

**2020 Taxes for a Small Business: New Business Workshop**



**2020**

**Oklahoma**

**Tax**

**Commission**

**Taxes for a**

**Small Business**



## How to Organize Your Business

### Sole Proprietor:

A business that is owned by a single individual.

- What's good about it?
  - Simple to organize
  - Owner makes all decisions
  - Minimum legal restrictions
  - Owner receives all profits
  - Business is easy to discontinue
- What's bad about it?
  - Owner has unlimited liability
  - May not be able to raise capital

### Partnership:

A relationship between two or more persons who join together to carry on a trade or business.

**General Partnership:** Agreeing with one or more individuals to jointly own or share the profits of a business. There is no limit on the number or type of partners (ie: individuals, other partnerships or corporations).

**Limited Partnership:** Consists of one or more general partners (ie: those who are generally liable for the business) and one or more limited partners (ie: those who have limited liability). Must file organizing documents with the Secretary of State.

- What's good about it?
  - Easy to organize
  - Greater financial strength than sole proprietor
  - Combines skills and judgements
  - Definite legal status
  - Each partner has personal interest
- What's bad about it?
  - Unlimited liability for each partner
  - Decision authority is divided

## How to Organize Your Business (continued)

### Corporation:

**C Corporation:** Income goes to the corporation. Dividends are paid to stockholders.

**Sub S Corporation:** Income is taxed similar to partnership. Income and expenses are divided among shareholders who report on individual income tax returns. Form by filing IRS Form 2553 within 75 days.

- What's good about it?
  - Life of corporation is perpetual
  - Stockholders have limited liability
  - Transfer of ownership is easy (sell stock)
  - Management may be more efficient
- What's bad about it?
  - Subject to special taxation
  - Cost more to organize
  - Subject to State and Federal controls
  - Charter may restrict type of business activities



**Secretary of State:**  
421 NW 13th Street, Suite 210  
Phone: (405) 521-3911  
Web: [www.sos.ok.gov](http://www.sos.ok.gov)

### Limited Liability Company (LiCo):

Possesses combination of corporate and partnership characteristics. Provides the benefits of partnership income taxation with limited personal liability for the members. Hybrid type of business structure.

- What's good about it?
  - A LiCo is organized to qualify for taxation as a:
    - \* Partnership = two or more members
    - \* A sole proprietor = one member
  - No member is liable for debts and liabilities of another LiCo member
  - No limitations on what persons or types of entities may be LiCo members
  - Perpetual like a corporation
  - One person may qualify for LiCo status
- What's bad about it?
  - Tax and liability benefits vary from state to state
  - May not be used by banking or insurance companies or nonprofit organizations
  - Can elect to be treated as corporation
    - \* IRS Form 8832 (entity classification election). Automatic default if not filed.

# Rates and Codes for Sales, Use, and Lodging Tax

**Rates Effective  
January through  
March 2020**

**COUNTY SALES/USE TAX**

COPO	COUNTY	RATE
0188	ADAIR CTY #	1.75%
0288	ALFALFA CTY #	2%
0388	ATOKA CTY #	1.75%
0488	BEAVER CTY #	2%
0588	BECKHAM CTY #	0.35%
0688	BLAINE CTY #	0.875%
0788	BRYAN CTY #	0.50%
0888	CADDO CTY #	1.50%
0988	CANADIAN CTY #	0.35%
1088	CARTER CTY #	0.875%
1188	CHEROKEE CTY #	1.75%
1288	CHOCTAW CTY #	2%
1388	CIMARRON CTY #	2%
1488	CLEVELAND CTY #	0.25%
1588	COAL CTY #	2%
1688	COMANCHE CTY #	0.375%
1788	COTTON CTY #	2%
1888	CRAIG CTY #	2%
1988	CREEK CTY #	1%
2088	CUSTER CTY #	0.5%
2188	DELAWARE CTY #	1.40%
2288	DEWEY CTY #	1.75%
2388	ELLIS CTY #	2%
2488	GARFIELD CTY #	0.35%
2588	GARVIN CTY #	0.75%
2688	GRADY CTY #	0.75%
2788	GRANT CTY #	1.25%
2888	GREER CTY #	2%
2988	HARMON CTY #	3%
3088	HARPER CTY #	2%
3188	HASKELL CTY #	2%
3288	HUGHES CTY #	1%
3388	JACKSON CTY #	0.625%
3488	JEFFERSON CTY #	2%
3588	JOHNSTON CTY #	2%
3688	KAY CTY #	0.917%
3788	KINGFISHER CTY #	1.25%
3888	KIOWA CTY #	0.50%
3988	LATIMER CTY #	1.75%
4088	LEFLORE CTY #	2%
4188	LINCOLN CTY #	1%
4288	LOGAN CTY #	0.75%
4388	LOVE CTY #	2.5%
4488	MCCLAINE CTY #	0.50%
4588	MCCURTAIN CTY #	1.75%
4688	MCMINTOSH CTY #	2%
4788	MAJOR CTY #	1.75%
4888	MARSHALL CTY #	2%
4988	MAYES CTY #	1.375%
5088	MURRAY CTY #	2%
5188	MUSKOGEE CTY #	0.65%
5288	NOBLE CTY #	1.50%
5388	NOWATA CTY #	2%
5488	OKFUSKEE CTY #	2%
5588	OKLAHOMA CTY	0%
5688	OKMULGEE CTY #	1.583%
5788	OSAGE CTY #	1.25%
5888	OTTAWA CTY #	1.35%
5988	PAWNEE CTY #	2%
6088	PAYNE CTY #	0.813%
6188	PITTSBURG CTY #	1.5%
6288	PONTOTOC CTY #	0.875%
6388	POTTAWATOMIE CTY #	1.495%
6488	PUSHMATAHA CTY #	2%
6588	ROGER MILLS CTY #	1.50%
6688	ROGERS CTY #	1.833%
6788	SEMINOLE CTY #	1.25%
6888	SEQUOYAH CTY #	1.417%
6988	STEPHENS CTY	0.70%
7088	TEXAS CTY #	1.45%
7188	TILLMAN CTY #	2%
7288	TULSA CTY #	0.367%
7388	WAGONER CTY #	1.30%
7488	WASHINGTON CTY	1%
7588	WASHITA CTY #	2%
7688	WOODS CTY #	0.50%
7788	WOODWARD CTY #	0.90%

**CITY SALES/USE TAX**

COPO	CITY	RATE
0703	ACHILLE **	3%
6201	ADA # **	4%
4903	ADAIR # **	4%
3403	ADDINGTON # **	2%
5803	AFTON # **	3.5%
4103	AGRA # **	4%
6104	ALDERSON # **	2%
2603	ALEX # **	3%
0203	ALINE # **	3%
3210	ALLEN # **	3%
6210	ALLEN # **	3%
3301	ALTUS # **	3.75%
7601	ALVA # **	4.25%

If a city or county is not listed, they do not have a sales or use tax.

**State Tax Rate... Effective May 1, 1990, the State of Oklahoma Tax Rate is 4.5%.**

**Changes in Tax Rates...**

COPO	LOCATION	RATE CHANGE	TAX TYPE	TYPE OF CHANGE	EFFECTIVE DATE
6112	Carlton Landing	3%	Use	New	January 1, 2020
7507	Cordell	3% to 4%	Sales and Use	Increase	January 1, 2020
3114	McCurtain	3.50%	Use	New	January 1, 2020
5409	Okemah	3.5% to 3%	Sales and Use	Decrease	January 1, 2020
6223	Roff	3.5%	Use	New	January 1, 2020
5722	Sand Springs	7%	Lodging	New	January 1, 2020
7222	Sand Springs	7%	Lodging	New	January 1, 2020
0317	Stringtown	3%	Use	New	January 1, 2020
1119	Tahlequah	2.75% to 3.25%	Sales and Use	Increase	January 1, 2020
3688	Kay County	0.667% to 0.917%	Sales and Use	Increase	January 1, 2020
6212	Byng	2% to 4%	Sales and Use	Increase	April 1, 2020
1404	Moore	3.75% to 3.875%	Sales and Use	Increase	April 1, 2020
1405	Noble	4% to 4.125%	Sales and Use	Increase	April 1, 2020
1411	Norman	4% to 4.125%	Sales and Use	Increase	April 1, 2020
5409	Okemah	3% to 3.5%	Sales and Use	Increase	April 1, 2020
2619	Tuttle	4% to 4.5%	Sales and Use	Increase	April 1, 2020
1815	Welch	2% to 3%	Sales and Use	Increase	April 1, 2020
1488	Cleveland County	0.25% to 0.125%	Sales and Use	Decrease	April 1, 2020

**Key...**

\*\* Denotes a county tax is also due for sales in this city. See the first column of page 1 for county listings. The first two digits of the city COPO cross-reference to the county COPO by matching these digits.

Example: Salina's COPO is 4914 and Mayes County's COPO is 4988, thus Salina is in Mayes County which has a county tax that must be added to the city tax and the State Tax.

# Denotes Use Tax is due for sales in this city or county, from out-of-state, at the same rate as shown. This is also in addition to the State Tax Rate of 4.5%.

