



**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

# 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](mailto: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.

## 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:

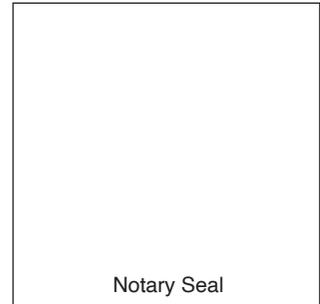
that I am the \_\_\_\_\_ of \_\_\_\_\_ Company;  
that as such I am acquainted and know the accompanying statements, as shown by the exhibits, schedules and property listings herein to be true, correct and complete as reflected by the records and books of account of the Company; and that all information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

\_\_\_\_\_  
Applicant Signature\*

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

My commission expires \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_, Notary Public



\*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: \_\_\_\_\_

## 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.

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## 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](mailto: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](http://tax.ok.gov) for more Ad Valorem information.







## 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
<b>Total</b>					<b>Total</b>		

\*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 Tax Commission  
Oklahoma City, Oklahoma 73194



# Power of Attorney

(Please Type or Print.)

Taxpayer Name and Address:	Social Security/Federal Employer Identification Number(s):	
	Daytime Telephone Number:	Permit Number(s):

**Hereby appoints:**

Representative(s) Name and Address:	Daytime Telephone Number:	Fax Number:
Representative(s) Name and Address:	Daytime Telephone Number:	Fax Number:

**Note: If you appoint an organization, firm or partnership, you must also name an individual within the organization to act on your behalf.**

As attorney(s)-in-fact to represent taxpayer before the Oklahoma Tax Commission (OTC) and/or acquire any tax form(s) and/or documents that taxpayer would be entitled to receive.

Type of Tax (Income, Sales, etc.)	State Tax Number or Description of Tax Document	Year(s) or Period(s) (Date of Death if Estate Tax)

The attorney(s)-in-fact (or either of them) are authorized, until written revocation is received, to represent the taxpayer before the OTC and receive confidential information and to acquire any and all tax forms and/or documents that the principal(s) can receive with respect to the above specified matter(s) unless exceptions are noted below:

**Retention/Revocation of Prior Power(s) of Attorney.** The filing of this Power of Attorney automatically revokes all earlier power(s) of attorney on file with the OTC for the same matters and years or periods covered by this document.

If you **do not** want to revoke a prior Power of Attorney, check here .....

**Attach a copy of any Power of Attorney you want to remain in effect.**

**Taxpayer(s) Signature and Date.** If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney on behalf of the taxpayer.

_____ Signature	_____ Title (If applicable)	_____ Date
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**Type or print your name below if signing for a taxpayer who is not an individual.**

_____ Name	_____ Title (If applicable)	_____ Date
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**Declaration of Representative**

**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; and
- I am one of the following:
  - Attorney – A member in good standing of the bar of the highest court of the jurisdiction shown below.
  - Certified Public Accountant – Duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - Enrolled Agent – Enrolled as an agent by the Internal Revenue Service per the requirements of IRS Circular 230.
  - Officer – A bona fide officer of the taxpayer organization.
  - Full-Time Employee – A full-time employee of the taxpayer.
  - Family Member – A member of the taxpayer’s immediate family.
  - Tax Return Preparer
  - Other \_\_\_\_\_

_____ Signature of Representative	_____ Title (If applicable)	_____ Date
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### 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.

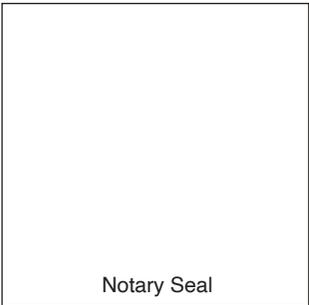
I acknowledge that the constitutional and statutory provisions in effect at the time of filing the initial application for exemption will be the provisions on which eligibility will be based for the remainder of the five-year period. Any subsequent changes in these provisions will not affect eligibility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

\_\_\_\_\_  
Officer Signature

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

My commission expires \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_, Notary Public



### 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

