

OKLAHOMA TAX COMMISSION

INCOME TAX CREDIT TRANSFER/ALLOCATION REPORT



OKLAHOMA
Tax Commission

TAX YEAR 2024

PREPARED BY THE TAX POLICY & RESEARCH DIVISION
OF THE OKLAHOMA TAX COMMISSION



Income Tax Credit Transfer/Allocation Report

Tax Policy & Research Division

The following report is hereby submitted to the Governor, the Speaker of the Oklahoma House of Representatives, the President Pro Tempore of the State Senate and the Director of the Office of Management and Enterprise Services pursuant to the provisions of 68 Oklahoma Statutes Section 2357.1A-2.

This report provides the amount of tax credits transferred or allocated during calendar year 2024, and the statutory or other legal authority which forms the basis for the credit. The report also includes the names of the taxpayers to whom the credits were transferred and the identity of the shareholders, partners or members of the pass-through entity to whom the credits were allocated. The information provided herein is from taxpayer-provided data submitted to the Oklahoma Tax Commission on Form 569 Reporting Form for the Transfer or Allocation of a Tax Credit.

TAX YEAR 2024 TAX CREDIT TRANSFER / ALLOCATION REPORT					
CREDIT FOR CONTRIBUTIONS TO A SCHOLARSHIP-GRANTING ORGANIZATION 68 O.S. § 2357.206					
Name of Person/Entity Transferring or Allocating a Credit	Amount of Credit	TRANSFERRED CREDITS		ALLOCATED CREDITS	
		Transferee Name	Amount of Credit Transferred	Name of Shareholder / Partner / Member	Amount of Credit Allocated
BIOSPHERE FUELS, LLC	\$99,750			TEL 99 GST EXEMPT TRUST - GML	\$24,937
				TEL 99 GST EXEMPT TRUST- FCL	\$24,937
				TEL 99 GST EXEMPT TRUST - LAL	\$24,938
				TEL 99 GST EXEMP TRUST - JLM	<u>\$24,938</u>
				TOTAL	\$99,750
GEMINI MOTOR TRANSPORT, LP	\$99,750			FRANK C LOVE, IV 2023 FAMILY TRUSTS	\$8,977
				LAURA A LOVE REVOCABLE TRUST	\$15,711
				JENNIFER L MEYER REVOCABLE TRUST	\$15,711
				GREGORY M LOVE REVOCABLE TRUST	\$15,711
				JENNIFER L MEYER 2023 FAMILY TRUSTS	\$8,977
				LFH HOLDCO, LLC	\$998
				FRANK C LOVE IV REVOCABLE TRUST	\$15,711
				GREGORY M LOVE 2023 FAMILY TRUSTS	\$8,977
				LAURA A LOVE 2023 FAMILY TRUSTS	<u>\$8,977</u>
				TOTAL	\$99,750
SHERWOOD LAW FIRM PLLC	\$4,500.00			LINDSEY VANHOOSER SHERWOOD	\$4,500

TAX YEAR 2024 TAX CREDIT TRANSFER / ALLOCATION REPORT					
CREDIT FOR INVESTMENT IN A CLEAN-BURNING MOTOR VEHICLE FUEL PROPERTY 68 O.S. § 2357.22					
Name of Person/Entity Transferring or Allocating a Credit	Amount of Credit	TRANSFERRED CREDITS		ALLOCATED CREDITS	
		Transferee Name	Amount of Credit Transferred	Name of Shareholder / Partner / Member	Amount of Credit Allocated
CNG 2024 VEHICLES I LLC	\$11,500,000			MULLINS MULLINS SEXTON REAVES PC	\$28,750
				ELMER AND ASSOCIATES INC	\$34,500
				ENCHANCED WOUND CARE LLC	\$57,500
				COREY ENSEY	\$23,000
				ESKRIDGE AUTO GROUP LLC	\$218,500
				DIAN EVERETT	\$17,250
				STEPHEN FOSKIN	\$23,000
				SHAUN FRANKFURT	\$17,250
				CHANNING GARRISON	\$11,500
				CRAIG GERKEN	\$11,500
				HUNTER GOFORTH	\$23,000
				R AND L 2023 REVOCABLE TRUST	\$17,250
				LELAND GRAVES	\$23,000
				GRAY BLODGETT AND COMPANY PLLC	\$25,875
				DENNIS GREEN	\$28,750
				WILLIAM GUSTAFSON JR	\$17,250
				JAMES HAGEMANN	\$22,000
				JEFFREY HANNAM	\$28,750
				WALTER HART	\$11,500
				S KIM HATFIELD	\$57,500
				WILLIAM HECTOR	\$57,500
				BRYAN HENNIGAN	\$40,250
				JOHN HOLLEY	\$46,000
				KEVIN HOWARD	\$11,500
				CHRISTOPHER HOYLE	\$11,500
				GREG HUGHES	\$11,500
				ETHAN HULME	\$17,250
				INSURANCE ONE AGENCY INC	\$46,000
				JERRY TUCKER ROUSTABOUT RENTALS	\$23,000
				JOHN COLBERT ATTORNEY AT LAW PLLC	\$143,750
				JACK JUSTICE	\$57,500
				WILLIAM KILPATRICK	\$11,500
				CUMBIE KINARD	\$115,000
				CHRIS KINARD	\$23,000
				TERRI KING	\$40,250
				RAYMOND KINNUNEN	\$46,000
				KINNUNEN SALES AND RENTAL INC	\$51,750
				MICHAEL KRENGER	\$23,000
				JONATHAN KUHLMAN	\$28,750
				MARJORIE LITTLE	\$23,000
				MARK MUSE AGENCY INC	\$23,000
				MATTHEWS TRENCHING COMPANY INC	\$57,500
				MARK MORGAN	\$34,500
				MICHAEL MULLINS	\$11,500
				BRETT AGEE	\$28,750
				ALEXANDER BUILDING SYSTEMS LLC	\$115,000
				ARNETT INSURANCE AGENCY INC	\$19,550

