

SALES TAX VENDOR LIABILITY NOTICE, RULES AND FORMS

This information booklet contains:

- A Tear Out Notice (page 2)
- Vendors Duties and Liabilities (pages 4-8)
- Example of a Sales Tax Permit (page 9)
- Example of an Exemption Permit (page 9)
- Example of a Volunteer Fire Department Exemption Card (page 10)
- Example of a Sales Tax/Manufacturers Exemption Permit (page 10)
- Example of Uniform Sales and Use Tax Certificate Multi-Jurisdiction Form (pages 11-14)
- Examples of Statutory Organizational Exemption Letters (pages 15-16)
- Example of an Agricultural Exemption Permit (page 17)
- Rules for Agricultural Transactions (page 17-20)
- Exemption Information for Persons Raising Animal Life for Marketing (page 21)
- Form to Order Oklahoma Tax Commission Rules (page 22)



OKLAHOMA TAX COMMISSION

2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194-0010



A MESSAGE FROM THE OKLAHOMA TAX COMMISSION

Dear Vendor,

This packet of information contains the rules concerning tax exempt sales and examples of the exemption documents that are either issued or approved by the Oklahoma Tax Commission. Once you have read the following information, if you have any questions or comments, please contact our Taxpayer Assistance Office at one of the numbers listed below.

Vendors may be relieved of sales tax liability on exempt sales if they obtain, at or before the time of sale, and retain properly executed documents as evidence of the sales tax exemption.

Vendors should obtain the necessary document for each exempt sale, and retain the document with the sales invoice for a period of 3 years from the date of invoice or date of sales tax remittance, whichever is later. Generally, if you are going to be making a series of exempt sales to the same person, you may obtain the documentation and keep it on file. During daily business operations, vendors may be presented with a variety of documents from exempt purchasers. If you have any questions concerning the validity of a document or a claimed exemption, please contact one of the following locations.

Oklahoma Tax Commission - *Monday through Friday 7:30 am - 4:30 pm*

Taxpayer Assistance	(405) 521-3279
In State Toll Free	(800) 522-8165, extension 1-3279
Facsimile Number	(405) 522-0576 or (405) 522-4275

Branch Offices of the Oklahoma Tax Commission

- Monday through Friday 8:00 am - 5:00 pm

Oklahoma City	(405) 522-0789 (In Shepherd Mall)
Ardmore	(580) 226-4636
Lawton	(580) 248-8440
McAlester	(918) 426-0777
Tulsa	(918) 581-2399

A vendor may also obtain a copy of all sales tax permit holders, which is updated monthly, for a fee of \$150.00 annually. This is available in either a microfiche or diskette format. Please specify which format you prefer and address your request to:

**Oklahoma Tax Commission
Taxpayer Assistance Division
2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194**

Sincerely,
Taxpayer Assistance Division
Oklahoma Tax Commission

THIS VENDOR COOPERATES WITH THE OKLAHOMA TAX COMMISSION TO VERIFY PURCHASER LIABILITY

The Oklahoma Sales Tax Code requires every vendor in this state to collect the appropriate amount of state and local sales taxes as imposed by law.

Vendors are held liable for the collection and remittance of these taxes unless the purchaser timely provides the vendor with documentation that the purchaser is exempt from the payment of sales taxes.

Oklahoma law also provides that, if the Oklahoma Tax Commission finds that a purchaser improperly presents exemption documents or uses the property for a non-exempt purpose, the purchaser shall be liable for the tax and can be assessed a \$500 fine. If this occurs, the Oklahoma Tax Commission may pursue collection from the purchaser and the vendor shall not be held liable for the tax.



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so that the notice on the opposite side
can be cut out and posted by vendors
without any loss of information.**



EXCERPTS FROM TAX COMMISSION PERMANENT RULES

710:65-3-33.

Records required to support deductions from gross receipts for purposes of calculating sales tax

(a) Supporting records required. Where the nature of a business is such that charge and time sales are made, or where the nature of the business is such that a portion of its sales are for resale, or are within the protection of the Commerce Clause of the Constitution of the United States, or consist of services, or are made to exempt churches, to a government body, or are exempt from the tax on some other ground, then such records as will clearly indicate the information required in filing returns must be kept.

(b) Complete and detailed records required. To support deductions made on the tax return, such as sales for resale, sales within the protection of the Commerce Clause of the Constitution of the United States, sales made to churches, or sales made to any government body, the vendor's records for each transaction for which is claimed shall be in detail sufficient to show:

- (1) The name and address of the customer,
- (2) The character of the transaction,
- (3) The date,
- (4) The amount of gross receipts or gross proceeds, and
- (5) Such other information as may be necessary to establish the nontaxable character of such transaction under the Sales Tax Code.

(c) Purchaser resale number requirement. Anyone claiming a sale for resale exemption shall also keep a record of the purchaser's resale number issued by the Commission. The failure to obtain and keep a record of the purchaser's resale number shall create a presumption that the sale was not a sale for resale. The vendor may, however, present other documentary evidence from its books and records to overcome this presumption.

[See: 68 O.S. §1365(C)] [Source: Amended at 11 Ok Reg 3521, effective 6/26/94]

710:65-7-6.

Vendors' relief from liability and duty to collect sales tax

(a) Presumption of taxability. All sales are presumed to be subject to sales tax unless specifically exempted by the Sales Tax Code. Vendors are liable for the sales tax collected as well as for tax that should have been collected.

