

OKLAHOMA REGISTRATION PACKET FOR MOTOR FUEL

This booklet contains:

- Business Registration Workshop Information
- Information on How to Apply for a Federal Employer Identification Number
- OTC Rules Regarding Motor Fuel and Special Fuel Dealers/Users
- Registration Definitions and Instructions
- General Information
- Reporting Requirements
- Registration Forms



OKLAHOMA TAX COMMISSION

2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194

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A MESSAGE FROM THE OKLAHOMA TAX COMMISSION...

Dear Taxpayer,

Congratulations on your business venture in the State of Oklahoma. This packet includes excerpts from the statutes and rules and the necessary forms or online information to obtain your Motor Fuel and/or Special Fuel Dealer/User license.

Once you have completed your enclosed application forms, please return to:

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

If you have any questions or comments, please contact our Taxpayer Assistance Office at (405) 521-3160. Or visit us on our website at www.tax.ok.gov.

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.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?

Your organization must have a Federal Identification Number before you can complete the application(s).

You can apply for and receive a Federal Employers Identification Number by applying online at www.irs.gov.



OTC RULES/STATUTES REGARDING MOTOR FUEL AND SPECIAL FUEL DEALERS/USERS...

710:55-4-100. General licensing requirement

- (a) **Who must obtain license.** The following persons must obtain a license from the Oklahoma Tax Commission prior to engaging in business in this state:
- (1) Supplier
 - (2) Terminal operator (Except licensed suppliers)
 - (3) Exporter (Except licensed suppliers)
 - (4) Transporter (Except licensed suppliers and bonded importers)
 - (5) Occasional importer
 - (6) Bonded importer
 - (7) Tank wagon operator-importer (Except licensed importers who operate one or more bulk plants outside this state.)
 - (8) Wholesaler or retailer
- (b) **Additional license not required.** A wholesaler or retailer who possesses one of the licenses described in (a) of this Section is not required to secure an additional license for its wholesale or retail business. Other than exceptions noted in (a) of this Section, all other persons must apply for all licenses that may be required.

710:55-4-101. Permissive supplier's license

A person acting as a supplier outside the State of Oklahoma, may apply for a permissive supplier's license.

710:55-4-102. Bonds

- (a) **Applicants required to post a bond.** Applicants for the following licenses shall be required to post a bond:
- (1) Terminal operators
 - (2) Exporters
 - (3) Transporters
 - (4) Tank wagon operator-importers
 - (5) Suppliers and permissive suppliers
 - (6) Bonded importers



OTC RULES/STATUTES REGARDING MOTOR FUEL AND SPECIAL FUEL DEALERS/USERS...

- (b) **Single bond required from applicant for multiple licenses.** An applicant for more than one license shall be required to post only one (1) bond. The bond shall be posted in the greatest amount required for one of the licenses.
- (c) **Computation of amount of bond.** Bonds required for licenses described in this Part shall be posted in amounts determined by (1) through (6) of this subsection:
- (1) **Terminal operators.** Terminal operators must post a bond in an amount not less than three (3) months estimated tax liability, but not to exceed Five Hundred Thousand Dollars (\$500,000.00). The initial bond shall be in the amount of Two Thousand Dollars (\$2,000.00).
 - (2) **Exporters.** Exporters must post a bond in an amount not less than three (3) months estimated tax liability, but not to exceed One Million Dollars (\$1,000,000.00). The initial bond shall be in the amount of Two Thousand Dollars (\$2,000.00).
 - (3) **Transporters.** Transporters must post a bond in an amount not less than three (3) months estimated tax liability, but not to exceed One Hundred Thousand Dollars (\$100,000.00). The initial bond shall be in the amount of Two Thousand Dollars (\$2,000.00).
 - (4) **Tank wagon operators-importers.** Tank wagon operators-importers must post a bond in an amount not less than three (3) months estimated tax liability, but not to exceed Fifty Thousand Dollars (\$50,000.00).
 - (5) **Suppliers; permissive suppliers; bonded importers.** Suppliers, permissive suppliers, and bonded importers must post a bond in an amount not less than three (3) months estimated tax liability, but not less than One Hundred Thousand Dollars (\$100,000.00), nor more than Two Million Dollars (\$2,000,000.00)
- (d) **Alternative to posting bond for supplier's or bonded importer's licenses.** In lieu of posting a bond, an applicant for a supplier's or bonded importer's license, may show proof of financial responsibility. Proof of financial responsibility shall be evidenced by proof of Five Million Dollars (\$5,000,000.00) net worth. "**Net worth**" means total assets, minus total liabilities, as evidenced in a statement from an independent auditor prepared within six (6) months of the date of application.
- (e) **Form of bond.** All bonds shall be in the form of a surety bond, upon a form provided by the Tax Commission, or a cash deposit or certificate of deposit.
- (f) **Commission may review, rescind eligibility.** Pursuant to the authority granted by 68 O.S.Supp.1996, § 500.23(C), the Commission may review eligibility standards, including "**net worth**", of any licensee and may take further actions, including, but not limited to, requiring further assurance of financial responsibility, increasing the amount of required bond, rescission of a permit-holder's eligibility and election to defer payment of motor fuel taxes, or other action needed to ensure remittance of the motor fuel tax.
- (g) **Cancellation of license.** Rescission of a permit-holder's eligibility and cancellation of any license or permit shall be preceded by a hearing pursuant to the terms of 68 O.S. § 212.

