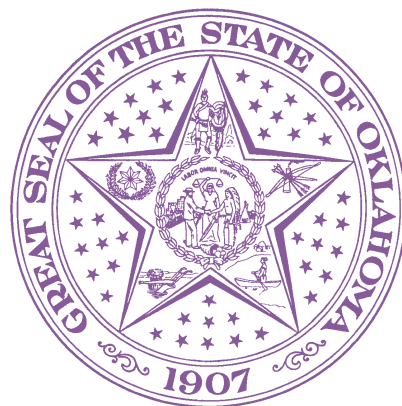


To Establish a New Business or

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

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 register your business.

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

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

If you have any questions or comments, please contact our Taxpayer Assistance Office at one of the numbers listed below.

| | |
|--------------------------------|---|
| OKC Taxpayer Assistance | (405) 521-3160 (In-State Toll Free (800) 522-8165) |
| Tulsa Office | (918) 581-2399 |
| Ardmore Office | (580) 226-4636 |
| Lawton Office | (580) 248-8440 |
| OTC Website | 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 should contact the Oklahoma Tax Commission at (405) 521-3160 for information concerning workshop schedules and to make a reservation. You may also 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 Employers Identification Number by applying online at www.irs.gov or by telephone. Follow the steps below and have a number in just minutes.

Only a duly authorized individual such as the following should call to apply.

- **Individual Owner**
- **Corporation or Non-Profit Organization**
(president, vice president, or other principal officer)
- **Partnership**
(duly authorized partner)
- **Trust or Estate**
(fiduciary or executor)
- **Limited Liability Company** (FEIN will only be needed if you will have employees or will require any permits)
(managing member)

Follow these simple steps to receive your FEIN fast:

1. **Apply online** by visiting the IRS site at www.irs.gov, or
2. **Call and apply by phone.** Call the IRS at (800) 829-4933.
3. The IRS will only issue an EIN over the phone or online to those duly authorized as listed above.
4. Write the number you are issued and keep it in a safe place.
5. If you would prefer to file for your FEIN by mail, visit the IRS's web site at www.irs.gov and download the Form SS-4. Complete, sign and date the form and mail to the address shown on the form.



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 offices via one of the methods listed on page 2. 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-F). All sections, which apply to your business, must be completed. If you are applying for a Manufacturer's 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 licenses/permits. 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.
- D. Initial Franchise Return (corporations only). Limited Liability Companies are not required to report franchise tax or remit the Registered Agent Fee.
- E. Selection of Time Period of Franchise Tax Return. Check this box if the franchise period will be different than July 1st - June 30th.

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

Page A - Section 2 Ownership Information...

Item 1: 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. 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. Foreign Corporations must remit a \$100.00 Registered Agent Fee with the application.

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 2: Federal Employer's 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 a FEIN, you may file for one online or by phone. For more information, please see page 3 of this packet.



INSTRUCTIONS AND DEFINITIONS...

Item 3: Contact Information

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

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)

Print the name (last name, first name, and middle initial), 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 Partnership: List the general partner(s) and the limited partner(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.*

Page B - Section 3

Enter business name (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 4.

Exceptions: (Do not complete Section 3)

- For agricultural labor of \$900.00 or less, monthly,
- For domestic service in a private home, local college, club or chapter of a college fraternity/sorority,
- To an Oklahoma resident and wages, that are earned in another state that requires withholding,
- To a nonresident and wages earned that are not more than \$300.00 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, remittance may be made quarterly.

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, C Corporations, limited liability companies 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.



INSTRUCTIONS AND DEFINITIONS...

Page B - Section 4 Physical Location and Classification Information

If you operate more than one location, you must complete separate pages B and C, Sections 4 and 5 for each location. In the upper right corner of pages B and C, indicate the number of copies attached.

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 e-mail 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. Please check the type(s) of business that you conduct in Oklahoma.

If your business is vending machines and you need a sales tax permit, please complete the application. 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.

Service with Itemized Invoices - business primarily does service work, but includes the sales of parts (at a mark up over cost) and are separately stated on invoice.

Service without Itemized Invoices - business does service work only, which includes providing parts which are included in the cost of the service work and are not separately stated on the invoice.

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...

