

RESIDENT INCOME TAX RETURN



For the year January 1 - December 31, 2007, or other taxable year beginning _____, 2007 ending _____.

Your Social Security Number

Spouse's Social Security Number
(joint return only)

Name and Address Please Print or Type	Your first name	middle initial	Last name
	If a joint return, spouse's first name	middle initial	Last name
	Mailing 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: _____

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	YOURSELF	REGULAR +	SPECIAL see instructions	BLIND +	ADD THE TOTALS FROM THE 4 BOXES. WRITE THE TOTAL IN THE BOX BELOW. TOTAL
	SPOUSE	+ see instructions	+ see instructions	+ see instructions	
	NUMBER OF DEPENDENT CHILDREN				
	NUMBER OF OTHER DEPENDENTS				

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

Age 65 or Over? Yourself Spouse (Please see instructions)

PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME

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

PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS

Oklahoma Standard Deduction: • Single or Married Filing Separate: \$2,750 • Married Filing Joint or Qualifying Widow(er): \$5,500 • Head of Household: \$4,125	8	Oklahoma Adjustments (enclose Schedule 511-C)	8		00	
	9	Oklahoma income after adjustments (line 7 minus line 8)	9		00	
STOP AND READ: 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		00	
	11	Exemptions (\$1000 x total number of exemptions claimed above)	11		00	
	12	Total deductions and exemptions (add lines 10-11 or amount from Sch. 511-D, line 5) . . .	12		00	
	13	Oklahoma Taxable Income (line 9 minus line 12)	13		00	
	14	Oklahoma Income Tax from Tax Table (see pages 20-30 of instructions) If using Farm Income Averaging, enter tax from Form 573, line 32 and enter a "1" in box. If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box. <input type="checkbox"/>	14		00	
	STOP AND READ: If line 7 is equal to or larger than line 1, complete line 15. If line 7 is smaller than line 1, complete Schedule 511-E.					
	15	Oklahoma child care credit (see instructions)	15		00	
16	Credit for taxes paid to another state (enclose Form 511TX)	16		00		
17	Credit for biomedical research contribution (enclose proof of contribution) . .	17		00		
18	Other credits (511CR). List 511CR line number claimed here <input type="text"/>	18		00		
19	Income Tax (line 14 minus lines 15-18) Do not enter less than zero	19		00		

DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 40.



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	2007 estimated tax payments (qualified farmer <input type="checkbox"/>)	24	00	
	25	2007 payment with extension	25	00	
	26	Low Income Property Tax Credit (enclose Form 538-H)	26	00	
	27	Sales Tax Relief Credit (enclose Form 538-S)	27	00	
See back of Form 538-S or instructions for further information.	28	Tornado Tax Credit (enclose Form 509, 510 or 575)	28	00	
	STOP AND READ: If line 7 is equal to or more than line 1, complete line 29. If line 7 is smaller than line 1, complete Schedule 511-F. If you are not required to file, see special instructions on page 5 of packet.				
	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 2008 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

Want a Faster Refund?
Elect to have your refund directly deposited into your checking or savings account. Only one refund can be deposited per account per tax season. For more information, see page 19 of instructions.

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 interest (annualized installment method <input type="checkbox"/>)	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.



Name(s) shown on Form 511

Name(s) shown on Form 511

Your Social Security Number

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 qualifications and required 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	Civil service retirement in lieu of social security	3		00
	Retirement Claim Number: Taxpayer <input type="text"/> Spouse <input type="text"/>			
4	Military Retirement (see instructions for limitation)	4		00
5	Oklahoma government or Federal civil service retirement (see instructions for limitation)	5		00
6	Other retirement income (see instructions for worksheet)	6		00
7	U.S.Railroad Retirement Board benefits	7		00
8	Oklahoma depletion	8		00
9	Oklahoma net operating loss	9		00
10	Exempt tribal income	10		00
11	Gains from the sale of exempt government obligations	11		00
12	Oklahoma Capital Gain Deduction (enclose Form 561)	12		00
13	Miscellaneous: Other subtractions (enter number in box for type of deduction) <input type="text"/>	13		00
14	Total subtractions (add lines 1-13, enter total here and on line 2 of Form 511)	14		00

SCHEDULE 511-B

Oklahoma Additions

See instructions for detail on qualifications and required 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	Recapture of Contributions to Oklahoma College Savings Plan	7		00
8	Miscellaneous: Other additions (describe _____) Enter as a positive number	8		00
9	Total additions (add lines 1-8, enter total here and on line 6 of Form 511)	9		00

SCHEDULE 511-C

Oklahoma Adjustments

See instructions for detail on qualifications and required 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) <input type="text"/>	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 qualifications and required enclosures.

Use this schedule if you have income from out-of-state (Form 511, line 4). 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. If you do not have out-of-state income on Form 511, line 4, do not use this schedule. Instead complete Form 511, lines 10-11.

