

- INCLUDES FORM 512  
AND FORM 512-TI

**DRAFT**  
**10/19/12**

# 2012 OKLAHOMA CORPORATION INCOME TAX FORMS AND INSTRUCTIONS

## **This packet contains:**

- Instructions for completing the Form 512
- 512 corporation income tax form
- Form 512-TI Computation of Oklahoma Consolidated Taxable Income

## **Filing date:**

- Your Oklahoma return is generally due the 15th day of the third month following the close of the taxable year.

## **For assistance or forms:**

- See page 16 for methods of contacting the Oklahoma Tax Commission.

[www.tax.ok.gov](http://www.tax.ok.gov)



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# WHAT'S NEW IN THE 2012 OKLAHOMA PACKET?

- When computing depletion, you are limited to 50% of the net income per well. See page 2 of Form 512.
- A donation may be made from your tax refund to the following:
  - Support of Domestic Violence and Sexual Assault Services
  - Support of Volunteer Fire Departments
  - Oklahoma Lupus Revolving Fund
  - Oklahoma Sports Eye Safety Program
  - Historic Greenwood District Music Festival Fund
  - Public School Classroom Fund

See the instructions on pages 12-14 for more information. A donation to the Public School Classroom Fund may also be made if you have a balance due. See Form 512, line 15.

## COMMON ERRORS

Below are the most common errors. To aid in processing your return, please double check your return carefully.

- Refunds must be made by direct deposit. Failure to supply direct deposit information will delay the processing of the refund.
- Check your FEIN on all forms and schedules.
- Fiscal year dates are a common problem. If you file based on a fiscal year, please list dates on top of form where indicated.
- Enclose a complete copy of your Federal return, and all required schedules. Failure to do so can slow down the processing of your return.

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## COMMON ABBREVIATIONS FOUND IN THIS PACKET

- IRC - Internal Revenue Code
- OS - Oklahoma Statutes
- OTC - Oklahoma Tax Commission
- Sec. - Section(s)

## GENERAL FILING INFORMATION

### WHO MUST FILE...

Every resident or foreign corporation subject to taxation under Oklahoma statutes shall make a return, whether or not it shall have any net income.

NOTE: Small Business Corporations (Subchapter S) must use Form 512-S.

### Time and Place for Filing...

The return must be filed on or before the 15th day of the third month following the close of the taxable year. In the case of complete liquidation or the dissolution of a corporation, the return shall be made on or before the 15th day of the fourth month following the month in which the corporation is completely liquidated. When the last date for filing any document or performing any act required by the Oklahoma Tax Commission (OTC) falls on a day when the offices are not open for business, the filing of the document or performance of the act shall be considered timely if it is performed by the end of the next business day.

A valid extension of time in which to file your Federal return automatically extends the due date of your Oklahoma return if no Oklahoma liability is owed. A copy of the Federal extension must be enclosed with your Oklahoma return. If your Federal return is not extended, or an Oklahoma liability is owed, an extension of time to file your Oklahoma return may be granted on Form 504. The Form 504 must be filed on or before the due date of the return. To avoid delinquent penalty for late payment, 90% of the tax liability must be paid with the extension. To avoid delinquent interest for late payment, 100% of the tax liability must be paid with the extension.

Paper returns without a 2D barcode should be mailed to the Oklahoma Tax Commission, PO Box 26800, Oklahoma City, OK 73126-0800. Paper returns with a 2D barcode should be mailed to the Oklahoma Tax Commission, PO Box 269045, Oklahoma City, OK 73126-9045. For more information on the 2D barcode, see page 6.

### Fiscal Year and Short Period Returns...

For all fiscal year and short period returns, the beginning and ending dates of the tax year must be shown on the top portion of the return where indicated. Omission of this information may cause a significant delay in the processing of the return and no interest will accrue on any refund pending.

## GENERAL FILING INFORMATION

### Consolidated Returns...

If a Federal consolidated return is filed, an Oklahoma consolidated return may be required or permitted under certain circumstances.

An election to file a separate or consolidated return is made with the timely filing of the return. If an affiliated group of corporations elects to file a consolidated Oklahoma income tax return, such election shall be binding. The affiliated group of corporations shall be required to file a consolidated Oklahoma income tax return for all future tax years unless the OTC releases the affiliated group of corporations from such election.

In filing a Consolidated Income Tax Return for Oklahoma, the Oklahoma taxable income for each corporation is computed separately on its own factors and then combined for one total income upon which the tax is computed. **Complete Form 512-TI "Computation of Oklahoma Consolidated Taxable Income" to determine the combined taxable income to report on page 1, line 1 of Form 512. Submit a separate Schedule A and Schedule B, if applicable, for each company within the consolidation.**

Enclose a copy of the Federal consolidated return with an income statement, balance sheet, M-1, M-2, M-3 and supporting schedules for each member of the consolidated group. 68 Oklahoma Statutes (OS) Sec. 2367.

### Special Instructions Regarding Form 512, Page 4...

Complete Page 4 or attach a copy of the Federal Form 1120 Schedules L, M-1 and M-2. Corporations that are not required to complete Federal Form 1120 Schedules L, M-1 and M-2 are still required to complete the Oklahoma Form 512, Page 4 - Balance Sheets, Reconciliation of Income per Books with Income per Return (OK M-1) and Analysis of Unappropriated Retained Earnings per Books (OK M-2).

Corporations that are not required to complete Federal Form 1120 Schedule M-1 due to the requirement to complete Schedule M-3 must either complete the Oklahoma Schedule M-1 or enclose a copy of the Federal Schedule M-3.

### Declaration of Estimated Tax...

Corporations must make estimated tax payments when the tax liability for the current year can reasonably be expected to be \$500 or more. The estimated tax payments shall be the lesser of 70% of your current year's tax liability or 100% of the tax liability shown on your return for the preceding taxable year of 12 months.

