

Oklahoma Tax Commission
Application for Commission Hearing
68 OS Sec. 207(c)

-Office Use Only-

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Use this form to dispute the denial of the **Parental Choice Tax Credit** or other action with which you disagree. By submitting this form, you are requesting an in-person hearing before the Oklahoma Tax Commission. Use **Form L-25 Application for Protest or Demand for Hearing** to dispute a proposed audit assessment, adjustment to your return, denial of a claim for refund or denial of a permit application.

Section I. Applicant Information

ID Number:

SSN:

FEIN:

ITIN:

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

Current Mailing Address:

City:

State:

ZIP Code:

Email Address:

Phone Number:

Section II. Additional Information

Enter the letter ID(s) of each notice with which you disagree.

Parental Choice Tax Credit: Include the letter ID for each notice with which you disagree. At least one letter ID is required to request a 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):

Other: If you are requesting a hearing to challenge any other action of the Oklahoma Tax Commission, include the letter ID for each notice with which you disagree. If no letter ID is available, skip to Section III.

Letter 1 ID (**optional**):

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):

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

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Section III. Written Details

Include supporting documentation explaining why you disagree. Include the following:

- A description of the tax and amount in controversy;
- 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
- A list of your witnesses, including names and addresses, and the request to subpoena witnesses if so desired.

☐ 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:

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