

To Establish a New Business or

Register an Existing Business in Oklahoma...

# OKLAHOMA BUSINESS REGISTRATION PACKET

This booklet contains:

- Business Registration Workshop Information
- Registration Instructions and Information
- Bond Information
- Registration Forms
- QuickTax Information (*the fastest way to file!*)
- Information on How to Apply for a Federal Employer Identification Number



## Oklahoma Tax Commission

2501 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73194



## Congratulations!

Dear New and Existing Business Owners,

Whether you are just starting out or have had a business outside of Oklahoma for years, 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 complete and correct registration with proper authorities for your business, sales taxation, and many other types of business accounts your business might require.

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

**Oklahoma Tax Commission  
Taxpayer Assistance Division  
P.O. 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.

<b>Taxpayer Assistance</b>	<b>(405) 521-3160</b>
In-State Toll Free	<b>(800) 522-8165, extension 1-3160</b>
<b>Tulsa Office</b>	<b>(918) 581-2399</b>

Sincerely,  
Taxpayer Assistance Division  
Oklahoma Tax Commission



## Workshops for New or Existing Business...

Statistics show 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 ownership 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 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.oktax.state.ok.us](http://www.oktax.state.ok.us) 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.**



# Instructions and Definitions...

Please review each section of the registration form and complete only those sections which apply to your business needs. 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 the back of this packet. We also recommend attending a Business Tax Workshop sponsored by the Oklahoma Tax Commission. For more information, please see page 2 of this packet.

## Specific Instructions for Registration

These instructions and definitions refer to certain items on the Business Registration Application. Any sections, which apply to your business, must be completed.

### 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 license/permits  
(Example: You purchased an additional business for which you will need licenses/permits)
- c. If you checked "other" explain your reason for filing this form
- d. Initial Franchise return (corporations only)
- e. Select time period Franchise Tax Returns will be filed if different than July 1st - June 30th

*Note: Some items above may require a permit fee.*

## Page A

### Item 1: Ownership

Check the box which indicates how your business is owned:

**Individual** ..... (Sole Proprietor) A business which is owned directly by one person.

#### Partnerships

General ..... A business owned by two or more persons each of who are liable for the debts of the partnership.

Limited..... A business owned by one or more general partners and one or more limited partners. Limited partnerships must file organizing documents with the Office of the Secretary of State.

**Corporation** ..... A legal entity that acts as a person, separate from its members or shareholders. It must file Articles of Incorporation or Domestication with the Office of the Secretary of State. Note: A foreign corporation with a location in Oklahoma must register with the Oklahoma Secretary of State and receive authority to do business in Oklahoma.

#### Limited Liability Company

Limited Liability Companies must register with the Secretary of State of Oklahoma.

**Other** ..... Identify the type of organization (Example: business trust, personal trust, government entity, etc.) Trusts must provide copy of trust indenture or filed trust document.



# Instructions and Definitions...

## Item 2: Federal Employer's Identification Number

You must have an Employer's Identification Number if you:

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

*Note: If you do not have a Federal Employer's Identification Number, you may file for one online at [www.irs.gov](http://www.irs.gov) or call the Internal Revenue Service at (800) 829-4933. We cannot process the application without an FEI number. For more information, please see page 10 of this packet.*

## 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. You must attach a copy of your Certificate of Incorporation or Certificate of Authority.

### Limited Liability Company

Print the entity name as it appears on your Articles of Organization. You must attach a copy of your Articles of Organization bearing a "Filed" Oklahoma Secretary of State stamp.

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

Print the name (last name, first name, and middle initial), social security number, title and mailing address of all partners, responsible corporate officers, and managing member. If you need more space, attach additional pages.

**Page B** - Enter business name and FEI or SSN.

## Items 6 through 8: Withholding Tax

Complete if your business employs or will employ one or more persons in the State of Oklahoma.

### Exceptions:

- 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 are earned in another state that requires withholding,
- To a nonresident and wages earned is 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 (a)** 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 6.75% of the gross amount 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 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.

**Oklahoma Withholding Tax Reporting Forms will be mailed to you**



# Instructions and Definitions...

## Items 9 through 20: Physical Location Information

If you own more than one location, you must complete a separate page B for each location. In the upper right corner of page B, indicate the number of copies attached.

