



For the year January 1 - December 31, 2006, or other taxable year beginning _____, 2006 ending _____.

STATE OF OKLAHOMA INCOME TAX RETURN

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
Please list year spouse died here: _____

65 OR OVER? (See Instructions) Yourself • Spouse •

NOT REQUIRED TO FILE...
Check this box if you do not have sufficient gross income to require you to file a Federal return. (see instructions)

EXEMPTIONS	REGULAR	SPECIAL	BLIND	ADD THE TOTALS FROM THE 4 SHADED BOXES. WRITE THE TOTAL IN THE BOX BELOW. TOTAL
	YOURSELF • <input type="checkbox"/>	<input type="checkbox"/> see instructions	<input type="checkbox"/>	
	SPOUSE • <input type="checkbox"/>	<input type="checkbox"/> see instructions	<input type="checkbox"/>	
	NUMBER OF DEPENDENT CHILDREN <input type="text"/>			
NUMBER OF OTHER DEPENDENTS <input type="text"/>			<input type="checkbox"/>	

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

PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME Round to Nearest Whole Dollar

If you are not required to file, see page 5 of instructions.	1	Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ) . . .	1•	<input type="text"/>	00
	2	Oklahoma Subtractions (enclose Schedule 511-A)	2•	<input type="text"/>	00
	3	Line 1 minus line 2	3•	<input type="text"/>	00
If line 7 is different than line 1, enclose a copy of your Federal return.	4	Out-of-state income, except wages (enclose Federal schedule with description) . . .	4•	<input type="text"/>	00
	5	Line 3 minus line 4	5•	<input type="text"/>	00
	6	Oklahoma Additions (enclose Schedule 511-B)	6•	<input type="text"/>	00
	7	Oklahoma adjusted gross income (line 5 plus line 6)	7•	<input type="text"/>	00

PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS

Oklahoma Standard Deduction: • Single or Married Filing Separate: \$2,000 • Married Filing Joint, Head of Household, or Qualifying Widow(er): \$3,000	8	Oklahoma Adjustments (enclose Schedule 511-C)	8•	<input type="text"/>	00	
	9	Oklahoma income after adjustments (line 7 minus line 8)	9•	<input type="text"/>	00	
	If line 4 is zero, complete lines 10-11. If line 4 is more than zero, see Schedule 511-D and do not complete lines 10-11.					
Federal Itemized Deductions: Enclose a copy of the Federal Schedule A.	10	Oklahoma standard deduction or Federal itemized deductions	10•	<input type="text"/>	00	
	11	Exemptions (\$1000 x total number of exemptions claimed above)	11•	<input type="text"/>	00	
	12	Total deductions and exemptions (add lines 10-11 or amount from Sch. 511-D, line 5) . . .	12•	<input type="text"/>	00	
	13	Oklahoma Taxable Income (line 9 minus line 12)	13•	<input type="text"/>	00	
	14	Oklahoma Income Tax from Tax Table (see pages 20-30 of instructions) If using Farm Income Averaging, enter Form 573, line 37 and check here: <input type="checkbox"/>	14•	<input type="text"/>	00	
	If line 7 is equal to or larger than 1, complete line 15. If line 7 is smaller than line 1, see Schedule 511-E.					
	15	Oklahoma child care credit (see instructions)	15•	<input type="text"/>	00	
16	Credit for taxes paid to another state (enclose Form 511TX)	16•	<input type="text"/>	00		
17	Credit for biomedical research contribution (enclose proof of contribution) . . .	17•	<input type="text"/>	00		
18	Other credits (511CR). List 511CR line number claimed here • <input type="text"/>	18•	<input type="text"/>	00		
19	Income Tax (line 14 minus lines 15-18) <i>Do not enter less than zero</i>	19•	<input type="text"/>	00		



Part Three: Tax, Credits and Payments

See packet for use tax table and instructions.	20	Total from line 19	20		00
	21	Use Tax. Check here if no use tax is due <input type="checkbox"/>	21		00
	22	Balance (add lines 20 and 21)	22		00
Enclose all W-2s, 1099s or other withholding statements.	23	Oklahoma withholding	23	00	
	24	2006 estimated tax payments <i>(qualified farmer <input type="checkbox"/>)</i>	24	00	
	25	2006 payment with extension	25	00	
	26	Low Income Property Tax Credit (enclose Form 538-H)	26	00	
See back of Form 538-S or instructions for further information	27	Sales Tax Relief Credit (enclose Form 538-S)	27	00	
	28	Tornado Tax Credit (enclose Form 509, 510 or 575)	28	00	
If line 7 is equal to or more than line 1, complete line 29. If line 7 is smaller than line 1, see Schedule 511-F. If you are not required to file, see instructions.					
	29	Oklahoma Earned Income Credit (see instructions)	29	00	
	30	Total payments and credits (add lines 23-29)	30		00

