OKLAHOMA
Tax Commission

Application for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research and Development Facilities

Article 10, Section 6B of the Oklahoma Constitution

Title 68, Section 2902 of the Oklahoma Statutes

Title 710, Chapter 10 of the Oklahoma Administrative Code

This application contains:

- Instructions for Application for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research and Development Facilities
- **Form 900-XM** Application for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research and Development Facilities
- Sworn Affidavit
- **Form 900-XM-E** Employment and Payroll Compliance Worksheet for Five-Year Ad Valorem Tax Exemption
- Instructions for Quality Jobs Wage Compliance Worksheet for Five-Year Ad Valorem Tax Exemption
- **Form 900-XM-W** Quality Jobs Wage Compliance Worksheet for Five-Year Ad Valorem Tax Exemption
- **Form 900-XM-P** Personal Property Appraisal Worksheet for Five-Year Ad Valorem Tax Exemption Listing All Tangible and Intangible Personal Property
- **Form BT-129** Power of Attorney
- **Form 929-XM** Three-Year Affidavit for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research and Development Facilities
- **Form 929-XM-D** Three-Year Affidavit for Five-Year Ad Valorem Tax Exemption for Oklahoma Distribution and Warehousing

Revised November 2026

Instructions for Application for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research and Development Facilities Form 900-XM

Complete all questions. Some questions may not apply to your situation; mark those questions "N/A" for not applicable. If additional space is needed to properly answer or explain any item or question, attach additional pages clearly referencing the corresponding item or question number.

Submit separate applications for assets acquired in different years, as each asset group has a different remaining period of eligibility. You may need to file up to five separate applications, one for each asset group.

Mail completed applications to the county assessor's office in which the facility is located. If the facility is in multiple counties, an application must be mailed to each county assessor. Use only current **Form 900-XM** and related forms from the Oklahoma Tax Commission (OTC) website. Do not use forms from previous years.

Select Question and Page Instructions

On page 1, enter the asset acquisition year in the upper left "Assets Acquired" field. Enter the tax year date (January 1, ____) in the first paragraph.

Question 1: Provide North American Industrial Classification System (NAICS) code and detailed activity description for your facility. See NAICS Code & SIC Identification Tools | NAICS Association.

Question 6: Select applicable real estate scenario (A, B, C, or D).

Question 7: List and document all eligible exemption property values as of January 1. You must be able to provide documentation to substantiate the amounts reflected on the itemized asset list if requested or audited.

Question 8: Include eligible leased assets with leasehold equity, if applicable. When a lease is structured as a mortgage or with the lease payments dedicated to debt retirement, the assets may be eligible for the exemption.

On page 4, complete the Affidavit, obtain current signature and notary verification. If signer is not a company officer, attach **Form BT-129** Power of Attorney. **Form BT-129** must be attached each year of the application.

On page 5, complete the Employment and Payroll Compliance Worksheet for Five-Year Ad Valorem Tax Exemption (**Form 900-XM-E**).

On page 6, complete the Quality Jobs Wage Compliance Worksheet for Five-Year Ad Valorem Tax Exemption (**Form 900-XM-W**). Submit this form to the appropriate county assessor with the Application for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research and Development Facilities (**Form 900-XM**). Email an electronic copy of **Form 900-XM-W** to **advalorem@tax.ok.gov**. Follow attached example for guidance.

On page 7, complete the Personal Property Appraisal Worksheet for Five-Year Ad Valorem Tax Exemption Listing All Tangible and Intangible Personal Property (**Form 900-XM-P**). List all equipment details: item number, description, purchase year and investment cost. Identify intangible personal property separately (nontaxable in Oklahoma beginning January 1, 2013). Document and value all intangible property. Calculate the total value after removing intangibles. Follow attached example for guidance.

Note: The amount calculated for reimbursement must not contain any intangible personal property value. The investment amount will not be affected, only the amount for local reimbursement. The OTC may request additional documentation.

