

Resources for Oklahoma Area Artists

Professional Development:

- Artist INC Live
 - www.ArtistINCkc.com
 - www.PushingtheFlywheel.com blog with weekly email updates
- OVAC (Oklahoma Visual Arts Coalition) Artist Resources
- [http://ovac-ok.org/home-2/resources/Legal Assistance for Artists: Tulsa area, Lawyers for the Arts Committee](http://ovac-ok.org/home-2/resources/Legal%20Assistance%20for%20Artists), (contact Shelley Holmes at Tulsa County Bar Association 918-584-5243, ext 221, sholmes@tulsabar.com)
- Oklahoma Career Tech (www.okcareertech.org)
- Rural Enterprises (www.ruralenterprises.com)
 - Women's Business Center: (www.ruralenterprises.com/womens-business-center/)
- Oklahoma Small Business Development Centers (www.osbdc.org)
- Mid-America Arts Alliance (www.maaa.org)

Spaces: Art Specific Spaces, Co-ops, rentals, Studios open to other artists (Tulsa & OKC Listed):

- Ahha Tulsa Hardesty Center Open Studio Hours ([https://ahhatulsa.org/ open-studio-hours/](https://ahhatulsa.org/open-studio-hours/))
- Fab Lab Tulsa (www.fablabtulsa.com)
- WaterWorks (<http://www.waterworksartcenter.com/>)
- [ARTSPACE] at Untitled (<https://www.1ne3.org/>)

Exhibition Opportunities:

Tulsa

- Ahha Tulsa Hardesty Center (<https://ahhatulsa.org/>)
- Living Arts of Tulsa (<http://www.livingarts.org/>)
- 108 | Contemporary (<http://108contemporary.org/>)
- Tulsa Artists Coalition (<http://tacgallery.org/>)
- Tulsa Community College Center for Creativity (<http://www.tulsacc.edu/campus-locations/thomas-k-mckeeon-center-creativity>)
- Orth Contemporary (<https://orthcontemporary.com/>)
- Circle Cinema (<http://circlecinema.com/>)
- Tulsa Film & Music (<http://afci.org/film-commissions/tulsa-office-of-film-music-arts-culture/>)
- Oklahoma Visual Arts Coalition (<http://www.ovac-ok.org>)
- Mainline (<http://mainlineartbar.com/>)

Oklahoma City

- Norman Arts Council (www.normanarts.org/resources/artist-opportunities/)
- Art Splash (Email artsplash.okla@gmail.com)
- Paseo Artists Association (<http://www.thepaseo.com>)
- Dreamer Concepts Studio & Foundation (www.dreamerconcepts.org)
- deadCenter Film (www.deadcenterfilm.org)
- Oklahoma Film and Music Office (www.oklahomafilm.org)
- Oklahoma Contemporary (<http://oklahomaccontemporary.org/>)
- Current Studio (<https://www.currentstudio.org/>)
- [ARTSPACE] at Untitled (<https://www.1ne3.org/>)

Registries:

- Mid America Arts Alliance (www.maaa.org) Mid America Artist Registry for performing artists.

- OCK Public Art Artist Pool (<https://www.okc.gov/departments/planning/programs/office-of-arts-and-cultural-affairs>)
- OVAC member registry (<http://ovac-ok.org/artist-gallery/>)

Residencies:

- Tulsa Artist Fellowship (<http://www.tulsaartistfellowship.org/>)
- SPACE Artist Residency at the Skirvin Hotel (<http://www.thepaseo.com/events/SPACE/space.html>)

Advocacy and Arts Research:

- Oklahoma Arts Council (www.arts.ok.gov) Official state agency for the support and development of the arts.
- Oklahomans for the Arts (www.oklahomansforthearts.org) Advocacy organization promoting arts education & funding.
- Ahha Tulsa (<https://ahhatulsa.org/>)

Grants:

- Oklahoma Visual Arts Coalition (www.ovac-ok.org):
 - Project Grants for different career needs with quarterly deadlines.
- Norman Arts Council (www.normanarts.org)
- Melton Art Reference Library (www.marl-okc.org)
- Paseo FEAST (www.paseofeast.com)
- Kansas City Artists Coalition (www.kansascityartistscoalition.org)
- Clare Hart DeGolyer Memorial Fund (<http://dallasmuseumofart.org/AboutUs/AwardstoArtists/index.htm>)

Teaching Artists:

