CHAPTER 1. ADMINISTRATIVE OPERATIONS

SUBCHAPTER 1. GENERAL PROVISIONS

710:1-1-2. General description of the Oklahoma Tax Commission

(a) **History.** The Oklahoma Tax Commission, from its inception in 1931, has been responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services provided for the citizens of Oklahoma.

(b) **Composition.** The Tax Commission is comprised of three members (Chairman, Vice Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each. The Commission appoints an administrator who is the administrative officer of the Tax Commission and manages the activities of its employees. The title of the administrative officer shall be Executive Director.

(c) **Duties.** It is the Commission's responsibility to supervise the administration and enforcement of state tax laws and the collection of a majority of all state-levied taxes and fees. The Commission directs the collection and distribution of the tax and license sources under its administration and, by statute, is responsible for apportioning such tax revenues to the various state funds. 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 a 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 use taxes.

(d) **Areas of administration.** The public may make submissions and requests to the Commission in the following areas of taxation and licensing:

(1) Admission Tax
~~(2) Aircraft Excise Tax~~
~~(3) Aircraft License Fee~~
~~(4)~~ (2) Alcoholic Beverage Tax
~~(5) Amateur Radio Operators License Plate~~
~~(6)~~(3) Bingo Tax
~~(7)~~(4) Charity Games Tax
~~(8)~~(5) Cigarette Tax & License
~~(9)~~(6) Coin Device Decals and Distributor Permits
~~(10)~~(7) Compressed Natural Gas
~~(11)~~(8) Computer Enhancement Fund
~~(12)~~(9) Controlled Dangerous Substances Tax Stamps
~~(13)~~(10) County Clerk Fees
~~(14)~~(11) Diesel Fuel Excise Tax
~~(15)~~(12) Documentary Stamp Tax
~~(16)~~(13) Driving Record Fee
~~(17)~~ (14) Energy Resources Assessment

~~(18)~~ (15) Farm Implement Tax Stamp
~~(19)~~ (16) Franchise Tax
~~(20)~~ (17) Freight Car Tax
~~(21)~~(18) Gasoline Excise Tax
~~(22)~~(19) Gross Production Tax
~~(23)~~(20) Horsetrack Gaming Fees
~~(24)~~(21) Income Tax
~~(25)~~(22) Income Tax - Check-Offs
~~(26)~~(23) Liquefied Natural Gas
~~(27)~~(24) Medical Marijuana Excise Tax
~~(28)~~(25) Mixed Beverage Gross Receipts Tax
~~(29) Motor Vehicle Collections~~
~~(30)~~(26) Motor Vehicle Rental Tax
~~(31)~~(27) Multiple Injury Trust Fund
~~(32) Nascar License Plates~~
~~(33)~~(28) 911 Wireless Telephone Fee
~~(34)~~(29) Occupational Health & Safety Tax
~~(35)~~(30) Oklahoma Tax Commission Reimbursement
~~(36)~~(31) Organ Donor Program
~~(37)~~(32) Pari-Mutuel Tax
~~(38)~~(33) Petroleum Excise Tax
~~(39)~~(34) Pick Six/Seven Tax
~~(40)~~(35) Printing and Revolving Account
~~(41)~~(36) Professional Sporting Event Ticket Fees
~~(42)~~(37) Public Services Penalties
~~(43)~~(38) Registered Agents Fee
~~(44)~~(39) Rural Electric Co-op Tax & License
~~(45)~~(40) Sales Tax
~~(46)~~(41) Sales Tax Permits
~~(47)~~(42) Sales Tax Vendor's Lists
~~(48)~~(43) Special Fuel Decals
~~(49)~~(44) Special Fuel Use Tax
~~(50) Special License Plates~~
~~(51)~~(45) Special Printing Account
~~(52)~~(46) Storage Leakage Fund
~~(53)~~(47) Sustaining Energy Resources Fee
~~(54)~~(48) Telecommunications for the Hearing-Impaired Surcharge
~~(55)~~(49) Tobacco Products Tax & License
~~(56)~~(50) Transport & Reclaimer License Fees
~~(57)~~(51) Tribal Cigarette & Tobacco Payments
~~(58)~~(52) Unclassified Receipts
~~(59)~~(53) Use Tax
~~(60)~~(54) Used Tire Recycling Fee
~~(61) Vehicle Revenue Tax Stamps~~
~~(62)~~(55) Warrant Release Filing Fee
~~(63)~~(56) Wire Transmittal Fee
~~(64)~~(57) Workers' Compensation - Insurance Premium Tax
~~(65)~~(58) Workers' Compensation - Self-Insurance Guaranty Fund

