



**SCHEDULE A**

Schedule A, Column B is for corporations whose income is all within Oklahoma and/or for corporations whose income is partly within and partly without Oklahoma (not unitary). Enclose a complete copy of your Federal return.

Important: All applicable lines and schedules must be filled in.

<b>Gross Income (lines 1 through 11)</b>		<b>Column A As reported on Federal Return</b>	<b>Column B Total applicable to Oklahoma</b>
1	Gross receipts or gross sales _____ (less: returns and allowances) ..... 1		
2	Less: Cost of goods sold ..... 2		
3	Gross profit (line 1 minus line 2) ..... 3		
4	Dividends ..... 4		
5	Interest on obligations of the United States and U.S. Instrumentalities ..... 5		
6	(a) Other interest ..... 6a		
	(b) Municipal interest ..... 6b		
7	Gross rents ..... 7		
8	Gross royalties ..... 8		
9	(a) Net capital gains ..... 9a		
	(b) Ordinary gain or [loss] ..... 9b		
10	Other income (enclose schedule) ..... 10		
11	<b>Total income</b> (add lines 3 through 10) ..... 11		

<b>Deductions (lines 12 through 27)</b>			
12	Compensation of officers ..... 12		
13	Salaries and wages ..... 13		
14	Repairs ..... 14		
15	Bad debts ..... 15		
16	Rents ..... 16		
17	Taxes ..... 17		
18	Interest ..... 18		
19	Charitable Contributions ..... 19		
20	Depreciation ..... 20		
21	Depletion (see instructions below) ..... 21		
22	Advertising ..... 22		
23	Pension, profit-sharing plans, etc. .... 23		
24	Employee benefit programs ..... 24		
25	Domestic production activities deduction ..... 25		
26	Other deductions (enclose schedule) ..... 26		
27	<b>Total Deductions</b> (add lines 12 through 26) ..... 27		

<b>Totals (lines 28 through 30)</b>			
28	Taxable income before net operating loss deductions and special deductions ..... 28		
29	Less: (a) Net operating loss deduction (schedule) ..... 29a		
	(b) Special deductions ..... 29b		
30	Taxable income (line 28 minus lines 29a & b). Enter Column B on page 1, line 1 ..... 30		

**Note:** Indicate method used to allocate expenses to Oklahoma and enclose schedule of computations.

**OKLAHOMA DEPLETION IN LIEU OF FEDERAL DEPLETION** - Oklahoma depletion on oil and gas may be computed at 22% of gross income derived from each Oklahoma property during the taxable year. When computing Oklahoma depletion, corporations shall be limited to 50% of the net income (computed without the allowance for depletion) from each property. **Depletion schedule by property must be enclosed with return. Note: General and administrative expense (computed on basis of Oklahoma direct expense to total direct expense) must be deducted before applying the 50% test.**

**ADDITIONAL INFORMATION**

**Location of Principal Accounting Records**

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Has the Internal Revenue Service redetermined your tax liability for prior years?  Yes  No What years? \_\_\_\_\_

Did you file amended returns for the years stated above?  Yes  No  N/A

Has the statute of limitations been extended by consent for any prior years?  Yes  No What years? \_\_\_\_\_

Business name and principal locations in Oklahoma \_\_\_\_\_

Date business began in Oklahoma \_\_\_\_\_

Give name, address and relationship of all affiliated corporations - enclose Federal Form 851 \_\_\_\_\_



**SCHEDULE B**

Schedule B is for computation of Oklahoma taxable income of a unitary enterprise. [Section 2358(A)(5)]  
Enclose a complete copy of your Federal return.

1	Net taxable income from Schedule A, Column A, line 30 .....	1		\$
2	Add: (a) Taxes based on income .....	2a	\$	
	(b) Federal net operating loss deduction .....	2b		
	(c) Unallowable deduction (enclose schedule) .....	2c		
	(d) .....	2d		
	(e) .....	2e		
	(f) Total of lines 2a through 2e .....	2f		\$
3	Deduct all items separately allocated			
	(a) .....	3a	\$	
	(b) .....	3b		
	(c) .....	3c		
	(d) .....	3d		
	(e) .....	3e		
	(f) Total of lines 3a through 3e .....	3f		\$
	(Note: Items listed in 2 and 3 above must be net amounts supported by schedules showing source, location, expenses, etc.)			
4	Net apportionable income.....	4		\$
5	Oklahoma's portion thereof _____ %, from schedule below .....	5		\$
6	Add or deduct items separately allocated to Oklahoma (enclose schedule)			
	(a) .....	6a	\$	
	(b) .....	6b		
	(c) .....	6c		
	(d) Oklahoma net operating loss deduction.....	6d		
7	Oklahoma net income before tax (add lines 5 and 6).....	7		\$
8	Oklahoma accrued tax (see instructions) .....	8		\$
9	Oklahoma taxable income, line 7 less line 8 (enter on page 1, line 1) .....	9		\$