The estimated tax payments shall be paid in four equal\* installments of:

- one-quarter on or before the 15th day of the fourth month of the taxable year;
- one-quarter on or before the 15th day of the sixth month of the taxable year;
- one-quarter on or before the 15th day of the ninth month of the taxable year;
- one-quarter on or before the 15th day of the first month of the succeeding taxable year.

Amended declarations may be filed on any of the payment dates. Form OW-8-ESC, for filing estimated payments, can be obtained from our website at [www.tax.ok.gov](http://www.tax.ok.gov).

\*For purposes of determining the amount of tax due on any of the respective dates, taxpayers may compute the tax by placing taxable income on an annualized basis as prescribed in Rule 710:50-13-9.

Estimated payments can be made electronically through the OTC website. Visit the "Online Services" page on the web at [www.tax.ok.gov](http://www.tax.ok.gov) for further information.

There is no provision in the present law for tentative returns.

### Amended Returns...

Use Form 512X for all amended returns. Enclose Federal Forms 1120X or 1139 and proof of disposition by the Internal Revenue Service when applicable.

An overpayment on an amended return may not be credited to estimated tax, but will be refunded. The amount applied to estimated tax on the original return cannot be adjusted.

## GENERAL FILING INFORMATION

### Adjustments by Internal Revenue Service...

Taxpayers who file “consents” extending the time for making Federal adjustments automatically extend the time for making state adjustments. The taxpayer is also required to file an amended return reporting all Internal Revenue Service adjustments. A copy of the finalized RAR must be enclosed with each return.

### Banks and Credit Unions...

State and national banks and state credit unions are subject to an “In Lieu” tax. See 68 OS Sec. 2370. When reporting income on Schedule A, line(s) 5 and/or 6b, please furnish a detailed schedule of the interest income by source and amount. Expense deductions claimed in arriving at taxable income shall be reduced by an amount equal to 50% of excluded interest income on obligations of the United States government or agencies thereof and obligations of the State of Oklahoma or political subdivisions thereof.

### Real Estate Investment Trusts...

A real estate investment trust that does not become regularly traded on an established securities market within one year of the date on which it first becomes a real estate investment trust shall be deemed not to have been regularly traded on an established securities market, retroactive to the date it first became a real estate investment trust. An amended return shall be filed reflecting such retroactive designation for any tax year or part year occurring during its initial year of status as a real estate investment trust. For purposes of this paragraph, a real estate investment trust becomes a real estate investment trust on the first day it has met the requirements of Section 856 of the Internal Revenue Code (IRC) and has elected to be treated as a real estate investment trust pursuant to IRC Section 856(c)(1). 68 OS Sec. 2358.

### Oklahoma Net Operating Loss Deduction...

**Notice:** The amount of any net operating loss deduction claimed on Schedule A, line 29a or Schedule B, line 6d, must also be entered on the front of Form 512 in the space provided at the top of the form.

### Oklahoma Net Operating Loss Deduction (continued)

The amount of any Federal net operating loss deduction shall be adjusted as follows:

The amount of any net operating loss deduction allowed for the taxable year shall be an amount equal to the aggregate of the Oklahoma net operating loss carryovers and carrybacks to such year. Oklahoma net operating losses shall be separately determined by reference to IRC Section 172 as modified by the Oklahoma Income Tax Act and shall be allowed without regard to the existence of a Federal net operating loss. For tax years 1996-2000, net operating losses may not be carried back but may be carried forward for a period of time not to exceed 15 years. **For tax years 2001 – 2007 and tax years 2009 and subsequent, the years to which such losses may be carried shall be determined solely by reference to IRC Section 172. For tax year 2008, years to which such losses may be carried back shall be limited to two years.** 68 OS Sec. 2358 (A)(3).

A detailed schedule must be furnished for any net operating loss carried forward to the current tax year.

An election may be made to forego the carryback period. A written statement of the election must be part of the original timely filed Oklahoma loss-year return. If the corporation timely filed its return for the loss-year without making the election, it may make the election on an amended return filed within 6 months of the due date of the loss year return (excluding extensions). Attach the election to the amended return. Once made, the election is irrevocable.

### Refundable Credit...

A refundable credit is available for qualified capital expenditures, wages and training expenses incurred by a business enterprise whose principal activity is data processing services, computer systems design services or other computer related services that, as of July 1, 2005, maintains an Oklahoma annual payroll of at least \$85 million and an Oklahoma labor force of 1,000 or more persons. The Computer Industry Credit may be claimed by filing Form 580 at any time. Or, the credit may be claimed on the estimated tax line of the income tax return, in which case, Form 580 must be enclosed with the return. 68 OS Sec. 2357.201 and Rule 710:50-15-100.

## LINE BY LINE INSTRUCTIONS

### GENERAL INSTRUCTIONS FOR DETERMINING OKLAHOMA TAXABLE INCOME

#### INCOME COMPUTATION...

Beginning with Federal taxable income, proper adjustments are to be made to arrive at Oklahoma taxable income. Some of the adjustments may be to add interest income from obligations of state and political sub-divisions thereof, and to deduct interest from U.S. obligations. Oil and mining production or royalties and gain or loss from disposition of such property shall be allocated according to their situs. General and administrative expenses, such as interest expense, etc., will ordinarily be allocated on the basis of Oklahoma direct expense to total direct expense.

#### SAFETY PAYS OSHA CONSULTATION SERVICE EXEMPTION:

(Schedule A, Line 26, column B or Schedule B,  
Line 3)

An employer that is eligible for and utilizes the Safety Pays OSHA Consultation Service provided by the Oklahoma Department of Labor shall receive a \$1,000 exemption for the tax year the service is utilized. Employers must be able to substantiate their participation in the Oklahoma Department of Labor's Safety Pays Consultation Service upon request.

