

# Attention!

The following PDF image of the Oklahoma Business Bulletin has been adapted for faster downloads from the internet.

This publication is mailed out in its full version quarterly. If you would like to have your name added to our mailing list, please contact us via one of the formats below:

1. Phone (405) 521-3637
2. Fax (405) 522-1711
3. Mail: Oklahoma Tax Commission  
Communications Division  
2501 North Lincoln Blvd.  
Oklahoma City, OK 73194
4. E-mail: [otcmaster@oktax.state.ok.us](mailto:otcmaster@oktax.state.ok.us)

Thank you.

# Oklahoma Business Bulletin

A Publication of the Oklahoma Tax Commission



The Oklahoma Tax Commission has several convenient locations available to serve taxpayers all across the state. Listed below are the state offices, addresses and telephone numbers.

**Oklahoma City •**

(405) 521-3279  
2501 N. Lincoln Blvd.

(405) 522-0789  
Shepherd Mall  
NW 23<sup>rd</sup> and Villa

**Tulsa •**

(918) 581-2399  
440 South Houston

**McAlester •**

(918) 426-0777  
1533 South Main

**Lawton •**

(580) 248-8440  
1602 NW Lawton Ave. #B

**Ardmore •**

(580) 226-4636  
301 West Main, #316

**In-State Toll Free •**

1 (800) 522-8165  
• extension 1-3279

..... The Oklahoma Business Bulletin is a quarterly publication of the Communications Division of the Oklahoma Tax Commission.

Questions and/or comments regarding this publication should be directed to the Communications Division at (405) 521-3637, or by writing to: Oklahoma Tax Commission, Communications Division, 2501 N. Lincoln Blvd., Oklahoma City, OK 73194.

## OTC Problem Resolution Areas Established to Better Serve You

Our mission statement at the Oklahoma Tax Commission is to serve the people of Oklahoma by promoting tax compliance through quality service and fair administration.

In an effort to better serve the public, the Commission provides taxpayers with a Problem Resolution program, and also a Taxpayer Advocate Officer. The primary goal of the Problem Resolution program is to address tax problems by providing assistance to those taxpayers that have been unsuccessful in resolving problems through routine procedures.

It is not the purpose of this program to circumvent existing channels of management authority or established administrative avenues of appeal.

The Taxpayers Advocate Office will allow the taxpayer to receive an unbiased review of the problem. The office will identify the problem, make recommendations and provide assistance, as necessary, so that the taxpayer can understand and meet their tax responsibilities.

In conjunction with the Taxpayer Advocate Office a Problem Resolution Office has been established in the Taxpayer Assistance Division to serve as a point of contact for the taxpayer. The personnel assigned to this unit are independent of the Agency's other operating divisions. They will assist the

taxpayer by researching the taxpayer's account and presenting the available options to resolve the problem.

They will also help complete the needed paperwork, computer updates, and document the account status once the taxpayer has met their obligation.

If you are currently having a problem with your account and you haven't been able to get it resolved please do not hesitate to contact the Problem Resolution Office at (405) 521-3160. ■



### Taxpayer Q&A...

**Q.** I'm filing some papers with another agency, and I'm required to get a Letter of Good Standing for my corporation. Can you tell me how to do this?

**A.** Periodically your corporation may need a Letter of Good Standing issued from the Tax Commission. If you find yourself charged with this task, don't fret. Contact either our Taxpayer Assistance Division at (405) 521-3160 or our Franchise Tax Section at (405) 521-3161. Representatives in these sections will be able to obtain information from you about your company and issue a letter once they have verified your account status. ■



## 2000 Holiday Schedule

It is important to remember that the Oklahoma Tax Commission, as well as many other state and federal agencies will be closed for certain holidays throughout the year of 2000. The following dates are some to keep in mind for state closings:

Monday, January 17  
Dr. Martin Luther King, Jr. Day

Monday, February 21  
President's Day

Monday, May 29  
Memorial Day

Tuesday, July 4  
Independence Day

Monday, September 4  
Labor Day

Friday, November 10  
Veterans's Day

Thursday and Friday, November 23 and 24  
Thanksgiving

Monday, December 25  
Christmas ■

## File Your Income Tax Online with the OTC

These days the internet has made doing business easier for people than ever before. With the options to shop from home, communicate with others, and search for information, we are able to add more convenience to our daily lives.