Form 900-XM
Revised 1-2025

Application for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research and Development Facilities

Incomplete applications will be null and void.
See enclosed instructions.

To County Assessor of _____ County

Year Company was Established in Oklahoma _____

Year This Facility Became Operational in Oklahoma _____

Year Assets Acquired _____ Federal ID # _____

Manufacturers Sales Tax Exemption Permit # _____

FOR ASSESSOR USE ONLY	
Application XM #	Millage
Date Filed	School Dist.
Real Acct #	Pers Acct #

Application is hereby made for ad valorem tax exemption on an exempt manufacturing facility or research and development facility located in the above county on January 1, _____ , in accordance with the provisions of Title 68, Section 2902 of the Oklahoma Statutes.

1. Company Information:

Name:
Mailing Address:
Corporate Contact Name, Telephone and Email Address:
Facility Contact Name and Telephone:
Facility Physical Location:

Employee Basic Health Insurance Carrier:
Insurance Carrier Mailing Address:
Policy Number:

Applicable NAICS Code(s) and Materials Used:
Manufacturing Activity Description:

2. Is the facility a research and development facility as defined in Title 68, Section 2902 of the Oklahoma Statutes?

   Yes ☐ No ☐

   If Yes, explain the activity: _____

3. Is this the initial year of the application? Yes ☐ No ☐

4. Has the company continued to operate all facilities in Oklahoma? Yes ☐ No ☐

   If No, explain the circumstances involved: _____

5. Is this application personal property only? Yes ☐ No ☐ If No, continue. If Yes, skip to question 7.

Application for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research and Development Facilities

6A. Is this a manufacturing concern that was not engaged in business in Oklahoma or did not have property subject to ad valorem taxation in Oklahoma and constructed a facility or acquired an existing facility which had been unoccupied for 12 months?

Yes ☐ No ☐ If Yes, complete the following:

Date Last Occupied:		Name of Former Owner or Occupant:	
Date Acquired by Applicant:		Date Occupied by Applicant:	
Date Construction Began:		Date Construction Completed:	
Total Costs:		Total Square Feet of Building:	
Total Land Area Currently Used for Manufacturing or Research and Development:			

6B. Is this a manufacturing concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and constructed a facility in Oklahoma at a different location and continued to operate all its facilities in Oklahoma to January 1 of this year?

Yes ☐ No ☐ If Yes, complete the following:

Date Construction Began:		Date Construction Substantially Completed:	
Total Costs:		Total Square Feet of Building Prior to Expansion:	
Total Square Feet of Building After Expansion:		Total Area of Land In Use Prior to Expansion:	
Total Area of Land In Use After Expansion:			

6C. Is this a manufacturing concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and expanded an existing facility, and this exemption is claimed on the expansion of an existing facility?

Yes ☐ No ☐ If Yes, complete the following:

Date Construction or Expansion Began:		Date Construction or Expansion Completed:	
Total Costs:		Total Square Feet of Building Prior to Expansion:	
Total Square Feet of Building After Expansion:		Total Area of Land In Use Prior to Expansion:	
Total Area of Land In Use After Expansion:			

6D. Is this a manufacturing concern that was engaged in business in this state or had property subject to ad valorem taxation in this state and acquired an existing facility in Oklahoma which had been unoccupied for 12 months or longer and continued to operate all its facilities in Oklahoma to January 1 of this year?

Yes ☐ No ☐ If Yes, complete the following:

Date Last Occupied:		Name of Former Owner or Occupant:	
Date Acquired by Applicant:		Date Occupied by Applicant:	
Total Costs:		Total Square Feet of Building:	
Total Land Area Currently Used for Manufacturing or Research and Development:			

Application for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research and Development Facilities

7. Please indicate property owned at this facility and its value on which qualifying investment is being claimed. Exclude licensed/tagged vehicles. (Use page 7 worksheet.)

