

To Establish a New Business or

Register an Existing Business in Oklahoma...

OKLAHOMA BUSINESS REGISTRATION PACKET



This booklet contains:

- Business Registration Workshop Information
- Information on How to Apply for a Federal Employer Identification Number
- Registration Instructions and Information
- Bond Information
- General Information
- Reporting Requirements
- Registration Forms

SAMPLE COPY DO NOT COMPLETE

OKLAHOMA TAX COMMISSION

2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194



CONGRATULATIONS!

Dear New and Existing Business Owners,

Congratulations on your new business venture in the State of Oklahoma! This packet of information and registration forms will get you well on your way to registering your business.

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

**Oklahoma Tax Commission
Taxpayer Assistance Division
P.O. Box 26920
Oklahoma City, Oklahoma 73126-0920**

SAMPLE COPY

If you have any questions or comments, please contact our Taxpayer Assistance Division at (405) 521-3160 or visit us online to apply at www.tax.ok.gov.

Sincerely,
Taxpayer Assistance Division
Oklahoma Tax Commission



WORKSHOPS FOR NEW OR EXISTING BUSINESS...

Statistics show that a lack of knowledge concerning tax laws, rules and procedures is the major reason for delinquencies among businesses. For this reason, the Oklahoma Tax Commission believes every person in Oklahoma should receive instruction regarding business responsibilities, including the collection, remittance and payment of Oklahoma business taxes before actually starting a new business.

The Oklahoma Tax Commission provides free workshops to provide this vital information. It is also the goal of the workshops to instruct existing businesses on proper business registration, tax reporting, tax bookkeeping and documentation of tax exemptions.

The Oklahoma Tax Commission conducts these workshops in Oklahoma City, Tulsa and other locations throughout the state as needed, on a monthly basis. The workshops last approximately three hours and focus on the following topics:

1. New Business Registration
2. Business Tax Reporting Form Completion
3. Sales and Withholding Record Keeping Requirements
4. Sales Tax Deductions, Exemptions and Vendor Responsibilities

Interested persons visit our website at www.tax.ok.gov for additional information regarding workshop locations, start times and other pertinent information concerning starting a new business.

To insure we have adequate space, please make a workshop reservation.



DO YOU NEED TO APPLY FOR AN FEIN? APPLY ONLINE OR OVER THE PHONE!

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



TAX COMPLIANCE...

Effective July 1, 2012, it is unlawful to sell, purchase, install, transfer or possess any automated sales suppression device or zapper or phantom-ware. In addition to the criminal penalties upon conviction, the penalties for violation include an administrative fine of \$10,000.00 and immediate revocation of the violator's sales tax permit. HB 2576(5).

Effective November 1, 2012, failure to remit sales tax or file a required report three (3) times within a consecutive twenty-four (24) month period will result in business closure if taxpayer fails to pay in full or enter into an approved pay plan. SB 1984.

Beginning July 1, 2017 any vendor operating under a sales tax permit who is delinquent in the filing and payment of any business tax (sales, use, withholding, waste tire, mixed beverage, 9-1-1 telephone fee, vehicle rental and lodging) three times within a 24 month period is subject to business closure. HB 2343.

Title 68 O.S.§1364(B). Upon receipt of an initial application, the Tax Commission may issue a probationary permit effective for six (6) months which will automatically renew for an additional thirty (30) months unless the applicant receives written notification of the refusal of the Commission to renew the permit. If the applicant receives a notice of refusal, the applicant may request a hearing to show cause why the permit should be renewed. Upon receipt of a request for a hearing, the Tax Commission shall set the matter for hearing and give ten (10) days' notice in writing of the time and place of the hearing. At the hearing, the applicant shall set forth the qualifications of the applicant for a permit and proof of compliance with all state tax laws.



INSTRUCTIONS AND DEFINITIONS...

Please review each section of the registration form. Remember, your application must be signed and returned with the correct fee amount before your registration can be processed.

If you have any questions concerning Oklahoma business licensing or registration requirements, please contact our office. We also recommend attending a Business Tax Workshop sponsored by the Oklahoma Tax Commission (see page 2 for more information).

Notice Regarding Records and Recordkeeping

As a business owner/operator in the State of Oklahoma, you are required to keep records of your business transactions and operations.

The Oklahoma Tax Commission has specific rules for keeping records. Specifically for sales tax refer to Rule 710:65-3-30 through 710:65-3-33. For withholding tax, refer to Rule 710:90-1-11. Rules can be viewed and/or downloaded from the OTC website at www.tax.ok.gov.

Specific Instructions for Registration

These instructions and definitions refer to certain items in the Business Registration Application (pages A-G). All sections, which apply to your business, must be completed. **If you are applying for a Manufacturer Sales Tax/Exemption Permit, do not complete this packet.** Instead, complete Packet M which can be downloaded from the OTC website at www.tax.ok.gov.



