

State of Oklahoma  
Amended Corporation Income Tax Return

Oklahoma Tax Commission, P.O. Box 26800, Oklahoma City, OK 73126-0800

For the year January 1, \_\_\_\_\_ to December 31, \_\_\_\_\_ or other taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_.

PRINT PLEASE TYPE	Name	A. Federal Identification Number
	Street address of principal office	B. Business Code Number
	City, State and Zip	C. Type of Business
		Auditor

- a. Did you file an amended Federal return? Yes  No   
If "yes", enclose copy of IRS Form 1120X or 1139 and a copy of "Statement of Adjustment", IRS refund check, or refund deposit slip.
- b. If this return is being filed due to a Federal audit please furnish a complete copy of the RAR.

Computation of Tax

1.	Oklahoma taxable income (as shown on schedule A or B) .....	1		00
2.	Tax 6% (4% for tax years beginning prior to Jan. 1, 1985, 5% for tax years beginning prior to Jan. 1, 1990) .....	2		00
Less 3.	Investment/New jobs credit (enclose form 506).....	3		00
4.	Solar energy device (enclose form 508) .....	4		00
5.	Gas used in manufacturing (enclose schedule) (see instructions) .....	5		00
6.	Hazardous waste disposal (see instructions).....	6		00
7.	Other credits (see instructions).....	7		00
8.	Total (add lines 3, 4, 5, 6 and 7).....	8		00
9.	Balance of tax due (line 2 less line 8, not less than zero).....	9		00
10.	a. Amount paid on estimate.....	10a		00
	b. Amount paid with extension request.....	10b		00
	c. Okla. withholding on royalty payments (enclose Form 1099 or 500A).....	10c		00
11.	Refundable credits (enclose form).....	11		00
12.	Amount paid with original return and amount paid after it was filed .....	12		00
13.	Less any Refunds.....	13		00
14.	Total of lines 10 through 13.....	14		00
15.	Refund (line 14 less line 9) (cannot be applied to estimated tax) .....	15	<b>Refund</b>	00
16.	Tax due (line 9 less line 14).....	16	<b>Tax Due</b>	00
17.	Interest from _____ to _____ .....	17		00
18.	Total tax and interest.....	18	<b>Balance Due</b>	00

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

MAKE CHECK PAYABLE TO OKLAHOMA TAX COMMISSION

Under penalties of perjury, I declare that I have filed an original return, and that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

If the Tax Commission may discuss this return with your tax preparer please check here.



Signature of Officer \_\_\_\_\_ Date \_\_\_\_\_

Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_

Preparer's Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

Telephone Number \_\_\_\_\_

# Schedule A

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 (1120-X, 1139 or amended 1120)

IMPORTANT -- All applicable lines and schedules must be completed.

Gross Income		Column A As Reported on Federal Return	Column B Total Applicable to Oklahoma
1	Gross receipts or gross sales ..... Less: Returns and allowances	1	
2	Less: Cost of goods sold .....	2	
3	Gross profit .....	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 .....	10	
11	TOTAL INCOME-Add lines 3 through 10 .....	11	
Deductions			
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	Contributions .....	19	
20	Amortization .....	20	
21	Depreciation .....	21	
22	Depletion (see instructions below) .....	22	
23	Advertising .....	23	
24	Pension, profit-sharing, etc., plans .....	24	
25	Employee benefit programs .....	25	
26	Other deductions (enclose schedule) .....	26	
27	TOTAL DEDUCTIONS - Add lines 12 through 26 .....	27	
28	Taxable income before net operating loss deductions and special deductions .....	28	
29	Less: (a) NOL deduction (schedule) ..	29 a	
	(b) Special deductions .....	29 b	
30	Taxable income (line 28 less line 29) (enter on line 1, page 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 but limited to 50% of the net income from such property (*computed without allowance for depletion*) for 1996 tax years and prior and for tax year 2000. For tax years 1997 through 1999 and for tax year 2001 and subsequent, only major oil companies, as defined in Section 288.2 of Title 52 of the Oklahoma Statutes, when computing Oklahoma depletion shall be limited to 50% of the net income from each property.

**NOTE:** General and administrative expense (computed on basis of Oklahoma direct expense to total direct expense) must be deducted before applying the 50% test.