(e) **Main offices.** The main offices of the Oklahoma Tax Commission are located at123 Robert S. Kerr Ave, Oklahoma City, Oklahoma 73102 (405)521-3160.

SUBCHAPTER 3. PUBLIC POLICY

PART 11. PUBLIC RECORDS

710:1-3-70. Records in general

(a) **Confidentiality of records.** Generally, the law provides that the records and files of the Oklahoma Tax Commission are confidential except as specifically provided otherwise by statute. [See: 68 O.S. § 205]

(b) **Classes of exceptions to the general rule of non-disclosure.** Certain documents are available to the public by specific exception to the general law set out in (a) of this Section. In addition, some documents are considered public in nature, pursuant to the Open Records Act. [See: 68 O.S. §§ 205, 205.2, 205.5 and 205.6; 51 O.S. § 24A.4]

(c) **Records available under specific provisions of law.** By specific statutory mandate and by exceptions to the general rule of confidentiality set out in 68 O.S. § 205, there are a number of sources of information available to the public and maintained by the Commission.

(1) **List of income tax filers.** A list of persons who filed Oklahoma income tax returns is prepared annually and made available for inspection at the Taxpayer Resource Center, 300 N. Broadway Ave, Oklahoma City, OK 73102, during normal business hours.

(2) **Register of tax warrants filed.** A register of current outstanding tax warrants issued is updated monthly and made available for inspection at the Taxpayer Resource Center, 300 N. Broadway Ave, Oklahoma City, OK 73102, during normal business hours.

~~(3) **Oklahoma aircraft registry.** A list of aircraft registered with the state is maintained and available for public inspection at the Taxpayer Resource Center, 300 N. Broadway Ave, Oklahoma City, OK 73102, during normal business hours.~~

~~(4)~~(3) **Decedents' list.** A list of decedents within the state, county of probate, and probate number is maintained and available for public inspection at the Audit Services Division, 300 N. Broadway Ave, Oklahoma City, 73102 OK during normal business hours.

~~(5)~~(4) **Permits, licenses, exemptions.** Information regarding the issuance or revocation of licenses and permits and documents evidencing exemption are available for most applicable tax types. The elements or items of information available regarding permits, licenses and exemptions may vary by tax type. In addition, the format in which a particular record

is available may be limited to that normally used by the agency. Items of permit-related information may include permit number, permittee name, name of business, and business address. Inquiries should be made to the Business Tax Services Division.

(d) **Limited disclosure in some instances.** Some records and information from records maintained by the Commission may be accessible only by certain persons, or for certain limited uses. In these instances, the release of information must be one permissible by statute. The Commission may require that the request be written and may require supporting documentation or identification, if the release of information sought is one statutorily limited in scope.

(e) **Requesting records; fees.** Where a person desires the Commission to make photocopies of public records, the request should be made in writing, specifying the record requested. The Commission may collect a fee for the copying of records, as well as other fees required by statute, and may structure the manner of response to requests so as to protect the normal business of the agency from undue disruption or delay. [For specific fee information, see Appendix A of this Chapter, Schedule of Fees.]

