FORM **511** **2005**

**For the year January 1 - December 31, 2005, or other taxable year beginning _____, 2005 ending _____, _____.**

# STATE OF OKLAHOMA INCOME TAX RETURN

PRINT FORM | RESET FORM

This form has been enhanced to complete all calculations, and to print a two dimensional (2D) barcode. The data entered on the form will be contained in the barcode. The Oklahoma Tax Commission can read the barcode, process it immediately into our system, and eliminate the need for manual data entry. Ultimately, this will mean faster refunds for the taxpayer of Oklahoma.

Please check over the form carefully and make any changes needed prior to printing the form. Changes made after printing the form will not be reflected in the barcode and may result in a delay in the processing of your return.

Please mail your tax return to the following address.
Oklahoma Tax Commission
PO Box 269045
Oklahoma City OK 73126-9045

If you need assistance, please contact us at 405-521-3160

Your Social Security Number ●

Spouse's Social Security Number (joint return only) ●

| PRINT OR TYPE | Your first name | middle initial | Last name |
|---|---|---|---|
| | If a joint return, spouse's first name | middle initial | Last name |
| | Home address (number and street, including apartment number or rural route) | | |
| | City | State | Zip |

**FILING STATUS**

1● ____ Single
2● ____ Married filing joint return (even if only one had income)
3● ____ Married filing separate.
If spouse is also filing, give SSN and name on line below:
_____
4● ____ Head of household with qualifying person
5● ____ Qualifying widow(er) with dependent child. Year spouse died:____

**65 OR OVER?** (See Instructions) **Yourself●** ____ **Spouse●** ____

**EXEMPTIONS** 2005

| | REGULAR | | SPECIAL | | BLIND | | |
|---|---|---|---|---|---|---|---|
| YOURSELF● | | + | see instructions | + | | = | |
| SPOUSE ● | | + | see instructions | + | | = | |
| NUMBER OF DEPENDENT CHILDREN | | | | | | ●= | |
| NUMBER OF OTHER DEPENDENTS | | | | | | ●= | |

ADD THE TOTALS FROM THE 4 SHADED BOXES.

WRITE THE TOTAL IN THE BOX BELOW.

TOTAL ●=

**Please Note:**
If you may be claimed as a dependent on another return, enter "0" for your regular exemption.

**NOT REQUIRED TO FILE...** (see instructions)

● ☐ **Check this box if you do not have sufficient gross income to require you to file a Federal return.**

## PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME

Please Round to Nearest Whole Dollar

| | | | | |
|---|---|---|---|---|
| 1 | Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ) . . . . . 1● *(If you are not required to file, see instructions on page 5 – "Not Required to File")* | | | 00 |
| 2 | Oklahoma Subtractions (Enclose Schedule 511-A) . . . . . | TO 511A | | 00 |
| 3 | Line 1 minus line 2 . . . . . 3● | | | 00 |
| 4 | Out-of-state income, except wages *(describe and enclose Federal schedule)* _____ . . 4● | | | 00 |
| 5 | Line 3 minus line 4 . . . . . 5● | | | 00 |
| 6 | Oklahoma Additions (Enclose Schedule 511-B) . . . . . | TO 511B | | 00 |
| 7 | Oklahoma adjusted gross income (line 5 plus line 6) . . . . . 7● *(If the amount on line 7 is different than line 1, please enclose a copy of your Federal return)* | | | 00 |