- Item 9: Enter the trade name of your business (Example: Joe's Restaurant).
- Item 15: Enter the type of goods or service you sell. Be specific. Specify your principal product or service. (Examples of products: dairy products, men's clothing, café, service station, grocery store, etc.) (Examples of service: parking lots, hotel, motel, etc.).
- Item 16: Check the item(s) you will be selling: 3.2 beer, cigarettes/tobacco, mixed drinks, motor fuel or tires.
- Item 19a: If you purchased assets (equipment, furniture, etc.) you must pay sales/use tax on those assets not purchased for resale. Check the appropriate box.

## Page C

### Items 21 through 26: Sales/Use Tax ...

**Sales Tax:** Generally, sales tax is due on the transfer of either title to or possession of tangible personal property if the transfer occurs in the State of Oklahoma.

**Use Tax:** Generally, use tax is due on the purchase of tangible personal property that is shipped in Oklahoma by common carrier where the transfer of title or possession occurs outside the state of Oklahoma. 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 purchase merchandise out-of-state for your own use from a vendor not required to collect and remit Oklahoma Use Tax, you are required to remit the Oklahoma consumer use tax that is due.

Item 23: (a) If you are an out-of-state vendor with no physical location or inventory in Oklahoma, you may be required to post a bond (see bond requirements on page 6 of instructions).

(b) Check the appropriate box to indicate the method of delivery you will use for delivering goods into Oklahoma.

(1) *Common Carrier*: If you ship merchandise into Oklahoma by common carrier, these sales are subject to Oklahoma vendor use tax. You must obtain a use tax permit, but you are not required to post a bond.

(2) *Own vehicles*: If you deliver merchandise into Oklahoma in your own vehicles, the sales are subject to sales tax. You are required to have a sales tax permit and post a bond.

(3) *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.



# Instructions and Definitions...

## Items 28 through 37:

To be completed if your business is primarily engaged in manufacturing.

### Manufacturer's Sales Tax Exemption Permit

*Note: Custom made and service/repair items are not considered exempt manufacturing activities.*

**Item 37:** Attach copy of the utility bill for each account you are claiming is consumed predominately in the production process and a brief statement of specific use for each account.

*Note: Building heating, cooling and lighting are not considered exempt manufacturing uses.*

### Bonding and Surety Information

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 or within Oklahoma at (800) 521-8165 extension 1-4437.

The 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

*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.

#### • 3.2 Beer

Retail: You must provide a copy of your county beverage license.

Wholesaler: A minimum bond of \$1000.00 is required. Please call (405) 521-4437 for the amount to be posted.

Manufacturer: A bond in the amount of three months tax liability is required.

#### • Intoxicating Beverages

Please call the Bond Section (405) 521-4437 for bonding information on wholesalers, importers and manufacturers of intoxicating beverages.

#### • Mixed Beverage Tax Permits

A bond in the amount of three months tax liability is required with a minimum amount of \$1500.00 For a special event license a bond in the amount of \$100.00 is required.

• **Wholesale Cigarette License** \$1000.00 (minimum bond required)

• **Wholesale Unstamped Tobacco Products License** \$ 500.00 (minimum bond required)

• **Winemaker License** \$1000.00 (minimum bond required)



# Your Business Registration Application

<i>Business Name</i> _____	<i>FEIN/SSN</i> _____
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### 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.

### 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** (\_\_\_\_\_) \_\_\_\_\_

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

\_\_\_\_\_

**Social Security Number**, if individual    -   -

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ County \_\_\_\_\_

Email Address \_\_\_\_\_

#### 5. Names of Partners/Corporate Officers/Managing Members: If you need more space, attach additional pages.

**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



# Your Business Registration Application

For multiple locations, indicate the number of copies attached: \_\_\_\_\_

Business Name

FEIN/SSN

## Withholding Tax

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  
 (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) -