Owned Property	Original Cost of Owned Property	Year Acquired or Constructed	New or Used
Land			
Building			
Machinery and Equipment			
Leasehold Improvement			
Intangible* Personal Property			
Total Investment			

All cost amounts rendered for machinery or leasehold must be substantiated with itemized lists giving a description of the asset, original cost and year acquired. Please attach additional pages clearly referencing the corresponding item or question number.

If real or personal property is leased using a lease-purchase agreement, attach a copy of the lease and indicate the following: (Use page 7 worksheet.)

*Intangible personal property is non-taxable in Oklahoma beginning January 1, 2013. Any intangible personal property that is embedded in the qualifying investment amount must be itemized on page 7. The amount calculated for reimbursement must not contain any intangible personal property and value. The investment amount will not be affected, only the amount for local reimbursement. Intangible personal property must be identified, documented and valued by the applicant. The OTC reserves the right to request any additional information.

8A.

Lease Real and Personal Property		
	Contract Purchase	Date of Title Conveyance
Land		
Building		
Machinery and Equipment		

8B. Are lease payments applied to the purchase price? Yes ☐ No ☐

If No, explain: _____

8C. Is the lease-purchase amount stated in the agreement? Yes ☐ No ☐

If Yes, for what amount? _____

If additional space is required for this question, attach an addendum as needed. Specifically list all leased machinery and equipment by description, model year and purchase amount.

The filing of this application for exemption on certain exempt property does not relieve the applicant from the responsibility of listing all taxable property with the county assessor.

The OTC personnel will examine the facilities claimed for exemption.

Affidavit

State of Oklahoma

_____County

I, _____ , being first duly sworn, according to law, depose and say:

that I am the _____ of _____Company; that as such I am acquainted and know the accompanying statements, as shown by the exhibits, schedules and property listings herein to be true, correct and complete as reflected by the records and books of account of the Company; and that all information requested herein has been fully and correctly given.

_____
Applicant Signature*

Subscribed and sworn to before me this _____ day of _____ , _____.

My commission expires _____ , _____ .

_____ , Notary Public

Notary Seal

*If other than a company officer, Power of Attorney Form BT-129 must be attached.

Assessor Use Only

The assessment percentages for this county are as follows:

Real Property: _____ % Personal Property: _____ %

Located in School District: _____

Ad Valorem Reference Number: _____

Signed: _____ , County Assessor

Date: _____

Form 900-XM-E
Revised 1-2025

Employment and Payroll Compliance Worksheet for Five-Year Ad Valorem Tax Exemption

Facility: _____ Date: _____

Generally, see Title 68, Section 2902 (C) of the Oklahoma Statutes for payroll requirements.

The Oklahoma Tax Commission is required to verify full time employee information through the Oklahoma Employment Security Commission (OESC). Title 68, Section 2902 (C) of the Oklahoma Statutes.

Each manufacturing concern applying for this exemption must provide payroll information for each of its facilities to ensure statutory compliance and for any other entities that it may operate in Oklahoma to verify the payroll information with the OESC.

Facility Employment and Payroll Level:

Exemption Year Requested	Number of Employees at this Facility for Asset In Year Prior to this Application	Number of Employees at this Facility for Year Prior to Asset in Service Year	Total Payroll at this Facility in the Calendar Year Prior to Submission of this Application	Total Payroll at this Facility in the Calendar Year Prior to Property Placed In Service	Net Increase or Decrease of Payroll
Yr. _____ 1					
Yr. _____ 2					
Yr. _____ 3					
Yr. _____ 4					
Yr. _____ 5					

Oklahoma Employment Security Commission Employment and Payroll Level:

Exemption Year Requested	Number of Employees at this Facility for Asset In Year Prior to this Application	Number of Employees at this Facility for Year Prior to Asset in Service Year	Total Payroll at this Facility in the Calendar Year Prior to Submission of this Application	Total Payroll at this Facility in the Calendar Year Prior to Property Placed In Service	Net Increase or Decrease of Payroll
Yr. _____ 1					
Yr. _____ 2					
Yr. _____ 3					
Yr. _____ 4					
Yr. _____ 5					

If the full time employee count and payrolls listed above are not identical, please list the reason for any discrepancies below or attach additional information if needed. Include payroll amounts for any other facilities, retail stores, etc. that a manufacturing concern might have that would be reported with this facility's payroll to the OESC.

