

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: publications@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 23rd 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.

Taxpayer Assistance and Quality Customer Service Is Job Number One

Providing courteous and prompt customer service to taxpayers is one of the main focuses of the Tax Commission. In fact, this service is such a priority that we have named a division "Taxpayer Assistance." One of the more recent ways that Taxpayer Assistance has improved customer service is through the enlargement of the taxpayer phone center.

When you need to order forms, have a question about taxes you may be paying, or just a general inquiry we ask for you to call our Taxpayer Assistance main phone number. The representatives in the phone centers have a broad background of tax knowledge. By being trained on a variety of tax types, they are able to answer most questions you may have about your accounts with the agency.

Some of the benefits for having one area to call into include:

- a centralized first-point contact area between taxpayers and the Oklahoma Tax Commission for all tax inquiries
- personnel who are trained in all levels of taxpayer assistance
- one number to call for all your needs, instead of many
- having one area focused on the phone center will free up other agency personnel to keep up with taxpayer accounts

... continued page two

Remember to File Timely and Avoid the Penalties

Nobody likes paying extra for being late. Just a reminder, the Oklahoma Tax Commission is required by statute to charge penalty and interest for reports and payments that are not filed timely. It's easy to forget about sending in the various required reports every month or quarter yet it does happen.

To avoid being charged a penalty or interest, there are some steps that you can take to remember that your filing is due. When you receive your reports from us, place them in the same place every month to avoid losing or misplacing them. Try to pay your bills at the same time every month. Also, marking on a calendar exactly when payments or reports are due can be a great help.

The final step to insure timely filing and payment would be to drop your payment in the mail about 3 - 5 days before the due date. Remember to use the pre-addressed envelope that you receive with your report to provide for proper delivery of mail. ■

Did You Know?

Did you ever wonder what happens to the sales and use taxes after they are remitted to the Tax Commission? The Tax Commission collects the sales tax from the vendors and disburses the monies to each city/county/town treasurer on the tenth of the month following the reporting month. (For example: a store collects the tax during the month of June, files the sales tax return with the Tax Commission during July, and a check is cut and sent out to the city on August 10.) Currently the Commission is sending out 507 city sales tax checks, 58 county sales tax checks, and 278 city use tax checks. ■

List Notes Common Due Dates

“My Report Is Due When?”

With all the forms and remittances a business owner must file, it is easy to become confused exactly when each filing is due. Below is reminder list of the most common business forms filed and the dates each is due.

Monthly Remittances...

- | | | |
|--------------------|--|---------------------------|
| 10 th : | • Beverage ID Stamps | • Cigarette Tax |
| | • Beverage Tax | • Liquor & Wine (Spirits) |
| | • Strong Beer | |
| 15 th : | • Mixed Beverage Tax | • Use Tax |
| | • Sales Tax | • Vehicle Rental Tax |
| | • Tobacco Tax | • Waste Tire Fee |
| | • Tourism Tax | |
| | • Employee Income Tax Withholding (monthly filers) | |
| 20 th : | • Rural Electric Co-Op Tax | |
| | • Special Fuels Report - LPG/CNG | |
| 25 th : | • All Motor Fuel Reports are due on the 25 th with the exception of the Motor Fuel Suppliers Report which is due on the 27 th of the month | |
| 30 th : | • Gross Production Tax* | |

Quarterly Remittances

(due in January, April, July, October)...

- | | |
|--------------------|--|
| 15 th : | • Group Self Insurance Guaranty Fund |
| | • Individual Self Insurance Guaranty Fund |
| | • Occupational Health and Safety |
| | • Special Indemnity Fund |
| | • Employee Income Tax Withholding (quarterly filers) |
| | • Workers Compensation |
| 30 th : | • International Fuel Tax Agreement* |

Other Due Dates...

- Franchise Tax is due July 1 on an annual basis.
- Coin Device Decals are due on July 1 on an annual basis.
- Gross Production Energy Resources Revolving Fund Tax is due either when there is \$25 collected or on a quarterly basis (April, July, October, and January) on the last day of the month after the quarter ends.

*The due date for taxes marked with an asterisk are the last day of the month, depending on the number of days in the month.

Filers should also be advised that if the due date of a report or remittance falls on a Saturday or Sunday, the date due becomes the next business day.

This listing is for the majority of taxes collected by the Agency. If there is one that is not listed, and you would like to know the due date, please call 405-521-3160. ■

Common Errors Can Be Easily Avoided

In processing tax returns and monthly reports, there are many common errors that are made that can be easily avoided by taking that extra second to verify the information you are reporting.

- When using a pre-printed Tax Commission form, be sure to use the form with the correct reporting filing period. For example, don't use May's report for filing

... continued page three

Taxpayer Assistance

• continued from page one

- callers with questions that are unable to be handled on the phone banks will be transferred into the Taxpayer Assistance Problem Resolution area, where employees will be specifically trained in resolving hard to answer questions. Providing one area for you to call into will help you eliminate the necessity of keeping up with several phone numbers for the Tax Commission. You can reach the Taxpayer Assistance phone banks at (405) 521-3160 or toll-free in Oklahoma at (800) 522-8165 ext. 1-3160.

For personalized walk-in customer service, don't forget that you can go to any of our office locations throughout the state. You can find a complete listing of these locations in the green box on the front of this newsletter. Our newest location, Shepherd Mall in Oklahoma City, also functions as a VITA income tax site, a full service Motor Vehicle Tag Agent, and offers extended office hours. ■

Avoid the Errors...