Part Four: Refund

For further information regarding estimated tax, see page 5 of instructions.	31	If line 30 is more than line 22, subtract line 22 from line 30. This is your overpayment	31		00
	32	Amount of line 31 to be applied to 2007 estimated tax	32		00
	Schedule 511-G 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-G in the oval below. If you give to more than one organization, put a "99" in the oval. Enclose Schedule 511-G. <input type="text"/>				
	33	Donations from your refund (total from Schedule 511-G)	33		00
	34	Total deductions from refund (add lines 32 and 33)	34		00
	35	Amount to be refunded to you (line 31 minus line 34)	35		00

Direct Deposit? Elect to have your refund directly deposited into your checking or savings account for a faster refund. For more information, see page 19 of the instruction packet.

Deposit my refund in my: checking account savings account

Routing Number:

Account Number:

Part Five: Amount You Owe

If you have an Underpayment of Estimated Tax (line 38) and an Overpayment (line 31), see instructions.	36	If line 22 is more than line 30, subtract line 30 from line 22. This is your tax due	36		00
	37	Oklahoma Organ Donor Education Fund Donation <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____	37		00
	38	Underpayment of estimated tax <i>(annualized installment method <input type="checkbox"/>)</i>	38		00
	39	For delinquent payment (add penalty of 5% plus interest at 1.25% per month)	39		00
	40	Total tax, donation, penalty and interest (add lines 36-39)	40		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.

Taxpayer's signature	Date
Taxpayer's occupation	
Daytime Phone (optional)	

Spouse's signature	Date
Spouse's occupation	
Daytime Phone (optional)	

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

Paid Preparer's signature	Date
Paid Preparer's address and phone number	
Paid Preparer's I.D. Number	

Do not staple documentation to this form. To attach items, please use a paper clip. Mailing Address for this form: P.O. Box 26800, Oklahoma City, OK 73126-0800

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.



Name(s) shown on Form 511

Your Social Security Number

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

Schedule 511-A

Oklahoma Subtractions

See instructions for detail on qualification and enclosures.

1	Interest on U.S. government obligations	1		00
2	Social Security benefits taxed on your Federal Form 1040 or 1040A	2		00
3	Military Retirement (see instructions for limitation)	3		00
4	Oklahoma government or Federal civil service retirement (see instructions for limitation)	4		00
5	Other retirement income (see instructions for worksheet)	5		00
6	U.S.Railroad Retirement Board benefits	6		00
7	Oklahoma depletion	7		00
8	Oklahoma net operating loss	8		00
9	Exempt tribal income	9		00
10	Gains from the sale of exempt government obligations	10		00
11	Oklahoma Capital Gain Deduction (enclose Form 561)	11		00
12	Miscellaneous: Other subtractions (enter number in box for type of deduction)	12		00
13	Total subtractions (add lines 1-12, enter total here and on line 2 of Form 511)	13		00

Schedule 511-B

Oklahoma Additions

See instructions for detail on qualification and enclosures.

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 - Enter as a positive number	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.

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	Contributions to Oklahoma 529 College Savings Plan Account(s)	6		00
7	Miscellaneous: Other adjustments (enter number in box for type of deduction)	7		00
8	Total adjustments (add lines 1-7, enter total here and on line 8 of Form 511)	8		00



Name(s) shown on Form 511

Your Social Security Number

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

Schedule 511-D

Deductions and Exemptions

See instructions for detail on qualification and enclosures.

If you have income from out-of-state, your exemptions and deductions must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income reduced by allowable adjustments except out-of-state income.

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 <div style="text-align: center;"> <input type="text"/> ÷ <input type="text"/> </div> Enter the percentage from the above calculation here (<i>do not enter more than 100%</i>)	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. <i>Leave lines 10 and 11 of Form 511 blank</i>)	5		00

Schedule 511-E

Child Care Credit

See instructions for detail on qualification and enclosures.

