

Oklahoma Tax Commission
Form 891
Protest of Business Closure
Request for Administrative Hearing

Important Notice!

This form is to be used by taxpayers who are protesting the closure of a business as a result of either non-filing or non-payment of business taxes for three months within a twenty-four month period.

Oklahoma Tax Commission
**Protest of Business Closure
Request for Administrative Hearing**

Taxpayer's Name: _____ DBA: _____

Authorized Representative's Name: _____

Business Address: _____

Email: _____ Phone #: _____

Sales Tax Permit Number: _____ Date of Notice of Closure: _____

Reporting Periods at Issue: _____

Please Note:

Section 1368.3 of Title 68 provides that a noncompliant taxpayer may file a written protest and request an administrative hearing concerning the decision of the Oklahoma Tax Commission (OTC) to close the business of the noncompliant taxpayer. Such protest shall be filed within five business days after the delivery or attempted delivery of the notice of closure.

The only defenses to business closure are written proof the noncompliant taxpayer:

- (1) Filed all delinquent returns and paid the delinquent business tax due including interest, penalty and fees; or
- (2) Has entered into a written payment agreement, approved by the OTC prior to the hearing, to satisfy the tax delinquency.

Basis of Protest:

I, _____, being duly notified of the pending closure of the above referenced business, protest this closure and request relief based on the following:

I certify all above information is true and correct to the best of my knowledge. I understand I must appear on the date and at the time and place set for such hearing as provided by law.

I desire the hearing be held (check one):

- In Person By Phone
- Based Upon Written Documents I Have Furnished. (NOTE: A noncompliant taxpayer requesting an administrative hearing based upon written documents is not entitled to any other administrative hearing regarding the matter prior to the date a decision is rendered by the Administrative Hearing Officer.)
- Based Upon Written Documents and Evidence I Will Furnish at the Hearing.

Taxpayer's Signature: _____ Date: _____

Representative's Signature: _____ Date: _____

OTC Field Agent Name: _____ Date: _____

Return Form 891

- 1) **Hand** Form 891 to the Field Agent, or
- 2) **FAX** Form 891 to: Administrative Collections Section at 405.522.0391 within five business days after delivery or attempted delivery of notice of closure.

Questions: Call 405.521.2970.