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BAT



Form BT-190 - Tax Year 2011

# OKLAHOMA ANNUAL BUSINESS ACTIVITY TAX RETURN

Title 68 O.S. Sections 1215 - 1228

Taxpayer FEIN	
Name	
Address	
City, State and Zip	
Check this box if you began doing business in Oklahoma during 2011..... <input type="checkbox"/>	
NAICS Code	If using Part 6 to compute Consolidated/Combined Net Revenue, enter in the box the number of entities included in this part..... <input style="width: 50px;" type="text"/>
<b>ENTITY TYPE:</b> <input type="checkbox"/> OKLAHOMA CORPORATION <input type="checkbox"/> FOREIGN CORPORATION <input type="checkbox"/> LIMITED LIABILITY COMPANY <input type="checkbox"/> GENERAL PARTNERSHIP <input type="checkbox"/> LIMITED PARTNERSHIP <input type="checkbox"/> TRUST/ESTATE	

## GENERAL INFORMATION

Every entity doing business in Oklahoma is required to file Form BT-190 "Oklahoma Annual Business Activity Tax Return". If you have been doing business in Oklahoma for more than 1 year, as of December 31st, you are subject to the annual Business Activity Tax. This return is due July 1, 2012.

- Part 1 - Part 1 is used to determine the net revenue of your business.
- Part 2 - Part 2 is used to pay your Business Activity Tax.
- Part 3 - If your business is not 100% Oklahoma, Part 3 is used to determine the net revenue allocated or apportioned to Oklahoma.
- Part 4 - Excluded Revenue.
- Part 5 - Responsible Party listings.
- Part 6 - Part 6 is used if electing to compute net revenue on a consolidated or combined basis.

## PART 1 - INCOME AND DEDUCTIONS ALLOCATED OR APPORTIONED TO OKLAHOMA

		Round to Nearest Whole Dollar
1	Total Revenue .....	00
2	Allowable Ordinary Trade or Business Expenses .....	00
3	<b>Net Revenue</b> (line 1 minus line 2 or from Part 6) .....	00

If your business was not 100% Oklahoma, see Part 3 on page 2 before completing Part 1. For a multi-state business, Part 3 is used to determine the revenue and expenses allocated or apportioned to Oklahoma.

## PART 2 - BUSINESS ACTIVITY TAX

		Round to Nearest Whole Dollar
1	Tax (see instructions) .....	00
2	Registered Agent Fee (\$100.00 - See instructions) .....	00
3	Interest (1.25% per month if not paid by September 15th) .....	00
4	Penalty (10% if not paid by September 15th).....	00
5	<b>Total Due</b> .....	00

**SIGNATURE:** Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. If prepared by person other than the taxpayer, this declaration is based on all information of which preparer has any knowledge.

Signature of Responsible Party	Signature of Preparer
Date	Date
Title	Printed Name
	Preparer's Address
	Phone Number (    )



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OKLAHOMA ANNUAL BUSINESS ACTIVITY TAX RETURN

Title 68 O.S. Sections 1215 - 1228

Taxpayer Name: Taxpayer FEIN:

PART 3 - MULTI-STATE BUSINESS: (For a business that was not 100% Oklahoma)

Complete the appropriate Section, A or B, applicable to your multi-state business. If filing consolidated/combined (Part 6), complete Section A or B for each entity, as applicable.

SECTION A: A NON-UNITARY BUSINESS (DIRECTLY ALLOCABLE INCOME)

(You must enclose a schedule showing your computations)

Indicate the method used to allocate expenses to Oklahoma:

OR

SECTION B: A UNITARY BUSINESS (APPORTIONABLE INCOME) - APPORTIONMENT FORMULA WORKSHEET

Table with 5 columns: Line number, Description, Column A (Total Within Oklahoma), Column B (Total Within and Without Oklahoma), Column C (A divided by B %), Column D (Apportioned to Oklahoma %). Rows include property values, payroll, total revenue, and apportionment factor.

PART 4 - EXCLUDED REVENUE:

Complete Part 4 to report revenue excluded from Part 1, line 1. If filing consolidated/combined (Part 6), complete Part 4 for each entity, as applicable.

Table with 3 columns: Line number, Description, Column A (Total Within and Without Oklahoma), Column B (Apportioned to Oklahoma). Rows include Interest, Dividends and Distributions, Real Estate Rentals, Mineral Rights, Net Capital Gains, Compensation, and Total Amount of Revenue excluded.



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**OKLAHOMA ANNUAL BUSINESS ACTIVITY TAX RETURN**

Title 68 O.S. Sections 1215 - 1228

Taxpayer Name:	Taxpayer FEIN:
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**PART 5 - RESPONSIBLE PARTY LISTINGS**

If filing consolidated/combined (Part 6), complete Part 5 for each entity, as applicable.