## Physical Location, Classification and Information

9. Trade Name of Business (DBA) \_\_\_\_\_
10. Physical Location of Business:  
 \_\_\_\_\_  
**Street and Number or Directions** (Do not use post office box or rural route number)  
 \_\_\_\_\_  
**City, State, Zip and County**
11. Is this business located inside the city limits of the city listed above?  Yes  No
12. Are all sales from this location made in the city & county listed above?  Yes  No
13. Business Phone (\_\_\_\_) \_\_\_\_\_ Business Fax (\_\_\_\_) \_\_\_\_\_
14. Principal type of business:  
 Retail  Wholesale  Service  Manufacturing  
 Copper/Aluminum Salvage  Other \_\_\_\_\_
15. List your principal products or services for this location:  
 \_\_\_\_\_
16. Please check the box(es) if you sell:  
 3.2 Beer  Cig./Tobacco  Mixed Drinks  Motor Fuel  Tires
17. Is this a home based business?  Yes  No
18. Is this a new business without a previous owner?  Yes  No
19. Did you buy this business from the prior owner?  Yes  No
- 19a. If you answered yes, did you pay sales/use tax on tangible items purchased for use (fixtures/equipment, not resale inventory)?  Yes  No
20. If you answered yes to Item 19, please mark the types of item you purchased from the previous owner and give name and address of the previous owner:  
 Fixtures/Equipment  Inventory  Other \_\_\_\_\_  
**Previous Owner's name and address:** \_\_\_\_\_  
 \_\_\_\_\_

## OFFICE USE ONLY

Status:

FR WH

Sales Tax

MSEP

Approved

Denied

V

C

Use Tax

COPO

SIC Code

NAICS Code

Form Type:

- Short  
 Long  
 Electronic

M

X

C  
Mixed Beverage





# Your Business Registration Application

Business Name	FEIN/SSN
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## Sales and Use Tax

21. If you have previously held an Oklahoma Sales Tax Permit, please list that number: \_\_\_\_\_
22. Do you make purchases from outside Oklahoma which are not for resale?  Yes  No
23. a. Are you an out-of-state business with no physical location or inventory in Oklahoma?  Yes  No  
 b. If yes, indicate how deliveries are made:  Common Carrier  Own Vehicles  Both
24. Do you lease goods/equipment to other companies/individuals for use in Oklahoma?  Yes  No
25. Date of first sales subject to sales and/or use tax in Oklahoma: (month/day/year) \_\_\_\_ / \_\_\_\_ / \_\_\_\_
26. Date of first sales, if applicable, subject to mixed beverage gross receipts tax: \_\_\_\_ / \_\_\_\_ / \_\_\_\_



**You can choose to file your sales tax reports and remittances electronically (online) and retain the full 2.25% discount for timely filing. If you choose to file paper forms and/or mail your remittance, you will only receive a 1.25% discount for timely filing.**

27. I will be filing my sales tax reports and remittances:  Electronically  Paper Forms

## Manufacturer Sales Tax/Exemption Permit

28. Do you change the form, composition, or quality of character of some existing material or materials, by procedures commonly regarded as manufacturing?  Yes  No
29. Date you will first begin/began manufacturing at this site in Oklahoma: (month/day/year) \_\_\_\_ / \_\_\_\_ / \_\_\_\_
30. How many square feet of space are in your facilities manufacturing area? \_\_\_\_\_
31. What product(s) do you manufacture at this site? \_\_\_\_\_
32. Describe how you make your product:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
33. What percentage of your equipment at this site is used to produce:  
 Standard Design Product ..... \_\_\_\_\_ %  
 Custom Made/One of a Kind Product ..... \_\_\_\_\_ %  
 Sales, Service, or Repair ..... \_\_\_\_\_ %
34. List primary machinery used in production:  
 \_\_\_\_\_
35. Do you maintain an inventory of raw goods?  Yes  No
36. Do you maintain an inventory of finished goods?  Yes  No
37. The predominate power source for manufacturing is: (please attach utility bill)  
 Electricity  Gas  Other \_\_\_\_\_



# Your Business Registration Application

Business Name \_\_\_\_\_

FEIN/SSN \_\_\_\_\_

## Cigarette/Tobacco License

If you are applying for any type of tobacco license, questions 38-43 **must be answered**. If answers to questions below are found to be incomplete or incorrect, license can be revoked.