**CITY SALES/USE TAX**

COPO	CITY	RATE
2604	AMBER # **	4%
4703	AMES # **	3%
0811	ANADARKO # **	3.50%
6405	ANTLERS # **	3.5%
0813	APACHE # **	3.50%
2003	ARAPAHO # **	3%
5503	ARCADIA #	4%
1001	ARDMORE # **	3.75%
4004	ARKOMA # **	3%
2303	ARNETT # **	3%
6303	ASHER # **	4%
0303	ATOKA # **	4%
3213	ATWOOD # **	2%
5705	AVANT # **	2%
5706	BARNSDALL # **	4%
7401	BARTLESVILLE # **	3.4%
5701	BARTLESVILLE # **	3.4%
0404	BEAVER # **	3%
5603	BEGGS # **	4.50%
0706	BENNINGTON # **	4%
2103	BERNICE # **	3.50%
7503	BESSIE # **	2%
5504	BETHANY #	4%
6304	BETHEL ACRES # **	2.5%
1804	BIG CABIN # **	2.50%
5203	BILLINGS # **	4%
0814	BINGER # **	4%
7203	BIXBY # **	4.05%
7316	BIXBY # **	4.05%
3602	BLACKWELL # **	5%
3303	BLAIR # **	3%
2607	BLANCHARD # **	4%
4403	BLANCHARD # **	4%
1805	BLUEJACKET # **	2%
1303	BOISE CITY # **	3%
0708	BOKCHITO # **	4%
4005	BOKOSHE # **	3%
5404	BOLEY # **	5%
1203	BOSWELL # **	3%
6704	BOWLEGS # **	3%
5103	BOYNTON # **	2%
2605	BRADLEY # **	3%
5104	BRAGGS # **	3%
3603	BRAMAN # **	3%
6905	BRAY # **	1%
0815	BRIDGEPORT # **	3%
1912	BRISTOW # **	5%
7204	BROKEN ARROW # **	3.55%
7304	BROKEN ARROW # **	3.55%
4508	BROKEN BOW # **	3%
3003	BUFFALO # **	3%
5708	BURBANK # **	2%
0205	BURLINGTON # **	1%
7517	BURNS FLAT # **	4%
2004	BUTLER # **	3%
4404	BYARS # **	4%

**CITY SALES/USE TAX**

COPO	CITY	RATE
6212	BYNG # **	2%
0206	BYRON # **	2%
1603	CACHE # **	3.75%
0709	CADDO # **	3%
0713	CALERA # **	4%
0904	CALUMET # **	4%
3214	CALVIN # **	4%
2204	CAMARGO # **	4%
4008	CAMERON # **	2%
6113	CANADIAN # **	4.50%
0307	CANEY # **	2%
0603	CANTON # **	3%
7504	CANUTE # **	4%
6112	CARLTON LANDING # **	3%
0207	CARMEN # **	3%
0816	CARNEGIE # **	4%
4105	CARNEY # **	4%
0503	CARTER # **	4%
3703	CASHION # **	4%
4206	CASHION # **	4%
5405	CASTLE # **	3%
6604	CATOOSA # **	3.25%
7302	CATOOSA # **	3.25%
4202	CEDAR VALLEY # **	0.25%
0817	CEMENT # **	3.50%
6906	CENTRAL HIGH # **	2%
4106	CHANDLER # **	4%
1605	CHATTANOOGA # **	3%
7110	CHATTANOOGA # **	3%
4603	CHECOTAH # **	4%
6605	CHELSEA # **	3%
0208	CHEROKEE # **	3.25%
6505	CHEYENNE # **	3%
2611	CHICKASHA # **	3.75%
5506	CHOCTAW # **	4.25%
4904	CHOUTEAU # **	4.5%
4205	CIMARRON CITY # **	2%
6606	CLAREMORE # **	3%
6407	CLAYTON # **	4%
5406	CLEARVIEW # **	4%
4705	CLEO SPRINGS # **	3%
5905	CLEVELAND # **	3.50%
2011	CLINTON # **	4.5%
7511	CLINTON # **	4.5%
1526	COALGATE # **	3%
0715	COLBERT # **	4%
2105	COLCORD # **	4%
4417	COLE # **	4%
7205	COLLINSVILLE # **	4.3%
6205	COLLINSVILLE # **	4.3%
7506	COLONY # **	2%
6907	COMANCHE # **	4%
5805	COMMERCE # **	4%
7403	COPAN # **	3%
7507	CORDELL # **	4%
7508	CORN # **	2%

**CITY SALES/USE TAX**

COPO	CITY	RATE
3416	CORNISH # **	2%
5106	COUNCIL HILL # **	2%
2406	COVINGTON # **	4%
7303	COWETA # **	3%
4203	COYLE # **	3%
4204	CRESCENT # **	3%
6705	CROMWELL # **	3%
6114	CROWDER # **	4%
6002	CUSHING # **	4%
2013	CUSTER CITY # **	4%
0819	CYRIL # **	4%
4107	DAVENPORT # **	4%
7103	DAVIDSON # **	4%
5003	DAVIS # **	3%
2502	DAVIS # **	3%
2703	DEER CREEK # **	3%
5505	DEL CITY #	4.5%
5305	DELAWARE # **	2%
1913	DEPEW # **	4%
5606	DEWAR # **	4%
7404	DEWEY # **	3.4%
4405	DIBBLE # **	5%
1008	DICKSON # **	4%
7509	DILL CITY # **	3%
4919	DISNEY # **	3.875%
5004	DOUGHERTY # **	2%
2407	DOUGLAS # **	2%
3704	DOVER # **	4%
2408	DRUMMOND # **	3%
6014	DRUMRIGHT # **	4.50%
1914	DRUMRIGHT # **	4.50%
6911	DUNCAN # **	3.50%
0721	DURANT # **	4.375%
3215	DUSTIN # **	4%
0823	EAKLY # **	3%
6306	EARLSBORO # **	3%
3304	EAST DUKE # **	2%
5507	EDMOND # **	3.75%
0911	EL RENO # **	4%
3305	ELDORADO # **	2%
1606	ELGIN # **	4%
0511	ELK CITY # **	4.5%
2503	ELMORE CITY # **	4%
2411	ENID # **	4.25%
0513	ERICK # **	5%
4604	EUFAULA # **	3.50%
5715	FAIRFAX # **	3%
5807	FAIRLAND # **	3%
2413	FAIRMONT # **	3%
4706	FAIRVIEW # **	4%
4013	FANSHAW # **	3%
3915	FANSHAW # **	3%
2306	FARGO # **	3%
1607	FAXON # **	2%
1608	FLETCHER # **	4%
5510	FOREST PARK	3%

**CITY SALES/USE TAX**

COPO	CITY	RATE
0409	FORGAN # **	3%
0824	FORT COBB # **	4%
4018	FORT COFFEE **	3%
5107	FORT GIBSON # **	4.50%
1107	FORT GIBSON # **	4.50%
7714	FORT SUPPLY # **	3%
1205	FORT TOWSON **	3.50%
7513	FOSS # **	4%
2504	FOSTER # **	4%
6607	FOYIL **	4%
6216	FRANCIS **	3%
7104	FREDERICK # **	3.50%
7613	FREEDOM **	2%
2307	GAGE # **	3%
6806	GANS # **	2%
2414	GARBER # **	4%
4515	GARVIN **	3%
0413	GATE # **	2%
0630	GEARY # **	3.5%
0930	GEARY # **	3.5%
1003	GENE AUTRY # **	3%
1609	GERONIMO # **	3%
3216	GERTY **	2%
6003	GLENCOE # **	4.662%
7207	GLENPOOL # **	5.1%
4411	GOLDSBY # **	3.5%
0213	GOLTRY # **	3%
7006	GOODWELL # **	3%
6807	GORE # **	4%
3805	GOTEBO # **	4%
2903	GOULD **	2%
0825	GRACEMONT # **	4%
7105	GRANDFIELD # **	3%
2804	GRANITE # **	3%
5608	GRAYSON # **	4%
0633	GREENFIELD **	3%
2113	GROVE # **	3.40%
4211	GUTHRIE # **	3.75%
7007	GUYMON # **	4%
6117	HAILEYVILLE # **	3%
5906	HALLETT **	4.50%
2009	HAMMON # **	3%
6509	HAMMON # **	3%
4606	HANNA # **	4%
7008	HARDESTY # **	4%
5508	HARRAH # **	4%
6119	HARTSHORNE # **	3.25%
5108	HASKELL # **	4.35%
3406	HASTINGS **	3%
4523	HAWORTH **	3.50%
1014	HEALDTON # **	4%
4014	HEAVENER # **	3.50%
0214	HELENA # **	3%
3705	HENNESSEY # **	4%
5612	HENRYETTA # **	4%
2416	HILLSDALE # **	1%
0826	HINTON # **	3%
0634	HITCHCOCK **	3%
3806	HOBART # **	4%
3221	HOLDENVILLE # **	5%
2904	HOLLIS # **	3%
7106	HOLLISTER # **	3%
5719	HOMINY # **	3.50%
7009	HOOKER # **	4%
4016	HOWE **	3%
1211	HUGO # **	3.50%
1108	HULBERT # **	4%
2417	HUNTER # **	2%
0827	HYDRO # **	4%
0627	HYDRO # **	4%
4525	IDABEL # **	3%
1613	INDIAHOMA # **	4%
6124	INDIANOLA # **	3%
6608	INOLA # **	3%
2114	JAY # **	3%
7208	JENKS # **	3.55%
5907	JENNINGS **	4%
0216	JET # **	3%
5509	JONES #	4%
2115	KANSAS # **	4%
3607	KAW CITY # **	4.50%
1917	KELLYVILLE # **	3.50%
4109	KENDRICK # **	4%
0727	KENEFIC # **	3%
3108	KEOTA # **	3.50%
1809	KETCHUM # **	3%
1307	KEYES # **	2%
1918	KIEFER # **	4%
3706	KINGFISHER # **	3.335%
4805	KINGSTON # **	3%
3109	KINTA # **	2.50%
6125	KIOWA # **	5%
0415	KNOWLES # **	2%
6708	KONAWA # **	4%
6126	KREBS # **	4%
2418	KREMLIN # **	3%
2419	LAHOMA # **	4%
5511	LAKE ALUMA	2.75%
3223	LAMAR # **	3%
2706	LAMONT # **	4%
4923	LANGLEY # **	3%
1823	LANGLEY # **	3%

