

# **Attention!**

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**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) 521-2035**
- 3. Mail: Oklahoma Tax Commission  
Communications Division  
2501 North Lincoln Blvd.  
Oklahoma City, OK 73194**
- 4. E-mail: [publications@oktax.state.ok.us](mailto:publications@oktax.state.ok.us)**

**Thank you.**

# Oklahoma Business Bulletin

July 1997



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) 521-3160  
2501 N. Lincoln Blvd.

Shepherd Mall  
NW 23<sup>rd</sup> and Villa

**Tulsa •**

(918) 581-2399  
440 South Houston

**McAlester •**

(918) 426-0777  
1533 South Main

**Lawton •**

(405) 248-8440  
1602 NW Lawton Ave. #B

**Ardmore •**

(405) 226-4636  
301 West Main, #316

• **In-State Toll Free**

1 (800) 522-8165  
• extension 1-3160

••••• 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.

## Survey Results Are In: Compliance Field Representative Program Proves Helpful

We first told you about a business compliance program that the Collections Division had initiated in the October 1996 issue of the Business Bulletin. This program is set up to accomplish three main goals:

To provide assistance to any business having problems completing tax forms and answer questions concerning tax laws.

To help the Tax Commission update and correct any misinformation that we may have listed in our files.

To ensure all businesses in the state are properly permitted, licensed, and abiding by the tax laws of the State of Oklahoma.

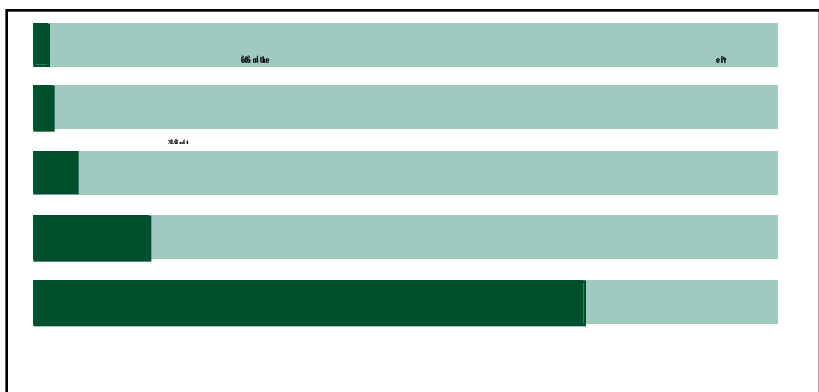
Since the beginning of this program in July 1996, more than 26,500 businesses have been visited. Approximately 75 percent of these businesses were found to be in proper compliance with the Tax Commission. Field representatives have been able to assist the businesses that were not in compliance, update their records and answer any questions that business owners may have regarding filing requirements.

"The program ensures equal treatment to all businesses and business types. In instances of delinquencies or other problems, the errors were cleared up or payment plans arranged on site, avoiding the inconvenience and expense of an audit."

• Connie Stewart, Director of Collections

If you have any questions, would like more information, or know of a business not complying with the tax laws please call: Rick Ezell, Field Coordinator and Overall Manager of Field Operations at (405) 522-4158; Angela Woods, Tulsa Field Supervisor at (918) 581-2437; or Rod Tanner, Oklahoma City Field Supervisor at (405) 522-4331.

**SURVEY SAYS:**



## Tips for Annual Renewal of Vending Machine and Coin Device Decals

The annual renewal period for coin device and vending machine decals is near. Your 1998 decals must be on your machines by July 1, 1997. The Tax Commission will have the new decals available for sale after June 15, 1997 at the following locations:

- Oklahoma City at the Capitol Complex, 2501 N. Lincoln, M.C. Connors Building, 1<sup>st</sup> Floor
- Oklahoma City at the Shepherd Mall location, at NW 23<sup>rd</sup> and Villa
- Tulsa office, 440 S. Houston

Coin device decals are purchased at their respective fees in lieu of paying sales tax. While no one really cares for fees, coin device decals are good for the business owner and the state because they simplify the process of collecting, accounting and remitting taxes for us both.

Compliance with coin device statutes and rules is generally good. However, there are some frequently misunderstood areas of the law that we can clarify with the information that follows. Compliance can help eliminate disruption of your business.

Coin device decals are required for each machine if the machine can, upon insertion of a coin, token or similar object, provide music, amusement or entertainment or dispense products separate and apart from any other provider of music, amusement or entertainment or dispenser of products. Examples of commonly misunderstood applications of this rule are two-player video games that, have one coin slot, but could operate independently if separated. Or multiple machines placed on a tree or a stand. In these two examples the former would require two decals and the latter would require a decal for each machine on the stand.