38. Do you owe \$500.00 or more in delinquent cigarette taxes?  Yes  No
39. Have you had a cigarette manufacturer, retailer or distributor license revoked by the Oklahoma Tax Commission in the past two years?  Yes  No
40. Have you been convicted of a crime relating to stolen or counterfeit cigarettes?  Yes  No
41. 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
42. 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
43. 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

## Signature

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

I, the undersigned applicant or authorized representative, 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 and title \_\_\_\_\_

Sign Name  
and 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.

Application continued on page E...



# Registration Licenses and Fees

Business Name	FEIN/SSN
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**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 .....	\$ 20.00	STP	\$ _____.00
<input type="checkbox"/> 2. Sales Tax Permit for Additional Locations (# of Locations ____). @	\$ 10.00	----	\$ _____.00
<input type="checkbox"/> 3. <u>Coin-Operated Vending, Music and Amusement Devices Decals:</u>			
Decal A: (Number of Locations ____)	@\$ 50.00	STC	\$ _____.00
Decal B: (Number of Locations ____)	@\$ 10.00	----	\$ _____.00
Decal C: (Number of Locations ____)	@\$ 15.00	----	\$ _____.00
Decal D: (Number of Locations ____)	@\$ 5.00	----	\$ _____.00
Decal E: (Number of Locations ____)	@\$ 2.00	----	\$ _____.00
<input type="checkbox"/> 4. <u>Special Decal:</u> 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. <u>Retail Dealer for Low Point Beer (3.2 Beer) License Fees:</u>			
(You must provide a copy of your county beverage license)			
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
<input type="checkbox"/> 16. <u>Fireworks:</u>			
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
<b>Make Checks Payable to: Oklahoma Tax Commission .....</b>			<b>TOTAL AMOUNT DUE: \$</b>

\* If applying for any of the permits from lines 6 -11 above, make certain you have completed questions 38-43 on page D of this registration form. Your license(s) will not be issued if this section is not completed.

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intentionally left blank

STS

4100200

222 222

☐ STS0002-02-00-BT  
13-23 Revision 10-2003

IF REPORT IS TYPED  
OR MACHINE PRINTED  
SEE INSTRUCTIONS

P.

# Oklahoma Sales Tax Report

A. Taxpayer FEIN/SSN			B. Reporting Period			C. Due Date		
<input type="checkbox"/> - OFFICE USE ONLY -			<input type="checkbox"/> F.C.	<input type="checkbox"/> P.T.	<input checked="" type="checkbox"/> Mailing	<input checked="" type="checkbox"/> Business	<input checked="" type="checkbox"/> G. Out of Business	
F. Address Change								

D. Permit Number					
0	1				

H. Page 01 of      Page(s)

### E. MAILING ADDRESS

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

- Total Sales (Whole dollars only)
- Removed from inventory and consumed or used or purchases for which direct payment is due
- Total exemptions (Total from Schedule N. below)
- Net Taxable Sales .....
- STATE TAX

+  
-  
=  
=

--- DOLLARS ---				CENTS	
				0	0
				0	0
				0	0
				0	0

### CITY AND COUNTY TAX COMPUTATION

I. City/County Code	J. City/County Name	K. Net Sales Subject To Tax		L. Tax Rate (%)	M. Amount of Tax Due (multiply item K. by item L.)	
		--- WHOLE DOLLARS ONLY ---			--- DOLLARS ---	CENTS

### N. SALES TAX EXEMPTION SCHEDULE

	-- WHOLE DOLLARS ONLY --	
3a. Sales To Those Holding Sales Tax Permits or direct pay permits		
3b. Gasoline Sales With State Gasoline Tax Paid .....		
3c. Motor Vehicle Sales On Which Excise Tax Has Been Paid.....		
3d. Agricultural Sales .....		
3e. Sales Subject To Federal Food Stamp Exemption .....		
3f. Returned Merchandise .....		
3g. Other Legal sales tax exemptions (explain on reverse) .....		

