

**Great Southern Life Insurance Company**

Medicare Supplement Administration  
PO Box 10848  
Clearwater, FL 33757-8848

First National Bank  
Of Omaha

27-1/1040

**No. 10001434**

06/30/2023

DATE

**PAY:** EIGHTY EIGHT AND 09/100 DOLLARS

\$88.09

VOID AFTER 90 DAYS

TO THE  
ORDER  
OF

SMEDLEY INSURANCE GROUP INC  
1445 HILLSIDE DR  
GRAYSON GA 30017

*Philip K. Polkinghorn*

\_\_\_\_\_  
AUTHORIZED SIGNATURE

MP

⑈ 1000 1434 ⑈ ⑆ 1040000 16 ⑆

73 274 23 22 ⑈

Security features. Details on back

ENDORSE HERE:

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE  
\* RESERVED FOR FINANCIAL INSTITUTION USE \*



***Security features on this document include:***

**Security Features:**

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Security Screen

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- Small type in signature line appears as dotted line when photocopied.
- "VOID" will appear in background when copied.
- Absence of "Original Document" verbiage on back of check.



**New York State Department of  
Taxation and Finance**  
OPTS-Corporation Tax Liability Resolution  
W A Harriman Campus  
Albany NY 12227-0001

SMEDLEY INSURANCE GROUP INC.  
1445 HILLSIDE DR  
GRAYSON, GA 30017-1008

## **Handle your tax business online**

The Tax Department has many online services that provide a fast and easy way to do the following:

- **File returns** — including Sales Tax, Corporation Tax, Withholding Tax, MCTMT
- **Make payments** — pay taxes, estimated taxes, and bills
- **Respond to department notices** — respond quickly to bills and other notices
- **Receive e-mail alerts** — keep informed and up-to-date about your tax account

### **Your rights as a taxpayer**

For a full explanation of your rights as a taxpayer, go to [www.tax.ny.gov/tra/rights.htm](http://www.tax.ny.gov/tra/rights.htm)  
No Internet access? Call us at (518) 457-3280 and we'll mail you a written statement of your rights.

***[www.tax.ny.gov/online](http://www.tax.ny.gov/online)***



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## Need help?

*If you have questions regarding this notice, call (518) 457-5434.*



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)  
(for information, forms, and online services)



To order forms and publications: (518) 457-5431



**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call (518) 457-5181.

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## Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* above for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to JPMorgan Chase, NYS Tax Processing - AR, 33 Lewis Road, Binghamton NY 13905-1040.



**New York State Department of  
Taxation and Finance**

OPTS-Corporation Tax Liability Resolution  
W A Harriman Campus  
Albany NY 12227-0001

**DOCUMENT NUMBER:** 00955239

**DATE:** 07/11/23

**ASSESSMENT ID:** L-058650910-7

**TOTAL AMOUNT DUE:** \$201.38

**PAYMENT DUE DATE:** 08/01/23

**NOTICE AND DEMAND for Payment of Tax Due**

SMEDLEY INSURANCE GROUP INC.  
1445 HILLSIDE DR  
GRAYSON, GA 30017-1008

**TAXPAYER ID:** B-26-2536402-2

**TPS ID:** 262536402AA

**TAX TYPE:** Corporation

**TAX ARTICLE/SECTION:** 9A/209.1

**DTF CONTROL NUMBER:** CE013392820

**TAXPAYER'S COMPLETE LEGAL NAME**

SMEDLEY INSURANCE GROUP INC.

**EXPLANATION AND INSTRUCTIONS**

An amount is due for the Tax Type indicated above. Please refer to the COMPUTATION SECTION AND COMPUTATION SUMMARY SECTION for the tax period(s) affected, the reason(s) for the additional amount due and a computation of the balance due.

**TO MAKE A PAYMENT:**

- go online at [www.tax.ny.gov](http://www.tax.ny.gov) or
- call (518) 457-5434. We'll ask for your Taxpayer ID and PIN. Your PIN is: 0910; or
- mail us your payment with the enclosed Payment Document.
- To avoid additional penalty and/or interest, pay the total amount due by 08/01/23.