_____

_____

_____

_____

Instructions for Quality Jobs Wage Compliance Worksheet for Five-Year Ad Valorem Tax Exemption Form 900-XM-W

The purpose of this worksheet is to measure the total number of new direct jobs and new direct payroll at the facility associated with a particular group of assets. Complete **Form 900-XM-W** on page 6 and provide with the completed **Form 900-XM** Application to the county assessor. Provide a copy of the completed electronic worksheet to the Oklahoma Tax Commission Ad Valorem Division via email at **advalorem@tax.ok.gov**.

General Information

The Oklahoma Tax Commission is required to verify the average annualized wage for new direct jobs equals or exceeds the average wage requirement by county, as established by the Oklahoma Quality Jobs Act, up to the maximum state threshold wage. The facility must pay the average wage in effect for the year in which real or personal property was placed into service. See Title 68, Section 2902(B)(1)(g) of the Oklahoma Statutes. Only facilities that acquired assets beginning on or after January 1, 2022, are subject to the new direct jobs wage requirements and must complete this worksheet. In addition, certain types of facilities, such as distribution and warehousing, may have other wage requirements and do not need to complete this worksheet.

Instructions

Enter the name of the facility and date at the top of the page.

Column 1: Enter the Job Title/Position for each new direct job at the facility. New direct jobs are jobs that did not exist in Oklahoma prior to the assets being placed in service. It should include only newly-created positions that were not available at the facility prior to the year the assets were acquired and placed into service. The facility should report each new direct job hired in the calendar year prior to the application year, as well as any new direct jobs still filled from previous application years.

Column 2: Enter the Number of Employees with the same Job Title/Position who have the same annual wage. If two employees have the same job but are paid different annual wages, then list each job on a separate line. The amounts in Column 2 are totaled and automatically entered in Item 5 (New Direct Jobs Total).

Column 3: Enter the Annual Wage paid for each new direct job employee.

Column 4: The amount is automatically entered as calculated by multiplying the number in Column 2 by the number in Column 3. The amounts in Column 4 are totaled and automatically entered in Item 7 (New Direct Payroll Total).

Item 6: The **Average Annual Wage for New Direct Jobs** amount in Item 6 is the quotient of Item 7 (New Direct Payroll Total) divided by Item 5 (New Direct Jobs Total). The Oklahoma Tax Commission will compare this amount to the county and/or state threshold wage to determine if the facility meets the wage requirement for new direct jobs.

Note: If an employee has only worked part of the year, you must annualize the employee's monthly wage for reporting purposes. Only count new direct job employees if they are reported in the payroll numbers on page 5 of **Form 900-XM**. For more information regarding this worksheet, please watch a tutorial video **here**. Visit the Ad Valorem homepage on **tax.ok.gov** for more Ad Valorem information.

Form 900-XM-W
January 2025

Quality Jobs Wage Compliance Worksheet for Five-Year Ad Valorem Tax Exemption

Facility:	Date:
ABC Manufacturing, Inc.	01/07/2025

Facility Quality Jobs Annual Wage and Level:

1. Job Title/Position	2. Number of Employees	3. Annual Wage	4. New Direct Payroll
Machinist (Level 1)	2	$55,000.00	$110,000.00
Machinist (Level 2)	1	$65,000.00	$65,000.00
Operator (Level 1)	1	$50,000.00	$50,000.00
Operator (Level 2)	1	$60,000.00	$60,000.00
Operator (Level 3)	1	$70,000.00	$70,000.00
Mechanical Engineer (Level 1)	1	$80,000.00	$80,000.00
Mechanical Engineer (Level 1)	1	$83,000.00	$83,000.00
Mechanical Engineer (Level 2)	1	$95,000.00	$95,000.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00