INSTRUCTIONS AND DEFINITIONS...

Page A - Section 1 Reasons for Filing this Form

Check the appropriate box:

- A. **New Business.** Check this box if you are opening a new business and do not have permits or licenses.
- B. **Additional license/permit.** Check this box if you have a license/permit and are applying for other licenses/permits (Example: You purchased an additional business for which you will need licenses/permits).
- C. **Other.** If you checked "other" explain your reason for filing this form.

Note: Some items above may require a permit fee. Please see page E.

Page A - Section 2 Contact Information

Item 1: Contact Information

Please provide the business phone, fax number, name and email address where the applicant can be contacted.

Page A - Section 3 Ownership Type

Item 2: Ownership Type

Check the box which indicates how your business is owned:

- A. **Individual (Sole Proprietor):** The business is owned by one individual. If you are a Sole Proprietor you must complete the Affidavit Verifying Lawful Presence in the U.S. (included within this packet, page F). The affidavit must be signed and notarized. The affidavit must have your Social Security Number, or your Individual Tax Identification Number and your Alien Registration Number (A# or I-94). If you are changing entities from a corporation, LLC, or partnership to a sole proprietor, you must complete the affidavit. *If you are a sole proprietor, your registration application can not be processed without a properly executed affidavit.*

Note: The affidavit is required by the Oklahoma Taxpayer and Citizen Protection Act, specifically Title 56 O.S. Supp. 2007, Section 71.

- B. **General Partnership:** The business is owned by two or more persons, each of whom are liable for the debts of the partnership.
- C. **Limited Partnership:** The business is owned by one or more general partners and one or more limited partners. Limited partnerships must file organizing documents with the Oklahoma Secretary of State.
- D. **Oklahoma Corporation:** The business is owned by an entity that is organized pursuant to the Oklahoma General Corporation Act. Articles of Incorporation or Domestication must be filed with the Oklahoma Secretary of State.
- E. **Foreign Corporation:** A foreign corporation is a corporation formed under the laws of any state other than Oklahoma. Foreign corporations with a location or doing business in Oklahoma must register with the Oklahoma Secretary of State and receive authority to do business in Oklahoma.
- F. **Limited Liability Company:** The business is owned by an entity that is an unincorporated association or proprietorship having one or more members that is organized and existing under the laws of the State. Limited Liability Companies must register with the Secretary of State of Oklahoma.
- G. **Other:** The business is owned by another type of business structure, such as business trust, personal trust, government entity, etc. Trusts must provide a copy of the trust indenture or filed trust document.

Item 3: Federal Employer Identification Number (FEIN)

You must have an FEIN if you:

- Pay wages to one or more employees or;
- Are a corporation, trust, estate, general or limited partnership, limited liability company, or non-profit organization (church, club, etc.).

Note: *If you do not have an FEIN, you may file for one online. For more information, please see page 3 of this packet.*



INSTRUCTIONS AND DEFINITIONS...

SAMPLE COPY

Page A - Section 3 Ownership Type (continued)

Item 4: Name of Owner

If you are a/an:

- Individual:** Print your name (last name, first name, and middle initial) and social security number.
- Partnership:** Print the name of your partnership.
- Corporation:** Print the corporate name *as it appears on your Articles of Incorporation or Domestication.*
- Limited Liability Company:** Print the entity name **as it appears on your Articles of Organization.**
- Other:** Print the name of the business entity.
Provide the mailing address of your business.

Item 5: Names of Partners, Responsible Corporate Officers and Managing Member(s)

Please Note: Social Security Numbers are required by OTC Rule 710:1-3-6. Rules can be viewed and/or downloaded from the OTC website at www.tax.ok.gov. If a Social Security Number is not provided, the application will not be processed and will be returned for Social Security Numbers.

Print the name (first name, middle initial and last name), social security number, title and residence and post office mailing address for all partners, responsible corporate officers, and managing member responsible for the reporting and remittance of taxes.

- General Partnerships:** List all partners associated with the partnership.
- Corporations:** List corporate officers responsible for the reporting and remittance of taxes.
- Limited Liability Companies:** List all members or managing member responsible for the reporting and remittance of taxes.
- Limited Partnerships:** List the general partner(s) and the limited partner(s).

Page B - Section 4 Withholding Tax

Enter business name (Section 5, Item #9) and FEIN or SSN at the top of the page.

Items 6 through 8: Withholding Tax

Complete if your business employs or will employ one or more individuals in the State of Oklahoma. If not, go to Section 5.

