

Oklahoma Tax Commission

Business Rules

Business Activity Tax

TY2011

Oklahoma Business Activity Tax is reported on two different tax forms. They are

Form 511BAT : To be used by Sole Proprietors and Farmers doing business in Oklahoma and should be filed with the Oklahoma Individual income tax return (511 or 511NR) unless there is no filing requirement. If there is not a filing requirement then the form can filed alone.

Form BT-190: To be used by all other entities doing business in Oklahoma, including but not limited to, those entities previously required to file and pay Franchise Tax. The BT-190 consists of several schedules that must be completed for each entity if the reporting Corporation, Partnership, LLC or Trust/Estate is consolidated.

The following general business rules are to be followed for each form:

Numerical money fields are whole dollars only, no cents or decimal points.

Font is to be Courier 12 pitch 10 pt when ever possible. Smaller font is acceptable for line instructions.

All text fields must be left justified, truncate to the right

All numerical money fields must be right justified. Other numerical fields such as NAICS code and FEIN/SSN should be left justified.

Percentages carry no more than 6 digits to the right of the decimal point. Can not be more than 100% or less than 0%.

Blank fields should be padded with zeros

Check boxes should be filled with an X

Negative numbers must carry the ”-“ sign before the number Example : -999

Note: Form BT-190; All numerical money fields with the exception of Part 2 lines 1 through 5 can be negative amounts.

Questions? Contact Michael Rodriguez at mrodriguez@tax.ok.gov or via phone at 405-522-8966

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