**RESPONSIBLE PARTY INFORMATION**

Enter the Responsible Party. Responsible parties are officers, members, partners or registered agents as may be applicable as of the last day of the calendar year.

Name (first name, middle initial, last name) or Entity Name	Social Security Number/FEIN
Home Address (street and number)	Daytime Phone (area code and number)
City, State, Zip	Title

Name (first name, middle initial, last name) or Entity Name	Social Security Number/FEIN
Home Address (street and number)	Daytime Phone (area code and number)
City, State, Zip	Title

Name (first name, middle initial, last name) or Entity Name	Social Security Number/FEIN
Home Address (street and number)	Daytime Phone (area code and number)
City, State, Zip	Title

Name (first name, middle initial, last name) or Entity Name	Social Security Number/FEIN
Home Address (street and number)	Daytime Phone (area code and number)
City, State, Zip	Title



**OKLAHOMA ANNUAL BUSINESS ACTIVITY TAX RETURN**  
**Instructions**

**PART 1 - INCOME AND DEDUCTION ALLOCATED OR APPORTIONED TO OKLAHOMA (CONTINUED)**

**Line 1 - Total Revenue:**

Enter the gross income from your last filed Federal income tax return. Do not include the following in Total Revenue:

1. interest, except interest from credit sales,
2. dividends and distributions received from corporations, and distributive or proportionate shares of total receipts and other income from a pass-through entity as defined under Section 2385.29 of Title 68 of the Oklahoma Statutes,
3. real estate rentals,
4. royalty interests or working interests in mineral rights,
5. net capital gains, as defined in Section 1222(11) of the Internal Revenue Code, included in the federal income tax return of a person, and
6. compensation, whether current or deferred, and whether in cash or in kind, received or to be received by an employee, former employee, or the employee's legal successor for services rendered to or for an employer, including reimbursements received by or for an individual for medical or education expenses, health insurance premiums, or employee expenses, or on account of a dependent care spending account, legal services plan, any cafeteria plan described in section 125 of the Internal Revenue Code, or any similar employee reimbursement.

The above items of excluded revenue must be reported in Part 4 – Excluded Revenue.

**Line 2 - Allowable Ordinary Trade or Business Expenses:**

Enter all of the entity's ordinary trade or business expenses including cost of goods sold. Do not include interest expense, income taxes, depreciation or amortization.

**NOTE:** If you are filing a consolidated/combined Business Activity Tax Return, Part 6 must be completed before Part 1.

**PART 2 - BUSINESS ACTIVITY TAX:**

**Line 1 - Tax:**

For most entities filing this form, the Business Activity Tax is equal to the Franchise Tax that was due and payable July 1, 2010 or \$25 whichever is greater. Entities not subject to Franchise tax have a Business Activity Tax of \$25. These entities include Limited Liability Companies, General Partnerships, Limited Partnerships and Business Trusts.

**Line 2 - Registered Agent Fee:**

When submitting the Business Activity Tax Return, foreign corporations must pay a \$100 registered agent fee. If filing consolidated/combined (Part 6), pay \$100 for each foreign corporation.

**Line 3 - Interest:**

If this return is postmarked after September 15th, the tax is subject to 1.25% interest per month from the due date until it is paid. Multiply the amount in Part 2, line 1 by .0125 for each month the report is late.

**Line 4 - Penalty:**

If this return is postmarked after September 15th, the tax is subject to a penalty of 10%. Multiply the amount in Part 2, line 1 by .10 to determine the penalty.

**PART 3 - MULTI-STATE BUSINESS:**

(If filing consolidated/combined [Part 6], complete Section A or B for each entity, as applicable.)

**Section A - A Non-unitary Business (Directly allocable income):**

If your business was conducted both within and without Oklahoma of a non-unitary character complete Part 1 by entering the revenue and expenses allocated to Oklahoma using the direct accounting method. Income (loss) must be allocated in accordance with the situs of the property. Overhead expenses are allocated on the basis of direct expense in Oklahoma to the total direct expense everywhere. Indicate the method used to allocate expenses to Oklahoma and enclose a schedule of computations showing the computation for the revenue and expenses entered in Part 1 "Income and Deductions Allocated or Apportioned to Oklahoma".

**Section B - A Unitary Business (Apportionable income):**

If your business was conducted both within and without Oklahoma of a unitary character complete Part 1 by entering the revenue and expenses apportioned to Oklahoma. To determine the revenue and expenses apportioned to Oklahoma, per 68 O.S. Section 1226, first complete the Apportionment Formula Worksheet to determine the apportionment factor. The apportionment factor will be multiplied by the total revenue and total expenses everywhere to determine the revenue and expenses to enter in Part 1 "Income and Deductions Allocated or Apportioned to Oklahoma".