1	Oklahoma standard deduction or Federal itemized deductions claimed	1	<input type="text"/>	00
2	Exemptions (\$1,000 x number of exemptions claimed at top of Form 511)	2	<input type="text"/>	00
3	Total (add lines 1 and 2)	3	<input type="text"/>	00
4	Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511 <div style="display: flex; align-items: center; justify-content: center;"> <input style="width: 150px; height: 25px; margin-right: 10px;" type="text"/> \div <input style="width: 150px; height: 25px; margin-left: 10px;" type="text"/> </div>			
	Enter the percentage from the above calculation here (do not enter more than 100%)	4	<input type="text"/>	%
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	<input type="text"/>	00

SCHEDULE 511-E

Child Care Credit

See instructions for detail on qualifications and required 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	<input type="text"/>	00
2	Multiply line 1 by 20%	2	<input type="text"/>	00
3	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 <div style="display: flex; align-items: center; justify-content: center;"> <input style="width: 150px; height: 25px; margin-right: 10px;" type="text"/> \div <input style="width: 150px; height: 25px; margin-left: 10px;" type="text"/> </div>			
	Enter the percentage from the above calculation here (do not enter more than 100%)	3	<input type="text"/>	%
4	Oklahoma child care credit (multiply line 2 by line 3, enter total here and on line 15 of Form 511)	4	<input type="text"/>	00

SCHEDULE 511-F

Earned Income Credit

See instructions for detail on qualifications and required 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	<input type="text"/>	
2	Multiply line 1 by 5%	2	<input type="text"/>	
3	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 <div style="display: flex; align-items: center; justify-content: center;"> <input style="width: 150px; height: 25px; margin-right: 10px;" type="text"/> \div <input style="width: 150px; height: 25px; margin-left: 10px;" type="text"/> </div>			
	Enter the percentage from the above calculation here (do not enter more than 100%)	3	<input type="text"/>	%
4	Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 29 of Form 511)	4	<input type="text"/>	00



Name(s) shown on Form 511

Your Social Security Number

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

SCHEDULE 511-G Donations from Refund

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 18 rows and 5 columns: Line number, Program name, \$2, \$5, and Other amount. Total line 18 shows 00.

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.



CLAIM FOR CREDIT/REFUND OF SALES TAX

Your Social Security Number

Spouse's Social Security Number

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

FORM **538-S** 2007

Print first name, middle initial and last name (first name and middle initial of spouse)
 Mailing address (number and street, including apartment number, or rural route)
 City, State and Zip
 Physical Address during 2007 (if different than above)

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

1. Dependents (first name, initial, last name) If you have additional dependents, please attach schedule.	See Instructions			5. Yearly Income
	2. Age	3. Social Security Number	4. Relationship	

QUALIFIED EXEMPTIONS...

A. Yourself

B. Spouse

C. Number of your dependent children ..

D. Number of other dependents

E. Total exemptions claimed (add A-D) ..

PART 3: GROSS INCOME: Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2007.

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

- Enter total wages, salaries, fees, commissions, bonuses, and tips (including **nontaxable** income from your W-2s)
 - Enter total interest and dividend income received
 - Total of all dependents' income (from Part 2, column 5)
 - Social Security payments (total including Medicare)
 - Railroad Retirement benefits
 - Other pensions, annuities and IRAs
 - Alimony
 - Unemployment benefits
 - 2006 Earned Income Credit (EIC) received in 2007 and Advanced EIC received in 2007.....
 - Nontaxable sources of income (specify)
 - 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) ...
 - Enter **gross** (positive) income from business and farm (enclose Federal return including schedules)
 - Other income -including income of others living in your household (specify)
 - Total gross household income (Add lines 1-13)
- If line 14 is over income limits shown in steps 3 and 4 on back of this form, no credit is allowed.

Yearly Income You may not enter negative amounts.		
1		00
2		00
3		00
4		00
5		00
6		00
7		00
8		00
9		00
10		00
You may not enter negative amounts.		
11		00
12		00
13		00
14		00

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 00

If you are filing a Form 511, carry the credit to Form 511, line 27.

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 2007 will not be eligible for the sales tax credit or refund. Your monthly TANF benefit included Sales Tax Relief money.

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, 2007 to December 31, 2007.

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)  **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?
- You can claim an exemption for your dependent.
 - You and/or your spouse are 65 years of age or older by 12/31/07.
 - 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, 2007, 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 gross 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 required to file 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 15th. (See note at bottom of page).

If you are **not** required to file an Oklahoma Income Tax Return, this form must be filed no later than June 30th. If you have withholding or made estimated payments and are filing for a refund on Form 511, you must claim the sales tax credit on your return and enclose this signed form. If you are not filing an income tax return, mail this completed and signed form to: Oklahoma Tax Commission, Post Office Box 26800, Oklahoma City, OK 73126-0800.

Note: Extensions do apply to this form. If you have been granted an extension of time in order to file your income tax return (including the April 20th due date for electronically filed returns), file this form with your income tax return on or before the due date granted by the extension. Enclose a copy of the extension.