#### QUALIFIED REFINERY PROPERTY:

(Schedule A, Line 10, column B or Schedule B,  
Line 2)

If the election was made to expense the cost of qualified Oklahoma refinery property placed in service before January 1, 2012 on a previous year's Oklahoma return, the depreciation deduction claimed on the Federal return for such property must be added back to arrive at Oklahoma taxable income. This addition must be made regardless of whether the expense was claimed on the corporate return or allocated to its owners. 68 OS Sec. 2357.204

**Don't forget to copy  
your return for your files  
before mailing.**

#### COST OF COMPLYING WITH SULFUR REGULATIONS: (68 OS Sec. 2357.205)

A qualified refinery may make an irrevocable election to allocate all or a portion of the cost of complying with sulfur regulations issued by the Environmental Protection Agency as a deduction allowable to its owners. The allocation for each person is equal to the ratable share of the total amount allocated, determined on the basis of the ownership interest of the person. The taxable income of the refinery shall not be reduced by the reason of any amount allowed under this section.

#### **If you are the Refinery -**

To make the election, attach a schedule stating your corporate name and Federal Employer Identification Number, a list of the costs of complying with sulfur regulations some or all of which are being allocated to your owners, and the portion of such costs allocated to each owner, including the owner's name and Federal identification number. You shall also provide each owner with written notice of the amount of the allocation. The notice must include your corporate name and Federal Employer Identification Number and the owner's name and Federal identification number.

#### **If you are the Owner -**

(Schedule A, Line 26, column B or Schedule B,  
Line 6)

Deduct the portion of the cost of complying with sulfur regulations which have been allocated to you. Attach the written notice of the allocation received from the refinery.

### Want a Form that Does the Math?

The Oklahoma Tax Commission has just the form for you. Visit our website at [www.tax.ok.gov](http://www.tax.ok.gov). Download the "2-D Calculating Form 512" from the income tax forms area of the website.

As you fill in your form on your computer screen, this form will be doing the calculating for you. Once finished, simply print out two copies before closing the document. Mail one to the OTC and keep the other for your files.

By using this form type, your return will have a 2-D barcode at the top and will be processed faster. Faster processing means a faster refund to you.

## LINE BY LINE INSTRUCTIONS

### GENERAL INSTRUCTIONS FOR DETERMINING OKLAHOMA TAXABLE INCOME, CONTINUED

#### **OKLAHOMA CAPITAL GAIN DEDUCTION:** (Schedule A, Line 26, column B or Schedule B, Line 6)

Corporations can deduct qualifying gains receiving capital treatment which are included in Federal taxable income. "Qualifying gains receiving capital treatment" means the amount of the net capital gains, as defined under IRC Section 1222(11). The qualifying gain must:

- 1) Be earned on real or tangible personal property located within Oklahoma that you have owned, either directly or indirectly, for at least five uninterrupted years prior to the date of the sale;
- 2) Be earned on the sale of stock or ownership interest in an Oklahoma headquartered company, limited liability company, or partnership where such stock or ownership interest has been owned, either directly or indirectly, by you for at least three uninterrupted years prior to the date of the sale; or
- 3) Be earned on the sale of real property, tangible personal property or intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets on an Oklahoma company, limited liability company, or partnership where such property has been directly or indirectly owned by such entity or owned by the owners of such entity, and used in or derived from such entity for a period of at least three uninterrupted years prior to the date of the sale.

Enclose Form 561-C and a copy of your Federal Schedule D.

#### **EMPLOYERS PROVIDING CHILD CARE PROGRAMS FOR THEIR EMPLOYEES:** (Schedule A, Line 10, column B or Schedule B, Line 6 as an addition)

Employers incurring expenses to provide Oklahoma child care services for children of their employees may be allowed a credit. If allowed, the eligible expenses upon which the credit is based must be added back to arrive at Oklahoma taxable income. See Form 511CR, Number 12 for the credit. Enclose a schedule of eligible expenses and the computation of the credit. 68 OS Sec. 2357.26 and Rule 710:50-15-91.

#### **AGRICULTURAL COMMODITY PROCESSING FACILITY EXCLUSION:**

(Schedule A, Line 26, column B or Schedule B, Line 6)

Owners of agricultural commodity processing facilities may exclude 15% of their investment costs in a new or expanded agricultural commodity processing facility located within Oklahoma. Agricultural commodity processing facility means building, structures, fixtures and improvements used or operated primarily for the processing or production of agricultural commodities to marketable products. The investment is deemed made when the property is placed in service.

Under no circumstances shall this exclusion lower your taxable income below zero. In the event the exclusion does exceed taxable income, any unused portion may be carried over for a period not to exceed six years. A schedule must be enclosed showing the type of investment(s), the cost of the investment, and the date placed in service.

### 2-D BARCODE INFORMATION

#### Does Your Form Have One of These?



If you recognize this barcode from your tax return, your return was prepared using computer software utilizing two dimensional barcoding. This means your tax information will be processed faster and more accurately and you will see your refund check faster!

Below are answers to common questions about barcoding.

#### **What Are the Benefits of 2-D Barcoding?**

This technology converts the information on a tax return into a scannable barcode. In seconds, the Oklahoma Tax Commission can read the barcode, process it immediately into our system, and eliminate the need for any manual data entry. This enables the Oklahoma Tax Commission to process more returns, faster and with no errors. Ultimately, this means faster refunds for the taxpayers of Oklahoma.

#### **What about Print Quality?**

Generally, even when damaged, a 2-D barcode can be read with 100% accuracy, as long as the print quality is set at a high level (not draft).

#### **Where Do I Mail 2-D forms?**

The mailing address for 2-D income tax forms is:  
Oklahoma Tax Commission  
Post Office Box 269045  
Oklahoma City, OK 73126-9045

**This special mailing address is for 2-D forms only.**

## LINE BY LINE INSTRUCTIONS

### GENERAL INSTRUCTIONS FOR DETERMINING OKLAHOMA TAXABLE INCOME, CONTINUED

**FIRST YEAR BONUS DEPRECIATION:**

• **50% First Year Bonus Depreciation...**

Federal taxable income shall be increased by 80% of any amount of bonus depreciation received under the Federal Economic Stimulus Act of 2008 or Federal American Recovery and Reinvestment Act of 2009. Any amount added back can be reclaimed in later years. In the first taxable year beginning after the bonus depreciation was added back, and for the next three taxable years, subtract 25% of the amount added back.

