



**BOARD OF COUNTY COMMISSIONERS  
OKLAHOMA COUNTY**

320 ROBERT S. KERR AVENUE,  
OKLAHOMA CITY, OKLAHOMA 73102-3441

**COMMISSIONERS**

**JOE BLOUGH**  
DISTRICT 1

**BRIAN MAUGHAN**  
DISTRICT 2

**MYLES DAVIDSON**  
DISTRICT 3

RE: Oklahoma County's Federal Tax-Exempt Status  
Federal Identification Number: 73-6006400

TO WHOM IT MAY CONCERN:

The purpose of this letter is to formally state Oklahoma County's Federal Tax status as "Exempt" under the Internal Revenue Code of the United States of America.

As a governmental instrumentality or political subdivision of a state, no provision of the Internal Revenue Code imposes a tax on the income of governmental units, such as states and their political subdivisions. Section 115(1) of the Code provides exclusions from gross income for:

- (A) Income derived from the exercise of any essential governmental function, and
- (B) Income accruing to a state or political subdivision.

In addition, Oklahoma County may obtain a letter ruling on its status under Section 115, following the procedures specified in Rev. Proc. 95-1, 1995-1 I.R.B. or its successor, but must pay a fee for such designation letter. In the interests of prudent fiscal concern and to avoid any additional costs/fees to the citizens of Oklahoma County, the Board of County Commissioners of Oklahoma County herein elects to make such statement regarding its Federal Tax Exempt Status for the benefit of those vendors and entities doing business with Oklahoma County.

Oklahoma County continues to utilize the following Federal Identification Number: 73-6006400.

Approved this 6th day of January 2025.

---

Joe Blough, Chief Deputy, District 1

---

Brian Maughan, Commissioner, District 2

---

Myles Davidson, Commissioner, District 3

ATTEST:

---

County Clerk