For the second year, the Oklahoma Tax Commission is offering  
*(continued page 3 • "Online Filing")*

# Taxpayer Education Offered for Individuals and Businesses

The Oklahoma Tax Commission offers several sources of taxpayer education based on the taxpayer type. These sources range from New Business Workshops to Individualized Personal Income Tax Assistance. Below are several types of educational opportunities available for those persons looking for sources on better understanding the Oklahoma tax structure and/or form requirements.

### • Business Tax Workshops...

The Business Tax Workshops offered by the Oklahoma Tax Commission are designed with both the new and existing business in mind.

For a new business or an individual thinking about setting up a business in Oklahoma, the workshop offers information on formation, business structures, steps for formation types such as incorporation steps, a step-by-step guide to business registration, bookkeeping techniques, and a line-by-line explanation of the primary business tax forms.

The workshop participant will learn the keys to sales tax registration and collection, along with helpful tips on rate tables, reporting formats and exemptions. While questions are allowed and welcomed during the workshop, time is also allotted following each workshop for individual questions with the workshop instructor(s).

For an existing business, the workshop offers a refresher on the tax collection and reporting processes, and also learn the steps to filling out the various business tax forms and which forms and tax laws have changed based on the latest legislative decisions.

Workshops are scheduled in various areas and towns. For a complete listing of workshops available in Oklahoma or to register for a workshop, please call (405) 521-3160.

### • Volunteer Income Tax Assistance...

The Volunteer Income Tax Assistance (VITA) is a cooperative program between the Oklahoma Tax Commission and the Internal Revenue Service (IRS) to provide a free service to taxpayers. These volunteers work in public places like libraries and community centers to assist taxpayers with the filling out of state and federal income tax forms during key tax season months.

The volunteers in the VITA program are specially trained by both IRS and Oklahoma Tax Commission personnel to handle federal and state forms. Before beginning their public service as a volunteer, they must pass an exam covering all basic tax form areas.

The VITA volunteers spend January and part of February in training and then go on the road to work with the public February through April. If you are interested in becoming a VITA team member, contact your local IRS office for information.

The assistance the VITA team members can give a taxpayer is free. Trained on state and federal taxes, these volunteers provide the best source

# Sales Tax Relief Credit to Benefit More Taxpayers

The sales tax relief credit has been expanded to benefit more taxpayers effective for the 1999 Income Tax filing year.

The credit, which is available for individuals, has been in effect for eight years. In a move to help out taxpayers the legislature during the 1998 session passed HB 3152 to increase the gross income limits. The two step process begins this year, and increases again for the 2000 filing year.

Taxpayers who will be eligible to file for the sales tax relief credit must meet the following requirements.

You must be an Oklahoma resident and have lived in Oklahoma for the entire year. The total gross household income cannot exceed \$15,000 unless one of the following items applies:

- you claim an exemption for your dependent, or
- you or your spouse are 65 years of age or older by Dec. 31, 1999, or
- you or your spouse have a physical disability constituting a substantial handicap to employment (proof must be provided)

If any of these conditions apply to the taxpayer then the total gross household income limit is increased to \$30,000.

The amount of the credit is \$40 multiplied by the number of qualified personal exemptions and also qualified dependents that taxpayers are allowed on their income tax returns. When filing an individual income tax return the application for the credit must be filed with the return. Taxpayers who are not required to file an income tax return may still be eligible for the sales tax relief credit.

It should be noted that persons who have received Temporary Assistance for Needy Families at any time during 1999 are not eligible for the sales tax relief credit. Also, the Department of Human Services will make the sales tax refund to persons who have continuously received aid to the aged, blind, disabled, or Medicaid payments for nursing home care from January 1, 1999 to December 31, 1999.

Looking into the future the 2000 filing year will allow taxpayers to file if they meet all the appropriate requirements with a total gross household income limit of \$20,000 or \$50,000 respectively.

If you are in need of the form for filing for the sales tax relief credit (Form 538S) you can find it on our website at [www.oktax.state.ok.us](http://www.oktax.state.ok.us), by calling our FaxBack system at (405) 522-0465, or by contacting our Taxpayer Assistance Division at (405) 521-3160. ■



## Taxpayer Q&A...

**Q.** I haven't received my last three sales tax reports. Are you still mailing them to me?

**A.** Make sure your sales and use tax reports are reaching you. If you've kept copies of old reports, verify the address listed. If they are wrong let us know by filling in the correct address on the next report you file.

