

# Reporting Form for the Transfer or Allocation of a Tax Credit



<b>Part 1 – General Information</b>	Tax Year: _____	FEIN or SSN: _____
Name of Person/Entity Transferring or Allocating a Credit: _____		
Address: _____		
City, State and ZIP: _____		Phone Number: _____
SELECT ONE: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> S-Corporation <input type="checkbox"/> Corporation <input type="checkbox"/> Fiduciary <input type="checkbox"/> Limited Liability Company		
SELECT ONE: <input type="checkbox"/> 1. You are filing this report as the person/entity who originally generated the credit. -or- <input type="checkbox"/> 2. You are filing this report as the person/entity to whom a credit was transferred or allocated and who is transferring or allocating any portion of such credit to another person.  If you selected Number 2, enter the Name and FEIN/SSN of the person who transferred or allocated the credit to you.  Name: _____ FEIN/SSN: _____		

**Part 2 – Credit Information**

1. Name of credit from page 4: \_\_\_\_\_

2. Enter the line number of this credit from page 4: \_\_\_\_\_

3. Amount of credit: \$ \_\_\_\_\_

<b>Part 3 – Complete if any portion of the credit was transferred</b>			
Enter the Transferee Name	FEIN/SSN	Transfer Date	\$ Amount of Credit Transferred
1)			
2)			
3)			
4)			
5)			
6)			
7)			
8)			
9) Total from Supplemental Schedule			
10) <b>Total amount of credit</b> that was transferred (add Part 3 lines 1 - 9)			

(For allocated credits, complete Part 4 on page 2)

Under penalty of perjury, I declare I have examined this return, and to the best of my knowledge and belief it is true, correct and complete.

Signature _____	Date _____	Check this box if the Oklahoma Tax Commission may discuss this report with your tax preparer. <input type="checkbox"/>	Signature of Preparer _____	Date _____
Phone Number _____			Preparer Phone Number _____	



### Reporting Form for the Transfer or Allocation of a Tax Credit (68 OS Sec. 2357.1A-2)

<b>Part 4 – Complete if any portion of the credit was allocated</b>			
<b>Name of Shareholder, Partner or Member</b>	<b>FEIN/SSN</b>	<b>\$ Amount of Credit Allocated</b>	<b>“X” if a PTE</b>
1)			
2)			
3)			
4)			
5)			
6)			
7)			
8)			
9)			
10)			
11)			
12)			
13)			
14)			
15)			
16)			
17)			
18)			
19)			
20)			
21)			
22)			
23)			
24)			
25)			
26)			
27)			
28)			
29)			
30)			
31)			
32)			
33) Total from Supplemental Schedule			
34) <b>Total amount of credit</b> that was allocated (add Part 4 lines 1 - 33)			

## **Reporting Form for the Transfer or Allocation of a Tax Credit** 68 OS Sec. 2357.1A-2 and Rule 710:50-3-55

### **Reporting Requirements**

Complete Form 569 to report any tax credit, authorized to be claimed under Title 68 of the Oklahoma Statutes, that has been transferred or allocated on or after July 1, 2011. The form shall be filed with the Oklahoma Tax Commission on or before the 20th day of the second month after the tax year in which an act occurs that allows the tax credit to eventually be claimed.

If a taxpayer claims a credit on any state tax return that was not previously reported on this form, such credit will be disallowed. Upon the filing of the required Form(s) 569, the credit will be allowed.

### **Amended Report**

If you are amending Form 569, place an 'X' in the Amended Report box. The amended report will supersede the original report in its entirety. Please fill out the form completely, do not provide just supplemental information.

### **Part 1 – General Information**

#### **Tax Year:**

- Enter the tax year in which the credit was generated if you are the person who originally generated the credit.
- Enter the tax year the credit was transferred or allocated to you if you transferred or allocated any portion of a credit previously transferred or allocated to you.

### **Part 2 – Credit Information (when completing Part 2, refer to credits that are allocable or transferable listed on pages 4 and 5)**

1. Enter the name of the credit as shown on page 4.
2. Enter the line number from page 4 that corresponds to this credit.
3. Enter the amount of the credit that has been allocated and/or transferred to another person. This amount should equal the total reported in Parts 3 and 4.

### **Part 3 – To be completed by a transferor who has transferred a credit**

List the name, federal identification number, date of transfer and amount of credit that was transferred to each transferee. If additional rows are needed, attach a Supplemental Schedule using the same format as Part 3 and carry the total from the schedule to line 9.

### **Part 4 – To be completed by a pass-through entity that has allocated a credit**

List the name, federal identification number and amount of credit that was allocated to each shareholder, partner or member. Place an 'X' in the column if the shareholder, partner or member is itself a pass-through entity (PTE). If additional rows are needed, attach a Supplemental Schedule using the same format as Part 4 and carry the total from the schedule to line 33.

**This form may be filed electronically.** To access this form visit **tax.ok.gov**.

If not filing electronically - Mail this form, including any Supplemental Schedules, to:

**Oklahoma Tax Commission**  
**PO Box 26800**  
**Oklahoma City, OK 73126-0800**

**Reporting Form for the Transfer or Allocation of a Tax Credit**  
**68 OS Sec. 2357.1A-2 and Rule 710:50-3-55**

	<b>Name of Credits that are Allocable or Transferable</b>	<b>Allocable / Transferable</b>	
1	Oklahoma Investment/New Jobs Credit	Allocable	
2	Credit for Verified Blood Donation	Allocable	
3	Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property	Allocable	
4	Small Business Capital Credit (For tax years beginning before January 1, 2012)	Allocable	
5	Credit for Venture Capital Investment (Transferable for 3 years)	Allocable	Transferable
6	Credit for Tourism Development or Qualified Media Production Facility (Effective January 1, 2014 the credit was repealed)	Allocable	
7	Oklahoma Local Development and Enterprise Zone Incentive Leverage Act (Effective January 1, 2014 the credit was repealed)	Allocable	
8	Credit for Qualified Rehabilitation Expenditures	Allocable	Transferable
9	Credit for Electricity Generated by Zero-Emission Facilities (Credits earned on or after January 1, 2014 may not be transferred. With respect to electricity generated by wind, the facility must be placed in operation no later than July 1, 2017.)	Allocable	Transferable
10	Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act (For tax years beginning before January 1, 2017)	Allocable	
11	Credit for Railroad Modernization	Allocable	Transferable
12	Credit for Biomedical Research Contribution	Allocable	
13	Credits for Employers in the Aerospace Sector	Allocable	
14	Credit for Cancer Research Contribution	Allocable	
15	Oklahoma Capital Investment Board Tax Credit	Allocable	Transferable
16	Credit for Contributions to a Scholarship-Granting Organization	Allocable	
17	Credit for Contributions to an Educational Improvement Grant Organization	Allocable	
18	Oklahoma Affordable Housing Tax Credit	Allocable	
19	Credits for Employers in the Vehicle Manufacturing Industry	Allocable	
20	Credit for Oklahoma Rural Jobs	Allocable	
21	Credit for Contributions to an Eligible Public School Foundation or Public School District	Allocable	
22	Credit for Strategic Industrial Development Enhancement (SIDE) Projects *	Allocable	

\*The credits allowed that are not used may be assigned to a qualifying project affiliate by written agreement at any time during the five years following the tax year the qualified expenditures are incurred. 68 OS Sec. 2357.105.