Do You Need to Apply for Sales Tax Exemption in Oklahoma?

Oklahoma Sales Tax Exemption Packet

Entities that qualify for sales tax exemption in Oklahoma are specifically legislated. Therefore, not all entities that are recognized by the Internal Revenue Service as tax exempt pursuant to 26 USC§501(c)(3) are exempt from sales tax in Oklahoma.

This booklet contains:

- General Information
- Information on How to Apply for a Federal Employer Identification Number
- Application(s) for Sales Tax Exemption
- Instructions for Completing Application(s)
- Requirements and Documentation to Qualify

Oklahoma Tax Commission
2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194

Packet E
Revised 5-2020

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A Message from the Oklahoma Tax Commission...

Dear Taxpayer,

This packet of information and application forms will guide you in applying for sales tax exemption in Oklahoma. **The entities that qualify for sales tax exemption in Oklahoma are specifically legislated.** Therefore, not all entities that are recognized by the Internal Revenue Service as tax exempt pursuant to 26 USC§501(c)(3) are exempt from sales tax in Oklahoma.

Once you have completed your application, please return it to:

Oklahoma Tax Commission
Taxpayer Assistance Division
Post Office Box 26920
Oklahoma City, Oklahoma 73126-0920

Be sure to visit us on our website at **www.tax.ok.gov** for all your tax needs including forms, publications, and answers to your questions.

Sincerely,
Taxpayer Assistance Division
Oklahoma Tax Commission

Do You Need to Apply for an FEIN?

Your organization must have a Federal Identification Number before you can complete the application(s).

You can apply for and receive a Federal Employers Identification Number by applying online at **www.irs.gov**.

The Following Exemptions Require a Different Application Form. See Instructions for Additional Information.

100% Disabled Veteran.
(See instructions-Item 56)
Letter from the Department of Veterans Affairs in Muskogee, OK (1-800-827-1000)

Un-remarried Surviving Spouse of 100% Disabled Veteran.
(See instructions-Item 70)
Letter from the Department of Veterans Affairs in Muskogee, OK (1-800-827-1000)

Authorized Household Member of 100% Disabled Veteran.
(See instructions-Item 73)
Completed OTC Form 13-55 signed by the veteran or completed OTC Form 13-55 signed by holder of Power of Attorney (OTC Form BT-129) signed by the veteran. (Pages D and E in this packet)

Authorized Household Member of Surviving Spouse of 100% Disabled Veteran.
(See instructions-Item 80)
Completed OTC Form 13-55-A signed by the surviving spouse of the 100% Disabled Veteran or signed by the holder of Power of Attorney (OTC Form BT-129) signed by the surviving spouse.

Agricultural Exemption.
(See instructions-Item 57)
Apply through County Assessor in which your agricultural property is located

Aircraft Maintenance Facility.
(See instructions-Item 71)
Letter Application

Blue Star Mothers.
(See instructions-Item 58)
Issued as a refund. Use Form 13-9-A

Cable Television.
(See instructions-Item 59)
Apply on Packet "A"

Campus Construction Projects.
(See instructions-Item 65)
Letter Application

Computer Services.
(See instructions-Item 60)
Use sworn affidavit to apply

Continued on page 4...

The Following Exemptions Require a Different Application Form (continued)

Enhanced Recovery.
(See instructions-Item 18)
Letter Application

Federal Government Agents with Advanced Purchase.
(See instructions-Item 61)
Use GSA/Travel Cards issued to Federal Government

Federally Recognized Indian Tribes.
(See instructions-Item 22)

Manufacturer/Sales Tax Exemption.
(See instructions-Item 62)
Apply on Packet "M"

Motion Picture or Television Production Company.
(See instructions-Item 28)
Attach Form 13-88 in this packet (Page C)

Radio/Television Broadcasting.
(See instructions-Item 63)
Apply on Packet "A"

Reservoir Dewatering Projects.
(See instructions-Item 46)
Letter Application

Web Search Portals.
(See instructions-Item 53)
Affidavit

Instructions for Completing Form 13-16-A (Application for Sales Tax Exemption). Attach All Documents as Required.....

1) **Federal Identification Number - The application can not be processed without this number.**
   The FEIN is issued by the Internal Revenue Service. If you do not have an FEIN, see previous section on how to apply.

2) **Is Your Organization Incorporated?**
   If your organization is a corporation - check YES.
   If your organization is not a corporation - check NO.

3) **Legal Name of Corporation:**
   Print or type the name of your organization exactly as it appears on your organizational documents. (By-laws, Articles of Incorporation, etc.)

4) **Business Phone Number:**
   A daytime phone number where a representative of the organization may be reached.

5) **Organization Physical Location:**
   Street and street number or driving direction to the actual location of the organization requesting exemption. **Do not use a Post Office Box or Rural Route Number.**

6) **City:**
   The city where your organization is located.

7) **State:**
   The state where your organization is located.

8) **Zip Code:**
   The zip code of your physical location.

9) **Mailing Address:**
   The actual mailing address of your organization **(Street and number; Post Office Box or Rural Route and Box Number)**. Your exemption card or letter will be mailed to this address.

10) **City:**
    The city of your mailing address.

11) **State:**
    The state of your mailing address.

12) **Zip Code:**
    The zip code of your mailing address.

13) **Signature of Authorized Representative:**
    If the organization is a partnership/corporation/LLC, this should be a partner, an officer of the corporation or member of the LLC.

14) **Printed Name of Authorized Representative.**

15) **Title of Authorized Representative:**
    President, Vice-President, Secretary, Treasurer, Managing Member, Member, etc.

16) **Date:**
    The date the application is being signed.

Form 13-16-A
Revised 12-2019

Oklahoma Tax Commission
Application for Sales Tax Exemption

1. Federal Identification Number		**2.** Is Organization Incorporated? ☐ Yes ☐ No
3. Legal Name of Organization		**4.** Business Phone Number
5. Organization Physical Location (street and number or directions) Do NOT use post office box or rural route number.		
6. City	**7.** State	**8.** Zip Code
9. Mailing Address (street and number, post office box or rural route and box number)		
10. City	**11.** State	**12.** Zip Code

Type of Organization (check ONLY one)

- ☐ **American Legion** (See instructions-Item 78)
- ☐ **Biomedical Research Foundations.** (See instructions-Item 1)
- ☐ **Boys & Girls Clubs of America Affiliate.** (See instructions-Item 2)
- ☐ **Boy Scouts of America; Girl Scouts of U.S.A.; Camp Fire U.S.A. Council Organizations.** (See instructions-Item 3)
- ☐ **Career Technology Student Organizations.** (See instructions-Item 4)
- ☐ **Charitable Health Organizations.** (See instructions-Item 5)
- ☐ **Children's Homes on Church-owned Property.** (See instructions-Item 6)
- ☐ **Children's Homes Supported by Churches.** (See instructions-Item 69)
- ☐ **Church.** (See instructions-Item 7)
- ☐ **City or County Trust or Authority.** (See instructions-Item 8)
- ☐ **Collection and Distribution.** (See instructions-Item 9)
- ☐ **Community Blood Banks.** (See instructions-Item 10)
- ☐ **Community Mental Health Center.** (See instructions-Item 11)
- ☐ **Community-based Health Center.** (See instructions-Item 12)
- ☐ **Community-based Autonomous Member.** (See instructions-Item 13)
- ☐ **Construction Projects by Organizations Providing End-of-Life Care and Access to Hospice Services.** (See instructions-Item 14)
- ☐ **Cultural Organization for Disadvantaged Children.** (See instructions-Item 15)
- ☐ **Disabled American Veterans, Dept. of Oklahoma, Inc.** (See instructions-Item 16)
- ☐ **Federal Government or its Instrumentality.** (See instructions-Item 19)
- ☐ **Fab Lab** (see instructions-Item 79)
- ☐ **Federally Chartered Credit Union.** (See instructions-Item 20)
- ☐ **Health Center.** (See instructions-Item 21)
- ☐ **Federally Recognized Indian Tribes.** (See instructions-Item 22)
- ☐ **Grand River Dam Authority.** (See instructions-Item 23)
- ☐ **Hazardous Waste Treatment Facility.** (See instructions-Item 24)
- ☐ **Indigent Health Care Revolving Fund Clinic.** (See instructions-Item 25)
- ☐ **Marine Corps League of Oklahoma** [1356(78)] **(SB 353-Effective July 1, 2018)** (See instructions - Item 76)
- ☐ **Meals on Wheels.** (See instructions-Item 26)
- ☐ **Metropolitan Area Homeless Service Provider.** (See instructions-Item 27)
- ☐ **Museums Accredited by the American Association of Museums.** (See instructions-Item 29)
- ☐ **NRA/Other Organizations That Defend 2nd Amendment Rights.** (See instructions-Item 30)
- ☐ **National Guard Association of Oklahoma** [1356(77)] **(SB 353-Effective July 1, 2018)** (See instructions - Item 75)