**CITY SALES/USE TAX**

COPO	CITY	RATE
4213	LANGSTON # **	4%
3005	LAVERNE # **	3.25%
1621	LAWTON # **	4.125%
2206	LEEDEY # **	3%
4017	LEFLORE **	1%
1527	LEHIGH # **	2%
5307	LENAPAH **	2%
1403	LEXINGTON # **	4%
2506	LINDSAY # **	4%
6914	LOCO # **	3%
4905	LOCUST GROVE # **	4.5%
5912	LONE CHIMNEY **	3%
1015	LONE GROVE # **	4%
3808	LONE WOLF # **	3%
0636	LONGDALE **	3%
3707	LOYAL **	4%
5513	LUTHER #	3%
6309	MACOMB # **	3%
4808	MADILL # **	3%
2806	MANGUM # **	3%
7108	MANITOU # **	3%
1919	MANNFORD # **	3.50%
5919	MANNFORD # **	3.50%
7219	MANNFORD # **	3.50%
3527	MANNVILLE # **	3%
5909	MARAMEC **	3%
6813	MARBLE CITY # **	3%
4307	MARIETTA # **	3%
5207	MARLAND **	3%
6915	MARLOW # **	3.50%
4215	MARSHALL **	4%
6340	MAUD # **	4%
6740	MAUD # **	4%
3006	MAY **	2%
2507	MAYSVILLE **	4%
6131	MCALISTER # **	3.75%
3114	MCCURTAIN # **	3.50%
6308	MCLoud # **	4%
0728	MEAD **	2%
2708	MEDFORD # **	4%
1623	MEDICINE PARK # **	4.125%
4113	MEEKER # **	4%
4708	MENO **	3%
4216	MERIDIAN **	2%
5811	MIAMI # **	3.65%
5522	MIDWEST CITY #	4.6%
3528	MILBURN **	2%
3529	MILL CREEK # **	3.50%
4526	MILLERTON # **	3%
2613	MINCO # **	4%
6814	MOFFETT # **	2%
1404	MOORE # **	3.75%
7707	MOORELAND # **	4%
5615	MORRIS # **	4%
5208	MORRISON # **	4%
1924	MOUNDS # **	4%
3813	MOUNTAIN PARK # **	3%
3814	MOUNTAIN VIEW # **	4%
6815	MULDROW # **	3.5%
4217	MULHALL # **	3%
5111	MUSKOGEE # **	4%
0933	MUSTANG # **	4%
2709	NASH # **	3%
5303	NEW ALLUWE **	2%
3406	NEWCASTLE # **	4%
3613	NEWKIRK # **	3%
5516	NICHOLS HILLS #	4%
5515	NICOMA PARK #	5%
2614	NINNEKAH # **	3%
1405	NOBLE # **	4%
2615	NORGE **	1%
1411	NORMAN # **	4%
2420	NORTH ENID # **	4%
5813	NORTH MIAMI **	3.5%
5308	NOWATA # **	3%
4809	OAKLAND **	2%
2118	OAKS **	3%
1118	OAKS **	3%
7405	OCHELATA **	3%
1926	OILTON # **	5%
0950	OKARCHE # **	4.50%
3750	OKARCHE # **	4.50%
7305	OKAY # **	4%
0637	OKEENE # **	4.25%
5409	OKEMAH # **	3%
5521	OKLAHOMA CITY #	4.125%
0921	OKLAHOMA CITY # **	4.125%
1421	OKLAHOMA CITY # **	4.125%
6321	OKLAHOMA CITY # **	4.125%
5421	OKMULGEE # **	4%
5621	OKMULGEE # **	4%
3313	OLUSTEE # **	1%
6609	OLOGAH # **	3%
4219	ORLANDO **	4%
6019	ORLANDO **	4%
6614	OWASSO # **	4.05%
7214	OWASSO # **	4.05%
5414	PADEN **	3%
4027	PANAMA # **	3%
6816	PARADISE HILL # **	3%
2508	PAOLI # **	3%
2511	PAULS VALLEY # **	4.5%

**CITY SALES/USE TAX**

COPO	CITY	RATE
5731	PAWHUSKA # **	3%
5913	PAWNEE # **	3.5%
4925	PENSACOLA **	3%
5815	PEORIA **	1%
6005	PERKINS # **	3.5%
5209	PERRY # **	4.25%
5822	PICHER # **	0%
0953	PIEDMONT # **	5%
3755	PIEDMONT # **	5%
6344	PINK # **	3%
6133	PITTSBURG # **	3%
2616	POCASSET # **	1.50%
4028	POCOLA # **	4%
3621	PONCA CITY # **	3.50%
2714	POND CREEK # **	4%
7306	PORTER # **	4%
5114	PORUM # **	5%
4029	POTEAU # **	3%
4116	PRAGUE # **	4%
5735	PRUE **	3%
4909	PRYOR # **	4%
4407	PURCELL # **	5%
1407	PURCELL # **	5%
5823	QUAPAW # **	3%
6134	QUINTON # **	3%
5963	RALSTON **	3%
7406	RAMONA **	2%
1023	RATLIFF CITY # **	3.50%
6428	RATTAN # **	3.50%
3534	RAVIA # **	3%
3913	RED OAK # **	3%
5213	RED ROCK # **	5%
2715	RENFROW # **	4%
4613	RENTIESVILLE # **	4%
6514	REYDON # **	2%
3408	RINGLING # **	2.50%
4714	RINGWOOD # **	3%
6063	RIPLEY **	3%
4033	ROCK ISLAND # **	1.50%
7515	ROCKY **	3%
6223	ROFF # **	3.50%
6818	ROLAND # **	4%
3815	ROOSEVELT # **	3%
2617	RUSH SPRINGS # **	4.50%
3409	RYAN # **	3%
4914	SALINA # **	4%
6819	SALLISAW # **	4%
7222	SAND SPRINGS # **	4.05%
5722	SAND SPRINGS # **	4.05%
1931	SAPULPA # **	4%
7225	SAPULPA # **	4.5%
6744	SASAKWA **	4%
6135	SAVANNA # **	5%
1216	SAWYER **	1%
0516	SAYRE # **	4%
5624	SCHULTER # **	0.50%
2214	SEILING # **	4%
4715	SEILING # **	4%
6751	SEMINOLE # **	4%
7516	SENTINEL # **	3%
4034	SHADY POINT # **	3.50%
1933	SHAMROCK **	3%
2314	SHATTUCK # **	4%
6351	SHAWNEE # **	3.5%
5736	SHIDLER # **	2%
7270	SKIATOOK # **	3.5%
5770	SKIATOOK # **	3.5%
1406	SLAUGHTERVILLE # **	2%
1934	SLICK **	3%
3818	SNYDER # **	4%
1217	SOPER **	2%
5313	SOUTH COFFEYVILLE # **	2%
4117	SPARKS **	4%
4915	SPAVINAW # **	3%
5523	SPENCER #	5%
7273	SPERRY # **	3.6%
5771	SPERRY # **	3.6%
4035	SPIRO # **	3%
4926	SPORTSMEN ACRES **	3%
1024	SPRINGER # **	2%
1625	STERLING # **	3%
3115	STIGLER # **	3.5%
6071	STILLWATER # **	3.50%
0114	STILWELL # **	3.50%
6224	STONEWALL # **	4%
4916	STRANG **	2%
2514	STRATFORD **	4%
0317	STRINGTOWN # **	3%
4118	STROUD # **	4%
1920	STROUD # **	4%
3226	STUART **	4%
5007	SULPHUR # **	3%
5115	SUMMIT # **	3%
6516	SWEETWATER **	1%
0518	SWEETWATER **	1%
5116	TAFT **	4%
1119	TAHLEQUAH # **	3.25%
6613	TALALA # **	3%
4039	TALIHINA # **	3%
2215	TALOGA # **	3%
3116	TAMAHA **	3%
1025	TATUMS **	5%

**CITY SALES/USE TAX**

COPO	CITY	RATE
6353	TECUMSEH # **	3%
1705	TEMPLE # **	3%
5965	TERLTON **	2%
3414	TERRAL # **	3%
7014	TEXHOMA # **	3%
0517	TEXOLA **	1%
4315	THACKERVILLE # **	2%
5527	THE VILLAGE #	4.5%
2018	THOMAS # **	4%
7109	TIPTON # **	4%
3535	TISHOMINGO # **	3%
3624	TONKAWA # **	4.5%
6354	TRIBBEY # **	2%
4119	TRYON # **	4%
7281	TULSA # **	3.65%
7381	TULSA # **	3.65%
5781	TULSA # **	3.65%
1533	TUPELO **	3%
0318	TUSHKA # **	3.50%
2619	TUTTLE # **	4%
7015	TYRONE # **	3%
0954	UNION CITY # **	4%
5526	VALLEY BROOK #	3%
4543	VALLIANT # **	3%
6917	VELMA # **	4%
7407	VERA **	2%
2623	VERDEN # **	3.75%
6615	VERDIGRIS # **	3%
4616	VERNON **	4%
6824	VIAN # **	4%
2216	VICI # **	4%
1814	VINITA # **	3%
7313	WAGONER # **	4%
5117	WAINWRIGHT **	4%
2718	WAKITA # **	4%
1706	WALTERS # **	3%
6356	WANETTE # **	3.5%
5314	WANN **	2%
3537	WAPANUCKA # **	1.5%
5118	WARNER # **	4%
5528	WARR ACRES #	4%
4409	WASHINGTON # **	4%
0639	WATONGA # **	5%
0115	WATTS # **	4%
2423	WAUKOMIS # **	4%
3415	WAURIKA # **	3%
4413	WAYNE # **	3.50%
7618	WAYNOKA # **	4%
2019	WEATHERFORD # **	4.5%
5119	WEBBERS FALLS # **	5.50%
1815	WELCH # **	2%
5416	WELLEETKA # **	4%
4124	WELLSTON # **	4%
5966	WESTPORT # **	2.5%
2152	WESTSILOAM SPR # **	4.75%
0117	WESTVILLE # **	3.75%
3227	WETUMKA # **	5%
6762	WEWOKA # **	4%
3117	WHITEFIELD # **	3%
3914	WILBURTON # **	3.50%
2809	WILLOW **	2%
1027	WILSON # **	4%
4045	WISTER # **	3%
7721	WOODWARD # **	4%
4545	WRIGHT CITY # **	3%
5824	WYANDOTTE # **	3%
2515	WYNNEWOOD # **	4%
5776	WYNONA # **	4%
6073	YALE # **	4%
3228	YEAGER # **	3%
0955	YUKON # **	4%