## PART TWO: ADJUSTMENTS TO ARRIVE AT OKLAHOMA TAXABLE INCOME

| | | | | |
|---|---|---|---|---|
| 8 | Oklahoma Adjustments (Enclose Schedule 511-C) . . . . . | TO 511C | | 00 |
| 9 | Oklahoma income after adjustments (line 7 minus line 8) . . . . . 9● | | | 00 |
| | *If line 4 is zero, complete lines 10-11. If line 4 is greater than zero, see Schedule 511-D.* | | | |
| 10 | Oklahoma standard deduction or Federal itemized deductions* 10 | | 00 | |
| 11 | Exemptions ($1000 x number of exemptions claimed above) . . 11 | | 00 | TO 511D |
| 12 | Total deductions and exemptions (add lines 10-11 or enter amount from Schedule 511-D, line 5) 12● | | | 00 |
| 13 | **Oklahoma Taxable Income: METHOD 1** (line 9 minus line 12) . . . . . 13● | | | 00 |
| 14 | Tax from **Tax Table 1** (pages 19-24 of packet) . . . . . 14 | | 00 | |
| | *If line 7 is equal to or larger than line 1, complete line 15.* *If line 7 is smaller than line 1, see Schedule 511-E.* | | | TO 511E |
| 15 | Federal income tax deduction (enter the amount **paid** not *withheld* or enter amount from Schedule 511-E, line 3) . . 15● | | | 00 |
| 16 | **Oklahoma Taxable Income: METHOD 2** (line 13 minus line 15) . . . . . 16● | | | 00 |
| 17 | Tax from **Tax Table 2** (pages 25-30 of packet) . . . . . 17 | | 00 | |
| 18 | Oklahoma Income Tax *(lesser of line 14 or 17) (If using Farm Income Averaging, enter Form 573, line 42 & check here* ● ☐ *)* 18● | | | 00 |

*** (If you itemized, enclose a copy of the Federal Schedule A)**

**Do not staple documentation to this form.**
If you need to attach items, please use a paper clip

## PART THREE: TAX, PAYMENTS AND CREDITS

| | | | |
|---|---|---|---|
| 19 | Total from line 18 | 19 | 00 |
| | *If line 7 is equal to or larger than 1, complete line 20. If line 7 is smaller than line 1, see Schedule 511-F.* | | |
| 20 | Oklahoma child care credit (see instructions) TO 511F | 20 | 00 |
| 21 | Credit for taxes paid to another state (enclose Form 511TX) | 21 | 00 |
| 22 | Credit for biomedical research contribution | 22 | 00 |
| 23 | Other credits (511CR) *Please list 511CR line number claimed here* | 23 | 00 |
| 24 | Income Tax (line 19 minus lines 20, 21, 22 and 23) ***Do not enter less than zero.*** | 24 | 00 |
| 25 | Use Tax (see instructions on page 10) ☐ Check here if no use tax is due. | 25 | 00 |
| 26 | Balance (add lines 24 and 25) | 26 | 00 |
| 27 | Oklahoma withholding (enclose W-2s, 1099s or other withholding statements) | 27 | 00 |
| 28 | 2005 Oklahoma estimated tax payments ***(qualified farmer*** ☐ ) | 28 | 00 |
| 29 | 2005 payment with extension | 29 | 00 |
| 30 | Low Income Property Tax Credit (enclose Form 538-H) | 30 | 00 |
| 31 | Sales Tax Relief Credit (enclose Form 538-S, see instructions) TO FORM 538-S | 31 | 00 |
| 32 | Tornado Tax Credit (enclose Form 509, Form 510 or Form 575) | 32 | 00 |
| | ***If line 7 is equal to or larger than line 1, complete line 33. If line 7 is smaller than line 1, see Schedule 511-G. If you are not required to file, see instructions.*** TO 511G | | |
| 33 | Oklahoma Earned Income Credit (see instructions) | 33 | 00 |
| 34 | Total payments and credits (add lines 27-33) | 34 | 00 |