EXAMPLE

5. New Direct Jobs Total	6. Average Annual Wage for New Direct Jobs	7. New Direct Payroll Total
9	$68,111.11	$613,000.00

Example County: McClain Average county wage: $45,612
State threshold wage: $41,742

ABC Manufacturing, Inc. meets or exceeds the average annualized wage requirement for new direct jobs under Title 68, Section 2902(B)(1)(g) of the Oklahoma Statutes.

Form 900-XM-W
January 2025

Quality Jobs Wage Compliance Worksheet for Five-Year Ad Valorem Tax Exemption

Facility:	Date:

Facility Quality Jobs Annual Wage and Level:

1. Job Title/Position	2. Number of Employees	3. Annual Wage	4. New Direct Payroll
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00

5. New Direct Jobs Total	6. Average Annual Wage for New Direct Jobs	7. New Direct Payroll Total
0	$0.00	$0.00

Form 900-XM-P
Revised 1-2025

Personal Property Appraisal Worksheet for Five-Year Ad Valorem Tax Exemption Listing All Tangible and Intangible* Personal Property

Facility: ABC Manufacturing, Inc.

Asset Number or Item Number	Description of Equipment	Purchase Year	New/Used	Investment Cost	Description of Intangible Personal Property	Intangible* Personal Property Amount	Total After Intangibles
252523	Nissan Forklift FT6000lvu	2012	new	$32,250	none	-	$32,250
125789	Racking	2012	new	$8,500	none	-	$8,500
425719	CNC machine	2012	new	$1,245,750	custom computer software	$15,000	$1,230,750
11111	Jib Crane	2012	new	$24,650	none	-	$24,650
			Total	$1,314,150	**Total**	$15,000	$1,299,150

EXAMPLE

*Beginning January 1, 2013, Article 10, Section 6A of the Oklahoma Constitution exempts any intangible personal property from ad valorem tax. The taxpayer must identify any intangible personal property which the taxpayer claims has been valued and assessed. If the intangible personal property has not been valued and assessed by the county assessor, there is not a valid claim for exemption. Documentation must be submitted with the Form 900-XM establishing the existence, value and prior assessment of any intangible personal property claimed to be exempt.

Form 900-XM-P
Revised 1-2025

Personal Property Appraisal Worksheet for Five-Year Ad Valorem Tax Exemption Listing All Tangible and Intangible* Personal Property

Facility: _____

Asset Number or Item Number	Description of Equipment	Purchase Year	New/Used	Investment Cost	Description of Intangible Personal Property	Intangible* Personal Property Amount	Total After Intangibles
			Total		**Total**		

*Beginning January 1, 2013, Article 10, Section 6A of the Oklahoma Constitution exempts any intangible personal property from ad valorem tax. The taxpayer must identify any intangible personal property which the taxpayer claims has been valued and assessed. If the intangible personal property has not been valued and assessed by the county assessor, there is not a valid claim for exemption. Documentation must be submitted with the Form 900-XM establishing the existence, value and prior assessment of any intangible personal property claimed to be exempt.

Oklahoma Power of Attorney

Form BT-129
Revised 7-2026

Section I: Taxpayer Information

Check the type of taxpayer identification number: **SSN** ☐ **FEIN** ☐ **ITIN** ☐ **Taxpayer ID Number:** _____

Legal Name (taxpayer first name, middle initial, and last name or business name if a business):

_____

Current Mailing Address: _____ City: _____ State: _____ ZIP Code: _____

Email Address: _____ Phone Number: _____

Section II: Tax Types

The power of attorney (POA) is authorized to represent the taxpayer before the Oklahoma Tax Commission (OTC) and/or acquire any tax form(s) and documents that the taxpayer would be entitled to receive for the tax type(s) listed below.