- Total Lines 6 through 13 .....
- Total from Supplement pages
- Tax Due (Add Lines 5, 14 and 15) ....
- Discount ..... -  
*See Instructions*
- Interest ..... +
- Penalty ..... +
- Less Approved Credit (Attach Credit Voucher) ..... -
- TOTAL DUE (if No Total Due put '0') ..... =

--- DOLLARS ---				CENTS	

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

SIGN HERE:	DATE
------------	------

**GENERAL INSTRUCTIONS**

Please use a #2 pencil or pen with black ink to make your entries on this form. If you type your report, please type "XXX" over "222" in box P. at the top of the form. If your mailing address or your business address has changed place an "X" in the proper Box F and enter the correct information in space provided below. If you are not required to file this form, call the Oklahoma Tax Commission at (405)521-3160.

**SPECIFIC INSTRUCTIONS**

- ITEM A. - Enter your taxpayer identification number.
- ITEM B. - Enter the month(s) and year for the sales being reported.(Begin with the month when you made your first sale)
- ITEM C. - Enter the date the report is due.
- ITEM D. - Enter your Sales Tax Permit Number.
- ITEM E. - Provide your name and mailing address.
- ITEM H. - Enter the total number of pages enclosed in the boxes to the right of the word "of."

If you are closing your business and this will be your last sales tax return, mark over the "X" in block "G." and return your permit card with this report to the Oklahoma Tax Commission for cancellation.

LINE 1 (TOTAL SALES)- Enter the total amount of gross receipts of all sales, including taxable and non-taxable receipts, leases and rentals of tangible personal property. If no sales were made during the reporting period, leave blank.

LINE 2 (REMOVED FROM INVENTORY)- Enter the sales value of tangible personal property purchased for resale and consumed or used in this reporting period. Any merchandise purchased tax exempt with your sales tax permit and withdrawn for use by you or your business is to be included in this line. Also include amounts for purchases for which you are paying the sales tax directly to the Oklahoma Tax Commission.

LINE 3 (TOTAL SALES TAX EXEMPTIONS)- Use the Exemption Schedule, Item N, to compute the authorized exemptions from gross receipts for this reporting period. (Use Lines 3a. thru 3g.) Enter the amount of total sales tax exemptions on Line 3, at top.

3g. Explanation of 'Other Sales tax exemptions': \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

LINE 4 (NET TAXABLE SALES)- Subtract line 3 from the total of lines 1 and 2 to arrive at net taxable sales. If you have no amount subject to tax, leave blank.

LINE 5 (STATE TAX)- Multiply Line 4 by the applicable tax rate. If there is no tax due, leave blank.

LINES 6 THROUGH LINE 13 - We are aware the computer printed information is subject to change: therefore, we have provided blank lines for you to add cities/counties as needed. If any computer printed information is incorrect line through the incorrect information and write in the correct data. If no taxable sales were made for a computer printed City/County, leave the line blank.

- Column I. - Enter the code for each city or county for which you are remitting tax that has not been computer printed.
- Column J. - Print the name of the city or county for which you are remitting tax that has not been computer printed.
- Column K. - Enter the "taxable sales" for each city or county. If no "taxable sales" were made, leave blank.
- Column L. - Enter the current sales tax rate for each city/county for which you are remitting tax that has not been computer printed.
- Column M. Multiply the amounts in Col. K times the rates in Col. L and enter the sales tax due for each city/county.

If additional space is needed to report more cities/counties, call our office at 405-521-3160 for Sales Tax Supplement (page 2).

LINE 14 (TOTAL LINES 6 THROUGH 13)- Add the City/County tax due from lines 6 through 13, Column M.

LINE 15 (TOTAL FROM SUPPLEMENT PAGES)- Total the tax due amounts from Line 39 of all supplement pages of city/county taxes.

LINE 16 (TAX DUE)- Add the amounts on Line 5, 14 and 15. This will be the total state, city, county tax due before any discount, interest, or penalty is applied.

LINE 17 (DISCOUNT)- If this report and remittance is not filed electronically by the due date shown in Item C, you are only eligible for a 1.25% discount for timely payment. Multiply Line 16 (tax) by .0125. The maximum discount allowed is \$3,300.00. Make no entry if this report is late. No discount allowed for Direct Pay.

LINE 18 (INTEREST)- If this report and remittance is postmarked after the due date shown in Item C, the tax is subject to interest from the due date (Item C) until it is paid. Multiply the amount on Line 16 by .0125 the applicable rate for each month or part thereof that the report is late.