Exceptions: (Do not complete Section 4)

- For agricultural labor of \$900 or less, monthly,
- For domestic service in a private home, local college, club or chapter of a college fraternity/sorority,
- For service not in the course of the employer's trade or business performed in any calendar quarter by an employee, unless the cash remuneration paid for such service is \$200 or more,
- To a nonresident and wages earned that are not more than \$300 a quarter, or
- For services performed by a licensed minister/member of a religious order in the exercise of duties.

Item 6: If the Oklahoma income tax you withhold from your employee(s) is \$500.00 or more, per quarter, the amount withheld must be remitted monthly. If the amount you withhold is less than \$500.00, 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. Enter the date you will begin withholding Oklahoma Withholding Tax.

Item 7(a): Nonresident Royalty Interest: Entities who distribute revenue to any nonresident royalty interest owner for oil or gas produced in Oklahoma are required to withhold Oklahoma income tax at a rate of 5% of the gross amount of royalty. If you qualify as such, provide the date you will begin withholding tax.

Item 7(b): Pass-Through Entities: Pass-through entities such as partnerships, S Corporations, limited liability copanies and trusts are required to withhold Oklahoma income tax at a rate of 5% of the Oklahoma share of income distributed to each nonresident member (partner, shareholder, member or beneficiary). If you qualify as such, provide the date you will begin withholding tax.

Item 8: Enter the Federal Identification Number (FEIN) for reporting withholding tax, if different than Item 2.

If you operate more than one location in Oklahoma, you must complete separate pages B and C, Sections 5 and 6 for each location. In the upper right corner of pages B and C, indicate the number of copies attached.



INSTRUCTIONS AND DEFINITIONS...

Page B - Section 5 Physical Location and Classification Information

- Item 9:** Enter the trade name or DBA of your business (Example: Joe's Restaurant)
- Item 10(a):** Enter the physical address of the business, including the county. Do not use post office boxes or rural route addresses.
- Item 10(b):** If the business is inside the city limits, check **yes**.
- Item 11:** Enter the phone, fax number and email address where you will be conducting business.
- Items 12 and 13 are the determination for reporting, collecting, and apportionment of city/county sales and use taxes.**
- Item 12:** If all sales are made at this location, (Item 10) and no products are delivered, check **yes**. If you make sales and your product is delivered outside the city limits of this location, check **no**.
- Item 13:** If all sales are made or delivered in the county listed in Item 10, check **yes**. If all or part of your sales are delivered to another county, check **no**.
- Item 14:** If your primary business type is manufacturing, you will need to complete Packet M: Oklahoma Business Registration for Manufacturers. If your business is vending machines and you need a sales tax permit, please complete this packet. If you are purchasing coin device decals you will need to complete OTC Form COP20001.

Machines used for gambling purposes are not subject to and do not require coin device decals. Refer to O.S. Title 21, Sections 967-977 which defines gambling machines as any machine or device which can be played or operated by inserting in any manner into such machine or device a coin, token or a thing of value and by which play or operation such person will stand to win or lose, whether by skill or chance or both.

Retail - making sales of tangible personal property or services in this state directly to customers.

Wholesale - making sales of tangible personal property in this state and selling to retailers who hold sales tax permits for resale.

Vending Machines (requiring decals) - any and all non-gambling mechanical or electrical machines which upon the payment or insertion of a coin, token, or similar object, provides music, amusement, entertainment or dispenses tangible personal property.

Mobile Vendor means a vendor who utilizes a vehicle or trailer that is readily moveable and remains at one physical address for no more than 12 hours at one time, to conduct sales. The vehicle is Department of Transportation road approved, including wheel and axle.

Medical Marijuana means:

- A dispensary that has been licensed by the Department of Health that allows the entity to purchase medical marijuana from a processor licensee or grower licensee and sell medical marijuana only to qualified patients and caregivers.
- A processor means an entity that has been licensed by the Department of Health that allows the entity to: purchase marijuana from a commercial grower; prepare, manufacture, sell to and deliver medical marijuana products to a dispensary licensee or other processor licensee; and may process marijuana received from a qualified patient into a medical marijuana concentrate, for a fee.

Scrap Metal means any copper material or aluminum material and any of the following: manhole covers, street signs, traffic signs and related fixtures and hardware, or any other identifiable public property. Electric light poles including fixtures and hardware and any hardware associated with electric utilities or telecommunication systems. Highway guard rails, funeral markers, plaques or funeral vases, historical markers or public artifacts and railroad equipment. Any metal item marked with any form of the name, initials or logo of a governmental entity, utility cemetery or railroad. Condensing or evaporating coil from a heating or air conditioning unit, aluminum or stainless steel containers or bottles designed to contain fuel. Metal beer kegs, metal bleachers or other seating facilities, automotive catalytic converts, and plumbing or electrical fixtures. Machinery or supplies commonly used in oil or gas field drilling, completing, operating or repair. Stainless steel fittings and fixtures commonly used in the operation of car wash facilities.

Other - list any other type of business not listed above.