TAX YEAR 2024 TAX CREDIT TRANSFER / ALLOCATION REPORT					
CREDIT FOR INVESTMENT IN A CLEAN-BURNING MOTOR VEHICLE FUEL PROPERTY 68 O.S. § 2357.22					
Name of Person/Entity Transferring or Allocating a Credit	Amount of Credit	TRANSFERRED CREDITS		ALLOCATED CREDITS	
		Transferee Name	Amount of Credit Transferred	Name of Shareholder / Partner / Member	Amount of Credit Allocated
				BANCFIRST	\$2,875,000
				BOARDMAN LLC	\$60,999
				DAVID BOZALIS	\$28,750
				BRIAN ALLEE DO PC	\$23,000
				BRODERSEN LLC	\$17,250
				BAILEY BROUGHTON	\$11,500
				MATT BROWN	\$17,044
				WILLIAM BUERGLER	\$34,500
				ROBERT CHRIS BYERS	\$34,500
				JAMES CARLTON JR	\$28,750
				JAMES CARSON	\$46,000
				DREW CARSON	\$23,000
				MIKE CHANDLER	\$11,500
				JOE CLAY CHRISTENSEN	\$34,500
				CLEAR CREAK FARMS LLC	\$57,500
				RICHARD CLEMENTS	\$23,000
				JOHN COLBERT	\$17,250
				VALERIE NAIFEH	\$25,760
				VALERIE NAIFEH FINE JEWELRY LLC	\$47,150
				NBC OKLAHOMA	\$143,750
				NEW VISION COUNSELING INC	\$11,500
				NEWCON FLOORING LLC	\$50,600
				VON NIX	\$11,500
				DAVID ODOM	\$11,500
				OKLAHOMA GENERAL AGENCY INC	\$126,500
				OVERLAND CORPORATION	\$1,157,597
				PEOPLE SOURCE INDUSTRIAL STAFFING LLC	\$57,500
				PEOPLE SOURCE STAFFING PROF LLC	\$28,750
				PHILLIPS MEDICAL PLLC	\$57,500
				RAND PHIPPS	\$23,000
				JAMES QUIGLEY	\$23,000
				BLAINE PINARD	\$17,250
				BLAKE PINARD	\$20,125
				ROBERT RANKIN	\$11,500
				JANA RATLIFF	\$46,000
				JAMES REEVES	\$23,000
				REGENERATION MEDICAL LLP	\$184,000
				CAROL ROTHER	\$207,000
				HERMAN ROTHER	\$103,500
				SCOTT DE LA GARZA MD PC	\$57,500
				SDC INC	\$23,000
				GARIN SHAW	\$23,000
				RICHARD L SIMMS	\$11,500
				SOUTHRIDGE APT MGMT LLC	\$28,750
				SOVEREIGN BANK	\$132,250
				GARY SPENCER	\$40,250
				KURT STUMPF	\$63,250