**CITY/COUNTY LODGING**

COPO	CITY	RATE
0303	ATOKA	5%
2113	GROVE	5%
0688	BLAINE CTY	5%
4106	CHANDLER	5%
1388	CIMARRON CTY	5%
1588	COAL CTY	5%
1788	COTTON CTY	5%
1914	DRUMRIGHT	4%
6014	DRUMRIGHT	4%
0721	DURANT	5%
2888	GREER CTY	5%
3488	JEFFERSON CTY	5%
3588	JOHNSTON CTY	5%



OKLAHOMA ANNUAL FRANCHISE TAX RETURN

A. Taxpayer FEIN <b>73-33333333</b>	B. Account Number <b>FRX-1111111-11</b>
C. Reporting Period Beginning (MM/DD/YY) <b>07/01/18</b>	Reporting Period Ending (MM/DD/YY) <b>06/30/19</b>
D. Due Date (MM/DD/YY) <b>07/01/19</b>	-OFFICE USE ONLY-

-OFFICE USE ONLY-

State of Incorp  
 E.Okla  F.Other

G. Amended Return  
 H. Estimated Return

I. Mailing Address Change

Name  
**JOHN Q. TAXPAYER, INC.**

Address  
**123 MAIN STREET**

City, State or Province, Country and Postal Code  
**OKLAHOMA CITY, OK United States 12345**

I. New Mailing Address

City, State or Province, Country and Postal Code

1. Total Net Assets in Oklahoma (Balance Sheet: Line 15, Column B).....1
2. Total Net Assets (Balance Sheet: Line 15, Column A)  
If all assets are in Oklahoma, enter "0" .....2
3. Total Current Liabilities (Balance Sheet: Line 23)  
If line 2 is zero, complete line 4. If line 2 is not zero, complete lines 5-11 .....3
4. Capital Employed in Oklahoma (line 1 minus line 3)  
Round to next highest \$1000. If line 4 is completed, skip to line 12 .....4
5. Total Gross Business Done by Corporation in Oklahoma (Balance Sheet: Line 34).....5
6. Total Value of Assets and Business Done in Oklahoma (Total of lines 1 and 5) .....6
7. Total Gross Business Done by Corporation (Balance Sheet: Line 33).....7
8. Total Value of Assets and Business Done (Total of lines 2 and 7).....8
9. Percentage of Oklahoma Assets (See instructions)  
Check appropriate Box:  Option1  Option 2 .....9
10. Value of Capital Subject to Apportionment (Line 2 minus line 3)..... 10
11. Capital Apportioned to Oklahoma (Line 10 multiplied by line 9)  
Round to the next highest \$1000 ..... 11
12. Tax (See instructions)..... 12 =
13. Registered Agents Fee (\$100.00 - See instructions)..... 13 +
14. Interest ..... 14 +
15. Penalty ..... 15 +
16. Reinstatement Fee (\$150.00 - See instructions)..... 16 +
17. Previous Estimated Payment ..... 17 -
18. Total Due (Cannot be less than zero)..... 18 =

J. Balance Sheet Date (MM/DD/YY)	
DOLLARS	CENTS
<b>400,000</b>	00
	00
<b>100,000</b>	00
<b>300,000</b>	00
	00
	00
	00
	%
	00
	00

DOLLARS	CENTS
<b>375</b>	<b>00</b>
	00
	00
<b>375</b>	<b>00</b>

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The information contained in this return and any attachments is true and correct to the best of my knowledge.

Business Structure and Registration

Tax Reports

Taxes Paid by a Business

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# OKLAHOMA ANNUAL FRANCHISE TAX RETURN INFORMATION

## • REQUIREMENT FOR FILING RETURN

Every corporation organized under the laws of this state, or qualified to do or doing business in Oklahoma in a corporate or organized capacity by virtue or creation of organization under the laws of this state or any other state, territory, district, or a foreign country, including associations, joint stock companies and business trusts as defined by Oklahoma statutes unless exempt by statutes must file an Annual Franchise Tax Return Form 200.

The term “doing business” means and includes every act, power, or privilege exercised or enjoyed in this state as an incident to do or by virtue of powers and privileges acquired by the nature of all organizations falling within the purview of the Franchise Tax Code.

All Foreign (non-Oklahoma) Corporations including non-profits, must pay an Annual Registered Agent Fee of \$100.00. Indicate this amount on Line 13 of the Form 200.

The maximum annual franchise tax is \$20,000.00. Maximum filers should complete and file Form 200 including a schedule of current corporate officers and balance sheet.

If a taxpayer computes the franchise tax due and determines that it amounts to \$250.00 or less, the taxpayer is exempt from the tax and a “no tax due” Form 200 is required to be filed. A schedule of corporate officers must still be filed and, for foreign corporations, the \$100.00 registered agents fee is still due.

Applications for refunds must include copies of related Oklahoma Income Tax Returns. The use of the correct corporate name and FEIN on your return and all correspondence will facilitate in timely processing and handling.

## • TIME FOR FILING AND PAYMENT INFORMATION

Oklahoma Franchise Tax is due and payable July 1st of each year unless a *Franchise Election Form* (Form 200-F) has been filed. The report and tax will be delinquent if not paid on or before September 15. A ten percent (10%) penalty and one and one-fourth percent (1.25%) interest per month is due on payments made after the due date.

If the Charter or other instrument is suspended, a fee of \$150.00 is required for reinstatement. (Line 16 of Form 200.)

If you wish to make an election to change your filing frequency, or to file using the Oklahoma Corporate Income Tax Form 512 or 512-S, complete OTC Form 200-F: *Franchise Election Form*. You may file this form online or download it at [www.tax.ok.gov](http://www.tax.ok.gov). Form 200-F must be filed no later than July 1.

## • FRANCHISE TAX COMPUTATION

The basis for computing Oklahoma Franchise Tax is the balance sheet as shown by your books of account at the close of the last preceding income tax accounting year, or electing to change filing to match the due date of the corporate income tax, the balance sheet for that corporate tax year.

The franchise tax for corporations doing business both within and outside of Oklahoma, is computed on the proportion to which property owned, or property owned and business done, within Oklahoma, bears to total property owned, or total property owned and total business done everywhere.

“Property owned” is the book value of the assets. For the purpose of determining apportionment as between Oklahoma and elsewhere, liabilities are not to be deducted from gross assets.

The term “business done” means and includes the engaging in any activity or the performing of any act or acts in this state that constitutes the doing or transacting of business. Business done in Oklahoma includes sales shipped from Oklahoma to another state in which the corporation is not doing business.

Inter-company Payable and Receivables between parent, subsidiary and/or affiliates, are to be eliminated from the calculations necessary to determine the amount of franchise tax due.

Oklahoma franchise (excise) tax is levied and assessed at the rate of \$1.25 per \$1,000.00 or fraction thereof on the amount of capital allocated or employed in Oklahoma.

## • ONLINE FILING

Oklahoma Taxpayer Access Point (OKTAP) makes it easy to file and pay. Visit us at [www.tax.ok.gov](http://www.tax.ok.gov) to file your Franchise Tax Return, Officer Listings, Balance Sheets and Franchise Election Form (Form 200-F).

# Oklahoma Sales Tax Return

-Office Use Only-



A. Taxpayer  FEIN  SSN  
(check one, enter number below)

B. Reporting Period

C. Due Date

D. Account Number

**73-33333333**

**JULY 2020**

**08/20/2020**

**STS-1111111-11**

H. Page 01 of \_\_\_\_\_ Page(s)

**JOHN Q. TAXPAYER, INC.**

Name

**123 MAIN STREET**

Address

**OKLAHOMA CITY**

City

**OK 12345**

State ZIP

E. Amended Return

F. Out of Business

Date Out of Business: \_\_\_\_\_ MM/DD/YY

G. Mailing Address Change

G. New Mailing Address

Address

City

State

ZIP

**I. Off-Premise**

**Beer Sales:** (See Instructions)

**00**

1. Total Sales .....
2. Removed from inventory and consumed or used or purchases for which direct payment is due.. +
3. Total Exemptions (Total from Schedule J) .....
4. Net taxable sales .....
5. State Tax **4.5%** .....
6. City/County Tax (sum of line(s) P. of Column O from Form(s) STS20021) .....
7. Tax Due (Add lines 5 and 6) .....
8. Interest .....
9. Penalty .....
10. Total Due (If no total due put '0') .....

	Dollars	Cents
1. Total Sales	<b>10000</b>	00
2. Removed from inventory...		00
3. Total Exemptions	<b>800</b>	00
4. Net taxable sales	<b>9200</b>	00
5. State Tax	<b>414</b>	<b>00</b>
6. City/County Tax	<b>223</b>	<b>75</b>
7. Tax Due	<b>637</b>	<b>75</b>
8. Interest		
9. Penalty		
10. Total Due	<b>637</b>	<b>75</b>

**J. Sales Tax Exemption Schedule (Use whole dollars only)**

3a. Sales to Those Holding Sales Tax Permits .....	<b>(Resale) 500.00</b>	3m. Bad Debt.....	
3b. Gasoline Sales with State Gasoline Tax Paid .....		3n. Coin Operated Device .....	
3c. Motor Vehicle Sales on which Excise Tax Has Been Paid .....		3o. Export .....	
3d. Agricultural Sales .....	<b>(Ag) 100.00</b>	3p. Medicare/Medicaid .....	
3e. Sales Subject to Federal Food Stamp Exemption .....		3q. Newspaper/Periodicals.....	
3f. Returned Merchandise .....		3r. Qualifying Exempt Organization .....	
3g. Manufacturing Exemption Permit .....		3s. Sales Tax Holiday .....	
3h. Direct Pay Permit .....		3t. Gift Certificate/Gift Card (Sales of) ...	
3i. Sales - Out-of-State .....	<b>(Out-of-State) 100.00</b>	3u. Trust Authorities.....	
3j. Sales to Qualified Veterans.....		3v. Nontaxable Services.....	<b>(Labor) 100.00</b>
3k. Churches, Schools, Governments.....		3w. Marketplace Facilitator Sales .....	
3l. Cigarettes/Tobacco .....		3x. Other Legal Sales Tax Exemptions....	
		(explain):	

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The information contained in this return and any attachments is true and correct to the best of my knowledge.

