State of Oklahoma PRINT FORM RESET FORM

RESIDENT INCOME TAX RETURN

Form 511 - 2008

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 _____ Check box if this taxpayer is deceased ☐

Spouse's Social Security Number (joint return only) _____ Check box if this taxpayer is deceased ☐

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

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) ☐

FILING STATUS

1 ____ Single
2 ____ Married filing joint return (even if only one had income)
3 ____ Married filing separate
- *If spouse is also filing, list SSN and name in box:*

4 ____ Head of household with qualifying person
5 ____ Qualifying widow(er) with dependent child
- *Please list the year spouse died in box at right:*

AGE 65 OR OVER? ☐ **Yourself** ☐ **Spouse** (Please see instructions)

EXEMPTIONS

	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 =

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.

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	SCH-A	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	SCH-B	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: $3,250
- Married Filing Joint or Qualifying Widow(er): $6,500
- Head of Household: $4,875

Federal Itemized Deductions: Enclose copy of the Federal Schedule A.

8	Oklahoma Adjustments (enclose Schedule 511-C)	8	SCH-C	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.**

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 and 11 or amount from Sch. 511-D, line 5)	12	SCH-D	00
13	**Oklahoma Taxable Income** (line 9 minus line 12)	13		00
14	Oklahoma Income Tax from Tax Table (see pages 20-31 of instructions) If using Farm Income Averaging, enter tax from Form 573, line 28 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. ☐	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/child tax credit (see instructions)	15	SCH-E	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 ____	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 39.

Part Three: Tax, Credits and Payments

For use tax tables, see page 11 of instructions.

Enclose all W-2s, 1099s or other withholding statements.

See back of Form 538-S or packet for further information.

20	Total from line 19		20	00
21	Use Tax. Check here if no use tax is due ☐		21	00
22	Balance (add lines 20 and 21)		22	00
23	Oklahoma withholding	23 00		
24	2008 estimated tax payments (qualified farmer ☐)	24 00		
25	2008 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	TO 538-S	
28	Tornado Tax Credit (enclose Form 509 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	TO 511F	
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 2009 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.

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 37) & 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	Underpayment of estimated tax interest (annualized installment method ☐)	37	00
38	For delinquent payment (add penalty of 5% plus interest at 1.25% per month)	38	00
39	**Total** tax, penalty and interest (add lines 36-38)	39	00

Under penalty of perjury, I declare the information contained in this document, attachments and schedules, is 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	

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

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

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

If you complete any portion of Schedules 511-A to 511-G, enclose with Form 511.

Name(s) shown on Form 511

Your Social Security Number

SCHEDULE 511-A — Oklahoma Subtractions

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See instructions for details 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 Retirement Claim Number: Taxpayer ____ Spouse ____	3		00
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 CLICK HERE TO SELECT TYPE OF DEDUCTION	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

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See instructions for details 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

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See instructions for details 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 CLICK HERE TO SELECT TYPE OF DEDUCTION	7		00
8	**Total adjustments** (add lines 1-7, enter total here and on line 8 of Form 511)	8		00

If you complete any portion of Schedules 511-A to 511-G, enclose with Form 511.

Name(s) shown on Form 511

Your Social Security Number

SCHEDULE 511-D

Deductions and Exemptions

See instructions for details 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	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 ÷		BACK TO PAGE 1
	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

Child Care/Child Tax Credit

See instructions for details on qualifications and required enclosures.

If your Federal Adjusted Gross Income is $100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your Federal return, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRS Code.
  Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.
  or
- 5% of the child tax credit allowed by the IRS Code.
  This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

The credit must be prorated based on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income.

If your Federal Adjusted Gross Income is greater than $100,000, no credit is allowed.

Enclose a copy of your Federal return and, if applicable, the Federal child care credit schedule.

1	Enter your Federal child **care** credit	1	00
2	Multiply line 1 by 20%	2	00
3	Enter your Federal child **tax** credit (total of child tax credit & additional child tax credit)	3	00
4	Multiply line 3 by 5%	4	00
			BACK TO PAGE 1
5	Enter the larger of line 2 or line 4	5	00
6	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%)**	6	%
7	Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit. Enter total here and on Form 511, line 15	7	00

If you complete any portion of Schedules 511-A to 511-G, enclose with Form 511.

Name(s) shown on Form 511

Your Social Security Number

SCHEDULE 511-F — Earned Income Credit

See instructions for details 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	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 29 of Form 511)	4	00

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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 on page 6 of this form (Schedule 511-G Information). If you are not receiving a refund, but would like to make a donation to one of these organizations, Schedule 511-G Information lists the mailing address to mail your donation to the organization.

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 organization to which you donated. If you donate to more than one organization, please write a "99" in the oval at line 33 of Form 511.

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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 Silver Haired Legislature and Alumni Association Programs	☐ $2	☐ $5	☐ $_____	5	?	00
6	Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children	☐ $2	☐ $5	☐ $_____	6	?	00
7	Oklahoma Pet Overpopulation Fund	☐ $2	☐ $5	☐ $_____	7	?	00
8	Support the Retirement of Capitol Dome Debt	☐ $2	☐ $5	☐ $_____	8	?	00
9	Support of the Oklahoma National Guard	☐ $2	☐ $5	☐ $_____	9	?	00
10	Oklahoma Leukemia and Lymphoma Fund	☐ $2	☐ $5	☐ $_____	10	?	00
11	Support of Programs for Regional Food Banks in Oklahoma	☐ $2	☐ $5	☐ $_____	11	?	00
12	Total donations (add lines 1-11, enter total here and on line 33 of Form 511)				12		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 53306, Oklahoma City, OK 73152.