(b) When vendor may be relieved of liability. A vendor shall be relieved of any liability for the tax and of the duty to collect imposed by Section 1361 of Title 68 of the Oklahoma Statutes if the vendor, in good faith, timely accepts from a consumer, properly completed documentation certified by the Oklahoma Tax Commission that such consumer is exempt from the taxes levied by the Oklahoma Sales Tax Code.

(c) General requirements. Three requirements must be met before the vendor is relieved of liability.

- (1) **Vendor good faith.** Good faith requires that the vendor strictly comply with statutory requirements.
- (2) **Timely acceptance from a consumer.** Timely acceptance from a consumer requires that documentation be in the possession of the vendor at the time the exempt transaction occurs. In the case of continued sales to the same purchaser, the vendor must have, on file, a sales tax permit, card, or exemption letter for each renewal interval. If no renewal interval is provided by statute, the renewal period will be deemed three (3) years, except in the case of entities with specific statutory exemptions who have established eligibility as set out in (d)(5) of this Section.



EXCERPTS FROM PERMANENT RULES, CONTINUED...

(3) Properly completed documentation certified by the Oklahoma Tax Commission.

Examples of properly completed documentation certified by the Oklahoma Tax Commission are described in (d) of this Section.

(d) Specific applications. The items of information described in (1) through (8) of this subsection constitute minimum requirements to establish "properly completed documentation certified by the Tax Commission" for each respective category of purchasers.

(1) Sales for resale. In the case of sales for resale, items set out in this paragraph are required:

(A) A **copy** of the purchaser's sales tax permit, **or if unavailable**, the purchaser's name, address, sales tax permit number, and its date of expiration. If a copy of the sales tax permit is unavailable, and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6;

(B) A statement that the articles purchased are purchased for resale;

(C) The signature of the purchaser or a person authorized to legally bind the purchaser;

(D) Certification on the face of the invoice, bill or sales slip or by a separate document, that says the purchaser is engaged in reselling the articles purchased; and,

(E) In cases where purchases are made on regular basis, and the certification indicates that all purchases are for resale, then subsequent purchases may be made without further certification until the expiration date of the permit.

(2) Sales to a manufacturer. In the case of sales to purchasers claiming exemption for manufacturing, the vendor must obtain the items of information set out in this paragraph:

(A) A **copy** of the purchaser's manufacturer's exemption permit issued pursuant to 68 O.S.Supp.1998, § 1359.2 (hereafter referred to as "Sales/Manufacturers Permit"), **or if unavailable**, the name, address, and Sales/Manufacturers Permit number of the purchaser **or**, a statement that contains the information that would appear on the Sales/Manufacturers Permit. If a copy of the Sales/Manufacturers Permit is unavailable and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6;

(B) Statement that articles are being purchased for use in the production process at a manufacturing site; and,

(C) Signature of the purchaser or a person authorized to legally bind the purchaser.

(3) Sales made pursuant to a direct payment permit. In the case of sales made to purchasers claiming deferral pursuant to a direct payment permit, the vendor must obtain the items of information described in this paragraph:

(A) A **copy** of the purchaser's Direct Payment Permit (DPP), **or if unavailable**, the purchaser's name, address, DPP number, and its date of expiration. If a copy of the Direct Payment Permit is unavailable and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6;

continued on page six...



EXCERPTS FROM PERMANENT RULES, CONTINUED...

- (B) A statement that the permit-holder claims deferral of the payment of any applicable state and local sales or use taxes upon its purchases of taxable tangible personal property or services;
- (C) A statement that the articles purchased are for use in the purchaser's Oklahoma enterprises, and not for resale; and,
- (D) The signature of the purchaser or a person authorized to legally bind the purchaser, and date signed.

(4) **Sales for agricultural purposes.** In the case of a claimed agricultural exemption, the vendor must obtain the items of information set out in this paragraph:

- (A) A **copy** of the agricultural exemption permit card;
- (B) A statement that the articles purchased will be used in agricultural production;
- (C) Signature of the permit holder or a person authorized to legally bind the permit holder; and,
- (D) In the circumstances defined in (i) and (ii) of this subparagraph, certification on the face of the invoice or sales ticket is required:

- (i) From any person purchasing feed for horses, mules, or draft animals used directly in the production and marketing of agricultural products; **or**
- (ii) From any person who is making purchases of materials, supplies, or equipment to be used in the construction of livestock facilities, including facilities for the production and storage of feed, pursuant to a contract with an agricultural permit holder. [See: 68 O.S.Supp.1995, §1358(8) and 710:65-13-17]

(5) **Sales to persons raising animals for resale.** In the case persons regularly engaged in the business of raising animals for resale, the vendor must obtain the items of information set out in this paragraph:

- (A) A **copy** of the purchaser's sales tax permit, **or if unavailable**, the purchaser's name, address, sales tax permit number, and its expiration date. If a copy of the Sales Tax Permit is unavailable and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6;
- (B) A statement that the articles purchased are purchased for resale;
- (C) The signature of the purchaser or a person authorized to legally bind the purchaser; and,
- (D) Certification on the face of the invoice, bill or sales slip that says the purchaser is regularly engaged in the business of raising animal life for resale and that the items being purchased exempt from sales tax are solely for business use.

(6) **Sales to entities with specific statutory exemptions.** In the case of sales to purchasers claiming exemption based upon specific statutory authority, the vendor must obtain the information described in this paragraph:

- (A) A **copy** of the letter or card from the Oklahoma Tax Commission recognizing the entity as one which is statutorily exempt from sales tax on its purchases; and
- (B) A signed statement that the purchase is **authorized by, and being made by**, the exempt entity, with funds of the exempt entity, and not by the individual; and,

continued on page seven...



EXCERPTS FROM PERMANENT RULES, CONTINUED...