See Page E for a list of license fees, decal types, and prices that will apply to the type of business conducted.



INSTRUCTIONS AND DEFINITIONS...

SAMPLE COPY

Page B - Section 5 Physical Location and Classification Information (continued)

Item 15: Enter the types of goods or services you sell. **Be specific.**
 Examples of taxable goods: Dairy products, men's clothing, food, hardware, auto parts, etc.
 Examples of taxable services: Parking lots, hotel, etc.
 Examples of nontaxable services: Janitorial service, lawn care, etc.

Item 16(a): Check the appropriate box(es) if you sell or plan to sell one or more of the items listed. See page 8 for bond information for specific licenses/permits.

- **Tires.** A waste tire account number will be assigned to report the applicable Waste Tire Fee. See instruction on page 10.
- **Motor Fuel.** If you sell diesel, gasoline or you blend gasoline, you must also complete the Oklahoma Registration Packet for Motor Fuel (Packet F).
- **Mixed Drinks.** Before the mixed beverage license can be issued, you must provide a current copy of your ABLE license. **Your sales tax permit, ABLE license, and/or mixed beverage license (all that are applicable) must have the same ownership name.**
- **9-1-1 Telephone Fee.** A 9-1-1 telephone fee account number will be assigned to report the \$0.75 fee.
- **Coin Operated Machines.** This includes machines used for the purpose of vending tangible personal property, music, amusement and bulk vending.
- **Cigarettes or Tobacco.** You must complete the Cigarette and Tobacco Supplement (Packet C).
- **Electronic Cigarettes and/or Vapor Products.** Check this box if your business sells electronic cigarette and/or vapor products.
- **Off-Premise Beer Sales.** Check this box if your business does off-premise beer sales. You will need to enter your ABLE permit number.

Item 16(b): If you are in the business of renting motor vehicles for a period of 90 days or less, check **yes**.

Page C - Section 5 Physical Location and Classification Information (continued)

Item 17: Please check type(s) of wholesale business you conduct in Oklahoma. Wholesalers of merchandise will require a sales tax permit. For other wholesaler business types, please refer to pages 8 and 9 for license and bond information.

Item 18: This is a business operated solely from your home.

Item 19-22: Questions 20-22 are required if you obtained or purchased/leased the location or property from someone previously operating a business at this location. If you purchased tangible personal property to be used in the business (equipment, furniture, etc.) you must pay sales/use tax on those items. Items purchased for resale are not subject to sales tax.

Page C - Section 6 Sales and Use Tax

Sales Tax: Generally, sales tax is due when delivery or transfer of possession of the tangible personal property occurs within the state.

Use Tax: Generally, use tax is due on the purchase of tangible personal property from a place of business outside this state for use in this state. Out-of-state purchases of inventory for resale are exempt from use tax when purchased by a holder of an Oklahoma sales tax permit.

Item 23: If you hold or have ever held an Oklahoma Sales Tax and/or Use Tax Permit, enter the number(s). If you need additional space, attach a schedule of such permits.

Item 24/25: Please provide the date you will begin or began sales in Oklahoma that are or will be subject to sales, use or mixed beverage gross receipts tax.



INSTRUCTIONS AND DEFINITIONS...

Page C - Section 6 Sales and Use Tax (continued)

Item 26: If you purchase merchandise out-of-state for your own use or consumption in Oklahoma (not for resale) from a vendor not required to collect or does not voluntarily collect and remit Oklahoma Use Tax, you are required to remit the Oklahoma Consumer Use Tax that is due, check **yes**. You will be assigned a Consumer Use Tax account. If you purchase merchandise out-of-state for your own use or consumption (not for resale) from a vendor that does collect and remit Oklahoma Use Tax, check **no**.

If you are an out-of-state business, complete lines 27-29.

Item 27: (a) If you have or will have any physical inventory of goods for this business within the State of Oklahoma, check **yes**. You are required to obtain a sales tax permit. If all inventory is maintained outside of the State, check **no**.

(b) If you lease goods/equipment in Oklahoma you are required to obtain a sales tax permit.

Item 28: Check the appropriate box to indicate the method of delivery you will use for delivering goods into Oklahoma. Delivery options are defined below:

• *Common Carrier:* If you ship merchandise into Oklahoma by common carrier, these sales are subject to Oklahoma vendor use tax. You will receive a use tax permit.

• *Own Vehicles:* If you install or deliver merchandise into Oklahoma in your own vehicles, these sales are subject to sales tax. You are required to have a sales tax permit.

• *Both:* If you ship merchandise into Oklahoma by common carrier and also deliver merchandise into Oklahoma in your own vehicles, you are required to have a vendor use tax permit and a sales tax permit.

Item 29: If you sell and install or contract the installation of equipment within the state, you are required to obtain a sales tax permit.