**APPORTIONMENT FORMULA**

		<b>Column A Total Within Oklahoma</b>	<b>Column B Total Within and Without Oklahoma</b>	<b>Column C (A divided by B) Percent Within Oklahoma</b>
1	Value of real and tangible personal property used in the unitary business (by averaging the value at the beginning and ending of the tax period).			
	(a) Owned property (at original cost):			
	(i) Inventories .....	1ai		
	(ii) Depreciable property .....	1aii		
	(iii) Land.....	1aiii		
	(iv) Total of section "a" .....	1aiv		
	(b) Rented property (capitalize at 8 times net rental paid)1b			
	(c) Total of sections "a" and "b" above.....	1c	\$	%
2	(a) Payroll .....	2a		
	(b) Less: Officer salaries.....	2b		
	(c) Total (subtract officer salaries from payroll) .....	2c	\$	%
3	Sales :			
	(a) Sales delivered or shipped to Oklahoma purchasers:			
	(i) Shipped from outside Oklahoma .....	3ai		
	(ii) Shipped from within Oklahoma.....	3aii		
	(b) Sales shipped from Oklahoma to:			
	(i) The United States Government .....	3bi		
	(ii) Purchasers in a state or country where the corporation is not taxable (i.e. under Public Law 86-272)... 3bii	3bii		
	(c) Total all of sections "a" and "b".....	3c	\$	%
4	If Revenue, Traffic Units or Miles Traveled is used rather than Sales, indicate here: _____			
5	Total percent (sum of items 1, 2 and 3) .....	5		%
6	Average percent (1/3 of total percent) (Carry to Schedule B, line 5).....	6		%



BALANCE SHEETS		BEGINNING OF TAXABLE YEAR		END OF TAXABLE YEAR	
		(A) Amount	(B) Total	(C) Amount	(D) Total
1	Cash.....1				
2	Trade notes and accounts receivable .....2				
	(a) Less allowance for bad debts .....2a				
3	Inventories .....3				
4	Gov't obligations:				
	(a) U.S. and instrumentalities.....4a				
	(b) State, subdivision, thereof, etc .....4b				
5	Other current assets (enclose schedule) .....5				
6	Loans to shareholders .....6				
7	Mortgage and real estate loans .....7				
8	Other investments (enclose schedule).....8				
9	Buildings and other fixed depreciable assets..9				
	(a) Less accumulated depreciation .....9a				
10	Depletable assets .....10				
	(a) Less accumulated depletion .....10a				
11	Land (net of any amortization) .....11				
12	Intangible assets (amortization only) .....12				
	(a) Less accumulated amortization .....12a				
13	Other assets (enclose schedule) .....13				
14	Total assets .....14				
15	Accounts payable.....15				
16	Mtgs-notes-bonds payable in less than 1 yr...16				
17	Other current liabilities (enclose schedule) ...17				
18	Loans from shareholders .....18				
19	Mtgs-notes-bonds payable in 1 yr. or more...19				
20	Other liabilities (enclose schedule) .....20				
21	Capital stock: (a) preferred stock.....21a				
	(b) common stock.....21b				
22	Paid-in capital surplus (enclose reconciliation) ....22				
23	Retained earnings-appropriated (enclose sch.)..23				
24	Retained earnings-unappropriated .....24				
25	Adjustments to shareholders' equity (enclose sch.) 25				
26	Less cost of treasury stock .....26		( )		( )
27	Total liabilities and shareholders' equity.....27				

**SCHEDULE OK M-1: RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN**

1	Net income (loss) per books .....1		7	Income recorded on books this year not included in this return (enclose schedule)	
2	Federal income tax .....2			(a) Tax exempt interest \$ _____	
3	Excess of capital losses over capital gains..3			(b) Other \$ _____	
4	Taxable income not recorded on books this year (enclose schedule).....4			(c) Total of lines 7a and 7b .....7c	
5	Expenses recorded on books this year not deducted in this return (enclose schedule)		8	Deductions in this tax return not charged against book income this year (enclose schedule)	
	(a) Depreciation \$ _____			(a) Depreciation \$ _____	
	(b) Depletion \$ _____			(b) Depletion \$ _____	
	(c) Other _____			(c) Other _____	
	(d) Total of lines 5a, 5b and 5c.....5d			(d) Total of lines 8a, 8b and 8c .....8d	
6	Total of lines 1 through 4 and 5d.....6		9	Total of lines 7c and 8d.....9	
			10	Net income: line 6 less line 9.....10	

**SCHEDULE OK M-2: ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)**

1	Balance at beginning of year .....1		5	Distributions: (a) Cash .....5a	
2	Net income (loss) per books .....2			(b) Stock.....5b	
3	Other increases (enclose schedule)			(c) Property .....5c	
	_____		6	Other decreases (enclose sch.)	
	_____			_____	6
4	Total of lines 1, 2 and 3.....4		7	Total of lines 5 and 6 .....7	
			8	Balance at end of year (line 4 less line 7) .....8	





# State of Oklahoma OTHER CREDITS FORM

FORM **511CR** 2013

Enclose this form and supporting documents with your Oklahoma tax return.

Name as shown on return:	Social Security Number:
	-OR-
	Federal Employer Identification Number:

**Attention members of pass-through entities:** Enter your share of the pass-through entities' credit on the appropriate line for the type of credit. For example: Your share of the pass-through entities' Coal Credit would be entered on line 2.