(C) In the case of sales to **fire departments organized for unincorporated areas**, as defined in 18 O.S. § 592, certification on the face of the invoice or sales ticket is also required.

(D) In the case of purchases made by the federal government, charged pursuant to the GSA SmartCard program, no letter or card from the Commission is required, and 710:65-13-130 should be consulted to determine the taxability of the transaction.

(E) Types of entities which may receive letters certifying or confirming a specific statutory exemption include:

- (i) Churches;
- (ii) Organizations exempt from federal income tax pursuant to I.R.C. §501(c)(3), **supported or sponsored** by one or more **churches**, members of which serve as trustees of the organization;
- (iii) Children's homes where church members are trustees or where the home is on church-owned land or where 50% of the juveniles are court-adjudicated and the home receives less than 10% of its funding from state funds;
- (iv) Council organizations of the Boy Scouts and Girl Scouts of America or the Campfire Boys and Girls;
- (v) Public schools;
- (vi) Oklahoma System of Higher Education;
- (vii) **Private schools** registered with the State Department of Education and private institutions of higher education accredited by the Oklahoma State Board of Regents for Higher Education;
- (viii) **Federal governmental** units, institutions, and instrumentalities;
- (ix) **Governmental entities** of the State of Oklahoma, including county and local units;
- (x) City and county **trust authorities**;
- (xi) Federally chartered **credit unions**;
- (xii) **Rural water districts**;
- (xiii) Facilities engaged in the remediation or processing to ameliorate **hazardous wastes**;
- (xiv) **Disabled American Veterans** Department of Oklahoma and its subordinate chapters;
- (xv) **Museums** which are members of the American Museum Association;
- (xvi) **Rural Electric Cooperatives**;
- (xvii) Federally qualified **health care** facilities;
- (xviii) **Health care facilities** receiving reimbursement from the Indigent Care Revolving Fund;
- (xix) **Community based health centers** providing primary care services at no cost to the patient;
- (xx) **Cultural organizations** established to sponsor and promote educational, charitable, and cultural events for disadvantaged children; and
- (xxi) Federally recognized **Indian Tribes**.

(7) **Sales to contractors.** Contractors are defined by statute as consumer/users and must pay sales tax on all taxable services and tangible personal property, including materials, supplies, and equipment purchased to develop, repair, alter, remodel, and improve real property.

(A) **Limited exceptions.** A contractor may make purchases based upon the exempt status of another entity only in the statutorily-limited circumstances described in this paragraph.

NOTE:

Unless an expiration date is printed on the card, all cards/letters are non-expiring.

continued on page eight...



EXCERPTS FROM PERMANENT RULES, CONTINUED...

(i) A contractor who has a public contract, or a subcontractor to that public contract, with an Oklahoma municipality, county, public school district, an institution of the Oklahoma System of Higher Education, a rural water district, the Grand River Dam Authority, the Northeast Oklahoma Public Facilities Authority, or the Oklahoma Municipal Power Authority, may make purchases of tangible personal property or services, which are necessary for carrying out the public contract, exempt from sales tax.

(ii) A contractor who has entered into a contract with a private institution of higher education or with a private elementary or secondary institution, may make purchases of tangible personal property or services, including materials, supplies and equipment used in the construction of buildings owned and used by the institution for educational purposes exempt from sales tax. However, the institution must be registered or accredited with the Oklahoma State Regents for Higher Education the State Board of Education, or the State Department of Education.

(iii) A contractor who has contracted with an agricultural permit holder to construct a facility which will be used directly in the production of any livestock, including facilities used in the production and storage of feed for livestock owned by the agricultural permit holder, may make purchases of materials, supplies and equipment necessary to fulfill the contract, exempt from sales tax. [See: (d)(4) of this Section]

(iv) A contractor may make purchases of machinery, equipment, fuels, and chemicals or other materials, exempt from sales tax, which will be incorporated into and directly used or consumed in the process of treatment of hazardous waste, pursuant to OAC 710:65-13-80. Contractors claiming exemption for purchases to be used to remediate hazardous wastes should obtain a letter certifying the exemption status from the Tax Commission by following the procedures set out in 710:65-13-80, and provide a copy of the letter to vendors, pursuant to (d)(6) of this Section.

(B) Documentation required for limited exceptions. In the case of a sale to a contractor claiming exemption pursuant to (A)(i), (A)(ii), or (A)(iii) of this paragraph the vendor must obtain:

(i) A **copy** of the exemption letter or card issued to one of the entities described in (A) of this subsection;

(ii) Documentation indicating the contractual relationship between the contractor and the entity; and,

(iii) Certification, on the face of each invoice or sales receipt, setting out the name of the exempt entity, that the purchases are being made on behalf of the entity, and that they are necessary for the completion of the contract.

(8) Sales of trailers. In the case of a purchaser claiming exemption from sales tax on the purchase of a trailer pursuant to the exemption allowed by 68 O.S. § 1355(2), the vendor should obtain a statement, signed by the purchaser, or a person who may legally bind the purchaser, that Oklahoma Motor Vehicle Excise Tax will be paid on the purchase of the trailer in accordance with the provisions of Article 21 of Title 68 of the Oklahoma Statutes, and that if the excise tax is not so paid, the purchaser will be responsible for the sales tax due.

[Source: Added at 9 Ok Reg 3033, eff 7-13-92; Amended at 14 Ok Reg 2711, eff 6-26-97; Amended at 15 Ok Reg 2827, eff 6-25-98; Amended at 16 Ok Reg 2653, eff 6-25-99]



EXAMPLES OF SALES TAX PERMIT AND EXEMPTION PERMITS

□ OTX0024-11-91-BT
13-54

STATE OF OKLAHOMA OKLAHOMA TAX COMMISSION

NON-TRANSFERABLE

Possible Permit Types Shown In This Blue Box Listed Below.

