

PRO FAQ

General Overview

What is PRO?

PRO, or Pay Right OK, is a limited-time opportunity for individuals and businesses to pay past-due tax free of penalty, interest, collection fees and costs without fear of possible litigation. *However, if a taxpayer has a collection agency fee, the taxpayer is still responsible for payment of that fee.* PRO runs from September 14 through November 13, 2015.

What does the program cover and how will PRO participation affect me?

The program covers any tax period(s) ending before January 1, 2015, for which you:

- did not file the required Oklahoma tax return(s);
- underreported tax due on a previously filed tax return(s);
- did not pay previously assessed taxes.

If you meet the requirements and pay the tax balance due or timely comply in full with the terms of a payment plan agreement established under PRO, the OTC will cancel penalty, interest, collection fees (other than collection agency fees) and costs associated with those tax periods.

Who is Eligible?

Is PRO available to me?

PRO is available to both individuals and businesses who owe taxes for any tax period(s) ending before January 1, 2015, if you:

- did not file the required Oklahoma tax return(s);
- underreported tax due on a previously filed tax return(s);
- did not pay previously assessed taxes.

What taxes are eligible for PRO?

- Mixed Beverage tax levied pursuant to Section 576 of Title 37 of the Oklahoma Statutes,
- Gasoline and Diesel tax levied pursuant to Section 500.4 of Title 68 of the Oklahoma Statutes;
- Gross Production and Petroleum Excise tax levied pursuant to Sections 1001, 1101 and 1102 of Title 68 of the Oklahoma Statutes;
- Sales tax levied pursuant to Sections 1354 of Title 68 of the Oklahoma Statutes;
- Use tax levied pursuant to Section 1402 of Title 68 of the Oklahoma Statutes;
- Income tax levied pursuant to Section 2355 of Title 68 of the Oklahoma Statutes;
- Withholding tax levied pursuant to 2385.2 of Title 68 of the Oklahoma Statutes;
- and
- Privilege tax levied pursuant to Section 2370 of Title 68 of the Oklahoma Statutes.

I'm not registered with the OTC to pay taxes, but I know I owe. Am I eligible for the PRO program?

Yes, if you owe taxes for any tax period(s) ending before January 1, 2015. You will need to register, file all necessary tax returns and make payment to the OTC between September 14 and November 13, 2015.

Do I have to be an Oklahoma resident to be eligible for PRO?

No. All taxpayers, wherever they reside, are eligible.

How far back does the Pay Right OK program apply?

The Pay Right OK will reach as far back as the liability exists provided the Oklahoma Tax Commission can support the liability.

How do I find out what I owe?

If you already have an established liability the Tax Commission will send a statement of account in mid-August 2015 which will inform you of your balances owed and information on how to pay them pursuant to the Pay Right OK.

I only owe penalty and interest. Am I eligible for PRO?

No, House Bill 2236 [2015] stipulates that the taxpayer must have a tax liability (outside of penalty and interest) in order to participate in PRO.

Is there a minimum/maximum amount of tax due to qualify for PRO?

No.

Is there a limit to the amount of penalty, interest and fees that will be waived? (\$5,000 or \$10,000 ceiling)

No.

Is 2014 income tax included in the PRO program?

Yes, if the liability existed prior to January 1st, 2015.

What happens if I am unable to get all the information (i.e. W-2's, and/or 1099's) to complete the tax return?

To the best of your knowledge, fill out the appropriate forms and mail to Oklahoma Tax Commission, P.O. Box 269059, Oklahoma City, Ok. 73126-9059 or submit at the Oklahoma Tax Commission locations in Oklahoma City or Tulsa.

Is there a maximum income amount per year that will prevent me from being eligible for PRO? (i.e. people with gross income of \$75K or less would be eligible)

No.

I have requested a waiver and haven't heard anything from the Oklahoma Tax Commission. Can I qualify for PRO?

Yes, if the tax balance is paid in full between September 14 and November 13, 2015, then PRO will apply.

I have a pending audit and I am protesting it. Can I participate in PRO?

Yes, but you must pay the taxes assessed in full and withdraw your protest of the audit.

I am in bankruptcy. Can I qualify for PRO?

Taxpayers in an active bankruptcy are not eligible for PRO.

How to Participate

How do I take advantage of PRO?