Machines not requiring decals are devices owned by and located in a private or public school, a church, a governmental entity, or installed on a federal military base. Also, vending devices that dispense only newspapers or periodicals and vending devices which dispense only postage stamps do not require a decal. Another example of machines exempt from decals would be for vending devices that dispense only prepaid phone cards.

Before any coin device is put into operation, a current year decal (1997 decals expire June 30, 1997) must be "firmly affixed" to the device and plainly visible to and readable by the public. The Tax Commission interprets firmly affixed as attached using the adhesive incorporated on the decal and attached directly on the machine - not to an attachment such as a piece of plastic or plexi-glass that is additional to the original manufactured device.

The annual fee required for different types of devices is as follows:

- Coin-operated music or amusement device: \$50
- Coin-operated vending device requiring a coin or token of value of \$0.25 or more: \$50

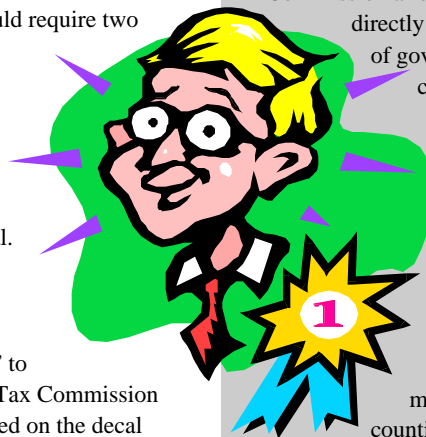
## Customers Are Always Number One With Us

With customer service a primary focus among businesses today, the Tax Commission has taken this idea on as a goal to be achieved on a daily basis. In 1995 the agency adopted the following mission statement, "To serve the people of Oklahoma by promoting tax compliance through quality service and fair administration."

Most people only see the agency as a governmental agency to collect money, yet that is far from all the agency does. The Oklahoma Tax Commission is responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide moneys for education, transportation, recreation, social welfare, and the myriad of other services provided for the citizens of Oklahoma.

In addition, the Oklahoma Tax Commission allocates directly to local units of government, certain state-collected levies earmarked to counties, school districts and municipalities. On the contract basis with individual municipalities and counties, the Tax Commission is involved with the administration, collection and distribution of city and county sales taxes and city use taxes.

The Oklahoma Tax Commission



••• continued page three • "Service"

••• continued page four • "Decals"

## What's New on the OTC Internet Site

The Tax Commission's Web Site has been a terrific help to many taxpayers since its debut in March. Help has been given to taxpayers from as far away as Japan, Norway, and Sweden to people in our own backyard. During the months of March and April, over 30,000 income tax forms were downloaded by these surfing taxpayers.

The Internet Team for the agency is constantly updating and adding new information that is beneficial to many. If you have any suggestions for information that you feel may be helpful to have on the site, please forward it to:

**OTC Internet Team  
Communications Division  
2501 N. Lincoln Blvd.  
Oklahoma City, OK 73194**

Or, you can e-mail us at:  
otcmaster@oktax.state.ok.us

The web site address is:  
<http://www.oktax.state.ok.us> ■

## Timeliness Pays Off With Discount

Did you know that businesses who report and remit taxes due for sales or mixed beverage gross receipts taxes are eligible for a discount if their report is postmarked by the due date shown on the return?

Currently, the sales tax discount is 2.25% of the total tax due, not to exceed \$3,300.

On mixed beverage gross receipts taxes the discount currently is 1%. ■

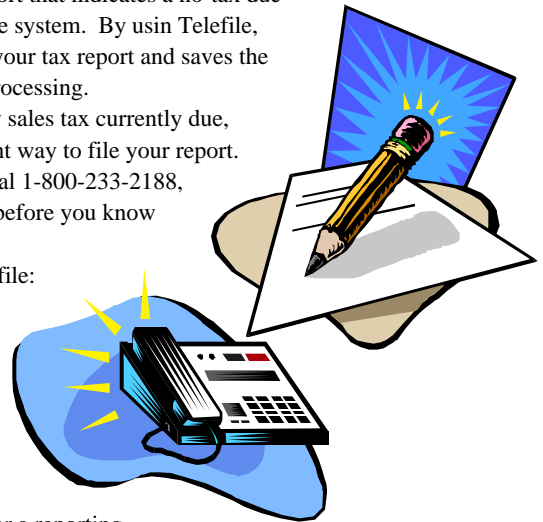
## Filing Your Taxes Can Be as Easy as Dialing the Telephone with Telefile

If you are filing a sales tax report that indicates a no-tax due amount, why not try out our Telefile system. By using Telefile, this eliminates the need to send in your tax report and saves the agency many hours of data entry processing.