TAX YEAR 2024 TAX CREDIT TRANSFER / ALLOCATION REPORT					
CREDIT FOR INVESTMENT IN A CLEAN-BURNING MOTOR VEHICLE FUEL PROPERTY 68 O.S. § 2357.22					
Name of Person/Entity Transferring or Allocating a Credit	Amount of Credit	TRANSFERRED CREDITS		ALLOCATED CREDITS	
		Transferee Name	Amount of Credit Transferred	Name of Shareholder / Partner / Member	Amount of Credit Allocated
				TABER BUILT HOMES LLC	\$2,070,000
				ERIC TAYLOR	\$11,500
				TAYLOR STAFFING LLC	\$11,500
				TOBY TINDELL	\$57,500
				JERRY TUCKER	\$11,500
				VISION BANCSHARES INC	\$448,500
				JOHN VISKUP	\$207,000
				JOSH WAGGONER	\$17,250
				MARK WAGGONER	\$17,250
				CORBIN WALLACE	\$23,000
				ANTHONY WARREN	\$28,750
				NOAH ZUHDI	\$17,250
				CNG PARTNERS LLC	\$5,750
				CORNWELL CLINIC PLLC	\$11,500
				CPAOKC PLLC	\$17,250
				LORI CROSBY	\$46,000
				CLELL CUNNINGHAM	\$11,500
				VERNON DANIELS	\$46,000
				DANNY DANIELS	\$36,800
				SAMUEL LEE DAUBE	\$11,500
				SAM DAUBE	\$23,000
				DAVID DAUBE	\$23,000
				DAUBE ARBUCKLE RANCH LLC	\$34,500
				DAUBE RANCH AND MINERAL LTD	\$69,000
				CAROL DAUBE SIMMS	\$23,000
				MICHAEL DEEBA	\$23,000
				JENNIFER DOTTER	\$17,250
				DOV LLC	\$11,500
				R KENT DYER	\$34,500
				DYNAMIC WOUND CARE LLC	\$207,000
				TOTAL	\$11,500,000
JOEL FERGUSON	\$2,500			JOEL FERGUSON	\$2,500

TAX YEAR 2024 TAX CREDIT TRANSFER / ALLOCATION REPORT					
CREDIT FOR QUALIFIED REHABILITATION EXPENDITURES 68 O.S. § 2357.41					
		TRANSFERRED CREDITS		ALLOCATED CREDITS	
Name of Person/Entity Transferring or Allocating a Credit	Amount of Credit	Transferee Name	Amount of Credit Transferred	Name of Shareholder / Partner / Member	Amount of Credit Allocated
11 NORTH LLC	\$765,250	COMMERCE BANK	\$765,250		
COMMERCE BANK	\$465,250	THE CENTRAL TRUST BANK	\$465,250		
6TH ST EXCHANGE LLC	\$106,014	COMMERCE BANK	\$106,014		