Type of Tax	Period Start Date (mm/dd/yyyy)	Period End Date (mm/dd/yyyy)
☐ Individual Income Tax		
☐ Corporate Income Tax		
☐ Sales Tax		
☐ Withholding		

Type of Tax	Period Start Date (mm/dd/yyyy)	Period End Date (mm/dd/yyyy)	
☐ Gross Production			
☐ Use Tax			Other Tax Type (specify):
☐ Other			
☐ Other			

Retention/Revocation of Prior Power(s) of Attorney

The filing of this POA automatically revokes all earlier POAs on file with the OTC for the same matters and periods covered by this document.

If you <u>do not</u> want to revoke a prior POA, check here: ☐

Section III: Taxpayer Signature

Signature: _____ Date: _____

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I (print or type name) _____ ,

(Title) _____ , certify that I have authority to execute this POA on behalf of the taxpayer.

Section IV: Representative Information

Enter the representative's information in the fields provided. If appointing an organization, firm, or partnership, you must name an individual within the organization to act on your behalf. If you need to authorize additional representatives, use Section IV-A on page 2.

Representative First Name: _____ Middle Initial: _____ Last Name: _____

Attorney: ☐ Tax Preparer: ☐ Other (specify): _____

Current Mailing Address: _____ City: _____ State: _____ ZIP Code: _____

Email Address: _____ Phone Number: _____

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.

Signature of Representative: _____

Title (if applicable): _____ Date: _____

Oklahoma Power of Attorney

Section IV-A: Additional Representative Information

If you need to authorize additional representatives, complete Section IV-A.

Representative First Name: Middle Initial: Last Name:

Attorney: ☐ Tax Preparer: ☐ Other (specify):

Current Mailing Address: City: State: ZIP Code:

Email Address: Phone Number:

Representative First Name: Middle Initial: Last Name:

Attorney: ☐ Tax Preparer: ☐ Other (specify):

Current Mailing Address: City: State: ZIP Code:

Email Address: Phone Number:

Representative First Name: Middle Initial: Last Name:

Attorney: ☐ Tax Preparer: ☐ Other (specify):

Current Mailing Address: City: State: ZIP Code:

Email Address: Phone Number:

Representative First Name: Middle Initial: Last Name:

Attorney: ☐ Tax Preparer: ☐ Other (specify):

Current Mailing Address: City: State: ZIP Code:

Email Address: Phone Number:

Power of Attorney Instructions

General

Use Form BT-129 Power of Attorney to authorize an individual to represent you before the OTC as a representative or attorney-in-fact. Enter the requested information fully and completely. **Incomplete or incorrect forms will not be processed.**

Enter the information requested about you as the taxpayer. Do not enter information about any other person, including your spouse, except as stated in the specific instructions below. If you and your spouse are both authorizing an individual with power of attorney, you will each need to submit a Form BT-129.

More than one representative may be designated by completing and submitting Section IV-A: Additional Representative Information on page 2.

Submit a Form BT-129 by fax, by mail, in person, or online.

Specific Instructions

Section I: Taxpayer Information
Enter your legal name or business name, taxpayer ID number and type, mailing address, email address, and phone number.

Section II: Tax Types
Assign the tax type(s) for which POA is authorized in the fields provided (e.g., individual income, corporate income, sales tax, etc.). Include the reporting period start date and end date for which the representative would be entitled to receive information and provide representation.

If you are designating future tax years or periods, the OTC will only recognize the POA for three years from December 31 of the year that the OTC receives the Form BT-129. The OTC will not process forms that designate “All” periods. **Form(s) BT-129 submitted without an end date will only be applicable to the reporting period associated with the start date**.

If you wish to retain your prior POA for the corresponding tax types and periods, check the box at the bottom of Section II. If the box is not checked, it is assumed you would like the previous POA removed and replaced with the representative authorized by this form.

