

APPLICATION FOR REFUND OF MOTOR VEHICLE PAYMENT

This booklet contains:

- Form 701-3 - Application for Refund of Motor Vehicle Payment
- Promulgated Rules regarding refunds
- Criteria required substantiating a request for refund
- Example of Notarized Affidavit
- Example of Certificate of Registration
- Example of OTC Payment Receipt
- Example of OTC Decals
- Example of DAV 599 Card
- Example of OTC DAV Sales tax Exemption Card



OKLAHOMA TAX COMMISSION

2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194

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APPLICATION FOR REFUND OF MOTOR VEHICLE PAYMENT INSTRUCTIONS

1. Instructions for claimants who do not hold Oklahoma permits.

- A. Claimant must complete all items on reverse side.
- C. Basis for the refund claim must be explained in detail and all documents necessary to substantiate it must be submitted. Photocopies are preferable and acceptable.

2. When to file.

The application for refund must be filed within three (3) years from the date the payment was made. Failure to submit any of the substantiating documentation requested will result in the denial of the refund application.

Mail to: **Oklahoma Tax Commission**
 Motor Vehicle Refund
 2501 N Lincoln Blvd.
 Oklahoma City, OK 73194



A MESSAGE FROM THE OKLAHOMA TAX COMMISSION...

Dear Taxpayer,

This packet contains information relating to refunds of motor vehicle taxes or fees paid in error, or in inaccurate amounts. It is intended as a general outline of common refund scenarios and the documentation normally required to facilitate the OTC's processing of a refund. It is not intended as a comprehensive guide to encompass all refund situations. Statutory and Rule text references are current as of the date this packet was prepared and are subject to revision. Some examples of the supporting documents that may be required to substantiate your request for refund are provided as well as the official Oklahoma Tax Commission (OTC) Request for Refund Form 701-3. These forms must be completed in their entirety and submitted along with the required documentation before your refund will be reviewed. If your refund is determined to be statutorily allowed, your refund request will be processed.

Issuance of refunds is restricted by Oklahoma Statute to specific situations and time periods. Many of those instances are outlined in this packet. Generally refund requests are reviewed and approved by the OTC Motor Vehicle Division; however refunds exceeding \$5,000.00 require OTC Commission approval.

Approved refunds will be issued by paper check.

Questions? Contact the OTC Motor Vehicle Accounting Division Monday through Friday, 7:30 am till 4:30 pm at **405-521-3683** or via email at **otcmaster@tax.ok.gov**.



OTC PROMULGATED RULES...

710:60-9-95. Procedures for refunds to taxpayer

- (a) **Refund procedures.** To initiate a refund the taxpayer must complete and submit Form 701-3. Provide the appropriate documentation and/or information. The following is normally required to initiate a refund, under the noted circumstances:
- (1) **Overcharge on registration.** A refund request with appropriate documentation confirming the registration fee remitted. The original registration receipts reflecting the overcharge may also be required.
 - (2) **Duplicate registration for the same vehicle.** A refund request with appropriate documentation confirming both registration remittances, as well as the duplicate registration decal and/or license plate last issued.
 - (3) **Registration of a vehicle no longer owned.** A refund request with appropriate documentation confirming the registration remittance, as well as the registration decal and/or license plate issued and proper evidence of the disposition of the vehicle. Such evidence may be a copy of a sales or trade-in contract, a photocopy of the assigned certificate of title, or a notarized affidavit signed by the refund applicant, stating that the vehicle has been sold and identifying the vehicle by serial number and listing the date sold and to whom.
 - (4) **Excise tax paid in error or overcharge.** A refund request with appropriate documentation confirming the excise tax remittance and documentation or information confirming the overcharge or excise tax exemption.



OTC PROMULGATED RULES (CONTINUED)...