TAX YEAR 2024 TAX CREDIT TRANSFER / ALLOCATION REPORT					
OKLAHOMA AFFORDABLE HOUSING TAX CREDIT 68 O.S. § 2357.403					
Name of Person/Entity Transferring or Allocating a Credit	Amount of Credit	TRANSFERRED CREDITS		ALLOCATED CREDITS	
		Transferee Name	Amount of Credit Transferred	Name of Shareholder / Partner / Member	Amount of Credit Allocated
PRAIRIE EDGE, LP	\$198,000			AFFORDABLE HOUSING FUND II	\$198,000
SHADY ACRES LLC	\$650,000			MHEG FUND 2017 LP	\$649,935
				SHADY ACRES HOUSING MANAGEMENT	\$65
				TOTAL	\$650,000
WASHITA PLAINS LLC	\$99,890			MHEG FUND 2017 LP	\$99,880
				WASHITA PLAINS HOUSING MANAGEMENT LLC	\$10
				TOTAL	\$99,890
HIGHLAND TRAILS LLC	\$639,933			MHEG FUND 48 LP	\$628,185
				HIGHLAND TRAILS HOUSING MANAGEMENT LLC	\$11,748
				TOTAL	\$639,933
MHEG FUND 48 LP	\$628,185			THE NORTHWESTERN MUTUAL LIFE INSURANCE	\$628,185
STILLWATER SPRINGS LLC	\$808,428			MHEG FUND 50 LP	\$745,000
				STILLWATER SPRINGS HOUSING MANAGEMENT LLC	\$63,428
				TOTAL	\$808,428
SPENCER GBD LLC	\$510,000			MHEG FUND 55, LP	\$510,000
MHEG FUND 55, LP	\$510,000			AFFORDABLE HOUSING FUND II LLC	\$510,000
MHEG FUND 2017 LP	\$649,935			THE NORTHWESTERN MUTUAL LIFE INSURANCE	\$216,645
				MUTUAL OF OMAHA LIFE INSURANCE COMPANY	\$32,497
				UNITED OF OMAHA LIFE INSURANCE COMPANY	\$184,148
				METROPOLITAN LIFE INSURANCE COMPANY	\$216,645
				TOTAL	\$649,935
	\$99,880			THE NORTHWESTERN MUTUAL LIFE INSURANCE	\$33,293
				MUTUAL OF OMAHA LIFE INSURANCE COMPANY	\$4,995
				METROPOLITAN LIFE INSURANCE COMPANY	\$33,293
				UNITED OF OMAHA LIFE INSURANCE COMPANY	\$28,299
				TOTAL	\$99,880
HUGO AFFORDABLE HOUSING III LLC	\$106,449			OKLAHOMA FUND 2015 I LLC	\$106,449
HUGO AFFORDABLE HOUSING IV LLC	\$102,924			OKLAHOMA FUND 2016 I LLC	\$102,924
MHEG FUND 50 LP	\$745,000			AFFORDABLE HOUSING FUND II LLC	\$162,393
				METROPOLITAN LIFE INSURANCE COMPANY	\$122,214
				INTRUST BANK N.A.	\$41,853
				BANCFIRST	\$418,540
				TOTAL	\$745,000
SUNSET VILLAS LLC	\$415,775			MHEG FUND 54 LP	\$415,775
PRAIRIE FLATS LLC	\$327,642			MHEG FUND 2017, LP	\$327,609
				EXCEL HEALTH SERVICES, INC.	\$16
				MIDWEST HOUSING INITIATIVES, INC.	\$17
				TOTAL	\$327,642
MAGNOLIA RIDGE APARTMENTS, LLC	\$258,496			MHEG FUND 50, LP	\$258,496
EAGLE FLATS, LLC	\$276,085			MHEG FUND 50, LP	\$276,085
MHEG FUND 2017 LP	\$327,609			THE NORTHWESTERN MUTUAL LIFE INSURANCE	\$109,203
				MUTUAL OF OMAHA LIFE INSURANCE COMPANY	\$16,380
				UNITED OF OMAHA LIFE INSURANCE COMPANY	\$92,823
				METROPOLITAN LIFE INSURANCE COMPANY	\$109,203
				TOTAL	\$327,609