(continued on page B)

Type of Organization (check ONLY one)

- ☐ **National Volunteer Women's Service Organization.** (See instructions-Item 31)
- ☐ **Nonprofit Corporation Rural Water District.** (See instructions-Item 72)
- ☐ **Oklahoma Coal Mining.** (See instructions-Item 32)
- ☐ **Older Americans Act.** (See instructions-Item 33)
- ☐ **On-site Universal Pre-Kindergarten Education.** (See instructions-Item 34)
- ☐ **Organizations for Rehabilitation of Court-adjudicated Juveniles.** (See instructions-Item 35)
- ☐ **Organizations for Educating Community Regarding the Developmentally Disabled.** (See instructions-Item 36)
- ☐ **Organizations Funding Scholarships in the Medical Field.** (See instructions-Item 37)
- ☐ **Organizations Operating As Collaborative Models Connecting Community Agencies In One Location.** (See instructions-Item 74)
- ☐ **Organizations Providing Education Relating to Robotics.** (See instructions-Item 67)
- ☐ **Organizations Supporting State Parks in Oklahoma.** (See instructions-Item 64)
- ☐ **Parent-Teacher Associations or Organizations.** (See instructions-Item 38)
- ☐ **Preservation of Wetlands and Habitat for Wild Ducks.** (See instructions-Item 39)
- ☐ **Preservation and Conservation of Wild Turkeys.** (See instructions-Item 40)
- ☐ **Private Schools-Elementary/ Secondary.** (See instructions-Item 41)
- ☐ **Private School-Higher Education.** (See instructions-Item 42)
- ☐ **Public School Districts.** (See instructions-Item 43)
- ☐ **Public Schools of Higher Education.** (See instructions-Item 44)
- ☐ **Qualified Neighborhood Watch Organizations.** (See instructions-Item 45)
- ☐ **Rural Electric Cooperative.** (See instructions-Item 47)
- ☐ **Public Nonprofit Rural Water District.** (See instructions-Item 48)
- ☐ **School Foundations.** (See instructions-Item 17)
- ☐ **Shelter for Abused, Neglected or Abandoned Children.** (See instructions-Item 49)
- ☐ **Spaceport User.** (See instructions-Item 68)
- ☐ **State of Oklahoma, Local or County Government Entity.** (See instructions-Item 50)
- ☐ **Veterans of Foreign Wars of United States, Oklahoma Chapters.** (See instructions-Item 51)
- ☐ **Veterans' organizations that financially support area veteran's organizations for constructing a memorial or museum.** (See instructions-Item 77)
- ☐ **Volunteer Fire Department-Title 18.** (See instructions-Item 52)
- ☐ **Youth Athletic Teams.** (See instructions-Item 66)
- ☐ **Youth Camps.** (See instructions-Item 54)
- ☐ **YWCA OR YMCA.** (See instructions-Item 55)

Additional documentation may be required.

13. This is to certify that the organization and responsible person(s) listed understand that only purchases of items for use solely by the organization are exempt from sales tax. Exemptions issued by this application will be properly utilized and safeguarded from abuse.

Signature of Authorized Representative (If a corporation/LLC should be an officer or member)

14. Name (printed) of Authorized Representative

15. Title of Authorized Representative

16. Date

Mandatory inclusion of Social Security and/or Federal Identification numbers is required on forms filed with the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma Statutes and Regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the Oklahoma Tax Commission. **Your federal identification number does not qualify you for the sales tax exemption.**

Please note: All exempt purchases must be invoiced to the organization and paid by funds or check directly from the organization to qualify for the exemption.

Attach all required documents and mail to:

Oklahoma Tax Commission
Taxpayer Assistance Division
PO Box 26920
Oklahoma City, OK 73126-0920

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

Requirements and Documentation to Qualify...

The following is a list of exemptions that specifically qualify for an Oklahoma sales tax exemption. Following the exemption will be the statute cite and OTC Rule number, if applicable.

Statutes, unless otherwise stated, will be in Title 68 of the Oklahoma Statutes. The Oklahoma Tax Commission Administrative Rules can be found online at www.tax.ok.gov. Application form, unless otherwise stated, will be 13-16-A.

Section 1356.2 of the Oklahoma Statutes prohibits a person from claiming a sales tax exemption granted an organization pursuant to Section 1356 or 1357 of Title 68 in order to make a purchase exempt from sales tax for his/her personal use and further provides that any person who knowingly makes a purchase in violation thereof shall be guilty of a misdemeanor, subject to a fine equal to double the amount of sales tax involved and/or incarceration for not more than 60 days. Violators shall also be subject to an administrative fine of not more than $500 which shall be deposited to the General Revenue Fund.

Not all entities that are recognized by the Internal Revenue Service as income tax exempt pursuant to 26 U.S.C. 501(c)(3) qualify to be exempt from sales tax in Oklahoma. To qualify for an exemption you must complete the application and provide the necessary documentation listed under the exemption for which you are applying.

(1) Biomedical Research Foundations [1357(25); 710:65-13-174]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the foundation as exempt from federal income taxation pursuant to 26 U.S.C. 501(c)(3); **and**

(2) A written description of the qualifying activities of the foundation, as may be evidenced by copies of:

(A) Articles of incorporation;

(B) By-laws;

(C) Brochure; and

(D) Notarized letter from the President or Chairman of the foundation.

(2) Boys & Girls Clubs of America Affiliates [1356(20)]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the foundation as exempt from federal income taxation pursuant to 26 U.S.C.501(c)(3); **and**

(2) Documentation verifying the club **IS NOT** affiliated with the Salvation Army.

(3) Boy Scouts of America; Girl Scouts of U.S.A.; Camp Fire U.S.A. Council Organizations [1356(9); 710:65-13-341]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application, documentation that the applicant is a COUNCIL organization.

(4) Career Technology Student Organizations [1356(50); 710:65-13-210(n)]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application, documentation that the organization is under the direction and supervision of the Oklahoma Department of Career and Technology Education.

(5) Charitable Health Organizations [1356(61); 710:65-13-353]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3);

(2) Proof of membership in a tax-exempt organization primarily engaged in advancing the purposes of its member organization, including a description of the activities of the membership organization; **and**

(3) Documentation showing that the organization is primarily engaged either in providing educational services, programs or support concerning health-related diseases and conditions to individuals suffering from such diseases or their caregivers and family members and or health related research of such diseases or conditions, along with a written description of the activities of the organization, as may be evidenced by copies of one or more of the following:

(A) Articles of incorporation;

(B) By-laws;

(C) Brochure; **or**

(D) Notarized letter from the President or Chairman of the organization.

(6) Children's Homes on Church Property [1357(15); 710:65-13-33]

The sale of tangible personal property or services to children's homes **located on church-owned property and operated by a qualified organization** is exempt from sales tax. **"Qualified organization"** means, for purposes of this Section, an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C. § 501(c)(3). [See: 68O.S. Section 1357(15)]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3);

(2) Evidence of ownership of the property.

(7) Church [1356(7); 710:65-13-40]

Generally, sales made directly to a church are exempt from sales and use tax. Only sales purchased by the church, invoiced to the church, and paid for by funds or check directly from the church, will qualify for the exemption.

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) IRS letter recognizing organization as tax exempt pursuant to 26 U.S.C. § 501 (c)(3) **or**

(2) Documentation which shows that the church consists of a body of believers which holds religious services **and** public notification of the place and time of those services such as: a copy of a newspaper ad, a copy of a yellow pages ad; or a newsletter or bulletin sent to regular attendees or distributed during a service.

(8) City or County Trust or Authority [1356(1); 60 O.S.§ 176 et seq.; 710:65-13-550]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

Enabling document for the Trust or Authority showing organization under 60 O.S. § 176 et seq.

