State of Oklahoma

Information Return Agriculture Exclusion

FORM **528** 2013

For owners who invest in a new or expanded agricultural commodity processing facility and who intend to claim the exclusion under 68 Oklahoma Statutes (OS) Sec. 2358 and Permanent Rule 710:50-15-62.

Name and Address of Owner	Social Security Number or Federal Employer Identification Number
Name of the Agricultural Processing Facility	Federal Employer Identification Number

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

_____

_____

_____

Amount Invested

Total amount of qualifying property placed in service during tax year 2013 ..... $ _____

Information Return - Permanent Rule 710:50-15-62

Owners who intend to claim the exclusion for an investment in a new or expanded Oklahoma agricultural processing facility under 68 OS Sec. 2358 must file an information return, reporting the amount of qualified property placed in service during the preceding calendar year.

Definitions:

"Agricultural commodity processing facility" means buildings, structures, fixtures or improvements used or operated primarily for the processing or production of marketable products from agricultural commodities. The term shall also mean 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 facility that provides only, and nothing more than, storage, cleaning, drying or transportation of agricultural commodities.

"Facility" means each part of the facility which is used in a process primarily for:

(1) the processing of agricultural commodities, including receiving or storing agricultural commodities, or the production of milk at a dairy operation,
(2) transporting the agricultural commodities or product before, during or after the processing, or
(3) packaging or otherwise preparing the product for sale or shipment.

"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, wool dip, maple syrup, milk, and eggs, or any other commodity listed under any Industry Group Number under Major Group 20, Division D, of the Standard Industrial Classification Manual.

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.

_____ Investor

_____ Date

This information return must be filed by January 31, 2014

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**
Compliance Division: Corporate Income Tax
Post Office Box 269054
Oklahoma City, OK 73126-9054