TAX YEAR 2024 TAX CREDIT TRANSFER / ALLOCATION REPORT					
OKLAHOMA AFFORDABLE HOUSING TAX CREDIT 68 O.S. § 2357.403					
Name of Person/Entity Transferring or Allocating a Credit	Amount of Credit	TRANSFERRED CREDITS		ALLOCATED CREDITS	
		Transferee Name	Amount of Credit Transferred	Name of Shareholder / Partner / Member	Amount of Credit Allocated
MHEG FUND 50 LP	\$276,085			AFFORDABLE HOUSING FUND II LLC	\$60,180
				INTRUST BANK N.A.	\$15,511
				METROPOLITAN LIFE INSURANCE COMPANY	\$45,290
				BANCFIRST	<u>\$155,104</u>
				TOTAL	\$276,085
	\$258,496			AFFORDABLE HOUSING FUND II LLC	\$56,346
				INTRUST BANK N.A.	\$14,522
				METROPOLITAN LIFE INSURANCE COMPANY	\$42,405
				BANCFIRST	<u>\$145,223</u>
				TOTAL	\$258,496
MHEG FUND 54 LP	\$415,775			AFFORDABLE HOUSING FUND II LLC	\$415,775
BERRYHILL HOUSING PARTNERS LP	\$260,000			OKLAHOMA FUND 2016 IV LLC	\$260,000
ALDRIDGE HOUSING PARTNERS, LP	\$472,000			OKLAHOMA FUND 2016 V LLC C/O SUGAR CREEK REALTY LL	\$472,000
BROKEN ARROW SENIOR HOUSING	\$598,165			AFFORDABLE HOUSING FUND II LLC	\$598,165
CLAREMORE SENIOR HOUSING LP	\$575,000			AFFORDABLE HOUSING FUND II LLC	\$575,000
OKLAHOMA CITY SENIOR HOUSING LP	\$583,501			OKLAHOMA FUND 2017 II LLC	\$583,501
PONCA CITY HOUSING ASSOCIATES LP	\$472,098			OKLAHOMA FUND 2017 I LLC	\$472,098
WOODLAND COMMONS LLC	\$562,100			MHEG FUND 53 LP	\$562,100
MHEG FUND 53 LP	\$562,100			AFFORDABLE HOUSING FUND II LLC	\$562,100
WILL ROGERS HOUSING PARTNERS, LP	\$313,000			2016 TAX EQUITY PARTNERS SUBIV LLC	\$313,000
DEER PARK HOUSING PARTNERS, LP	\$829,576			MPC MULTI STATE MY ICF LLC	\$829,576
FOREST RIDGE HEIGHTS LP	\$470,577			OKLAHOMA FUND 2016 III, LLC	\$470,577
RURAL HOUSING OF COWETA, L.P.	\$533,000			TRANSAMERICA LIFE INSURANCE CO.	\$533,000
COMMONS ON WILLOW, LP	\$427,500			TRANSAMERICA LIFE INSURANCE CO.	\$427,500
RH OF SP STILWELL, LP	\$184,000			2022 TAX EQUITY PARTNERS SUB-12, LLC	\$184,000
BENEDICTINE SENIOR HOUSING, LP	\$650,000			MPC MULTI STATE MY ICF LLC	\$650,000
RURAL HOUSING OF COWETA, L.P.	\$533,000			HEALTH CARE SERVICE CORPORATION	\$533,000
COMMONS ON WILLOW, LP	\$427,500			HEALTH CARE SERVICE CORPORATION	\$427,500
TOWNSHIP 21, LP	\$453,989			AFFORDABLE HOUSING FUND II, LLC	\$453,989
ROUTE 66 LANDING DEVELOPMENT, LP	\$447,000			OK FUND 2016 VI, LLC	\$447,000
ADVANTAGE CAPITAL MULTISTATE LIHTC INVESTORS LLC	\$100,000			AAA LIFE INSURANCE COMPANY	\$100,000
	\$80,000			ATLANTIC SPECIALTY INSURANCE COMPANY	\$80,000
	\$500,000			BROTHERHOOD MUTUAL INSURANCE COMPANY	\$500,000
ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS LLC	\$669,000			HEALTH CARE SERVICE CORPORATION	\$669,000
	\$508,000			HEALTH CARE SERVICE CORPORATION	\$508,000
	\$1,036,408			HEALTH CARE SERVICE CORPORATION	\$1,036,408
ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$374,000			HEALTH CARE SERVICE CORPORATION	\$374,000
	\$33,660			HEALTH CARE SERVICE CORPORATION	\$33,660
	\$528,000			HEALTH CARE SERVICE CORPORATION	\$528,000
ADVANTAGE CAPITAL MULTISTATE INVESTORS, LLC	\$712,586			STATE FARM FIRE AND CASUALTY COMPANY	\$712,586
	\$66,031			STATE FARM LIFE INSURANCE COMPANY	\$66,031
	\$512,674			STATE FARM MUTUAL AUTOMOBILE INSURANCE	\$512,674