SUBCHAPTER 5. PRACTICE AND PROCEDURE

PART 3. DESCRIPTION OF ADMINISTRATIVE REVIEW AND HEARINGS

710:1-5-10.1. Protests / Demands for hearing

(a) A protest is described as a formal, written challenge to a proposed tax assessment or to the denial of a claim for refund of taxes paid. A taxpayer may challenge a proposed tax assessment through the filing of a letter of protest pursuant to 68 O.S. § 221(C). A letter of protest may also contain a request for hearing. A taxpayer may challenge the denial of a claim for refund through the filing of a demand for hearing pursuant to 68 O.S. § 227(D). The statutory requirements for perfecting a protest or claim for refund are governed, generally, by the provisions of the Uniform Tax Procedure Code (68 O.S. §§ 201 et seq.), except in the area of Income Tax (Article 23 of Title 68 of the Oklahoma States) which have additional, and in some instances, superseding, statutory requirements.

(b) All letters of protest and demands for hearing must be timely filed. The letter of protest or demand for hearing must be filed on, or before, the statutory deadline provided for filing to ensure that the taxpayer preserves its legal rights, including but not limited to a full hearing of the matter and a route for appeal if the matter is not resolved in favor of the taxpayer. A proposed assessment which is not protested within the time prescribed by statute is final and absolute. A denied claim for refund for which a demand for hearing is not filed within the time prescribed by statute is forever barred.

(c) Letters of protest of a proposed assessment must be filed within ~~sixty (60)~~ 60 days of the issue date indicated on the proposed assessment pursuant to the provisions of 68 O.S. § 221(C). Letters of protest should be filed with the taxing division~~, either online through OkTAP via the Protest link at tax.ok.gov,~~ by mail ~~addressed~~ to ~~the~~ address indicated in the letter~~,~~ or in person at the Taxpayer Resource Center located at 300 N. Broadway, Oklahoma City, OK 73102.
(d) Demands for hearing relating to denial of a claim for refund must be filed within ~~sixty (60)~~ 60 days of the issue date indicated on the notice of denial. Demands for hearing should be filed with the taxing division, either online through OkTAP via the Demand for Hearing link at tax.ok.gov, by mail addressed to the address indicated in the letter, or in person at the Taxpayer Resource Center located at 300 N. Broadway, Oklahoma City, OK 73102.
(e) Taxpayers may have discussions with the taxing division and submit additional documentation in an effort to resolve the matter, but such discussions and/or review of documentation does not remove the requirement or extend the deadline to file a written protest or demand for hearing within ~~sixty (60)~~ 60 days of the date the assessment letter or denial of a claim for refund was issued.
(f) A taxpayer who fails to file a timely protest to a proposed assessment may, within ~~one (1)~~ 1 year of the date the assessment becomes final, request the Tax Commission adjust or abate the assessment pursuant to 68 O.S. § 221(E) and the provisions of Part 7 of this Subchapter.
(g) Detailed procedural rules governing protests and demands for hearing may be found in 710:1-5-21 through 710:1-5-49, which set out rules of Practice and Procedure before the Office of the Administrative Law Judges.

PART 5. ADMINISTRATIVE PROCEEDINGS RELATED TO TAX PROTESTS

710:1-5-22. Commencement and numbering of a protest of a proposed assessment

(a) —An assessment, correction or adjustment must be issued before a ~~taxpayher~~ taxpayer can file a protest.
(b) Protests must be commenced by filing a timely written protest with the taxing division~~, either online through OkTAP via the Protest link at tax.ok.gov,~~ by mail ~~addressed to Oklahoma Tax Commission, Oklahoma City, OK 73194,~~ to the address indicated in the letter or in person at the Taxpayer Resource Center located at 300 N. Broadway, Oklahoma City, OK 73102.
(c) The Administrative Law Judges' Office assigns a case number of a protest of proposed assessment , creates a court file, assigns a Judge and sets a day for a pre-hearing conference between the parties and the Administrative Law Judge.

710:1-5-26. ~~Pleadings to be on 8 ½″× 11″ paper~~Format and size of pleadings

Once a case has been commenced and a case number assigned, all pleadings and documents filed with the Oklahoma Tax Commission shall be submitted electronically, unless otherwise specified by law or permitted by the Administrative Law Judge. ~~All pleadings filed with the Oklahoma Tax Commission shall be duplicated on~~ Documents submitted shall be formatted for letter size, 8 ½″× 11″ paper.

