles of Organization.**

Other.....Print the name of your business entity.

Provide the mailing address of your business.



INSTRUCTIONS AND DEFINITIONS...

Item 5: Names of Partners or Responsible Corporate Officers, and Managing Member(s)...

Please Note: Social Security Numbers are required by OTC Rule 710:1-3-6. Rules can be viewed and/or downloaded from the OTC website at www.tax.ok.gov. **If Social Security Number is not provided, the application will not be processed and will be returned for Social Security Numbers.**

Print the name (last name, first name, and middle initial), social security number, title and the residence and/or post office address of all partners, responsible corporate officers, and managing members responsible for the reporting and remittance of taxes.

General Partnerships: List all partners associated with the partnership.

Corporations: List corporate officers responsible for the reporting and remittance of taxes.

Limited Liability Companies: List all members or managing member responsible for the reporting and remittance of taxes.

Limited Partnership: List the general partner(s) and the limited partner(s).

Page B - Enter business name (Item #8) and FEIN or SSN at the top of the page.

Page B Section IV. Withholding Tax...

Items 6 and 7: Complete if your business employs or will employ one or more persons in the State of Oklahoma.

Exceptions:

- To an Oklahoma resident and wages are earned in another state that requires withholding, or
- To a nonresident and wages earned is not more than \$300.00 a quarter.

Item 6: If the Oklahoma income tax you withhold from your employee(s) is \$500.00 or more, per quarter, the amount withheld must be remitted monthly. If the amount you withhold is less than \$500.00, per quarter, the remittance may be made quarterly. If you are required to make federal withholding tax deposits more frequently than once a month, you are required to file with Oklahoma on the same schedule. Enter the date you will begin withholding Oklahoma Withholding Tax.

Item 7: If you will report Oklahoma Withholding tax using a different FEIN other than the one you entered in Section III, Number 3, provide that number.

Page B - Section V. Physical Location and Classification Information...

If you own more than one manufacturing location in Oklahoma, you must also complete a separate page B, Section V and VI, and pages C and D for each location. In the upper right corner of Page B, indicate the number of copies attached.

Item 8: Enter the trade name or DBA of your business (Example: Joe's Manufacturing).

Item 9: (a) Enter the physical address of the business including the county. Do not use post office boxes or rural route numbers.

(b) If the business is inside the city limits, check **Yes**.

(c) Check the type of operation that applies to the activity performed at the physical location listed on Item 9 (a).



INSTRUCTIONS AND DEFINITIONS...

Item 10: Enter the phone, fax number and email address where you will be conducting business.

Items 11 and 12 are the determination for reporting, collecting, and apportionment of city/county sales and use taxes. (Refer to OTC Rule 710:65-18.3)

Item 11: If all sales are made at this location, (Item 9) and no products are delivered, check **Yes**. If you make sales and your product is delivered outside the city limits of this location, check **No**.

Item 12: If all sales are made or delivered in the county listed in Item 9, check **Yes**. If all or part of your sales are delivered to another county, check **No**.

Item 13: This is a business operated solely from your home.

Items 14-16: Questions 15-16 are required if you obtained or purchased/leased the location or property from someone previously operating a business at this location. If you purchased tangible personal property to be used in the business (equipment, furniture, etc.) you must pay sales/use tax on those items. Items purchased for resale are not subject to sales tax.

Page C - Section VI. Sales/Use Tax ...

Sales Tax: Generally, sales tax is due on the transfer of either title to or possession of tangible personal property if the transfer occurs in the State of Oklahoma.

Use Tax: Generally, use tax is due on the purchase of tangible personal property that is shipped in Oklahoma by common carrier where the transfer of title or possession occurs outside the state of Oklahoma. Out-of-state purchases of inventory for resale are exempt from use tax when purchased by a holder of an Oklahoma sales tax permit.

Item 17: If you hold or have ever held an Oklahoma Sales Tax and/or Use Tax Permit, please enter the number(s).

Item 18: Please provide the date you will begin or began sales in Oklahoma that are or will be subject to sales or use tax.

Item 19: If you purchase merchandise out-of-state for your own use (not for resale) from a vendor not required to collect or does not voluntarily collect and remit Oklahoma Use Tax, you are required to remit the Oklahoma consumer use tax that is due, check **yes**. You will be assigned a Consumer Use Tax reporting number. If you purchase merchandise out-of-state for your own use or consumption (not for resale) from a vendor that does collect and remit Oklahoma Use Tax, check **no**.

Pages C and D - Section VII. Manufacturer Sales Tax Exemption Permit Application...

Item 22: Provide a detailed list of items produced. *(Include sizes and item numbers)*.

Item 23: The **North American Industry Classification System** or **NAICS** (pronounced [neiks]) is used by business and government to classify and measure economic activity in Canada, Mexico and the United States. It has largely replaced the older Standard Industrial Classification (SIC) system; however, certain government departments and agencies, such as the U.S. Securities and Exchange Commission (SEC), still use the SIC codes.

If you do not know the NAICS classification for your company it can be found on the website for the NAICS Association at <http://www.naics.com/search.htm>.

Item 24: Provide a step by step description of the manufacturing process. *(Start with raw material used,*



INSTRUCTIONS AND DEFINITIONS...

finish with the end product produced).

