OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

PHONE
(405) 319-8550

ADDRESS
First National Center
120 North Robinson, 20th Floor
Oklahoma City, Oklahoma

OFFICE OF THE GENERAL COUNSEL

[redacted]

December 28, 2006

RE: Our File No. O-06-001

Dear

I write to respond to your question regarding incentive payments made pursuant to the Oklahoma Quality Jobs Program Act (68 O.S. § 3601 *et seq.*) and the Small Employer Quality Jobs Incentive Act (68 O.S. § 3901 *et seq.*). Specifically, you inquired: "Does the Oklahoma Tax Commission ("OTC") pursuant to its claims payments, issue an IRS 1099 type of form or/and a similar State tax reporting form for these claim payment amounts to the U.S. or/and State?"

After review, it is my understanding that the OTC does not have an established practice of issuing federal Forms 1099, or any similar State forms, for these incentive payments.

Respectfully,

OKLAHOMA TAX COMMISSION

Ernest H. Short
Assistant General Counsel

EHS\ljm
cc: Debbie McIntyre, Director, Account Maintenance
Tony Mastin, Director, Tax Policy