PERMIT NUMBER

000000

If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the OKLAHOMA TAX COMMISSION for cancellation WITH AN AN EXPLANATION ON THE REVERSE SIDE.

BUSINESS LOCATION	SIC CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT EXPIRES
BUSINESS NAME 123 ANY STREET ANY TOWN OK 79999	X9999	0000	00/00/0000	00/00/0000

CHAIRMAN

VICE-CHAIRMAN

SECRETARY-MEMBER

THIS PERMIT MUST BE POSTED IN A CONSPICUOUS PLACE

Example of a sales tax permit. Rule #710:65-7-6, which is contained in this booklet, requires documentation, in addition to the information on the permit, be obtained in order for a vendor to be relieved of liability from sales tax on sales which are later found to be subject to sales tax.

The blue shaded area on the above card could be filled with any one of the following permit types:

SALES TAX PERMIT

SALES TAX DIRECT PAY PERMIT

SALES TAX EXEMPTION - OLDER AMERICAN
TITLE 68, O.S. SUPP. 1997, 1357(11B)
SALES OF FOOD OR FOOD PRODUCTS TO OR BY AN ORGANIZATION WHICH RECEIVES FEDERAL FUNDS PURSUANT TO THE OLDER AMERICAN ACT OF 1965

SALES TAX EXEMPTION - COLLECTION & DISTRIBUTION
TITLE 68, O.S. SUPP. 1997, 1357(12)
SALES OF TANGIBLE PERSONAL PROPERTY OR SERVICES TO OR BY THE LISTED ORGANIZATION ARE TAX EXEMPT

SALES TAX EXEMPTION - MUSEUM
TITLE 68, O.S. SUPP. 1997, 1356(25)
SALES OF TANGIBLE PERSONAL PROPERTY OR SERVICES TO MUSEUMS OR OTHER ENTITIES WHICH HAVE BEEN ACCREDITED BY THE AMERICAN ASSOCIATION OF MUSEUMS

SALES TAX EXEMPTION - MIGRANT HEALTH CARE
TITLE 68, O.S. SUPP. 1997, 1356(22B)
SALES OF TANGIBLE PERSONAL PROPERTY OR SERVICES TO ANY MIGRANT HEALTH CENTER AS DEFINED IN SEC 2546, TITLE 42 OF THE US CODE

SALES TAX EXEMPTION - INDIGENT HEALTH CARE
TITLE 68, O.S. SUPP. 1997, 1356(22C)
SALES OF TANGIBLE PERSONAL PROPERTY OR SERVICES TO ANY CLINIC RECEIVING MONIES FROM THE INDIGENT HEALTH CARE REVOLVING FUND PURSUANT TO TITLE 56, SEC 66

SALES TAX EXEMPTION - MEALS ON WHEELS
TITLE 68, O.S. SUPP. 1997, 1356(11A)
SALES OF FOOD OR FOOD PRODUCTS TO OR BY ANY ORGANIZATION WHICH PROVIDES AND DELIVERS PREPARED MEALS FOR HOME CONSUMPTION TO THE ELDERLY

SALES TAX EXEMPTION - COMMUNITY HEALTH CENTER
TITLE 68, O.S. SUPP. 1997, 1356(22A)
SALES OF TANGIBLE PERSONAL PROPERTY OR SERVICES TO ANY FEDERALLY QUALIFIED COMMUNITY HEALTH CENTER

SALES TAX EXEMPTION - DISADVANTAGED CHILDREN
TITLE 68, O.S. SUPP. 1997, 1356(24)
SALES OF TANGIBLE PERSONAL PROPERTY TO OR BY ORGANIZATIONS FOR DISADVANTAGED CHILDREN WHICH ARE EXEMPT PURSUANT TO IRS CODE 26, 501 (C) (3)

SALES TAX EXEMPTION - COMMUNITY BASED HEALTH CENTER
TITLE 68, O.S. SUPP. 1997, 1356(22D)
SALES OF TANGIBLE PERSONAL PROPERTY TO ANY COMMUNITY BASED HEALTH CENTER PROVIDING PRIMARY CARE SERVICES AT NO COST TO THE RECIPIENT AND IS EXEMPT BY IRS CODE

SALES TAX EXEMPTION - CHURCH
TITLE 68, O.S. SUPP. 1997, 1356(7)
SALES OF TANGIBLE PERSONAL PROPERTY TO OR BY CHURCHES, EXCEPT SALES MADE FOR PROFIT OR SAVINGS, COMPETING WITH OTHER PERSON ENGAGED IN A SAME/ SIMILAR BUSINESS



VOLUNTEER FIRE DEPARTMENT EXEMPTION CARD

OKLAHOMA TAX COMMISSION
Exemption

TYPE	ACCT. NUMBER	YEAR	EXPIRES
STS	000999	1993	063093

VOLUNTEER FIRE DEPT

123456789
PERSON ANY C

Signature _____

The bearer of this card is entitled by law to an exemption from sales tax on purchases made on behalf of a volunteer fire department.

OKLAHOMA TAX COMMISSION
CHAIRMAN
VICE-CHAIRMAN
SECRETARY-MEMBER

Example of a volunteer fire department exemption card. Only the person to whom the card is issued may make exempt purchases and only if the articles purchased are for the fire department.