- 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 and you blend gasoline, you must also complete an Application for Motor Fuel License.
 - **Low Point Beer.** Before the state beer license will be issued, you must provide a current copy of the county beverage license*.
 - **Cigarettes or Tobacco.** You must complete questions 29-34.
 - **Mixed Drinks.** Before your mixed beverage license can be issued, you must provide a current copy of your ABLE license*.
 - **Coin Operated Machines.** This includes machines used for the purpose of vending tangible personal property, music, amusement and bulk vending.
- * Your county beverage license, sales tax permit, state beer license, ABLE license, and/or mixed beverage license (all that are applicable) must have the same ownership name.
- Item 16(b):** If you are in the business of renting motor vehicles for a period of 90 days or less, check **yes**.
- 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 page 8 for license and bond information.
- Item 18:** This is a business operated solely from your home.
- Item 19-21:** Questions 20-21 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. If you did not purchase the location and/or property you may leave questions 20 and 21 blank.
- Page C - Section 5 Sales and Use Tax**
- Enter business name and FEIN or SSN at the top of the page.
- 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 22:** If you hold or have ever held a Oklahoma Sales Tax and/or Use Tax Permit, please enter the number(s). If you need additional space, please attach a schedule of such permits.
- Item 23/24:** Please provide the date you will begin or began sales in Oklahoma that are or will be subject to sale, use or mixed beverage gross receipts tax.
- Item 25:** If you purchase merchandise out-of-state for your own use or consumption (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**.



INSTRUCTIONS AND DEFINITIONS...

If you are an out-of-state business, complete lines 26-28.

- Item 26:** If you have or will have any physical inventory of goods for this business within the State of Oklahoma, check yes. If all inventory is maintained outside of the State, check no and see instructions for Bonding and Surety below.
- Item 27:** 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, but you are not required to post a bond.
 - *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 and post a bond.
 - *Both.* If you ship merchandise into Oklahoma by common carrier and also deliver merchandise into Oklahoma in your own vehicles, a vendor use tax permit, a sales tax permit, and a bond is required.
- Item 28:** If you install or contract the installation of equipment within the state, you are required to obtain a sales tax permit and a bond is required.

Page D - Section 6 Cigarette/Tobacco Products

Items 29-34. Complete this section if you plan to sell (retail or wholesale) any type of cigarette/tobacco product(s).

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.

- New Permits: If your business is located outside Oklahoma and you do not have an established place of business in Oklahoma, you are required to post a bond in the amount equal to six (6) months projected tax liability or \$500.00, whichever is greater.

Low Point Beer (3.2) License - License fees due. (Sales Tax permit required)

- Wholesaler: A minimum bond of \$1,000.00 with a maximum bond of \$15,000.00 is required. Please call our Business Services Section at 405-521-4437 for the amount of bond to be posted.
- Manufacturer: A bond in the amount of three months estimated tax liability is required.
- Retail Manufacturer (Brew Pub): A bond in the amount of \$1,000.00 is required.

Intoxicating Beverages Licenses – No license fees due.

- Wholesale Non-Resident Seller: A bond in the amount of three months tax liability is required with a minimum amount of \$1,000.00.
- Wholesale Liquor: A bond in the amount of three months tax liability is required with a minimum amount of \$1,000.00.
- Class B Beer (beer in excess of 3.2): A bond in the amount of three months tax liability is required with a minimum amount of \$1,000.00.



INSTRUCTIONS AND DEFINITIONS...

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

- A bond in the amount of three months tax liability is required with a minimum amount of \$1,500.00.
- For a special event license a bond in the amount of \$100.00 is required.

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

- A minimum bond amount of \$1000.00 is required.

Unstamped (Wholesale) Tobacco Products License – License fee due.

- Wholesale license - purchase directly from the manufacturer or distributed without the tax being paid a \$25,000 bond is required.

Cigarette Licenses – License fees due. (Sales Tax permit required)

- Wholesale License – sells directly to retailers - \$25,000.00 bond required.
- Distributor Vehicle License – no physical location, sells directly from vehicle - \$25,000.00 bond required. Vehicle make, model, VIN, and tag number is required.
- Wholesale Vehicle License – also required to have Wholesale License. Each wholesale representative is required to obtain this license. Vehicle make, model, VIN, and tag number is required.
- Distributing Agents License – sells to other wholesalers - \$25,000.00 bond required.