(9) Collection and Distribution [1357(14); 710:65-13-339]

Qualification for Collection and Distribution Organization exemption. Sales tax does not apply to the sale of tangible personal property or services to or by organizations exempt from taxation pursuant to 26 U.S.C. § 501(c)(3) and;

(1) are **primarily** involved in the collection and distribution of food and household products to other organizations that facilitate the distribution of such products to the needy and such distribute organizations are exempt from taxation pursuant to 26 U.S.C. § 501(c)(3) **or**

(2) facilitate the distribution of such products to the needy.

Supporting documentation required. To claim exemption under this Section, the following information must be submitted to the Commission along with the application:

(1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3);

(2) A written description stating the activities of the organization, as evidenced by copies of:

- (A) Articles of incorporation;
- (B) By-laws;
- (C) Brochure; **or**
- (D) Notarized letter from the President or Chairman of the organization; and,

(3) For organizations described in (1) a list of organizations, including federal employee identification numbers, to which items were distributed for the previous calendar year must also be provided.

This exemption is issued for a three-year period. It must be renewed at the end of the three years.

(10) Community Blood Banks [1357(25); 710:65-13-175]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**

(2) A written description of the qualifying criteria that the organization meets, as may be evidenced by copies of:

- (A) Articles of incorporation;
- (B) By-laws;
- (C) Brochure; **and**
- (D) Notarized letter from the President or Chairman of the organization.

(11) Community Mental Health Center [1356(22d); 710:65-13-172]

Any community mental health center as defined in Section 3-302 of Title 43A of the Oklahoma Statutes. For purposes of this Section, **"community mental health center"** means a facility offering:

(A) A comprehensive array of community-based mental health services, including, but not limited to, inpatient treatment, outpatient treatment, partial hospitalization, emergency care, consultation and education, **and**

(B) Certain services at the option of the center, including, but not limited to, prescreening, rehabilitation services, pre-care and after-care, training programs, and research and evaluation programs.

Supporting documentation required. To support the exemption claimed under this section Community mental health centers must submit to the Commission, as part of its application, proof of recognition by the Oklahoma Department of Mental Health and Substance Abuse Services that applicant qualifies as a Community Mental Health Center, along with a written description of the comprehensive array of community-based mental health and other optional services the facility offers, as may be evidenced by copies of:

(A) Articles of incorporation;

(B) By-laws;

(C) Brochure; **or**

(D) Notarized letter from the President or Chairman of the organization.

(12) Community-based Health Center [1356(22c); 710:65-13-172]

Any community-based health center which provides primary care services at no cost to the recipients, and is exempt from taxation pursuant to the provisions of Section the Internal Revenue Code, 26 U.S.C., Section 501(c)(3). For purposes of this Section, "primary care services" means health services related to family medicine, internal medicine, pediatrics, obstetrics, or gynecology that are furnished by physicians, and where appropriate, physician assistants, nurse practitioners, or other licensed medical professionals;

Supporting documentation required. Community-based health centers must submit the documentation described in (A) through (C) of this paragraph:

(A) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3);

(B) A written description of the primary care services provided must be submitted, stating the activities of the organization, and evidenced by copies of the following, as applicable:

- (i) By-laws;
- (ii) An audit or other financial statement, showing the types and amounts of revenue received; **and**
- (iii) intake documents or other forms used to obtain information from clients and which specifically reflect that the primary care services were being provided at no cost to the recipients.

(C) For the purposes of this paragraph, **"at no cost to the recipient"** means at no cost to either the recipient or any unit of government, or any insurance company, or any other person or entity. Centers which provide primary care services on a "sliding scale" fee schedule do **not** qualify for the exemption.

(13) Community-based Autonomous Member [1356(57); 710:65-13-346]

Qualifications for exemption. Sales of tangible personal property or services are exempt from sales tax when made to an organization, exempt from income taxation pursuant to Section 501(c)(3) of the Internal Revenue Code, which is a part of a network of community-based, autonomous member organizations provided that the organization meets the following criteria;

(1) Serves people with workplace disadvantages and disabilities by providing job training and employment services, as well as job placement opportunities and post-employment support,

(2) Has locations in the United States and at least twenty other countries,

(3) Collects donated clothing and household goods to sell in retail stores and provides contract labor services to business and government, **and**

(4) Provides documentation to the Oklahoma Tax Commission that over seventy-five percent (75%) of its revenues are channeled into employment, job training and placement programs and other critical community services.

Supporting documentation required. To claim exemption under this Section, the following information must be submitted to the Commission along with the application:

(1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3);

Continued on page 9...

Community-based Autonomous Member [1356(57); 710:65-13-346] (continued)

(2) A written description stating the activities of the organization which shows that the applicant meets the criteria set out in sub-section (a) above as evidenced by copies of:
  (A) Articles of incorporation;
  (B) By-laws;
  (C) Brochure; **or**
  (D) Notarized letter from the President or Chairman of the organization.

(3) Name(s) and current mailing addresses of responsible officer(s).

(14) Construction Projects for End-of-Life Care/Hospice Services for Low-Income [1356(72); 710:65-13-177]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**

(2) A written description stating the activities of the organization, as evidenced by copies of:
  (A) Articles of incorporation;
  (B) By-laws;
  (C) Brochure; **or**
  (D) Notarized letter from the President or Chairman of the organization

(15) Cultural Organization for Disadvantaged Children [1356(24); 710:65-13-335]

Qualification for educational, charitable, and cultural events for disadvantaged children exemption. The first $15,000.00 of each calendar year's sales, **to or by**, organizations which were established to sponsor or promote educational, charitable, or cultural events for **disadvantaged children**, are exempt from sales tax.

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**

(2) Documentation showing that the organization was established to sponsor and provide educational, charitable, and cultural events for disadvantaged children, along with a written description of the activities of the organization, as may be evidenced by copies of one or more of the following:
  (A) Articles of incorporation;
  (B) By-laws;
  (C) Brochure; **or**
  (D) Notarized letter from the President or Chairman of the organization.

(16) Exemption for Disabled American Veterans, Department of Oklahoma, Inc. and subordinate chapters [1356(28); 710:65-13-336]

(a) General provisions. Disabled American Veterans, Department of Oklahoma, Inc. and its subordinate chapters are exempt from the levy of sales tax on purchases of tangible personal property and services.

(b) Application procedure. Application for exemption is made by submitting to the Taxpayer Assistance Division, Oklahoma Tax Commission, 2501 N. Lincoln Blvd., Oklahoma City, OK, a completed Form 13-16-A, contained in Packet E available telephonically at (405) 521-3160 and online at www.tax.ok.gov along with written confirmation that the applicant is a currently recognized chapter of the Disabled American Veterans, Department of Oklahoma, Inc.

(17) School Foundations [1356(13)(b); 710:65-13-210(m)]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the foundation as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3);

(2) A written description of the qualifying activities of the foundation or organization, as may be evidenced by copies of:

- (A) Articles of incorporation;
- (B) By-laws;
- (C) Brochure; **and**
- (D) Notarized letter from the President or Chairman of the foundation.

(18) Enhanced Recovery [1357(35); 710:65-13-123]

General provisions. Beginning July 1, 2006, sales of electricity to the operator of a spacing unit or lease where oil is produced or is attempted to be produced using enhanced recovery methods shall be exempt from the levy of sales tax. Enhanced recovery methods include but are not limited to *increased pressure in a producing formation through the use of water or saltwater if the electrical usage is associated with and necessary for the operation of equipment required to inject or circulate fluids in a producing formation for the purpose of forcing oil or petroleum into a wellbore for eventual recovery and production from the wellhead.*

Supporting documentation required. The request must set out the name of the operator, the physical location of the project, the Federal Identification Number of the operator, the date the project commenced, and the electric service account number associated with services provided to the project and the Production Unit Number and Merge Number of the project. A copy of the application [Form 1535] filed with and approved by the Oklahoma Corporation Commission must accompany the request.

Eligibility. In order to be eligible for the exemption set forth in this section, the total content of oil recovered after the use of the enhanced recovery methods must not exceed one percent (1%) by volume.

Limitations. The exemption shall **apply only to the state sales tax rate** and not to any county or municipal sales tax rate.

(19) Federal Government or its Instrumentality [1356(1); 710:65-13-130]

Sales "to" governmental entities. Sales of tangible personal property or services to this State, its institutions or political subdivisions, and to the United States, including its agencies and instrumentalities are exempt from sales tax. Sales to other states' governments, political subdivisions, institutions, or agencies are not exempt, unless the state is one which borders Oklahoma and grants a like exemption from taxes on similar sales of items to Oklahoma or its political subdivisions.