MANUFACTURERS SALES TAX/EXEMPTION PERMIT

OTX0024-11-91-BT
13-54

STATE OF OKLAHOMA
OKLAHOMA TAX COMMISSION

MANUFACTURERS SALES TAX/EXEMPTION PERMIT

NON-TRANSFERABLE

PERMIT NUMBER
000000

If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the OKLAHOMA TAX COMMISSION for cancellation WITH AN AN EXPLANATION ON THE REVERSE SIDE.

BUSINESS LOCATION	SIC CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT EXPIRES
BUSINESS NAME 123 ANY STREET ANY TOWN OK 79999	X9999	0000	00/00/0000	00/00/0000

CHAIRMAN
VICE-CHAIRMAN
SECRETARY-MEMBER

THIS PERMIT MUST BE POSTED IN A CONSPICUOUS PLACE

Example of a manufacturers sales tax/exemption permit. Rule #710:65-7-6, which is contained in this booklet, requires documentation, in addition to the information contained on this certificate, be obtained in order for a vendor to be relieved of liability from sales tax on sales which are later found to be subject to sales tax.

UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2 - 4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: _____

Address: _____

I certify that: _____ is engaged as a registered

Name of Firm (Buyer): _____	Wholesaler _____
Address _____	Retailer _____
_____	Manufacturer _____
_____	Seller (California) _____
_____	Lessor (see notes on pages 2 - 4) _____
	Other (Specify) _____

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service 1 to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of Business: _____

General description of tangible property or taxable services to be purchased from the seller: _____

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL ²	_____	MN ¹²	_____
AR	_____	MO ¹³	_____
AZ ²²	_____	NE ¹⁴	_____
CA ³	_____	NV	_____
CO ¹	_____	NJ	_____
CT ⁴	_____	NM ^{1,15}	_____
DC ⁵	_____	NC ²⁵	_____
FL ²³	_____	ND	_____
GA ⁶	_____	OK ¹⁶	_____
HI ^{1,7}	_____	RI ¹⁷	_____
ID	_____	SC	_____
IL ^{1,8}	_____	SD ¹⁸	_____
IA	_____	TN	_____
KS	_____	TX ¹⁹	_____
KY ²⁴	_____	UT	_____
ME ⁹	_____	VT	_____
MD ¹⁰	_____	WA ²⁰	_____
MI ¹¹	_____	WI ²¹	_____

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or Use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be a part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: _____

(Owner, Partner or Corporate Officer)

Title: _____

Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessor, buyer, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

Notes:

- 1 The states of Colorado, Hawaii, Illinois, and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
- 2 Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
- 3 California:
 - A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificates).
 - B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.
 - C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.
 - D. A valid resale certificate is effective until the issuer revokes the certificate.
- 4 Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. Stat. §§12-410(5) and 12-411(14) and any regulations and administrative pronouncements pertaining to resale certificates.
- 5 District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
- 6 Georgia: The purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.
- 7 Hawaii allows this certificate to be used to claim a lower general excise tax rate rather than an exemption. If the lower rate does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993.
- 8 Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch. I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine if the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

- 9 Maine does not have an exemption on sales of property for subsequent lease or rental.
- 10 Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always “29”.
- 11 Michigan: Effective for a period of three years unless a lesser period is mutually agreed to and stated on this certificate. Covers all exempt transfers when accepted by the seller in “good faith” as defined by Michigan statute.
- 12 Minnesota: A. Does not allow a resale exemption for purchases of taxable services for resale in most situations.
B. Allows an exemption for items used only once during production and not used again.
- 13 Missouri: A. Purchasers who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.
B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
- 14 Nebraska: A blanket certificate is valid 3 years from the date of issuance.
- 15 New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale of tangible personal property provided:
- a) this certificate was not issued by the State of New Mexico;
 - b) the buyer is not required to be registered in New Mexico; and
 - c) the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component part into a manufactured product.
- 16 Oklahoma would allow this certificate in lieu of a copy of the purchaser’s sales tax permit as one of the elements of “properly completed documentation” which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710:65-7-6 is:
- A) Sales tax permit information may consist of:
 - (i) A copy of the purchaser’s sales tax permit; or
 - (ii) In lieu of a copy of the permit, obtain the following:
 - (I) Sales tax permit number; and
 - (II) The name and address of the purchaser;
 - B) A statement that the purchaser is engaged in the business of reselling the articles purchased;
 - C) A statement that the articles purchased are purchased for resale;
 - D) The signature of the purchaser or a person authorized to legally bind the purchaser; and
 - E) Certification on the face of the invoice, bill or sales slip or on separate letter that said purchaser is engaged in reselling the articles purchased.
- Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
- 17 Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.
- 18 South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are considered to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
- (1) The service is purchased for or on behalf of a current customer;
 - (2) The purchaser of the service does not use the service in any manner; and
 - (3) The service is delivered or resold to the customer without any alteration or change.
- 19 Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.



EXAMPLE LETTER: FOR PUBLIC SCHOOL USE ONLY

OKLAHOMA TAX COMMISSION

TAXPAYER ASSISTANCE DIVISION
RUSS NORDSTROM, DIRECTOR

PHONE (405) 522-0018
FACSIMILE (405) 522-4275



(Date Issued)

Name of Public School
Address of Public School
City, OK Zip Code

TPL

FBI (Federal Employer Identification Number)

Dear Sir/Madam:

This is in response to your request for verification of the sales tax exemption for purchases made by (Name of Public School), (City), Oklahoma. We recognize public schools to be exempt from payment of sales tax pursuant to Title 68, O.S. 1998 Supp., Section 1356(10) which we quote in part:

There are hereby specifically exempted from the tax levied by this article:

* * *

(10) Sale of tangible personal property or services to any county, municipality, rural water district, public school district, the institutions of the Oklahoma system of higher education ...