- Oklahoma Arts Council's Teaching Artist Roster (www.arts.ok.gov or 405-521-2931)
- Oklahoma Teaching Artist Network (Search group on Facebook or call Jennifer Barron at the Oklahoma Arts Council 405-270-4848) Networking, professional development, advocacy, workshops.
- Ahha Tulsa (www.ahhatulsa.org or 918-584-3333)

Groups for Artists Near Tulsa and Oklahoma City:

TULSA

- Art Directors Club Tulsa (<http://www.adctulsa.com/>)
- Black Moon Artists Collective (<https://www.facebook.com/blackmoontulsa/>)
- Holy Mother Collective (<https://www.facebook.com/holymothercollective/?fref=mentions&poref=story>)
- Handweaver's Guild of Tulsa (<http://www.tulsa-handweaversguild.org/>)
- Tulsa Artist's Guild (<http://www.tag-tulsaartistsguild.com/list-of-members.html>)
- Green Country Quilters Guild (<http://www.greencountryquiltersguild.com/>)
- Tulsa Modern Quilt Guild (<https://community.themodernquiltguild.com/guild/tulsa-mqg>)
- Northeastern Oklahoma Wood Turners Association (<http://www.neowta.com/press/>)
- Tulsa Film Collective (<http://tulsafilmcollective.org/>)
- Tulsa Overground (<http://tulsaoverground.com/>)
- PHOTOG (https://www.meetup.com/Tulsa-Digital-Photography-Group/?_cookie-check=BISx_o0AcZb41HG3)

OKC

- Cinematic Artists of Norman – CAN (www.cinematicartistsofnorman.org)
- BasketWeavers Guild of Oklahoma (www.okbasketweaversguild.com)
- Central Oklahoma Quilters Guild, Inc (www.centralokquilters.org)

- Central Oklahoma Polymer Clay Guild (www.okpolyclay.com)
- Central Oklahoma Woodturners Association (www.okwoodturners.net)
- Fiber Artists of Oklahoma (www.fiberartistsok.org)
- FRINGE (www.fringeokc.com)
- Jacobson Foundation (www.jacobsonhouse.com)
- Edmond Art Association (www.edmondart.org)
- NTU Art Association of Oklahoma Inc (www.ntuartokc.org)
- Oklahoma Art Guild (www.okartguild.com)
- Oklahoma Machine Quilters Association (www.okmqa.org)
- Oklahoma Pastel Society (www.okpastel.org)
- Oklahoma Sculpture Society (www.ossculpture.com)
- Red Earth Inc (www.redearth.org)

Miscellaneous Resources:

- Arts Alliance Tulsa (<https://www.artstulsa.org/>)
- City of Tulsa Arts Commission (<https://www.facebook.com/Tulsa-Arts-Commission-121229924587390/>)
- Urban Core Art Project (<https://www.ucaptulsa.com/>)
- Oklahoma's New and Emerging Arts Leaders-ONEAL (www.okartsleaders.wordpress.com)
- Arts Jobs Listings (www.artjob.org or www.okmuseums.org)
- Ahha Tulsa Council Affiliates (<https://ahhatulsa.org/the-council/>)

National Resources for Artists:

Online Artist Resource Listings:

- Chicago Artists Resource. Chicago Artists Resource (CAR) is an excellent source of information for artists' professional development. It includes legal, financial and education information as well as artist opportunities. www.chicagoartistsresource.org
- Greater Pittsburg Arts Council. GPAC's website lists national and local resources for all disciplines. <http://www.pittsburghartscouncil.org/resources/resource-directory>
- New York Foundation for the Arts.
 - NYFA's Curatorial Service exhibitions are open to NYFA artists. This includes NYFA Fellows & Finalists, participants in our NYFA Learning & Professional Development workshops, Fiscally Sponsored artists and, on occasion, other related NYFA programs. www.nyfa.org/level2.asp?id=1&fid=1
 - NYFA Source is an international searchable database of grant, residency and professional opportunities for artists. NYFA Source contains over 11,000 listings for opportunities and resources worldwide, and is searchable by location, discipline, and deadline, and is free to use. www.nyfa.org/source/content/search/search.aspx?SA=1
 - NYFA Classifieds contain extensive listings of exhibitions and galleries accepting artists' submissions www.nyfa.org/opportunities.asp?type=Opportunity&opp=OppArtist&id=95&fid=1&sid=54
- Regional Arts & Culture Council. RACC's website includes extensive listing of announcements, funding, jobs, venues and workshops. www.racc.org/resources
- Springboard for the Arts. The organization's mission is to cultivate a vibrant arts community by connecting artists with the skills, contacts, information and services they need to make a living and a life. www.springboardforthearts.org
- United States Artists. Their mission is to nurture, support and strengthen the work of America's finest living artists. Provides significant direct financial support to artists of all disciplines. www.unitedstatesartists.org