## PART FOUR: OVERPAID

| | | | |
|---|---|---|---|
| 35 | Overpayment (if line 34 is greater than line 26) *subtract line 26 from line 34* . . OVERPAYMENT | 35 | 00 |
| 36 | Amount from line 35 to be credited to your 2006 estimated tax | 36 | 00 |
| | ***Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please place the line number of the organization from Schedule 511-H in the oval below. If you give to more than one organization, please put a "99" in the oval below.*** | | |
| 37 | Donations from your refund. (total from Sch. 511-H, line 19) | 37 | 00 |
| 38 | Total deductions from refund (add lines 36 and 37) | 38 | 00 |
| | **DIRECT DEPOSIT OPTION:** ***For instructions, please see page 13 of your Individual Resident Income Tax Packet.*** **Yes! Please deposit my refund in my** ☐ **checking account** ☐ **savings account** **Routing Number:** **Account Number:** | | |
| 39 | Amount to be refunded (line 35 minus line 38) . . . . . REFUND | 39 | 00 |

## PART FIVE: TAX DUE

| | | | |
|---|---|---|---|
| 40 | Tax Due (if line 26 is greater than line 34) *subtract line 34 from line 26* . . . . . TAX DUE | 40 | 00 |
| 41 | Donation: Oklahoma Organ Donor Education Fund . . . . ☐ $2 ☐ $5 ☐ $_____ | 41 | 00 |
| 42 | Underpayment of estimated tax * . . . . . *(annualized installment method* ☐ ) | 42 | 00 |
| 43 | For delinquent payment (add penalty of 5% plus interest at 1.25% per month) | 43 | 00 |
| 44 | Total tax, donation, penalty and interest (add lines 40-43) . . . . . BALANCE DUE | 44 | 00 |

Under penalty of perjury, I declare that the information contained in this document, attachments and schedules are true and correct to the best of my knowledge and belief.

Check this box if the Oklahoma Tax Commission may discuss this return with your tax preparer. ☐

| Taxpayer's signature / Date | Spouse's signature / Date | Paid Preparer's signature / Date |
|---|---|---|
| Taxpayer's occupation | Spouse's occupation | Paid Preparer's address and phone number |
| Daytime Phone (optional) | Daytime Phone (optional) | Paid Preparer's I.D. Number |

*** (see instructions if you have an amount on line 42 and an overpayment on line 35)**

☐ Check this box if the taxpayer did not want this return filed electronically.

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

**Please remit to: Oklahoma Tax Commission, P.O. 269045, Oklahoma City, OK 73126-9045**

Name(s) shown on Form 511

Your Social Security Number

If you filled out any portion of Schedules 511-A through 511-H, enclose those schedules with Form 511.

# SCHEDULE 511-A

## Oklahoma Subtractions

See instructions for detail on qualification and enclosures.

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| | | | |
|---|---|---|---|
| 1 | Interest on U.S. government obligations | 1 | 00 |
| 2 | Social Security benefits taxed on your Federal Form 1040 or 1040A | 2 | 00 |
| 3 | Oklahoma or Federal government retirement (see instructions for limitation) | 3 | 00 |
| 4 | Other retirement income (see instructions for worksheet) | 4 | 00 |
| 5 | U.S.Railroad Retirement Board benefits | 5 | 00 |
| 6 | Oklahoma depletion | 6 | 00 |
| 7 | Oklahoma net operating loss | 7 | 00 |
| 8 | Exempt tribal income | 8 | 00 |
| 9 | Gains from the sale of exempt government obligations | 9 | 00 |
| 10 | Oklahoma Capital Gain Deduction (enclose Form 561) | 10 | 00 |
| 11 | Miscellaneous: Other subtractions Press here to select Type Of Deduction | 11 | 00 |
| 12 | **Total subtractions** (add lines 1-11, enter total here and on line 2 of Form 511) | 12 | 00 |

# SCHEDULE 511-B

## Oklahoma Additions

See instructions for detail on qualification and enclosures.