Pursuant to 68 O.S. Section 1401, any purchase exempt from sales tax is also exempt from use tax.

Because we do not issue "sales tax permits" to entities for the purpose of purchasing for their own use or consumption, you may provide vendors with a copy of this letter for documentation concerning your sales tax exemption. Expenses, including travel, incurred on a reimbursable basis are not sales tax exempt.

The response contained in the letter applies only so long as you maintain the status set out in your application (date of their request). Any change to your status may invalidate this letter. This letter may not be used to establish sales/use tax exemption by any entity other than the addressee.

If we can be of further assistance, please feel free to contact us at (405) 521-3279.

Sincerely,

OKLAHOMA TAX COMMISSION

June Cavendish, Assistant Director
Taxpayer Assistance Division

JC:lw

2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION



EXAMPLE LETTER: FOR GOVERNMENTAL AGENCY USE ONLY

OKLAHOMA TAX COMMISSION

TAXPAYER ASSISTANCE DIVISION
RUSS NORDSTROM, DIRECTOR

PHONE (405) 522-0018
FACSIMILE (405) 522-4275



(Date Issued)

Name of Governmental Entity (federal, state, city, or county) TPL

Address of Entity

City, OK Zip Code

FEI (Federal Employer Identification Number)

Dear Sir/Madam:

This is in response to your request for documentation concerning the sales taxability of purchases made by the (name of government Entity), (City), Oklahoma. This entity of government is exempt from payment of state/local sales taxes pursuant to Title 68, O.S. 1998 Supp., Section 1356(1) which reads as follows:

There are hereby specifically exempted from the tax levied by this article:

- (1) Sale of tangible personal property or services to the United States government or to the State of Oklahoma, any political subdivision of this state or any agency of a political subdivision of this state; ...”

Pursuant to 68 O.S. Section 1401, any purchase exempt from sales tax is also exempt from use tax.

Because we do not issue “sales tax permits” to entities that are exempt by statute, you may provide vendors with a copy of this letter for documentation concerning your sales tax exemption. Travel expenses incurred on a reimbursable basis are not sales tax exempt.

The response contained in the letter applies only so long as you maintain the status set out in your application (date of their request). Any change to your status may invalidate this letter. This letter may not be used to establish sales/use tax exemption by any entity other than the addressee.

If we can be of further assistance, please feel free to contact us at (405) 521-3279.

Sincerely,

OKLAHOMA TAX COMMISSION

June Cavendish, Assistant Director
Taxpayer Assistance Division

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2501 NORTH LINCOLN BOULEVARD • OKLAHOMA CITY • OKLAHOMA 73194

IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION



AGRICULTURAL EXEMPTION CARD

OKLAHOMA TAX COMMISSION

Agricultural Exemption Permit

TYPE	ACCT. NUMBER	YEAR	EXPIRES
SMX	525552	93	063094

ANY FARMER
123 ANY STREET
ANY TOWN OK 73000-11

Notice

This agricultural exemption card is intended only for the purchase of items used directly on a farm or ranch in the production of agricultural products. Any person who misuses this card shall be subject to a penalty in the amount of Five Hundred Dollars (\$500.00), Title 68, Sect. 1358.1(G).

PERMIT TYPE:
SMX - (NoFuel) - Exempt Sales Tax

OKLAHOMA TAX COMMISSION

CHAIRMAN

VICE-CHAIRMAN

SECRETARY-MEMBER

Signature _____

Example of an agricultural exemption permit.

A farmer or rancher must present this agricultural exemption permit to you to claim a sales tax exemption.



AGRICULTURAL TRANSACTIONS

710:65-13-15.

“Agricultural production” defined; taxable and exempt transactions

(a) For the purposes of this section, “**agricultural production**” and “**production of agricultural products**” is limited to what would ordinarily be considered a farming operation undertaken for profit. The term refers to the raising of food crops or livestock for sale. Included within the meaning of “**agricultural production**” and “**production of agricultural products**” are ranches, orchards, and dairies. Also included is any feedlot operation, whether or not the land upon which a feedlot operation is located is used to grow crops to feed the livestock in the feedlot and regardless of whether or not the livestock fed are owned by persons conducting the feedlot. “**Farmers**” means persons engaged in agricultural production or production of agricultural products. Wholesale divisions of nurseries are considered to be farmers and the planting, growing, cultivation and harvesting of shrubs, flowers, trees and other plants for sale in the wholesale division of a nursery operation are defined to be farming operations. **Furthermore, persons who plant, cultivate, and harvest sod for commercial sale are also considered to be farmers.** “**Farming**” or “**ranching**” means the production, harvesting or processing of agricultural products. The following are excluded from the meaning of “**agricultural production**” and “**production of agricultural products:**”

- (1) commercial greenhouses;
- (2) nurseries, except wholesale divisions;
- (3) catfish raising;
- (4) beekeeping;
- (5) raising livestock for riding or racing; and,
- (6) raising cats, dogs, other fur-bearing animals, birds, or nondomesticated fowl.

continued on page eighteen...



AGRICULTURAL TRANSACTIONS, CONTINUED...

(b) The statute provides an exemption from sales tax for sales of certain items, such as feed, fertilizer, pharmaceuticals, biologicals, seeds, plants, and pesticides, when sold to a person regularly engaged in farming or ranching, for profit, and the items are to be used and in fact are used in agricultural production. Sales of agricultural fertilizer, pharmaceuticals and biologicals sold to a person engaged in the business of applying such materials on a contract or custom basis are specifically exempted from sales and use tax.