710:1-5-28. Pre-hearing conference

(a) **General provisions.** A pre-hearing conference notice is sent to the parties, usually within sixty (60) days of the filing of the protest, but not less than twenty (20) days prior to the pre-hearing conference date. The purpose of the pre-hearing conference is to get the parties together before the Administrative Law Judge to attempt to resolve the case or parts of it, early in the progression of the case, to discuss the facts, identify the legal issues, present discovery requests, make all appropriate stipulations, and to propose a procedural schedule. However, the pre-hearing conference should not serve as the parties' introduction to the case. Rather, the parties are to make contact and discuss the merits of the case prior to the scheduled pre-hearing conference.

(b) **Failure to appear.** If a ~~party~~ taxpayer fails to appear at the scheduled pre-hearing conference or to timely respond to the notice of pre-hearing conference, ~~but has previously submitted a written request for a hearing on the protest, then a hearing will be set~~ the protest may be deemed voluntarily dismissed. Dismissal of a Protest shall be entered upon the record by the Administrative Law Judge in the same manner as a withdrawal. ~~If a hearing has not been requested, then the Administrative Law Judge may close the record and issue Findings, Conclusions and Recommendations based on information in the record or may request the Division to file a Verified Response. A Verified Response is a pleading filed by the attorney representing the Division, verified by the Division, which sets forth the legal and factual basis for the action taken by the Division and the response of the Division to the issues raised in the protest, and is accompanied by documentation the Division would like the Administrative Law Judge to consider in reaching a decision. If a party files a reply to the Division's Verified Response, and requests a hearing therein, then the Administrative Law Judge shall set the matter for hearing on the merits of the protest, and thereafter, issue Findings, Conclusions and Recommendations. If a party files a reply to the Verified Response and does not request a hearing, then the Administrative Law Judge will consider the reply in. issuing Findings, Conclusions and Recommendations.~~ Any party aggrieved by the ~~recommendation~~ dismissal may ~~proceed pursuant to 710:1-5-40~~request the case be reopened for consideration within 90 days of the date of the dismissal notification sent to the parties.

710:1-5-32. Conduct of hearing

Administrative proceedings are conducted by the Oklahoma Tax Commission pursuant to the following procedures:

(1) **Appearances; motions; preliminary matters; oaths.** The burden of proof is ~~generally~~ on the taxpayer. The hearing will be convened by the Administrative Law Judge, appearances noted, and any motions or preliminary matters will be considered. The Administrative Law Judge shall administer oaths or affirmations to the witnesses. Failure of the taxpayer to appear and present a case at the hearing may be deemed a voluntary dismissal of the protest.Any party aggrieved by the dismissal may request the case be reopened for consideration within 90 days of the date of the dismissal notification sent to the parties.

(2) **Argument; witnesses; evidence.** Each party shall have the opportunity to present its case, to make opening statements, to call and examine witnesses, to offer documentary evidence into the record and to make closing arguments. Each party shall also have the opportunity to cross-examine opposing witnesses on matters covered in direct examination and, in the discretion of the Administrative Law Judge, upon matters relevant to the issues even though not covered in direct examination. Any objection to testimony or evidentiary offers should be made, and the basis of the objection stated on the record.

(3) **Discretion of Administrative Law Judge in certain matters.** The Administrative Law Judge may question any party or any witness. The Administrative Law Judge shall establish the order of proceeding, but regardless of the order, the taxpayer is entitled to open and conclude in arguments. The Administrative Law Judge is responsible for closing the record, and may hold it open for stated purposes. Parties may submit proposed Findings, Conclusions and Recommendations at any time after notice of the hearing, but prior to closing of the record. Parties may request that the record be held open for this or other purposes.