- Professional Development/Workshops/Business Support
- Arts & Business Council of Greater Boston & Volunteer Lawyers for the Arts of Massachusetts. Provides support for artists and businesses in the Boston area. Their website includes multiple free webinars on business topics. www.artsandbusinesscouncil.org
- Art Biz Coach. Alyson B. Stanfield is an arts business consultant and author of *I'd Rather Be in the Studio: The Artist's No-Excuse Guide to Self-Promotion*. She helps artists gain more recognition, organize their businesses, and sell more at www.ArtBizCoach.com.
- Arts Incubator of the Rockies. AIR programs are designed to connect artists, creatives, and the community through collaborative educational, community building programs. AIR uses new and emerging technologies to provide high-quality professional development classes, entrepreneurial and business training, and coaching opportunities to creatives in rural communities in the Intermountain West. In addition, AIR provides social networking opportunities that will strengthen the community connection to the arts throughout the region. www.airartsincubator.org
- artsmarketing.org. A project of the Arts & Business Council, this site has a variety of resources regarding arts marketing, research and strategy. www.artsmarketing.org
- Center for Cultural Innovation. The Center for Cultural Innovation was founded in 2001 with a mission to promote knowledge sharing, networking and financial independence for individual artists and creative entrepreneurs by providing business training, grants and loans, and incubating innovative projects that create new program knowledge, tools and practices for artists in the field. www.cciarts.org
- Creative Capital. Creative Capital acts as a catalyst for the development of adventurous and imaginative ideas by supporting artists who pursue innovation in form and/or content in the performing and visual arts, film and video, and in emerging fields. Provides advisory services and professional development assistance along with multi-faceted financial aid and promotional support. www.creative-capital.org
- College Art Association. www.collegeart.org/guidelines
- The Foundation Center. A national organization offering classes and other tools to assist individuals and nonprofits in finding funding. <http://foundationcenter.org>
- Getting Your Sh*t Together. Professional software designed to help artists get organized. www.gyst-ink.com
- Marie Walsh Sharpe Art Foundation. Free book online "A Visual Artist's Guide to Estate Planning" www.sharpeartfdn.org/estateplnbook/estateplanning.htm
- National Association of Independent Artists. Resources for artists who exhibit in art festivals and fairs. www.naia-artists.org
- Professional Artist Magazine. Previously published under the name Art Calendar for more than 25 years, Professional Artist is dedicated to providing independent visual artists from all backgrounds with the insights, encouragement and business strategies they need to make a living with their artwork. www.professionalartistmag.com

Exhibition Opportunities:

- College Art Association. Artistic and academic opportunities. www.collegeart.org/opportunities
- Call For Entries. National listings of public art commissions, exhibitions, and more. www.callforentry.org.
- ZAPP. Online applications for arts festivals and shows nationally. www.zapplication.org
- Re-title.com The information resource for emerging and professional contemporary art, providing directory and publicity services for internationally focused artists and galleries. www.blog.re-title.com/opportunities
- Mondaynews An info base for artists, curators and cultural operators which provides a list of international open calls and art events via a weekly newsletter service based on a daily updated website. www.mondaynews.net

Residencies:

- Alliance of Artists' Communities. The Alliance supports visual artists, writers, composers, dancemakers, filmmakers, and artists of any discipline by providing resources that connect artists with residency programs and by advocating for greater support for artists and the creation of new work. www.artistcommunities.org
- Res Artis www.resartis.org
- Trans Artists. www.transartists.org
- Mesart. www.mesart.com/art/Resources:Artist-in-Residency_Programs
- Advocacy and Arts Research:
- Americans for the Arts. National arts policy, economic impact of the arts, field networks. www.artsusa.org
- Arts Action Fund. Lobbying organization advocates for funding & arts education. www.artsactionfund.org
- National Endowment for the Arts. Public agency for supporting arts through funding, research about arts and artists. www.nea.gov

Grants:

- NYFA Source. "The Internet is a mile wide and an inch deep, and there are a lot of incomplete sources of information out there. NYFA Source is not one of them. Its strength is in its housekeeping; and it has the NYFA seal of approval, giving it the instant credibility factor. I believe in its value and I know many artists who get their information from it." -- Chuck Close, Artist www.nyfa.org/source
- Mira's List. "GRANTS. FELLOWSHIPS. RESIDENCIES. RESOURCES AND MORE. Mira's List is for artists, writers, composers, filmmakers and others in the arts. Money, time and a place to create. I lead you to the water, you do the rest." – Mira Bartok. www.miraslist.com
- Foundation Center. Information about foundations across the country, philanthropy, and grant writing. www.foundationcenter.org
- The Harpo Foundatio. Grants to individual artists. www.harpofoundation.org
- Sustainable Arts Foundation. A non-profit foundation supporting artists and writers with families. Our mission is to provide financial awards to parents pursuing creative work. www.sustainableartsfoundation.org

