State of Oklahoma

Information Return Agricultural Credit

For Oklahoma agricultural processing or marketing entities who have been invested in by Oklahoma agricultural producers. 68 O.S. Section 2357.25 and Rule 710:50-15-85.

FORM **520-A** 2009

Name and Address of the Agricultural Processing Cooperative, Venture or Marketing Association	Federal Identification Number

Provide the location(s) and the type of agricultural commodities being produced, processed or marketed. Also provide a detailed description of activity.

_____

_____

Received from Investors in Calendar Year 2009

Investor's Name	Address	Identification Number	Date	Amount Invested
1)				
2)				
3)				
4)				
5)				
6)				
7)				
8)				
9)				
10)				

Total from additional schedule attached	
Total investments received in calendar year 2009.....	

Under penalties of perjury, I declare that I have examined this return, including accompanying statements, and to the best of my knowledge and belief it is true, accurate and correct.

_____ Officer or General Partner

_____ Date

This information return must be filed by January 31st of the following calendar year.

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

Mail to: **Oklahoma Tax Commission**
Tax Policy and Research Division
Post Office Box 269060
Oklahoma City, OK 73126-9060

Form 520-A - Information Return - 68 O.S. Section 2357.25 and Rule 710:50-15-85

Oklahoma producer-owned agricultural processing or marketing entities must file an information return, reporting the amount of direct investments made by Oklahoma agricultural producers during the preceding calendar year.

Definitions:

"Oklahoma producer-owned agricultural processing cooperative" means a legal entity, in the nature of a partnership or business, undertaking agricultural transactions or agricultural commercial enterprises for mutual profit. The entity must be controlled by the Oklahoma agricultural producers and a community of interest in the performance of the undertaking, transaction or enterprise; a right to direct and govern the policy in connection therewith; and the duty, which may be altered by agreement, to share both in profit and losses are required. The term does not include a cooperative that provides only, and nothing more than, storage, cleaning, or transportation of agricultural commodities.

"Oklahoma producer-owned agricultural processing venture" means a legal entity, in the nature of a corporation or company, organized to invest in or operate an agricultural commodity processing facility. The facility must be operated primarily for the processing or production of marketable products from agricultural commodities. The term shall include a dairy operation that requires a depreciable investment of at least two hundred fifty thousand dollars ($250,000) and which produces milk from dairy cows. The term does not include a venture that provides only, and nothing more than, storage, cleaning, or transportation of agricultural commodities.

"Oklahoma producer-owned agricultural processing marketing association" means:

a. a legal entity organized to jointly market agricultural commodities and/or natural-resource-based recreational activities, facilitate the marketing process and to promote and stimulate the processing, sales, and marketing of agricultural commodities, or

b. a legal entity organized for collective marketing and improvement of land for natural-resource-based recreational activity.

The term does not include a marketing association that provides only, and nothing more than, storage, cleaning, or transportation of agricultural commodities.

"Oklahoma-based corporation or partnership" means either a corporate entity or an entity with limited liability or a partnership having either its principal place of business in Oklahoma or substantial assets located in Oklahoma. The term does not include an Oklahoma-based corporation or partnership that engages only in and nothing more than the storage, cleaning, and transportation or production of its commodity.

"Direct investment" means the payment of money in or the transfer of any form of economic value, whether tangible or intangible, other than money to an Oklahoma producer-owned agricultural processing cooperative, venture or marketing association.

"Oklahoma agricultural producer" means any person who produces agricultural commodities in Oklahoma.

"Agricultural commodities" means a farm or ranch product, including but not limited to, wheat, corn, soybeans, cotton, timber, cattle, hogs, sheep, horses, poultry, animals of the families bovidae, cervidae and antilocapridae or birds of the ratite group produced in farming or ranching operations or a product of such crop or livestock in its unmanufactured state such as ginned cotton, wooldip, maple syrup, milk and eggs, or any other commodity listed under any Industry Group Number under Major Group 20 of Division D of the Standard Industrial Classification (SIC) Manual.

"Dairy operation" means and includes equipment and facilities to store and prepare feed, dairy cows, milking parlors, bulk cooling tanks, buildings, and all such depreciable investment commonly utilized in the dairy industry.