710:55-4-103. Election to be treated as an eligible purchaser

- (a) **Qualification for eligible purchaser status.** Each person desiring to make an election to be treated as an eligible purchaser shall submit a request for approval. The Tax Commission will not approve an eligible purchaser request submitted by a non-vendor.
- (b) **Amount of bond. If requested by the Tax Commission the** bond for an eligible purchaser shall be in an amount not less than three (3) months estimated tax liability.



OTC RULES/STATUTES REGARDING MOTOR FUEL AND SPECIAL FUEL DEALERS/USERS...

Motor Fuel: Certain entities are exempt from the motor fuel tax as outlined by the following rules. These entities are required to complete OTC Form 13-79 (Exemption Certificate) to qualify for the exemption. Refer to Rule 710:55-4-114(a) and (b).

After the entity completes the Exemption Certificate, the vendor completes OTC Form 13-89 (Ultimate Vendor Certificate) and presents it to his supplier. Refer to Rule 710:55-4-114(b).

Excerpts From Permanent Rules - REFUNDS FOR EXEMPT ENTITIES

710:55-4-114. Procedure for perfecting and claiming exemption for sales to certain exempt entities

- (a) **Exempt entities.** An exemption may be claimed for motor fuel:
- (1) Sold to the United States or any agency or instrumentality thereof;
 - (2) Used solely and exclusively in district-owned public school vehicles or FFA and 4-H Club trucks for the purpose of legally transporting public school children;
 - (3) Purchased by any school district for use exclusively in school buses leased or hired for the purpose of legally transporting public school children, or in the operation of vehicles used in driver training;
 - (4) Used solely and exclusively as fuel to propel motor vehicles on the public roads and highways of this state, when leased or owned and being operated for the sole benefit of a county, city, town, a volunteer fire department with a state certification and rating, rural electric cooperatives, rural water and sewer districts, rural ambulance service districts, or federally recognized Indian tribes; or
 - (5) Used by the Oklahoma Space Industry Development Authority or any spaceport user, as defined in 68 O.S. §500.10(17).
- (b) **Perfection by ultimate vendor.** The exemption for sales of motor fuel for use by the exempt entities described in subsection (a) shall be perfected by the ultimate vendor, by obtaining an exemption certificate signed by the purchasing entity. Upon obtaining the certificate, the ultimate vendor shall complete the sale to the purchasing entity without requiring payment of the motor fuel tax. Upon completion of the sale, the ultimate vendor shall execute an ultimate vendor certificate (on forms provided by the Commission) to its supplier. The ultimate vendor certificate shall include the identity of the purchasing entity.
- (c) **Supplier to claim credit.** The supplier shall be eligible to claim a credit against the tax liability on the ensuing monthly report of the supplier after having made reasonable commercial inquiry into the accuracy of the information in the certificate. For purposes of this Section, “**reasonable commercial inquiry**” means that the supplier shall verify:
- (1) That the ultimate vendor certificate is completed in its entirety, including the identity of the purchasing entity; and
 - (2) That the purchasing entity is exempt from the payment of motor fuel tax pursuant to paragraphs 5, 6, or 17 of Section 500.10 of Title 68 of the Oklahoma Statutes.

710:55-4-115. Sales from a fixed retail pump

- (a) If the sale is from a fixed retail pump, the ultimate vendor, having made the sale to the purchasing entity without the tax, may submit a refund claim to the Commission. Such refund claim shall be accompanied by a copy of the certificate presented to the ultimate vendor by the purchasing entity, and must be received by the Tax Commission within three (3) years following the last day of the calendar month in which the tax was paid.
- (b) If the purchase is charged to a fleet, government fueling, or oil company credit card issued by a supplier to the purchasing entity, the supplier may elect to act as the ultimate vendor. A supplier who elects to act as an ultimate vendor may bill the purchasing entity without the tax and claim a credit against the tax liability on its monthly report. The supplier must maintain necessary records to support the claim for credit.



OTC RULES/STATUTES REGARDING MOTOR FUEL AND SPECIAL FUEL DEALERS/USERS...

710:55-4-116. Motor fuel for farm tractors or stationary engines

The exempt sale of motor fuel for farm tractors or stationary engines owned or leased and operated by any person and used exclusively for agricultural purposes shall be perfected by a refund claim filed by the consumer. The refund claim must be received by the Tax Commission within three (3) years following the last day of the calendar month in which the tax was paid. Refund claims for agricultural use of gasoline shall be less the two and eight one-hundredth cents (\$0.0208) levied under the Motor Fuel Tax Code for gasoline used or consumed for agricultural purposes.