Schedule A, Line 20, column B or Schedule B, Line 6 as a deduction.

If the bonus depreciation was claimed on a previous year's Federal return, subtract 25% of the amount of bonus depreciation added back in such year. Subtract the depreciation on Schedule A, Line 20, column B or on Schedule B, line 6. For corporations filing schedule B in the initial year, 25% of the bonus depreciation apportioned to Oklahoma is subtracted.

Enclose a schedule of your computation.

Note: Limited Liability Companies are not corporations subject to this adjustment.

**50% Bonus Depreciation Example:**

<b>Schedule A Filers</b>		2008	2009	2010	2011	2012
Bonus Depreciation Claimed on Federal Return		100,000				
Add Back to Oklahoma Income	80%	80,000				
Subsequent Year Subtraction	25%		20,000	20,000	20,000	20,000
			Claimed on Schedule A, Line 20 (Attach Statement)			

<b>Schedule B Filers</b>		2008	2009	2010	2011	2012
Bonus Depreciation Claimed on Federal Return		100,000				
Add Back to Federal Income	80%	80,000				
Oklahoma Apportionment Percentage for 2008 (Year of the Add Back)		40%				
Apportioned Amount of Add Back		32,000				
Subsequent Year Subtraction	25%		8,000	8,000	8,000	8,000
			Claimed on Schedule B, Line 6 (Attach Statement)			



The Oklahoma Tax Commission's QuickTax system is available for your business tax filing needs. This online system will accept returns and payments for the following tax types:

- Sales Tax • Use Tax (vendor and consumer)
- Withholding Tax • Mixed Beverage Tax
- Waste Tire Tax
- Nonresident Royalty Withholding Tax
- Estimated Income Tax

Payment options include ACH debit, ACH credit, and credit card. Set up just like your paper forms, the QuickTax system is faster and much easier than the paper method. Also, when you finish, you will receive a confirmation number, giving you the peace of mind in knowing your report and payment have been received.

Log on to our website at [www.tax.ok.gov](http://www.tax.ok.gov).

Give QuickTax a try with your next business tax filing, because you didn't go into business to file tax forms!

## LINE BY LINE INSTRUCTIONS

### GENERAL INSTRUCTIONS FOR DETERMINING OKLAHOMA TAXABLE INCOME, CONTINUED

#### CAPTIVE REAL ESTATE INVESTMENT TRUSTS:

(Schedule A, Line 10, column B or Schedule B, Line 2)

A captive real estate investment trust, which is subject to Federal income tax, is required to add-back the dividends-paid deduction otherwise allowed by Federal law in computing net income. 68 OS Sec. 2358.

**Looking for a form that will do the math for you?**

Check out Oklahoma Form 512 2-D on our website at [www.tax.ok.gov](http://www.tax.ok.gov).

### PAGE TWO - SCHEDULE A

**Schedule A, Column A** is to be completed by all corporations. All corporations start with Schedule A.

**Schedule A, Column B** is to be used by all corporations domesticated in Oklahoma deriving all of their income within Oklahoma or by corporations whose business within and without Oklahoma is oil and gas production, mining, farming, or rental. This should be completed using the direct accounting method.

**Income (loss) shall be allocated in accordance with the situs of such property. Overhead expense shall be allocated on the basis of direct expense in Oklahoma to the total direct expense everywhere.**

#### Line 5 -

##### Interest on U.S. Government Obligations

If you report interest on bonds, notes, and other obligations of the U.S. on your Federal return, it may be excluded from your Oklahoma income if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the income is from a mutual fund which invests in U.S. Government obligations, enclose documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax. **Interest from entities such as FNMA & GNMA does not qualify.**

##### Line 6a - Other Interest

Accounts receivable interest income and interest income from investments held to generate working capital shall be allocated to Oklahoma on the basis of direct expense.

All other intangible income (loss) shall be allocated in accordance with the situs of the corporation.

##### Line 6b - State and Municipal Interest

Corporations domiciled in Oklahoma that receive income on bonds issued by any state or political subdivision thereof, exempt from Federal taxation but not exempt from taxation by the laws of the State of Oklahoma, shall add the total of such income to arrive at Oklahoma income.

##### Line 6b - State and Municipal Interest (continued)

- 1) Income from all bonds, notes or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note or other obligations shall be free from taxation.
- 2) Income from local Oklahoma governmental obligations issued after July 1, 2001, other than those provided for in 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, or on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, or counties or by public trusts of which any of the foregoing is a beneficiary.
- 3) Income from Oklahoma State and Municipal Bonds issued prior to July 2, 2001, other than those provided for in 1, is exempt from Oklahoma income tax only if so provided by the statute authorizing their issuance.



## LINE BY LINE INSTRUCTIONS

### PAGE TWO - SCHEDULE A, CONTINUED

#### Line 6b - State and Municipal Interest (continued)

- 4) Income on bonds issued by another state or political subdivision thereof (non-Oklahoma), exempt from Federal taxation, is taxable for Oklahoma income tax.

Enclose a schedule of all municipal interest received by source and amount. If the income is from a mutual fund which invests in state and local government obligations, enclose documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

Note: If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. The gain/loss from sale of a state or municipal bond, other than those provided for in 1, is exempt only if so provided by the statute authorizing its issuance.

#### Line 7 and 8 - Rents and Royalties

Income from real or tangible personal property, lease royalty or bonus shall be allocated in accordance with the situs of the property.

#### Line 9 - Gains or Losses

Gains or losses from the sale of leases and gains or losses from the sale of real and tangible personal property, shall be allocated in accordance with the situs of the property.

#### Line 10 - Other Income (Column B)

Rents and interest expenses paid to a captive real estate investment trust and deducted on your Federal return must be added back to compute Oklahoma taxable income. Such add-back is not required if the captive real estate investment trust is subject to the add-back for the dividends-paid deduction. See "Captive Real Estate Investment Trusts" on page 8.