- (5) **Wrong registration classification.** A refund request with appropriate documentation confirming the incorrect registration and re-registration at the correct classification. The improper license plate and/or registration decal must be returned, as well. The registering motor license agent may be required to submit a notarized statement of error for a refund to be allowed. (This is not to be confused with the process of changing registration classification during a registration period).
- (b) **No refund for change in type of registration.** When the type of registration is being changed no refund is due (as in noncommercial registration to farm registration).
- (c) **Refund for change of laden weight of a commercial vehicle.** The only circumstance under which the registration for a commercial vehicle's weight can be reduced is when the error is made by the motor license agent. In order to issue a refund in this instance, both original registrations and a notarized statement signed by the motor license agent showing that the error was made in their office must be submitted.
- (d) **Refunds payable to taxpayer.** Refund vouchers will be issued payable to the taxpayer for whom the payment was remitted, not payable to the remitter of the payment, if different.



68 OS § 227. ERRONEOUS PAYMENTS - CLAIMS FOR REFUND - DEMAND FOR HEARING (IN PART)...

- (a) Any taxpayer who has paid to the State of Oklahoma, through error of fact, or computation, or misinterpretation of law, any tax collected by the Tax Commission may, as hereinafter provided, be refunded the amount of such tax so erroneously paid, without interest.
- (b) (1) Except as otherwise provided by division (2) of this subsection, any taxpayer who has so paid any such tax may, within three (3) years from the date of payment thereof file with the Tax Commission a verified claim for refund of such tax so erroneously paid. The Tax Commission may accept an amended withholding tax or other report or return as a verified claim for refund if the amended report or return establishes a liability less than the original report or return previously filed.
- (d) If the claim for refund is denied, the taxpayer may file a demand for hearing with the Commission. The demand for hearing must be filed on or before the sixtieth day after the date the notice of denial was mailed. If the taxpayer fails to file a demand for hearing, the claim for refund shall be barred.
- (e) Upon the taxpayer's timely filing of a demand for hearing, the Commission shall set a date for hearing upon the claim for refund which date shall not be later than sixty (60) days from the date the demand for hearing was mailed. The taxpayer shall be notified of the time and place of the hearing. The hearing may be held after the sixty-day period provided by this subsection upon agreement of the taxpayer.



REQUIRED SUBSTANTIATING DOCUMENTATION FOR REFUND REQUESTS IS OUTLINED BELOW FOR THE INDICATED SITUATIONS...

Note: All requests for refund must be made by completing Form 701-3. Forms that are received incomplete will not be processed until the required information is provided. Counter tickets or credit card receipts cannot be used in lieu of required excise/registration certificates or payment receipts.

Effective for 2018 vehicle license plates: Most new design plates issued for registrations expiring in 2018 did not have a separate (2018) registration validation decal affixed. If applying for a refund related to that 2018 registration and the following instructions indicate return of a registration decal is required, return the entire license plate in lieu of the decal.

Duplicate Registration for the Same Vehicle:

Submit copies of the second registration transaction receipt, the license plate/decal last issued, and a photocopy of the first registration issued to the vehicle.

Registration of a Vehicle No Longer Owned:

Submit the original registration transaction receipts, the license plate/decal purchased, and, if vehicle ownership still reflects the incorrect name, either a copy of the contract showing the vehicle was sold or traded in, a notarized bill of sale, or an affidavit stating that the vehicle has been sold.

EXAMPLE OF NOTARIZED AFFIDAVIT

I, _____ (seller), do hereby affirm that I sold the following vehicle:

(Year, Make and Serial Number of Vehicle)

To: _____ (buyer), on or before _____ (date).

(Signed by claimant)

(Notarized)



INCORRECT REGISTRATION CLASSIFICATION...

This type refund may be approved if the classification error was made by OTC or the motor license agent. If the error was made by the issuing agent (ex: taxpayer requested, and qualified for, a farm truck registration, but a noncommercial registration was issued), a signed statement from that agent, acknowledging the error, is required.

Note: The above described refund situation applies to errors in registration classification only. It is not to be confused with changing registration classifications.



DISABLED VETERANS...