Special Fuel:

68 O.S. Section 701

The following words and phrases when used in this act are hereby defined as follows:

- (a) The term "motor vehicle" or "vehicle" means and includes any automobile, truck, truck-tractor, bus, vehicle or mechanical contrivance which is propelled by an internal combustion engine or motor and not used in the air or upon fixed rails or tracks.
- (b) The term "person" means and includes every natural person, fiduciary, individual, partnership, firm, association, limited liability company, corporation, business trust, or combination acting as a unit, or any receiver appointed by any state or federal court, and the use of the singular number shall include the plural. Whenever used in any clause prescribing and imposing a fine or imprisonment or both, the term "person" as applied to an association means and includes the parties or members thereof, and as applied to corporations, the officers thereof.
- (c) "Commission" or "Tax Commission" means the Oklahoma Tax Commission.
- (d) The term "special fuel" or "fuel" means and includes all combustible gases and liquids, including liquefied gases, which exist in the gaseous state at a temperature of sixty (60) degrees Fahrenheit and at a pressure of fourteen and seven-tenths (14.7) pounds per square inch absolute, but the term does not include compressed natural gas subject to the levy of tax pursuant to paragraph 3 of subsection A of Section 500.4 of this title or liquefied natural gas subject to the levy of tax pursuant to paragraph 4 of subsection A of Section 500.4 of this title.
- (e) The term "use" shall mean and include the following: (1) the delivery or placing of special fuel into the fuel supply tank or tanks of any motor vehicle in this state for use in whole or in part to propel such vehicle on the public highways of this state; (2) the consumption on the public highways of Oklahoma of any special fuel imported into this state in the fuel supply tank or tanks of any motor vehicle using the public highways of this state for commercial purposes; (3) the consumption of special fuel in any type of motor vehicle on the public highways of this state for any purpose by any person who refuses to divulge the source of such fuel.
- (f) The term "public highway" means and includes every road, highway, street, way or place within this state, of whatever nature, generally open to the use of the public as a matter of right for the purposes of vehicular travel, including a toll highway, and including streets and alleys of any town or city, notwithstanding that the same may be temporarily closed for the purpose of construction, reconstruction, maintenance, or repair.
- (g) The term "gallon" means one (1) United States standard gallon at a temperature of sixty (60) degrees Fahrenheit.
- (h) The term "special fuel dealer" shall mean any person engaged in the business of handling special fuel who delivers any part thereof into the fuel supply tank or tanks of any motor vehicle.
- (i) The term "special fuel user" shall mean and include any person other than a special fuel dealer, who uses special fuel in this state, within the meanings of the word "use" as defined in this act, and shall include any person who consumes special fuel to propel a motor vehicle upon the public highways of this state when such special fuel has been purchased or obtained from any source free from the payment to this state of the tax levied by this act.



OTC RULES/STATUTES REGARDING MOTOR FUEL AND SPECIAL FUEL DEALERS/USERS...

710:55-7-1. Who must be licensed

- (a) Every person who “uses” special fuel within the State of Oklahoma, within the meanings of the word “use” as defined in 68 O.S. 701(e), shall do so only after having first applied for and obtained from the Oklahoma Tax Commission a license covering such use.
- (b) A person may apply for a “special fuel dealer’s license” or a “special fuel user’s license.” For definitions of “special fuel dealer” and “special fuel user” see 68 O.S. 701(h) and 68 O.S. 701(i).
- (c) Those persons exempted by law are not required to obtain a license. However, persons who carry on both exempt and non-exempt activities must obtain the appropriate license as to the non-exempted activities or uses.
- (d) Persons required to obtain a decal under 68 O.S. 723 are not required to also obtain the special fuel dealers’ license.

710:55-7-2. Requirements to obtain special fuel user license

In addition to the application required to be filed with the Oklahoma Tax Commission, the applicant for a special fuel user license must file a bond or other acceptable security, with the Tax Commission. [See: 68 O.S. §709(a)]

- (1) The bond shall be made payable to the State of Oklahoma.
- (2) A bond or other acceptable security shall be required for each application for license. The bond will not be in excess of Twenty-five Thousand (\$25,000) Dollars.
- (3) The amount of the bond required shall be:
 - (A) One Thousand (\$1,000) Dollars, in relation to a special fuel user’s license; One Thousand (\$1,000) Dollars in relation to a special fuel dealer’s license; or,
 - (B) Three (3) times the monthly tax liability (or estimated monthly tax liability in the case of a new applicant) if the taxpayer is on a monthly reporting basis.
- (4) The amount of the bond required under 68 O.S. 709(b) and (3) of this subsection shall be determined by the Motor Fuel Section of the Motor Vehicle Division of the Oklahoma Tax Commission. The amount of the bond may be increased or reduced at any time.
- (5) Bonds to be given shall be continuous, rather than on an annual basis.

Use OkTAP to File and Pay your Taxes



With OkTAP you can:

- File and pay taxes for your sales, withholding, franchise and mixed beverage accounts along with many more tax types
- View OTC returns, letters and notices
- Engage in secure messaging with OTC representatives
- Order coin-operated device decals
- Register new businesses with the OTC
- Register a third-party preparer to manage your account

For more information visit <http://oktap.tax.ok.gov>



DEFINITIONS AND INSTRUCTIONS...