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| | | | |
|---|---|---|---|
| 1 | State and municipal bond interest | 1 | 00 |
| 2 | Out-of-state losses (describe _____) Enter as a positive number | 2 | 00 |
| 3 | Lump sum distributions (not included in your Federal Adjusted Gross Income) | 3 | 00 |
| 4 | Federal net operating loss | 4 | 00 |
| 5 | Recapture of depletion claimed on a lease bonus or add back of excess Federal depletion | 5 | 00 |
| 6 | Expenses incurred to provide child care programs | 6 | 00 |
| 7 | Miscellaneous: Other additions (describe _____) Enter as a positive number | 7 | 00 |
| 8 | **Total additions** (add lines 1-7, enter total here and on line 6 of Form 511) | 8 | 00 |

# SCHEDULE 511-C

## Oklahoma Adjustments

See instructions for detail on qualification and enclosures.

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| | | | |
|---|---|---|---|
| 1 | Partial military pay exclusion (not retirement income) | 1 | 00 |
| 2 | Qualifying disability deduction | 2 | 00 |
| 3 | Political contributions (limited to $100 [$200 for joint return]) | 3 | 00 |
| 4 | Interest qualifying for exclusion (limited to $100 [$200 for joint return]) | 4 | 00 |
| 5 | Qualified adoption expense | 5 | 00 |
| 6 | Indian employment exclusion (enclose Fed. Form 8845) (not exempt tribal income, see Sch 511-A) | 6 | 00 |
| 7 | Contributions to Oklahoma 529 College Savings Plan Account(s) | 7 | 00 |
| 8 | Qualified medical savings account (not deducted on your Federal return) | 8 | 00 |
| 9 | Agricultural commodity processing facility exclusion | 9 | 00 |
| 10 | Accelerated Oklahoma depreciation for swine or poultry producers | 10 | 00 |
| 11 | Miscellaneous: Other adjustments Press here to select Type Of Deduction | 11 | 00 |
| 12 | **Total adjustments** (add lines 1-11, enter total here and on line 8 of Form 511) | 12 | 00 |

Name(s) shown on Form 511

Your Social Security Number

# Schedule 511-D

## Deductions and Exemptions Computation Worksheet

See instructions

BACK TO PAGE 1

| | | | |
|---|---|---|---|
| 1 | Oklahoma standard deduction or Federal itemized deductions claimed | 1 | 00 |
| 2 | Exemptions ($1,000 x number of exemptions claimed at top of Form 511) | 2 | 00 |
| 3 | Total (add lines 1 and 2) | 3 | 00 |
| 4 | Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511 ÷ | | |
| | Enter the percentage from the above calculation here ***(do not enter more than 100%)*** | 4 | % |
| 5 | **Total allowable deductions and exemptions** (multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511. ***Leave lines 10 and 11 of Form 511 blank***) | 5 | 00 |

# Schedule 511-E

## Federal Income Tax Deduction Computation Worksheet

See instructions

BACK TO PAGE 1

| | | | |
|---|---|---|---|
| 1 | 2005 Federal income tax (amount paid, not amount withheld) | 1 | 00 |
| 2 | Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 ÷ | | |
| | Enter the percentage from the above calculation here ***(do not enter more than 100%)*** | 2 | % |
| 3 | **Allowable Federal income tax deduction** (multiply line 1 by percentage on line 2, enter total here and on line 15 of Form 511) | 3 | 00 |

# Schedule 511-F

## Child Care Credit Computation Worksheet

See instructions

BACK TO PAGE 2

| | | | |
|---|---|---|---|
| 1 | Federal child care credit (Do not enter the Federal child tax credit) | 1 | 00 |
| 2 | Multiply line 1 by 20% | 2 | 00 |
| 3 | Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 ÷ | | |
| | Enter the percentage from the above calculation here ***(do not enter more than 100%)*** | 3 | % |
| 4 | Oklahoma child care credit (multiply line 2 by line 3, enter total here and on line 20 of Form 511) | 4 | 00 |

