

Tax season rapidly approaching

Prepare for changes, now

By **Dianna F. Dandridge-Rystrom**
Staff Writer

Tax season for filing the 2025 taxes is rapidly approaching and experts say that now is the time to make preparations to make filing smooth and easy.

The Internal Revenue Service encourages taxpayers to take the early steps beginning

with organizing and preparing all necessary documents.

A little advance work preparing paperwork and organizing information now can help with filing tax returns quickly and accurately.

Having organized tax records helps taxpayers file complete and accurate tax returns and avoid errors that could delay refunds.

Start by collecting:
Bank account information.

Forms W-2 from your employer(s).

Forms 1099 from banks and other payers.

Records of digital asset transactions.

Taxpayers should wait to file until they have received all their tax records. Keeping documents organized can also make it easier to locate information needed to claim deductions or credits.

Questions or concerns

can normally be answered through use of the IRS website *IRS.gov*.

The IRS encourages all taxpayers to open or log into their online account where they can access personal tax information, including recently filed returns, securely.

Through this tool, taxpayers can: view tax records, including adjusted gross income and transcripts; make, schedule and view payments; set or view their Identity Protection PIN (IP PIN); authorize a tax professional to access their tax records digitally; access available Forms W-2 and certain 1099s; and speed tax refunds with direct deposit.

Users can find up-to-date

information on subjects ranging from who and when to file to what changes may affect them this year.

The IRS and Treasury are working to implement the new legislation, including providing information on the new tax deductions, such as no tax on tips, no tax on overtime, no tax on car loan interest, the new temporary deduction for seniors, and others. The IRS will release new information as it becomes available.

Direct deposit is the fastest way to receive a refund. Additionally, in accordance with Executive Order 14247, the IRS began phasing out paper tax refund checks on Sept. 30, 2025, which means

most taxpayers must provide routing and account numbers to get their refunds directly deposited into their bank accounts.

Taxpayers without a bank account can learn how to open one at an FDIC insured bank or through the National Credit Union Locator Tool.

Prepaid debit cards, digital wallets or mobile apps may support direct deposit. To use these options, taxpayers must have routing and account numbers associated with their personal accounts. Check with the mobile app provider or financial institution to confirm which numbers to use.

These and many more answers can be found at *IRS.gov*.

Public Notice

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA
APPLICANT: AGUILA OPERATING COMPANY,)
LLC)
) CAUSE CD 2025-004206 T
RELIEF SOUGHT: SPACING)
)
LEGAL DESCRIPTION: NORTHWEST QUARTER)
OF SECTION 25, TOWNSHIP 8 SOUTH,)
RANGE 1 EAST, LOVE COUNTY, OKLAHOMA)

NOTICE OF HEARING

STATE OF OKLAHOMA: To all persons, owners, producers, operators, purchasers and takers of oil and gas and all other interested persons, particularly in Love County, Oklahoma, including: Alice T. Smith; Elizabeth Ann Tollerton; Richard Tollerton II; Sarah Huffman; Lori Sperry; Margaret T. Glaser; James D. Tollerton; Robert Tollerton III; Susan Tollerton; Douglas Tollerton; Matthew Tollerton; Tom-Sam, LLC; Astro Oil, LLC; G V Wallace Family, LLC; Freeman Minerals, LLC Revocable Trust of Francis Freeman; BP America Production Company; VR4-Moria, LP; Loranna Jean Doggett; Marti M. Barclay; Stephani Latham; Jamie Richard Moore III; Ricky Wayne McGehee; Lisa Renee Parrish; TK Drilling Corp.; Wesley Smith, Smith Family Revocable Trust; Van Eaton & Van Eaton Oklahoma Partnership; Marjorie Elaine Wolf; Kathleen Snow; William Smith Spralding; Flame Royalties, Inc.; Saurus, LLC; John S. Cameron & Beverly; Galt Family Properties, LLC; Diane Galt; Donald Roger Cude, Jr.; Jones-Daube Mineral Co.; Weldon Family Trust; and if any of the named individuals or entities be deceased or a dissolved partnership, corporation or other association, then the unknown heirs, executors, administrators, devisees, trustees, successors, trustees and assigns of any such deceased individual or dissolved partnership, corporation or other association.

NOTICE IS HEREBY GIVEN that the Applicant in this Cause is requesting the following relief and special relief from the Commission:

[a] The **Dillard Sand** common source of supply is established by Order No. 46450, dated September 6, 1961, on 40-acre drilling and spacing unit underlying the Northwest Quarter of Section 25, Township 8 South, Range 1 East, Love County, Oklahoma. The Applicant request to delete, in part, Order No. 46450 in the Northwest Quarter of Section 25, for the Dillard Sand formation.