- Item 25:** Review the three categories of production. Provide the percentage of production your business dedicates to each type of production. *(Total of all three categories can not exceed 100%).*
- Item 26:** Answer this question **only** if the highest percentage of production was listed as one of a kind (#b) in question 25.
- Item 27 & 28:** Answer **Yes** or **No** to these questions as they pertain to your operations.
- Item 29:** Review the three categories of customers. Provide the percentage of sales your business dedicates to each type of customer. *(Total of all three categories can not exceed 100%).*
- Item 30:** Provide the name and Manufacturers Sales Tax Exemption Permit (MSEP) numbers for any manufacturers for which you provide products or services.
- Items 31-33:** Answer these questions as they pertain to the operation.



GENERAL INFORMATION & REPORTING REQUIREMENTS...

General Information: Permits and Licenses

Upon submission of the completed Registration Application (Pages A-F) and payment of applicable fees, you will be issued the appropriate permit(s)/license(s) and/or account number(s) to report and remit taxes, if you qualify.

Sales Tax: A manufacturers sales tax exemption permit will be issued for a 3 year period.

Use Tax: Consumers who purchase products out-of-state for their own use or consumption on which tax has not been paid, will not be issued a permit, but you will be issued an account number for the purpose of reporting and remitting consumer use tax.

Withholding Tax: A permit is not issued, but you will be issued an account using your FEIN for the purpose of reporting and remitting withholding tax.

General Information: Changes Affecting Your Permits

If your business address (mailing or physical) changes, you must advise the Oklahoma Tax Commission immediately. Complete OTC Form BT-115-C-W. A new permit card will be issued for your new physical location.

If you discontinue doing business, you must return your permit card(s). Complete the back of the card with the appropriate information and return to the Oklahoma Tax Commission.

If your business changes type of ownership, (for example from an individual (sole proprietor) to a LLC or corporation) you must complete a new Business Registration Application.

If you change the name of your business, you must advise the Oklahoma Tax Commission, in writing, of the change.



GENERAL INFORMATION & REPORTING REQUIREMENTS...

Reporting Requirements

The following tax types will require a report to be filed each month:

- **Sales** - Exception: If tax due is less than \$50 per month, you may be granted to report semi-annually.
- **Use** - Exception: If tax due is less than \$50 per month, you may be granted to report semi-annually.
- **Withholding** - Exception: If tax due is less than \$500 per quarter, you may report quarterly.

Due Dates for Filing Reports

Sales, use, and withholding reports are due on or before the 20th day of the month following each reporting period.



IMPORTANT INFORMATION! Electronic Filing Required

OTC Rule 710:65-3-1(d) requires all new sales tax registrants to report and remit sales tax electronically (online) unless the registrant receives an exception to the electronic filing requirement. Permit holders may retain a 1.00% discount for timely filing and payment.

The Oklahoma Tax Commission's QuickTax system provides you with the capability to file electronically and also offers payment options including ACH debit, ACH credit and credit card. Log on to the OTC website at www.tax.ok.gov, then select the "QuickTax" system link. You may also use the QuickTax telephone system by calling 1(866) 240-5460. If you have any questions, call (405) 521-3160.

A vendor may apply for an exception to the requirement to file electronically. Such request should be made in writing to:

Business Tax Electronic Filing Coordinator
Oklahoma Tax Commission
Post Office Box 269057
Oklahoma City, Oklahoma 73126-9057

If the determination is made that the vendor is unable to participate in the electronic fund transfer and electronic data interchange program, the vendor will be permitted to report on paper and retain the 1.00% discount.

The following guidelines shall be utilized to determine whether a vendor is "unable" to file electronically:

- The taxpayer does not have access to a computer or internet access at home or place of business, and
- The taxpayer does not use a tax preparer that has computer and internet access, and
- The taxpayer is unable to use the telephone option of the QuickTax system.

The exception, if granted, will be in effect for 12 months. At the end of the exception period, the taxpayer must begin filing electronically or will have to re-apply for the exception. The taxpayer's electronic filing capability will be reviewed.

A taxpayer may protest the determination of the Commission as provided by Title 68, O.S. Section 207 pursuant to OAC 710:1-5-21 through 710:1-5-48, the rules of practice and procedure before the Commission.



LOOKING FOR ADDITIONAL INFORMATION?

No matter what the tax topic, from ad valorem taxes to sales tax rates to tag agent locations, the Oklahoma Tax Commission has many formats available to you to get any additional information you might need.

GIVE US A CALL OR VISIT!

Oklahoma Tax Commission Offices

In State Toll Free • (800) 522-8165

Oklahoma City • 2501 North Lincoln Boulevard • (405) 521-3160

Tulsa Branch Office • 440 South Houston, Fifth Floor • (918) 581-2399

VISIT US ON THE WORLD WIDE WEB!

Our web site address is: **www.tax.ok.gov**

Not only will you find forms, publications, motor vehicle information and everything in between, but you are also able to reach us via email through the "Contact" link on each page. Use the email options to send us any questions you have that are not answered on the website. For various tax questions, address your email to: **otcmaster@tax.ok.gov**.