**IF YOU HAVE ALREADY PAID:**

- Complete the Disagreement With Findings Section on the Payment Document and return it along with a photocopy of the front and back of your canceled check or money order (not the money order receipt) or the confirmation number from your Web payment if paid via the internet.

**IF YOU WISH TO BRING ANY FACTS TO OUR ATTENTION:**

- Refer to the Notice of Taxpayer Rights for an explanation of the options available to you.
- We must receive your disagreement with respect to this notice by: **08/10/23**.
- Disagreement with this notice does not stop the addition of penalties and/or interest which will continue to accrue unless full payment is received by the payment due date.

**IF YOU DO NOT MAKE FULL PAYMENT BY 08/01/23 OR CONTACT US BY 08/10/23, appropriate action will be taken to collect the balance due. Refer to the Notice of Taxpayer Rights for information regarding such enforcement actions.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE, refer to the Need help? section.**

**COMPUTATION SECTION**

TAX PERIOD ENDED DATE: 12/31/22

REPORT FILED: CT-3S

FILE DUE DATE: 03/15/23

DATE RECEIVED: 06/03/23

Our records indicate that you did not file your return when it was due or your request for extension was invalid. Therefore, penalty has been computed at 5% per month, up to a total of 25% (section 1085(a)(1)(A)). For any month in which both late filing and late payment penalties are imposed, the total penalty may not exceed 5% for any one month (section 1085 (A)). However, if your return is more than 60 days late, the minimum penalty for late filing is the lesser of \$100 or 100% of the balance of tax due per section 1085(a)(1)(B) of the tax law.

Our records indicate that you did not file your Subchapter S franchise tax return on time or you failed to provide all of the shareholder information required on the return. You have been charged a shareholders penalty of \$50 per shareholder per month, or fraction of a month, up to a total of \$250 per shareholder.

If the tax, as finally determined, is not paid on or before the original due date, you must pay interest on the amount of the underpaid tax from the original due date to the date paid. Interest is computed pursuant to section 1096(e) of the tax law and is compounded daily.

	Amount Reported By Taxpayer	Amount Computed By DTF
State Tax/Fees:	25.00	25.00
(OR) MTA** Surcharge:	.00	.00
Total Tax/Fees:	25.00	25.00
Less Tax Credits:	.00	.00
Net Tax/Fees:	25.00	25.00
Tax Surcharge:	.00	.00
Current Year Installment:	.00	.00
Total:	25.00	25.00
Less Prepayments:	.00	.00
Balance:	25.00	25.00
Interest:	.00	
Underpaid Estimated Tax Penalty:	.00	.00
Late Filing/Payment Charge:	.00	
Total Amount Due:	25.00	
Paid With Report:	.00	.00
Underpayment:	25.00	
State Credit To Next Year:	.00	
MTA Credit to Next Year MTA:	.00	
State Credit to This Year MTA:	.00	
MTA Credit to This Year State:	.00	
Voluntary Gift/Contribution:	.00	
Requested Refund:	.00	
Balance Of Tax Due:		

\*\* For periods beginning on or after 07/01/98 but before 01/01/07, the applicable MTA liability must be computed without regard to the Article 9A State Franchise fixed dollar minimum reduction.

We changed the fixed dollar minimum tax under Article 9-A (excluding qualified NY manufacturers and qualified

(CONTINUED ON NEXT PAGE)

**COMPUTATION SECTION** (continued)

emerging technology companies) for periods beginning January 1, 2015 as indicated below:

NY Receipts	S-CORP	C-CORP
NOT MORE THAN \$ 100,000	\$ 25	\$ 25
\$ 100,001 - \$ 250,000	\$ 50	\$ 75
\$ 250,001 - \$ 500,000	\$ 175	\$ 175
\$ 500,001 - \$ 1,000,000	\$ 300	\$ 500
\$ 1,000,001 - \$ 5,000,000	\$1,000	\$ 1,500
\$ 5,000,001 - \$ 25,000,000	\$3,000	\$ 3,500
\$ 25,000,001 - \$ 50,000,000	\$4,500	\$ 5,000
\$ 50,000,001 - \$ 100,000,000	\$4,500	\$ 10,000
\$100,000,001 - \$ 250,000,000	\$4,500	\$ 20,000
\$250,000,001 - \$ 500,000,000	\$4,500	\$ 50,000
\$500,000,001 - \$1,000,000,000	\$4,500	\$100,000
Over - \$1,000,000,000	\$4,500	\$200,000