I. Definitions

- A. Biodiesel** - means a fuel comprised of mono-alkyl esters of long chain fatty acids generally derived from vegetable oils or animal fats, commonly known as "B100", that is commonly and commercially known or sold as a fuel that is suitable for use in a highway vehicle. The fuel meets this requirement if, without further processing or blending, the fuel is a fluid and has practical and commercial fitness for use in the propulsion of a highway vehicle.
- B. Biodiesel blend** - means a blend of biodiesel fuel with petroleum-based diesel fuel, commonly designated as "Bxx", where "xx" represents the volume percentage of biodiesel fuel in the blend, and that is commonly and commercially known or sold as a fuel that is suitable for use in a highway vehicle. The fuel meets this requirement if, without further processing or blending, the fuel is a fluid and has practical and commercial fitness for use in the propulsion of a highway vehicle.
- C. Compressed natural gas** - means a volume of natural gas consisting primarily of methane which has been reduced to approximately one percent (1%) of its original volume for purposes of storage and for use as a fuel in motor vehicles.
- D. Liquefied natural gas** - means a volume of natural gas consisting primarily of methane which has been cooled to approximately negative two hundred sixty (-260) degrees Fahrenheit in order to convert it to a liquid state for purposes of storage and use as a fuel in motor vehicles
- E. Person** - natural persons, individuals, partnerships, firms, associations, corporations, estates, trustees, business trusts, syndicates, this state, any county, city, municipality, school district or other political subdivision of the state, federally recognized Indian tribe, or any corporation or combination acting as a unit or any receiver appointed by any state or federal court.
- F. Eligible Purchaser** - any person who holds a valid distributors license and is bonded prior to the effective date of the act (Oct. 1, 1996) and is in "good standing" with the Oklahoma Tax Commission. Good standing shall mean the purchaser has made timely remittances to the Tax Commission under its distributor's license for one (1) year prior to the date of application and not operated under "tax paid" status within one (1) year of the date of application.
- G. Exporter** - any person, other than a supplier, who purchases motor fuel in this state for the purpose of transporting or delivering the fuel to another state or country.
- H. Importer** - any person who brings motor fuel into this state by any means of conveyance other than in the fuel supply tank of a motor vehicle.
- I. Occasional Importer** - any person who brings motor fuel into this state who has not entered into an agreement to prepay the motor fuel tax to the supplier or permissive supplier.
- J. Permissive Supplier** - an out-of-state supplier that elects, but is not required, to have a supplier's license.
- K. Retailer (Fuel Vendor)** - any person that engages in the business of selling or distributing motor fuel to the consumer within this state.
- L. Supplier** - any person that is:
1. registered pursuant to Section 4101 of the Internal Revenue Code for transactions in motor fuels in the bulk transfer/terminal distribution system, and
 2. one of the following:
 - (a) the position holder in a terminal or refinery in this state,
 - (b) imports motor fuel into this state from a foreign country,
 - (c) acquires motor fuel from a terminal or refinery in this state from a position holder pursuant to a two-party exchange, or
 - (d) the position holder in a terminal or refinery outside this state with respect to motor fuel which that person imports into this state on the account of that person.



DEFINITIONS AND INSTRUCTIONS...

- M. Tank Wagon Operator/Importer** - any person who operates a tank wagon to deliver motor fuel into this state or within this state.
- N. Tank Wagon** - a straight truck having multiple compartments designed or used to carry motor fuel.
- O. Terminal Operator** - any person that owns, operates, or otherwise controls a terminal, and does not use a substantial portion of the motor fuel that is transferred through or stored in the terminal for its own use or consumption or in the manufacture of products other than motor fuel. A terminal operator may own the motor fuel that is transferred through or stored in the terminal.
- P. Transporter** - any operator of a pipeline, barge, railroad or transport truck engaged in the business of transporting motor fuels.
- Q. Wholesaler (Fuel Vendor)** - any person that acquires motor fuel from a supplier or from another wholesaler for subsequent sale and distribution at wholesale.

II. Types of Licenses and Requirements

A person must apply for all licenses that may be required. If you are required or qualify for more than one license type you must check each license for which you are applying on the application.

- A. Supplier/Permissive Supplier (must provide a copy of IRS Form 637)
- B. Terminal Operator
- C. Exporter
- D. Transporter
- E. Occasional Importer
- F. Bonded Importer
- G. Tank Wagon Operator - Importer
- H. Wholesaler or Retailer

Exceptions

Supplier - not required to obtain additional license to conduct business as a terminal operator, exporter, or transporter.

Bonded Importer - not required to obtain a Tank Wagon Operator Importer's license if operating one or more bulk plants outside this state.

Wholesaler/Retailer (Fuel Vendor) - not required to obtain a license if you possess license(s) described in A through G.

III. Bond Requirements for the Following Licenses

A. Supplier/Permissive Supplier - an amount not less than three (3) months estimated tax liability, not less than one hundred thousand dollars (\$100,000.00) nor more than two million dollars (\$2,000,000.00).

B. Bonded Importer - an amount not less than three (3) months estimated tax liability, not less than one hundred thousand dollars (\$100,000.00) nor more than two million dollars (\$2,000,000.00).

Alternative to posting bond for supplier's or bonded importer's licenses. In lieu of posting a bond, an applicant for a supplier's or bonded importer's license, may show proof of financial responsibility. Proof of financial responsibility shall be evidenced by proof of Five Million Dollars (\$5,000,000.00) net worth. "**Net worth**" means total assets, minus total liabilities, as evidenced in a statement from an independent auditor prepared within six (6) months of the date of application.

C. Terminal Operators - an amount not less than three (3) months estimated tax liability, not to exceed five hundred thousand dollars (\$500,000.00). The initial bond shall be in the amount of two thousand dollars (\$2000.00).



