

Oklahoma Form 512 - Corporation Income Tax Return (Tax Year 2010)

<u>Path</u> - (These are the element names, left to right.)	<u>Element Name</u>	<u>Line Number</u>	<u>Rules/Validation</u>
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page1, FormHeader ReturnState, ReturnDataState, Form512, FormHeader 	BusinessActivityCode		North American Industry Classification System (NAICS) number for corporation
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page1, FormHeader ReturnState, ReturnDataState, Form512, FormHeader 	Extension		If checked, attach a PDF of the federal extension.
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page1, TaxSummary ReturnState, ReturnDataState, Form512, TaxSummary 	NetOperatingLossDeductionState		<ul style="list-style-type: none"> If filing separate, NetOperatingLossDeductionState must equal the amount of any net operating loss claimed on either Page 2 - 4, Schedule A, Line 29 a (NetOperatingLossDeduction, StateAmount) or Page 2 - 4, Schedule B, Line 6 d (NOLDeductionState) If filing consolidated, NetOperatingLossDeductionState must equal FormOK512TI, Line 2 (OKNOLCarrybackCarryForward).
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page1, TaxSummary ReturnState, ReturnDataState, Form512, TaxSummary 	StateTaxableIncome	Line 1	<ul style="list-style-type: none"> If filing separate, Line 1 (StateTaxableIncome) must equal Page 2 - 4, Schedule A, Line 30 (TaxableIncome, StateAmount) or Page 2 - 4, Schedule B, Line 9 (StateTaxableIncome). If filing consolidated, Line 1 (StateTaxableIncome) must equal FormOK512TI, Line 6 (OKConsolidatedTaxableIncome).
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page1, TaxSummary ReturnState, ReturnDataState, Form512, TaxSummary 	OtherCredits	Line 3	Line 3 (OtherCredits) must equal the amount on FormOK511CR, Line 44 (TotalCreditAmount) and the Form 511CR must be included as part of this e-filed return.
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page1, TaxSummary ReturnState, ReturnDataState, Form512, TaxSummary 	EstimatedTaxPaid	Line 5	If claiming the refundable Computer Industry Credit, attached a PDF of Form 580.
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page1, TaxSummary ReturnState, ReturnDataState, Form512, TaxSummary 	ExtensionPayment	Line 6	Requires a PDF attachment of Form 504.
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page1, TaxSummary ReturnState, ReturnDataState, Form512, TaxSummary 	StateWithholding	Line 7	Requires a PDF attachment of Form 500-A, Form 1099-MISC, Form 500-B, Schedule K-1 or other documentation to substantiate Oklahoma withholding.
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page1, TaxSummary ReturnState, ReturnDataState, Form512, TaxSummary 	Overpayment	Line 9	Complete Line 9 (Overpayment) only if Line 8 (TotalPayments) is larger than Line 4 (TaxMinusCredits).
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page1, TaxSummary ReturnState, ReturnDataState, Form512, TaxSummary 	TaxDue	Line 14	Complete Line 14 (TaxDue) only if Line 4 (TaxMinusCredits) is larger than Line 8 (TotalPayments).
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page1, TaxSummary ReturnState, ReturnDataState, Form512, TaxSummary 	InterestEstimateUnderpay	Line 15	Requires a PDF attachment of Form OW-8-P.
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleA ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleA ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleA 	GrossReceiptsOrSalesBalance, FederalAmount	Line 1	Corporations must complete Form 512, Schedule A, Column A (Federal Amount).
<ul style="list-style-type: none"> ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleA ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleA ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleA 	GrossReceiptsOrSalesBalance, StateAmount	Line 1	Page 2 - 4, Schedule A, Column B (State Amount) is to be completed by non-unitary companies; unitary companies complete Page 2 - 4, Schedule B.