Business Structure and Registration

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# Oklahoma Sales Tax Return 'Supplement'



A. Taxpayer FEIN/SSN: **73-33333333**    B. Reporting Period: **JULY 2020**    C. Due Date: **08/20/2020**    D. Account Number: **STS-1111111-11**

E. Amended Return

## City and County Tax Schedule

H. Page \_\_\_\_\_ of \_\_\_\_\_ Page(s)

K. City/County Code	L. City/County Name	M. Net Sales Subject to Tax --- Whole Dollars Only ---	N. Tax Rate (%)	O. Amount of Tax Due (Multiply Item M by Item N)	
				--- Dollars ---	Cents
1	<b>0921 OKLAHOMA CITY</b>	<b>5000</b>	<b>4.125</b>	<b>206</b>	<b>25</b>
2	<b>0988 CANADIAN COUNTY</b>	<b>5000</b>	<b>.35</b>	<b>17</b>	<b>50</b>
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
<b>P. TOTAL City/County Tax</b>				<b>223</b>	<b>75</b>
(If using Form STS20002 enter Total(s) on Item P. If using Form STS20002-A enter Total(s) on Line 6)					

If more space is needed, use supplemental page(s)

Business Structure and Registration

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## OKLAHOMA WITHHOLDING PAYMENT COUPON

**Who Must File a Payment Coupon...**All employers who make monthly payments and do not pay electronically.

**When to File and Make A Payment...**Withholding tax payments are due on or before the 20th day of the month following the payroll period. The Withholding Payment Coupon must be submitted with each payment by check. Additionally, you must file a quarterly withholding return, Form WTH-10001, at the end of each quarter (3/31; 6/30; 9/30; 12/31).

**Instructions for Completing the Withholding Coupon...**

- A. Enter the Federal Employers Identification Number (FEIN).
- B. Enter the month and year of the payment period.
- C. Enter the date on which employees were paid.
- D. Enter the amount of Oklahoma income tax withheld from the wages for the month.
- E. Check Box E to notify us of address change. Write new address in section E.
- F. Enter the amount of withholding tax being paid with the coupon.

**Interest and Penalty for Late Payments...**If a payment is postmarked after the due date, a bill for penalty and interest will be issued when the Quarterly Return posts to your account.

- Write your FEIN on your check and mail it with your completed Payment Coupon.
- Do not send cash. Do not enclose any other tax returns/correspondence.
- Enclose check or money order payable to: **Oklahoma Tax Commission.**

Mail to: Oklahoma Tax Commission  
Post Office Box 26920  
Oklahoma City, OK 73126-0920

**Recent Changes Beginning with 3rd Quarter 2013**

- All employers are required to file a WTH-10001 Return for cumulative tax withheld for each calendar quarter separately from payments. A Quarterly Return is due on or before the 20th day of the month following each quarter.
- Do not send a payment with Quarterly Return. Payment should be sent with the correct Payment Coupon every month to ensure accurate posting to the withholding account.

Monthly Payments and Quarterly Returns can be easily filed electronically before or on the due date by using OkTAP located at **www.tax.ok.gov**.

*Mandatory inclusion of Social Security and/or FEIN is required on forms filed with the Oklahoma Tax Commission pursuant to 68 Oklahoma Statute and regulations thereunder; for identification purposes, and is deemed part of the confidential files and records of the OTC.*

*The Oklahoma Tax Commission is not required to give actual notice of changes in any state law.*

● Do not fold, staple, or paper clip **Please Detach Here and Return Coupon Below** ● Do not tear or cut below line

**BLC OKLAHOMA WITHHOLDING PAYMENT COUPON**



A. Taxpayer FEIN	B. Payment Period	C. Date Payroll Paid	D. Oklahoma Tax Withheld

E. Address Change

E. \_\_\_\_\_  
Name  
\_\_\_\_\_  
Address  
\_\_\_\_\_  
City State ZIP

----- Dollars -----      - - Cents - -

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**F. Amount Paid** \_\_\_\_\_

*The information contained in this record and any attachments is true and correct to the best of my knowledge.*

Please remit only **one** check per coupon.



# Lodging Tax Return

A. Taxpayer FEIN/SSN <b>73-3333333</b>	B. Reporting Period <b>JULY 2020</b>	C. Due Date <b>08/20/2020</b>	D. Account Number <b>STH-111111-11</b>	E. Amended Return <input type="checkbox"/>
---	---	----------------------------------	---	---

H. Page 01 of \_\_\_\_\_ Page(s)

**JOHN Q. TAXPAYER, INC.**  
Name

**123 MAIN STREET**  
Address

**OKLAHOMA CITY OK 12345**  
City State ZIP

F. Out of Business  
Date Out of Business: \_\_\_\_\_ MM/DD/YY

G. Mailing Address Change  
G. New Mailing Address

Address \_\_\_\_\_  
City State ZIP

1. Total Sales .....	1.	<b>5000</b>	<b>00</b>
2. Exemptions .....	- 2.	<b>500</b>	<b>00</b>
3. Net Taxable Sales (Line 1 minus Line 2) .....	= 3.	<b>4500</b>	<b>00</b>
4. City/County Tax (Sum of line(s) N. of Column M from schedule below and supplemental pages) .....	4.	<b>225</b>	<b>00</b>
5. Interest .....	+ 5.		
6. Penalty .....	+ 6.		
7. Total Due (if no tax is due, enter '0') .....	= 7.	<b>225</b>	<b>00</b>

Please remit only **one** check per return.

## City/County Tax Schedule

	I. City/County Code	J. City/County Name	K. Net Taxable Sales Subject to Lodging Tax --- Whole Dollars Only ---	L. Tax Rate (%)	M. Amount of Tax Due (Multiply Item K by Item L)	
					--- Dollars ---	Cents
8	<b>4888</b>	<b>MARSHALL CTY</b>	<b>4500</b>	<b>5</b>	<b>225</b>	<b>00</b>
9						
10						
11						
12						
13						
14						
15						
<b>N. TOTAL</b> (if more space is needed, use supplement page[s])					<b>225</b>	<b>00</b>

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The information contained in this return and any attachments is true and correct to the best of my knowledge.

**Business Structure and Registration**  
**Tax Reports**  
**Taxes Paid by a Business**  
**Bookkeeping and Records**  
**Exemptions**



# Oklahoma Mixed Beverage Tax Return

A. Taxpayer FEIN/SSN <b>73-3333333</b>	B. Reporting Period <b>JULY 2020</b>	C. Due Date <b>08/20/2020</b>	D. Account Number <b>ATG-1111111-11</b>	E. Amended Return <input type="checkbox"/>
---	---	----------------------------------	--	---

H. Page 01 of \_\_\_\_\_ Page(s)

**JOHN Q. TAXPAYER, INC.**  
Name  
**123 MAIN STREET**  
Address  
**OKLAHOMA CITY OK 12345**  
City State ZIP

F. Out of Business  
Date Out of Business: \_\_\_\_\_ MM/DD/YY

G. Mailing Address Change  
G. New Mailing Address  
Address  
City State ZIP

1. Total Gross Receipts for All Sites (Total from Column K plus Column K supplement page[s])	1.	<b>10000</b>	<b>00</b>
2. Total Taxable Admission Charges for All Sites (Total from Column L plus Column L supplement page[s])	2.	<b>1000</b>	<b>00</b>
3. Total Tax Due (Total from Column M plus Column M supplement page[s])	3.	<b>1485</b>	<b>00</b>
4. Discount <b>1%</b>	- 4.	<b>14</b>	<b>85</b>
5. Interest	+ 5.		
6. Penalty (10%)	+ 6.		
7. Total Due	= 7.	<b>1470</b>	<b>15</b>

### Mixed Beverage Sales

	I. Site Number	J. ABLE Number	K. Site Total Gross Receipts (Whole numbers only)	L. Taxable Admission Charges (Whole numbers only)	Rate	M. Site Tax Due
8	<b>1234567890</b>	<b>111111</b>	<b>10000</b>	<b>1000</b>	13.5%	<b>1485.00</b>
9					13.5%	
10					13.5%	
11					13.5%	
12					13.5%	
13					13.5%	
14					13.5%	
15					13.5%	
16					13.5%	
17					13.5%	
18					13.5%	
<b>N. TOTAL</b> (if more space is needed, use Form 20121, Oklahoma Mixed Beverage Tax Return Supplement)						<b>1485.00</b>

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The information contained in this return and any attachments is true and correct to the best of my knowledge.

The Oklahoma Tax Commission is not required to give actual notice of changes in any State tax laws.

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STW 20008-B

-Office Use Only-

Revised 12-2019

Three empty boxes for office use only.

