

Oklahoma Tax Commission Compliance and EMT Professional Licensing

THE STATUTE:

Effective July 1, 2000, a new law went into effect requiring professional license applicants to be reviewed by the Oklahoma Tax Commission for income tax compliance. This tax review is to be conducted before a state license can be renewed. The Oklahoma Tax Commission has established a section, the Professional Licensing Compliance Unit, to assist taxpayers with this new law. Agencies such as the Oklahoma State Department of Health- EMS Division who issue licenses are to submit a list of individuals who are applying for license renewal or reinstatement. This list must be verified for income tax compliance by the Professional Licensing Compliance Unit.

Licenses who appear to be not in compliance will be contacted directly by the Oklahoma Tax Commission in an attempt to resolve any issues prior to notification of the licensing agency. If resolution is not achieved; notification will be made to the licensing agency that a "Tax Hold" is in place. In this event, the individual's license, *including an EMT license, may not be renewed or reinstated until the Tax Commission releases its "hold"*.

WHAT DOES "IN COMPLIANCE" MEAN?

An Applicant will be considered "in compliance" if all income tax filing obligations have been met and balances paid in full. If the applicant has an outstanding obligation, they will be considered "in compliance" if one of the following arrangements are made:

- All past due returns are filed and paid.
- Reports are filed and a payment program is arranged.
- The applicant is on a current payment program.
- A legal protest has been filed on an assessment.
- The applicant is making reasonable effort in working with the Oklahoma Tax Commission to resolve an issue.

WE ARE HERE TO HELP.....

The Professional Licensing Compliance Unit can be reached by phone at (405) 522-6800. Assistance can also be obtained at the one of the offices listed under "**Contact us**" on the tax commission website, <http://www.oktax.state.ok.us/>. Email should be directed to: license-review@tax.ok.gov. Should an emergency or priority issue arise, you can fax the Oklahoma Tax Commission at (405) 522-4275.

Questions regarding EMT licenses should be directed to the EMS Division at (405) 271-4027, or emailed to ems@health.ok.gov.