TAX YEAR 2024 TAX CREDIT TRANSFER / ALLOCATION REPORT					
OKLAHOMA AFFORDABLE HOUSING TAX CREDIT 68 O.S. § 2357.403					
Name of Person/Entity Transferring or Allocating a Credit	Amount of Credit	TRANSFERRED CREDITS		ALLOCATED CREDITS	
		Transferee Name	Amount of Credit Transferred	Name of Shareholder / Partner / Member	Amount of Credit Allocated
ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$267,807			ADVANTAGE CAPITAL MULTISTATE LIHTC INVESTORS, LLC	\$267,807
	\$412,193			ADVANTAGE CAPITAL MULTISTATE LIHTC INVESTORS, LLC	\$412,193
	\$87,000			ADVANTAGE CAPITAL MULTISTATE INVESTORS, LLC	\$87,000
	\$179,591			ADVANTAGE CAPITAL MULTISTATE INVESTORS, LLC	\$179,591
	\$313,000			ADVANTAGE CAPITAL MULTISTATE INVESTORS, LLC	\$313,000
	\$711,700			ADVANTAGE CAPITAL MULTISTATE INVESTORS, LLC	\$711,700
BURNSIDE ESTATES, LP	\$380,000			SCHROEDER OK EQUITY PARTNERS LLC	\$380,000
2020 TAX EQUITY PARTNERS SUB-XI, LLC	\$528,000			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$528,000
2022 TAX EQUITY PARTNERS SUB-12, LLC	\$572,000			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$572,000
2017 TAX EQUITY PARTNERS SUB-V, LLC	\$394,215			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$394,215
	\$460,000			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$460,000
	\$450,000			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$450,000
2023 TAX EQUITY PARTNERS SUB-14, LLC	\$508,000			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$508,000
2020 TAX EQUITY PARTNERS SUB-XI, LLC	\$711,700			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$711,700
2022 TAX EQUITY PARTNERS SUB-12, LLC	\$184,000			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$184,000
2019 TAX EQUITY PARTNERS SUB-X, LLC	\$445,853			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$445,853
2018 TAX EQUITY PARTNERS SUB-VIII, LLC	\$374,000			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$374,000
2023 TAX EQUITY PARTNERS SUB-14, LLC	\$179,591			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$179,591
2016 TAX EQUITY PARTNERS SUB-IV, LLC	\$313,000			ADVANTAGE CAPITAL OKLAHOMA LIHTC INVESTORS, LLC	\$313,000
OKLAHOMA FUND 2016 V LLC	\$472,000			OKLAHOMA HOUSING TAX CREDIT FUND	\$472,000
OKLAHOMA HOUSING TAX CREDIT FUND LLC	\$472,000			UNITED STATES AUTOMOBILE ASSOCIATION	\$54,671
				USAA CASUALTY INSURANCE COMPANY	\$417,329
				TOTAL	\$472,000
APPLE RIDGE HOMES III, LLC	\$200,000			MHEG FUND 51, LP	\$200,000
BRADFORD STATE INVESTOR, LLC	\$528,000			2020 TAX EQUITY PARTNERS SUB-XI, LLC	\$528,000
ATEP EASTLAND VILLAGE-OK, LLC	\$572,000			2022 TAX EQUITY PARTNERS SUB-12, LLC	\$572,000
MHEG FUND 51 LP	\$200,000			AFFORDABLE HOUSING FUND II LLC	\$200,000
MVM LAKEHURST VILLAGE-OK, LLC	\$394,215			2017 TAX EQUITY PARTNERS SUB-V, LLC	\$394,215
MVM LEGACY-ADA-OK, LLC	\$460,000			2017 TAX EQUITY PARTNERS SUB-V, LLC	\$460,000
MVM LEGACY-DUNCAN-OK, LLC	\$450,000			2017 TAX EQUITY PARTNERS SUB-V, LLC	\$450,000
OKLAHOMA FUND 2016 IV LLC	\$260,000			OKLAHOMA HOUSING TAX CREDIT FUND	\$260,000
OKLAHOMA HOUSING TAX CREDIT FUND LLC	\$260,000			GARRISON PROPERTY & CASUALTY INSURANCE COMPANY	\$58,264
				USAA GENERAL INDEMNITY COMPANY	\$84,697
				USAA LIFE INSURANCE COMPANY	\$117,039
				TOTAL	\$260,000
OKLAHOMA FUND 2016 III LLC	\$470,577			OKLAHOMA HOUSING TAX CREDIT FUND	\$470,577
OKLAHOMA HOUSING TAX CREDIT FUND LLC	\$470,577			USAA GENERAL INDEMNITY COMPANY	\$470,577
OKLAHOMA FUND 2016 II LLC	\$241,839			OKLAHOMA HOUSING TAX CREDIT FUND	\$241,839
OKLAHOMA HOUSING TAX CREDIT FUND LLC	\$241,839			USAA CASUALTY INSURANCE COMPANY	\$241,839
OKLAHOMA FUND 2015 I LLC	\$106,449			OKLAHOMA HOUSING TAX CREDIT FUND	\$106,449
OKLAHOMA HOUSING TAX CREDIT FUND LLC	\$106,449			GARRISON PROPERTY & CASUALTY INSURANCE COMPANY	\$106,449
OKLAHOMA FUND 2016 I LLC	\$102,924			OKLAHOMA HOUSING TAX CREDIT FUND	\$102,924
ATEP LEGACY ON PENN-OK, LLC	\$508,000			2023 TAX EQUITY PARTNERS SUB-14, LLC	\$508,000

