

Oklahoma Tax Commission
Oklahoma City, OK 73194



Application for Credit or Refund of Broadband Rebate Claim

NOTE: State law requires the State of Oklahoma to issue refunds via direct deposit. You will need to download and complete Form ARDD-100 Refund Direct Deposit found at tax.ok.gov. Mail Form ARDD-100 to the address listed on the form.

Type or Print

Name of Claimant	Federal I.D. or SSN	Permit Number (if registered vendor) or Account Number
Street Address	Telephone Number	Period Covered by Claim
City	State	ZIP
Name of Representative (provide Power of Attorney)		Credit Claimed
Street Address	Telephone Number	
City	State	ZIP

Give a full explanation below, including all facts on which your claim is based. Use additional sheets if necessary and submit all documents necessary to properly substantiate your claim. You may contact the credit/refund section at 405.521.3270. **Important: Refund claims without supporting documents cannot be approved. See the information on page 2 of this form for details regarding necessary documentation.**

I, _____, the claimant named above, or partner, officer, or other authorized representative of such claimant do hereby make application for a rebate of sales or use tax, mandated by 68 Oklahoma Statutes, Section 1357.21, and certify that all sales and use taxes, for which this claim is filed, have been remitted to the Oklahoma Tax Commission, and that this claim does not include any items for which a rebate, refund or credit was previously received.

Signature	Title	Date
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See information and instructions on page 2 of this form.

Application for Credit or Refund of Broadband Rebate Claim

Information

68 OS Section 1357.21 provide for a Credit or Refund of the Broadband Rebate. The title requires:

- The equipment was purchased in order to establish or expand broadband services in underserved or unserved areas. “Broadband”, “underserved” and “unserved” shall mean those services and areas as defined in Section 139.102 of Title 17 of the Oklahoma Statutes.
- Claimant must establish that as a result of the equipment purchase there has been net growth in the number of potential customers served in underserved or unserved areas.
- Claims for rebates of sales tax or use tax paid for such equipment purchased in calendar year 2022 shall be filed with the Oklahoma Tax Commission not later than September 1, 2023, and claims for rebates for sales or use tax paid for such equipment purchased in subsequent calendar years shall be filed with the Oklahoma Tax Commission not later than September 1 of the following year.
- Qualifying purchases do not include supporting or ancillary functions, such as office operations, field operations, marketing, transportation, warehousing, data storage, or similar operations that do not directly result in the distribution of broadband Internet service. Property directly used or consumed in or during the provision, creation, or production of a data processing service or information service, or property the provider grants, sells, or leases to the customer for use within the home or establishment receiving broadband is not eligible for a rebate under this section.
- The amount of rebate paid to each claimant shall be computed by dividing the applicable total rebate pool amount by the dollar amount of claims timely received by the Tax Commission with respect to each fiscal year, and paying in full the amount of the claims submitted if the amount of claims are equal to, or less than, the total rebate pool, or a pro rata share if the total amount of claims submitted exceed the rebate pool.

Instructions for Claimants:

All documentation needed to support the requirements listed above to claim the rebate or credit must be submitted with this completed form to:

Oklahoma Tax Commission
Oklahoma City, OK 73194-0001