# Tire Recycling Fee Return



A. Taxpayer FEIN/SSN <b>73-33333333</b>	B. Reporting Period <b>JULY 2020</b>	C. Due Date <b>08-20-2020</b>
--	---	----------------------------------

D. Amended Return

E. Date Out of Business: \_\_\_\_\_ MM/DD/YY

F. Mailing Address Change

**JOHN Q. TAXPAYER, INC.**

**123 MAIN STREET**

**OKLAHOMA CITY OK 12345**

F. Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ ZIP \_\_\_\_\_

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1. Total number of tires sold .....	1	<b>1,000</b>		
2. Total number of tires exempt .....	2	<b>200</b>		
			----- Dollars -----	-- Cents --
3. Tires at 19 1/2" or smaller (\$2.90 per tire) .....	3	<b>290</b>	<b>290</b>	<b>00</b>
4. Tires larger than 19 1/2" and a tread of 12" or less (\$5.50 per tire) .....	4	<b>550</b>	<b>550</b>	<b>00</b>
5. Tires larger than 19 1/2" and a tread of more than 12" (\$10.00 per tire) .....	5	<b>1,000</b>	<b>1,000</b>	<b>00</b>
6. Motorcycle tire fee (\$1.00 per tire) .....	6	<b>100</b>	<b>100</b>	<b>00</b>
7. Agricultural tires 19 1/2" or smaller and less than 30" diameter (\$2.90 per tire) .....	7	<b>290</b>	<b>290</b>	<b>00</b>
8. Agricultural tires larger than 19 1/2" and less than 30" diameter (\$5.50 per tire) .....	8	<b>550</b>	<b>550</b>	<b>00</b>
9. Agricultural tires larger than 30" in diameter and less than or equal to 44" in diameter (\$8.00 per tire) .....	9	<b>800</b>	<b>800</b>	<b>00</b>
10. Agricultural tires 30" or less wide and larger than 44" in diameter and less than or equal to 72" in diameter (\$16.00 per tire) .....	10	<b>1,600</b>	<b>1,600</b>	<b>00</b>
11. Tax Due (add lines 3-10) .....	11	<b>5,180</b>	<b>5,180</b>	<b>00</b>
12. Less 2.25% for timely filing .....	12	<b>116</b>	<b>116</b>	<b>55</b>
13. Interest .....	13			
14. Penalty .....	14			
15. <b>Total Due</b> (line 11, minus line 12 plus line 13 and 14) .....	15	<b>5,063</b>	<b>5,063</b>	<b>45</b>

Please remit only **one** payment per return.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The information contained in this return and any attachments is true and correct to the best of my knowledge.

# Taxes Paid by a Business

# Oklahoma

Exemptions

## Taxes Paid by a Business

**Income taxes-** Taxes paid on net income (after cost of goods and deductions are taken out)

**Self-employment taxes-** Social Security taxes

**Employment taxes-** Federal and State employee income withholding taxes, Federal and State unemployment taxes

**Excise taxes-** Sales and use taxes on consumed items

**Business Personal Property Taxes-** County Assessor mails assessment due January 1st through March 15th on furniture, fixtures, machinery, equipment and inventory.

Form used: OTC-901

- 10% penalty if received after March 15th
- 20% penalty if received after April 15th

## Income Taxes

- Tax returns are ***filed annually***
- Taxes are ***paid quarterly*** on estimated forms

Bookkeeping and Records

Taxes Paid by a Business

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	Federal Forms	State Forms
<b>Sole Proprietor</b>	Form 1040 Schedule C	Form 511
<b>Farming</b>	Form 1040 Schedule C	Form 511
<b>Partnership</b>	Form 1065	Form 514
<b>LLC or LLP</b>	Form 1065	Form 514
<b>*LLC = One Member</b>	Form 1040 Schedule C	Form 511
<b>S- Corporation C- Corporation</b>	Form 1120S Form 1120	Form 512S Form 512

# Taxes Paid by a Business

# Oklahoma

**Self-Employment Taxes-** Social Security tax for self-employed people (FICA Tax of 15.3% paid on quarterly 1040ES form)

- **Sole Proprietor**
- **Farming**
- **Partners**
- **Limited Liability Companies (LiCo)**  
Members:       1 Member = Sole Proprietor  
                  2 Members or more = Partnership

## Employment Taxes

### ***Income Tax Withholding***

- Federal income withholding tax and social security tax are withheld from employee paychecks and paid by employers through bank deposit
- State income withholding tax is withheld from employee paychecks and paid by employers to OTC

### ***Social Security Tax (FICA)***

- Employees pay one-half (7.65% withheld from paychecks)
- Employers pay one-half (7.65% is a business expense)

### ***Unemployment Tax***

- Employers pay all of this tax quarterly (business expense)

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OKLAHOMA INDIVIDUAL ESTIMATED TAX  
TAX YEAR 2020 WORKSHEET FOR INDIVIDUALS

See the general instructions for additional filing information.

1	Estimated total income for tax year (less income exempt by statute) .....		00
2	Estimated deductions (Oklahoma standard or itemized).....		00
3	Exemptions (\$1000 for each exemption).....		00
4	Total deductions and exemptions (add lines 2 and 3) .....		00
5	Estimated <b>taxable</b> income (subtract line 4 from line 1).....		00
6	Estimated Oklahoma tax * .....		00
7	Estimated Oklahoma income tax credits .....		00
8	Estimated Oklahoma income tax liability (subtract line 7 from 6).....		00
9	A. Multiply line 8 by 70% .....		00
	B. Enter the tax liability shown on your previous year's tax return .....		00
	C. Enter the smaller of line 9a or 9b .....		00
10	Estimated amount of withholding.....		00
11	Subtract line 10 from line 9c..... (Note: If zero or less, or line 8 minus line 10 is less than \$500, stop here. You are not required to make estimated tax payments.)		00
12	Amount to be paid with each coupon (if paid quarterly, 1/4 of line 11) .....		00

\* The following applies to part-year and nonresident taxpayers who will be filing Form 511 NR. Lines 1 through 5 shall be calculated as if all income were earned in Oklahoma.

- Using the amount from line 5, calculate the tax; this is the base tax and will be prorated for line 6.
- To calculate line 6, first estimate your income from Oklahoma sources. Divide your income from Oklahoma sources by the amount on line 1.
- Multiply this percentage by the base tax and enter the result on line 6. This is your estimated Oklahoma tax liability. Complete the remainder of the worksheet as directed.

RECORD OF ESTIMATED TAX PAYMENTS

Quarter	Date Paid	Amount
Applied from 2019 Tax Return .....		
1	APRIL 15, 2020	
2	JUNE 15, 2020	
3	SEPT 15, 2020	
4	JAN 15, 2021	
Total		

The Oklahoma Tax Commission is not required to give actual notice of change in any state tax law.

**After this estimated tax payment is processed, you will receive a pre-printed coupon each quarter.  
Please use the pre-printed coupon to make further tax payments.**

● Do not fold, staple, or paper clip **Detach Here and Return Coupon with Payment** ● Do not tear or cut below line

ITE OW-8-ES OKLAHOMA INDIVIDUAL ESTIMATED TAX COUPON 05001



Mailing Address Change  
(Enter new mailing address below)

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Taxpayer SSN	
Tax Year	2020
Quarter	1ST
Due Date	APRIL 15, 2020

Amount of Payment: \_\_\_\_\_  
----- Dollars ----- -- Cents --

Please remit only **one** check per coupon.

Mail this coupon, along with payment, to:  
Oklahoma Tax Commission - Post Office Box 269027 - Oklahoma City, OK 73126-9027

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# Taxes Paid by a Business

# Oklahoma

## Oklahoma Tax Checklist (OTC)

Some of the taxes for which a business may be liable are listed below. If a due date falls on a Saturday, Sunday or Legal Holiday, it is postponed until the next business day. Online filing options are available for many tax types at [www.tax.ok.gov](http://www.tax.ok.gov).

You may be liable for:	If you are a:	Use form:	Online filing Available:	Due on or before:
Income Tax	Sole Proprietor	511	Yes	15th day of the 4th month after end of tax year
	Individual who is a partner or LLC member	514	No	15th day of the 4th month after end of tax year
	Corporation	512	Yes	15th day of the 3rd month after end of tax year
	S-corporation	512-S	Yes	15th day of the 3rd month after end of tax year
Estimated Tax	Sole proprietor, or partner, member or S-corp shareholder	OW-8-ES	Yes	15th day of the 4th, 6th and 9th months, and 15th day of 1st month after end of tax year
	Corporation	OW-8-ESC	Yes	15th day of the 4th, 6th and 9th months, and 15th day of 1st month after end of tax year
State unemployment (SUTA) to Okla. Employment Security Commission	All business types	OES-3	No	April 30th, July 31st, October 31st and January 31st
Information returns for payments to non-employees and transactions with other persons	All business types	Various 1099 (with OTC 501)	No	To the recipient by January 31st and to OTC by February 28th or due date as shown on Form 501
Business Taxes: Sales, Use, Mixed Beverage, Tobacco, Waste Tire, Wage Withholding	All business types (if applicable)	Pre-printed forms mailed monthly	Yes	Postmarked by 20th day of month following collection unless required to file electronically

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# Taxes Paid by a Business

# Oklahoma

## Oklahoma Tax Checklist (OTC) (continued)

You may be liable for:	If you are a:	Use form:	Online filing Available:	Due on or before:
Business Taxes (Continued): Motor Fuel Taxes	All business types (if applicable)	Pre-printed forms mailed monthly	No	Postmarked by 1st day each month
Business Taxes (Continued): Beverage, Cigarette, Liquor/ Wine/Strong Beer	All business types (if applicable)	Pre-printed forms mailed monthly	Yes	Postmarked by 10th day each month
Business Taxes (Continued): Workers Comp Fund, Special Taxes, Quarterly Wage Withholding	All business types (if applicable)	Pre-printed	Yes- Wage Withholding	Postmarked by 15th day each month after each calendar quarter
Business Taxes (Continued): Fuel Importers, IFTA	All business types (if applicable)	Pre-printed	No	Postmarked by 30th day each month after each calendar quarter
Franchise Tax	Corporation	200	Yes	July 1, unless you elect to file the same date as your income tax return.  NOTE: Effective November 1, 2017, taxpayers that remitted the maximum amount of franchise tax for the preceeding tax year, the tax is due and payable on May 1st of each year, and delinquent if not paid on or before June 1st.

# Taxes Paid by a Business

# Oklahoma

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## Federal Income Tax Checklist (IRS)

Some, but not all, of the taxes for which a business may be liable are listed below. If a due date falls on a Saturday, Sunday or Legal Holiday, it is postponed until the next business day. A statewide legal holiday delays an IRS due date if the IRS office where you are required to file is located in that state. Certain exceptions may apply to IRS due dates, see IRS publication 509 for more information.