[b] Establish by extending the 80-acre drilling and spacing units for the **Dillard** common source of supply, established by Order No. 128070, underlying the SE/4 of Section 26, Township 8 South, Range 1 East, Love County, Oklahoma, to now include the Northwest Quarter of Section 25, Township 8 South, Range 1 East, Love County, Oklahoma.

[c] The **Sanders Sand** common source of supply was established on **80-acre drilling and spacing units** by Order No. 709481, in the Northeast Quarter of Section 26, Township 8 South, Range 1 East, Love County, Oklahoma. The Applicant request to extend Order No. 709481 for the **Sanders Sand** common source of supply to now include the Northwest Quarter of Section 25, Township 8 South, Range 1 East, Love County, Oklahoma

[d] Establish by extending **80-acre drilling and spacing units** established by Order No. 709481 for the **Arbuckle Lime** common source of supply from the Northeast Quarter of Section 26, Township 8 South, Range 1 East, Love County, Oklahoma, to now include the Northwest Quarter of Section 25, Township 8 South, Range 1 East, Love County, Oklahoma.

[e] The Applicant could request the order be made effective to the date of filing the application. A review of the records indicate there are no producing wells at this time from the above common sources of supply.

NOTICE IS FURTHER GIVEN that this cause be set before an Administrative Law Judge for hearing, taking of evidence and reporting to the Commission.

IT IS ORDERED AND NOTICE IS HEREBY GIVEN that this Cause will be heard before an Administrative Law Judge on the Initial Hearing Docket at the **Eastern Regional Service Office of the Corporation Commission, 201 West 5th Street, Suite 540, Tulsa, Oklahoma, 74103, at 8:30 a.m., on the 27th day of January, 2026**, and that this Notice be published as required by law and the rules of the Commission.

NOTICE IS FURTHER GIVEN that the Applicant and interested parties may present testimony by telephone. The cost of telephonic communication shall be paid by the person and persons requesting its use. Interested parties who wish to participate by telephone shall contact the Applicant or Applicant's attorney, prior to the hearing date, and provide their name and phone number.

NOTICE IS FURTHER GIVEN THAT this cause, if protested, may be subject to a prehearing or settlement conference pursuant to OCCRP 165:5-11-2.

NOTICE IS FURTHER GIVEN that all interested persons may appear and be heard. For information concerning this action, **contact Matthew Avery, (405) 694-8434** or Michael D. Stack, Michael D. Stack, P.C., Attorney for Applicant, 1601 Medical Center Dr., Ste 9, Edmond, OK 73034, Telephone: (405) 627-7058; mdstacklaw@aol.com.

CORPORATION COMMISSION OF OKLAHOMA
KIM DAVID, Chairman
J. TODD HIETT, Commissioner
BRIAN BINKMAN, Commissioner

Published in the Marietta Monitor on January 9, 2026.

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Public Notice

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA
APPLICANT: AGUILA OPERATING COMPANY,)
LLC)
) CAUSE CD 2025-004207 T
RELIEF SOUGHT: POOLING)
)
LEGAL DESCRIPTION: SOUTH HALF OF THE)
NORTHWEST QUARTER OF SECTION 25,)
TOWNSHIP 8 SOUTH, RANGE 1 EAST, LOVE)
COUNTY OKLAHOMA)

NOTICE OF HEARING

STATE OF OKLAHOMA: To all persons, owners, producers, operators, purchasers and takers of oil and gas and all other interested persons, particularly in Love County, Oklahoma, including: Alice T. Smith; Elizabeth Ann Tollerton; Richard Tollerton II; Sarah Huffman; Lori Sperry; Margaret T. Glaser; James D. Tollerton; Robert Tollerton III; Susan Tollerton; Douglas Tollerton; Matthew Tollerton; Tom-Sam, LLC; Astro Oil, LLC; G V Wallace Family, LLC; Freeman Minerals, LLC, Revocable Trust of Francis Freeman; BP America Production Company; VR4-Moria, LP; TK Drilling Corp.; Wesley Smith, Smith Family Revocable Trust; Van Eaton & Van Eaton and/or Assigns; Marjorie Elaine Wolf; Kathleen Snow; Stephani Latham; Marti Barclay; William Smith Spralding; Glenna Jean Garrison, Unknown Heirs and Devises; Lea Rae McGehee, Unknown Heirs and Devises; Kathleen Gail Snow, Unknown Heirs and Devises; and if any of the named individuals or entities be deceased or a dissolved partnership, corporation or other association, then the unknown heirs, executors, administrators, devisees, successors, trustees and assigns of any such deceased individual or dissolved partnership, corporation or other association.