Sales "by" governmental entities. Except as specifically exempt by statute, the State of Oklahoma, its agencies and instrumentalities, all counties, townships, and municipal corporations, their respective agencies and instrumentalities, and all other state governmental entities and subdivisions, including state colleges and universities, shall collect, report and remit sales tax on taxable sales of tangible personal property and services. For example, sales of city maps, sales of gifts and souvenirs, sales of food from city operated concessions at stadiums, ballparks, auditoriums, etc., are subject to tax.

(20) Federally Chartered Credit Union [Title 12 U.S.C. §1768; 710:65-19-106]

Sales to Federal Reserve Banks, Federal Land Banks, and Federal Home Loan Banks, and **federally chartered credit unions are exempt from sales and use tax pursuant to either the exemption for sales to the federal government, or because federal law preempts state taxation of certain institutions.**

(21) Health Center [1356(22a); 710:65-13-172]

Sales tax does not apply to the sale of tangible personal property or taxable services when sold to: Any health center as defined in Section 254b of Title 42 of the United States Code;

Supporting documentation required. Health centers must submit the letter of notification from the U.S. Department of Health and Human Services, recognizing that the center qualifies under the terms of the relevant statute.

(22) Federally Recognized Indian Tribes [1356(1); 710:65-13-130]

This exemption extends to the Tribe ONLY. "This exemption does not extend to individuals, corporations, partnerships, or other business or legal entities who are purchasing items which may be used on Indian Country and which are purchased ostensibly "for the Tribe" or for business ventures under tribal license or contract with private parties. **The exemption only applies to transactions with a federally-recognized Indian tribe itself**." *Chickasaw Nation v. State of Oklahoma ex rel. OTC, 31 F.3d964, (1994) and OTC v. Chickasaw Nation, 115 S.Ct. 2214(1995).*

(23) Grand River Dam Authority [1356(10)]

Per statute, as a state authority, sales to the Grand River Dam Authority are sales tax exempt.

(24) Hazardous Waste Treatment Facility [1359(6); 710:65-13-80]

Exemption limited to eligible, properly documented transactions. Only purchases of machinery, equipment, fuel, and chemicals or other materials incorporated into and directly used or consumed in the process of treatment to substantially reduce the volume of harmful properties of hazardous waste at treatment facilities specifically permitted pursuant to the Hazardous Waste Management Act and operated at the place of waste generation, or **facilities approved by the Department of Environmental Quality** for the clean up of a site of contamination are exempt. Only purchases made by persons engaged in the process of treatment, invoiced to those persons, and paid for by such persons are exempt.

Application process. Application shall be made by letter, addressed to the Taxpayer Assistance Division. Before the Oklahoma Tax Commission can issue a document verifying an exemption under this Section, the following information is required to substantiate the exemption claimed:

(1) Legal name of the entity seeking exemption;
(2) Mailing address;
(3) Location address of the facility at which treatment is to be conducted;
(4) Federal employer's identification number;
(5) Names and current mailing addresses of all responsible officers;
(6) A written description of the process in which the person will be engaged;
(7) Information regarding the permit or approval under which the person is operating;
(8) Documentation that any **nonresident contractor** or **subcontractor** is in compliance with the registration requirements found at 68 O.S. § 1701 et.seq.; **and**
(9) Such additional information as the Commission may require to confirm eligibility.

(25) Indigent Health Care Revolving Fund Clinic [1356(22b); 710:65-13-172]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) Letter of notification from the U.S. Department of Health and Human Services, recognizing that the center qualifies under the terms of the relevant statute.
(2) Documentation of the clinic receiving state funds from the Indigent Health Care Revolving Fund pursuant to the provisions of Section 66 of Title 56 of the Oklahoma Statutes.

(26) Meals on Wheels [1357(13)(a); 710:65-13-337]

Supporting documentation required. To claim exemption under this Section, the following information must be submitted to the Commission along with the application:

(1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**
(2) A written description stating the activities of the organization, as evidenced by copies of:
    (A) Articles of incorporation;
    (B) By-laws;
    (C) Brochure; **or**
    (D) Notarized letter from the President or Chairman of the organization.

This exemption is issued for a three-year period. It must be renewed at the end of the three years.

(27) Metropolitan Area Homeless Service Provider [1356(54); 710:65-13-344]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**

(2) Documentation showing that the organization was established to provide services to homeless persons during the day and is located in a metropolitan area with a population in excess of five hundred thousand (500,000) persons according to the latest Federal Decennial Census. Also, a written description of the services of the organization, as may be evidenced by copies of:

(A) Articles of incorporation;
(B) By-laws;
(C) Brochure; **or**
(D) Notarized letter from the President or Chairman of the organization.

(28) Motion Picture Television Production Company [1357(23); 710:65-13-194]

(a) **General provisions.** The sale of tangible personal property and services to a motion picture or television production company are exempt from sales and use taxes in Oklahoma, if used or consumed in connection with an eligible production.

(b) **Definitions.** Pursuant to 68 O.S. § 1357(23), **"Eligible production"** means *a documentary, special, music video, or a television commercial or television program that will serve as a pilot for or be a segment of an ongoing dramatic or situation comedy series, filmed or taped for theatrical release or for network or national or regional syndication or broadcast.* **"Qualified purchaser"** means a motion picture or television production company making purchases of tangible personal property and services for use in producing an eligible production, which has received an exemption letter for its eligible production.

Apply on Form 13-88 provided in this packet.

Registration for Oklahoma Withholding is required if your business will employ one or more individuals in the State of Oklahoma. (If you are bringing employees with you to work on the production you have employees subject to Oklahoma withholding.) If the Oklahoma income tax you withhold from your employee(s) is $500 or more, per quarter, the amount withheld must be remitted monthly. If the amount you withhold is less than $500 per quarter, the remittance may be made quarterly. If you are required to make federal withholding tax deposits more frequently than once a month, you are required to file with Oklahoma on the same schedule. Register online at **www.tax.ok.gov** using OkTAP.

(29) Museums Accredited by the American Association of Museums [1356(25); 710:65-13-334]

(a) Museums are exempt from the levy of sales tax on their purchases of tangible personal property and services, and provided that the museum is in compliance with (d)(2) of this Section, on the sales of tickets for admission.

(b) **Certification required for purchases.** Certification, in which the name of the museum or other accredited entity is set out on the face of the invoice or sales receipt to be obtained and retained by the vendor, is required of persons making purchases on behalf of a qualifying museum or other accredited entity, in order to support the exemption pursuant to OAC 710:65-3-30 and 710:65-3-33.

(c) **Application procedure.** Application for the exemption on purchases shall be made to the Taxpayer Assistance Division, Oklahoma Tax Commission. Before a letter verifying the exempt status can be issued, the information described in this subsection must be submitted:

(1) Legal name of the entity seeking exemption;
(2) Mailing address;
(3) Location address;
(4) Federal employer's identification number; **and**
(5) Written confirmation that the applicant is currently accredited by the American Association of Museums.

(30) NRA/Other Organizations that defend 2nd Amendment Rights [1356(74); 710:65-13-359]

(a) **Qualifications for exemption.** Sales of property to a nonprofit foundation which raises tax deductible contributions in support of a wide range of firearms related public interest activities of the National Rifle Association of America and other organizations that defend and foster the Second Amendment are exempt from sales tax.

Supporting documentation required:

(1) A letter from the Internal Revenue Service (IRS) recognizing the foundation or organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**

(2) A written description of the qualifying activities of the foundation or organization, as may be evidenced by copies of:

- (A) Articles of incorporation;
- (B) By-laws;
- (C) Brochure; **and**
- (D) Notarized letter from the President or Chairman of the foundation or organization.

(31) National Volunteer Women's Service Organization [1356(62); 710:65-13-350]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) Written confirmation that the applicant is currently recognized as an Oklahoma chapter of the Daughters of the American Revolution; **and**

(2) A written description stating the activities of the organization, as evidenced by copies of:

- (A) Articles of incorporation;
- (B) By-laws;
- (C) Brochure; **or**
- (D) Notarized letter from the President or Chairman of the organization.

(32) Oklahoma Coal Mining [1359(13); 710:13-55]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission the application and a statement that the entity is engaged in mining coal in Oklahoma, setting out any coal mining permit numbers issued to the entity or, if the applicant is a contractor to a mine owner, the coal mining permit numbers issued to the mine owner, by the Oklahoma Department of Mines or other applicable regulatory agency.