#### Line 12 through 26 - Expenses

Expenses relative to the income above shall be allocated directly to that income.

## Electronic Checks Now Accepted Through Website

Paper checks are not your only option when paying your balance due. You may pay electronically from your checking account through our website.

Log on to [www.tax.ok.gov](http://www.tax.ok.gov) and visit the "Online Services" link to view all your payment options.

Other tax types are also accepted through this payment system, including estimated tax payments.

### PAGE THREE - SCHEDULE B

Schedule B is to be used by corporations conducting a business of a unitary nature. A unitary business is one whose income is derived from the conduct in more than one state of a single business enterprise, all the factors of which are essential to the realization of an ultimate gain derived from the enterprise as a whole, and not from its component parts which are too closely connected and necessary to each other to justify division or separate allocation.

Generally the resulting amount is apportioned to Oklahoma based on the 3-factor formula. The basis of the apportionment is the arithmetical average of three factors consisting of property, payroll and sales. If less than 3 factors are present, the resulting amount is apportioned to Oklahoma on a 2-factor or single factor formula consisting of the arithmetical average of the factors present. A factor is considered present if there is a denominator.

NOTE: FACTORS ARE NOT COMPUTED FROM THE CONSOLIDATED TOTALS. Each factor is a ratio of the total within Oklahoma to the total everywhere. For income apportioned to Oklahoma, there is to be added all income separately allocated to Oklahoma with the result being Oklahoma taxable income. 68 OS Sec. 2358.

#### Line 1 - Federal Taxable Income

Enter Net Taxable Income from Schedule A, Column A, line 30.

## Electronic Payments

Log on to [www.tax.ok.gov](http://www.tax.ok.gov) and visit the "Online Services" link to make a payment electronically. All electronic payment methods provide you with a confirmation number and the peace of mind in knowing your payment was received.

# LINE BY LINE INSTRUCTIONS

## PAGE THREE - SCHEDULE B, CONTINUED

### Line 2 - Additions

Deductions relating to income which is separately allocated shall not be allowed and will be entered here.

Rents and interest expenses paid to a captive real estate investment trust and deducted on your Federal return must be added back to compute Oklahoma taxable income. Such add-back is not required if the captive real estate investment trust is subject to the add-back for the dividends-paid deduction. See "Captive Real Estate Investment Trusts" on page 8.

### Line 3 - Deductions


Income from U.S. obligations (see page 8, Schedule A instructions) and net income separately allocated (oil and gas production, mining, farming, or rentals) will be entered here. Gains or losses from sale of intangible personal property which is directly allocated should also be entered here.

### Line 6 - Oklahoma Additions and Deductions

Income separately allocated to Oklahoma should be entered here. (Examples: interest income from state obligations or political subdivisions, oil and gas production, mining, farming or rentals, etc.).

**The Oklahoma Tax Commission's QuickTax program offers businesses the opportunity to file and pay many Oklahoma business taxes online.**

**Visit our website to learn more about QuickTax!**  
[www.tax.ok.gov](http://www.tax.ok.gov)



### Line 8 - Oklahoma Accrued Tax

Oklahoma accrued tax is computed by dividing line 7 (Oklahoma Net Income before Oklahoma Income Tax) by the number 17.6667.

When filing a consolidated return, complete Form 512-TI. The accrual of Oklahoma state income tax must be made after the combination of the income and loss from all companies included in the combination. The accrued tax cannot be less than zero.

When credits are allowed, the accrual of Oklahoma tax will not be allowed on the amount of Oklahoma taxable income that is covered by the credit. Tax accrual is allowed on the amount of income for which tax is actually paid. The following example shows how the accrual should be calculated. A schedule, such as the example below, should be enclosed and submitted with Form 512.

#### Computation of Tax Accrual When Tax Credits Are Allowable

1. Oklahoma income before tax accrual	100,000
2. Allowable Oklahoma credits	2,000
<u>Computation of accrued tax allowed</u>	
A. Oklahoma income (Line 1 above)	100,000
B. Line 2 above divided by 6%	33,333
C. Subtract Line B from Line A	66,667
D. Divide Line C by 17.6667	3,774
(If Line D is less than 0, enter 0)	
3. Subtract Line D from Line 1 above.	96,226

(Enter Line 3 above on Page 1, Line 1 of your Oklahoma corporation income tax Form 512)

Total tax due	5,774
Tax accrual allowed	3,774
Tax credit allowed	2,000

## PAGE ONE

### Line 3 - Other Credits

The amount of other credits as claimed on Form 511CR should be entered on this line. Enter in the box the number that corresponds with the credit to which you are entitled. Enter "99" if entitled to more than one credit. See page 11 for a list of the credits available on Form 511CR. If you are claiming any of the credits on Form 511CR, enclose the form, and any applicable forms or schedules, with your Form 512 return.

The Form 511CR can be obtained from our website at [www.tax.ok.gov](http://www.tax.ok.gov).

### Line 3 - Other Credits (continued)

Tax credits transferred or allocated must be reported on OTC Form 569. Failure to file Form 569 will result in the affected credits being denied by the OTC pursuant to 68 OS Sec. 2357.1A-2.