<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleA • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleA • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleA 	USGovernmentInterest	Line 5	<p>If the income is from a mutual fund, attach as a PDF documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.</p>
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleA • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleA • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleA 	MunicipalInterest	Line 6b	<p>Attach as a PDF a schedule of all municipal interest received by source and amount.</p> <ul style="list-style-type: none"> • If the income is from a mutual fund, attach as a PDF documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleA • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleA • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleA 	OtherIncome, StateAmount	Line 10	<p>Provide the detail for line 10 (OtherIncome, StateAmount) using the AdditionalSchedule.</p> <ul style="list-style-type: none"> • If you are a refinery electing to expense qualified property, attach a PDF of the certification and if allocating to owners a PDF of a detailed schedule of property, date placed in service, cost being expensed and the portion allocated to each owner, including their name and FEI. • If you are making an adjustment for first year bonus depreciation, attach as a PDF a schedule of your computation.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleA • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleA • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleA 	Taxes, StateAmount	Line 17	<p>If filing a consolidated return, Line 17 (Taxes, StateAmount) should not include any taxes based on income. An accrued tax deduction will be computed on the consolidated taxable income using Form 512-TI.</p>
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleA • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleA • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleA 	Depreciation, StateAmount	Line 20	<p>If you are making an adjustment for first year bonus depreciation recovery, attach as a PDF a schedule of your computation.</p>
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleA • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleA • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleA 	Depletion, StateAmount	Line 21	<p>Attach as a PDF a depletion schedule by property.</p>
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleA • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleA • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleA 	OtherDeductions, StateAmount	Line 26	<p>Provide the detail for Line 26 (OtherDeductions, StateAmount) using the AdditionalSchedule.</p> <ul style="list-style-type: none"> • If you are an owner of a refinery and deducting your portion of qualified property, attach a PDF of the schedule stating your name and FEI, the refinery name and FEI, the qualified property(ies), date(s) placed in service and the portion of the cost allocated to you. • If you are an owner of a refinery and deducting your portion of sulfur regulations costs, attach a PDF of the written notice of the allocation received from the refinery. • If claiming the Capital Gain Deduction, Line 26 (OtherDeductions, StateAmount) must include an amount equal to FormOK561C, QualifyingCapital, Line 9 (StateCapitalGainDeduction) and the Form 561C must be included as part of this e-filed return. • If you are taking the Agricultural Commodity Processing Facility Exclusion, attach a PDF of a schedule showing the type and cost of the investments and the date placed in service.

<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleA • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleA • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleA 	NetOperatingLossDeduction, StateAmount	Line 29a	<ul style="list-style-type: none"> • If filing a separate company return, provide a detailed schedule for any net operating loss carried forward to the current tax year in a PDF attachment. • If filing a consolidated return, Line 29a (NetOperatingLossDeduction, StateAmount) should be left blank; the NOL will be entered on Form 512-TI, Line 2 (OKNOLCarrybackCarryForward).
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleA • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleA • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleA 	TaxableIncome, StateAmount	Line 30	<ul style="list-style-type: none"> • If filing a separate company return, enter Line 30 (TaxableIncome, StateAmount) on Page 1, TaxSummary, Line 1 (StateTaxableIncome). • If filing a consolidated return, enter Line 30 (TaxableIncome, StateAmount) on FormOK512TI, Corporations, (OKIncome).
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, AdditionalInformation • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, AdditionalInformation • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, AdditionalInformation 	AffiliatedCompany		A PDF of Federal Form 851 may be attached instead of completing AffiliatedCompany section.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB 	FederalNetTaxableIncome		<ul style="list-style-type: none"> • Schedule B is to be completed by unitary companies; non-unitary companies compete Schedule A, Column B (StateAmount). • Line 1 (FederalNetTaxableIncome) must equal Schedule A, Line 30 (TaxableIncome, FederalAmount).
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB 	UnallowableDeduction	Line 2c	<ul style="list-style-type: none"> • An amount on Line 2c (UnallowableDeduction) must be a net amount and requires the use of the AdditionalSchedule to show source, location, expenses, etc. • If you are a refinery electing to expense qualified property, attach a PDF of the certification and if allocating to owners a PDF of a detailed schedule of property, date placed in service, cost being expensed and the portion allocated to each owner, including their name and FEI. • If you are making an adjustment for first year bonus depreciation, attach as a PDF a schedule of your computation.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB 	OtherAdditions, Amount	Lines 2d, 2e	An amount on Lines 2d or 2e (OtherAdditions, Amount) must be a net amount and requires the use of the AdditionalSchedule to show source, location, expenses, etc.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB 	DeductedAllocatedItems, Amount	Lines 3a, 3b, 3c, 3d, 3e	An amount on Lines 3 a - e (DeductedAllocatedItems, Amount) must be a net amount and requires the use of the AdditionalSchedules to show source, location, expenses, etc.