Tax Amount Assessed:	25.00
Interest Amount Assessed:	0.90
Penalty Amount Assessed:	175.48
Assessment Payments/Credits:	0.00
Current Balance Due:	201.38

**COMPUTATION SUMMARY SECTION**

Tax Period Ended	Tax Amount Assessed	(+) Interest Amount Assessed	(+) Penalty Amount Assessed	(-) Assessment Payments/Credits	(=) Current Balance Due
12-31-22	25.00	0.90	175.48	0.00	201.38
TOTALS	25.00	0.90	175.48	0.00	201.38

NOTE: To view the current balance of any unpaid tax bills, access our web site at [www.tax.ny.gov/online](http://www.tax.ny.gov/online).



New York State Department of Taxation and Finance

L-058650910-7
SMEDLEY INSURANCE GROUP INC.
1445 HILLSIDE DR
GRAYSON, GA 30017-1008

Payment Document

If name or address shown is incorrect or has changed, enter correct information and return this entire payment document.

Blank lines for address correction

INSTRUCTIONS

- If you disagree with the amount due, complete the Disagreement With Findings Section.
- To PAY the amount due, go online at www.tax.ny.gov, or call (518) 457-5434, or mail us your payment with the enclosed Payment Document.
- If you complete the Disagreement With Findings Section below, return this entire form.

DISAGREEMENT WITH FINDINGS SECTION - Check the appropriate item and sign below.

NOTE: Disagreement with this notice does not stop the addition of interest and any applicable penalties which will continue to be added to the total amount due unless full payment is made by the payment due date.

- I DISAGREE with the amount due. I am attaching a written explanation stating my reason(s) for disagreement. If additional information is needed, I can be reached at the following telephone number during normal business hours: ( )
I DISAGREE with the amount due because the amount was already paid. I am attaching a photocopy of the front and back of my canceled check or money order (not the money order receipt) or the confirmation number from my Web payment.

SIGN HERE

Signature of Responsible Person Title Date

PAYMENT APPLICATION SECTION - Check the item and enter the payment amount enclosed in the space provided. - Refer to INSTRUCTIONS above for returning this form.

DTF-968.1 (5/12)

- Payment for Assessment ID: L-058650910-7

Make your check or money order payable to Commissioner of Taxation and Finance. Include your Assessment ID number on your payment.

If you prefer to pay by credit card or directly from your bank account, visit our Web site at www.tax.ny.gov and select Make a payment.

Enter amount enclosed \$

Mail to the address below



NYS ASSESSMENT RECEIVABLES
PO BOX 4127
BINGHAMTON NY 13902-4127

For office use only
Form track number
Amount received
Payment effect/rec'd dates

DTF-968.1 (5/12)

TSP0002936 1851700

L0586509107

0000000020138

## Notice of Taxpayer Rights

### Disagreeing with a Tax Department decision

#### Informal protest

You have the right to informally protest any bill or notice you don't agree with. Usually, an **informal protest** is the easiest, fastest, and least expensive way to resolve a problem. To contact us informally:

**Online:** Many notices you may receive from us allow you to use our *Respond to Department Notice* online service. You must have an *Online Services* account with the Tax Department.

**Phone or mail:** If you can't respond online, the notice will tell you who to call and where to mail your protest.

#### Formal protest

In some cases, you may timely file a **formal protest** to have your dispute decided impartially. Your notice will indicate whether you have formal protest rights, which normally means you may request a conciliation conference or a Division of Tax Appeals hearing.

#### Conciliation conference

An impartial person, known as a *conferee* will review the evidence that you and the Tax Department present, and determine a fair result. You'll receive a proposed resolution called a *consent*. If you don't agree with the consent, the conferee will issue a binding conciliation order. If you don't agree with the order, you must file a petition for a hearing with the Division of Tax Appeals. Visit our Web site to learn how to request a conciliation conference.