Page D - Section 7 Signature

Application must be signed by the business owner, or, in the case of a partnership, LLC or corporation, etc., the responsible person for reporting and remitting taxes.

Licenses, Bonds and Surety Information

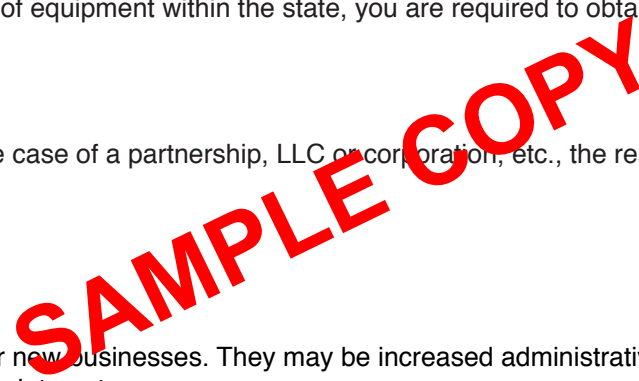
The following licenses require bonds to be posted.

The licensing and bonding requirements given below are for new businesses. They may be increased administratively in accordance with the applicable statutes to protect the state's interest.

Sales Tax Permits (Retail and Wholesale) - License fee due.

Intoxicating Beverages Licenses – No license fees due.

- Brew Pub: A bond in the amount of \$1,000 is required.
- Wholesale Non-Resident Seller: A bond in the amount of three months estimated tax liability is required with a minimum amount of \$1,000.
- Wholesale Liquor: A bond in the amount of three months estimated tax liability is required with a minimum amount of \$1,000.
- Distiller, Rectifier: A bond in the amount of three months estimated liability is required with a minimum amount of \$1,000.
- Beer Wholesaler: A bond in the amount of three months estimated tax liability is required with a minimum amount of \$1,000.
- Brewer - a bond in the amount of \$1,000 is required.





INSTRUCTIONS AND DEFINITIONS...

Licenses, Bonds and Surety Information (continued)

Mixed Beverage Tax Permits – No license fee due. (Sales Tax permit required)

- A bond in the amount of three months estimated tax liability is required with a minimum amount of \$1,500.
- For a special event license a bond in the amount of \$100 is required.

Winemaker License – No license fee due. (Sales Tax permit required)

- A minimum bond amount of \$1,000 is required.

Coin Device Distribution Permit - Permit fee due. (Sales Tax permit required)

Direct Wine Shipper - no license fee due. (Vendor Use Tax permit required)

- A minimum bond amount of \$1,000 is required.

Bonds may be in the form of cash, surety bond, certificate of deposit, certificate of savings, U.S. Treasury Bonds, or other securities as deemed acceptable to the Commission.

Surety bonds must be on Commission approved forms. Certificates of deposit must be in both names joined by the word "or" (example: Taxpayer or the Oklahoma Tax Commission). Certificates of savings must be accompanied by a pledge of account on the Tax Commission's form. These forms are available on our website.

Questions concerning these bond requirements should be directed to our Business Services Section at (405) 521-4647.



GENERAL INFORMATION & REPORTING REQUIREMENTS...

General Information: Permits and Licenses

Upon submission of the completed Registration Application (Pages A-F) and payment of applicable fees, you will be issued the appropriate permit(s)/license(s) and/or account number(s) to report and remit taxes, if you qualify.

The following permits will be issued on a probationary basis for six (6) months and will be automatically renewed for an additional 30 months, if you timely file your reports and remit the appropriate taxes due. Thereafter, the permits will be renewed every three (3) years upon receipt of the applicable fees.

- Sales
- Retail Cigarette
- Mixed Beverage
- Retail Tobacco

Your probationary permit will **not** automatically be renewed if:

1. Factual inaccuracies are included in the application,
2. You or any of the partners, officers or members of the entity holding the probationary permit are delinquent in the filing of tax returns and/or payment of taxes, or
3. You have purchased the business or stock of goods/assets from a business who has a tax liability.

Use Tax - A vendor use tax permit will be issued to out-of-state vendors who volunteer to collect and remit use tax. They are non-expiring permits. Consumers who purchase products out-of-state for their own use or consumption will not be issued a permit, but you will be issued an account number for the purpose of reporting and remitting consumer use tax.

Withholding Tax - A permit is not issued, but you will be issued an account number for the purpose of reporting and remitting withholding tax.

Waste Tire Fee - If you indicated you sold tires, you will be issued a sales tax permit, but not be issued a waste tire permit. However, you will be issued an account number for the purpose of reporting and remitting the waste tire fee collected.

Motor Fuel Tax - If you indicated you sold motor fuel (gasoline and diesel), you must also complete the Registration Packet for Motor Fuel (Packet F). You will be issued the appropriate permit(s). They are non-expiring permits.

