

1. Read the instructions on back "Who Qualifies to File Form 215" to determine if you can use this form. If criteria is not met, you may order Form 200 by calling (405) 521-3160, or download it from our website at www.tax.ok.gov.
2. If any of the preprinted information on this form is incorrect, check item E and make corrections on the back of the return.
3. Follow the instructions on the back of this form for the completion of lines 1 through 6 of the detachable report below.
4. Detach the return below and mail with Schedule A: Officer Information, and your payment payable to the Oklahoma Tax Commission for any *applicable* tax, interest, penalty, reinstatement fee, or registered agent's fee. Mail to: Oklahoma Tax Commission, Reinstatement Tax, P.O. Box 26930, Oklahoma City, OK 73126-0930.

A. TAXPAYER FEIN

B. REPORTING PERIOD

C. DUE DATE

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TAX WORKSHEET

The basis for computing your tax is the balance sheet as shown by your books of account at the close of your most recent income tax accounting year.

(A) Everywhere

(Do not use if all property is in OK)

(B) Oklahoma Only

1. Enter total company assets
2. Enter business done
3. Total assets and business done (Line 1 plus Line 2)
4. Percentage of capital employed in Oklahoma. Select the option you will use to determine the apportionment of Oklahoma Assets
☐ Option 1: Percent of Oklahoma Assets and business done to total assets and business done. (Line 3B divided by line 3A) Round to 4 decimal points.
☐ Option 2: Percent of Oklahoma Assets to total net assets (Line 1B divided by line 1A) Round to 4 decimal points.
5. Enter total current company liabilities; i.e. accounts payable, short term debt, etc.
6. Calculate the capital employed in Oklahoma
A --Everywhere (Line 1A minus Line 5A multiplied by Line 4)
OR
B --Oklahoma only (Line 1B minus Line 5B)

[illegible]

If your capital on line 6(A) or 6(B) is \$8000 or less and return was due prior to July 1, 2006, enter \$10.00 in line 1. If your capital on line 6(A) or 6(B) is \$8000 or less and return was due between July 1, 2006 and December 31, 2007, enter "0" in line 1. If your capital on line 6(A) or 6(B) is \$200,000 or less and return is due January 1, 2008 or later, enter "0" in line 1. If your capital on Line 6(A) or 6(B) is \$16,000,000 or above, enter \$20,000 in the box for line one below.

Special Note: To insure that your report will be properly processed, please print all figures within boxes as shown.

1	2	3	4	5	6	7	8	9	0	X
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- Do not fold, staple or paper clip

PLEASE DETACH HERE AND RETURN REPORT BELOW

- Write only in white areas

OKLAHOMA MINIMUM/MAXIMUM FRANCHISE TAX RETURN

A. Taxpayer FEIN	B. Reporting Period MM/DD/YYYY - MM/DD/YYYY	C. Due Date

M

M

D

D

-OFFICE USE ONLY-

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F.C.P.T.

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D. FOREIGN CORP.E. CHANGEF. ESTIMATED RETURN

G. TAXPAYER FEIN

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		-- DOLLARS --			CENTS
1. Tax (Minimum zero or Maximum \$20,000)	=				00
2. Registered Agent Fee (see instructions)	+				00
3. Interest	+				
4. Penalty	+				
5. Reinstatement Fee (see instructions)	+				00
6. Previous Estimated Payment	-				
7. Total Due	=				

I declare that the information contained in this document and any attachments is true and correct to the best of my knowledge and belief.

Sign Here

Date

INSTRUCTIONS FOR COMPLETING THE MINIMUM/MAXIMUM FRANCHISE TAX RETURN

WHO QUALIFIES TO FILE FORM 215

- Return was due prior to July, 1, 2006 and your capital is \$8000 or less.
- Return was due between July 1, 2006 and December 31, 2007 and your capital is \$8000 or less.
- Return due January 1, 2008 or later and your capital is less than \$200,000.

GENERAL INSTRUCTIONS

Please write or type only in the white areas. This return must be legible and suitable for microfilming. Please form your entries as shown in the character formation guide with a #2 pencil or black ink pen.

SPECIFIC ITEM INSTRUCTIONS

• Item D

Place an "X" in the box if you are a foreign corporation, not incorporated in Oklahoma.

• Item E

Place an "X" in the box if any preprinted information is incorrect. Make corrections in the space provided below.

• Item F

Place an "X" in the box if you have had a year end but have not completed the balance sheet. You must file an estimated return.

• Item G

If your FEIN is not preprinted, please enter your FEIN.

SPECIFIC LINE INSTRUCTIONS

Line 1 • Tax

Enter the amount computed from your worksheet. The amount must be either zero (0) or the maximum \$20,000.00 tax.

Line 2 • Registered Agent Fee

If your corporation originated in a state other than Oklahoma, the Secretary of State of Oklahoma charges an annual registered agent fee of \$100.00. If this applies to your corporation, enter \$100.00 on Line 2.

