

JURISDICTION: OKLAHOMA TAX COMMISSION DECISION
CITE: 86-05-08-05 / GENERAL POLICY REGULATION
ID: M-86-195
DATE: MAY 8, 1986

ORDER

THIS MATTER comes on before the Oklahoma Tax Commission, pursuant to notice as required by law, upon request of the Management Information System Division of the Oklahoma Tax Commission for adoption of a regulation requiring that all returns, applications, and other forms filed with the Oklahoma Tax Commission and checks made payable to the Oklahoma Tax Commission shall have included thereon the Federal Employer Identification number and/or the Social Security number(s) of the person, firm or corporation filing or issuing the same, and of all persons required by law or regulation to be named or listed on such return, application or form.

The Commission proceeded to review the files and records and to hear recommendations and advice of the Management Information System Division and of General Counsel, and being fully advised in the premises finds:

(1) That returns, applications, and other forms required to be filed with the Oklahoma Tax Commission are required by and essential to the administration of the tax laws of this State; and are required by law to be filed by persons, firms and corporations affected by such laws.

(2) That the use of Social Security numbers and Federal Employer Identification numbers for the purpose of establishing the identity of persons and entities affected by the tax laws of this State is necessary to facilitate the administration of such laws; both in the assessment and collection of taxes due and in the prevention of mistake or clerical error which could subject a taxpayer to improper claims by the State and/or denial of a taxpayer's rightful claims against the State.

(3) That the inclusion of Social Security numbers or Federal Employer Identification numbers on checks made payable to the Oklahoma Tax Commission is similarly necessary to the administration of this State's tax laws and to the proper crediting of taxpayers' accounts.

NOW THEREFORE, IT IS HEREBY ORDERED by the Oklahoma Tax Commission that all returns, applications, and forms required to be filed with the Oklahoma Tax Commission in the administration of this State's tax laws shall have included thereon the Federal Employer Identification number(s) and/or the Social Security account number (or numbers, if more than one has been issued) of the person, firm or corporation filing same and of all persons required by law or regulation to be named or listed thereon; that the inclusion of such numbers shall be for the identification of such persons affected by the tax laws of this State which the Commission is charged to administer; and that all such returns, applications, other forms and documents shall contain the advice that such Social Security numbers and Federal Employer Identification numbers are required pursuant to regulations of the Oklahoma Tax Commission promulgated under authority of applicable law, that the Social Security numbers and Federal Employer Identification numbers are required for identification purposes, that the Social Security numbers

and Federal Employer Identification numbers shall be deemed part of the confidential files and records of the Oklahoma Tax Commission, and that the inclusion of said Social Security numbers and Federal Employer Identification numbers is mandatory.

IT IS FURTHER ORDERED that all checks made payable to the Oklahoma Tax Commission shall have included thereon the Federal Employer Identification number or Social Security number of the person, firm or corporation issuing or drawing the same, or of the person, firm or corporation for or on whose behalf such check is given.

IT FURTHER IS ORDERED by the Oklahoma Tax Commission that the procedures for the inclusion of Social Security numbers and Federal Employer Identification numbers on returns, applications, and forms, and checks made payable to the Oklahoma Tax Commission be and the same are hereby adopted as a general regulation of the Oklahoma Tax Commission; that said regulation shall be filed and distributed and shall become effective as provided by law; that said regulation shall remain in effect until same is withdrawn, amended or supplemented by further order of the Oklahoma Tax Commission, with or without published notice; that said regulation, or notice thereof, shall be published in the Oklahoma Register as notice of adoption; and that the procedure set forth in said regulation shall be a policy ruling of the Oklahoma Tax Commission, and as such, shall be in effect instant.

OKLAHOMA TAX COMMISSION