#### Division of Tax Appeals hearing

You and a Tax Department representative will have the opportunity to present evidence in a hearing before an impartial administrative law judge. The judge will review the evidence and make a determination. If you don't agree with the judge's determination, you may seek further review before the Tax Appeals Tribunal. The Tribunal will review the hearing record and your legal arguments, and then issue a decision or refer it back to the judge for further review. If you don't agree with the Tribunal's decision, you may seek further review in a court of law. For more information, contact the division directly at [www.nysdta.org](http://www.nysdta.org) or Division of Tax Appeals, Agency Building 1, Empire State Plaza, Albany, NY 12223.

#### Estate tax

If you're formally protesting an estate tax matter, you may request a conciliation conference, or begin a legal proceeding against the Tax Department in your county's Surrogate's Court. You may not seek review of estate tax matters through the Division of Tax Appeals.

#### Representation

If you would like someone else to contact the Tax Department on your behalf with regard to an informal or formal protest, visit our Web site to learn more.

#### Getting a refund

If you think you paid too much tax, or if you think you weren't required to pay a particular tax, you have the right to request a refund.

Usually, you must request a refund within three years of the date you filed the return, or within two years of the time you paid the tax, whichever is later. The time limits for requesting a refund differ, depending on the type of tax and whether you filed a return. Contact us at (518) 457-5434 to learn your time limits, and whether you need to use a particular form.

#### The audit process

In an audit, the Tax Department reviews your tax return and tax records to verify that you paid the correct amount of tax. If we select you for an audit, it doesn't mean you've done anything wrong. We want only to confirm the amounts on your tax return. The Tax Law requires that you give the auditor all records needed to verify the information on your return.

For more information, see Publications 130-D (desk audit) and 130-F (field audit), *The New York State Tax Audit — Your Rights and Responsibilities*.

#### The collection process

If you don't pay the tax due on your return, or if we find that you owe additional tax, penalties, or interest, we'll send you a notice or a bill. If you have an *Online Services* account with us, you can view and pay your bills online.

If you're behind on your tax payments, it's in your best interest to contact us as soon as possible, before we begin collection actions. If you can't pay what you owe in full, you may be eligible for:

- a payment plan that allows you to spread out your payments.
- our *Offer in Compromise* program, which can reduce the amount you have to pay under certain circumstances, such as economic hardship.

If you don't pay your bill (or formally protest) after a certain period, we'll file a tax warrant against you.

A **warrant** is the equivalent of a legal judgment against you. It gives us the legal right to seize your property without your consent. Warrants are public records filed with the Department of State and with your county clerk's office. A warrant may affect your credit rating or your ability to buy or sell real property.

In addition to filing a warrant, we may take other collection actions against you:

A **levy** is a legal seizure of your property, usually bank accounts. Before we do this, we send you a notice indicating what kinds of property we can't seize, such as social security and pension income. The bank withdraws the money from your account and sends it to us.

An **income execution**, also known as a *garnishment*, is a levy against your wages. We first allow you to voluntarily pay up to 10% of your wages to satisfy your tax debts. If you don't make the voluntary payments, we contact your employer to automatically deduct the payment from your wages. The payments continue until you've paid your tax debt in full.

As a last resort, we physically **seize** your non-exempt property and sell it at auction. Before the auction, you can pay what you owe and get your property back. If the property is sold at auction, we apply the proceeds to your tax debt. If the proceeds are greater than your debt and our expenses, we return the surplus to you.

If New York State, another state, or the Internal Revenue Service owes you money, we may withhold those payments from you, applying them instead against your tax debts.

For more information, see Publication 125, *The Collection Process*.

## Innocent spouse

As a general rule, if you file a joint personal income tax return, you and your spouse are both responsible for paying the tax and any interest or penalties that may be due. Under certain circumstances, we won't require an "innocent spouse" to pay certain tax debts.

To learn more, see Publication 89, *Innocent Spouse Relief (and Separation of Liability and Equitable Relief)*.

## Complaints

If you have an issue with the Tax Department that you can't resolve through normal channels, the Office of the New York State Taxpayer Rights Advocate may be able to help you. The Taxpayer Rights Advocate's Office will listen to you, learn about your problems or concerns, and work with you to resolve them. For more information, visit the Taxpayer Rights Advocate page at [www.tax.ny.gov/tra](http://www.tax.ny.gov/tra).

## To learn more

For more information on all these topics, see Publication 131, *Your Rights and Obligations Under the Tax Law*.