Line 3 • Interest

If this return is postmarked after the due date, the tax is subject to 1.25% interest per month from the due date until it is paid. Multiply the amount on Line 1 by .0125 for each month the report is late. Enter the amount of interest due.

SPECIFIC LINE INSTRUCTIONS • CONTINUED

Line 4 • Penalty

If this return is postmarked after the due date, the tax is subject to a penalty of 10%. Multiply the amount on Line 1 by 0.10 to determine the penalty. Enter the amount of penalty due.

Line 5 • Reinstatement Fee

If the corporation has been suspended, it must be reinstated. Enter \$15.00 on Line 5.

Line 6 • Previous Estimated Payment

If you filed an estimated return with payment, enter the amount of payment on this line.

Line 7 • Total Due

Add the amounts of Lines 1 through 5, subtract any entry on line 6, and enter the total on Line 7.

Schedule A • Officer Information

Enter the effective date of officers. Please refer to the examples on Schedule A. If any preprinted officer information (Schedule A) is incorrect, please make the necessary changes on Schedule A and mail with your tax return and payment. Be sure to update the corporate officers name, address and social security number. Failure to provide this information could result in the corporation being suspended.

WHO MUST FILE

Every corporation doing business in the state of Oklahoma must file an annual franchise tax return and pay the franchise tax by July 1 of each year. The report and tax will be delinquent if not paid on or before August 31, or if you elected to change your filing period to be the same as your corporate income tax, the report and tax will be delinquent if not paid by the fifteenth (15) day of the third month following the close of the corporate income tax year. **You may file this return if your tax liability is zero (0) or the maximum of \$20,000.00.** If you do not qualify to file this form, you must file Form 200. Download it from our website at www.tax.ok.gov, or call the OTC at (405) 521-3160. The report and tax are due annually until the corporation ceases under the provisions of the Oklahoma General Corporation Act. If you wish to make an election to change your filing frequency **for your next reporting period**, please complete OTC Form 200F: Request to Change Franchise Tax Filing Period.

WHEN TO FILE

The tax is due on July 1. The report and tax will be delinquent if not paid on or before August 31, and is delinquent on September 1 of each year. If you elected to change your filing period to be the same as your corporate income tax, the report and tax, will be delinquent if not paid by the fifteenth (15) day of the third month following the close of the corporate income tax year. Penalty and interest is charged after the delinquency date. A corporation may be suspended if the tax is not paid and/or officer information is not provided. A reinstatement fee of \$15.00 is required to return the corporation to good standing after it has been suspended.

If you file an extension to file your corporate income tax return, a copy of your request for an extension must accompany your estimated franchise tax return.

PAYMENT INFORMATION

To assist us in processing your return accurately and assure proper credit to your account, please send a separate check made payable to the Oklahoma Tax Commission with each report submitted. Please put your FEIN on your check.

WHO TO CONTACT FOR ASSISTANCE

For franchise tax assistance, call the Oklahoma Tax Commission at (405) 521-3160.

Mandatory inclusion of Social Security and/or Federal Employer's Identification numbers is required on forms filed with the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed to be part of the confidential files and records of the Oklahoma Tax Commission.

MAILING INSTRUCTIONS

Please mail your completed return, officer information and payment to

**Oklahoma Tax Commission
Franchise Tax
P.O. Box 26930
Oklahoma City, OK 73126-0930**

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

CHANGES IN PRE-PRINTED INFORMATION:

If you checked Box E., indicate the changes only below.

Name _____

Address _____

City _____

State _____

ZIP Code _____

Name

Address

City

State

ZIP

FEDERAL EMPLOYER'S
IDENTIFICATION NUMBER

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SCHEDULE A: CURRENT OFFICER INFORMATION

CORPORATE OFFICERS EFFECTIVE AS OF MM-DD-YYYY ARE AS FOLLOWS:
(Date)

Examples: Reporting period 07/01/2006 – 06/30/2007—Schedule A date = 06/30/2006
Reporting period 01/01/2006 – 12/31/2006—Schedule A date = 12/31/2005

Schedule A: Current Officer Information

Enter the current officers effective date. Example: if the reporting period is 07/01/2006 through 06/30/2007, the effective date should be 06/30/2006. The officers listed should be those whose term was in effect as of 06/30/2006. If any of the officer information is incorrect, please make the necessary changes on the Schedule A. Be sure to update names, addresses, and **Social Security Numbers**.

President	Social Security Number
Home Address (street and number, city, state, ZIP code)	Home Phone (area code and number)
Vice President	Social Security Number
Home Address (street and number, city, state, ZIP code)	Home Phone (area code and number)
Secretary	Social Security Number
Home Address (street and number, city, state, ZIP code)	Home Phone (area code and number)
Treasurer	Social Security Number
Home Address (street and number, city, state, ZIP code)	Home Phone (area code and number)

Please include Social Security Numbers of officers.

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.