PART 8. SETTLEMENT OF TAX LIABILITY

710:1-5-81. Definitions

The following words and terms, when used in this Part, shall have the following meaning, unless the context clearly indicates otherwise:

"Commission" means the Oklahoma Tax Commission.

"Final liability" means:

(A) The tax, penalty and interest due after the expiration of the statutory prescribed time within which to file a protest to a proposed assessment;

(B) The amount due after the exhaustion of administrative remedies without appeal to the Supreme Court;

(C) A tax amount admitted to be due by a taxpayer's report;
(D) The amount found due after a final court decision concerning the existence or amount of the liability; or,
(E) Other cases of liabilities where further administrative or judicial review is not available and the only consideration is ~~collectibility~~collectability.

"Insolvency" means:
(A) The inability to pay debts as they fall due in the usual course of business; or,
(B) Having liabilities in excess of the reasonable market value of assets held.

"Person" means any individual, partnership, corporation, limited liability company, association, or public or private organization of any character.

"Settlement Agreement" means a written agreement between a taxpayer and the Commission whereby the Commission agrees to abate all or a portion of an outstanding tax liability, including the interest or penalties accruing thereto, and the taxpayer agrees to pay the remainder of such liability, if any, as provided herein.

"Tax Liability" means and includes the total amount of Oklahoma tax, penalty, or interest due.

"Taxpayer" means:
(A) Any person subject to or liable for any Oklahoma tax; or,
(B) Any person required to file a return, or to pay or withhold and remit any tax required by the provisions of any Oklahoma tax law that is administered by the Commission.

"Trust fund tax" means Oklahoma Sales Tax levied pursuant to 68 O.S. §§ 1350 et seq., Oklahoma Gross Receipts Tax (AKA Mixed Beverage Tax) pursuant to 37A §§ 5-105-5-107, Oklahoma Income Tax withholding levied pursuant to 68 O.S. §§ 2385.2-2385.28, ~~or~~ Oklahoma Motor Fuel taxes levied pursuant to 68 O.S. §§ 500.1 et seq., or Medical Marijuana Tax levied pursuant to 63 O.S. § 426.

710:1-5-82. Grounds for settlement

(a) **General provisions for non-trust fund taxes.** ~~Except for a trust fund tax, the~~ The Commission may settle an Oklahoma tax liability for non-trust fund taxes for any of the following reasons:
(1) Collection of the tax with interest and penalties would reasonably result in the taxpayer declaring bankruptcy;
(2) The tax liability is uncollectible due to the insolvency of the taxpayer resulting from factors beyond the control of the taxpayer or other similar factors; or,
(3) The tax liability is the result of actions of a person other than the taxpayer and to hold taxpayer liable for the tax liability would be inequitable.

(b) **Uncollected trust fund taxes.** ~~If the tax liability for which settlement is sought is a "trust fund tax", the applicant must show~~The

Commission may settle a trust fund tax if the applicant shows:

(1) That the tax was not collected; and,

(2) That applicant had a good faith belief that collection of the tax was not required.

(c) ~~Unremitted~~**Collected and unremitted trust fund taxes.** Trust fund taxes collected, but not remitted to the Commission, may not be ~~abated~~settled.

710:1-5-84. Application for ~~a Settlement Agreement~~settlement agreement

(a) **Application.** The forms necessary to make application for a ~~Settlement Agreement~~ settlement agreement are available online at www.tax.ok.gov.

(b) **When a Power of Attorney is required.** Applications being tendered on behalf of a taxpayer by an attorney, CPA, or other person, must be accompanied by a properly acknowledged Power of Attorney Form BT-129, signed by the taxpayer, authorizing the person to act on behalf of the taxpayer.

(c) **Additional information.** The Income Tax Accounts Division may request additional financial or other information deemed necessary to supplement the ~~Settlement Agreement Application~~ settlement agreement application.

(d) **Presentation of the application.** The Income Tax Accounts Division shall present a completed application to the Commission during a regularly scheduled meeting of the Commission.