TAX YEAR 2024 TAX CREDIT TRANSFER / ALLOCATION REPORT					
OKLAHOMA AFFORDABLE HOUSING TAX CREDIT 68 O.S. § 2357.403					
TRANSFERRED CREDITS				ALLOCATED CREDITS	
Name of Person/Entity Transferring or Allocating a Credit	Amount of Credit	Transferee Name	Amount of Credit Transferred	Name of Shareholder / Partner / Member	Amount of Credit Allocated
OKLAHOMA HOUSING TAX CREDIT FUND LLC	\$102,924			GARRISON PROPERTY & CASUALTY INSURANCE COMPANY	\$102,924
OKLAHOMA FUND 2017 II LLC	\$583,501			OKLAHOMA HOUSING TAX CREDIT FUND	\$583,501
ATEP SOUTHERN COMMONS-OK, LLC	\$711,700			2020 TAX EQUITY PARTNERS SUB-XI, LLC	\$711,700
OKLAHOMA HOUSING TAX CREDIT FUND LLC	\$583,501			USAA GENERAL INDEMNITY COMPANY	\$115,713
				UNITED STATES AUTOMOBILE ASSOCIATION	\$315,457
				USAA CASUALTY INSURANCE COMPANY	\$120,045
				GARRISON PROPERTY & CASUALTY INSURANCE COMPANY	\$32,286
				TOTAL	\$583,501
ATEP SAVANNAH PARK-OK, LLC	\$184,000			2022 TAX EQUITY PARTNERS SUB-12, LLC	\$184,000
MVM TENNYSON MANOR, LLC	\$445,853			2019 TAX EQUITY PARTNERS SUB-X, LLC	\$445,853
OKLAHOMA FUND 2017 I LLC	\$472,098			OKLAHOMA HOUSING TAX CREDIT FUND	\$472,098
OKLAHOMA HOUSING TAX CREDIT FUND LLC	\$472,098			UNITED STATES AUTOMOBILE ASSOCIATION	\$472,098
MVM VILLA LOFTS OF VINITA-OK, LLC	\$374,000			2018 TAX EQUITY PARTNERS SUB-VIII, LLC	\$374,000
OKLAHOMA FUND 2016 VI LLC	\$447,000			OKLAHOMA HOUSING TAX CREDIT FUND	\$447,000
OKLAHOMA HOUSING TAX CREDIT FUND LLC	\$447,000			UNITED STATES AUTOMOBILE ASSOCIATION	\$447,000
ATEP WILDWOOD II-OK, LLC	\$179,591			2023 TAX EQUITY PARTNERS SUB-14, LLC	\$179,591
MVM WILL ROGERS-OK, LLC	\$313,000			2016 TAX EQUITY PARTNERS SUB-IV, LLC	\$313,000
AFORDABLE HOUSING FUND II LLC	\$200,000			SUGAR CREEK EQUITY INVESTORS LLC	\$200,000
SUGAR CREEK EQUITY INVESTORS LLC	\$200,000			AMERICAN NATIONAL INSURANCE CO	\$200,000
AFORDABLE HOUSING FUND II LLC	\$598,165			SUGAR CREEK EQUITY INVESTORS LLC	\$598,165
SUGAR CREEK EQUITY INVESTORS LLC	\$598,165			HARTFORD FIRE INSURANCE CO	\$134,225
				HARTFORD UNDERWRITERS	\$45,000
				HARTFORD LIFE & ACCIDENT	\$228,940
				HARTFORD INSURANCE CO OF THE MIDWEST	\$20,000
				NAVIGATORS INSURANCE CO	\$50,000
				TWIN CITY FIRE INSURANCE	\$120,000
				TOTAL	\$598,165
AFORDABLE HOUSING FUND II LLC	\$575,000			SUGAR CREEK EQUITY INVESTORS LLC	\$575,000
SUGAR CREEK EQUITY INVESTORS LLC	\$575,000			SENTINAL INSURANCE COMPANY	\$120,000
				HARTFORD ACCIDENT & INDEMNITY	\$35,000
				PROPERTY & CASUALTY INSURANCE OF HARTFORD	\$60,000
				HARTFORD CASUALTY INSURANCE CO	\$75,000
				HARTFORD UNDERWRITERS	\$105,000
				TRUMBULL INSURANCE COMPANY	\$180,000
				TOTAL	\$575,000
AFORDABLE HOUSING FUND II LLC	\$60,180			SUGAR CREEK EQUITY INVESTORS LLC	\$60,180
SUGAR CREEK EQUITY INVESTORS LLC	\$60,180			RLI INSURANCE COMPANY	\$60,180
AFORDABLE HOUSING FUND II LLC	\$56,346			SUGAR CREEK EQUITY INVESTORS LLC	\$56,346
SUGAR CREEK EQUITY INVESTORS LLC	\$56,346			RLI INSURANCE COMPANY	\$29,820
				PACIFIC LIFE INSURANCE COMPANY	\$26,526
				TOTAL	\$56,346
AFORDABLE HOUSING FUND II LLC	\$198,000			SUGAR CREEK EQUITY INVESTORS LLC	\$198,000
SUGAR CREEK EQUITY INVESTORS LLC	\$198,000			LIBERTY MUTUAL INSURANCE GROUP	\$198,000