DEFINITIONS AND INSTRUCTIONS...

- D. Exporter** - an amount not less than three (3) months estimated tax liability, not to exceed one million dollars (\$1,000,000.00). The initial bond shall be in the amount of two thousand dollars (\$2000.00).
- E. Transporter** - an amount not less than three (3) months estimated tax liability, not to exceed one hundred thousand dollars (\$100,000.00). The initial bond shall be in the amount of two thousand dollars (\$2000.00)
- F. Tank Wagon Operator** - an amount not less than three (3) months estimated tax liability, not to exceed fifty thousand dollars (\$50,000.00).

Form of Bond - All bonds shall be in the form of a surety bond, on a form provided by the Oklahoma Tax Commission, a cash deposit, a certificate of deposit or a pledge of account.

The estimated tax liability shall be computed on the estimated number of gallons handled during a three month period multiplied by the applicable tax rate. (Number of Gallons X Tax Rate = Bond Amount)

In the event an applicant applied for more than one license, the applicant shall not be required to post a bond for each license, but shall be required to post the bond for the license which requires the greatest amount of bond.

Instructions for Registration for Motor Fuel

Motor Fuel: Please complete each section of the Registration Form (Form 117 in this packet) and remember, your application must be signed before your registration can be processed. Required Motor Fuel Bond (Form BT-168 in this packet) must be submitted with the application.

Motor Fuel Retailers License applicants should apply online for a sales tax permit through OkTAP on the Oklahoma Tax Commission website at www.tax.ok.gov. This application requires an electronic signature.

Special Fuel Dealers: Please complete each section of the Registration Form (Form 198 in this packet) and remember, your application must be signed before your registration can be processed. Required Motor Fuel Bond (Form BT-161 in this packet) must be submitted with the application.

If you have any questions concerning Oklahoma business 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 (see page 1 for more information).

Notice Regarding Records and Recordkeeping

As a business owner/operator contracting 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.

All entities other than a sole proprietor must register with the Oklahoma Secretary of State before registering with the Oklahoma Tax Commission.

If the license requires a Motor Fuel Tax Bond, the name on the bond and the name on the Motor Fuel License Application must match.



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.

Use Tax: A permit is not issued to consumers who purchase products out-of-state for their own use or consumption on which tax has not been paid, 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.

General Information: Changes Affecting Your Business

If your business address (mailing or physical) changes, you must advise the Oklahoma Tax Commission immediately. Complete OTC Form BT-115-C-W. A new permit card will be issued for your new physical 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: Same as Sales Tax.
- **Withholding** - Exception: If tax due is less than \$500 per quarter, you may report quarterly.

Due Dates for Filing Reports

Sales, Use and **withholding** reports are due on or before the 20th day of the month following each reporting period.

If the Oklahoma income tax you withhold from your employee(s) is \$500 or more, per quarter, the amount withheld must be remitted monthly. If the amount you withheld is less than \$500 per quarter, the remittance may be made quarterly. If you are required to make federal withholding tax deposits more frequently than once a month, you are required to file with Oklahoma on the same schedule.

Motor Fuel Reports are due on or before the 27th day of the month following each reporting period.



IMPORTANT INFORMATION! Electronic Filing Required

The Oklahoma Tax Commission's OkTAP 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 "OkTAP" system link. If you have any questions, call (405) 521-3160.



PRODUCERS OF ETHYL ALCOHOL (ETHANOL)

1. Projected number of gallons to be produced each month: _____
2. Physical location where the ethyl alcohol (ethanol) will be produced:

City State Zip
3. Do you maintain bulk storage facilities in Oklahoma? Yes No
If yes, where are they located? _____

PRODUCERS OF BIODIESEL

1. Projected number of gallons to be produced each month:
Biodiesel _____ Dyed Biodiesel _____
2. Physical location where the biodiesel will be produced:

City State Zip
3. Do you maintain bulk storage facilities in Oklahoma? Yes No
If yes, where are they located? _____
4. If more than 400 gallons per month, please provide your Federal Permit Number: _____

Please note that motor fuel tax is due on any biodiesel produced and used on the roads and highways in Oklahoma. You will be required to file a monthly Miscellaneous Report and remit any tax due the 1st day of each month.

FUEL BLENDER OF ETHANOL AND/OR BIODIESEL

1. Projected number of gallons to be produced each month:
Ethanol _____ Biodiesel _____ Dyed Biodiesel _____
2. Physical location where the ethanol and/or biodiesel will be produced:

City State Zip
3. Do you maintain bulk storage facilities in Oklahoma? Yes No
If yes, where are they located? _____
4. If more than 400 gallons per month, please provide your Federal Permit Number: _____

Please note that motor fuel tax is due on any ethanol or biodiesel blended and used on the roads and highways in Oklahoma. You will be required to file a monthly Fuel Blender Report and remit any tax due within thirty days of the blending event.

Oklahoma law requires motor fuel licensees to post a bond (if a bond is needed) at the time of filing a license application. A surety bond must accompany the license application before a license is issued. Bond application is enclosed.