(e) **Notice of the determination of the application.** The Income Tax Accounts Division shall notify the applicant in writing of the decision of the Commission and make any required adjustments to the applicant's account.

(f) **Withdrawal of application.** An application for a ~~Settlement Agreement~~ settlement agreement may be withdrawn by the taxpayer at any time prior to its acceptance.

(g) **Rejection of settlement agreement application.** The Income Tax Accounts Division may reject the settlement agreement application as not processible for any of the following reasons:

(1) The applicant is not adequately identified (name, address, ID#, etc.) or required signatures are not provided.

(2) The settlement offer includes an amount already collected or subject to refund.

(3) The tax liability is not adequately identified.

(4) The settlement agreement application does not include a reason or a statement supporting the reason for the settlement offer.

(5) Financial statements or other documentation have not been included or are incomplete or do not present a complete and accurate representation of the taxpayer's financial condition.

(6) The Commission's records indicate noncompliance with filing of required returns.

(7) The applicant is currently under bankruptcy court jurisdiction.

(8) Power of Attorney Form BT-129 (if indicated) has not been included.
(9) The applicant is not in compliance with all filing and payment requirements for tax periods outside the scope of the settlement request.

The taxpayer may resubmit a corrected application within 30 days of receipt of the written notice from the Division detailing the reason(s) for the rejection of the application. Failure to resubmit a corrected application within the prescribed time will be deemed an abandonment of the settlement and the application will be denied.

710:1-5-86. Review by Commission

(a) **Unanimous vote required.** A unanimous vote of the members of the Commission is required for approval of a ~~Settlement Agreement~~settlement agreement.

(b) **Discretionary act.** The determination of settlement is within the sole discretion of the Commission. The Commission may approve settlement of the liability in any amount, which may or may not be the amount of the offer, upon consideration of the facts and circumstances outlined in (c) and (d) of this Section.

(c) **Facts and other considerations.** In making its decision, the Commission will consider, but not be limited to, the following matters:

(1) The likelihood of collection of the debt;
(2) The amount of the debt;
(3) Efforts made by the ~~Applicant~~ applicant to pay a part of the debt prior to filing an application for settlement;
(4) The taxpaying record of the ~~Applicant~~ applicant;
(5) Applicant's current and possible future earning capacity;
(6) The portion of the tax itself which would be paid under the terms of the proposed ~~Settlement Agreement~~ settlement agreement;
(7) The composition of the balance of tax, penalty, and interest due;
(8) The percentage of the tax debt proposed to be settled;
(9) The ~~Applicant~~ applicant's age and health;
(10) The ~~Applicant~~ applicant's net worth;
(11) The acceptance by the Internal Revenue Service of an Offer in Compromise and the amount;
(12) The age of the debt;
(13) The existence of liens;
(14) Current operating status of any business;
(15) Bankruptcy status;
(16) The amount determined to be collectible. This amount is generally based upon the Commission's evaluation of the reasonable collection potential of the taxpayer's assets and revenue. The collectible amount is one factor used to determine if an offer is reasonable.
(17) Other liable parties;
(18) Whether tax debt due is a trust tax collected by ~~Applicant~~ applicant but not remitted to the Commission;

(19) What other persons are liable;
(20) Whether the ~~Applicant~~ applicant is located within Oklahoma or not;
(21) The accuracy and veracity of the ~~Applicant's~~ applicant's representations to the Commission;
(22) The recommendations of the Income Tax Accounts Division; and
(23) The expense and time expended in future collection efforts by the Commission on the ~~Applicant's~~ applicant's debt.

(d) **Other circumstances which may be considered.** In addition to the factors set out in (c) of this Section, the Commission may consider any other aggravating or mitigating circumstances contributing to the request for settlement, including, but not limited to:
(1) Good faith efforts made by taxpayer to comply with the tax laws of this state.
(2) Benefit received by taxpayer from nonpayment of the tax.
(3) Involvement of taxpayer in economic activity which gave rise to tax liability.