You may be liable for:	If you are a:	Use form:	Due on or before:
Income Tax	Sole proprietor	Schedule C or C-EZ (Form 1040) (1040)	File with (Form 1040)
	Individual who is a partner or S-corp member or shareholder		15th day of 4th month after end of tax year
	Corporation	1120 or 1120-A	15th day of 3rd month after end of tax year
Income Tax	S-corporation	1120-S	15th day of 3rd month after end of tax year
	Self-employment Tax	Sole proprietor or individual who is a partner or member	Schedule SE (Form 1040)
Estimated Tax	Sole proprietor or S-corp partner, member or shareholder	1040-ES	File with Form 1040
	Corporation	1120-W (worksheet)	15th day of the 4th, 6th and 9th months and the 15th day of the 1st month after end of tax year
Annual Return of Income	Partnership (including LLC and LLP)	1065	15th day of the 4th, 6th and 9th months and the 15th day of the 1st month after end of tax year
			15th day of the 4th month after end of tax year

# Taxes Paid by a Business

# Oklahoma

## Federal Income Tax Checklist (IRS) (continued)

You may be liable for:	If you are a:	Use form:	Due on or before:
Social Security and Medicare taxes (FICA) and the withholding of income tax from employees	All business types	941 (employers quarterly federal tax return)  8109 to make de- posit	By the last day of the month at the end of each quarter  Use Form 941 to determine if you are required to pay on a monthly or semi-weekly basis.
Providing information on Social Security and Medicare taxes (FICA) and the withholding of income tax	All business types	W-2 (to employee)  W-2 and W-3 to the Social Security Administration and the IRS	January 31st  February 28th (29th in a leap year)  OR March 31st if remitted online
Federal unemployment tax (FUTA)	All business types	940  8109 or 8109-B to make deposits	April 30th, July 31st, October 31st, January 31st  Only if liability for unpaid tax is more than \$100.
Information returns for payments to nonemployees and transactions with other persons	All business types	Various 1099 forms	To the recipient by January 31st and to the IRS by February 28th, unless filing by magnetic media, then due March 31st.

# Bookkeeping and Records

# Oklahoma

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## Why Keep Books?

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

- Information for business decisions
- Track overhead amounts
- List business costs
- Source for future planning



**Please Note:**  
Lack of adequate financial records is cause for most business failures.  
Businesses don't plan to fail; businesses fail to plan.

## What Books to Keep:

### Business Bank Account

- Balance each month
- Keep checks and statements for three years
- Never write check to cash unless it's for personal draw
- Pay any partial business/personal expense from personal account—adding expenses from ledgers is easier than paying from business account and deducting for personal use.

### Income Ledger

Record income in two steps:

1. At time of sale with cash receipts, cash register tape, invoice
- 2.. Record in income ledger at a later time

### Expense Ledger

Record expenses in two steps:

1. Checkbook stub
2. Record in expense ledger at a later time

### Petty Cash Ledger

- Pay small incidental expenses
- Write check to petty cash to put money in
- Break down expenses in expense ledger



**IMPORTANT!**  
NEVER pay any expenses in cash!

# Bookkeeping and Records

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## If you have Employees....

- Must obtain FEIN
- Must withhold Federal and State payroll taxes
- Must pay Federal (FUTA) and State (SUTA) unemployment taxes
- Must pay and withhold Social Security taxes (FICA)
- Must pay Workers Compensation Insurance

## Required Employee Records

- W-4 form (IRS W-4)
- Form OK-W-4 (Oklahoma W-4, effective 4/1/18)  
**NOTE: Do NOT mail to the Oklahoma Tax Commission.**
- Payroll record
- I-9 form (Immigration and Naturalization Service)
- OES-112, New Hire report (Oklahoma Employment Security)

## Sales tax exemptions

Oklahoma statutes allow exemptions under certain conditions.

- Vendor must determine whether the exemption is authorized
- Vendor is responsible for collecting tax unless exemption is properly claimed
- Vendor is trustee and must remit what is collected
- Vendor will be held liable for tax unless certain proof documents are retained



### Rule of Thumb:

Always collect tax due on gross receipts of every sale unless presented documentary proof of exemption.



# EXAMPLES OF SALES TAX PERMIT AND EXEMPTION PERMITS

## SALES TAX EXEMPTION PERMIT



### Oklahoma Tax Commission

www.tax.ok.gov

Date Issued: February 1, 2013  
Letter ID: L1648506880  
Taxpayer ID: \*\*-\*\*\*1654



CHURCH EXAMPLE  
123 SOME STREET  
SOMEPLACE OK 00000

#### Oklahoma Sales Tax Exemption Permit \* Church

County OKLAHOMA

Non-Transferable

68 Oklahoma Statutes Section 1356(7)(2001): Sales of tangible personal property to or by churches, except sales made for profit or savings, competing with other persons engaged in a same/similar business.

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 EXPLANATION ON THE REVERSE SIDE.

Permit Number  
EXM-10063944-02

Business Location	Industry Code	City Code	Permit Effective	Permit Expires
CHURCH EXAMPLE 123 SOME STREET SOMEPLACE OK 00000-0000	813110	5506	February 01, 2013	NON-EXPIRING

PLEASE POST IN CONSPICUOUS PLACE

Charles T. Prater, Chairman  
Clark Jolley, Vice Chairman  
Steve Burrage, Secretary-Member



## EXAMPLES OF SALES TAX PERMIT AND EXEMPTION PERMITS

\* Below are a few examples of possible permit types to be printed on the Sales Tax Exemption Permit.

**NOTE:** Bracketed numbers represent reference to Oklahoma Statutes. All are Title 68 unless otherwise noted.

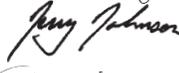
- Sales Tax Permit
- Sales Tax Direct Pay Permit
- Adjudicated Juveniles – Children’s Home for [1356(21)]
- Agriculture Exemption [1358; 1358.1]
- Qualified Aircraft Maintenance Facility [1357(20) Amended by SB 1465 (2012) - effective July 1, 2012]
- Boys and Girls Clubs [1356(20)]
- Boy Scouts [1356(9)]
- Cable Television – Licensed Cable Television Operators [1359(9)]
- Campfire Girls [1356(9)]
- Career Technology Student Organization [1356(50)]
- Children’s Homes Supported by Churches [1356(27)]
- Churches [1356(7)]
- City/County Trusts and Authorities [1356(1) or 60 O.S. § 176]
- Collection and Distribution Organization [1357(14.a.1)]
- Community-based Health Centers [1356(22d)]
- Community-based Autonomous Member [1356(57)]
- Community Health Charities [1356(61)]
- County Governments [1356(1)]
- Disabled American Veterans Department of Oklahoma [1356(28)]
- 100% Disabled Veteran [1357(34)]
- Un-remarried Surviving Spouse of 100% Disabled Veteran - Service Related Injuries [1357(34) Amended by SB 46 (2012) - effective August 24, 2012]
- Authorized Household Member of 100% Disabled Veteran [1357(34) Amended by HB 3509 - effective May 28, 2014]
- Disadvantaged Children – Cultural Organization for [1356(24)]
- Federal Credit Union – Federal Law [Title 12 U.S.C, § 1768]
- Federal Governments [1356(1)]
- Federally Qualified Health Care Facility [1356(22a)]
- Federally Recognized Indian Tribes
- Girl Scouts [1356(9)]
- Grand River Dam Authority [1356(10)]
- Independent Nonprofit Biomedical Research Foundation [1357(25)]
- Independent Nonprofit Community Blood Bank – Headquartered in this state [1357(25)]
- Indigent Health – Clinics receiving funds from the Indigent Health Care Revolving Fund [1356(22c)]
- Marine Corps League of Oklahoma [1356(78)]
- Meals on Wheels – Organization which provides prepared meals for home consumption to the elderly or homebound [1357(13a) Text as amended by Laws 2006, 2nd Ex. Sess., C. 44, Sect. 5, eff. July 1, 2007.]
- Metropolitan Area Homeless Service Provider [1356(54)]
- Migrant Health Center [1356(22b)]
- Motion Picture/Television Production Companies [1357(23)]
- Municipal Governments [1356(1)]
- Museums – Accredited by the American Association of Museums [1356(25)]
- National Guard Association of Oklahoma [1356(77)]
- National Volunteer Women’s Service Organization [1356(62)]
- Nonprofit Corporation Rural Water District [18 O.S. Sec.863]
- Oklahoma Coal Mining Companies [1359(13)]
- Older American – Organizations providing nutrition programs for the care and benefit of elderly persons [1357(13b) Text as amended by Laws 2006, 2nd Ex. Sess., C. 44, Sect. 5, eff. July 1, 2007.]
- Organizations operating as collaborative community agencies in one location [1356(76)]
- Private Schools Elementary/Secondary [1356(11)]
- Private Schools Higher Education [1356(11)]
- PTA/PTO Organizations [1356(13a.6)]
- Public Nonprofit Rural Water District [82 O.S. Sec.1324.3; 68 O.S. 1356(10)]
- Public Schools [1356(13a.1)]
- Qualified Neighborhood Watch Organization [1356(53)]
- Radio/Television – Licensed Radio/Television Station for Broadcasting [1359(8)]
- Rural Electric Coops [18 O.S. § 437.25]
- State Governments [1356(1)]
- Veterans of Foreign Wars of the United States, Oklahoma Chapters [1356(64)]
- Volunteer Fire Department [1356.1 - 1356(17)]
- YMCA/YWCA [1356(63)]
- Youth Camps – Supported or Sponsored by Churches [1356(29)]



# 100% DISABLED VETERAN SALES TAX EXEMPTION

100% Disabled Veteran Sales Tax Exemption permits are non-expiring; therefore, any of the below card formats are valid.