100% Rating Vehicle Excise Tax Exemption:

- An excise tax exemption may be claimed on only one (1) vehicle in a consecutive three (3) year period by any single qualifying veteran.
- The exemption applies to vehicles only. It does not apply to boats/ motors or manufactured homes.
- The exemption does not apply to surviving spouses of qualified veterans.

Excise Tax Exemption Qualifying Criteria and Documentation...

- The qualifying veteran must be listed on the title as an owner of the vehicle. Additional owners may also be present.
- A letter from the United States Department of Veterans Affairs must be presented certifying that the veteran is receiving disability compensation at the 100% rate or the exemption card issued to document the sales tax exemption, and copies of the registration and payment receipts must be presented with the refund request.

Registration/License Plates...

- A veteran with at least a 50% service connected disability is entitled to a reduced rate on annual registration and/or a special DAV license plate. A copy of the veterans 599 card or letter from the Veterans Administration stating the disability rating and effective date, as well as copies of the registration and payment receipts must be provided with the refund request.



EXAMPLE OF CERTIFICATE OF REGISTRATION...



Oklahoma Tax Commission
Motor Vehicle Division
2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194-0013
www.tax.ok.gov

Certificate of Registration

Issued Date February 14, 2017 13:08:59

Letter ID L0000048928
Agent 1234 TAG AGENCY

VIN 123456ABC789123
TITLE #
PLATE ABC123
DECAL 1A234567



JOHN DOE
1234 ANY STREET
ANY TOWN, OK 12345-1234

EXAMPLE

VEHICLE	REGISTRATION	TITLE
VIN : 123456ABC789123	Years Reg : 50	
Year : 1968	Plate : ABC123	
Make : CHEVROLET	Plate Type : Non-Commercial	
Model : CAMR	Decal : 1A234567	
Class : Automobile	Reg Expires : 2/28/2018	

Body Type:



aL0001



EXAMPLE OF PAYMENT RECEIPT...

ta6707a



Oklahoma Tax Commission
Motor Vehicle Division
2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194-0013
www.tax.ok.gov

Payment Receipt

Issued Date February 7, 2017 15:40:34

Letter ID L0000016160
Agent 1234 TAG AGENCY



JOHN DOE, JR
9876 ANY STREET
ANY TOWN, OK 12345-1234

Vehicle ID 1ABCD2EF3GHI45678 2012 FORD F1S
Tag: XYZ123 Decal:

Description	Fee	Amount Paid
Lost Stolen Mutilated	\$9.50	\$9.50
Insurance	\$1.50	\$1.50
Mail	\$12.00	\$12.00

TOTAL	Cash	Fee	Amount Paid
		\$12.00	\$12.00

pl0001



EXAMPLES OF OTC VEHICLE/BOAT/OUTBOARD MOTOR REGISTRATION DECALS.....

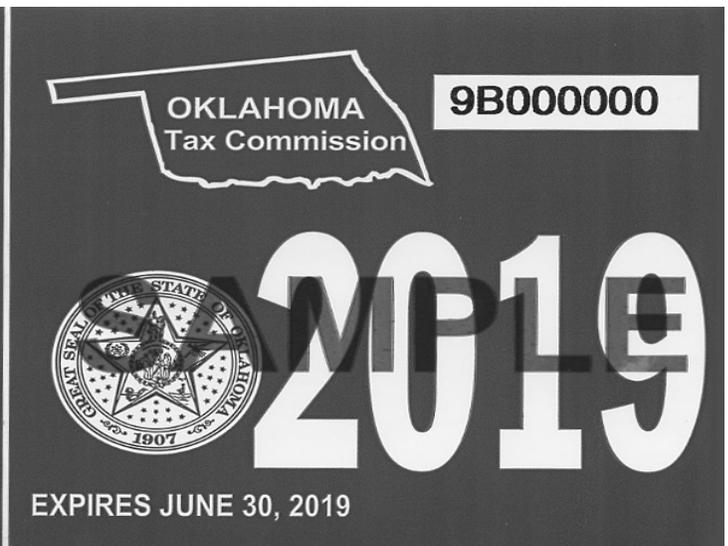
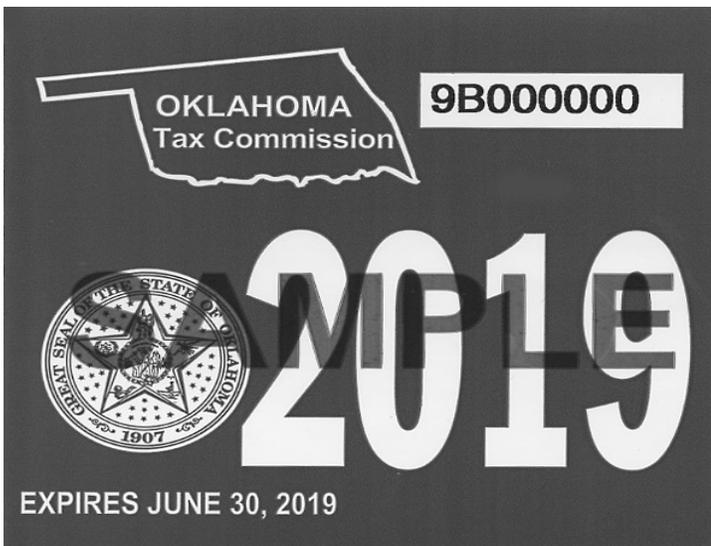
VEHICLE REGISTRATION EXPIRATION MONTH DECAL