# Schedule 511-G

## Earned Income Credit Computation Worksheet

See instructions

BACK TO PAGE 2

| | | | |
|---|---|---|---|
| 1 | Federal earned income credit | 1 | 00 |
| 2 | Multiply line 1 by 5% | 2 | 00 |
| 3 | Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 ÷ | | |
| | Enter the percentage from the above calculation here ***(do not enter more than 100%)*** | 3 | % |
| 4 | Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 33 of Form 511) | 4 | 00 |

Name(s) shown on Form 511

Your Social Security Number

# SCHEDULE 511-H

## Donations from Refund

**See instructions**

*This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, their mission, how funds are utilized, and their mailing address are shown on the back of this form (Schedule 511-H Information). If you are not receiving a refund, but would like to make a donation to one of these charities, Schedule 511-H Information lists the mailing address to mail your donation to the organization. If you are not receiving a refund and are wishing to donate to the Oklahoma Organ Donor Education Fund, please see line 41 of Form 511.*

*Please check the box associated with the dollar amount you are wishing to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right. When you carry your figure back to line 37 of Form 511, please list the line number of the charity to which you donated. If you donate to more than one charity, please write a "99" in the oval on line 37 of Form 511.*

BACK TO PAGE 2

| | | | | | | |
|---|---|---|---|---|---|---|
| 1 | Oklahoma Wildlife Diversity Program | ☐ $2 | ☐ $5 | ☐ $_____ | 1 | ? 00 |
| 2 | Low Income Health Care Fund | ☐ $2 | ☐ $5 | ☐ $_____ | 2 | ? 00 |
| 3 | Veterans Affairs Capital Improvement Program | ☐ $2 | ☐ $5 | ☐ $_____ | 3 | ? 00 |
| 4 | Oklahoma Breast and Cervical Cancer Fund | ☐ $2 | ☐ $5 | ☐ $_____ | 4 | ? 00 |
| 5 | Oklahoma City Bombing Memorial Fund | ☐ $2 | ☐ $5 | ☐ $_____ | 5 | ? 00 |
| 6 | Oklahoma Organ Donor Education Fund | ☐ $2 | ☐ $5 | ☐ $_____ | 6 | ? 00 |
| 7 | Okla. School for the Blind/Okla. School for the Deaf | ☐ $2 | ☐ $5 | ☐ $_____ | 7 | ? 00 |
| 8 | Tulsa Reconciliation Educ. & Scholarship Trust Fund | ☐ $2 | ☐ $5 | ☐ $_____ | 8 | ? 00 |
| 9 | Oklahoma Silver Haired Legislature Program | ☐ $2 | ☐ $5 | ☐ $_____ | 9 | ? 00 |
| 10 | Support of Oklahoma Common Schools | ☐ $2 | ☐ $5 | ☐ $_____ | 10 | ? 00 |
| 11 | Support of Oklahoma Road & Highway Maintenance | ☐ $2 | ☐ $5 | ☐ $_____ | 11 | ? 00 |
| 12 | Support of Oklahoma Medicaid Program | ☐ $2 | ☐ $5 | ☐ $_____ | 12 | ? 00 |
| 13 | County Fair Enhancement Fund | ☐ $2 | ☐ $5 | ☐ $_____ | 13 | ? 00 |
| 14 | Junior Livestock Auction Scholarship Fund | ☐ $2 | ☐ $5 | ☐ $_____ | 14 | ? 00 |
| 15 | Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children | ☐ $2 | ☐ $5 | ☐ $_____ | 15 | ? 00 |
| 16 | Oklahoma Pet Overpopulation Fund | ☐ $2 | ☐ $5 | ☐ $_____ | 16 | ? 00 |
| 17 | Support the Retirement of Capitol Dome Debt | ☐ $2 | ☐ $5 | ☐ $_____ | 17 | ? 00 |
| 18 | Support of the Oklahoma National Guard | ☐ $2 | ☐ $5 | ☐ $_____ | 18 | ? 00 |
| 19 | Total donations (add lines 1-18, enter total here and on line 37 of Form 511) | | | | 19 | 00 |

