



MUSCOGEE (CREEK) NATION  
 OFFICE OF THE TAX COMMISSION  
 PO BOX 579, OKMULGEE, OK 74447  
 LICENSE APPLICATION

**\*License Application Instructions and Definitions**

**GENERAL INSTRUCTIONS:**

Please review each section of the registration form and complete those sections which apply. Your application must be SIGNED and RETURNED with the correct fee amount before your registration can be processed.

If you have questions concerning the Muscogee (Creek) Nation licensing and registration requirements, please call our office, (918) 756-6374.

**SPECIFIC INSTRUCTIONS FOR APPLICATION:**

These instructions and definitions refer to certain items on the License Application. Any other section which applies to your business must also be completed.

**REASONS FOR FILING THIS FORM:**

- New business- Check if you are a new business registering with the Muscogee (Creek) Nation and do not have a license or permit.
- Additional Licenses/permits- Check if you already have a license/permit and are applying for additional licenses/permit.
- Change of business location- Check if you have moved your business to a new location.
- Change of ownership- Check if you are changing ownership of your business.
- Change of name- Check if you are changing the trade name of your business.
- Tobacco Retailer/Wholesale- Check if you are applying for a tobacco retailers/wholesalers license.
- Other- Explain your reason for filing this form.

**OWNERSHIP:** check the box which indicates how your business is owned:

- INDIVIDUAL- A business which is owned directly by one person.
- PARTNERSHIP- A business owned by two or more persons each of whom are liable for the debts of the partnership.
- CORPORATION- A legal entity which acts as a person, separate from its members or shareholders. It must have filed Articles of Incorporation or Domestication with the Office of Secretary of State.
- OTHER- Identify the type of organization (example: business trust, personal trust, government entity, etc.).
- MCN COMMUNITY- A business owned and operated by a Muscogee Nation Chartered Community.

**FEDERAL EMPLOYER’S IDENTIFICATION NUMBER:** You must have a Federal Employer’s Identification Number (FEIN):

- if you pay wages to one or more employees or;
- if you are a corporation, trust, estate, limited partnership, limited liability company or non-profit organization (church, club, etc.)
- \*if you are an individually owned business – use your social security number.

**OWNERSHIP INFORMATION:** If you are a/an:

- Individual- Print your name (last name, first name, middle initial), and social security number.
- Partnership- Print the name of your partnership.

- Corporation- Print the corporate name as it appears on your Articles of Incorporation or Certificate of Authority.
- MCN Community- Print the name of your community.

**NAMES OF PARTNERS, CORPORATE OFFICERS, COMMUNITY OFFICERS, AND MANAGING OFFICERS.**

Print the name (last name, first name, middle initial) social security number, title and mailing address of all partners, responsible corporate or community officers, and managing officer. If you need more space, attach additional pages.

The application will not be processed if it is not signed by the proper party.

**LOCATION INFORMATION:** If you own more than one location, you must complete a separate packet for each location.

Enter the trade name, physical address, phone number, fax number, and email address of the business.

Indicate whether the business is located within the Muscogee (Creek) Nation’s territorial jurisdiction.

Indicate the principal type of business.

List the primary type of goods or services to be sold at this location. Be specific. (Example: smoke shop, service station, grocery store, etc.)

Indicate whether the business location is leased or rented. If so, provide the name and address of the lessor as well as a copy of the Bureau of Indian Affairs approved lease.

List the most recent license number issued by the Muscogee (Creek) Nation Tax Commission.

**SALES TAX:** Generally, sales tax is due on the transfer of either title or possession of tangible personal property if the transfer occurs on Indian Country. Indicate which type of license is needed by checking the appropriate box.

**FILING REPORTS:**

- Sales Tax- Separate reports must be filed for each location for each monthly filing period. Reports are due by the 20<sup>th</sup> day of the month following the month for which the sales tax is collected.
- Tobacco Tax- Separate reports must be filed for each location for each monthly filing period. Reports are due by the 15<sup>th</sup> day of the month following the month for which the tobacco sales are made.
- Wholesalers- A report must be filed each month. The report is due by the 15<sup>th</sup> day of the month following the month for which the tobacco taxes are collected.

\*\*\* Complete as required.