## Need help?



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features



### Telephone assistance

**Business Tax Information Center:** (518) 457-5342

**Personal Income Tax Information Center:** (518) 457-5181

**Estate Tax Information Center:** (518) 457-5387

To order forms and publications: (518) 457-5431

**Text Telephone (TTY) Hotline:** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

# Oklahoma Employment Security Commission

Unemployment Insurance Division - Tax Compliance  
PO Box 52003 Oklahoma City OK 73152-2003



PAGE 1

SMEDLEY INSURANCE GROUP INC  
1445 HILLSIDE DR  
GRAYSON GA 30017-1008

ACCOUNT 01-5614436

ITEM	CONTRIBUTIONS	10% PENALTY	\$100 PENALTY	INTEREST	ADD'L DUES	TOTAL AMOUNT
------	---------------	----------------	------------------	----------	---------------	--------------

THIS ACCOUNT HAS A CREDIT BALANCE OF \$136.49

Remarks:  
THIS ACCOUNT HAS A CREDIT BALANCE. YOU MAY APPLY THE CREDIT TO A FUTURE QUARTER OR DOWNLOAD A REFUND APPLICATION FROM OUR WEBSITE AT: [HTTP://WWW.OK.GOV/OESC/NEWHIRE/APP/FORMS/OES-33.PDF](http://www.ok.gov/oesc/newhire/app/forms/oes-33.pdf)

Interest at the rate of 1% per month has been included in this statement up to and including

06-30-2023

Date of issue: 06-10-2023



0041

# Oklahoma Employment Security Commission



Unemployment Insurance Division - Tax Compliance  
PO Box 52003 Oklahoma City OK 73152-2003

PAGE 1

SMEDLEY INSURANCE GROUP INC  
1445 HILLSIDE DR  
GRAYSON GA 30017-1008

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[HTTP://WWW.OK.GOV/OESC/NEWHIRE/APP/FORMS/OES-33.PDF](http://www.ok.gov/oesc/newhire/app/forms/oes-33.pdf)

Interest at the rate of 1% per month has been included in this statement up to and including

03-31-2023

Date of issue: 03-11-2023



State of Oklahoma  
Oklahoma Employment Security Commission

**Notice of Determination of Assessment**  
**Unemployment Compensation Contributions**

State of Oklahoma )  
                                  )     SS  
Oklahoma County )

SMEDLEY INSURANCE GROUP INC  
1445 HILLSIDE DR  
GRAYSON                     GA 30017-1008

01-5614436

You have failed to make reports and returns as required by law and pursuant to the provision of Title 40, Section 3-305. From information in its possession, the Oklahoma Employment Security Commission has determined that the AMOUNT BELOW is due and does hereby assess said sum against you. Please file the missing quarterly reports for the quarters listed below, or if your business is closed submit a termination form, via <https://eztaxexpress.oesc.state.ok.us>. The quarters and amounts included in the assessment are as follows:

Quarter	Taxable Wages Determined or Estimated	Rate %	Due	Interest Due	Penalties Due	Total Due
1/2022	18,000.00	0.3000%	54.00	7.56	105.40	166.96
1/2023	18,000.00	0.3000%	54.00	1.08	105.40	160.48
<b>Total amount due as of interest date           06-30-2023</b>						<b>\$           327.44</b>

If you disagree with this determination a written request for review and redetermination setting forth evidence in support of the request must be received within **twenty (20) days** from the mailing date of this notice. Untimely requests for review and redetermination and written protests for appeals filed pursuant to Title 40, Section 3-115(B)(2) and 3-115 (B)(3) may be allowed for good cause shown.

Written requests should be mailed to: **Oklahoma Employment Security Commission**  
**PO Box 52003**  
**Oklahoma City OK 73152-2003**

Dated and Mailed: 06-13-2023

Phone: EZ TAX HELP DESK (405) 557-5452



0045

Oklahoma Employment Security Commission  
Will Rogers Memorial Office Building  
PO Box 52003  
Oklahoma City OK 73152-2003

01-5614436 40

SMEDLEY INSURANCE GROUP INC  
1445 HILLSIDE DR  
GRAYSON, GA 30017-1008

**Notice of Non-Receipt**

According to the records of the Oklahoma Employment Security Commission, your Oklahoma Employer's Quarterly Contribution Report(s) has not been received for the quarter(s) listed below.