Crowdsource funding:

- Artist Share. www.artistshare.com
- GoFundMe. www.gofundme.com
- Indiegogo. www.indiegogo.com
- Kickstarter. www.kickstarter.com
- Pledge Music. www.pledgemusic.com
- RocketHub. www.rokethub.com
- USA Projects. www.usaprojects.org

Fiscal Sponsorship:

- Ahha Tulsa. <https://ahhatulsa.org/the-council/>
- Fractured Atlas. Fiscal sponsorships, liability insurance for public art projects, group health insurance, ticketing and donation software, discounts, etc. OVAC members have associate memberships! www.fracturedatlas.org
- Artspire, NYFA's fiscal sponsorship program, is one of the oldest and most reputable arts fiscal sponsorship programs in the country. It gives individual artists and artist run organizations greater access to funding and increases their fundraising capabilities. Fiscal sponsorship enables individual artists and nonprofit organizations without a 501(c)(3) status to raise tax-deductible funds using Artspire's charitable status. Additionally, Artspire provides the ability to accept and manage

contributions online, book keeping, vendor payment services, and access to fundraising professionals for fundraising strategy consulting and grant proposal review. www.artspire.org

- National Network of Fiscal Sponsors. The National Network of Fiscal Sponsors improves the practice of fiscal sponsorship and promotes its value to society. www.tides.org/?id=212

Miscellaneous Resources:

- AHIRC. Information about low-cost health care and health insurance for artists. "...an up-to-date, comprehensive and unbiased database of health care resources for artists, performers, freelancers and the self-employed." www.AHIRC.org
- Craft Emergency Relief Fund. Preparation information and immediate support to professional craftspeople suffering career-threatening emergencies. www.craftemergency.org
- Creative Commons. This site is dedicated to alternative licensing issues. www.creativecommons.org
- Starving Artists Law. Starving Artists Law is a website designed to provide legal information for self-help artists on all aspects of arts law. They provide referrals to volunteer legal resources throughout the United States. www.starvingartistslaw.com
- Studio Protector. The artist's guide to safeguarding from emergencies. Includes great resources on disaster planning insurance coverage including (business and liability). www.studioprotector.org
- U.S. Copyright Office. An information clearing house including forms, news and publications regarding copyright issues. www.copyright.gov
- U.S. Patent and Trademark Office. This site includes current news, frequently asked questions, guides, glossary of terms and information on a variety of intellectual property issues. www.uspto.gov
- Volunteer Lawyers for the Arts. National organization providing legal resources, training, low-cost and pro-bono services to artist and arts and culture groups. Check for local chapters. www.vlany.org

National Associations for Organizations:

- National Endowment for the Arts. The endowment is a federal agency that awards more than \$100 million in grants in all 50 states. www.nea.gov
- Americans for the Arts. A national nonprofit organization that works to advance the arts in America by educating communities, generating more public/private sector resources and building individual appreciation of the arts. www.artsusa.org
- Grantmakers in the Arts. GIA is the only national association of private and public funders making grants to artists and arts organizations in American. The Support for Individual Artists group focuses on individual artists. www.giarts.org/group/arts-funding/support-individual-artists

Books for Artists:

- The Artist's Guide: How to Make Living Doing What You Love. By Jackie Battenfield.
- The Profitable Artist, A Handbook for All Artists in the Performing, Literary and Visual Arts. By Artspire, Co-published by the New York Foundation for the Arts.
- Getting Your Sh*t Together: A Professional Practices Manual for Artsts. By Karen Atkinson and GYST Ink.
- I'd Rather Be In The Studio: The Artist's No-Excuse Guide to Self-Promotion, by Alison B. Stanfield
- The Savvy Musician: Building a Career, Earning a Living, and Making a Difference. By David Cultler
- Beyond Talent: Creating a Successful Career in Music. By Angela Myles Beesching
- The Creative Habit: Learn It and Use It for Life. By Twyla Tharp.
- Music Business Handbook and Career Guide. By David Baskerville and Tim Baskerville
- Grow: How to Take Your Project and Passion to the Next Level and Quit Your Job. By Eleanor C. Whitney
- The Artist's Guide to Grant Writing: How to Find Funds and Write Foolproof Proposals for the Visual, Literary and Performing Artist. By Gigi Rosenberg.
- Art and Fear. By David Bayles
- Business and Legal Forms for Fine Artists. By Tad Crawford

- Art/Work. By Heather Darch Bhandari.

