

BEFORE THE OKLAHOMA TAX COMMISSION  
STATE OF OKLAHOMA

IN THE MATTER OF THE GRANTING )  
OF RELIEF TO CERTAIN TAXPAYERS )  
AFFECTED BY THE SEVERE STORMS, )  
TORNADOES, STRAIGHT-LINE WINDS )  
AND FLOODING IN OKLAHOMA IN )  
MAY 2015. )

ORDER NO. 2015 06 09 04

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 the severe storms, tornadoes, straight-line winds and flooding in Oklahoma during the month of May 2015 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 severe weather events. 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 the severe storms, tornadoes, straight-line winds and flooding in Oklahoma during the month of May 2015;
- (2) That some of these taxpayers have and will experience difficulty in the timely reporting and/or payment of taxes in the month of May 2015, 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, including providing copies of returns without requiring payment of the prescribed fees; and
- (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. § 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 relief to taxpayers who, as a result of the severe storms, tornadoes, straight-line winds and flooding in

Oklahoma during the month of May 2015, are or may be unable to timely report and/or pay taxes in May 2015, and subsequent months through taxpayer assistance, reconstruction of taxpayer records, to include providing copies of records without payment of prescribed fees, extended payment plans, and/or waiver of interest and/or penalty.

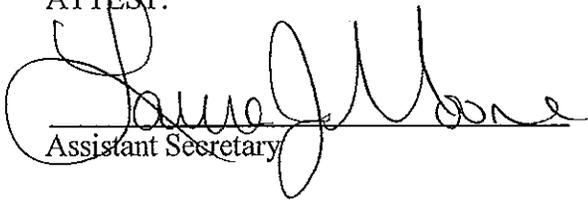
IT IS FURTHER ORDERED by the Oklahoma Tax Commission that any interest and/or penalty under Ten Thousand Dollars (\$10,000.00) due as a result of inability to report or make payment because of circumstances outlined above, shall be and the same is hereby waived so long as the taxpayer has voluntarily filed the report(s), paid the taxes due thereunder, and submitted a written statement of the taxpayer's circumstances and any fees prescribed for providing copies of taxpayer records destroyed as a result of a severe weather event occurring in May 2015 will not be imposed.

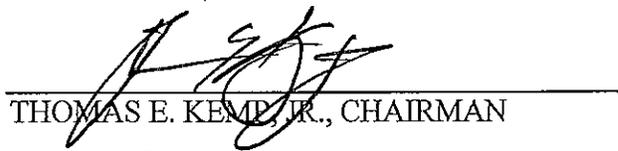
DATED this JUN 09 2015.

(SEAL)

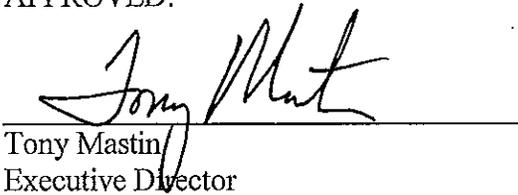
OKLAHOMA TAX COMMISSION

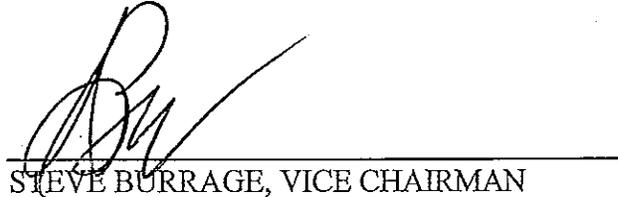
ATTEST:

  
Assistant Secretary

  
THOMAS E. KEMP, JR., CHAIRMAN

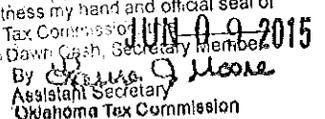
APPROVED:

  
Tony Mastin  
Executive Director

  
STEVE BURRAGE, VICE CHAIRMAN

  
DAWN CASH, SECRETARY-MEMBER

ORDER NO. 2015 06 09 04

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.  
By   
Dawn Cash, Secretary-Member  
Assistant Secretary  
Oklahoma Tax Commission