NOTICE IS HEREBY GIVEN THAT the Applicant in this Cause is requesting the following relief and special relief: That the Commission, based on the evidence presented, pool the interests and adjudicate the rights and equities of oil and gas owners on a unit pooling and designate the Applicant, or some other party recommended by Applicant, as operator of a well to produce from the **Dillard, Sanders Sand and Arbuckle Lime common sources of supply established by the 80-acre drilling and spacing order to be issued in Cause CD No. 2025-004206 underlying the South Half of the Northwest Quarter of Section 25, Township 8 South, Range 1 East, Love County, Oklahoma**. The interests of the oil and gas owners involved herein and the rights and equities in respect thereto are sought herein to be pooled and adjudicated pursuant to 52 O.S. Sec. 87.1 within and on the basis of the drilling and spacing unit covered hereby, and not limited to a single wellbore. The application in this cause states that Applicant has proposed the development of the common source of supply in the drilling and spacing unit involved herein under a plan development and has proposed to commence such plan of development of such units by an initial unit well in the lands covered hereby, and that Applicant has been unable to reach an agreement with the owners of drilling rights named as respondents herein with respect to such proposed plan of development of the common source of supply in the drilling and spacing unit covered hereby.

NOTICE IS FURTHER GIVEN THAT this cause be set before an Administrative Law Judge for hearing, taking of evidence and reporting to the Commission. That Applicant could request that the Order to be entered in this cause shall include a provision allowing the operator one year from the date of the Order to commence drilling operations.

NOTICE IS FURTHER GIVEN that this Cause will be heard before an Administrative Law Judge on the Initial Hearing Docket at the **Eastern Regional Service Office of the Corporation Commission, 201 West 5th Street, Suite 540 Tulsa, Oklahoma 74103, at 8:30 a.m., on the 27th day of January, 2026**, and that this notice be published as required by law and the rules of the Commission.

NOTICE IS FURTHER GIVEN THAT any person interested or protesting the application please advise the Attorney of record and the Court Clerk's Office of the Corporation Commission five (5) days before the above hearing date.

NOTICE IS GIVEN that the referenced hearing may be conducted via teleconference or video conference, if said hearing proceeds within the Statutes of Oklahoma and the Rules of the Commission. Therefore, before coming to the building on the hearing date, please visit Oklahoma Corporation Commission website at www.occeweb.com to determine the status of the building access. Instructions for participation at a hearing will be available on the Commission's website. Note, cost associated with a telephonic communication might be incurred by the person wanting to participate at the hearing via the telephonic communication. To assist in setting up a telephonic communication, interested parties who wish to participate by telephone should contact the Applicant or Applicant's Attorney, prior to the hearing date, and provide their name and phone number.

NOTICE IS FURTHER GIVEN THAT this cause, if protested, may be subject to a prehearing or settlement conference pursuant to OCCRP 165:5-11-2.

NOTICE IS FURTHER GIVEN that all interested persons may appear and be heard. For information concerning this action, **contact Matt Avery (405) 694-8434**, or Michael D. Stack, Attorney for Applicant, 1601 Medical Center Dr., Ste 9, Edmond, Oklahoma 73034; at mdstacklaw@aol.com.

CORPORATION COMMISSION OF OKLAHOMA
KIM DAVID, Chairman
J. TODD HIETT, Commissioner
BRIAN BINKMAN, Commissioner

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Public Notice

IN THE DISTRICT COURT OF LOVE COUNTY
STATE OF OKLAHOMA
IN THE MATTER OF THE ESTATE OF)
JACQUELINE RENEE YOCUM, DECEASED) No. PB-2025-11

ORDER AND NOTICE OF HEARING

NOTICE IS GIVEN that Timothy Laughlin, one of the Co-Personal Representatives of the Estate of Jacqueline Renee Yocum, Deceased, has filed herein his Petition for Determination of Heirs in said Estate.

NOTICE IS FURTHER GIVEN, AND IT IS ORDERED that the hearing set for January 15, 2026, at 9:00 a.m. is canceled, and that the new hearing is now set in this court in the Love County Courthouse, 405 West Main Street, Marietta, Oklahoma, 73448, on February 18, 2026, at 9:00 a.m. in the courtroom of the undersigned Judge. All persons interested in said Estate are notified then and there to appear and show cause at said hearing, if any they have, why the following should not be granted: The determination of heirs under Title 58 O.S. Section 240 and the approval of any other necessary and equitable relief.

DATED: December 30, 2025.

/s/ Todd Hicks

TODD HICKS, JUDGE

Richard A. Cochran, Jr. OBA #1747
Richard A. Cochran, Jr., P.C.
P.O. Box 262
309 West Main Street
Marietta, OK. 73448
Telephone: (580) 276-5111

Attorney for Co-Personal Representative

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