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

Signature

Title

Print Name

Date

Mail completed form to:
Oklahoma Tax Commission • Taxpayer Assistance Division • P.O. Box 26920 • Oklahoma City, OK 73126

APPLICATION FOR SPECIAL FUEL LICENSE



AGREEMENT

It is hereby agreed by the applicant, in consideration of the issuance of a Special Fuel Dealer and/or User License to the applicant by the Oklahoma Tax Commission, and as conditions of the license, that:

The applicant will adopt, make and keep records as required by law and the rules and regulations of the Oklahoma Tax Commission showing the purchases, receipts, inventories, sales, deliveries and use of all special fuel including the required delivery invoices, covering all receipts, purchases, sales, deliveries and use which records and invoices shall be subject to audit and examination at any time by the representatives of the Oklahoma Tax Commission and shall be kept for a period of at least three years on the premises at the address set out in the application.

The applicant will, on or before the 20th day of each month, make all reports on forms furnished by the Oklahoma Tax Commission, for the preceding month, required by law and the rules and regulations of the Oklahoma Tax Commission and at time of filing report will pay all special fuel use taxes shown due by such reports.

The applicant will transact his business in all respects in accordance with the special fuel use law of this state and the rules and regulations of the Oklahoma Tax Commission.

Upon receipt of notice of cancellation, by an order of the Oklahoma Tax Commission duly entered on its records after notice to him and a hearing thereon, of any license issued to him, the applicant will surrender such license and discontinue business operations thereunder as provided by law.

The undersigned has read the above agreement and each and every particular thereof and agrees to each condition upon which the license is issued.

Applicant further states that all matter and facts set forth in the foregoing applicant are true and correct.

(CORPORATE SEAL)
(IF CORPORATION)

Name of Applicant

By: _____
Signature

Date

ATTEST: _____
Secretary

Official Title

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 _____ / _____ / _____
Month Day Year

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



GENERAL BOND INFORMATION

As policy, bonds may be in the form of cash, surety bond, certificate of deposit or pledge of account.

Periodically, bonds may need to be increased in accordance with applicable statutes to protect the State's interest because of an increase in the tax collected or delinquent filing and payment of tax due.

Certificates of Deposit

- Certificates of Deposit must be made to the “**Oklahoma Tax Commission or Licensee Name**”.
- Both names must appear on the certificate joined by “**or**”.
- Furnish the original Certificate of Deposit or a Pledge of Account Form signed by the responsible party (if a corporation, signed by two corporate officers) plus two bank officers and bearing the bank seal.

Cash or Cashier's Check

- Under no circumstances will personal or company checks be accepted.

Surety Bond

- Surety bonds **must** be on the form provided by the Oklahoma Tax Commission with **all** applicable signatures and seals.
- Power of Attorney **must** be attached.

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STATE OF OKLAHOMA
TAXPAYER ASSISTANCE DIVISION - OKLAHOMA TAX COMMISSION



MOTOR FUEL TAX BOND
(SURETY BOND FORM)

Know All Men By These Presents: FEI/SSN: _____ Bond Number _____
License Number _____

That I, we, or either of us, _____
(If partnership, names of all partners)

doing business under the name of _____

with the principal place of business at _____

as PRINCIPAL and _____ ,

mailing address of _____ ,

a corporation duly incorporated under the laws of _____ and authorized to transact business within the State of Oklahoma, as Surety, are all held and firmly bound unto the State of Oklahoma, and to the Oklahoma Tax Commission, as the official collector of the motor fuel

tax levied by the laws of the State of Oklahoma, in the sum of (\$ _____) for the payments of which, well and truly to be made, the said Principal and Surety bind themselves, their successors, heirs and assigns jointly and severally by these presents:

THE CONDITION OF THE FOREGOING OBLIGATION IS SUCH, that,

WHEREAS, The said Principal is required to comply with motor fuel tax laws pursuant to Title 68 O.S. 2096, Section 500.1 et seq., the "Motor Fuel Tax Code."

NOW THEREFORE, If the said Principal shall, while this bond is in force and effect, beginning at noon, Central Standard Time, on the _____ day of _____, _____, make and file with the Oklahoma Tax Commission, the reports, statements and documentation of transactions and operations in motor fuel required by law, and by the rules and regulations of the Oklahoma Tax Commission, and shall well and truly pay, or cause to be paid, any and all motor fuel taxes, and penalties and interest thereon, due the State of Oklahoma, (the amount due to be ascertained by the Oklahoma Tax Commission, whose finding shall be final and conclusive in any action upon said bond to enforce liability thereunder), then this obligation shall be null and void; otherwise, to remain in full force and effect.

This bond is a continuing bond, and may be terminated and surety released from any and all liability to the State of Oklahoma accruing on such bond after the expiration of sixty days from the date upon which Surety shall have filed with the Oklahoma Tax Commission a written request to be released and discharged, but this provision shall not operate to relieve, release or discharge the Surety from any liability already accrued, or which shall accrue before the expiration of the sixty day period. The written request of the Surety to be released and discharged hereunder shall be given by certified mail to the Director of the Taxpayer Assistance Division, Oklahoma Tax Commission, PO Box 269057, Oklahoma City, Oklahoma 73126-9057.