(continued on page 11)

**Electronic Payment Options Available at [www.tax.ok.gov](http://www.tax.ok.gov)**

# LINE BY LINE INSTRUCTIONS

## PAGE ONE, CONTINUED

### Line 3 - Other Credits (continued)

- Oklahoma Investment/New Jobs Credit  
**Enclose Form 506.**  
68 OS Sec. 2357.4 and Rule 710:50-15-74.
- Coal Credit  
68 OS Sec. 2357.11 and Rule 710:50-15-76.
- Credit for Energy Assistance Fund Contribution  
68 OS Sec. 2357.6.
- Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property or Investment in Qualified Electric Motor Vehicle Property  
68 OS Sec. 2357.22 and Rule 710:50-15-81.
- Credit for Hazardous Waste Disposal  
27A OS Sec. 2-11-303 and Rule 710:50-15-75.
- Credit for Qualified Recycling Facility  
68 OS Sec. 2357.59 and Rule 710:50-15-84.
- Small Business Capital Credit  
**Enclose Form 527-A.**  
68 OS Sec. 2357.60 - 2357.65 and Rule 710:50-15-86.
- Oklahoma Agricultural Producers Credit  
**Enclose Form 520.**  
68 OS Sec. 2357.25 and Rule 710:50-15-85.
- Small Business Guaranty Fee Credit  
**Enclose Form 529.**  
68 OS Sec. 2357.30.
- Credit for Employers Providing Child Care Programs  
68 OS Sec. 2357.26 and Rule 710:50-15-91.
- Credit for Entities in the Business of Providing Child Care Services  
68 OS Sec. 2357.27.
- Credit for Food Service Establishments that Pay for Hepatitis A Vaccination for their Employees  
68 OS Sec. 2357.33.
- Credit for Commercial Space Industries  
68 OS Sec. 2357.13.
- Credit for Tourism Development or Qualified Media Production Facility  
68 OS Sec. 2357.34 - 2357.40.
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit  
68 OS Sec. 2357.81.
- Credit for Qualified Rehabilitation Expenditures  
68 OS Sec. 2357.41 and Rule 710:50-15-108.
- Rural Small Business Capital Credit  
**Enclose Form 526-A.**  
68 OS Sec. 2357.71 - 2357.76 and Rule 710:50-15-87.
- Credit for Electricity Generated by Zero-Emission Facilities  
68 OS Sec. 2357.32A.
- Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act  
68 OS Sec. 2370.1.
- Credit for Manufacturers of Small Wind Turbines  
68 OS Sec. 2357.32B and Rule 710:50-15-92.
- Credit for Qualified Ethanol Facilities  
68 OS Sec. 2357.66 and Rule 710:50-15-106.
- Poultry Litter Credit  
68 OS Sec. 2357.100 and Rule 710:50-15-95.
- Credit for Qualified Biodiesel Facilities  
68 OS Sec. 2357.67 and Rule 710:50-15-98.
- Film or Music Project Credit  
**Enclose Form 562.**  
68 OS Sec. 2357.101 and Rule 710:50-15-101.
- Credit for Breeders of Specially Trained Canines  
68 OS Sec. 2357.203 and Rule 710:50-15-97.
- Credit for Wages Paid to an Injured Employee  
68 OS Sec. 2357.47 and Rule 710:50-15-107.
- Credit for Modification Expenses Paid for an Injured Employee  
68 OS Sec. 2357.47 and Rule 710:50-15-107.
- Dry Fire Hydrant Credit  
68 OS Sec. 2357.102 and Rule 710:50-15-99.
- Credit for the Construction of Energy Efficient Homes  
68 OS Sec. 2357.46 and Rule 710:50-15-104.
- Credit for Railroad Modernization  
68 OS Sec. 2357.104 and Rule 710:50-15-103.
- Research and Development New Jobs Credit  
**Enclose Form 563.**  
68 OS Sec. 54006 and Rule 710:50-15-105.
- Credit for Stafford Loan Origination Fee  
(available for banks and credit unions)  
68 OS Sec. 2370.3.
- Gas Used in Manufacturing Credit  
68 OS Sec. 2357(C).
- Credit for Biomedical Research Contribution  
68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Credit for Employers in the Aerospace Sector  
**Enclose Form 565.**  
68 OS Sec. 2357.301, 2357.302 and 2357.303 and Rule 710:50-15-109.
- Wire Transfer Fee Credit  
68 OS Sec. 2357.401 and Rule 710:50-15-111.
- Credit for Manufacturers of Electric Vehicles  
68 OS Sec. 2357.402 and Rule 710:50-15-112.
- Business Activity Tax Credit  
68 OS Sec. 1219 and Rule 710:95-19-6.
- Credit for Cancer Research Contribution  
68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Oklahoma Capital Investment Board Tax Credit  
74 OS Sec. 5085.7

**Line 7 - Oklahoma Withholding**

1. Enter the Oklahoma income tax withheld from your royalty payments.
2. Oklahoma income tax is withheld from distributions made by pass-through entities to nonresident members, unless such nonresident member has filed a withholding exemption affidavit (Form OW-15). If you are a nonresident member of a pass-through entity who has not filed an affidavit, Oklahoma income tax should have been withheld on distributions of Oklahoma taxable income. Enter the Oklahoma income tax withheld on your distribution.

Enclose the Form 500-A, Form 1099-MISC, Form 500-B, Form K-1 or other documentation to substantiate Oklahoma withholding.

**Line 11 -**

**You have the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Enter the amount of your donation and place the line number of the organization in the box on line 11 of Form 512. If you give to more than one organization, put a “99” in the box and attach a schedule showing how you would like your donation split.**

**1 Oklahoma Wildlife Diversity Program**

The Oklahoma Wildlife Diversity Program is funded primarily by concerned Oklahomans. All donations provide for a variety of projects, including research on Texas horned lizards and other rare wildlife, wildlife observation activities such as winter Bald Eagle Tours and spring Watchable Wildlife Weekends, statewide educational workshops, informational brochures and posters, and management of a bat cave purchased with previous program donations. If you are not receiving a refund, you may still donate. Mail your contribution to: Wildlife Diversity Program, 1801 North Lincoln, Oklahoma City, OK 73105.

**2 Oklahoma Breast and Cervical Cancer Fund**

You may donate for the benefit of breast and cervical cancer early detection, public education and research. Your donation will be placed in a fund to be used for the purpose of funding programs to increase knowledge of breast and cervical cancer risk and prevention and provide mammograms, pap tests and biopsies for low income women. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Health, Breast and Cervical Cancer Revolving Fund, 1000 NE 10th St., Oklahoma City, OK 73152.