9-1-1 Telephone Fee - Vendors who transact sales of wireless telecommunications in the State of Oklahoma will be issued a sales tax permit number, but not be issued a 9-1-1 telephone fee permit. You will be issued an account number for the purpose of reporting and remitting the 9-1-1 telephone fee collected.



GENERAL INFORMATION & REPORTING REQUIREMENTS...

General Information: Changes Affecting Your Permits

If your business address (mailing or physical) changes, you must advise the Oklahoma Tax Commission immediately. Complete OTC Form BT-115-C-W. A new permit will be issued for your new location.

If you discontinue doing business, you must return your permit. Complete the back of the permit with the appropriate information and return to the Oklahoma Tax Commission.

If your business changes type of ownership, (for example from an individual (sole proprietor) to a LLC or corporation) you must complete a new Business Registration Application.

If you change the name of your business, you must advise the Oklahoma Tax Commission, in writing, of the change.

Reporting Requirements

The following tax types will require a report to be filed each month:

- **9-1-1 Telephone Fee**
- **Intoxicating Beverage** (wine, spirits, liquor and beer)
- **Manufacture Cigarette**
- **Medical Marijuana**
- **Mixed Beverage**
- **Motor Fuel**
- **Sales** Exception: If tax due is less than \$50 per month, you may be granted to report semi-annually.
- **Use** Exception: If tax due is less than \$50 per month, you may be granted to report semi-annually.
- **Waste Tire**
- **Wholesale Cigarette**
- **Wholesale Tobacco**
- **Withholding** Exception: If tax due is less than \$500 per quarter, you may report quarterly.

SAMPLE COPY

Due Dates for Filing Reports

The following reports are due on or before the 20th day of the month following each reporting period:

- **9-1-1 Telephone Fee**
- **Intoxicating Beverage** (wine, spirits, liquor, beer)
- **Manufacture Cigarette**
- **Medical Marijuana**
- **Mixed Beverage**
- **Sale**
- **Use**
- **Waste Tire**
- **Wholesale Cigarette**
- **Wholesale Tobacco**
- **Withholding**

Motor Fuel reports are due on or before the 25th day of the month following each reporting period.



GENERAL INFORMATION & REPORTING REQUIREMENTS...

IMPORTANT INFORMATION! Electronic Filing Required

OTC Rule 710:65-3-1(d) requires all new sales tax registrants to report and remit sales tax electronically (online) unless the registrant receives an exception to the electronic filing requirement.

The Oklahoma Tax Commission's OkTAP system provides you with the capability to file electronically and also offers payment options including ACH debit, ACH credit and credit card. Log on to the OTC website at **www.tax.ok.gov**, then select the "OkTAP" system link. If you have any questions, call (405) 521-3160.

A vendor may apply for an exception to the requirement to file electronically. Such request should be made in writing to:

Oklahoma Tax Commission
2501 N. Lincoln Blvd.
Oklahoma City, Oklahoma 73194

If the determination is made that the vendor is unable to participate in the electronic fund transfer and electronic data interchange program, the vendor will be permitted to report on paper.

The following guidelines shall be utilized to determine whether a vendor is "unable" to file electronically:

- The taxpayer does not have access to a computer or internet access at home or place of business, and
- The taxpayer does not use a tax preparer that has computer and internet access.

The exception, if granted, will be in effect for 12 months. At the end of the exception period, the taxpayer must begin to file electronically or will have to re-apply for the exemption. The taxpayer's electronic filing capability will be reviewed.

A taxpayer may protest the determination of the Commission as provided by Title 68, O.S. Section 207 pursuant to OAC 710:1-5-21 through 710:1-5-48, the Rules of Practice and Procedure before the Commission.

SAMPLE COPY

SAMPLE COPY

This page
intentionally
left blank.

OKLAHOMA BUSINESS REGISTRATION APPLICATION



Business Name: _____

FEIN/SSN: _____

Section 1 Indicate the reason(s) for filing this form:

- A New Business
- B Additional License/Permit
- C Other (explain) _____

SAMPLE COPY

Section 2 Contact Information:

1. Business Phone (_____) _____ Business Fax (_____) _____

Name _____ Email Address _____

Section 3 Ownership Type:

2. How is this business owned?

- A Individual (Sole Proprietor)
- B General Partnership
- C Limited Partnership
- D Oklahoma Corporation
- E Foreign Corporation
- F Limited Liability Company
- G Other (explain) _____

3. Federal Employer's Identification Number (FEIN) -

4. Name of Individual, Partnership, Corporation, Limited Liability Company or Other _____

Social Security Number, if individual --

Mailing Address _____

City _____ State _____ Zip _____ County _____

5. Names of Partners/Responsible Corporate Officers/Managing Members: See instructions. (If Social Security Number is not provided below, the application will be returned for completion.)