Resources for Dancers:

- Career Transitions for Dancers. Provides career counseling; bridge scholarships for dancers; workshops, resources and other CTFD services. www.careertransition.org
- Dance/USA. Dance/USA sustains and advances professional dance by addressing the needs, concerns, and interests of dance artists, administrators, and organizations. www.danceusa.org
- Resources for Film Makers/Media Artists:
- National Alliance for Media Arts and Culture. A nonprofit association whose membership comprises a diverse mix of organizations and individuals dedicated to a common goal: the support and advocacy of independent film, video, audio and digital arts. www.namac.org
- Resources for Musicians:
- American Composers Alliance. Publishes, promotes, preserves and protects concert music by American composers. www.composers.com
- American Composers Forum. Supports composers and develops new markets for their music. Provides resources such as grants and commissioning and other career development assistance. www.composersforum.org
- American Federation of Musicians. Represents the interests of professional musicians with legal issues, health and pension benefits and provides resources and networking opportunities. www.afm.org
- The American Society of Composers, Authors and Publishers. ASCAP is a membership organization providing licensing and distribution representation and distributes royalties for copyrighted works specifically for composers, songwriters, lyricists, and music publishers. www.ascap.com
- Chamber Music America. Chamber Music America is a national membership organization that promotes artistic excellence and economic stability within the profession to ensure that chamber music, in its broadest sense, is a vital part of American life. www.chamber-music.org
- The Dramatist Guild of America. The professional association of playwright, composers and lyricists. www.dramatistsguild.com
- New Music USA. Increases opportunities for composers through residencies, education, audience interactive programs, and support for the creation of new work. www.newmusicusa.org

Resources for Performing Artists:

- National Performance Network (<https://nnpweb.org/>)
- Actors Equity Association (AEA). Represents actors and stage managers engaged in live theater. Provides negotiation services and benefits for Actors Equity members. <http://www.actorsequity.org>
- The Actors Fund. Their Health Services programs offer both Internet-based and personal health insurance guidance, solutions-based health care counseling, experience-based health referrals and, through our own free clinic, direct medical care for people who are uninsured. www.actorsfund.org/services-and-programs/healthcare-and-health-insurance
- American Federation of Television and Radio Artists (AFTRA). Represents performers, journalists, technicians and other artists who work in the entertainment and news media. www.aftra.com
- The Field. The Field is a service organization for independent performing artists. A variety of grants, residencies and workshops are offered to artists in the performing arts fields. www.thefield.org
- National Alliance of Musical Theatre. Benefits include a festival of new musicals, two annual conferences, online resources and directories, surveys and research, the Producer-Writer Initiative, new works summits, insurance, and discounted rehearsal space. www.namt.org
- Screen Actors Guild (SAG). Represents working actors in film, television, industrial work, commercials and videos. Enhances working conditions and offers a wide array of benefits to members. www.sag.org
- Theatre Communications Group. A national organization, focusing on strengthening the performance arts by offering information on grants, workshops and research and information on legislative issues for both nonprofits and individual performers. www.tcg.org

Resources for Visual Artists:

- Visual Artists Network (<https://npnweb.org/van>)
- American Craft Council. The American Craft Council (ACC) is a national, nonprofit educational organization that promotes understanding and appreciation of contemporary American craft. Programs include the bimonthly magazine, American Craft, annual juried shows presenting artists and their work, the Aileen Osborn Webb Awards honoring those who enrich the craft field, as well as a specialized library, various workshops, seminars and conferences. www.craftcouncil.org
- College Art Association. CAA promotes excellence in scholarship and teaching in the history and criticism of the visual arts. www.collegeart.org
- Craft Emergency Relief Fund (CERF+). Mission is to strengthen and sustain the careers of craft artists across the United States by direct financial and educational assistance. CERF+ has developed an emergency preparedness and response toolkit for artists called the Studio Protector: The Artist's Guide to Emergencies. It consists of an interactive ready-reference wall guide that provides easy-to-follow checklists for emergency preparation and response. A companion (free) online guide provides in-depth information including articles, interviews with artists and experts, tips, and annotated resource lists. www.craftemergency.org
- Creating a Living Legacy (CALL). Creating a Living Legacy (CALL) is a program of the Joan Mitchell Foundation that provides support to visual artists in creating, through organizing and inventorying, comprehensive documentation of their artworks and careers. www.joanmitchellfoundation.org/artist-programs/call
- Glass Art Society. The Glass Art Society is an international non-profit organization that holds an annual conference, publishes the Glass Art Society Journal and provide online versions of GASnews and the Glass Art Society Member Directory. www.glassart.org
- Public Art Network. Formed in 2000 by Americans for the Arts, this site is designed to assist those in the field of public art. The Public Art Network (PAN) includes public art specific resources, networking listserv, and a public art program directory. http://www.americansforthearts.org/networks/public_art_network
- Society for North American Goldsmiths. The Society of North American Goldsmiths supports and advances the professional practice of artists, designers, jewelers and metalsmiths. Through education, innovation and leadership, SNAG provides access to a vibrant and passionate community. www.snagmetalsmith.org