With semi-annual and monthly sales tax currently due, this could be a quick and convenient way to file your report. Filing by telephone is easy. Just dial 1-800-233-2188, listen, follow the instructions, and before you know it you will be done.

A few quick tips on using Telefile:

- Have your reporting form in front of you so permit numbers and reporting periods are available to you.
- The earliest date the Telefile system will allow you to file for a reporting period is the first of the month following the period you are reporting.
- Remember, the Telefile computer is looking for a two digit month and a four digit year - (August 1997 would be 081997) ■



## Service • continued from page two

helps to administer over 100 taxes, licenses, permits, fees and funds for the State of Oklahoma.

Along with providing reliable customer service, the agency is also proud of the educational opportunities available to people in the form of New Business Workshops. An average of 15 workshops per month are put on throughout the state. These workshops are for the new and existing business owners who have questions regarding application process and tax reporting.

The education team for the agency has tracked business tax reporting and found that those business owners that participated in an OTC business workshop, have 50 percent fewer business tax reporting errors. If you would like more information on a business workshop, please contact our Taxpayer Assistance Division at (405)521-3279.

Other areas the agency is focusing on to provide better customer service include a fully trained group of personnel on the Taxpayer Assistance phone bank to help answer any taxpayer questions, and new ways to receive needed filing forms through the Internet Web Site and also the FaxBack service.

The goal of customer service has been further enhanced by the recent opening of a new location in Shepherd Mall, Oklahoma City. This new office of the agency is providing a valuable service to local taxpayers, by providing extended hours, trained personnel in all areas of tax compliance, and a convenient centralized location. ■

## Phone Numbers to the Tax Commission

### Taxpayer Assistance

521-3160 or 521-3279

Ad Valorem	521-3178
Business Registration	521-3279
Collections	521-3281
Estate	521-3237
Field Audit	521-3251
Forms: FaxBack Service	522-0465
Forms Request:	
Business Forms	521-4667
Income Tax Forms	521-3108
Franchise Information	521-3161
Gross Production	521-3233
Income Tax	
Individual	521-3125
Corporate	521-3126
Legal	521-3141
Motor Fuel	521-3241
Motor Vehicle	521-3221
Sales Tax Audit	521-3274
Sales Tax Telefile	1 (800) 233-2188
Toll Free (in Oklahoma only)	
	1 (800) 522-8165
Withholding	521-3155

All numbers have a 405 area code unless otherwise indicated.

## Are You Receiving this Newsletter?

If you are not receiving the Oklahoma Business Bulletin and would like to be placed on our mailing list, please write to:

**Oklahoma Tax Commission  
Communications Division  
2501 N. Lincoln Blvd.  
Oklahoma City, OK 73194.**

To locate back issues of the Business Bulletin, you can access our website at:

<http://www.oktax.state.ok.us>

You may also write to us at the address above or call us at (405) 521-3637. ■

## Help! Where Do I Mail It?

If you have ever misplaced your envelope for mailing tax documents, or are just needing to know where to send in information regarding a state tax account? Then this list is just for you.

### To Mail Corporate Income Tax Forms...

Oklahoma Tax Commission • Post Office Box 26800  
Oklahoma City, OK 73126-0800

### To Mail Sales or Use Tax Reports, Payments, or Information...

Oklahoma Tax Commission • Post Office Box 26850  
Oklahoma City, OK 73126-0850

### To Mail Gross Production Reports, Payments, or Information...

Oklahoma Tax Commission • Post Office Box 53423  
Oklahoma City, OK 73152-3423

### To Mail Mixed Beverage, Business Registrations, Waste Tire, Tourism Reports, Payments, or Information...

Oklahoma Tax Commission • Post Office Box 26920  
Oklahoma City, OK 73126-0920

### To Mail Franchise and Estimated Income Tax Reports, Payments, or Information...

Oklahoma Tax Commission • Post Office Box 26930  
Oklahoma City, OK 73126-0930

### To Mail Withholding Reports and Remittances...

Oklahoma Tax Commission • Post Office Box 26860  
Oklahoma City, OK 73126-0860

### To Mail Motor Vehicle Registrations...

Oklahoma Tax Commission • Post Office Box 26940  
Oklahoma City, OK 73126-0940 ■

## Decals • continued from page two

- Coin-operated vending device requiring a coin or token of value of less than \$0.25: \$10
- Coin-operated bulk vending requiring a coin or token of value of \$0.25 or more: \$5 or \$15 or multiple \$15 decals depending on the number of distribution mechanisms

Special event decals, such as for fairs or carnivals, are available in any number of 30 day periods, at a reduced rate. Also, decals purchased after January 1 and before June 30 of the current decal year are offered at half price.

The Tax Commission also issues permits for the sale or distribution of coin-operated devices. The annual fee for a distributor's license is \$200. ■