Coin Device Distribution Permit - Permit fee due. (Sales Tax permit 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 Bond Section at (405) 521-4437.



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 Beer
- Mixed Beverage
- Retail Cigarette

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 using your FEIN 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 an Application for Motor Fuel License. You will be issued the appropriate permit(s). They are non-expiring permits.

General Information: Changes Affecting Your Permits

If your business location changes, you must advise the Oklahoma Tax Commission immediately. Complete OTC Form BT-115-C. A new permit card will be issued for your new location.

If you discontinue doing business, you must return your permit card(s). Complete the back of the card 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:

- **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.
- **Mixed Beverage.**
- **Withholding.** Exception: If tax due is less than \$500 per quarter, you may report quarterly.
- **Waste Tire.** Exception: If tax due is less than \$50 per month, you may be granted to report semi-annually.
- **Motor Fuel.**
- **Wholesale Cigarette.**
- **Wholesale Tobacco.**
- **Intoxicating Beverage** (wine, spirits, liquor and strong beer)
- **Non-intoxicating Beverage.**



GENERAL INFORMATION & REPORTING REQUIREMENTS...

Due Dates for Filing Reports

Sales, use, waste tire, mixed beverage, and **withholding** reports are due on or before the 20th day of the month following each reporting period.

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

Wholesale cigarette reports are due on or before the 10th of the month following the reporting period.

Unstamped (Wholesale) tobacco reports are due on the 15th of the month following the reporting period.

Intoxicating beverage (wine, spirits, liquor, strong beer) reports are due on or before the 10th of the month following the reporting period.

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. Permit holders who file online also retain the full 2.25% discount for timely filing.

The Oklahoma Tax Commission's QuickTax 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 "QuickTax" logo. You may also use the QuickTax telephone system by calling 1(800) 829-2002. 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:

Business Tax Electronic Filing Coordinator
Oklahoma Tax Commission
Post Office Box 269057
Oklahoma City, Oklahoma 73126-9057

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 and retain the 2.25% discount.

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, and
- The taxpayer is unable to use the telephone option of the QuickTax system.

The exception, if granted, will be in effect for 12 months. At the end of the exception period, the taxpayer must begin filing 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.

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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) _____
 D Initial Franchise Return (corp. only) _____
 E Selection of Time Period of Franchise Tax Return
 Select One { I elect to file the franchise tax return in the same time period as corporate income tax
 returns, beginning _____ and ending _____ .
 No election. Filing will default to beginning July 1 and ending June 30.

Section 2

Ownership Information:

1. 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) _____

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

3. Business Phone (_____) _____ **Business Fax** (_____) _____

Name _____ **Email Address** _____

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

Social Security Number, if individual - -

Mailing Address _____

City _____ **State** _____ **Zip** _____ **County** _____

5. Names of Partners/Responsible Corporate Officers/Managing Members: See instructions.

| | | | |
|-----|------------------------------------|------------------------|--------|
| A { | Name (Last, First, Middle Initial) | Social Security Number | Title |
| | Mailing Address | City, State and Zip | County |
| B { | Name (Last, First, Middle Initial) | Social Security Number | Title |
| | Mailing Address | City, State and Zip | County |
| C { | Name (Last, First, Middle Initial) | Social Security Number | Title |
| | Mailing Address | City, State and Zip | County |

OKLAHOMA BUSINESS REGISTRATION APPLICATION

Business Name _____

FEIN/SSN _____

Section 3 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)
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 item 2) -

Section 4 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)
 Service with itemized invoices Service without itemized invoices
 Scrap Metal Other: _____
15. List your principle products or services for this location: (be specific) _____

16. Please check the box(es) if you sell (retail):
(a) Tires Motor Fuel Low Point Beer Cigarettes/Tobacco Mixed Drinks
 Coin Device Machines
(b) Are you in the business of renting motor vehicles? Yes No
17. Wholesaler: Please check the type of wholesale business you conduct in Oklahoma:
 Merchandise Cigarettes Low Point Beer (3.2)
 Winemaker Unstamped Tobacco Liquor
 Class B Beer (in excess of 3.2)
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

OKLAHOMA BUSINESS REGISTRATION APPLICATION

| | |
|------------------------|-------------------|
| Business Name _____ | FEIN/SSN _____ |
|------------------------|-------------------|

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, did you pay sales tax on tangible items purchased for use? (ie. fixtures and/or equipment - this does not include real property or items for resale) Yes No

Section 5

Sales and Use Tax

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

Sales Tax: _____

Sales Tax: _____

Use Tax: _____

Use Tax: _____

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

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

25. Do you make purchases from outside Oklahoma that are for your company's consumption or use, and are not for resale on which tax is owed? **(see instructions on page 7)** Yes No

If you are an out-of-state business, please complete lines 26-28.