<u>Quarter</u>	<u>Rate</u>	<u>Due Date</u>	<u>Quarter</u>	<u>Rate</u>	<u>Due Date</u>
1-2023	0.3000%	04-30-23			

Failure to file reports on or before 06-05-2023 or to properly terminate your account can result in an assessment OF \$160.48  
SMEDLEY INSURANCE GROUP INC 01-5614436

**NOTE:** A report must be submitted whether or not any wages or taxable wages are paid. If you have previously submitted a report, please send a copy of the report and a copy, front and back, of the check.

**Penalty – Failure to file reports within 15 days of this notice**

Under the provisions of Sec. 3-301 of the Oklahoma Employment Security Act, **A penalty of \$100.00, in addition to a 10% penalty of total contributions due, will accrue for failure to file each report due within 15 days from the date of this notice, regardless whether or not any wages or taxable wages were paid.** For a Reimbursing employer under Sec. 3-702 and 3-803 of the Act, the penalty is \$10.00 per day, to a maximum of \$100.00. With your report and remittance, include interest in the amount of 1% per month from the due date.

**To avoid penalty, requested reports must be filed on or before 06-05-2023.**

**FILE and PAY by INTERNET** <https://eztaxexpress.oesc.state.ok.us/> Choose one of the Quarterly Contribution Report options from the menu. There is no service fee.

EZ Tax Express Helpdesk

Phone: (405) 557-5452

Date Mailed:  
05-19-2023

Oklahoma Employment Security Commission – PO Box 52003 – Oklahoma City OK 73152-2003



054C

SMEDLEY INSURANCE GROUP INC  
1445 HILLSIDE DR  
GRAYSON, GA 30017-1008

01-5614436

If the above business entity was closed, ceased employment, or changed ownership, please indicate changes below and return form.

Date Business Closed: \_\_\_\_\_

Date Employment Ceased: \_\_\_\_\_

Date Ownership Changed: \_\_\_\_\_

New Owner Name: \_\_\_\_\_

Address: \_\_\_\_\_

Signature

Title

Date

Oklahoma Employment Security Commission  
Will Rogers Memorial Office Building  
PO Box 52003  
Oklahoma City OK 73152-2003

Official Business  
Penalty for Private Use \$300.00

SMEDLEY INSURANCE GROUP INC  
1445 HILLSIDE DR  
GRAYSON, GA 30017-1008

\*\*\*\*\*IMPORTANT NOTICE\*\*\*\*\*

Effective January 1, 2017, the Oklahoma Employment Security Commission will enforce the requirement for filing the *Form OES-3, Oklahoma Employers Quarterly Contribution Report* via the Commission's Internet EZ Tax Express website pursuant to Title 240:10-5-91(d). **Any report submitted by paper after January 1, 2017 without an exception being granted will be returned to you and you will be required to refile it through the EZ Tax Express website. All penalties associated with the late filing of the returned report will be charged if you do not file the report electronically within the allotted timeframe to avoid such penalties.**

Under this rule, it is not permitted to file the *OES-3, Oklahoma Employers Quarterly Contribution Report* by paper, by the IVR telephone system or by magnetic media (CD, cartridge, diskette). This rule applies to both the tax summary portion of the OES-3, as well as, the wage detail portion of the OES-3 (OES-3A).

The *OES-3, Oklahoma Employers Quarterly Contribution Report* information may be uploaded through the website in the file format as specified in the website instructions; or the report information may be entered manually into the website form.

To file your *Form OES-3, Oklahoma Employers Quarterly Contribution Report*, you must obtain a User ID to access the agency's EZ Tax Express website at <https://eztaxexpress.oesc.state.ok.us/> as soon as possible and begin filing your *Form OES-3* via the Internet. You may also access the EZ Tax Express website by going to the Commission's Home Page and clicking on the EZ Tax Express link on the left side of the page.

You may also pay your unemployment taxes via the Internet EZ Tax Express website.

If you need assistance to establish a User ID or to file your OES-3 report via the Internet EZ Tax Express website, you may contact the Commission's EZ Tax Express Helpdesk at (405) 557-5452.