



OKLAHOMA ANNUAL BUSINESS ACTIVITY TAX RETURN

**Form BT-190 - Tax Year 2010**

GENERAL INFORMATION

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

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
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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	Date	Signature of Preparer	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**

		Column A Total Within Oklahoma	Column B Total Within and Without Oklahoma	Column C A divided by B %	Column D Apportioned to Oklahoma %
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.....1aai				
	(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" above1c			X10%	
2	(a) Payroll.....2a				
	(b) Less: Officer salaries2b				
	(c) Total (subtract officer salaries from payroll).....2c			X10%	
3	Total Revenue3			X80%	
4	Apportionment Factor (sum of percentages in Column D)4				
5	Total Revenue (from line 3, Column B above)5 (\$)				
6	Apportioned Factor (percentage from line 4 above)6 (%)				
7	Total Revenue apportioned to Oklahoma (multiply line 5 by line 6; enter here and on Part 1, line 1)7 (\$)				
8	Total allowable ordinary trade or business expense(s)8 (\$)				
9	Apportionment Factor (percentage from line 4 above)9 (%)				
10	Expenses apportioned to Oklahoma (multiply line 8 by line 9; enter here and on Part 1, line 2)10 (\$)				

PART 4 - EXCLUDED REVENUE:

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

	Column A Total Within and Without Oklahoma	Column B Apportioned to Oklahoma
1 Interest.....1		
2 Dividends and Distributions2		
3 Real Estate Rentals3		
4 Mineral Rights.....4		
5 Net Capital Gains.....5		
6 Compensation.....6		
7 Total Amount of Revenue excluded from Part 1, line 1 "Total Revenue"7		



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OKLAHOMA ANNUAL BUSINESS ACTIVITY TAX RETURN

Title 68 O.S. Sections 1215 - 1228

Taxpayer Name:

Taxpayer FEIN:

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
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(Instructions continued on page 5)

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. Also, do not include any expenses attributable to tax-exempt income.

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. 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.

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:

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

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).

PART 5 - RESPONSIBLE PARTY INSTRUCTIONS:

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

- Corporations (Both C and Subchapter S) - Enter the current officers effective as of December 31, 2010. 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, 2010. Include name, title, address, phone number and Social Security Numbers/FEINs.
- Partnerships - Enter all current partners of the Partnership effective as of December 31, 2010. 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, 2010. Include name, title, address, phone number and Social Security Numbers/FEINs.

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.

This return must be filed by July 1, 2011.

Mail completed Form BT-190 to:

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