

BEFORE THE OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA

IN THE MATTER OF THE GRANTING)
OF RELIEF TO CERTAIN TAXPAYERS)
AFFECTED BY HURRICANE KATRINA)
AND HURRICANE RITA.)

ORDER NO. 2005 10 06 02

Now, this matter comes before the Oklahoma Tax Commission upon the Oklahoma Tax Commission's own motion for issuance of a policy statement concerning the granting of relief to certain taxpayers affected by Hurricane Katrina in August, 2005 and by Hurricane Rita in September, 2005, and the waiver of interest and/or penalty accrued as a result of a taxpayer's inability to timely report or make payment as a result of the tragedy. The Oklahoma Tax Commission proceeded to review the files and records in this matter and, after being fully advised in the premises, finds:

- (1) That numerous taxpayers were affected by Hurricane Katrina in August 2005 and by Hurricane Rita in September 2005;
- (2) That some of these taxpayers have and will experience difficulty in the timely reporting and/or payment of taxes in the months of September 2005, and subsequent months as a result;
- (3) That the difficulty results, not from an intent to evade tax nor willful neglect but rather, from circumstances outside the control of the affected taxpayers;
- (4) That the Oklahoma Tax Commission can assist affected taxpayers in reconstruction of destroyed records, filing of reports, and other areas of inquiries;
- (5) That the Oklahoma Tax Commission may provide relief to the affected taxpayers who are unable to timely report or make payment of taxes because of these circumstances through the waiver of interest and/or penalty as provided in 68 O.S. Supp. 2004 § 220 or through the authorization of extended payment plans as provided by Commission guidelines.

NOW THEREFORE, IT IS HEREBY ORDERED by the Oklahoma Tax Commission that it is the intent and shall be the policy of the Oklahoma Tax Commission to grant assistance relief to taxpayers who, as a result of Hurricane Katrina and Hurricane Rita, are or may be unable to timely report and /or pay taxes in September 2005, and subsequent months through taxpayer assistance, extended payment plans, and/or waiver of interest and/or penalty.

IT IS FURTHER ORDERED by the Oklahoma Tax Commission that any interest and/or penalty under Ten Thousand Dollars (\$10,000.00) due as a result of inability to report or make payment because of circumstances outlined above, shall be and the same is hereby waived so long as the taxpayer has voluntarily filed the report(s), paid the taxes due thereunder, and submitted a written statement of the taxpayers' circumstances.

DATED this OCT 06 2005.

(SEAL)

OKLAHOMA TAX COMMISSION

ATTEST:

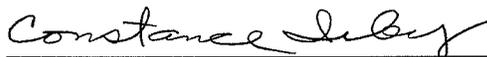

Assistant Secretary


THOMAS E. KEMP, JR., CHAIRMAN

APPROVED:


Tony Mastin, Director
Tax Policy and Research


JERRY JOHNSON, VICE CHAIRMAN


CONSTANCE IRBY, SECRETARY-MEMBER

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