EXPLANATION OR REASON FOR AMENDED RETURN  
(enclose all necessary Schedules, including RAR's)

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## Schedule B

### Computation of Oklahoma Taxable Income of a Unitary Enterprise [Section 2358 (A)(5)]

1. Net taxable income per federal return			\$
2. Add:			
a. Taxes based on income .....	\$		
b. Federal net operating loss deduction .....			
c. Unallowable deductions (enclose schedule) .....			
d. ....			
e. ....			\$
3. Deduct all items separately allocated			
a. ....	\$		
b. ....			
c. ....			
d. ....			
e. ....			\$
Items listed in 2 and 3 above must be net amounts supported by schedules showing source, location, expenses, etc.			
4. Net apportionable income .....			\$
5. Oklahoma's portion thereof _____%, from schedule below			\$
6. Add or deduct items separately allocated to Oklahoma(enclose schedules)			
a. ....	\$		
b. ....			
c. ....			
d. Oklahoma net operating loss deduction (enclose schedule) .....			
7. Oklahoma net income before tax (add lines 5 and 6) .....			\$
8. Oklahoma accrued tax (divide line 7 by number for applicable year.)			\$
9. Oklahoma taxable income, line 7 less line 8. (enter on line 1, page 1)			\$

**NOTE:** Enclose a complete copy of your Federal return (1120-X, 1139 or amended 1120)

Apportionment Formula			
	TOTAL WITHIN OKLAHOMA (A)	TOTAL WITHIN AND WITHOUT OKLAHOMA (B)	PERCENT WITHIN OKLAHOMA (A) ÷ (B)
1. Value of real and tangible personal property used in the unitary business (by averaging the values at the beginning and ending of the tax period).			
a. Owned property (at original cost):			
Inventories .....			
Depreciable property .....			
Land .....			
Total of section a .....			
b. Rented property (capitalize at 8 times net rental paid)			
TOTAL of sections a and b above .....	\$	\$	%
2. Payroll: .....			
Less - Officers salaries .....			
TOTAL .....	\$	\$	%
3. Sales:			
a. Sales delivered or shipped to Oklahoma purchasers:			
(1) Shipped from outside Oklahoma .....			
(2) Shipped from within Oklahoma .....			
b. Sales shipped from Oklahoma to:			
(1) The United States Government .....			
(2) Purchasers in a state or country where the corporation is not taxable (e.g. under Public Law 86-272) .....			
TOTAL .....	\$	\$	%
If <b>Revenue</b> or <b>Traffic Units</b> or <b>Miles Traveled</b> is used rather than <b>Sales</b> , so indicate in this space _____			
Total percent (sum of items 1, 2, and 3) .....			_____ %
Average percent (1/3 of total percent) (carry to Line 5 Schedule B) .....			_____ %

# Balance Sheets

		Beginning of taxable year		End of taxable year	
		(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>					
1	Cash .....				
2	Trade notes and accounts receivable .....				
	(a) Less allowance for bad debts .....				
3	Inventories .....				
4	Gov't obligations:(a) U.S. and instrumentalities				
	(b) State, subdivisions thereof, etc. ....				
5	Other current assets (enclose schedule) ....				
6	Loans to shareholders .....				
7	Mortgage and real estate loans .....				
8	Other investments (enclose schedule) .....				
9	Buildings and other fixed depreciable assets				
	(a) Less accumulated depreciation .....				
10	Depletable assets .....				
	(a) Less accumulated depletion .....				
11	Land (net of any amortization) .....				
12	Intangible assets (amortizable only) .....				
	(a) Less accumulated amortization .....				
13	Other assets (enclose schedule) .....				
14	<b>Total assets</b> .....				
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>					
15	Accounts payable .....				
16	Mtgs., notes, bonds payable in less than 1 year				
17	Other current liabilities (enclose schedule)				
18	Loans from stockholders .....				
19	Mtgs., notes, bonds payable in 1 year or more				
20	Other liabilities (enclose schedule) .....				
21	Capital stock: (a) Preferred stock .....				
	(b) Common stock .....				
22	Paid-in or capital surplus (enclose reconciliation)				
23	Retained earnings-appropriated (enclose sch.)				
24	Retained earnings-unappropriated .....				
25	Adjustments to shareholder's equity (attach sch.) ....				
26	Less cost of treasury stock .....		(                    )		(                    )
27	<b>Total liabilities and stockholders equity</b> .....				

## RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

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

## ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

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