26. Do you sell or lease tangible items or maintain an inventory for sales in Oklahoma? Yes No

27. How are your goods delivered in Oklahoma?
 Common Carrier Own Vehicles Both (Common Carrier and Own Vehicles)

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

See page 10 for reporting requirements.

OFFICE USE ONLY

Status:

FR WH

_____ Sales Tax

Approved _____

Denied _____

_____ V

_____ C

Use Tax

_____ COPO

_____ SIC Code

_____ NAICS Code

Form Type:

Short

Long

Electronic

_____ M

_____ X

_____ C

Mixed Beverage

OKLAHOMA BUSINESS REGISTRATION APPLICATION

Business Name _____

FEIN/SSN _____

Section 6 Cigarette/Tobacco License

If you are applying for any type of tobacco license, questions 29-34 **must be answered**. If answers to questions below are found to be incomplete or incorrect, license can be revoked.

29. Do you owe \$500.00 or more in delinquent cigarette taxes? Yes No
30. Have you had a cigarette manufacturer, retailer or distributor license revoked by the Oklahoma Tax Commission in the past two years? Yes No
31. Have you been convicted of a crime relating to stolen or counterfeit cigarettes? . . Yes No
32. If you are applying as a cigarette manufacturer, please check true or false in regards to the statements below:
- A. "I am a participating manufacturer as defined in Section II (jj) of the Master Settlement Agreement as defined in Section 600.22 of Title 37 of the Oklahoma Statutes." True False
- OR**
- B. "I am in full compliance with the provisions of paragraph 2 of subsection A of Section 600.23 of Title 37 of the Oklahoma Statutes." True False
33. If you are applying as a cigarette manufacturer, are any of the cigarettes you will be importing into the United States in violation of 19 U.S.C., Section 1681a?..... Yes No
34. If you are applying as a cigarette manufacturer, are any of the cigarettes you will be importing or manufacturing not in compliance with the Federal Cigarette Labeling and Advertising Act, 15 U.S.C., Section 113 et seq.? Yes No

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 _____

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 record 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

| | |
|-------------------------------|--------------------------|
| <i>Business Name</i> _____ | <i>FEIN/SSN</i> _____ |
|-------------------------------|--------------------------|