**3 Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children**

You may donate from your tax refund to support programs for volunteers to act as Court Appointed Special Advocates for abused or neglected children. Donations will be placed in the Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates. Monies will be expended by the Office of the Attorney General for the purpose of providing grants to the Oklahoma CASA Association. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., P.O. Box 54946, Oklahoma City, OK 73154.

**4 Oklahoma Pet Overpopulation Fund**

You may donate from your tax refund for the benefit of the Oklahoma Pet Overpopulation Fund. Monies placed in this fund will be expended by the Department of Agriculture, Food and Forestry for the purpose of developing educational programs on pet overpopulation and for implementing spay/neuter efforts in this state. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Animal Industry Division, 2800 North Lincoln Blvd., Oklahoma City, OK 73105.

(continued on page 13)

**Need a form or have a tax question after hours?**

**No problem.**

Visit our website at [www.tax.ok.gov](http://www.tax.ok.gov) for all your tax needs 24 hours a day, seven days a week.

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

**More than just income tax information...  
...information for all your needs including forms, FAQ's and filing options.**

**5 Support of the Oklahoma National Guard**

You have the opportunity to donate from your tax refund for the benefit of providing financial relief to qualified members of the Oklahoma National Guard and their families. Donations will be placed in the Income Tax Check Off Revolving Fund for the Support of the Oklahoma National Guard Relief Program. Monies, to assist Oklahoma National Guard members and their families with approved hardship expenses, will be expended by the Military Department. If you are not receiving a refund, you may still donate. Mail your contribution to: Operation Homefront Task Force, 3501 Military Circle, Oklahoma City, OK 73111-4398.

**6 Oklahoma Leukemia and Lymphoma Fund**

You have the opportunity to donate from your tax refund for the benefit of the Oklahoma Leukemia and Lymphoma Revolving Fund. Monies from the fund will be used by the State Department of Health for the purpose of supporting voluntary health agencies dedicated to curing Leukemia, Lymphoma, Hodgkin's Disease, and Myeloma and to improving the quality of life of patients and their families. If you are not receiving a refund, you may still donate. Mail your contribution to: State Department of Health, Oklahoma Leukemia and Lymphoma Revolving Fund - 228, PO Box 268823, Oklahoma City, OK 73152-8823.

**7 Support of Programs for Regional Food Banks in Oklahoma**

You may donate from your tax refund for the benefit of the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma (Oklahoma Food Banks). The Oklahoma Food Banks are the largest hunger-relief organizations in the state - distributing food to charitable and faith-based feeding programs throughout all 77 counties in Oklahoma. Your donation will be used to help provide food to the more than 500,000 Oklahomans at risk of hunger on a daily basis. If you are not receiving a refund, you may still donate by mailing your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, PO Box 248893, Oklahoma City OK 73142.

**8 Support of Folds of Honor Scholarship Program**

You have the opportunity to donate from your tax refund to support the Folds of Honor Foundation. Folds of Honor is a 501(c)(3) charitable organization that provides post-secondary educational scholarships for children and spouses of military service men and women killed or disabled while serving in the war in Iraq or Afghanistan. If you are not receiving a refund, you may still donate. Mail your contribution to: Folds of Honor Foundation, 5800 North Patriot Drive, Owasso OK 74055.

**9 Y.M.C.A. Youth and Government Program**

You have the opportunity to donate from your tax refund for the benefit of the Oklahoma chapter of the Y.M.C.A. Youth and Government program. Monies donated will be expended by the State Department of Education for the purpose of providing grants to the Program so young people may be educated regarding government and the legislative process. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Education, YMCA Youth and Government Program, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City OK 73105-4599.

**10 Multiple Sclerosis Society Fund**

You may donate for the benefit of research toward a cure for Multiple Sclerosis. Your donation will be placed in a fund for the purpose of providing grants to the Multiple Sclerosis Society for purposes of mobilizing people and resources to drive research for a cure and to address the challenges of everyone affected by multiple sclerosis. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Health, Multiple Sclerosis Society Revolving Fund, Post Office Box 268823, Oklahoma City OK 73126-8823.

**11 Support Oklahoma Honor Flights**

You have the opportunity to donate any amount of your tax refund to support Oklahoma Honor Flights. Oklahoma Honor Flights is a 501(c)(3) not-for-profit organization that transports Oklahoma World War II veterans to Washington, D.C. to visit the memorial dedicated to honor their service and sacrifice. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Honor Flights, PO Box 10492, Midwest City OK 73140.

**www.tax.ok.gov**

**Oklahoma tax assistance available 24/7.**

## LINE BY LINE INSTRUCTIONS

PAGE ONE, CONTINUED

### **12 Support of Domestic Violence and Sexual Assault Services**

You may donate from your tax refund for the benefit of domestic violence and sexual assault services in Oklahoma that have been certified by the Attorney General. Your donation will be used to provide grants to domestic violence and sexual assault service providers for the purpose of providing domestic violence and sexual assault services in Oklahoma. The term "services" includes but is not limited to programs, shelters or a combination thereof. If you are not receiving a refund, you may still donate. Mail your contribution to: Attorney General, Domestic Violence and Sexual Assault Services Fund, 313 NE 21st Street, Oklahoma City, OK 73105.

### **13 Support of Volunteer Fire Departments**

You may donate from your tax refund for the benefit of volunteer fire departments in Oklahoma. Your donation will be used to provide grants to volunteer fire departments in this state for the purpose of purchasing bunker gear, wildland gear and other protective clothing. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Fire Marshal, Attn: Volunteer Fire Department Fund, 2401 NW 23rd Street, Suite 4, Oklahoma City, OK 73107.

### **14 Oklahoma Lupus Revolving Fund**

You may donate from your refund for the benefit of the Oklahoma Lupus Revolving Fund. Monies from the fund will be used by the State Department of Health to provide grants to the Oklahoma Medical Research Foundation for the purpose of funding research into treating and curing lupus in this state. If you are not receiving a refund, you may still donate. Mail your contribution to: State Department of Health, Lupus Revolving Fund, P.O. Box 268823, Oklahoma City, OK 73152-8823.