Section III: Taxpayer Signature
If the principal taxpayer is a business entity, the undersigned must be an authorized representative of the company, corporate officer, partner, or fiduciary on behalf of the business. If signing as a corporate officer, partner, or fiduciary, print your name and title. If the individual signing is not currently listed as an officer, member, or partner in the OTC’s records, a completed Form BT-191 Change of Officer, Member or Partner Notification must be submitted to update the account before the POA can be processed.

Section IV: Representative Information
Enter the representative’s information in the fields provided. You cannot appoint an organization, firm, or partnership. You must authorize an individual within the organization to act on your behalf. Authorize additional representatives using Section IV-A on page 2.

You must indicate whether the representative is an attorney or tax preparer with the checkboxes provided. If the representative is neither, enter a description in the Other field.

If there are additional representatives listed in Section IV-A on page 2, only one signature from a representative is required in Section IV on page 1.

Power of Attorney Submission
Submit Form BT-129 by fax, by mail, in person, or online:

- Fax: Fax the completed form to **405.522.1942**.
- Mail: Send the completed form to **Oklahoma Tax Commission Oklahoma City, OK 73194**. Allow up to 10 business days to process your mailed form.
- In Person: Submit the completed form in person at **300 N Broadway Ave Oklahoma City, OK 73102**.
- Online: Visit OkTAP via **oktap.tax.ok.gov** and click the **Access Power of Attorney Portal** link.

Form 929-XM
Revised 1-2025

Three-Year Affidavit for Five-Year Ad Valorem Tax Exemption for Oklahoma Manufacturing or Research and Development Facilities

I, _____, being first duly sworn, according to law, depose and say:

I am the _____ of _____ .
Officer of Company — Manufacturing Concern

I am acquainted with the business concern and am stating that from the start of initial construction or expansion to the completion of such construction or expansion or for three years from the start of initial construction or expansion, whichever occurs first, such construction or expansion will result in a net increase of annualized payroll of: (Check one)

☐ $250,000.00 or more – for counties under 75,000 in population

☐ $1,000,000.00 or more – for counties at 75,000 or above in population
(For use in: Canadian, Cleveland, Comanche, Oklahoma, Payne, Rogers, Tulsa and Wagoner Counties)

and that such employees will be provided a basic health benefits plan.

I acknowledge that the constitutional and statutory provisions in effect at the time of filing the initial application for exemption will be the provisions on which eligibility will be based for the remainder of the five-year period. Any subsequent changes in these provisions will not affect eligibility established at the time of initial filing.

_____
Officer Signature

Subscribed and sworn to before me this _____ day of _____ , _____.

My commission expires _____, _____ .

_____ , Notary Public

Notary Seal

Form 929-XM-D
1-2025

Three-Year Affidavit for Five-Year Ad Valorem Tax Exemption for Oklahoma Distribution and Warehousing

I, _____, being first duly sworn, according to law, depose and say:

I am the _____ of _____ .
Officer of Company — Manufacturing Concern

I am acquainted with the business concern and am stating that from the start of initial construction or expansion to the completion of such construction or expansion or for three years from the start of initial construction or expansion, whichever occurs first, such construction or expansion will result in:

Employment of at least one hundred (100) or more full-time-equivalent employees, as certified by the Oklahoma Employment Security Commission; payment of wages or salaries to its employees at a wage which equals or exceeds the average wage requirements in the Oklahoma Quality Jobs Program Act for the year in which the real property was placed into service; and the provision of a basic health benefits plan to such employees.

I acknowledge that the constitutional and statutory provisions in effect at the time of filing the initial application for exemption will be the provisions on which eligibility will be based for the remainder of the five-year period. Any subsequent changes in these provisions will not affect eligibility established at the time of initial filing.

_____
Officer Signature

Subscribed and sworn to before me this _____ day of _____ , _____.

My commission expires _____ , _____ .

_____ , Notary Public

Notary Seal