



#1695#



# OKLAHOMA RESIDENT INCOME TAX RETURN

Form 511 - 2011

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 and last name

---

If a joint return, spouse's first name, middle initial and last name

---

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

---

City, State and 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:*

**EXEMPTIONS**

\* NOTE: If claiming Special Exemption, see instructions on page 7 of 511 Packet.

	REGULAR	*SPECIAL	BLIND			
YOURSELF	<input type="text"/>	<input type="text"/>	<input type="text"/>	+	=	
SPOUSE	<input type="text"/>	<input type="text"/>	<input type="text"/>	+		
NUMBER OF DEPENDENT CHILDREN					=	=
NUMBER OF OTHER DEPENDENTS					=	

ADD THE TOTALS FROM THE 4 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.

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

## 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) . . . . .	00
	2	Oklahoma Subtractions (enclose Schedule 511-A) . . . . .	00
	3	Line 1 minus line 2 . . . . .	00
If line 7 is different than line 1, enclose a copy of your Federal return.	4	Out-of-state income, except wages. Describe (4a) (Enclose Federal schedule with detailed description; see instructions) _____ 4b	00
	5	Line 3 minus line 4b . . . . .	00
	6	Oklahoma Additions (enclose Schedule 511-B) . . . . .	00
	7	<b>Oklahoma adjusted gross income</b> (line 5 plus line 6) . . . . .	00

## PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS

Oklahoma Standard Deduction:	8	Oklahoma Adjustments (enclose Schedule 511-C) . . . . .	00
	9	Oklahoma income after adjustments (line 7 minus line 8) . . . . .	00
<b>STOP AND READ:</b> If line 4b is zero, complete lines 10-11. If line 4b is more than zero, see Schedule 511-D and do not complete lines 10-11.			
Single or Married Filing Separate: \$5,800	10	Oklahoma standard deduction or Federal itemized deductions . . . . .	00
	11	Exemptions (\$1,000 x total number of exemptions claimed above). . . . .	00
	12	Total deductions and exemptions (add lines 10 and 11 or amount from Sch. 511-D, line 5) . . . . .	00
	13	<b>Oklahoma Taxable Income</b> (line 9 minus line 12) . . . . .	00
Married Filing Joint or Qualifying Widow(er): \$11,600	14	Oklahoma Income Tax from Tax Table (see pages 20-31 of instructions) If using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box. <input type="checkbox"/> If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box. <input type="checkbox"/>	00
	<b>STOP AND READ:</b> 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.		
Itemized Deductions: Enclose copy of the Federal Schedule A.	15	Oklahoma child care/child tax credit (see instructions) . . . . .	00
	16	Credit for taxes paid to another state (enclose Form 511TX). . . . .	00
	17	Form 511CR - Other Credits Form. List 511CR line number claimed here.. <input type="checkbox"/>	00
	18	<b>Income Tax</b> (line 14 minus lines 15-17) <b>Do not enter less than zero</b> . . . . . <b>DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 39.</b>	00



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2011 Form 511 - Resident Income Tax Return - Page 2

Name(s) shown on Form 511:

Your Social Security Number:

PART THREE: TAX, CREDITS AND PAYMENTS

Form section for Part Three: Tax, Credits and Payments. Includes lines 19-29 with instructions and input fields.

PART FOUR: REFUND

Form section for Part Four: Refund. Includes lines 30-34 with instructions and input fields.

Direct Deposit Note section with instructions and a form to specify where to deposit the refund.

PART FIVE: AMOUNT YOU OWE

Form section for Part Five: Amount You Owe. Includes lines 35-39 with instructions and input fields.

Under penalty of perjury, I declare the information contained in this document, and all 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.....

Signature and contact information section for taxpayer, spouse, and paid preparer.

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.



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2011 Form 511 - Resident Income Tax Return - Page 3

NOTE: Enclose this page ONLY if you have an amount shown on a schedule.

Name(s) shown on Form 511:

Your Social Security Number:

SCHEDULE 511-A

Oklahoma Subtractions

See instructions for details on qualifications and required enclosures.

Table with 14 rows for subtractions: Interest on U.S. government obligations, Social Security benefits, Federal civil service retirement, Military Retirement, Oklahoma government or Federal civil service retirement, Other retirement income, U.S. Railroad Retirement Board benefits, Oklahoma depletion, Oklahoma net operating loss, Exempt tribal income, Gains from the sale of exempt government obligations, Oklahoma Capital Gain Deduction, Miscellaneous: Other subtractions, Total subtractions.

SCHEDULE 511-B

Oklahoma Additions

See instructions for details on qualifications and required enclosures.

Table with 9 rows for additions: State and municipal bond interest, Out-of-state losses, Lump sum distributions, Federal net operating loss, Recapture of depletion, Expenses incurred to provide child care programs, Recapture of Contributions to Oklahoma College Savings Plan, Miscellaneous: Other additions, Total additions.