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) | For Office Use Only Tax Code | Total |
|--|------------------|---------------------------------|-----------------------------------|
| <input type="checkbox"/> 1. Sales Tax Permit (retail and wholesale) | \$ 20.00 | STP | \$ _____ .00 |
| <input type="checkbox"/> 2. Sales Tax Permit for Additional Locations (# of Locations _____) .@ \$ | 10.00 | ----- | \$ _____ .00 |
| <input type="checkbox"/> 3. Coin-Operated Vending, Music and Amusement Devices Decals: | | | |
| Decal A: (Number of Decals _____) | @\$ 50.00 | STC | \$ _____ .00 |
| Decal B: (Number of Decals _____) | @\$ 10.00 | ----- | \$ _____ .00 |
| Decal C: (Number of Decals _____) | @\$ 15.00 | ----- | \$ _____ .00 |
| Decal D: (Number of Decals _____) | @\$ 5.00 | ----- | \$ _____ .00 |
| Decal E: (Number of Decals _____) | @\$ 2.00 | ----- | \$ _____ .00 |
| <input type="checkbox"/> 4. Special Decal: Fee is 1/10 of the above annual rate for each 30 day period. | | | |
| Number of Type A Decals _____ @ \$5.00 x _____ (# of 30 day periods)..... | | | \$ _____ .00 |
| Number of Type B Decals _____ @ \$1.00 x _____ (# of 30 day periods)..... | | | \$ _____ .00 |
| Number of Type C Decals _____ @ \$1.50 x _____ (# of 30 day periods)..... | | | \$ _____ .00 |
| Number of Type D Decals _____ @ \$0.50 x _____ (# of 30 day periods)..... | | | \$ _____ .00 |
| <input type="checkbox"/> 5. Coin Device Distributor Permit | \$ 200.00 | ----- | \$ _____ .00 |
| <input type="checkbox"/> 6. *Wholesale Unstamped Tobacco Products License | \$ 5.00 | ATL | \$ _____ .00 |
| <input type="checkbox"/> 7. *Wholesale Cigarette License | \$ 25.00 | ACL | \$ _____ .00 |
| <input type="checkbox"/> 8. *Retail Cigarette License | \$ 30.00 | ----- | \$ _____ .00 |
| <input type="checkbox"/> 9. *Distributor's Vehicle Cigarette License | \$ 25.00 | ----- | \$ _____ .00 |
| <input type="checkbox"/> 10. *Wholesaler's Vehicle Cigarette License ...(# of Licenses _____)@ \$ | 10.00 | ----- | \$ _____ .00 |
| <input type="checkbox"/> 11. *Cigarette Distributing Agent's License(# of Licenses _____)@ \$ | 100.00 | ----- | \$ _____ .00 |
| <input type="checkbox"/> 12. Wholesale Low Point Beer (3.2 Beer License) | \$ 250.00 | ABL | \$ _____ .00 |
| <input type="checkbox"/> 13. Retailer Manufacturer Low Point Beer (Brew Pub) License ... | \$ 650.00 | ----- | \$ _____ .00 |
| <input type="checkbox"/> 14. Manufacturer Low Point Beer (3.2 Beer) License | \$ 500.00 | ----- | \$ _____ .00 |
| <input type="checkbox"/> 15. Retail Dealer for Low Point Beer (3.2 Beer) License Fees: | | | |
| Draught, Bottle, and Can License (on-premise consumption) \$ | 500.00 | ----- | \$ _____ .00 |
| Bottle and Can Only License (on-premise consumption) | \$ 350.00 | ----- | \$ _____ .00 |
| Off Premise | \$ 230.00 | ----- | \$ _____ .00 |
| Special Event Fee (per day: ___/___/___ to ___/___/___).... | \$ 5.00 | ----- | \$ _____ .00 |
| (You must provide a copy of your current county beverage license for all permits within #15) | | | |
| <input type="checkbox"/> 16. Fireworks: | | | |
| Distributor | \$ 1000.00 | STF | \$ _____ .00 |
| Wholesaler | \$ 500.00 | ----- | \$ _____ .00 |
| Manufacturer | \$ 500.00 | ----- | \$ _____ .00 |
| Retail Books (20 licenses per book).....(# of books _____)@ \$ | 200.00 | ----- | \$ _____ .00 |
| <input type="checkbox"/> 17. Cash Bond for _____ Tax | | CSF | \$ _____ .00 |
| <input type="checkbox"/> 18. Franchise Tax Registered Agent's Fee (foreign corps) | \$ 100.00 | FRX | \$ _____ .00 |
| Make Checks Payable to: Oklahoma Tax Commission | | | TOTAL AMOUNT DUE: \$ _____ |

* If applying for any of the permits from lines 6 - 11 above, make certain you have completed questions 29-34 on page D of this registration form. Your license(s) will not be issued if this section is not completed.

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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: Verified: _____ Date: _____ Initials: _____ |
|---|



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 has many formats available to you to get any additional information you might need.

GIVE US A CALL OR VISIT!

Oklahoma Tax Commission Offices

In State Toll Free • (800) 522-8165

Oklahoma City • 2501 North Lincoln Boulevard • (405) 521-3160

Tulsa • 440 South Houston, Fifth Floor • (918) 581-2399

Lawton • 1602 NW Lawton Avenue, Suite B • (580) 248-8440

Ardmore • 301 West Main, Suite 316 • (580) 226-4636

VISIT US ON THE WORLD WIDE WEB!

Our web site address is: **www.tax.ok.gov**

Not only will you find forms, publications, motor vehicle information and everything in between, but you are also able to reach us via e-mail through the "Contact" link on each page. Use the e-mail options to send us any questions you have that are not answered on the web-site. For various tax questions, send your e-mail to: **otcmaster@tax.ok.gov**.