LINE 19 (PENALTY)- If this tax report and remittance is not postmarked within 15 calendar days of the due date, a 10% penalty is due. Multiply the tax amount on Line 16 by .10 to determine the penalty.

LINE 20 (LESS APPROVED CREDIT)- Enter the amount of credit taken. Use any OTC credit voucher(s) issued for a previous over payment of taxes. Attach the credit voucher(s) to this report.

LINE 21 (TOTAL DUE)- Total the report: Line 16, minus Line 17 and 20, plus line 18 and Line 19.

**Sign and date the report and mail it with your payment in the enclosed return envelope to:**

**OKLAHOMA TAX COMMISSION  
P.O. BOX 26850  
OKLAHOMA CITY, OK 73126-0850**

**WHO MUST FILE**

Every vendor who is responsible for collecting/remitting payment of Oklahoma sales tax must file a Sales Tax Report. Reports must be filed for every period even though there is no amount subject to tax nor any tax due.

**WHEN TO FILE**

Reports must be postmarked on or before the 20th day of the month following each reporting period. The due date for filing this report is printed in Item C.

**PAYMENT**

Please send a separate check with each report submitted and put your Taxpayer No. (Item A.) on your check.

**WHO TO CONTACT FOR ASSISTANCE**

For assistance, call (405) 521-3160.

Mandatory inclusion of Social Security and/or Federal identification numbers is required on forms filed with the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the Oklahoma Tax Commission.

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

**Changes in Business Mailing Address:**

FEIN/SSN \_\_\_\_\_

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP \_\_\_\_\_

**Changes in Business Location Address:**

FEIN/SSN \_\_\_\_\_

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_ ZIP \_\_\_\_\_



# QuickTax!

## Because you are not going into business to file tax forms!



While establishing your new business, you will spend plenty of time running numbers. When it comes to filing Oklahoma business taxes, let us do the math for you!

The Oklahoma Tax Commission's QuickTax online business tax filing system is just a few clicks of your mouse away. Tax types available at this time include: sales tax, use tax (vendor and consumer), withholding tax, nonresident royalty withholding tax, and tourism tax. Mixed beverage and waste tire reports will also be available in early 2004.

Not only can you file your reports online, but the system also offers payment options including ACH debit, ACH credit, and credit card.

Filing online has many benefits including time savings and accuracy. For sales tax filers, you receive the full 2.25% discount if you file and pay through the QuickTax system. Paper filers only receive a 1.25% discount. Also, when you finish, you will receive a confirmation number, giving you the peace of mind in knowing your report and payment have been received by the Oklahoma Tax Commission.

It is fast, easy, and we do all the math for you. Log on to our web site at [www.oktax.state.ok.us](http://www.oktax.state.ok.us). Select "Online Filing Options" and then "QuickTax".

If you have any questions, give us a call at (405) 521-3160. Check it out today!



## 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](http://www.irs.gov) or by telephone. Follow the steps below and have a number in a just a few minutes.

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

- **Individual Owner**
- **Corporation or Non-Profit Organization**  
(president, vice president, or other principal officer)
- **Partnership**  
(duly authorized member or officer)
- **Trust or Estate**  
(fiduciary or executor)



### Follow these simple steps to receive your FEIN fast:

1. **Apply online** by visiting the IRS site at [www.irs.gov](http://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 qualified 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 either the Oklahoma Tax Commission's website at [www.oktax.state.ok.us](http://www.oktax.state.ok.us) or the IRS's web site at [www.irs.gov](http://www.irs.gov) and download the Form SS-4. Complete, sign and date the form and mail to the address shown on the form.



## 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, extension 1-3160**

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

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

### Visit us on the World Wide Web!

Our web site address is: **[www.oktax.state.ok.us](http://www.oktax.state.ok.us)**

Not only will you find forms, publications, motor vehicle information and everything in between, but you are also able to reach us via the e-mail addresses at the bottom of each page. Use the email options to send us any questions you have that are not answered on the web-site. For various tax questions, address your e-mail to: **[otcmaster@oktax.state.ok.us](mailto:otcmaster@oktax.state.ok.us)**

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

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