

BEFORE THE OKLAHOMA TAX COMMISSION
STATE OF OKLAHOMA

IN THE MATTER OF GRANTING OF RELIEF TO)
CERTAIN TAXPAYERS AFFECTED BY)
WILDFIRES AND STRAIGHT-LINE WINDS)
THAT BEGAN ON MARCH 14, 2025.)

ORDER NO. 2025 08 26 05

Now, this matter comes before the Oklahoma Tax Commission ("Commission") upon its own motion during the Commission meeting held on August 26, 2025, at 10:00 a.m., for the purpose of granting tax relief to taxpayers affected by wildfires and straight-line winds that began on March 14, 2025. Having reviewed IRS Notice OK-2025-02 (June 9, 2025) and being fully advised in the premises, the Commission finds as follows:

1. Numerous Oklahoma taxpayers who reside in or have a business in Cleveland, Creek, Lincoln, Oklahoma, Pawnee, and Payne Counties were impacted by wildfires and straight-line winds beginning on March 14, 2025. These events resulted in a federal disaster declaration by the Federal Emergency Management Agency (FEMA).
2. Due to these natural disasters, some affected taxpayers may have experienced difficulties meeting the original deadlines for filing and paying Oklahoma income taxes for the tax year 2024 (due April 15, 2025), as well as making estimated tax payments for tax year 2025 (due April 15, June 16, and September 15, 2025). These challenges are attributable to circumstances beyond the taxpayers' control and are not due to intent to evade taxes or willful neglect.
3. The Commission may provide relief to the affected taxpayers who were unable to timely make payment of taxes due to such circumstances through waiver of interest and/or penalty as provided in 68 O.S. § 220.
4. Following the FEMA disaster declaration, the Internal Revenue Service (IRS) granted tax relief to those that reside in or have a business in the affected counties by postponing certain federal tax filing and payment deadlines.

Specifically, IRS Notice OK-2025-02 extends the deadline to November 3, 2025, for filing returns and making tax payments originally due during this period.

5. The IRS relief covers tax year 2024 federal individual income tax returns and payments originally due on April 15, 2025, and estimated tax payments for tax year 2025 due on April 15, June 16, and September 15, 2025.
6. The Commission finds it appropriate and in the best interest of Oklahoma taxpayers to adopt similar relief measures. Therefore, the Commission orders that any taxpayer who resides in or has a business in Cleveland, Creek, Lincoln, Oklahoma, Pawnee or Payne counties with Oklahoma income tax payments originally due April 15, 2025 (2024 income taxes), or estimated income tax payments due April 15, June 16, and September 15, 2025 (2025 income taxes) shall have their payment deadlines postponed to November 3, 2025. By postponing these payment deadlines, the Commission grants a waiver of interest and penalty accruing under 68 O.S. § 217 as described in this paragraph.
7. Affected taxpayers will not incur interest and penalties for failure to pay 2024 income taxes due on April 15, 2025, or estimated 2025 income tax payments due on April 15, June 16, and September 15, 2025, provided they file required returns and pay the taxes on or before November 3, 2025. Any waiver of interest and penalties exceeding Twenty-Five Thousand Dollars (\$25,000.00) requires approval of the Oklahoma County District Court as provided by 68 O.S. §220(B).
8. In most cases, the Commission will automatically identify affected taxpayers based on their location within the disaster areas and apply the payment relief accordingly. This may include issuing refunds for interest and penalties already paid. Taxpayers eligible for relief but not automatically identified may contact the Commission to request a full waiver of interest and penalties. The Director of the Income Tax Accounts Division is authorized and designated as an agent of the Commission to grant waivers or remissions of interest and penalties, subject to the requirements of this Order.

9. This relief applies exclusively to Oklahoma individual income taxes, calendar and fiscal year corporations, partnership returns, estate and trust returns, or estimated income tax payments. It does not extend to sales tax, withholding tax, or any other tax types.

DATED AUG 26 2025.

(SEAL)

ATTEST:

OKLAHOMA TAX COMMISSION


ASSISTANT SECRETARY


MARK A. WOOD, CHAIRMAN

APPROVED:


SHELLY PAULK, VICE-CHAIRMAN


Doug Linehan
Executive Director


ZACK TAYLOR, SECRETARY MEMBER

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