See instructions for details on qualifications and required enclosures.

<b>1</b>	Oklahoma Investment/New Jobs Credit ( <b>enclose Form 506</b> ) .....	1		<b>00</b>
<b>2</b>	Coal Credit.....	2		<b>00</b>
<b>3a</b>	Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property ( <b>enclose Form 567-A</b> ) Enter the number of Form(s) 567-A enclosed with this return: <input style="width: 50px;" type="text"/> .....	3a		<b>00</b>
<b>3b</b>	Credit for Investment in Qualified Electric Motor Vehicle Property (placed in service before July 1, 2010) .....	3b		<b>00</b>
<b>4</b>	Small Business Capital Credit ( <b>enclose Form 527-A</b> ).....	4		<b>00</b>
<b>5</b>	Oklahoma Agricultural Producers Credit ( <b>enclose Form 520</b> ).....	5		<b>00</b>
<b>6</b>	Small Business Guaranty Fee Credit ( <b>enclose Form 529</b> ).....	6		<b>00</b>
<b>7</b>	Credit for Food Service Establishments that Pay for Hepatitis A Vaccination for their Employees.....	7		<b>00</b>
<b>8</b>	Credit for Energy Assistance Fund Contribution.....	8		<b>00</b>
<b>9</b>	Reserved .....	9		<b>00</b>
<b>10</b>	Credit for Hazardous Waste Control.....	10		<b>00</b>
<b>11</b>	Credit for Qualified Recycling Facility.....	11		<b>00</b>
<b>12</b>	Credit for Employers Providing Child Care Programs .....	12		<b>00</b>
<b>13</b>	Credit for Entities in the Business of Providing Child Care Services.....	13		<b>00</b>
<b>14</b>	Credit for Commercial Space Industries.....	14		<b>00</b>
<b>15</b>	Reserved .....	15		<b>00</b>
<b>16</b>	Credit for Tourism Development or Qualified Media Production Facility .....	16		<b>00</b>
<b>17</b>	Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit ..	17		<b>00</b>
<b>18</b>	Credit for Qualified Rehabilitation Expenditures .....	18		<b>00</b>
<b>19</b>	Reserved .....	19		<b>00</b>
<b>20</b>	Rural Small Business Capital Credit ( <b>enclose Form 526-A</b> ).....	20		<b>00</b>
<b>21</b>	Credit for Electricity Generated by Zero-Emission Facilities .....	21		<b>00</b>



# OTHER CREDITS FORM

Name as shown on return:	Social Security/Federal Employer Identification Number:
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<b>22</b>	Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act .....	22	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>23</b>	Credit for Manufacturers of Small Wind Turbines .....	23	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>24</b>	Credit for Qualified Ethanol Facilities .....	24	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>25</b>	Poultry Litter Credit .....	25	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>26</b>	Volunteer Firefighter Credit ( <b>enclose COFT's Form, see instructions on page 7</b> ) ...	26	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>27</b>	Credit for Qualified Biodiesel Facilities .....	27	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>28</b>	Film or Music Project Credit ( <b>enclose Form 562</b> ) .....	28	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>29</b>	Credit for Breeders of Specially Trained Canines .....	29	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>30</b>	Credit for Wages Paid to an Injured Employee .....	30	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>31</b>	Credit for Modification Expenses Paid for an Injured Employee .....	31	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>32</b>	Dry Fire Hydrant Credit .....	32	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>33</b>	Credit for the Construction of Energy Efficient Homes .....	33	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>34</b>	Credit for Railroad Modernization .....	34	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>35</b>	Research and Development New Jobs Credit ( <b>enclose Form 563</b> ) .....	35	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>36</b>	Credit for Stafford Loan Origination Fee (for banks & credit unions filing Form 512)..	36	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>37</b>	Gas Used in Manufacturing Credit .....	37	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>38</b>	Credit for Biomedical Research Contribution .....	38	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>39</b>	Credit for Employees in the Aerospace Sector ( <b>enclose Form 564</b> ) .....	39	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>40</b>	Credits for Employers in the Aerospace Sector ( <b>enclose Form 565</b> ) .....	40	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>41</b>	Wire Transfer Fee Credit .....	41	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>42</b>	Credit for Manufacturers of Electric Vehicles Enter the number of vehicles manufactured upon which the credit is used <input style="width: 50px; height: 20px;" type="text"/>	.42	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>43</b>	Business Activity Tax Credit .....	43	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>44</b>	Credit for Cancer Research Contribution .....	44	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>45</b>	Oklahoma Capital Investment Board Tax Credit .....	45	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>46</b>	Credit for Contributions to a Scholarship-Granting Organization .....	46	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>47</b>	Credit for Contributions to an Educational Improvement Grant Organization .....	47	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>
<b>48</b>	<b>Total</b> (add lines 1 through 47) .....	48	<input style="width: 80%; height: 20px;" type="text"/>	<b>00</b>

Enter on the applicable line of income tax return and enter the number in the box for the type of credit. If more than one credit is claimed, enter "99" in the box.