(c) Sales of tangible personal property are subject to the sales or use tax under this rule, if the sales are to persons other than a farmer or rancher, regularly engaged in business for profit, or if the sales are made to a farmer or rancher, but the property is used or consumer for a purpose other than the production of agricultural products for sale.

(d) Sales to a farmer or rancher of fuel, clothing, and all other tangible personal property for personal living or human consumption or use are taxable. Sales of tangible personal property are taxable when the property is used in producing food or other products for personal consumption and not for sale. Similarly, sales of seed, fertilizer, equipment, etc., to anyone for use on homes, gardens, lawns, parks and golf courses or for use by landscape gardeners are taxable.

(e) Sales of farm machinery used directly on a farm or ranch in the production of agricultural products are exempt. Such machinery is also exempt if sold to a custom harvester, baler, producer or planter performing service on a farm or ranch.

(1) **“Farm machinery”** includes:

(A) Expendable supplies, such as hand tools, baling wire, and binders twine;

(B) Lubricants for farm machinery;

(C) Repair or replacement parts for machinery used directly on a farm or ranch in production of agricultural products;

(D) Fence posts, cattleguards, gates and chutes;

(E) Buildings and structures which are essentially an item of equipment or machinery for agricultural production if the structure is specifically designed for such use and the structure can not be economically used for any other purpose, (Example: an automated laying house or farrowing house.)

(2) **“Farm machinery”** does **not** include any motor vehicle licensed for highway use.

(f) The fact that an item is purchased for use on a farm or ranch, or that a piece of equipment is convenient, does not necessarily make the purchase exempt from sales tax. The items purchased must be directly used on the purchaser’s farm or ranch in the production of agricultural products. “To be directly used by the purchaser on a farm or ranch in the production of food or agricultural products” requires that the property in question must have direct effect on the article being produced.

[continued on page nineteen...](#)



AGRICULTURAL TRANSACTIONS, CONTINUED...

(g) The following is a partial list of taxable items:

- (1) Water supply systems for personal use.
- (2) Repair parts for all motor vehicles (licensed with a farm tag or any other tag).
- (3) Household appliances.
- (4) Garden and lawn equipment.
- (5) Personal apparel.
- (6) Pets and their supplies.
- (7) All equipment, supplies and tools to maintain personal home and/or vehicle/equipment storage buildings.
- (8) Electricity for non-agricultural use.
- (9) LPG storage tanks.
- (10) Livestock, including cattle, horses, mules or other domestic or draft animals not used in the production of food except those sold for resale to a person who holds a valid sales tax permit or sold by the producer by private treaty or at a special livestock sale.
- (11) All computers and software, except that which is to be used directly on a farm or ranch in the production, cultivation, planting, sowing, harvesting, processing, spraying, preservation or irrigation of any livestock, poultry, agricultural or dairy products produced from such lands.

(h) The following items are taxable, unless used directly in agricultural production:

- (1) Liquified petroleum gas (LPG).
- (2) Communication radios.
- (3) Building materials, including:
 - (A) Roofing cement.
 - (B) Lumber.
 - (C) Electrical wiring.
 - (D) Nails, staples, and other fasteners.

(i) The following items are **exempt** if used directly in agricultural production, or as otherwise stated:

- (1) Electric fence insulators.
- (2) Electric fence chargers.
- (3) Cattle electric water warmer and tank.
- (4) Cattle water tank.
- (5) Cattle squeeze chute.
- (6) Welding rod, oxygen, acetylene (Exempt, providing welding machine qualified for exemption).
- (7) Sprays for control of flies and lice, insect repellent.
- (8) Pinkeye patches, livestock wormers.
- (9) Disinfectants (alcohol, iodine).
- (10) Breeding supplies (includes semen, biostate sales and liquid nitrogen for storage).

continued on page twenty...



AGRICULTURAL TRANSACTIONS, CONTINUED...

- (11) Drugs for disease or bacteria control such as penicillin, milk fever medicines, mastitis treatment.
- (12) Supplies for administering drugs (syringes, needles).
- (13) Vaccines for preventive disease.
- (14) Bottles, nipples and mixing containers for feeding calves.
- (15) Farm tractors.
- (16) Combines.
- (17) Hay balers, mowers, rakes and loaders.
- (18) Cultivators.
- (19) Harrows, disks, planters, drills.
- (20) Windmills (except for domestic use).
- (21) Spray machines.
- (22) Mechanical brush cutters, ensilage cutters.
- (23) Grain grinders.
- (24) Electric milking machines and separators.
- (25) Standby generators (except those for domestic use).
- (26) Silo unloaders, silage distributor.
- (27) Augers-power take off.
- (28) Bale loaders.
- (29) Crust busters.
- (30) Diamond packers.
- (31) Rotary hoes.
- (32) Bulk milk tanks and pipeline milkers.
- (33) Power take off post hole diggers.
- (34) Motor chain saw (to clear land).
- (35) Repair parts for farm equipment (includes tires, batteries, oil filters, belts, air filters and other parts).
- (36) Diesel and special fuels (agricultural use).
- (37) Antifreeze (for agricultural use).
- (38) Oil and grease (for agricultural use).
- (39) Stock tanks.
- (40) Grain storage bins.
- (41) Stock trailers.
- (42) Wire fencing.
- (43) Fence posts.
- (44) Air conditioner.
- (45) Feed racks.
- (46) Bulk feed bins and associated equipment.
- (47) Silo loading chutes.
- (48) Farm wagons, farm plows, truck unloaders.
- (49) Fertilizer spreading equipment.
- (50) All farm animals for production.
- (51) Containers used to package farm products for sale.
- (52) Cattle chutes.
- (53) Hay wire or twine, hay hooks.
- (54) Ear tags, neck tags for cattle.
- (55) Seeds, plants.
- (56) Fertilizers.
- (57) Insecticides.
- (58) Packaging materials, such as sacks, wrappers, and crates, for use in packing, shipping or delivering of agricultural products. This exemption shall not apply to any packaging material which can be used more than once or which is ordinarily known as a returnable container, except those specifically noted under 68 O.S. §1359(D) and 68 O.S. §1359(E).