### **15 Oklahoma Sports Eye Safety Program**

You may donate from your refund for the benefit of the Oklahoma Sports Eye Safety Program. Your donation will be used by the State Department of Health to establish a sports eye safety grant program for the purchase and distribution of sports eye safety programs and materials to Oklahoma classrooms and sports eye safety protective wear to children age 18 and under. Monies will also be used to explore opportunities to utilize nonprofit organizations to provide such safety information or equipment. If you are not receiving a refund, you may still donate. Mail your contribution to: State Department of Health, Sports Eye Safety Fund, P.O. Box 268823, Oklahoma City, OK 73152-8823.

### **16 Historic Greenwood District Music Festival Fund**

With part of your tax refund you can support music festivals in the Historic Greenwood District of Tulsa. Your donation will be used by the Oklahoma Historical Society to assist with music education, public concerts, and a celebration of Tulsa's and Oklahoma's musical heritage. You may also mail your contributions to: Greenwood District Music Festival Fund, Oklahoma Historical Society, 800 Nazih Zuhdi Dr., Oklahoma City, OK 73105.

### **17 Public School Classroom Support Fund**

Donations to the Public School Classroom Support Revolving Fund will be used by the State Board of Education to provide one or more grants annually to public school classroom teachers. Grants will be used by the classroom teacher for supplies, materials, or equipment for the class or classes taught by the teacher. Grant applications will be considered on a statewide competitive basis. You may also mail a donation to: Oklahoma State Board of Education, Public School Classroom Support Fund, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City, OK 73105-4599.

#### **Line 13 - Refund**

All refunds must be directly deposited into a bank account. See page 15 "Direct Deposit Information" for detail.

#### **Line 15 Public School Classroom Support Fund**

A donation to this fund may be made on a tax due return. For information regarding this fund, see Line 11, #17.

#### **Line 16 - Underpayment of Estimated Tax Interest**

All corporations are required to make estimated tax payments if the tax liability is \$500 or more. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed estimated tax payments are required to be equal to the smaller of 70% of the current year tax liability **or** 100% of your prior year tax. The tax liability is the tax due less all credits except amounts paid on estimated tax and extension payments.

**Note:** No Underpayment of Estimated Tax Interest shall be imposed if the tax liability shown on the return is less than \$1,000. Enclose Form OW-8-P.

#### **Line 17 - Delinquent Penalty and Interest**

Interest at the rate of 1 1/4% per month shall be paid on the tax due from the original due date until paid. 90% of the tax liability must be paid by the original due date of the return to avoid a delinquent penalty charge of 5% for late payment.

## DIRECT DEPOSIT INFORMATION

All refunds, with very limited exceptions\*, must be made by direct deposit. Please complete the direct deposit box on the tax return to have the refund directly deposited into your account at a bank or other financial institution.

- 1** Place an 'X' in the appropriate box as to whether the refund will be going into a checking or savings account. Please keep in mind you will not receive notification of the deposit.
- 2** Fill out the routing number. The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check will be issued instead. Using the sample check shown below, the routing number is **120120012**.
- 3** Enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown below, the account number is **2020268620**.

**Please Note:** The OTC is not responsible if a financial institution refuses a direct deposit. If a direct deposit is refused, a check will be issued to the address shown on your tax return.

\* **EXCEPTION!** Due to electronic banking rules, the OTC will no longer allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution, or have a foreign address on your income tax return, you will be issued a paper check. If you have an address with an APO, FPO or DPO you are not considered to have a foreign address; your refund will be direct deposited.

**ABC Corporation**  
123 Main Street  
Anyplace, OK 00000

1234  
15-0000/0000

PAY TO THE ORDER OF **SAMPLE** \$   
DOLLARS

**ANYPLACE BANK**  
Anyplace, OK 00000

For **SAMPLE**

⑆120120012⑆ : 2020268620⑆ 1234

**Account Number**

**Routing Number**

**Note:** The routing and account numbers may appear in different places on your check.

## WHEN YOU ARE FINISHED...

- In the event that you owe taxes, please enclose a check or money order payable to "Oklahoma Tax Commission". The taxpayer FEIN and the tax year should be on your check or money order for your payment to be properly credited.
- Payments may also be made electronically online. Log on to [www.tax.ok.gov](http://www.tax.ok.gov) and visit the **Payment Options** link.
- When complete, make copies of all the documents for your records.
- Do not enclose any correspondence other than those documents and schedules required for your return.
- For proper account application, please do not enclose any estimated payments and/or vouchers with this return. Mail tax year 2013 estimated payments separately.
- Return must be signed.

• If your return has a 2D barcode, mail the original return along with any payment due to:

**Oklahoma Tax Commission  
Income Tax  
PO Box 269045  
Oklahoma City, OK 73126-9045**

What is a 2d barcode? See page 6.

• If your return does not have a 2D barcode, mail the original return along with any payment due to:

**Oklahoma Tax Commission  
Income Tax  
PO Box 26800  
Oklahoma City, OK 73126-0800**

What is a 2d barcode? See page 6.

## HOW TO CONTACT THE OKLAHOMA TAX COMMISSION

Whether you need a tax form,  
have a question or need further information,  
there are many ways to reach us.

### VISIT US ON THE WEB!

You'll find a wealth of information on our website, including downloadable tax forms, answers to common questions, and online filing options for both income and business taxes!

[www.tax.ok.gov](http://www.tax.ok.gov)

### OFFICE LOCATIONS!

#### Oklahoma City

2501 North Lincoln Boulevard  
**(405) 521-3160**

#### Tulsa

440 South Houston, 5th Floor  
**(918) 581-2399**

### GIVE US A CALL!

The Oklahoma Tax Commission can be reached at **(405) 521-3160**.

The in-state toll free number is **(800) 522-8165**.

Press "0" to speak to a representative.

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.