BY EXECUTION OF THIS BOND, PRINCIPAL SPECIFICALLY AUTHORIZES THE OKLAHOMA TAX COMMISSION TO FURNISH ANY AND ALL AUDIT PAPERS TO THE SURETY AS MAY BE DEEMED NECESSARY BY THE OKLAHOMA TAX COMMISSION TO SUPPORT ANY CLAIM HEREUNDER.

IN TESTIMONY WHEREOF, the said Principal has executed this bond, if a corporation, by causing this bond to be signed by its president and attested by its secretary, with its corporate seal affixed, or if a partnership, all partners have signed as Principals; and the said Surety has executed this bond or caused same to be executed by its attorney in fact, with its corporate seal hereunto affixed.

Signed and sealed this _____ day of _____, _____ .

(CORPORATE SEAL OF PRINCIPAL)

ATTEST: _____ Principal

Secretary _____ President

(CORPORATE SEAL OF SURETY)

ATTEST: _____ Surety

Secretary By _____ Attorney-in-Fact

Registered, This _____ day of _____, _____ . Oklahoma Tax Commission
By _____
Director, Taxpayer Assistance Division

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STATE OF OKLAHOMA
TAXPAYER ASSISTANCE DIVISION - OKLAHOMA TAX COMMISSION
SPECIAL FUEL USE EXCISE TAX BOND
(SURETY BOND FORM)



Know All Men By These Presents: FEI/SSN: _____ Bond Number _____

That I, we, or either of us, _____
(If partnership, names of all partners)

doing business under the name of _____

with the principal place of business at _____

as PRINCIPAL and _____ ,

mailing address of _____ ,

a corporation duly incorporated under the laws of _____ and authorized to transact business within the State of Oklahoma, as Surety, are all held and firmly bound unto the State of Oklahoma, and to the Oklahoma Tax Commission, as the official collector of the special fuel use

excise tax levied by the laws of the State of Oklahoma, in the sum of (\$ _____) for the payment of which, well and truly to be made, the said Principal and Surety bind themselves, their successors, heirs and assigns jointly and severally by these presents:

THE CONDITION OF THE FOREGOING OBLIGATION IS SUCH, that;

WHEREAS, The said Principal is a dealer in and/or user of special fuel in the State of Oklahoma, as defined by the laws of the State of Oklahoma.

NOW THEREFORE, If the said Principal shall, while this bond is in force and effect, beginning at noon, Central Standard Time, on the _____ day of _____ , _____ , make and file with the Oklahoma Tax Commission, the reports and details of the use of and transactions in special fuel required by law, and by the rules and regulations of the Oklahoma Tax Commission, and shall well and truly pay, or cause to be paid, any and all special fuel use excise taxes, and penalties and interest thereon, due the State of Oklahoma, (the amount due to be ascertained by the Oklahoma Tax Commission, whose finding shall be final and conclusive in any action upon said bond to enforce liability thereunder), and shall comply with all the provisions of the special fuel use tax law and the rules and regulations of the Oklahoma Tax Commission; then this obligation shall be null and void; otherwise, to remain in full force and effect.

This bond is a continuing bond, any may be terminated and Surety released from any and all liability to the State of Oklahoma accruing on such bond after the expiration of thirty days from the date upon which Surety shall have filed with the Oklahoma Tax Commission a written request to be released and discharged, but this provision shall not operate to relieve, release or discharge the Surety from any liability already accrued, or which shall accrue before the expiration of the thirty day period. The written request of the Surety to be released and discharged hereunder shall be given by certified mail to the Director of the Taxpayer Assistance Division, Oklahoma Tax Commission, PO Box 269057, Oklahoma City, Oklahoma 73126-9057.

BY EXECUTION OF THIS BOND, PRINCIPAL SPECIFICALLY AUTHORIZES THE OKLAHOMA TAX COMMISSION TO FURNISH ANY AND ALL AUDIT PAPERS TO THE SURETY AS MAY BE DEEMED NECESSARY BY THE OKLAHOMA TAX COMMISSION TO SUPPORT ANY CLAIM HEREUNDER.

IN TESTIMONY WHEREOF, the said Principal has executed this bond, if a corporation, by causing this bond to be signed by its president and attested by its secretary, with its corporate seal affixed, or if a partnership, all partners have signed as Principals; and the said Surety has executed this bond or caused same to be executed by its attorney in fact, with its corporate seal hereunto affixed.

Signed and sealed this _____ day of _____ , _____ .

(CORPORATE SEAL OF PRINCIPAL)

ATTEST:

Secretary

Principal

President

(CORPORATE SEAL OF SURETY)

ATTEST:

Secretary

Surety

By _____
Attorney-in-Fact

Registered, This _____ day of _____ , _____ , and Special Fuel Use License No. _____ issued.

By _____
Director, Taxpayer Assistance Division

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STATE OF OKLAHOMA - OKLAHOMA TAX COMMISSION PLEDGE OF ACCOUNT

Account Holder:	Name of Permit Holder:	
Financial Institution:	Permit Holder Address:	
Financial Institution Address:	_____	
_____	City	State Zip Code
City State Zip Code	Permit Holder FEI/SSN:	Permit Number:

The undersigned, for the purpose of securing the payment of _____ taxes which are now or may be hereafter become due to the Oklahoma Tax Commission, hereby pledges, transfers and assigns to the Oklahoma Tax Commission that certain account or certificate of deposit maintained in the name of the undersigned at the above-named Financial Institution, being identified in the records of the Financial Institution as Account Number _____ (hereinafter the "Account").