(j) Activities and items enumerated in this section as examples and illustrations are not intended to be exclusive or exhaustive.

(k) Purchases of taxable personal property of services by a contractor, as defined by 68 O.S. §1352, are taxable to the contractor. A contractor who performs improvements to real property for a farmer may **not** purchase the tangible personal property or services to perform the contract exempt from sales tax under the exemption provided by statute to a farmer. However, sales of materials, supplies, and equipment may be made exempt from sales tax to any person who has contracted to construct facilities which are or will be **used directly** in the production of any livestock. For purposes of this subsection, “**used directly in the production of any livestock**” includes facilities used in the production and storage of feed for livestock owned by the permit holder.



EXEMPTION FOR PERSONS RAISING ANIMALS FOR MARKETING

Oklahoma residents engaged in the production of agricultural products, should contact their county assessor to apply for an agricultural exemption permit.

Those persons who are not engaged in the production of agricultural products, but which, instead raise terrestrial or aquatic animal life, such as birds, horses, worms, fish, etc., do not qualify for the agricultural exemption and do not qualify for an agricultural exemption permit.

Instead, they are entitled to an exemption for "eggs, feed, supplies, machinery and equipment" which is used in their business of raising animal life for marketing purposes. Since they are selling tangible personal property, persons engaged in this type of business are required to hold a sales tax permit, even though all their sales may be exempt based on the status of their customer.

To claim the exemption, the person raising animal life for marketing is required to sign each invoice on which an exemption is claimed under a statement similar to the following:

"The undersigned certifies under penalty of perjury that they are regularly engaged in the business of raising animal life for marketing purposes and the items purchased are to be used only in the raising of such animal life."

Signed _____

Sales Tax Permit Number _____

To be relieved of the liability from collecting sales tax, the vendor must obtain the same documentation as that required when making an exempt sale. See Rule 710:65-7-6 starting on page four of this booklet.



PERMANENT RULES OF THE OKLAHOMA TAX COMMISSION

The permanent rules of the Oklahoma Tax Commission, interpreting and applying Oklahoma tax statutes, have been codified as Title 710 of the Oklahoma Administrative Code (OAC). The OAC is published by the Office of Administrative Rules, a department of the Secretary of State, and contains all official agency rules. However, the rules listed below, while not "official," are identical to those filed for codification, except that an effort has been made to utilize all space.

This unofficial printing of rules of the Commission are available without charge to the public. Please indicate the Chapters you wish to receive, fill in the shipping information, and send to the attention of:

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

Chapter Number	Topic	Quantity
1	Administrative Operations	_____
10	Ad Valorem	_____
15	Aircraft	_____
20	Alcohol and Mixed Beverages	_____
22	Boats and Motors	_____
23	Charity Games	_____
25	Coin Operated Vending Devices	_____
30	Documentary Stamps	_____
35	Estates	_____
40	Franchise Tax	_____
45	Gross Production, Petroleum Excise, and Conservation Excise	_____
50	Income	_____
55	Motor Fuels	_____
60	Motor Vehicles	_____
65	Sales and Use Tax	_____
70	Tobacco and Tobacco Products	_____
75	Tourism Promotion	_____
80	Unclaimed Property Administration	_____
85	Various Tax Incentives	_____
90	Withholding	_____
95	Miscellaneous Areas of Regulatory and Administrative Authority	_____

Please print or type the following mailing information.

Ship to: Name _____
Company Name _____
Street Address or P.O. Box _____
City _____ State _____ Zip _____

* Only the chapters which contain new, amended or revoked rule sections are reprinted annually. Thus, even though cover pages may make reference to older effective dates, they will nonetheless be the most current printing.



LOOKING FOR ADDITIONAL INFORMATION?

No matter what the tax topic, from ad valorem taxes to sales tax rates to filing income taxes online to vehicle tag agent information, the Oklahoma Tax Commission has several methods available to get any additional information you need.

GIVE US A CALL OR VISIT!

Oklahoma Tax Commission Offices

In State Toll Free • (800) 522-8165, extension 1-3279

Oklahoma City Taxpayer Assistance

Capitol Complex • 2501 North Lincoln Boulevard • **(405) 521-3279**

Shepherd Mall Office • N.W. 23rd and Penn • **(405) 522-0789**

Ardmore Branch Office • 301 West Main, Suite 316 • **(580) 226-4636**

Lawton Branch Office • 1601 Northwest Lawton Avenue, Suite B • **(580) 248-8440**

McAlester Branch Office • 1533 South Main • **(918) 426-0777**

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

VISIT US ON THE WORLD WIDE WEB!

Our web site address is: **www.oktax.state.ok.us**

• Not only will you find forms, publications, motor vehicle information and everything in between, but you are also able to reach us via the e-mail addresses at the bottom of each web page. Use the e-mail option to ask any questions that are not answered on the web site.

Address your e-mail to: **otcmaster@oktax.state.ok.us**

Oklahoma Tax Commission
Taxpayer Assistance Division
2501 North Lincoln Boulevard
Oklahoma City, OK 73194-0010

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