(33) Older Americans Act [1357 (13)(b); 710:65-13-338]

Supporting documentation required. To claim exemption under this Section, the following information must be submitted to the Commission along with the application:

(1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3);

(2) A written description stating the activities of the organization, as evidenced by copies of:

- (A) Articles of incorporation;
- (B) By-laws;
- (C) Brochure; **or**
- (D) Notarized letter from the President or Chairman of the organization; and,

(3) Copy of notification letter approving the organization for funding under the Older Americans Act of 1965.

This exemption is issued for a one-year period. It must be renewed at the end of one year.

(34) On-site Universal Pre-Kindergarten Education [1356(69); 710:65-13-220]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A copy of the Oklahoma Child Care Facility License;

(2) A copy of the 3-star rating Certificate from the Department of Human Services Reaching for the Stars Program or documentation which shows that the entity has a national accreditation; **and**

(3) A copy of a current year contractual agreement with a public school or school district for provision, by the child care facility, of on site universal pre-kindergarten education to four year-old children.

(continued on page 14)

(35) Organizations for Rehabilitation of Court-adjudicated Juveniles [1356(21); 710:65-13-342]

Qualification for the Juvenile Rehabilitation exemption. Sales tax does not apply to the sale of goods or services to organizations which take court-adjudicated juveniles for purposes of rehabilitation and which are exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., § 501(c)(3). However, at least fifty percent (50%) of the juveniles served by the organization must be court-adjudicated and the organization must receive state funds in an amount which is less than ten percent (10%) of the annual budget of the organization.

Supporting documentation required. To claim exemption under this Section, the following information must be submitted to the Commission along with the application:

(1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3);
(2) A copy of the last audit, income tax informational return, or other financial statements which will show that for the last fiscal year end before application, less than 10% of the budget of the organization was from state funds;
(3) A statement signed by a responsible officer of the organization that sets out the percentage of juveniles served which were court-adjudicated during the last fiscal year, giving the total number served, and the total number of those that were court-adjudicated;
(4) A written description stating the activities of the organization, as evidenced by copies of:
    (A) Articles of incorporation;
    (B) By-laws;
    (C) Brochure; **or**
    (D) Notarized letter from the President or Chairman of the organization which states the services provided by the organization.

(36) Organizations for Educating Community Regarding the Developmentally Disabled [1356(67); 710:65-13-354]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3);
(2) Proof of Not-for-Profit Certificate of Incorporation in Oklahoma; **and**
(3) Documentation showing that the organization is organized for the purpose of providing training and education to developmentally disabled individuals, educating the community about the rights, abilities and strengths of developmentally disabled individuals and promoting unity among developmentally disabled individuals in their community and geographic area, along with a written description of the activities of the organization, as may be evidenced by copies of one or more of the following:
    (A) Articles of incorporation;
    (B) By-laws;
    (C) Brochure; **or**
    (D) Notarized letter from the President or Chairman of the organization which states the services provided by the organization.

(37) Organizations Funding Scholarships in the Medical Field [1356(71); 710:65-13-357]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**
    (A) Articles of incorporation;
    (B) By-laws;
    (C) Brochure; **or**
    (D) Notarized letter from the President or Chairman of the organization.

Exemption limited to eligible, properly documented transactions. Only sales of food or snack items, purchased by the organization, invoiced to the organization, and paid for by funds or check directly from the organization will qualify for the exemption described in this Section.

(38) Parent-Teacher Associations or Organizations [1356(13)(b); 710:65-13-210]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission the Internal Revenue Service determination letter recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3).

(39) Preservation of Wetlands and Habitat for Wild Ducks [1356(55); 710:65-13-345]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**

(2) A written description stating the activities of the organization, as evidenced by copies of:

(A) Articles of incorporation;
(B) By-laws;
(C) Brochure; **or**
(D) Notarized letter from the President or Chairman of the organization.

(40) Preservation & Conservation of Wild Turkeys [1356(56); 710:65-13-345]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**

(2) A written description stating the activities of the organization, as evidenced by copies of:

(A) Articles of incorporation;
(B) By-laws;
(C) Brochure; **or**
(D) Notarized letter from the President or Chairman of the organization.

(41) Private Schools-Elementary/Secondary [1356(11); 710:65-13-210]

Sales to schools. Sales of tangible personal property or services to the following entities are exempt from taxation:

(1) Private institutions of higher education.
(2) Private elementary and secondary schools.
(3) Members of the Oklahoma system of higher education.
(4) Public school districts.

Scope of exemption. The exemption in this subsection shall apply **only if said institution or school is accredited by the State Department of Education, registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher education which are exempt from taxation pursuant to 26 U.S.C.A § 501(c)(3) of the Internal Revenue Code.** Included in sales which are exempt are materials, supplies and equipment used in construction and improvement of buildings owned by said entities and operated for educational services.

(42) Private School-Higher Education [1356(11); 710-65-13-210]

Sales to schools. Sales of tangible personal property or services to the following entities are exempt from taxation:

(1) Private institutions of higher education.
(2) Private elementary and secondary schools.
(3) Members of the Oklahoma system of higher education.
(4) Public school districts.

Scope of exemption. The exemption in this subsection shall apply **only if said institution or school is accredited by the State Department of Education, registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher education which are exempt from taxation pursuant to 26 U.S.C.A § 501(c)(3) of the Internal Revenue Code.** Included in sales which are exempt are materials, supplies and equipment used in construction and improvement of buildings owned by said entities and operated for educational services.

(43) Public School Districts [1356(10); 710:65-13-210]

Sales to schools. Sales of tangible personal property or services to the following entities are exempt from taxation:
(1) Private institutions of higher education.
(2) Private elementary and secondary schools.
(3) Members of the Oklahoma system of higher education.
(4) Public school districts.

Scope of exemption. The exemption in this subsection shall apply **only if said institution or school is accredited by the State Department of Education, registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher education which are exempt from taxation pursuant to 26 U.S.C.A § 501(c)(3) of the Internal Revenue Code.** Included in sales which are exempt are materials, supplies and equipment used in construction and improvement of buildings owned by said entities and operated for educational services.

(44) Public Schools of Higher Education [1356(10); 710:65-13-210]

Sales to schools. Sales of tangible personal property or services to the following entities are exempt from taxation:
(1) Private institutions of higher education.
(2) Private elementary and secondary schools.
(3) Members of the Oklahoma system of higher education.
(4) Public school districts.

Scope of exemption. The exemption in this subsection shall apply **only if said institution or school is accredited by the State Department of Education, registered by the State Board of Education for purposes of participating in federal programs or accredited as defined by the Oklahoma State Regents for Higher education which are exempt from taxation pursuant to 26 U.S.C.A § 501(c)(3) of the Internal Revenue Code.** Included in sales which are exempt are materials, supplies and equipment used in construction and improvement of buildings owned by said entities and operated for educational services.

(45) Qualified Neighborhood Watch Organizations [1356(53); 710:65-13-348]

Supporting documentation required. To claim exemption under this Section, the applicant must submit to the Commission, along with the application:

(1) Documentation showing that the organization is a not-for profit corporation under the laws of Oklahoma established to help prevent criminal activity in a specific area through community involvement and interaction with local law enforcement, as may be evidenced by copies of one or more of the following:
  (A) Articles of incorporation;
  (B) By-laws;
  (C) Other documents that show the intent of the incorporators at the time of incorporation.
(2) Documentation showing that the organization is either endorsed, supported by or working directly with a law enforcement agency that has jurisdiction in the area where the neighborhood watch is located. Documentation may consist of membership lists, notices or minutes of meetings or letters from the applicable law enforcement agencies concerning their support, endorsement or involvement with the organization.
(3) A description of the boundaries of the area in which the neighborhood watch organization is located.
(4) **The name and address of the person representing the organization to whom the exemption card will be mailed and who will be responsible for keeping track of the sales made to, by, or for the benefit of the organization so that the annual limit of $2,000 will not be exceeded by the organization.**

Exemption limited to eligible, properly-documented transactions. Only the first $2,000 of either sales to, by or on behalf of the organization are exempt. The organization must keep accurate records to enable it to properly document the exemption. The exemption documentation that vendors are required to obtain on purchases to, or for the benefit of the organization is set out in section 710:65-7-17.

(46) Reservoir Dewatering Projects [1357(31); 710:65-13-122]

Contents of the application letter. The letter of application must set out the name of the operator, the physical location of the project, the Federal Identification Number of the operator, the date the project commenced, and the electric service account number associated with services provided to the project. A copy of the Oklahoma Corporation Commission Order approving the designation of the area and reservoir as a “reservoir dewatering project” or a “reservoir dewatering unit” must accompany the application letter.