## ORIGINAL CARD

OTX0024-08-01-BT Form Number 13-54		OKLAHOMA TAX COMMISSION			Non-Transferable	
SALES TAX EXEMPTION: 100% Disabled Veteran					PERMIT NUMBER	
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 explanation on the reverse side.					800000	
BUSINESS LOCATION		NAICS CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT EXPIRES	
VETERAN 1234 ANYWHERE ST CITY, STATE ZIP				00/00/0000	NON-EXPIRING	
VETERAN 1234 ANYWHERE ST CITY, STATE ZIP		<p style="text-align: right;">  Chairman   Vice-Chairman   Secretary-Member </p>				
PLEASE POST IN A CONSPICUOUS PLACE						

## CARD WITH 6 EXEMPTION NUMBERS

OKLAHOMA TAX COMMISSION	
100% Disabled Veteran Sales Tax Exemption	
Exemption Number	Effective Date
XXXXXX	01-JUL-05
JOE VETERAN 2501 N. LINCOLN BLVD. OKLAHOMA CITY, OK 73194-0000	

## CARD WITH 10 EXEMPTION NUMBERS

OKLAHOMA TAX COMMISSION	
100% Disabled Veteran Sales Tax Exemption	
Exemption Number	Effective Date
EXM-XXXXXXXX-XX	01-JUL-05
JOE VETERAN 2501 N. LINCOLN BLVD. OKLAHOMA CITY, OK 73194-0000	



# EXAMPLES OF SALES TAX PERMIT AND EXEMPTION PERMITS

## UN-REARRIED SURVIVING SPOUSE OF 100% DISABLED VETERAN PERMIT



### Oklahoma Tax Commission

www.tax.ok.gov

Date Issued: February 1, 2013

Letter ID: L1758705664

Taxpayer ID: \*\*\*-\*\*-6654



SAMPLE PERMIT  
123 SOMEWHERE STREET  
SOMEPLACE OK 00000

#### Oklahoma Sales Tax Exemption Permit DAV Surviving Spouse

County OKLAHOMA

**Non-Transferable**

68 Oklahoma Statutes Section 1357(34), amended by SB 46(2012). Sales qualifying for the exemption shall not exceed One Thousand Dollars (\$1,000.00) per year per individual.

**Permit Number**  
EXM-10078790-02

If the business changes location or ownership of is discontinued for any reason, this permit must be returned to the **Oklahoma Tax Commission** for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

Business Location	Industry Code	City Code	Permit Effective	Permit Expires
SAMPLE PERMIT 123 SOMEWHERE STREET SOMEPLACE OK 00000-0000	923140		February 01, 2013	NON-EXPIRING

PLEASE POST IN CONSPICUOUS PLACE

Charles T. Prater, Chairman  
Clark Jolley, Vice Chairman  
Steve Burrage, Secretary-Member

### DAV SURVIVING SPOUSE CARD

### DAV HOUSEHOLD MEMBER CARD

OKLAHOMA TAX COMMISSION	
100% Disabled Veteran Sales Tax Exemption	
Exemption Number	Effective Date
EXM-XXXXXXXX-XX	01-JUL-05
JANE VETERAN 2501 N. LINCOLN BLVD. OKLAHOMA CITY, OK 73194-0000	
SPOUSE	

OKLAHOMA TAX COMMISSION	
100% Disabled Veteran Sales Tax Exemption	
Exemption Number	Effective Date
EXM-XXXXXXXX-XX	September 16, 2014
For Use by DAV Household Member JOHN DOE 2501 N. LINCOLN BLVD. OKLAHOMA CITY, OK 73194-0000	



# EXAMPLES OF SALES TAX PERMIT AND EXEMPTION PERMITS

## VOLUNTEER FIRE DEPARTMENT SALES TAX EXEMPTION PERMIT



### Oklahoma Tax Commission

www.tax.ok.gov

Date Issued: February 1, 2013

Letter ID: L1057503232

Taxpayer ID: \*\*-\*\*\*3789



VOLUNTEER FIRE DEPARTMENT SAMPLE  
123 SOME STREET  
SOMEPLACE OK 00000

### Oklahoma Sales Tax Exemption Permit Volunteer Fire Department

County OKLAHOMA

**Non-Transferable**

Pursuant to 68 Oklahoma Statutes Section 1356 (17)(2001): Which we quote: "Sales of tangible property or services to fire departments organized pursuant to Section 592 of Title 18 of the Oklahoma Statutes which items are to be used for the purposes of the fire department."

If the business changes location or ownership of is discontinued for any reason, this permit must be returned to the **Oklahoma Tax Commission** for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

**Permit Number**

EXM-10088839-02

Business Location	Industry Code	City Code	Permit Effective	Permit Expires
VOLUNTEER FIRE DEPARTMENT SAMPLE 123 SOME STREET SOMEPLACE OK 00000-0000	922160	5506	February 01, 2013	February 01, 2016

**PLEASE POST IN CONSPICUOUS PLACE**

Charles T. Prater, Chairman  
Clark Jolley, Vice Chairman  
Steve Burrage, Secretary-Member

Example of a volunteer fire department exemption permit.

The permit is only issued to the Volunteer Fire Department effective November 1, 2004. (Amended by Laws 2004, SB 1121, c. 535 Section 7)



# EXAMPLES OF SALES TAX PERMIT AND EXEMPTION PERMITS

## MANUFACTURERS SALES TAX/EXEMPTION PERMIT



### Oklahoma Tax Commission

www.tax.ok.gov

Date Issued: February 1, 2013

Letter ID: L0837449728

Taxpayer ID: \*\*\*-\*\*-8423



MANUFACTURER SAMPLE  
101 SOME STREET  
SOMEPLACE OK 73020

TBS

#### Licenses/Permits at this Location

SALES TAX PERMIT effective on February 1, 2013  
MANUFACTURER SALES PERMIT effective on February 1, 2013

County OKLAHOMA

Non-Transferable

This permit may be presented to utility providers to claim an exemption from sales/use tax on a utility account(s) that qualifies as being predominately used in the manufacturing operation.

If the sales tax permit at this location becomes invalid then all associated permits will become invalid. 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 EXPLANATION ON THE REVERSE SIDE.

Site Number

560988160

Business Location	Industry Code	City Code	Site Effective	Expires
TEST 101 SOME ST SOMEPLACE OK 73020	325611	5506	February 1, 2013	February 1, 2016

PLEASE POST IN CONSPICUOUS PLACE

Charles T. Prater, Chairman  
Clark Jolley, Vice Chairman  
Steve Burrage, Secretary-Member

This permit is a probationary permit for the first six (6) months after the permit's issuance. After the probationary period has passed, this permit will be valid for an additional thirty (30) months unless you are notified of the Commission's refusal to extend the permit. You may not use the permit during the probationary period to obtain a commercial license plate for your motor vehicle.

The probationary permit will not automatically be renewed if (1) factual inaccuracies are included in the application, (2) you or any of the partners, officers or members of the entity holding the probationary permit are delinquent in the filing of tax returns and/or payment of taxes, or (3) you have purchased the business or stock of goods/assets from a business who has a tax liability.

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.



## AGRICULTURAL EXEMPTION CARD

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

### NEW AGRICULTURAL EXEMPTION PERMIT CARD

OKLAHOMA TAX COMMISSION		
AGRICULTURE EXEMPTION PERMIT		
ACCOUNT NUMBER	YEAR	EXPIRES
EXM-12345678-90	2014	6/30/2017
ANY FARMER 123 ANY STREET ANY TOWN OK 73000		

#### Notice

This agriculture 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 penalty in the amount of \$500.00. Title 68, Section 1358.1(G).

**Permit Type: SMX Exempt Sales Tax (No Fuel)**

Oklahoma Tax Commission

*Chad T. Pate*  
Chairman

*Colby Salley*  
Vice Chairman

*Steve Benigno*  
Secretary-Member



## AGRICULTURAL TRANSACTIONS

### Rule 710:65-13-15.

#### “Agricultural production” defined; taxable and exempt transactions.

(A) **Definitions.** For the purposes of this Section:

- (1) **“Agricultural production”** and **“production of agricultural products”** is limited to what would ordinarily be considered a farming or ranching 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.
- (2) **“Farmers”** means persons engaged in agricultural production or production of agricultural products.
- (3) **“Farming”** or **“ranching”** means the production, harvesting or processing of agricultural products.
- (4) **“Livestock”** means cattle, horses, sheep, goats, asses, mules, swine and also chickens, turkeys, and other domesticated fowl. It also includes American bison, emus, ostriches and llamas.

(B) **Examples of persons engaged in farming, ranching or agricultural production.** Besides the persons defined as farmers and ranchers above, the law recognizes persons engaged in the following types of activities, whose aim is the making of a profit, to also be engaged in farming, ranching or agricultural production:

- (1) 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.
- (2) Persons who plant, cultivate, and harvest sod for commercial sale are also considered to be farmers.



# EXAMPLE OF UNIFORM SALES & USE TAX CERTIFICATE

## UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 2—4. The issuer and the recipient have the responsibility to determine 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:  
Name of Firm (Buyer): \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

is engaged as a registered  
 Wholesaler  
 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, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) 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 <sup>1</sup>		MO <sup>16</sup>	
AR		NE <sup>16</sup>	
AZ <sup>2</sup>		NV	
CA <sup>3</sup>		NJ	
CO <sup>4</sup>		NM <sup>4,17</sup>	
CT <sup>5</sup>		NC <sup>18</sup>	
FL <sup>6</sup>		ND	
GA <sup>7</sup>		OH <sup>19</sup>	
HI <sup>4,8</sup>		OK <sup>20</sup>	
ID		PA <sup>21</sup>	
IL <sup>4,9</sup>		RI <sup>22</sup>	
IA		SC	
KS		SD <sup>23</sup>	
KY <sup>10</sup>		TN	
ME <sup>11</sup>		TX <sup>24</sup>	
MD <sup>12</sup>		UT	
MI <sup>13</sup>		VT	
MN <sup>14</sup>		WA <sup>25</sup>	
		WI <sup>26</sup>	

I further certify that if any property or service so purchased tax free is used or consumed 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 that we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by thee 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, or other authorized signer)

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# 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.