Resources for Writers:

- The American Society of Composers, Authors and Publishers. ASCAP is a membership organization providing licensing and distribution representation and distributes royalties for copyrighted works specifically for composers, songwriters, lyricists, and music publishers. www.ascap.com
- American Society of Journalists and Authors. Serves as a support organization for non-fiction writers. www.asja.org
- The Association of Writers and Writing Program. A national nonprofit service organization that works to create new jobs and build new opportunities and audiences for writers. www.awpwriter.org
- The Dramatist Guild of America. The professional association of playwright, composers and lyricists. www.dramatistsguild.com
- The Playwrights Center. The Playwrights' Center focuses on both supporting playwrights and promoting new plays to production at theaters across the country. www.pwcenter.org

Oklahoma Business Start Up Guide

The following information describes key, initial steps and decisions regarding starting a small business. Note that two or more of the decisions and actions may occur simultaneously.

Name and Legal Structure

In starting a new business, two of the first decisions are choosing a business name and deciding what legal structure to operate under.

The legal structure of a business can be defined as the structure which officially determines how taxes will be filed and reported, plus how lawsuits may be incurred. When a business starts and is owned and operated by a single person without any other formalities, its legal structure is a sole proprietorship. If a business starts and is jointly owned and operated by two or more persons without any other formalities, its legal structure is a general partnership.

Sole proprietorships and general partnerships are the most common types of legal structures used by small business owners. Under these two structures, the business owners are more vulnerable to personal liability from lawsuits and higher taxes due to the inability to take advantage of certain favorable situations.

In an attempt to reduce the potential for personal liability and higher taxes, the business owner(s) may decide to create and operate under one of the formal types of legal structures. The formal structures are more complex and require more detailed filing actions. An owner may decide to file and use a formal structure for the business before starting, or the owner(s) may operate as a sole proprietor or a general partnership, while in the process of changing to one of the formal structures. Decisions of the two latter types to change, usually, occur after more advice and needed information have been obtained, which may include conferring with other owners and specific business professionals (such as a tax attorney, certified public accountant or other consultants). This subject is discussed later in this document.

Registering a Business Name

In Oklahoma, once the name of a business has been decided, the owner(s) can seek to register it for exclusive use in the state. To do this, the person(s) involved should contact the office of Oklahoma's Secretary of State (SOS) www.sos.ok.gov and complete a Trade Name Report. If the proposed business or trade name is available, it can be registered by paying the current \$25 fee to cover the cost of the report.

New or aspiring owners are encouraged to register their business name. As an alternative to registering the company name, the proposed name can simply be held for a 60 day period by paying a \$10 fee, while other plans for the business are being completed, including creating and filing one of the formal legal structures. Also, the same core name that was registered as a sole proprietorship or general partnership can be used, if the owner changes the legal structure of the business to one of the formal types at a later date.

In addition, before allowing banking transactions and establishing a bank account, many bankers will require sole proprietors to also obtain a Certificate of Fictitious Name which identifies the person who is the sole owner of the business. This certificate is obtained, for a small fee, from the county clerk's office in the county of residence for the business.

Similarly, to identify the names and addresses of all of the partners involved, a partnership may be required to obtain a Partnership Fictitious Name certificate. This certificate is obtained from the SOS for a minimal fee.

Registering or Filing a Formal Legal Structure

As indicated, in an attempt to reduce the vulnerability of personal liability from lawsuits or higher taxes, a business owner may decide to operate under one of the following formal legal structures: a common corporation (also termed a C-corp), a Sub-Chapter S Corporation (or S-corp), a Limited Liability Company (LLC), a Limited Partnership or other types (click for legal structure matrix).