3- Veterans Affairs Capital Improvement Program
You may donate from your tax refund to help the Department of Veterans Affairs 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 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.

5- Oklahoma Silver Haired Legislature and Alumni Association Programs
You may donate from your tax refund for the benefit of Oklahoma Silver Haired Legislature and their Alumni Association activities. The Oklahoma Silver Haired Legislature was created in 1981 as a forum to educate senior citizens in the legislative process and to highlight the needs of older persons to the Oklahoma State Legislature. Monies generated from donations will be used to fund expenses of the Silver Haired Legislators, training sessions, interim studies and advocacy activities. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Silver Haired Legislature and Alumni, c/o Division of Aging Services, 312 NE 28th Street, Oklahoma City, OK 73105.

6- Support for Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children
You may donate from your tax refund to support programs for volunteers to act as Court Appointed Special Advocates for abused or neglected children. Donations will be placed in the Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates. Monies will be expended by the Office of the Attorney General for the purpose of providing recruitment, training, and supervision of the special advocates. All Court Appointed Special Advocate programs in the state shall receive a portion of this money. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., P.O. Box 54946, Oklahoma City, OK 73154.

7- Oklahoma Pet Overpopulation Fund
You may donate from your tax refund for the benefit of the Oklahoma Pet Overpopulation Fund. Monies placed in this fund will be expended for the purpose of developing educational programs on pet overpopulation and for implementing spay/neuter efforts in this state. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Animal Industry Division, 2800 North Lincoln Blvd., Oklahoma City, OK 73105.

8- Support the Retirement of Capitol Dome Debt
You have the opportunity to help retire the debt incurred in construction and completion of the Oklahoma State Capitol Dome. Anyone may donate to the Oklahoma Centennial Commission's Fund to defray the dome construction costs. If you are not receiving a refund, you may still donate. Please make checks payable to and mail your contribution to: Oklahoma Centennial Commemoration Fund, Inc., 133 W Main Street, Suite 100, Oklahoma City, OK 73102.

9- Support of the Oklahoma National Guard
You have the opportunity to donate from your tax refund for the benefit of providing financial relief to qualified members of the Oklahoma National Guard and their families. Donations will be placed in the Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program. Monies, to assist Oklahoma National Guard members and their families with approved hardship expenses, will be expended by the Military Department. If you are not receiving a refund, you may still donate. Please mail your contribution to: Operation Homefront Task Force, 3501 Military Circle, Oklahoma City, OK 73111-4398.

10- Oklahoma Leukemia and Lymphoma Fund
You have the opportunity to donate from your tax refund for the benefit the Oklahoma Leukemia and Lymphoma Revolving Fund. Monies from the fund will be used by the State Department of Health for the purpose of supporting voluntary health agencies dedicated to curing Leukemia, Lymphoma, Hodgkin's Disease, and Myeloma and to improving the quality of life of patients and their families. If you are not receiving a refund, you may still donate. Please mail your contribution to: State Department of Health, Oklahoma Leukemia and Lymphoma Revolving Fund - 228, P.O. Box 268823, Oklahoma City, OK 73152-8823.

11- Support of Programs for Regional Food Banks in Oklahoma
You may donate from your tax refund for the benefit of the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma (Oklahoma Food Banks). The Oklahoma Food Banks are the largest hunger-relief organizations in the state - distributing food to charitable and faith-based feeding programs throughout all 77 counties in Oklahoma. Your donation will be used to help provide food to the more than 500,000 Oklahomans at risk of hunger on a daily basis. If you are not receiving a refund, you may still donate by mailing your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, P.O. Box 53306, Oklahoma City, OK 73152.

State of Oklahoma

CLAIM FOR CREDIT/REFUND OF SALES TAX

Taxpayer 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 2008

Taxpayer first name, middle initial and last name

Spouse's first name, middle initial and last name (if a joint return)

Mailing address (number and street, including apartment number, or rural route)

City, State and Zip

PART 1: TAXPAYER INFORMATION

Physical address in 2008 (if different than shown in mailing address section)

☐ 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

Oklahoma resident for the entire year? ☐ yes ☐ no

PART 2: DEPENDENT AND EXEMPTION INFORMATION

Note: Do not enter the taxpayer or spouse as

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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 2008.

See "Total gross 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.	2007 Earned Income Credit (EIC) received in 2008 and Advanced EIC received in 2008.....	9	00
10.	Nontaxable sources of income (specify) _____	10	00
		You may not enter negative amounts.	
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 income -including income of others living in your household (specify) _____	13	00
14.	**Total gross household income** (Add lines 1-13) ..... **If line 14 is over income limits shown in steps 2 and 3 on back of this form, no credit is allowed.**	14	00

PART 4: SALES TAX CREDIT COMPUTATION

(For households with gross income below allowable limits, see steps 2 and 3 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 credit to Form 511, line 27.

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.

DIRECT DEPOSIT OPTION: For those not filing a Form 511

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 2008 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, 2008 to December 31, 2008.

Instructions

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

Step 1 Were you a resident of Oklahoma* (defined below) for the entire year?

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

Step 2 Is your total gross household income* (defined below) $20,000 or less?

GO **Yes** (File Form 538-S) STOP **No** (go to step 3)

Step 3 Is your total gross household income* (defined below) $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 12/31/08.
- You have a physical disability constituting handicap to employment (provide proof* as defined in the section below)

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, 2008, 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 of the other sales tax credit or refund requirements listed above must also be met (example: resident of Oklahoma for the entire year). Do not enter the taxpayer or spouse as a dependent.

*Definitions for the purpose of this form:

Resident of Oklahoma is defined as a person legally domiciled in this state for the entire tax year.

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), 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.