

BEFORE THE OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA

IN THE MATTER OF THE GRANTING
OF RELIEF TO CERTAIN TAXPAYERS
AFFECTED BY HURRICANES GUSTAV AND
IKE IN LOUISIANA AND TEXAS.

ORDER NO. 2008 09 18 02

Now, this matter comes before the Oklahoma Tax Commission upon the Oklahoma Tax Commission's own motion for issuance of a policy statement concerning the granting of relief to certain taxpayers affected by Hurricanes Gustav and Ike in September 2008, and the waiver of interest and/or penalty accrued as a result of a taxpayer's inability to timely report or make payment as a result of the tragedy. The Oklahoma Tax Commission proceeded to review the files and records in this matter and, after being fully advised in the premises, finds:

- (1) That numerous taxpayers were affected by Hurricanes Gustav and Ike in September 2008;
- (2) That some of these taxpayers will experience difficulty in the timely reporting and/or payment of taxes in the months of September 2008, and subsequent months as a result;
- (3) That the difficulty results, not from an intent to evade tax nor willful neglect but rather, from circumstances outside the control of the affected taxpayers;
- (4) That the Oklahoma Tax Commission can assist affected taxpayers in reconstruction of destroyed records, filing of reports, and other areas of inquiries;
- (5) That the Oklahoma Tax Commission may provide relief to the affected taxpayers who are unable to timely report or make payment of taxes because of these circumstances through the waiver of interest and/or penalty as provided in 68 O.S. Supp. 2007 § 220 or through the authorization of extended payment plans as provided by Commission guidelines.

NOW THEREFORE, IT IS HEREBY ORDERED by the Oklahoma Tax Commission that it is the intent and shall be the policy of the Oklahoma Tax Commission to grant assistance relief to taxpayers who, as a result of Hurricanes Gustav and Ike in Louisiana and Texas, are or may be unable to timely report and /or pay taxes in September 2008, and subsequent months through taxpayer assistance, extended payment plans, and/or waiver of interest and/or penalty.

IT IS FURTHER ORDERED by the Oklahoma Tax Commission that any interest and/or penalty under Five Thousand Dollars (\$5,000.00) due as a result of inability to report or make payment because of circumstances outlined above, shall be and the same is hereby waived so long as the taxpayer has voluntarily filed the report(s), paid the taxes due thereunder, and submitted a written statement of the taxpayer's circumstances.

SO ORDERED SEP 18 2008

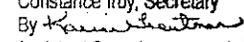
OKLAHOMA TAX COMMISSION


ASSISTANT SECRETARY


THOMAS E. KEMP, JR. CHAIRMAN


JERRY JOHNSON, VICE-CHAIRMAN


CONSTANCE IRBY, SECRETARY-MEMBER

I do hereby certify that the above and foregoing
is a true copy of the original document now on file
in my office. Witness my hand and official seal of
The Oklahoma Tax Commission, this SEP 18 2008
Constance Irby, Secretary
By 
Assistant Secretary
Oklahoma Tax Commission

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