FORM **538-S** **2005**

# OKLAHOMA CLAIM FOR CREDIT OR REFUND OF SALES TAX

Your Social Security Number →

Spouse's Social Security Number →

**Instructions on reverse side. Please read carefully as an incomplete form may delay your refund.**

| Print first name | middle initial | Last name |
|---|---|---|
| If a joint return, spouse's first name | middle initial | Last name |
| Home address (number and street, including apartment number or rural route) | | |
| City | State | Zip |

## PART 1: TAXPAYER INFORMATION

- ☐ Check if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof)
- ☐ Check if you or your spouse are 65 years of age or over
- Live in Oklahoma for the entire year? yes ☐ no ☐
- Oklahoma resident for the entire year? yes ☐ no ☐

## PART 2: DEPENDENT AND EXEMPTION INFORMATION

BACK TO PAGE 2

| 1. Dependents (first name, initial, last name) | See Instructions 2. Age | 3. Social Security Number | 4. Relationship | 5. Yearly Income |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

### QUALIFIED EXEMPTIONS...

A. Yourself .....

B. Spouse .....

C. Number of your dependent children ..

D. Number of other dependents .....

E. Total exemptions claimed (add A, B, C, and D) .....

## PART 3: GROSS INCOME: Enter gross income and assistance, taxable and nontaxable, received by ALL members of your household in the year 2005.

***See "Total household income" definition on back for examples of income.***

| | | Yearly Income (You may not enter negative amounts.) | |
|---|---|---|---|
| 1. | Enter total wages, salaries, fees, commissions, bonuses, and tips (including nontaxable income from your W-2s) | 1 | 00 |
| 2. | Enter total interest and dividend income received | 2 | 00 |
| 3. | Total of all dependents' income (from Part 2, column 5) | 3 | 00 |
| 4. | Social Security payments (total including Medicare) | 4 | 00 |
| 5. | Railroad Retirement benefits | 5 | 00 |
| 6. | Other pensions, annuities and IRAs | 6 | 00 |
| 7. | Alimony | 7 | 00 |
| 8. | Unemployment benefits | 8 | 00 |
| 9. | 2004 Earned Income Credit (EIC) received in 2005 and Advanced EIC received in 2005 | 9 | 00 |
| 10. | Nontaxable sources of income (specify) _____ | 10 | 00 |
| 11. | Enter **gross** (positive) income from rental, royalties, partnerships, estates & trusts, and gains from the sale or exchange of property (taxable & nontaxable) (enclose Federal return including schedules) | 11 | 00 |
| 12. | Enter **gross** (positive) income from business and farm (enclose Federal return including schedules) | 12 | 00 |
| 13. | Other (specify) _____ | 13 | 00 |
| 14. | Total gross household income (Add lines 1-13) | 14 | 00 |

***If line 14 is over income limits shown in steps 3 and 4 on back of this form, no credit is allowed.***

## PART 4: SALES TAX CREDIT COMPUTATION (For households with gross income below allowable limits, see steps 3 and 4 on back of form.)

15. Total qualified exemptions claimed in Box E above ____ x $40 (credit claimed) — 15

***If you are filing a Form 511, carry the amount on line 15 to the Form 511, line 31.***

## DIRECT DEPOSIT OPTION:

**(for those not filing a Form 511)**

**If you would like to have the amount shown on line 15 deposited directly into your checking or savings account, please complete this "Direct Deposit Option" section.**

**Yes! Please deposit my refund in my** ☐ **checking account** ☐ **savings account**

**Routing Number:** _____ **Account Number:** _____

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

| Taxpayer's Signature and Date | Spouse's Signature and Date |
|---|---|
| Occupation | Occupation |

*If the Oklahoma Tax Commission may discuss this return with your tax preparer, please check here:* ☐

Preparer's Signature and Date

# NOTICE

**Persons who have received TANF (temporary assistance for needy families) for any month in the year of 2005 will not be eligible for the sales tax credit or refund.**