TAX YEAR 2024 TAX CREDIT TRANSFER / ALLOCATION REPORT					
OKLAHOMA AFFORDABLE HOUSING TAX CREDIT 68 O.S. § 2357.403					
Name of Person/Entity Transferring or Allocating a Credit	Amount of Credit	TRANSFERRED CREDITS		ALLOCATED CREDITS	
		Transferee Name	Amount of Credit Transferred	Name of Shareholder / Partner / Member	Amount of Credit Allocated
AFORDABLE HOUSING FUND II LLC	\$510,000			SUGAR CREEK EQUITY INVESTORS LLC	\$510,000
SUGAR CREEK EQUITY INVESTORS LLC	\$510,000			SAFECO INSURANCE COMPANY OF AMERICA	\$398,304
				STANDARD INSURANCE COMPANY	\$109,696
				LIBERTY MUTUAL INSURANCE GROUP	\$2,000
				TOTAL	\$510,000
AFORDABLE HOUSING FUND II LLC	\$162,393			SUGAR CREEK EQUITY INVESTORS LLC	\$162,393
SUGAR CREEK EQUITY INVESTORS LLC	\$162,393			PACIFIC LIFE INSURANCE COMPANY	\$19,524
				SAFECO INSURANCE COMPANY OF AMERICA	\$142,869
				TOTAL	\$162,393
AFORDABLE HOUSING FUND II LLC	\$453,989			SUGAR CREEK EQUITY INVESTORS LLC	\$453,989
SUGAR CREEK EQUITY INVESTORS LLC	\$453,989			STANDARD INSURANCE COMPANY	\$40,304
				PACIFIC LIFE INSURANCE COMPANY	\$18,685
				AMERICAN NATIONAL INSURANCE CO	\$395,000
				TOTAL	\$453,989
AFORDABLE HOUSING FUND II LLC	\$562,100			SUGAR CREEK EQUITY INVESTORS LLC	\$562,100
SUGAR CREEK EQUITY INVESTORS LLC	\$562,100			SAFECO INSURANCE COMPANY OF AMERICA	\$115,775
				PACIFIC LIFE INSURANCE COMPANY	\$235,265
				HARTFORD LIFE & ACCIDENT	\$211,060
				TOTAL	\$562,100
BRADFORD PLACE APARTMENTS, LP	\$528,000			BRADFORD STATE INVESTOR, LLC	\$528,000
LEGACY ON PENN APARTMENTS LP	\$591,500			ATEP INVESTMENTS LLC	\$591,500
EASTLAND VILLAGE APARTMENTS LP	\$572,000			ATEP INVESTMENTS LLC	\$572,000
MPC MULTI STATE MY ICF, LLC	\$1,479,576			GEICO INDEMNITY COMPANY	\$88,000
				GEICO SECURE INSURANCE COMPANY	\$823,104
				GEICO CASUALTY COMPANY	\$415,472
				GEICO GENERAL INSURANCE COMPANY	\$95,000
				GOVERNMENT EMPLOYEES INSURANCE COMPANY	\$58,000
				TOTAL	\$1,479,576
HERITAGE PARK HOMES III, LLC	\$241,839			OKLAHOMA FUND 2016 II LLC	\$241,839
SUGAR CREEK EQUITY INVESTORS LLC	\$198,000			AMERICAN ECONOMY INS CO	\$198,000
	\$510,000			STANDARD INSURANCE COMPANY	\$109,696
				AMERICAN ECONOMY INS CO	\$2,000
				SAFECO INSURANCE COMPANY OF AMERICA	\$398,304
				TOTAL	\$510,000
SIXTY WEST CLAREMORE LLC	\$475,000			STUART C. SULLIVAN	\$113,000
				NEW PRIME, INC.	\$100,000
				SECURITY FINANCE OF OKLAHOMA, LLC	\$150,000
				BRUCE EDWARD MORGAN	\$112,000
				TOTAL	\$475,000
TWAIN OK LIHTC FUND I LLC	\$388,878			BLUE CROSS AND BLUE SHIELD OF OK	\$388,878
TWAIN OK LIHTC FUND II LLC	\$255,000			BLUE CROSS AND BLUE SHIELD OF OK	\$255,000

TAX YEAR 2024 TAX CREDIT TRANSFER / ALLOCATION REPORT					
OKLAHOMA INVESTMENT/NEW JOBS CREDIT 68 O.S. § 2357.4					
		TRANSFERRED CREDITS		ALLOCATED CREDITS	
Name of Person/Entity Transferring or Allocating a Credit	Amount of Credit	Transferee Name	Amount of Credit Transferred	Name of Shareholder / Partner / Member	Amount of Credit Allocated
HUGHES ANDERSON INC	\$40,410			HUGHES ANDERSON ESOP	\$18,356
MOUNTAIN COUNTRY PET CARE, LLC	\$332,638			SMOKEY'S SMOKEHOUSE	\$265,778
				KYMEG LLC	\$66,860
				TOTAL	\$332,638