(Instructions continued on page 6)

**OKLAHOMA ANNUAL BUSINESS ACTIVITY TAX RETURN**  
**Instructions**

**PART 3 - MULTI-STATE BUSINESS (CONTINUED)**

Lines 1 and 2:

The Property and Payroll factors are determined as provided for in Title 68 O.S. Section 2358.

- Column A - Total Revenue within Oklahoma is your total revenue from activities performed in Oklahoma. See the instructions for Part 1, line 1 to determine "Total Revenue".
- Column B - Total Revenue within and without Oklahoma is your total revenue from activities performed everywhere. See the instructions for Part 1, line 1 to determine "Total Revenue".

Line 8:

Enter the allowable ordinary trade or business expenses from your business activity both within and without Oklahoma. See the instructions for Part 1, line 2 to determine "allowable ordinary trade or business expenses".

**PART 4 - EXCLUDED REVENUE INSTRUCTIONS:**

List separately each item of revenue not included in Part 1 "Total Revenue". A list of excludable revenue is found in the instructions for Part 1, line 1.

- If your business was 100% Oklahoma, enter the same amount in both columns.
- If your business was not 100% Oklahoma, enter the total amount of excludable revenue from your operations everywhere in Column A. Multiply the amount reported in Column A by the apportionment factor from Part 3, line 4 and enter the result in the Oklahoma column (Column B).

(If filing consolidated/combined [Part 6], complete Part 4 for each entity, as applicable.)

**PART 5 - RESPONSIBLE PARTY INSTRUCTIONS:**

- Corporations (Both C and Subchapter S) - Enter the current officers effective as of December 31, 2011. Include name, title, address, phone number and Social Security Numbers/FEINs. Officers include, but are not limited to, president, vice president, secretary and treasurer. List registered agent if applicable.
- Limited Liability Companies - Enter all current members of the Limited Liability Company effective as of December 31, 2011. Include name, title, address, phone number and Social Security Numbers/FEINs.
- Partnerships - Enter all current partners of the Partnership effective as of December 31, 2011. Include name, title, address, phone number and Social Security Numbers/FEINs.
- Business Trusts - Enter all current trustees and beneficiaries of the trust effective as of December 31, 2011. Include name, title, address, phone number and Social Security Numbers/FEINs.

(If filing consolidated/combined [Part 6], complete Part 5 for each entity, as applicable.)

**Please include Social Security Numbers of Responsible Parties.**

**If non-resident officer with no Social Security Number (SSN) note "NRA" for SSN.**

**710:1-3-6. Use of Federal Employer Identification Numbers, Social Security Numbers mandatory.**

All returns, applications, and forms required to be filed with the Oklahoma Tax Commission (Commission) in the administration of this State's tax laws shall bear the **Federal Employer's Identification Number(s)** or the **Social Security Account Number** (or both) of the person, firm, or corporation filing the item and of all persons required by law or agency rule to be named or listed. If more than one number has been issued to the person, firm, or corporation, then all numbers will be required. [Source: Amended at 16 Ok Reg 2628, eff 6-25-99]

**710:1-3-8. Confidentiality of records.**

All Federal Employer's Identification and/or Social Security Account Numbers are deemed to be included in the confidential records of the Commission.

**If more space is needed attach a schedule.**

**OKLAHOMA ANNUAL BUSINESS ACTIVITY TAX RETURN**  
**Instructions**

**PART 6 - COMPUTATION OF OKLAHOMA CONSOLIDATED/COMBINED NET REVENUE:**

If two or more corporations file federal income tax returns on a consolidated basis, they are required to file a consolidated return for purposes of determining their net revenue subject to Oklahoma Business Activity Tax. Each entity in the consolidated return must report their separate, Federal Identification Number and NAICS.

Corporations, or any portion of such corporation in the consolidated group which is also included in a combined group as part of a unitary business must determine the combined group's total revenue and net revenue. The group's total revenue and net revenue must be separately stated as an entity in the consolidated group's returns for purposes of determining their Oklahoma Business Activity Tax liability.

Corporations, or any portion thereof, included in a consolidated group that are not included in a combined group shall determine the corporation's total revenue and net revenue on a component member by component member basis.

The combined group is a single entity for purposes of application of the Business Activity Tax.

A combined group must determine its total revenue by determining the total revenue of each of its members if the member were a separate entity and then adding the total revenues of the members together and subtracting, to the extent included items of total revenue received from another member of the combined group.

A combined group must determine its applicable deductions for ordinary trade or business expenses to compute net revenue by determining the ordinary trade or business expenses (other than interest, taxes, depreciation and amortization) for each of its members as if the member were a separate entity and then adding the amounts of ordinary trade or business expenses together; and subtracting any ordinary trade or business expenses paid from one member of the combined group to another member of the combined group.

**This return must be filed by July 1, 2012.**

**Mail completed Form BT-190 to:**

Oklahoma Tax Commission  
Post Office Box 26930  
Oklahoma City, OK 73126-0930