A { _____
 First Name Middle Initial Last Name Social Security Number Title

 Mailing Address City State Zip Code

B { _____
 First Name Middle Initial Last Name Social Security Number Title

 Mailing Address City State Zip Code

C { _____
 First Name Middle Initial Last Name Social Security Number Title

 Mailing Address City State Zip Code

SAMPLE COPY



OKLAHOMA BUSINESS REGISTRATION APPLICATION

Business Name: _____

FEIN/SSN: _____

Section 4 Withholding Tax:

For multiple locations, indicate the number of copies attached: _____

- 6. Do you now or do you intend to withhold Oklahoma Income Tax from employees? Yes No
 - (a) If "yes" on item 6, do you expect to withhold more than \$500 per quarter? Yes No
 - (b) If "yes" on item 6, date you will begin/began withholding Oklahoma Income Tax: ____/____/____
(month/day/year)
 - (c) Are you required to make federal withholding tax deposits more frequently than once a month? Yes No
- 7. (a) Date you will begin/began withholding for nonresident royalty interest.... ____/____/____ not applicable
(month/day/year)
- (b) Date you will begin/began withholding for pass-through members..... ____/____/____ not applicable
(month/day/year)
- 8. What FEIN will you use to report withholding tax? (if different than Section III, Item 3) -

Section 5 Physical Location and Classification Information:

- 9. Trade Name of Business (DBA) _____
- 10. (a) Physical Location of Business: _____
Street and Number or Directions (Do not use post office box or rural route number)
- _____ City _____ State _____ Zip _____ County _____
- (b) Is the physical location of the business inside the city limits? Yes No
- 11. Location Phone (_____) _____ Location Fax (_____) _____
Location E-Mail _____
- 12. Are all the sales and/or deliveries made inside the city limits of the city listed above? Yes No
- 13. Are all the sales and/or deliveries made inside the county limits of the county listed above? Yes No
- 14. Principal type of business (check all that apply): - see instructions
 - Retail Wholesale (complete item 17) Vending Machine (decals)
 - Mobile Vendor - If Mobile Vendor, do you sell food?..... Yes No
 - If Mobile Vendor with food sales, what is your State Health Department Permit Number?
State Health Department Permit Number: _____
 - Scrap Metal Other: _____
 - Medical Marijuana
 - If Medical Marijuana Dispensary, what is your State Health Department Permit Number?
State Health Department Permit Number: _____
 - If Medical Marijuana Processor, what is your State Health Department Permit Number?
State Health Department Permit Number: _____
- 15. List your principal products or services for this location (be specific): _____
- 16. Please check the box(es) if you sell (retail):
 - (a) Tires Motor Fuel Mixed Drinks 9-1-1 Telephone Fee
 - Coin-Operated Device
 - Cigarettes (Complete Cigarette and Tobacco Supplement - Packet C)
 - Tobacco Products (Complete Cigarette and Tobacco Supplement - Packet C)
 - Electronic Cigarettes and/or Vapor Products
 - Do you sell off-premise beer? If yes, ABLE permit number: _____
- (b) Are you in the business of renting motor vehicles?..... Yes No

OKLAHOMA BUSINESS REGISTRATION APPLICATION



SAMPLE COPY

Business Name: _____

FEIN/SSN: _____

Section 5 (continued)

For multiple locations, indicate the number of copies attached: _____

17. Wholesaler: Please check the type of wholesale business you conduct in Oklahoma:

- Merchandise
- Beer Brewer Brew Pub Winemaker Direct Wine Shipper
- Liquor Wholesaler Nonresident Seller Rectifier/Distiller
- Cigarettes (Complete Cigarette and Tobacco Supplement - Packet C)
- Tobacco Products (Complete Cigarette and Tobacco Supplement - Packet C)

18. Is this a home based business? (see instructions)..... Yes No

19. Was there a previous business at this location? (if yes, complete questions 20 and 21)... Yes No

20. If you answered yes on question 19, please provide the following information:

Previous Owner's Permit Number	Name	Phone Number	
_____	_____	_____	
Physical Address	City	State	Zip
_____	_____	_____	_____

21. If you answered yes on question 19, are you using tangible items owned by the previous business owner? (i.e. fixtures and/or equipment; items for resale - this does not include real property)..... Yes No

22. If you answered yes on question 21, did you pay sales tax on the tangible items purchased for use from the previous business owner? (i.e. fixtures and/or equipment; items for resale - this does not include real property)..... Yes No

Section 6 Sales and Use Tax:

23. If you currently hold or have previously held an Oklahoma Sales Tax Permit and/or Oklahoma Use Tax Permit, list number(s):

Sales Tax: _____	Use Tax: _____
Sales Tax: _____	Use Tax: _____
Sales Tax: _____	Use Tax: _____

24. Date of first sales subject to sales and/or use tax in Oklahoma.....(month/day/year) _____/_____/_____

25. Date of first sales, if applicable, subject to mixed beverage gross receipts tax.....(month/day/year) _____/_____/_____

26. Do you make purchases from outside Oklahoma that are for your company's consumption or use in Oklahoma, and are not for resale or which tax is owed? (see instructions on page 8)..... Yes No

If you are an out-of-state business, please complete items 27-28.