It is understood and agreed that this pledge is limited to the sum of (\$ _____). It is agreed that the balance of the Account shall at all times be maintained in an amount not less than the amount above stated; however, any funds in the Account in excess of the amount so stated shall not be considered in any way subject to this pledge.

The undersigned authorizes and directs the Financial Institution:

- (a) To reflect this pledge in its records.
- (b) To provide such verification and information regarding the Account to the Oklahoma Tax Commission as it may reasonably require from time to time.
- (c) To hold the sum above-stated for the benefit of the Oklahoma Tax Commission and to prohibit its withdrawal by the undersigned or any other person, unless and until written release hereof is given by the Oklahoma Tax Commission.
- (d) Upon the written demand of the Oklahoma Tax Commission, to pay the above-stated sum or any portion thereof as may be demanded, to the Oklahoma Tax Commission.

The undersigned understands and agrees that, in the event the demand is made for the payment of any sum pursuant hereto, any provisions under a certificate of deposit for penalty in the event of early withdrawal shall continue to apply, and such penalty will be assigned against the remaining balance of the account; if any remaining balance is not sufficient for the payment of any such penalty, then to the extent necessary, the penalty will be deducted from the amount payable to the Oklahoma Tax Commission.

The Account shall remain subject to this pledge until released in writing by the Oklahoma Tax Commission. This pledge shall apply to any and all renewals, extensions, or other changes in the form of deposit of the Account, whether or not the account number is changed as a result thereof.

Dated this _____ day of _____, _____.

Account Holder

Account Holder

ACKNOWLEDGMENT OF NOTICE

The undersigned Financial Institution acknowledges receipt of a copy of the foregoing Pledge, and agrees that the Account shall be held in accordance with the terms of the Pledge, and for the benefit of the Oklahoma Tax Commission. The Financial Institution represents that the Account is correctly identified and is in an amount not less than that stated above.

Dated this _____ day of _____, _____.

(Seal of the Bank)
Attest:

Financial Institution

By: _____
Name and Title

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OKLAHOMA TAX COMMISSION
M.C. CONNORS BUILDING
2501 NORTH LINCOLN BOULEVARD
OKLAHOMA CITY, OKLAHOMA 73194



POWER OF ATTORNEY
(Please Type or Print)

Taxpayer(s) Name(s)

Social Security/Federal Employer Identification Number(s) Permit Number (s)

Address City State ZIP

Hereby appoints:

Name Telephone Number

Address City State ZIP

Name Telephone Number

Address City State ZIP

Note: If you appoint an organization, firm or partnership, you must also name an individual within the organization to act on your behalf.

As attorney(s)-in-fact to represent taxpayer before the Oklahoma Tax Commission and/or acquire any tax form(s) and/or documents that taxpayer would be entitled to receive.

Type of Tax (Income, Sales, Etc.)	State Tax Number or Description of Tax Document	Year(s) or Period(s) (Date of death if Estate Tax)

The attorney(s)-in-fact (or either of them) are authorized, until written revocation is received, to represent the taxpayer before the Oklahoma Tax Commission and receive confidential information and to acquire any and all tax form(s) and/or documents that the principal(s) can receive with respect to the above specified matter(s) unless exceptions are noted below:

Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Oklahoma Tax Commission for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here

Attach a copy of any power of attorney you want to remain in effect.

Taxpayer(s) and Representative sign on page 2.

OKLAHOMA TAX COMMISSION
M.C. CONNORS BUILDING
2501 NORTH LINCOLN BOULEVARD
OKLAHOMA CITY, OKLAHOMA 73194



POWER OF ATTORNEY
(Please Type or Print)

Taxpayer(s) signature and date.

Signature of Taxpayer(s)

Date

If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer

Signature

Title (if applicable)

Date

Type or print your name below if signing for a taxpayer who is not an individual.

Name

Title (if applicable)

Date

DECLARATION OF REPRESENTATIVE

Under penalties of perjury, by my signature below, I declare that:

- I am authorized to represent the taxpayer identified above for the matter(s) specified there; and
- I am one of the following:
 - Attorney – a member in good standing of the bar of the highest court of the jurisdiction shown below
 - Certified Public Accountant – duly qualified to practice as a certified public accountant in the jurisdiction shown below
 - Enrolled Agent – enrolled as an agent by the Internal Revenue Service per the requirements of IRS Circular 230
 - Officer – a bona fide officer of the taxpayer organization
 - Full-Time Employee – a full-time employee of the taxpayer
 - Family Member – a member of the taxpayer’s immediate family
 - Tax Return Preparer
 - Other _____

Signature of Representative

Date

Licensing Jurisdiction, if applicable

License Number, if applicable



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:		
Homeland Security Verified: _____	Date: _____	Initials: _____
OTC Signature Witness: _____	Date: _____	



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 invites you to visit us on the web at www.tax.ok.gov to get any additional information you might need.

Not only will you find forms, publications, motor vehicle information and everything in between, but you are also able to reach us through the "Contact" link on each page.

STILL CAN'T FIND WHAT YOU NEED?

Contact our Taxpayer Service Center at (405) 521-3160.

