

Oklahoma Tax Commission  
**Application for Protest or  
Demand for Hearing**

68 OS Sec. 221(C) or 68 OS Sec. 227(D)

-Office Use Only-

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Use this form to dispute a **proposed audit adjustment**, an **adjustment to your return**, the **denial of a claim for refund** or the **denial of a permit application**. Use **Form L-26 Application for Commission Hearing** to dispute the denial of the Parental Choice Tax Credit or any other action.

**Section I. Applicant Information**

ID Number:	SSN:	FEIN:	ITIN:
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Legal Name: (Taxpayer first name, middle initial and last name, or business name if applying as a business)			
<input type="text"/>			
Current Mailing Address:	City:	State:	ZIP Code:
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Email Address:	Phone Number:		
<input type="text"/>	<input type="text"/>		

**Section II. Proposed Assessment, Adjustment of Tax or Permit Application Denial**

If you are disputing a proposed audit adjustment, adjustment to your return or denial of your permit application, enter the letter ID(s) of each notice with which you disagree. At least one letter ID is required to submit this application. Indicate whether you are requesting an in-person hearing.

☐ I am requesting an in-person hearing.

Letter 1 ID (required):	Letter 2 ID (if applicable):	Letter 3 ID (if applicable):
<input type="text"/>	<input type="text"/>	<input type="text"/>
Letter 4 ID (if applicable):	Letter 5 ID (if applicable):	Letter 6 ID (if applicable):
<input type="text"/>	<input type="text"/>	<input type="text"/>

Use the space below to describe the nature of the tax and the amount with which you disagree. Your explanation must include:

- A clear explanation of the alleged error(s) committed by the Oklahoma Tax Commission;
- The legal authority you intend to rely upon at hearing;
- A statement of the relief requested; and
- Indication whether the dispute is due to mistake of law or mistake of fact.

☐ I have included additional documentation with this application.

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Mail the completed form with supporting documentation to:  
**Oklahoma Tax Commission PO Box 269060 Oklahoma City, OK 73126**

## Application for Protest or Demand for Hearing

68 OS Sec. 221(C) or 68 OS Sec. 227(D)



### Section III. Denial of Refund Claim

If you are disputing the denial of a claim for refund, enter the letter ID(s) of each notice with which you disagree. At least one letter ID is required to submit this application. You **must** appear at an in-person hearing.

Letter 1 ID (required):

Letter 2 ID (if applicable):

Letter 3 ID (if applicable):

Letter 4 ID (if applicable):

Letter 5 ID (if applicable):

Letter 6 ID (if applicable):

Use the space below to describe the nature of the tax and the amount with which you disagree. Your explanation must include:

- A clear explanation of the alleged error(s) committed by the Oklahoma Tax Commission;
- The legal authority you intend to rely upon at hearing;
- A statement of the relief requested; and
- Indication whether the dispute is due to mistake of law or mistake of fact.

☐ I have included additional documentation with this application.

### Section IV. Signature

☐ I consent to all future correspondence regarding this application being sent electronically to the email address provided in Section I, or Section V if represented by a third party.

☐ I am a third-party representing the taxpayer. A third-party representative includes a Power of Attorney, officer, partner or member of a business.

I, (print name) \_\_\_\_\_ hereby attest the information on this form is correct and true to the best of my knowledge.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Section V. Third Party Representative Information (if applicable):** Complete this section only if you are representing the applicant. Representation is not required. A valid **Form BT-129 Power of Attorney** is required to represent your client. If you are submitting this form as an officer, partner or member of a business, you must attach documentation proving you have authority to act on behalf of the business.

☐ I have enclosed a valid Form BT-129 Power of Attorney or other legal document to show I have authority to act on behalf of the taxpayer.

Legal First Name:

Middle Initial:

Legal Last Name:

Email Address:

Phone Number:

Mail the completed form with supporting documentation to:  
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