**The Department of Human Services will make sales tax refunds to persons who have continuously received aid to the aged, blind, disabled or Medicaid payment for nursing home care from January 1, 2005 to December 31, 2005.**

# INSTRUCTIONS

**Follow the steps below to determine if you (or your spouse) are eligible to take the Sales Tax Relief/Credit.**

Step 1 — Did you live in Oklahoma for the entire year? (you must physically live in Oklahoma)

**Yes** (go to step 2) — STOP **No** (you do not qualify to file this form)

Step 2 — Were you a resident of Oklahoma for the entire year?

**Yes** (go to step 3) — STOP **No** (you do not qualify to file this form)

Step 3 — Is your total gross household income* $20,000 or less?

GO **Yes** (File Form 538-S) — STOP **No** (go to step 4)

Step 4 — Is your total gross household income* $50,000 or less and at least one of the following applies?

- You can claim an exemption for your dependent.
- You and/or your spouse are 65 years of age or older by 12/31/05.
- You have a physical disability constituting handicap to employment (provide proof**)

GO **Yes** (File Form 538-S) — STOP **No** (you do not qualify to file this form)

**Exceptions:**

- A person convicted of a felony and who is an inmate in the custody of the Department of Corrections for any portion of the year is not eligible to file a claim for the sales tax relief.
- Individuals living in Oklahoma under a visa do not qualify for the sales tax relief.
- If a taxpayer or spouse died during the tax year, he/she will not qualify for the sales tax credit. If the death occurred after December 31, 2005, but before this tax form was filed, the sales tax credit or refund for the deceased will be issued to their estate. Enter the date of death in the address box following the first name of the decedent.

**Dependents:**
To qualify as a dependent for the sales tax credit or refund, you must qualify and be claimed as a dependent for Federal income tax purposes. The name, social security number, age, relationship and yearly income (if any) must be entered for all dependents. All other sales tax credit or refund requirements must also be met (example: resident of and lives in Oklahoma for the entire year).

**Definitions for the purpose of this form:**
**Household** means any house, dwelling or other type of living quarters.

***Total household income** means the total amount of gross income received by ALL persons living in the same household whether the income was taxable or not for income tax purposes. This includes, but is not limited to, public assistance payments, support money (i.e. child support), workmen's compensation, school grants or scholarships, veteran's disability compensation, loss-of-time insurance payments and all of the types of income shown on the front of this form. Income that is exempt must be included in the year received, for example: nontaxable sources of income on your W-2, such as a dependent care reimbursement account or military housing assistance, and the distribution of earnings from a Roth IRA. **Note**: Do not include income deferred for Federal Income Tax purposes, for example: tax deductible contributions to a 401K or to a traditional IRA. This income will be included when distributed and taxed on your Federal return.

****Proof of disability** may be established by certification by an agency of State Government, an insurance company or a physician, or by eligibility to receive disability benefits under the Federal Social Security Act. A veteran certified by the Veterans Administration of the Federal government as having a service-connected disability shall constitute proof.

**Filing instructions and due date:**
If you are filing an Oklahoma Income Tax Return, claim the sales tax refund as a credit on your tax return, Form 511, and enclose this signed form. Your return claiming the sales tax credit must be filed no later than April 17th if the amount of your overpayment (refund) on your tax return is less than the amount of this credit or if you owe tax on your tax return. Your return claiming the sales tax credit must be filed no later than June 30th if the amount of your overpayment (refund) is equal to or more than the amount of this credit.

If you are not filing an Oklahoma Income Tax Return, Form 511, this form must be signed and filed on or before June 30th.
Mail to: Oklahoma Tax Commission, P.O. Box 26800, Oklahoma City, OK 73126-0800.

**Note:** Extensions do not apply to this form. If your claim is not filed by the due date, you will not receive the sales tax credit. Refer to the above due dates of April 17th or June 30th to determine which one applies to you.