If you are allowed a credit for child care expenses on your Federal return, you are allowed a credit against your Oklahoma tax equal to 20% of the credit for child care expenses allowed by the IRS code. The credit must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2. Note: Do not use the Federal child tax credit when computing the Oklahoma child care credit. The Oklahoma child care credit is based on a percentage of the Federal child care credit only.

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 <div style="text-align: center;"> <input type="text"/> ÷ <input type="text"/> </div> Enter the percentage from the above calculation here (<i>do not enter more than 100%</i>)	3		%
4	Oklahoma child care credit (multiply line 2 by line 3, enter total here and on line 15 of Form 511)	4		00

Schedule 511-F

Earned Income Credit

See instructions for detail on qualification and enclosures.

You are allowed a credit equal to 5% of the Earned Income Credit allowed on your Federal return. The credit must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. Enclose a copy of your Federal return.

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 <div style="text-align: center;"> <input type="text"/> ÷ <input type="text"/> </div> Enter the percentage from the above calculation here (<i>do not enter more than 100%</i>)	3		%
4	Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 29 of Form 511)	4		00



Name(s) shown on Form 511

Your Social Security Number

Schedule 511-G Donations from Refund

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

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 below on this form (Schedule 511-G Information). If you are not receiving a refund, but would like to make a donation to one of these charities, Schedule 511-G 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 37 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 33 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 at line 33 of Form 511.

Table with 19 rows listing donation programs (e.g., Oklahoma Wildlife Diversity Program, Low Income Health Care Fund) and columns for dollar amounts (\$2, \$5) and a final column for totals.

Schedule 511-G: Information

1- Oklahoma Wildlife Diversity Program
The Oklahoma Wildlife Diversity Program is funded primarily by concerned Oklahomans. All donations provide for a variety of projects, including research on Texas horned lizards and other rare wildlife, wildlife observation activities, such as statewide educational workshops, informational brochures and posters, and management of a bat cave purchased with previous program donations. If you are not receiving a refund, you may still support Oklahoma wildlife by sending a donation to: Wildlife Diversity Program, 1801 North Lincoln, Oklahoma City, OK 73105.
2- Low Income Health Care Fund
Oklahomans helping each other is what the Indigent (Low Income) Health Care Fund is all about. Donations made to the fund are used to help provide medical and dental care for needy children and families. Every dollar you donate goes directly for health care costs. If you are not receiving a refund, you may contribute toward indigent health care by sending a donation to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Indigent Health Care Revolving Fund, P.O. Box 25352, Oklahoma City, OK 73125.

3- Veterans Affairs Capital Improvement Program
You may donate from your tax refund to help the Department of Veterans Affairs to purchase equipment and develop capital improvement projects and to acquire properties for expanding or improving existing projects. If you are not receiving a refund, you may still donate. Mail your contribution to: Department of Veterans Affairs, P.O. Box 53067, Oklahoma City, OK 73152.
4- Oklahoma Breast and Cervical Cancer Fund
You may donate for the benefit of breast and cervical cancer early detection, public education and research. Your donation will be placed in a fund to be used for the purpose of funding programs to increase knowledge of breast and cervical cancer risk and prevention and to provide mammograms, pap tests and biopsies for low-income women. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Health, Breast and Cervical Cancer Revolving Fund, 1000 NE 10th Street, Oklahoma City, OK 73152.

NOTICE

Persons who have received TANF (temporary assistance for needy families) for any month in the year of 2006 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, 2006 to December 31, 2006.

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 <u>physically live</u> in Oklahoma)
	 Yes (go to step 2)  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)  No (you do not qualify to file this form)
Step 3	Is your total gross household income* \$20,000 or less?
	 Yes (File Form 538-S)  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?
	<ul style="list-style-type: none">• You can claim an exemption for your dependent.• You and/or your spouse are 65 years of age or older by 12/31/06.• You have a physical disability constituting handicap to employment (provide proof**)
	 Yes (File Form 538-S)  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, 2006, 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 (example: 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 16th if the amount of your overpayment (refund) on your tax return is less than Form 538-S, line 15 or if you owe tax on your tax return. Your return claiming the sales tax credit must be filed no later than July 2nd if the amount of your overpayment (refund) is equal to or more than Form 538-S, line 15.

If you are not filing an Oklahoma Income Tax Return, Form 511, this form must be signed and filed on or before July 2nd.
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 16th or July 2nd to determine which one applies to you.