(e) **No appeal of denial.** The decision by the Commission to decline a proposed ~~Settlement Agreement~~ settlement agreement is final and is not appealable.

(f) **Court approval required.** If the amount of the tax liability to be abated exceeds ~~Twenty-five Thousand Dollars ($25,000.00)~~ $25,000, the ~~Settlement Agreement~~ settlement agreement requires the approval of a judge of the district court of Oklahoma County.

(g) **Resubmission of application.** ~~If a taxpayer has previously submitted an application for a Settlement Agreement and that application was not accepted, the taxpayer may apply at a later date if financial conditions have changed, or to submit additional information not previously provided for review by the Commission.~~ If a taxpayer has previously submitted an application for a settlement agreement and that application was denied, the Commission may review additional settlement agreement applications for the taxpayer for the same tax liability previously submitted only if financial conditions have changed. Under no circumstances will the Income Tax Accounts Division present multiple applications to the Commission for consideration for the same taxpayer regarding the same tax liability unless sufficient supporting documentation is provided with the application. “Sufficient supporting documentation” means documentation that was not previously provided with a prior application because the documentation was not in existence at the time the application was made and that clearly and unequivocally demonstrates a significant change in the financial circumstances of the taxpayer since the original application was denied.

710:1-5-89. ~~Payment~~Application fees and payment of settlement

(a) ~~No payment is required to be paid when the Settlement Agreement Application is submitted to the Commission.~~There is no fee for submitting an application for settlement agreement.

(b) Full payment of the amount offered in settlement of the tax liability must be made within ~~thirty (30)~~ 30 days from date of notification that the proposed ~~Settlement Agreement~~ settlement agreement has been accepted. Payment of the accepted settlement amount by cash, cashier's check, money order, or charged to an approved credit card must be made by the payment due date indicated on the acceptance notice.
[See:https://www.ok.gov/tax/Online_Services/Payment_Options/index.html]
(c) Any payment made with the application will not be returned to ~~Applicant~~ applicant, even if the ~~Settlement Agreement~~ settlement agreement is declined or withdrawn. The retained payment will be applied to ~~Applicant's~~ applicant's outstanding tax liability in accordance with Section 710:1-3-46 of this Chapter.
(d) In appropriate circumstances, the Commission may consider proposed ~~Settlement Agreements~~ settlement agreements that provide for payments to be made over a period of time based on future income.
(e) The ~~Settlement Agreement~~ settlement agreement becomes void if taxpayer defaults on payment under the agreement.
(f) The ~~Settlement Agreement~~ settlement agreement becomes void if the agreement was obtained by fraud or misrepresentation of a material fact.

710:1-5-90. If the proposed ~~Settlement Agreement is declined~~settlement agreement is denied
(a) If the application for a ~~Settlement Agreement~~ settlement agreement is ~~declined~~denied, the taxpayer will be notified by the Income Tax Accounts Division in writing.
(b) ~~Taxpayer should immediately contact the Commission to arrange payment of the entire liability.~~ If the Commission denies the application for settlement agreement, the taxpayer must immediately pay the entire liability. If immediate payment of the entire liability is not possible, the taxpayer may request payment through the regular collection procedures.

710:1-5-91. Return of Settlement Agreement Application [REVOKED]
~~The Commission may reject the Settlement Agreement Application as not processible for any of the following reasons:~~
~~(1) The applicant is not adequately identified (name, address, ID#, etc.) or required signatures are not provided.~~
~~(2) The settlement offer includes an amount already collected or subject to refund.~~
~~(3) The tax liability is not adequately identified.~~
~~(4) The Settlement Agreement Application does not show a reason or a statement supporting the reason for the settlement offer has not been provided.~~
~~(5) Financial statements or other documentation have not been included, or are incomplete or do not present a complete and accurate representation of the taxpayer's financial condition.~~

~~(6) The Commission's records indicate noncompliance with filing of required returns.~~
~~(7) The applicant is currently under bankruptcy court jurisdiction.~~
~~(8) Power of Attorney Form (if indicated) has not been included.~~