(47) Rural Electric Cooperative [18 O.S.§437.25; 710:65-13-124]

General Rule. Purchases by rural electric cooperatives and foreign corporations transacting business under the Rural Electric Cooperative Act of tangible personal property or taxable services are exempt from sales tax.

Sales related to the construction of a facility for a rural electric cooperative. *Sales of tangible personal property consumed or incorporated in the construction or expansion of a facility for a corporation organized under Section 437 et seq. of Title 18 of the Oklahoma Statutes as a rural electric cooperative are exempt from sales tax. For purposes of this paragraph, sales made to a contractor or subcontractor that has previously entered into a contractual relationship with a rural electric cooperative for construction or expansion of a facility shall be considered sales made to a rural electric cooperative* are also exempt.

(48) Public Nonprofit Rural Water District [Title 82 O.S.§1324.3 et seq; 1356(10)]

Provide organizational documents showing the **public nonprofit rural water district** was organized under Title 82 O.S.§1324.3 et seq. Per 1356(10) of the Oklahoma Statutes, a Public Nonprofit Rural Water District may pass their exemption to a contractor with which they hold a public contract.

(49) Shelter for Abused, Neglected or Abandoned Children [1356(68); 710:65-13-355]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**

(2) Documentation showing that the organization is a shelter for abused, neglected, or abandoned children from birth to twelve or beginning July 1, 2008 is a shelter for children from birth to age eighteen.

(3) A written description of the activities of the organization, as may be evidenced by copies of one or more of the following:

- (A) Articles of incorporation;
- (B) By-laws;
- (C) Brochure;
- (D) Intake documents or other forms used to obtain information from clients which specifically reflect age of children and reason for being sheltered; **or**
- (E) Notarized letter from the President or Chairman of the organization which states the services provided by the organization.

(50) State of Oklahoma, Local or County Government Entity [1356(1); 710:65-13-130]

Sales “to” governmental entities. Sales of tangible personal property or services to this State, its institutions or political subdivisions, and to the United States, including its agencies and instrumentalities are exempt from sales tax. Sales to other states’ governments, political subdivisions, institutions, or agencies are not exempt, unless the state is one which borders Oklahoma and grants a like exemption from taxes on similar sales of items to Oklahoma or its political subdivisions.

(51) Veterans of Foreign Wars of the United States, Oklahoma Chapters [1356(64); 710:65-13-351]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(19);

(2) Written confirmation that the applicant is currently recognized as a post of the Veterans of Foreign Wars, Department of Oklahoma, Inc.; **and**

(3) A written description stating the activities of the organization, as evidenced by copies of:

- (A) Articles of incorporation;
- (B) By-laws;
- (C) Brochure; **or**
- (D) Notarized letter from the President or Chairman of the organization.

(52) Volunteer Fire Department-Title 18(592) [1356(17); 710:65-13-340]

Sales to volunteer fire departments which are organized under 18 O.S. § 592 are exempt from sales tax. In order for the department to qualify for the exemption, an exemption card must be obtained from the Oklahoma Tax Commission which shall be proof of the exemption. Additionally, volunteer fire departments which are organized under 18 O.S. Section 592 are exempt from having to charge sales tax on the first Fifteen Thousand Dollars ($15,000.00) of sales per year which are made for the purpose of raising funds for the benefit of the department, provided the sales are made on no more than six days per year. [68 O.S. § 1356(19)]

The Fire Department must be registered with the Oklahoma Secretary of State. The name on the application must be the same as it is registered with the Secretary of State.
This exemption is issued for a three-year period. It must be renewed at the end of the three years.

(53) Web Search Portals [1357(38); 710:65-13-650]

Application. Application for exemption may be made by filing a signed, sworn affidavit with the Commission, stating:

(1) The name, address, and federal employer's identification number of the applicant and the name and title of the person signing for the applicant;
(2) A statement that the entity which owns the establishment derives at least eighty percent (80%) of its annual gross revenue from the sale of products or services to out-of-state buyers or consumers, a statement of the entity's annual gross revenues, and the percentage of the annual gross revenues derived from sales made to out-of-state buyers and consumers, determined for the most recently completed income tax year;
(3) A statement that the applicant is primarily engaged in the activities appropriate to NAICS code 519130;
(4) The signature of a person authorized to bind the applicant, signed under penalty of perjury before a notary; **and**
(5) Such additional information as the Commission may require to confirm eligibility.

(54) Youth Camps [1356(29); 710:65-13-33]

The sale of tangible personal property or services to youth camps supported or sponsored by one or more churches, whose members serve as trustees of the youth camp, is exempt from sales tax.

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) The name(s) of the church(es) which support or sponsor the camp.
(2) The names of the members who serve as trustees of the camp.
(3) The amount that each church contributes each year.

(55) YWCA OR YMCA [1356(63); 710:65-13-352]

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) Written confirmation that the applicant is currently recognized as part of a national nonprofit community service organization meeting the health and social service needs of its members; **and**
(2) A written description stating the activities of the organization, as evidenced by copies of:
    (A) Articles of incorporation;
    (B) By-laws;
    (C) Brochure; **or**
    (D) Notarized letter from the President or Chairman of the organization.

(56) 100% Disabled Veteran-Service Related Injuries [1357(34); 710:65-13-275]

Qualification to receive an exemption card. To receive an exemption card under this Section, a veteran must provide a letter from the United States Department of Veterans Affairs certifying that the veteran is receiving disability compensation at the 100% rate and the veteran must be an Oklahoma "resident" as defined in 68 O. S. § 2353.

Contact the Department of Veterans Affairs in Muskogee, Oklahoma for the letter furnished for assistance in establishing entitlement to benefits in the State of Oklahoma (1-800-827-1000).

(57) Agriculture Exemption [1358.1; 710:65-13-15]

"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.

Oklahoma residents should apply through the county assessors office in the county where the property is located. Out-of-state residents farming in Oklahoma should call 1-405-522-5385.

(58) Blue Star Mothers [1356(70); 710:65-13-356]

This exemption is administered as a refund.

Refund procedure. Before making its first refund claim or simultaneous thereto the claimant organization must provide to the Credits and Refunds Section of the Account Maintenance Division the following information:

(A) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(19);

(B) A written description stating the activities of the organization, as evidenced by copies of:

(i) Articles of incorporation;
(ii) By-laws;
(iii) Brochure; **or**
(iv) Notarized letter from the President or Chairman of the organization.

Application process. To claim a refund under this Section, the qualified organization may, within sixty (60) days after the end of each calendar quarter, submit a completed and signed Form 13-9-A, Application for Refund of State Sales Tax, along with invoices and all receipts indicating the amount of state sales tax paid on qualifying purchases during such preceding calendar quarter. Form 13-9-A may be obtained online at **www.tax.ok.gov**.

Use Form 13-9-A to apply.

(59) Cable Television [1359(9); 710:65-13-192]

As used in subsection (9) of Section 1359 of Title 68 of the Oklahoma Statutes, **"machinery and equipment"** used directly in the manufacturing process of cablecasting and which is necessary for the proper production of a cablecast signal or **"machinery and equipment"** the operation failure of which would cause cablecasting to cease….

See rule for list of examples. Use Business Registration Packet "A" to apply.

(60) Computer Services [1357(21); 710:65-13-54]

"Qualified purchaser" means an establishment primarily engaged in computer services and data processing:

(A) Which is defined under Industrial Group Numbers 7372 (prepackaged software) and 7373 (computer integrated system design) of the Standard Industrial Classification (SIC) Manual, latest version, and which derives at least fifty percent (50%) of its annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer, **or**

(B) Which is defined under Industrial Group Number 7374 (computer processing and data preparation processing services) of the SIC Manual, latest version, which derives at least eighty percent (80%) of their annual gross revenues from the sale of a product or service to an out-of-state buyer or consumer.

This exemption is effective July 1 - June 30. It must be renewed each year. Use an affidavit stating the industrial classifications and financial percentages to apply.