These formal structures have to be filed with the SOS, as outlined under the agency's specific procedures and forms. After submission of the necessary documents and payment of the related fees, the SOS will issue a certificate (or acknowledgement) that the filing for the particular structure has been accepted. However, in starting or changing to one of the formal legal structures, the owner may need to seek the assistance and advice of specific professionals, such as attorneys or CPAs that work with small businesses in this area. For example, if an LLC is not organized or operated properly, the owner could face the possibility of the business being taxed like a regular C-corporation.

Registering Separate Trade Names

Sometimes, the owner of a new or existing business (whether sole proprietorship, corporation, or LLC), may have certain products or services which they want to emphasize and promote. In order to do so, the owner may file or apply for authorization to use a business name, other than the initial or official one on file. In this instance, the new name is referred to as "Doing Business As" or d/b/a. If available, a business can have an unlimited number of d/b/a names. To file for any d/b/a name(s), the process starts with completing a Trade Name Report form.

Employer's Tax ID Numbers

For a business operating as a sole proprietorship with no employees, the owner can choose to use his or her Social Security number as the identification number for its tax filings and financial accounting.

However, partnerships and all businesses organized under one of the formal legal structures are required to obtain and use a Federal Employer's Identification Number (also called either a FEIN or EIN). This number is issued by the Internal Revenue Service (IRS) of the U.S. Treasury Department.

In addition, all businesses with employees, including sole proprietorships, are required to obtain and use a FEIN. The number can easily be obtained from the IRS, as described in the contact information at the end of this document.

Professional and Occupational Licenses or Permits

In Oklahoma, there are state laws that require various types of businesses, or their owner(s), to obtain professional or occupational licenses or permits. However, obtaining operational licenses or permits are different from the initial steps and requirements involved with registering a business name, filing a formal legal structure, or obtaining a federal employer's ID number.

Traditionally, obtaining an operating license requires the owner or certain employees pass a qualifying examination. On the other hand, obtaining a permit, usually, only requires submitting specific information pertaining to the business. However, certain agencies call the authorizing document they issue a license, even though the application does not require an exam, but instead mirrors the process required for a permit.

While several types of businesses in Oklahoma are required to have a state license or permit to operate, many others are not. For instance, a state license is required to operate a plumbing service, an insurance agency, or a hair salon; while one is not required to operate a travel agency, a janitorial cleaning service, or a general construction company. A license or permit is needed to operate a trucking company, a public accounting service, or a day care center; while they are not required to operate an auto repair service, a photography studio, or a carpet cleaning service.

Retail businesses sell tangible items to the general public for final use (i.e. groceries, clothing, appliance and hardware stores). Retail business owners in Oklahoma are not required to obtain a traditional license. However, they are required to obtain sales tax permits for their locations from the Oklahoma Tax Commission (OTC) www.tax.ok.gov and to collect and remit sales tax revenue. Additional special permits may also be required for selling specific items such as beer, cigarettes, and motor fuels, which are sold in large volumes at convenience stores. Wholesalers and manufacturers are required to get exemption permits regarding state sales taxes from OTC.

The link to reach the Licensing and Registration Database on the Oklahoma Department of Commerce's website is www.OKstartup.com. The information on this database can assist in determining the types of application forms and procedures needed to register and file business names, legal structures, as well as to obtain industry related licenses and permits that are required to operate various types of businesses.

Employee Income Tax and Other Payroll Benefit Withholdings

New businesses in Oklahoma, with employees, must set up an account with the OTC for withholding and remitting state income taxes from the wages and salaries paid to their employees. Such businesses must also set up an account and withhold and remit state unemployment taxes from the earnings of the employees to the Oklahoma Employment Security Commission. In addition, employers are required to cover their employees in Oklahoma with Workman's Compensation Insurance, either through a general insurance agent or through CompSource Oklahoma, a state nonprofit insurance corporation.

Likewise, business owners with employees are required to obtain the necessary form and set up accounts with IRS to withhold and pay federal income and Social Security taxes from the wages and salaries of their employees.

Simultaneous Actions for Initial Decisions

As indicated, several of the initial decisions and steps, above, may be ongoing simultaneously, while at other times, one action may need to be completed prior to that of another. For example, action to register the name of a business can only be taken after the name has been decided. However, actions to create and formally file a corporation or LLC as the legal structure could still be in process, while the business has already started doing transactions as a sole proprietorship or general partnership. An owner may also get the details, but not apply for or obtain a license or permit until the business actually starts its operations.