27. (a) Do you maintain an inventory for sale in Oklahoma?..... Yes No

(b) Do you lease goods/equipment in Oklahoma?..... Yes No

28. How are your goods delivered in Oklahoma?

- Common Carrier Own Vehicles Both (Common Carrier and Own Vehicles)

29. Do you sell and install or contract for the installation of equipment in Oklahoma? Yes No

See page 10 for reporting requirements.

SAMPLE COPY



OKLAHOMA BUSINESS REGISTRATION APPLICATION

Business Name: _____ FEIN/SSN: _____
 Mailing Address: _____
 City: _____ State: _____ Zip: _____ County: _____

SAMPLE COPY

Section 7 Signature:

A sole owner, general partner, responsible corporate officer, member, or authorized representative must sign this application.

I, the undersigned applicant or authorized representative, or if a corporation, a responsible corporate officer for the reporting and remitting of taxes, declare under the penalties of perjury that I have examined this application and attachments and to the best of my knowledge the facts set forth are true and correct and that the requirements hereunder will be carried out in accordance with the laws of the State of Oklahoma and the rules and regulations of the Oklahoma Tax Commission. I further acknowledge and agree that sales, withholding and motor fuel taxes are trust funds for the State of Oklahoma and that any use of these trust funds other than timely remittance to the State of Oklahoma is embezzlement and can result in criminal prosecution.

Type or print name _____ Sign Name _____

Type or print title _____ Date _____ / _____ / _____
Month Day Year

Mandatory inclusion of Social Security and/or Federal Employer Identification Number 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. The Oklahoma Tax Commission is not required to give actual notice of changes in any state tax law.

OKLAHOMA BUSINESS REGISTRATION LICENSE AND FEES

Notice : All registrations and license fees must be paid with the Business Registration Application. Failure to include the fees will delay processing of your application. Refer to the "Instructions and Definitions" pages within this packet for further information regarding fees.

Please check (✓) the appropriate box(es) for each license and/or permit that you are applying for and enter the applicable fee amount in the "Total" column at the far right.

License or Permit Type	Basic Fee (each)	Tax Code	Total
<input type="checkbox"/> 1. Sales Tax Permit (retail and wholesale).....	\$ 20.00	SLP.....	\$00
<input type="checkbox"/> 2. Sales Tax Permit for Additional Locations (Number of Locations _____)... @\$ 10.00	SLP.....		SLP Subtotal \$00
<input type="checkbox"/> 3. Cash Bond for _____ Tax		SF.....	\$00
<input type="checkbox"/> 4. Coin-Operated Device Distributor Permit.....	\$ 20.00	COP.....	\$00
Make Checks Payable to: Oklahoma Tax Commission. TOTAL AMOUNT DUE.....			\$00

SAMPLE COPY



AFFIDAVIT VERIFYING LAWFUL PRESENCE IN THE UNITED STATES

All sole proprietors applying for a business permit or license with the Oklahoma Tax Commission are required, by the provisions of 56 O.S. Supp 2007 Section 71, to provide the Commission with verification of lawful presence in the United States by executing the Affidavit below before a notary public or other officer authorized to notarize affidavits under State law.

 **This affidavit must be returned with your license/permit application.**

State of Oklahoma

County of: _____

I, _____ being of lawful age, state under penalty
print name

of perjury, as follows:

Please check the appropriate box(es)

My Social Security Number is: _____

My Individual Tax Identification Number is: _____

I am a United States Citizen.

I am a qualified alien under the Federal Immigration and Nationality Act and am lawfully present in the United States.

My Alien Registration Number (A#) or I-94 Number is: * _____

Date of Birth: * _____

I state under penalty of perjury under the laws of Oklahoma the foregoing is true and correct and I have read and understand this form and executed it in my own hand.

Signature of Applicant: _____

Subscribed and sworn to or affirmed before me this _____ day of _____, 20____,

by _____ (applicant name - please print).

Notary: _____

My Commission Expires: _____

My Commission Number: _____

*Either the A# or the I-94 number, and date of birth must be provided. The Alien Registration Number (A#) and the I-94 (arrival/departure) numbers are issued by the U.S. Citizenship and Immigration Service.

Official Use Only:		
Homeland Security Verified: _____	Date: _____	Initials: _____
OTC Signature Witness: _____	Date: _____	



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.

SAMPLE COPY