



OKLAHOMA TAX COMMISSION DISCLOSURE OF TAX INFORMATION AUTHORIZATION

• Do not sign this form unless all applicable lines have been completed.

1. TAXPAYER INFORMATION. Taxpayer(s) must sign and date this form in Section 5.		
Company or Individual Name(s) and Address	Social Security Number(s) _____ _____ _____ _____ _____ _____ Daytime Telephone Number ()	Employer Identification Number _____ _____

2. APPOINTEE. If you wish to name more than one appointee, check this box and attach a list to this form. → <input type="checkbox"/>	
Name and Address	Telephone Number () _____ Fax Number () _____

3. TAX MATTERS. The appointee is authorized to inspect and/or receive confidential tax information in any office of the Oklahoma Tax Commission for the tax matters listed below.			
(A) Tax Type	(B) Tax Form Number	(C) Year(s) or Period(s)	(D) Special Tax Matters

4. DISCLOSE TAX INFORMATION. Pursuant to the provisions of Section 205 c. (17) or (24) of the Oklahoma Uniform Tax Procedure Code (68 O.S.), I request information relating to any liabilities, assessments, or warrants of the business identified above which have not been filed or recorded, established, or become final and which relate specifically to my business activities to be released to persons indicated above in Section 2. Check the appropriate box: (A) <input type="checkbox"/> Information is being requested for the prospective purchase of an existing business (Title 68, Section 205.24). (B) <input type="checkbox"/> Information is being requested for waiver of confidentiality (Title 68, Section 205(c)17).

5. SIGNATURE OF TAXPAYER(S). SEE INSTRUCTIONS. I attest that I have the authority to authorize the disclosure of any and all information in the files and records of the Oklahoma Tax Commission pertaining to said business to the extent necessary. If not signed and dated, this Tax Information Authorization will not be processed.			
_____ Taxpayer Signature	_____ Date	_____ Taxpayer Signature	_____ Date
_____ Title (if applicable) - Print Name	_____ Title (if applicable) - Print Name		

GENERAL INSTRUCTIONS**PURPOSE OF FORM**

Form A-100 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information of the Oklahoma Tax Commission for the type of tax and the years or periods you list.

Form A-100 does not authorize your appointee to advocate your position with respect to the tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the Oklahoma Tax Commission. If you want to authorize an individual to represent you, use Form BT129, Power of Attorney.

WHEN TO FILE

Form A-100 must be received by the Oklahoma Tax Commission within 30 days of the date it was signed and dated by the taxpayer.

REVOCAION OF AN EXISTING TAX INFORMATION AUTHORIZATION

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the Oklahoma Tax Commission. The copy of the tax information authorization must have a current signature and date under the original signature on line 5 with "REVOKE" written across the top of the form. If you do not have a copy of the tax information authorization and you want to revoke, send a statement to the Oklahoma Tax Commission. The statement of revocation or withdrawal must indicate that the authority of the appointee is revoked, list appointee, tax matters and periods. The statement must be signed and dated by the taxpayer and or representative. If the appointee is withdrawing, list the name, Social Security Number (SSN) / Employee Identification Number (EIN), and address (if known) of the taxpayer.

APPOINTEE ADDRESS CHANGE

If the appointee's address has changed, a new Form A-100 is not required. The appointee can send a written notification that includes the new information and their signature to the Oklahoma Tax Commission.

SPECIFIC INSTRUCTIONS**SECTION 1. TAXPAYER INFORMATION**

Individuals. Enter your name, Social Security Number (SSN)/Employer Identification Number (EIN), and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, also enter your spouse's name and SSN.

Corporations, Partnerships, or Associations. Enter the name, EIN, and business mailing address.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's SSN.

SECTION 2. APPOINTEE

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form A-100.

Enter your appointee's full name. Use the identical full name on all submission and correspondence.

Enter the appointee's telephone number and fax number for each appointee.

SECTION 3. TAX MATTERS

Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not Applicable" in any of the columns that do not apply.

For example, you may list "Income, 511" for calendar year "2006." For multiple years or a series of inclusive periods, including quarterly periods, you may list 2004 through (thru or a hyphen) 2006. For example, "2004 thru 2006" or "2nd 2005 - 3rd 2006." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will not be processed.

You may list the current year or period and any tax years or periods that have already ended as of the date you sign the tax information authorization. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

In **Column (D)**, enter any specific information you want the Oklahoma Tax Commission to provide. Examples of Column (D) information are; lien information, a balance due amount, a specific tax schedule, or a tax liability.

SECTION 4. DISCLOSURE OF TAX INFORMATION

(A) Check this box if information is being disclosed pursuant to Title 68, Section 205 c (24). A copy of the purchase contract must be attached.

(B) Check this box if information is being disclosed pursuant to Title 68, Section 205 c (17).

SECTION 5. SIGNATURE OF TAXPAYER(S)

If tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the Authority to execute this form with respect to the tax matters/periods in Section 3 above.