<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB 	OKAllocatedItems, Amount	Line 6a, 6b, 6c	<ul style="list-style-type: none"> • Enter additions as a positive number and subtractions as a negative number. • Provide the detail for Line 6 a - c (OKAllocatedItems, Amount) using the AdditionalSchedule. • If you are an owner of a refinery and deducting your portion of qualified property, attach a PDF of the schedule stating your name and FEI, the refinery name and FEI, the qualified property(ies), date(s) placed in service and the portion of the cost allocated to you. • If you are an owner of a refinery and deducting your portion of sulfur regulations costs, attach a PDF of the written notice of the allocation received from the refinery. • If you are taking the Agricultural Commodity Processing Facility Exclusion, attach PDF of a schedule showing the type and cost of the investments(s) and the date placed in service. • If you are making an adjustment for first year bonus depreciation recovery, attach as a PDF a schedule of your computation. • If claiming the Capital Gain Deduction, the amount must equal FormOK561C, QualifyingCapital, Line 9 (StateCapitalGainDeduction) and the Form 561C must be included as part of this e-filed return.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB 	NOLDeductionState	Line 6d	<ul style="list-style-type: none"> • Enter as a negative number • If filing a separate company return, provide a detailed schedule for any net operating loss carried forward to the current tax year in a PDF attachment. • If filing a consolidated return, do not complete; the NOL will be entered on Form 512-TI, Line 2 (OKNOLCarrybackCarryForward).
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB 	StateAccruedTax	Line 8	<ul style="list-style-type: none"> • Oklahoma accrued tax is computed by dividing Line 7 (StateNetIncomeBeforeTax) by the number 17.6667. The accrued tax cannot be less than zero. • See Instructions on how to calculate the accrued income tax deduction utilizing tax credits. If utilizing tax credits, a PDF of the computation of accrued tax must be attached. • If filing a consolidated return, do not enter an amount on Line 8 (StateAccruedTax); accrued tax will be computed on the consolidated taxable income using Form 512-TI.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB 	StateTaxableIncome	Line 9	<ul style="list-style-type: none"> • If filing a separate company return, enter Line 9 (StateTaxableIncome) on Page 1, TaxSummary, Line 1 (StateTaxableIncome). • If filing a consolidated return, enter Line 9 (StateTaxableIncome) on FormOK512TI, Corporations,(OKIncome).
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB, ApportionmentFormula • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB, ApportionmentFormula • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB, ApportionmentFormula 	Inventories, StateAmount/EverywhereAmount	Line 1(a)(I)	Value inventory by averaging the value at the beginning and ending of the tax period.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB, ApportionmentFormula • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB, ApportionmentFormula • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB, ApportionmentFormula 	DepreciableProperty, StateAmount/EverywhereAmount	Line 1(a)(II)	Value depreciable property by averaging the value at the beginning and ending of the tax period.