Remember you are liable for filing reports even if you don't receive them. Blank reports are available via our website, by contacting our Taxpayer Assistance Division, or if you are able to stopping by one of our offices.

If your business location address changes, the Taxpayer Assistance Division can mail out an Application for Business Location Change. To order one of these forms, contact our representatives at (405) 521-3160. ■

## Online Filing...

### • continued from page 3

taxpayers the ease and convenience of filing personal income taxes online from our website, free of charge. This year taxpayers will be able to use Quicken Turbo Tax as the method for filing from our site.

While electronic filing has been around for several years, Oklahoma was the first state to offer taxpayers the opportunity to file their federal and state income tax returns free of charge. Continuing with this program, more benefits for taxpayers have been added to the online program for this filing year. These include being able to receive your refund quickly, simple filing steps as the system is designed by the maker of TurboTax, and confirmation that your return has been received.

If this type of filing sounds good to you, log onto [www.oktax.state.ok.us](http://www.oktax.state.ok.us) and follow the online filing links. ■

## Taxpayer Q&A...

**Q.** Why do we call it the 1999 income tax filing year?

**A.** Although the calendar year is 2000 you are filing your 1999 income taxes; therefore we consider it the 1999 filing year. Your taxes are filed on the year that the income is earned in, and not the year that it actually is. ■

# How to Contact the OTC

Do you have questions about a current account that you are in need of help? Are you interested in setting up a new account and need to know how to get started? Contacting the Tax Commission is as easy as one, two, three...

**1 Taxpayer Assistance 521-3279 or 521-3160**  
business tax issues • gross production  
sales tax issues • business registration  
income tax assistance • franchise taxes  
motor fuel questions • withholding taxes

*(During peak times, your call may be placed on hold.  
Please wait for the next available operator.)*

- Toll Free Number (Oklahoma only) . . . . 1 (800) 522-8165
  - Telefile (Sales Tax - no taxes due only) . . 1 (877) 829-2002
  - FaxBack (Forms by Fax) . . . . . (405) 522-0465
  - Forms Request
    - Business Tax Forms . . . . . 521-4667
    - Income Tax Forms . . . . . 521-3108
  - Audit Division . . . . . 521-3251
  - Ad Valorem Division . . . . . 521-3178
  - Collections Division . . . . . 521-3281
  - Legal Division . . . . . 521-3141
  - Motor Vehicle Division . . . . . 521-3221
- (All numbers are 405 area code unless otherwise indicated.)*

**2** If you have a computer and internet service, visit our site at [www.oktax.state.ok.us](http://www.oktax.state.ok.us). We have downloadable forms, along with many other key information elements.

The opportunity for you to e-mail questions or comments to agency personnel is also available on the site. While we try to answer all e-mails in a timely manner, please be patient during peak filing periods. When possible, please include name, address, and a phone number if you would prefer us answer by phone.

**3** Visit one of our locations around the state. We have offices located in Oklahoma City, Tulsa, McAlester, Ardmore, and Lawton. Check the front of this newsletter for addresses to these offices. ■

## Education...

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of tax preparation knowledge available at no cost to you. These volunteers are trained in tax forms, tax law changes, tax tables, exactly which forms you need to use, what is deductible and what is not.

If you have any questions on where VITA volunteers will be in your area, please call (800) 829-1040. If you have any questions regarding how the OTC works with this program, please call (405) 521-3637.

### • Taxpayer Assistance Offices...

One of the best ways you can gain a better understanding of a tax type or question is by visiting or calling one of the Taxpayer Assistance Offices of the Oklahoma Tax Commission (*listed on the front of this newsletter*). These offices are available throughout the state and are staffed with knowledgeable Tax Commission personnel to assist you.

There are also many services available at these offices so that taxpayers need not always travel all the way to Oklahoma City to have their tax services met. Payments on all tax types are accepted at these offices and many types of titles, fees, permits, and licenses are available also. Business registrations, sales tax accounts and withholding accounts can be set up at these locations. Many of these services are handled by the personnel at these remote offices and then the information is faxed to the Oklahoma City main offices. ■