(61) Federal Government Agents with Advanced Purchase [1356(1); 710:65-13-130]

Purchase cards. All Federal Government **purchase cards** are centrally-billed. This means that all charges are billed directly to the Federal Government and paid directly by the Federal Government. Charges made using an authorized **purchase card** are therefore, exempt from the levy of Oklahoma sales tax. Authorized **purchase cards** must meet all the requirement set out in this paragraph:

(i) The **purchase card** prefix (first 4 digits) must be 4486, 4614, 4716, 5565 or 5568;
(ii) The **purchase card** platform must be Visa or MasterCard; **and**
(iii) The Visa **purchase card** must be issued by Citibank, JP Morgan or U.S.Bank; The MasterCard **purchase ard** must be issued by Citibank, JP Morgan or U.S.Bank.

Use the GSA/Travel Cards issued to Federal Government.

(62) Manufacturer/Sales Tax Exemption [1359(1); 710:65-13-150]

Apply on Manufacturing Business Registration Packet "M".

(63) Radio/Television Broadcasting [1359(8); 710:65-13-191]

Definition. By virtue of the judgment entered by the Supreme Court of Oklahoma in the case of **Oklahoma Association of Broadcasters v. Oklahoma Tax Commission**, No. 61 O.B.A.J.850 (Apr. 7, 1990), television and radio broadcasters are provided an exemption from the payment of sales tax on machinery and equipment that is used directly in the manufacturing process; machinery and equipment that is necessary for the proper production of a broadcast signal; or machinery and equipment which would cause broadcasting to cease if it failed to operate. For purposes of this Section, **"proper production"** shall include, but not be limited to, machinery and equipment required by F.C.C. rules and regulations. This exemption begins with either the equipment used in producing the live programming or the electronic equipment directly behind the satellite receiving dish (antenna) and ends with transmission of the broadcast signal from the end of the broadcast antenna system.

See rule for list of examples.

(64) Organizations Supporting State Parks in Oklahoma [1356(39); 710:65-13-133]

Sales of tangible personal property or services, directly used in or for the benefit of a state park, and made to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C. § 501(c)(3) and organized primarily for the purpose of supporting one or more state parks located in this state, are exempt from sales tax.

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**

(2) A written description stating the activities of the organization, as evidenced by copies of:
   - (A) Articles of incorporation;
   - (B) By-laws;
   - (C) Brochure; **or**
   - (D) Notarized letter from the President or Chairman of the organization.

(65) Campus Construction Projects [1356(41); 710:65-13-210]

Campus or school construction. Sales for use on campus or school construction projects for the benefit of either the institutions of the Oklahoma system of higher education, private institutions of higher education accredited by the Oklahoma State Regents for Higher Education, or for public schools or school-districts, are exempt when the projects are financed by or through the use of nonprofit entities exempt from taxation pursuant to the provisions of the Internal Revenue Code 26 U.S.C. § 501(c)(3).

Obtaining exemption for campus or school construction projects. The general contractor shall request a letter of confirmation that the project qualifies for the exemption from the Taxpayer Assistance Division. Along with the request, the following must be supplied:

(1) A letter from the institution confirming that the not-for-profit entity is financing the project and that the requestor is the general contractor for the project.

(2) A copy of the IRS letter to the not-for-profit entity showing its exemption status.

(66) Youth Athletic Teams [1356(44); 710-65-13-343]

Supporting documentation required. To claim exemption under this Section, the following information must be submitted to the Taxpayer Assistance Division along with the application:

(1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § **501(c)(4)**; **and**

(2) A written description stating the activities of the organization, as evidenced by copies of:
   - (A) Articles of incorporation;
   - (B) By-laws;
   - (C) Brochure; **or**
   - (D) Notarized letter from the President or Chairman of the organization.

(67) Organizations Providing Education Relating to Robotics [1356(43); 710:65-7-15(23)]

Sales of tangible personal property or services **to**, or **by**, a tax-exempt [26 U.S.C. § 501(c)(3)] organization, which is organized primarily to provide education and to conduct events related to **teacher training in robotics**, and affiliated with a comprehensive University within the Oklahoma System of Higher Education;

(68) Spaceport Users [1356(32)]

Per statute, sales to Spaceport Users as defined in the Oklahoma Space Industry Development Act (Title 74, § 5201 et seq.) are sales tax exempt.

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application, a notarized statement describing the activities of the applicant at the spaceport and the name and location of the spaceport.

(69) Children's Homes Supported by Churches [1356(27); 710:65-13-33]

The sale of tangible personal property or services to children's homes supported or sponsored by one or more churches, whose members serve as trustees of the children's home, is exempt from sales tax.

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) The name(s) of the church(es) which support or sponsor the home.
(2) The names of the members who serve as trustees of the home.
(3) The amount that each church contributes each year.

(70) Un-remarried Surviving Spouse of 100% Disabled Veteran - Service Related Injuries [1357(34) Amended by SB 46 (2012) - effective August 24, 2012]

Qualification to receive an exemption card. To receive an exemption card under this Section, an un-remarried surviving spouse of a 100% disabled veteran with service related injuries must provide a letter from the United States Department of Veterans Affairs, Muskogee, OK certifying that the applicant is the un-remarried spouse of the qualifying veteran.

Contact the Department of Veterans Affairs in Muskogee, OK for the letter furnished by them to establish entitlement to this benefit in the State of Oklahoma (1-800-827-1000). This specific letter will be the application you provide to The Oklahoma Tax Commission to receive the permit exemption card.

(71) Qualified Aircraft Maintenance Facility [1357(20) Amended by SB 1465 (2012) - effective July 1, 2012]

Qualification to receive an exemption card. To receive an exemption card under this Section, the entity must provide the following:

(1) Legal Entity Name.
(2) DBA (if any).
(3) Federal Employers Identification Number for legal entity.
(4) Physical location of the aircraft maintenance facility. (If there are multiple locations in the facility include all addresses).
(5) Mailing address of the legal entity.
(6) Documentation of ownership; lease or control of the facility by the air common carrier.
(7) Number of full time employees at facility for previous year.
(8) Affidavit from a representative of the air common carrier describing the primary function of the facility.

(72) Nonprofit Corporation Rural Water District [Title 18 O.S.§863 et seq.]

Provide organizational documents showing the **nonprofit corporation rural water district** was organized under Title 18 O.S.§863 et seq. A Nonprofit Corporation Rural Water District may **NOT** pass their exemption to a contractor or subcontractor.

(73) Authorized Household Member of 100% Disabled Veteran [1357(34) Amended by HB 3509 - effective May 28, 2014]

Qualification to receive an exemption card. To receive an exemption card under this Section, the 100% disabled veteran who holds a sales tax exemption permit must complete OTC Form 13-55 (Page D this packet).

OR

A person holding the Power of Attorney OTC Form BT-129 (Page E this packet) signed by the 100% disabled veteran must complete the OTC Form 13-55. (Send both forms if applicable.) **One** Household Member card will be issued.

(74) Organizations Operating As Collaborative Models [1356(76)] (SB 189-Effective November 1, 2017)

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. §501(c)(3);
(2) Documentation showing the organization operates as a collaborative model which connects community agencies in one location to serve individuals and families affected by violence at no cost to the victims;
(3) Intake documents or other forms used to obtain information from victims and which specifically reflect that the services are provided at no cost to the victims; and
(4) A list of all agencies providing services in the collaborative model.

(75) The National Guard Association of Oklahoma [1356(77)] (SB 353-Effective July 1, 2018)

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. §501(c)(19);
(2) Articles of Incorporation;
(3) By-laws.

(76) The Marine Corps League of Oklahoma [1356(78)] (SB 353-Effective July 1, 2018)

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) A letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. §501(c)(4);
(2) Articles of Incorporation;
(3) By-laws.

(77) Organizations whose membership is limited to honorably discharged veterans [1356(47); 710:65-13-331]

Sales of tangible personal property or services to organizations which are exempt from federal taxation pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3), the memberships of which are limited to honorably discharged veterans, and which furnish financial support to area veterans' organizations to be used for the purpose of constructing a memorial or museum;

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) Letter from the Internal Revenue Service (IRS) recognizing the organization as exempt from federal income taxation pursuant to 26 U.S.C. § 501(c)(3); **and**
(2) A written description stating the activities of the organization, as evidenced by copies of:
    (A) Articles of incorporation;
    (B) By-laws;
    (C) Brochure; **and**
    (D) Notarized letter from the President or Chairman of the organization listing the area veterans' organizations to be financially supported and the purpose of the financial support.