A Written Business Plan

In completing the initial steps and decisions described above, a new business owner is also encouraged to develop a written business plan. The applicable, initial steps, described above, will be included, but a written plan can be a helpful guide in covering the other areas pertaining to operating a business. If pursuing and obtaining a loan or other financing to start the business is needed, a written plan will likely or almost certainly be required. Besides the initial decisions and steps described previously, a key section of a written business plan will include a description of the market(s) and customers (detailed by specific segments). Another section will include projected or pro-forma financial statements, particularly regarding the income or revenue from sales, the operating expenses to be incurred and the net income (or profit) expected to result. Another important item is an itemization (with notes) of the total loan amount or outside financing needed.

Services may be sought from referral organizations and resources that provide direct, personal assistance in developing a business plan. Likewise, different parts of a business plan may be ongoing, simultaneously, or completed in succession even before formal actions are taken to create and register a corporation or LLC or to obtain a license or permit.

Contact Information for Agencies Cited In This Document:

Oklahoma Department of Commerce

The Oklahoma Department of Commerce assists in providing information, answering questions and referring aspiring or existing small business owners to the relevant state agencies and other business resources. A special website link for small business start-up information is www.OKstartup.com. Included on the website are: a Start-up Steps Brief, Frequently Asked Questions, a Business Registration & Licensing Database, and other information. Contact Data: Website: www.OKcommerce.gov; Telephone: 405-815-6552 or 800-879-6552; Office location: 900 North Stiles Avenue, Oklahoma City, OK 73104.

Secretary of State

The Secretary of State's office handles numerous types of filings related to business ownership. Included, particularly, are the filings pertaining to initial start-up actions such as registering or reserving a proposed business name, creating and registering one of the formal legal structures for a business to operate under, plus other filing actions, such as registering an out of state company wanting to operate in Oklahoma. General Contact: Website: www.sos.ok.gov; Telephone: 405-521-3912 (Business Filing Department receptionist), 405-

522-2520 (filing examiners); Office location: State Capitol Building, Room 101, 2300 North Lincoln Blvd., Oklahoma City, OK 73105.

Oklahoma Tax Commission

The Oklahoma Tax Commission (OTC) regulates a number of items pertaining to business ownership. On its website's homepage, at the main menu on the far left, click on the block at the top for Forms and Publications. Then under Forms, click on "Business Tax Forms". Note that relevant items and information are organized under various, lettered packets. The first packet, Packet A, contains the "Oklahoma Business Registration Packet", which covers a number of business tax requirements and permits. Included in the packet are instructions and application information regarding employer/employee payroll tax withholding and payments requirements; obtaining one or more sales tax permits (which is required of all retail type businesses), decals for vending machine owners, plus many other needed items. For questions or assistance to complete the packets to obtain necessary items, the business owner should contact the OTC at the telephone numbers below. Also, the OTC conducts a number of New Business Start-up Workshops across the state, each month, which can assist new business owners regarding its requirements. For a schedule of the workshops, from the homepage of the website, in the shorter menu (to the immediate right of the main menu) called "Quick Clicks", click on the related bullet, 4th from the bottom. General Contact: Website: www.tax.ok.gov; Telephone: 405-521-3160, 405-521-3279 or 800-522-8165 (Tax Payer Assistance Staff); Office location: Conners Office Building, 2501 North Lincoln Blvd., Oklahoma City, OK 73105.

Oklahoma Employment Security Commission

A business with employees in Oklahoma is required to set up an account with the Oklahoma Employment Security Commission (OESC) to withhold and submit unemployment taxes. General Contact: Website: www.oesc.state.ok.us; Telephone: 405-557-7100 (Main number), 405-557-7121 (Unemployment Insurance Division); Office location: Will Rogers Memorial Office Building, 2401 North Lincoln Blvd., Oklahoma City, OK 73105.

CompSource Oklahoma

CompSource Oklahoma (CSO) is a non-profit insurance company created by the State of Oklahoma. Businesses in Oklahoma are also required to purchase and cover their employees with workers' compensation insurance. This insurance may be purchased by the business owner(s) from a regular insurance agent or it can be purchased from CSO. General Contact: Website: www.compsourceok.com; Telephone 405-232-7663 or 800-347-3863; Office location: 1901 North Walnut Avenue, Oklahoma City, OK 73105.

Internal Revenue Service of the U.S. Department of Treasury

For any business in Oklahoma that has employees or operates under one of the formal legal structures, the owner(s) will need to contact the Internal Revenue Service (IRS) and obtain a Federal Employers Identification Number (FEIN). The IRS should also be contacted for the forms and procedures to withhold and remit federal taxes required regarding both employers and employees. General Contact: Website: www.irs.gov; Telephone 800-829-4933