VEHICLE REGISTRATION EXPIRATION YEAR DECAL



BOAT AND OUTBOARD MOTOR REGISTRATION DECALS





EXAMPLE OF DAV 599 CARD...

ODVA Form No. 599 John Doe C 1234567

Revised November 2012

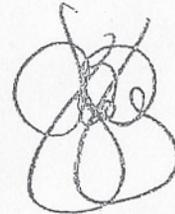
The records of the Veterans Administration disclose that you are eligible for a reduced fee for a motor vehicle license in the State of Oklahoma.

You should keep this certification with your title and present it to the tag agent at the time of purchase of your next license tag.

THIS CARD SHOULD NOT BE KEPT BY THE TAG AGENT,
BUT SHOULD BE RETAINED BY YOU FOR YOUR
USE EACH YEAR...



Assistant Director, VA Regional Office



Director, War Veterans Comm.



Signature of Veteran



EXAMPLES OF 100% DISABLED VETERAN SALES TAX EXEMPTION

100% Disabled Veteran Sales Tax Exemption permits are non-expiring; therefore, any of the below card formats are valid.

ORIGINAL CARD

OTX0024-08-01-BT Form Number 13-54		OKLAHOMA TAX COMMISSION			Non-Transferable
SALES TAX EXEMPTION: 100% Disabled Veteran					PERMIT NUMBER
If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the Oklahoma Tax Commission for cancellation with an explanation on the reverse side.					800000
BUSINESS LOCATION		NAICS CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT EXPIRES
VETERAN 1234 ANYWHERE ST CITY, STATE ZIP				00/00/0000	NON-EXPIRING
VETERAN 1234 ANYWHERE ST CITY, STATE ZIP					
PLEASE POST IN A CONSPICUOUS PLACE					

CARD WITH 6 EXEMPTION NUMBERS

OKLAHOMA TAX COMMISSION	
100% Disabled Veteran Sales Tax Exemption	
Exemption Number	Effective Date
XXXXXX	01-JUL-05
JOE VETERAN 2501 N. LINCOLN BLVD. OKLAHOMA CITY, OK 73194-0000	

CARD WITH 10 EXEMPTION NUMBERS

OKLAHOMA TAX COMMISSION	
100% Disabled Veteran Sales Tax Exemption	
Exemption Number	Effective Date
EXM-XXXXXXXXXX-XX	01-JUL-05
JOE VETERAN 2501 N. LINCOLN BLVD. OKLAHOMA CITY, OK 73194-0000	



LOOKING FOR ADDITIONAL INFORMATION?

No matter what the tax topic, from excise taxes to registration 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 Motor Vehicle Service Center at (405) 521-3221.