(78) American Legion [1356(79)] (HB 1003-Effective July 1, 2019)

Sales of tangible personal property or services to the Amercian Legion, whether the purchase is made by the entity chartered by the United States Congress or is an entity organized under the laws of this or another state pursuant to the authority of the national American Legion organization;

Supporting documentation required. To support the exemption claimed under this Section, the applicant must submit to the Commission, along with the application:

(1) Documentation that the applicant is the entity chartered as the American Legion by the U.S. Congress;
(2) Proof that the applicant is organized under the laws of Oklahoma or another state pursuant to the authority of the national American Legion organization; or
(3) Written confirmation that the applicant is currently recognized as an organization of the American Legion.

(79) Sales of tangible personal property or services to or by an organization which is:

(A) Exempt from taxation pursuant to the provision of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
(B) Verified with a letter from the MIT Fab Foundation as an official member of the Fab Lab Network in compliance with the Fab Charter, **and**
(C) able to provide documentation that its primary and principal purpose is to provide community access to advanced 21st century manufacturing and digital fabrication tools for science, technology, engineering, art and math (STEAM) learning skills, developing inventions, creating and sustaining businesses and producing personalized products.

Section 2. This act shall become effective November 1, 2019.

(80) Authorized Household Member of Surviving Spouse of 100% Disabled Veteran

(b) General provisions for exemption afforded unremarried surviving spouse of deceased qualifying veteran. Sales of tangible personal property or services are exempt from sales tax when made to a surviving spouse of a deceased veteran qualifying for the exemption set out in subsection (a) of the Section if the spouse has not remarried. The exemption includes sales to a household member where the surviving spouse of the deceased qualifying veteran resides who is authorized to make purchases on behalf of the spouse in his or her absense, so long as the purchase is for the benefit of the spouse.

Form 13-88
Revised 9-2014

Application for Sales Tax Exemption by Motion Picture or Television Production Companies

Oklahoma Tax Commission
Post Office Box 26920 - Oklahoma City, OK 73126-0920
(Print or Type All Information)

1. How is Business Owned: ☐ Individual ☐ Partnership ☐ Corporation ☐ Limited Liability

2. Name of Production Company: _____

3. Business Phone: (area code and number) _____

4. FEIN: ☐☐☐☐☐☐☐☐☐

5. Mailing Address: (street and number, post office box, or rural route and box number)

_____

City _____ State _____ Zip Code _____

6. Name of Individual, Partners/Responsible Corporation Officer/Managing Members:

A
Name (Last, First, Middle Initial) _____ Social Security Number _____ Title _____
Mailing Address _____ City, State and Zip Code _____

B
Name (Last, First, Middle Initial) _____ Social Security Number _____ Title _____
Mailing Address _____ City, State and Zip Code _____

7. Location of Representative Responsible for Expenditure Records:

Address/Street Number or Directions (do not use post office box or rural route) _____ City _____ State _____ Zip Code _____

8. Name and Phone Number of Person to Contact:

Name _____ Business Phone (area code and number) _____

9. Projected dates of production activities in Oklahoma: _____ through _____

10. Estimated total production expenditures subject to sales and/or use tax: $_____

11. Name of Production: _____
(Check all that apply)

A. Is the production a: ☐ Documentary ☐ Special ☐ Music Video ☐ Television Commercial ☐ Television Program ☐ Full Length Motion Picture

B. If a television program, will it serve as a: ☐ Pilot ☐ Segment for a series

C. Is the production being taped or filmed for: ☐ Theatrical Release ☐ Network Release ☐ National Release ☐ Regional Syndication

D. If no check is made in "C" above, is the production instead only to be shown via local media outlets?
☐ Yes ☐ No

An individual, general partner, corporate officer or authorized representative must sign this application. The answers given and information provided above are true and correct to the best of my knowledge and belief.

12. Type or print name and title _____

13. Signature _____ **14.** Date _____

Office Use
_____
OTC Project Number

C

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Form 13-55
Revised 12-2019

Oklahoma Tax Commission

Application for 100% Disabled Veteran Household Member Exemption Card

Qualified 100% disabled veterans may obtain an additional exemption card for a household member* who is authorized to make purchases on their behalf.

Purchases made by or on behalf of the 100% disabled veteran qualified for the exemption are limited to $25,000.00 per year.

Qualified Veteran Requesting Additional Card:

Name: _____

Sales Tax Exemption Number: _____

Authorized Household Member*:

Name: _____

I, the undersigned veteran or authorized representative, declare under the penalties of perjury that I have examined this application and to the best of my knowledge the facts set forth are true and correct. If signed by a person other than the veteran, Form BT-129 (Power of Attorney) must be attached.

Signature of Veteran or Authorized Representative: _____

Date: _____ Phone Number: _____

Email Address: _____

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

*An authorized household member includes a qualified veteran's spouse or other person residing with the qualified veteran.

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Form 13-55-A
Created 5-2020

Oklahoma Tax Commission

Application for Surviving Spouse of a 100% Disabled Veteran Household Member Exemption Card

A qualified surviving spouse of a 100% disabled veteran may obtain an additional exemption card for a household member* who is authorized to make purchases on their behalf.

Purchases made by or on behalf of the surviving spouse of a 100% disabled veteran qualified for the exemption are limited to $1,000.00 per year.

Qualified Surviving Spouse Requesting Additional Card:

Name: _____

Sales Tax Exemption Number: _____

Authorized Household Member*:

Name: _____

I, the undersigned surviving spouse or authorized representative, declare under the penalties of perjury that I have examined this application and to the best of my knowledge the facts set forth are true and correct. If signed by a person other than the surviving spouse, Form BT-129 (Power of Attorney) must be attached.

_____ _____

Signature of Surviving Spouse or Authorized Representative Contact Phone Number

Date: _____

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

*An authorized household member must reside with the eligible person and be authorized to make purchases on the eligible person's behalf.

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Form BT-129
Revised 6-2018

Oklahoma Tax Commission • 2501 North lincoln boulevard
Oklahoma City, Oklahoma 73194

Power of Attorney

(Please Type or Print)

Taxpayer name and address	Social Security/Federal Employer Identification Number(s)	
	Daytime telephone number	Permit number(s)

Hereby appoints:

Representative(s) name and address	Daytime telephone number	Fax number
Representative(s) name and address	Daytime telephone number	Fax number

Note: If you appoint an organization, firm or partnership, you must also name an individual within the organization to act on your behalf.

As attorney(s)-in-fact to represent taxpayer before the Oklahoma Tax Commission and/or acquire any tax form(s) and/or documents that taxpayer would be entitled to receive.

Type of Tax (Income, Sales, Etc.)	State Tax Number or Description of Tax Document	Year(s) or Period(s) (Date of death if Estate Tax)

The attorney(s)-in-fact (or either of them) are authorized, until written revocation is received, to represent the taxpayer before the Oklahoma Tax Commission and receive confidential information and to acquire any and all tax form(s) and/or documents that the principal(s) can receive with respect to the above specified matter(s) unless exceptions are noted below:

Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Oklahoma Tax Commission for the same matters and years or periods covered by this document.
If you **do not** want to revoke a prior power of attorney, check here..... ▶ ☐

Attach a copy of any power of attorney you want to remain in effect.

Taxpayer(s) signature and date. ***If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer***

Signature _____ Title (if applicable) _____ Date _____

Type or print your name below if signing for a taxpayer who is not an individual.

Name _____ Title (if applicable) _____ Date _____

Declaration of Representative

Under penalties of perjury, by my signature below, I declare that:

- I am authorized to represent the taxpayer identified above for the matter(s) specified there; and
- I am one of the following:
  - ☐ Attorney – a member in good standing of the bar of the highest court of the jurisdiction shown below
  - ☐ Certified Public Accountant – duly qualified to practice as a certified public accountant in the jurisdiction shown below
  - ☐ Enrolled Agent – enrolled as an agent by the Internal Revenue Service per the requirements of IRS Circular 230
  - ☐ Officer – a bona fide officer of the taxpayer organization
  - ☐ Full-Time Employee – a full-time employee of the taxpayer
  - ☐ Family Member – a member of the taxpayer's immediate family
  - ☐ Tax Return Preparer
  - ☐ Other _____

Signature of Representative _____ Title (if applicable) _____ Date _____

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Looking for Additional Information?

No matter what the tax topic, from ad valorem taxes to sales tax rates to tag agent locations, the Oklahoma Tax Commission invites you to visit us on the web at **www.tax.ok.gov** to get any additional information you might need.

Not only will you find forms, publications, motor vehicle information and everything in between, but you are also able to reach us through the “Contact” link on each page.

Still can’t find what you need?

Contact our Taxpayer Service Center at (405) 521-3160.