Those with an already established liability will receive a statement of taxes owed and information regarding how to participate in PRO. File delinquent tax returns as soon as possible in order to receive a statement of account. Completed return(s) should be mailed to the Oklahoma Tax Commission, P.O. Box 269059, Oklahoma City, Ok 73126-9059.

What will I need to do?

In addition to providing you with balances owed, the statement of account will provide information regarding how to participate in PRO. This information is also provided on the Oklahoma Tax Commission website at www.tax.ok.gov

May I file an extension for PRO?

No.

Will there be a document, application, or form for me to complete for PRO?

No, unless you have tax returns to file with the Oklahoma Tax Commission. File your returns, if applicable, and make full payment of the tax due pursuant to the requirements of PRO.

Can I download forms or get information from the Oklahoma Tax Commission web site?

Yes. See www.tax.ok.gov

Is the process simple or will I need a tax attorney?

Unless you have a tax return to file, it should be as simple as making a credit/debit card payment or writing a check. If you file a return, that will depend upon your needs and understanding of the tax law.

I didn't keep good records during the last few years. I want to file delinquent tax returns and take advantage of PRO. How do you suggest I handle this situation?

Complete the return(s) to the best of your knowledge, pay the tax due, and the interest and penalty will be waived.

I am amending my tax return. Can I pay this resulting liability through the PRO program?

Yes.

My account has been turned over to an outside collection agency. Will PRO apply?

Yes, but only for any tax period(s) ending before January 1, 2015.

How to Pay

When must I pay?

You must pay your delinquent taxes between September 14 and November 13, 2015. If you cannot pay by this deadline, you may set up a PRO payment plan during this same time period through an online dedicated OkTAP PRO payment plan application available on the Tax Commission website. This system allows taxpayers to select which eligible tax debt they want to include in the payment plan and make their payment(s) online.

What payment methods are available?

Payments made by electronic funds transfer or by a charge to an approved credit card are the preferred and encouraged method to make payment under PRO, but other forms of payment will also be accepted.

May I pay the amount I owe to the collection agency that currently has my tax liability?

Yes, if you are in a payment plan arrangement or in a wage garnishment with an OTC collection agency, you must contact that collection agency directly.

If I owe for several periods but cannot pay the full amount, can I take advantage of PRO for only one (1) period?

Yes.

If balances are owed on different tax types, will a portion of each be waived or will the whole amount be waived?

If the tax due on a certain tax type is paid in full during the PRO period, or if paid in full through an approved payout plan, the interest and penalty for that tax type will be waived.

Will the interest continue to accrue?

The interest will continue to accrue until the tax is paid in full.

If I am currently on a payment plan, will I qualify for the PRO program?

Yes, if you pay the balance of the tax due during the PRO program period or enter into a PRO payment plan.

I am on a billing cycle. Can I stop the cycle and use PRO?

Yes.

Payment Plan Options

Who is eligible, and how does it work?

Individuals and businesses are eligible to enter into a payment plan if they are unable to pay the taxes in full during the PRO period and if the original base tax amount is at least Seventy-five Dollars (\$75.00). The term of the payment plan will be for no more than six (6) payments. The first payment will be required as the down payment and must be made with the payment plan request. Payments will be due on the 15th day of each subsequent month during the term of the payment plan.

How do I apply for a PRO payment plan?

Payment plans may be set up through an online dedicated OkTAP PRO payment plan application available on the Tax Commission website. This system will allow taxpayers to select which eligible tax debt they want to include in the payment plan and make their payment(s) through this system.

Miscellaneous

I am being garnished. Do I qualify for PRO?

Yes.

What happens if a check is returned for insufficient funds?

Provided the delinquent tax is paid in full within the PRO period, PRO opportunities will be available. Otherwise, the liability is restored to its original balance plus a non-sufficient fund fee will be applied.

What fees and costs are waived under PRO?

Court costs, warrant penalties and warrant costs are eligible for waiver under PRO.

My sales tax permit has been suspended for failure to file/remit. Will this allow for reinstatement of my permit?

If the delinquent reports are filed and the tax due is paid in full during the PRO period, the permit application process will allow for reinstatement. The \$20.00 permit fee, if applicable, will not be waived.

Does PRO include the motor vehicle registration penalty?

No.

Does PRO include property taxes?

No.