

Oklahoma Tax Commission  
**Protest of Denial of  
Parental Choice Tax Credit Application**  
68 OS Sec. 221(J)

-Office Use Only-

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Use this form to dispute the denial of an application for the **Parental Choice Tax Credit**. By statute, you must protest a denial within 15 days after electronic notification of the denial of the application for the tax credit.

**Section I. Applicant Information**

|                            |                      |                      |                      |
|----------------------------|----------------------|----------------------|----------------------|
| Taxpayer Legal First Name: | Middle Initial:      | Last Name:           |                      |
| <input type="text"/>       | <input type="text"/> | <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. Application Information**

Enter the application ID(s) of the denied application notice with which you disagree. At least one application ID is required to submit this protest.

|                            |                      |                      |
|----------------------------|----------------------|----------------------|
| Application ID (required): | Application ID:      | Application ID:      |
| <input type="text"/>       | <input type="text"/> | <input type="text"/> |
| Student Name (required):   | Student Name:        | Student Name:        |
| <input type="text"/>       | <input type="text"/> | <input type="text"/> |

☐ Check this box if you are requesting an in-person hearing before an Administrative Law Judge. **Note:** If you do not check the box, your protest may be decided by an Administrative Law Judge and the Oklahoma Tax Commissioners based on the information and documentation provided with this form.

**Section III. Protest Details**

Include supporting documentation explaining why you disagree with this denial. Include the following:

- A clear explanation of the alleged error(s) committed by the Oklahoma Tax Commission;
- The legal authority you intend to rely upon at hearing; and
- A statement of the relief requested.

☐ I am including additional documentation with this form.

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Submit the completed form with supporting documentation by email to **PCTCHearing@tax.ok.gov**  
or by mail to **Oklahoma Tax Commission, PO Box 269060, Oklahoma City, OK 73126.**

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### Section IV. Signature and Consent to Electronic Correspondence

- ☐ 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. A valid **Form BT-129 Power of Attorney** is required to represent your client. Representation is not required.

- ☐ 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:

Last Name:

Email Address:

Phone Number:

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or by mail to **Oklahoma Tax Commission, PO Box 269060, Oklahoma City, OK 73126.**