<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB, ApportionmentFormula • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB, ApportionmentFormula • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB, ApportionmentFormula 	Land, StateAmount/EverywhereAmount	Line 1(a)(III)	Value land by averaging the value at the beginning and ending of the tax period.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB, ApportionmentFormula • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB, ApportionmentFormula • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB, ApportionmentFormula 	RentedProperty, StateAmount/EverywhereAmount	Line 1(b)	Captialize at 8 times net rental paid
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB, ApportionmentFormula • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB, ApportionmentFormula • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB, ApportionmentFormula 	AlternateBasisUsed	Line 4	Line 4 (AlternateBasisUsed) must be completed if Sales was not used to compute Line 3 (c) (PercentofAllSalesWithinState). If "Other" is selected attached, as a PDF, a schedule detailing what Other is comprised of.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleB, ApportionmentFormula • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleB, ApportionmentFormula • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleB, ApportionmentFormula 	AveragePercent	Line 6	Line 6 (AveragePercent) must equal 1/3 of line 5 (TotalPercent), unless less than 3 factors are present. A factor is considered present if there is a denominator.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, BalanceSheets • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, BalanceSheets • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, BalanceSheets 	Cash, BeginningOfYearAmount/EndOfYearA mount	Lines 1 B/D	Corporations that are not required to complete Federal Form 1120 Schedules L, M-1 and M-2 are still required to complete the Oklahoma Form 512, Page 4 - Balance Sheets, Reconciliation of Income per Books with Income per Return (OK M-1) and Analysis of Unappropriated Retained Earnings per Books (OK M-2)
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, BalanceSheets • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, BalanceSheets • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, BalanceSheets 	OtherCurrentAssets, BeginningOfYearAmount/EndOfYearA mount	Line 5 B/D	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the AdditionalSchedule.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, BalanceSheets • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, BalanceSheets • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, BalanceSheets 	OtherInvestments, BeginningOfYearAmount/EndOfYearA mount	Line 8 B/D	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the AdditionalSchedule.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, BalanceSheets • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, BalanceSheets • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, BalanceSheets 	OtherAssets, BeginningOfYearAmount/EndOfYearA mount	Line 13 B/D	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the AdditionalSchedule.

<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, BalanceSheets • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, BalanceSheets • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, BalanceSheets 	OtherCurrentLiabilities, BeginningOfYearAmount/EndOfYearAmount	Line 17 B/D	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the AdditionalSchedule.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, BalanceSheets • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, BalanceSheets • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, BalanceSheets 	OtherLiabilities, BeginningOfYearAmount/EndOfYearAmount	Line 20 B/D	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the AdditionalSchedule.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, BalanceSheets • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, BalanceSheets • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, BalanceSheets 	AdditionalPaidInCapital, BeginningOfYearAmount/EndOfYearAmount	Line 22 B/D	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the AdditionalSchedule.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, BalanceSheets • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, BalanceSheets • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, BalanceSheets 	RetainedEarningsAppr, BeginningOfYearAmount/EndOfYearAmount	Line 23 B/D	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the AdditionalSchedule.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, BalanceSheets • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, BalanceSheets • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, BalanceSheets 	AdjToShareholderEquity, BeginningOfYearAmount/EndOfYearAmount	Line 25 B/D	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the AdditionalSchedule.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleOKM-1 • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleOKM-1 • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleOKM-1 	TotalTaxableIncomeNotRecOnBks	Line 4	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the NotRecTaxablenIncomeSchedule.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleOKM-1 • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleOKM-1 • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleOKM-1 	OtherExpenses	Line 5 (c)	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the OtherExpenseAdditionalSchedule.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleOKM-1 • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleOKM-1 • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleOKM-1 	TaxExemptInterest	Line 7 (a)	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the TaxExemptInterestAddSch.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleOKM-1 • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleOKM-1 • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleOKM-1 	OtherIncome	Line 7 (b)	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the OtherIncomeAddSch.

<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleOKM-1 • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleOKM-1 • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleOKM-1 	OtherDeduction	Line 8 (c)	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the OtherDeductionAddSch.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleOKM-2 • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleOKM-2 • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleOKM-2 	TotalOtherIncreases	Line 3	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the TotalOtherIncreasesAddSch.
<ul style="list-style-type: none"> • ReturnState, ReturnDataState, FormOK512, Page2-4, ScheduleOKM-2 • ReturnState, ParentReturnState, ParentReturnDataState, FormOK512, ScheduleOKM-2 • ReturnState, SubsidiaryReturnState, SubsidiaryReturnDataState, FormOK512, ScheduleOKM-2 	TotalOtherDecreases	Line 6	If not included in the Federal portion of this e-filed return, provide a detailed schedule using the TotalOtherDecreasesAddSch.