



**State of Oklahoma**

# Information Return Agriculture Exclusion

FORM **528** 2025

Owners who invest in a new or expanded agricultural commodity processing facility and who intend to claim the exclusion under 68 Oklahoma Statutes (OS) Section 2358 and Oklahoma Administrative Code (OAC) Section 710:50-15-62 must file an information return reporting the amount of qualified property placed in service during the preceding calendar year.

Name and Address of Owner	Social Security Number or Federal Employer ID Number
Name of the Agricultural Processing Facility	Federal Employer ID Number
<p>Provide the location and the type of agricultural commodities being produced, processed or marketed. Also provide a detailed description of activity.</p> <hr/> <hr/> <hr/>	

## Amount Invested

Total amount of qualifying property placed in service during tax year 2025 ..... \$ \_\_\_\_\_

## General Information and Definitions

**OAC 710:50-15-62**

Owners who intend to claim the exclusion for an investment in a new or expanded Oklahoma agricultural processing facility under 68 OS Sec. 2358 must file an information return reporting the amount of qualified property placed in service during the preceding calendar year.

“Agricultural commodity processing facility” means buildings, structures, fixtures or improvements used or operated primarily for the processing or production of marketable products from agricultural commodities. The term shall also mean a dairy operation that requires a depreciable investment of at least \$250,000 and that produces milk from dairy cows. The term does not include a facility that provides only, and nothing more than, storage, cleaning, drying or transportation of agricultural commodities.

“Facility” means each part of the facility that is used in a process primarily for:

- (1) The processing of agricultural commodities, including receiving or storing agricultural commodities, or the production of milk at a dairy operation;
- (2) Transporting the agricultural commodities or product before, during or after the processing; or
- (3) Packaging or otherwise preparing the product for sale or shipment.

“Agricultural commodities” means a farm or ranch product, including but not limited to, wheat, corn, soybeans, cotton, timber, cattle, hogs, sheep, horses, poultry, animals of the families bovidae, cervidae and antilocapridae, or birds of the ratite group, produced in farming or ranching operations, or a product of such crop or livestock in its unmanufactured state, such as ginned cotton, wool dip, maple syrup, milk, and eggs or any other commodity listed under any Industry Group Number under Major Group 20, Division D, of the Standard Industrial Classification Manual.

## Signature:

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

\_\_\_\_\_  
Investor

\_\_\_\_\_  
Date

**This information return must be filed by January 31, 2026.**

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

**Mail to: Oklahoma Tax Commission  
Oklahoma City, OK 73194**