• continued from page two

April's numbers. If you don't have the proper month, use a blank form for filing your return.

- Verify that name, address and also taxpayer identification numbers are all correct.
- Double check numbers. It's easy to transpose money amounts.
- Be sure that payments are made out to the "Oklahoma Tax Commission." Also, verify that your check amounts and document figures match, and include your FEI/SSN number and reporting period on your check.
- If taking a credit on your report, be sure to enclose your Tax Commission credit letter or other proof of your credit. ■

Tax Workshops Can Help Businesses

Where can you go to have any of your questions answered about setting up your new business? Or even if you have been in business for a while, who can help you with the latest in tax changes that may be affecting your business?

The Communications Division of the Oklahoma Tax Commission puts on several Small Business and also New Business Workshops every month in different locations around the state. These workshops are intended as a helpful tool to those who are new in business or even have been in business for a while and may have questions on what reports need to be filed, how to register a new business, or other tax related topics.

Workshops are held around the state. To register or locate a workshop time near you, please call our Taxpayer Assistance representatives at (405) 521-3160 or toll-free in Oklahoma at (800) 522-8165 ext. 1-3160. ■

How to Contact the Oklahoma Tax Commission...

In the age of electronics and technology, contacting the Tax Commission is as easy as picking up the phone, dialing for a fax, or even turning on your computer. With so many ways to reach us, the answer to your questions are just moments away...

By Phone...

Just give us a ring. Whether you need assistance with business setup, withholding or a sales tax issue, we have our personnel ready to assist you. Our office hours are 7:30 - 4:30, Monday through Friday.

Taxpayer Assistance (405) 521-3279 or 521-3160

This one number has personnel on the other end that can assist you with all of the following issues: business tax issues, gross production, sales tax issues, business registration, income tax assistance, franchise taxes, motor fuel questions, and 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 (800) 233-2188
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.)



By Fax...



If you are in need of a tax form or packet call our FaxBack system day or night. While not all of our forms are presently available, we might have just what you need. Just call **(405) 522-0465**. Items requested through FaxBack are faxed to you within 30 minutes.

By surfin' the web...

If you have a computer and internet service, grab a cup of java and visit our site at www.oktax.state.ok.us. We have downloadable forms, information on all the divisions of the agency, as well as the opportunity for you to e-mail questions or comments to agency personnel. While we try to answer all e-mails in a timely manner, please be patient during peak seasons. If possible, please include name, address, and a daytime phone number if you would prefer us to answer by phone. ■



I.D. Tips for Avoiding Fraudulent Letter Scams Offered by OTC

You may have read in your local paper recently about an elderly gentleman, who received an odd type of correspondence that at first glance seemed to be from the Oklahoma Tax Commission.

The letter to the Norman citizen was HANDWRITTEN and requested a sum of money. The letter was in fact NOT from the Commission nor any of the agency's contract collection agencies.

The Oklahoma Tax Commission sends many types of letters and correspondence out to taxpayers, but the presentation of such communications are ALWAYS in a type written format or computerized preprinted coupon system. The ONLY area of mail from the Commission that might be handwritten would be the signature.

These same standards apply to all contract firms utilized by the Commission. The collection agencies include MTB, Municipal Tax bureau, and GC Services.

Additionally, when visited by an individual representing the OTC, you should always request to see their identification. The ID badges of employees of the Commission always include a picture and information identifying what area of the OTC in which the employee works (i.e. audit, collections, taxpayer assistance, etc.).

Whether via correspondence or a personal visit, you are always welcome to call the OTC for verification of any letter or personnel. Simply call us at one of the numbers listed on page two in the area represented for peace of mind. ■

Contractors: Did You Know?

Out-of-state contractors doing work in Oklahoma need to complete a business registration form and post a bond in an amount of three times the estimated tax liability for the job. If all taxes are paid, the bond can be refunded a year after the Tax Commission is notified of the completion of the job. Also the contractor may be subject to payment of use tax on materials brought into Oklahoma from outside the state and various other taxes that may include withholding, income, workers compensation, unemployment tax, etc.

To order a non-resident contractor's packet, which contains a worksheet for calculating tax liability, bond form and other necessary forms, call our Taxpayer Assistance Center at (405) 521-3160. ■

Question Time: Ask the Tax Expert

Periodically, we like to find out what the most frequently asked questions are by taxpayers. This is done through researching calls from the phone bank, written questions, or questions from the agency website.

Question...

Is it true that I owe sales tax on items that I take out of my inventory to use in my business?

Answer...

Yes, if any business purchases tangible personal property for resale or manufacturing and the business withdraws this property from the resale inventory for use or consumption, that business has made a taxable purchase and the value of the withdrawn property is taxable at its sales value. This value should be included in the gross receipts subject to sales tax on the sales tax report for the month that the property is withdrawn.

Question...

Can I advertise and sell my products with a price that includes the sales tax? It is much easier for me to sell items at an even price.

Answer...

Yes, vendors may include sales tax in the advertised price of their products, but they may not, in any way state that they will absorb and pay the tax for the purchaser.

Question...

Are agricultural products I grow on my farm taxable when I sell them to customers?

Answer...

Sales of agricultural products produced in Oklahoma, by the producer directly to the consumer or user when sold at, or from a farm, and not from some other location are not sales taxable.

If you have a question that you would like answered via the Business Bulletin, drop us a line at: Oklahoma Business Bulletin, Communications Division, 2501 N. Lincoln, OKC, OK 73194. ■