SCHEDULE 511-C

Oklahoma Adjustments

See instructions for details on qualifications and required enclosures.

Table with 8 rows for adjustments: Military pay exclusion, Qualifying disability deduction, Political contributions, Interest qualifying for exclusion, Qualified adoption expense, Contributions to Oklahoma 529 College Savings Plan Account(s), Miscellaneous: Other adjustments, Total adjustments.



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2011 Form 511 - Resident Income Tax Return - Page 4

NOTE: Enclose this page ONLY if you have an amount shown on a schedule.

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.

Table with 5 rows for Schedule 511-D. Line 1: Oklahoma standard deduction or Federal itemized deductions claimed. Line 2: Exemptions (\$1,000 x number of exemptions claimed at top of Form 511). Line 3: Total (add lines 1 and 2). Line 4: Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511. Line 5: Total allowable deductions and exemptions.

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.

Table with 7 rows for Schedule 511-E. Line 1: Enter your Federal child care credit. Line 2: Multiply line 1 by 20%. Line 3: Enter your Federal child tax credit (total of child tax credit & additional child tax credit). Line 4: Multiply line 3 by 5%. Line 5: Enter the larger of line 2 or line 4. Line 6: Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511. Line 7: Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit.



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2011 Form 511 - Resident Income Tax Return - Page 5

NOTE: Enclose this page ONLY if you have an amount shown on a schedule.

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. If you are not required to file, see special instructions on page 5 of packet.

Table with 4 rows for Earned Income Credit calculation. Line 1: Federal earned income credit. Line 2: Multiply line 1 by 5%. Line 3: Division calculation box with instructions. Line 4: Oklahoma earned income credit.

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).

Please check the box associated with the dollar amount you wish to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right.

Table with 14 rows for Donations from Refund. Each row includes organization name, checkboxes for \$2, \$5, and a dollar amount box, and a final column for the amount.

## 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 248893, Oklahoma City, OK 73124.

### 3- 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.

### 4- 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.

### 5- 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.

### 6- 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.

### 7- Oklahoma Leukemia and Lymphoma Fund

You have the opportunity to donate from your tax refund for the benefit of 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.

### 8- 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 248893, Oklahoma City, OK 73124.

### 9- Support of Folds of Honor Scholarship Program

You have the opportunity to donate from your tax refund to support the Folds of Honor Foundation. Folds of Honor is a 501(c)(3) charitable organization that provides post-secondary educational scholarships for children and spouses of military service men and women killed or disabled while serving in the war in Iraq or Afghanistan. If you are not receiving a refund, you may still donate. Mail your contribution to: Folds of Honor Foundation, 5800 North Patriot Drive, Owasso, OK 74055.

### 10- Y.M.C.A. Youth and Government Program

You have the opportunity to donate up to \$25 from your tax refund for the benefit of the Oklahoma chapter of the Y.M.C.A. Youth and Government program. Monies donated will be expended by the State Department of Education for the purpose of providing grants to the Program so young people may be educated regarding government and the legislative process. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Education, Y.M.C.A. Youth and Government Program, Fiscal Services, Room 112, 2500 North Lincoln Boulevard, Oklahoma City, OK 73105-4599.

### 11- Multiple Sclerosis Society Fund

You may donate, up to \$25, for the benefit of research toward a cure for Multiple Sclerosis. Your donation will be placed in a fund for the purpose of providing grants to the Multiple Sclerosis Society for purposes of mobilizing people and resources to drive research for a cure and to address the challenges of everyone affected by multiple sclerosis. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Health, Multiple Sclerosis Society Revolving Fund, P.O. Box 268823, Oklahoma City, OK 73126-8823.

### 12- Support Oklahoma Honor Flights

You have the opportunity to donate any amount of your tax refund to support Oklahoma Honor Flights. Oklahoma Honor Flights is a 501(c)(3) not-for-profit organization that transports Oklahoma World War II veterans to Washington, D.C. to visit the memorial dedicated to honor their service and sacrifice. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Honor Flights, P.O. Box 10492, Midwest City, OK 73140.

### 13- Eastern Red Cedar Revolving Fund

Help stimulate rural development, improve public health and enhance wildlife habitat by donating to the Eastern Red Cedar Revolving Fund. The Fund was established to promote the harvesting and utilization of eastern red cedar trees and to promote the marketing, research and education efforts concerning the tree and eastern red cedar products. Monies donated may be expended by the State Board of Agriculture as directed by the Eastern Red Cedar Registry Board. You can also mail a contribution to: Eastern Red Cedar Revolving Fund, Oklahoma Department of Agriculture, Food and Forestry, 2800 North Lincoln Boulevard, Oklahoma City, OK 73105.



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# State of Oklahoma CLAIM FOR CREDIT/REFUND OF SALES TAX

Taxpayer Social Security Number →	If died in 2011 or 2012, enter date of death: →
Spouse's Social Security Number →	If died in 2011 or 2012, enter date of death: →

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

FORM **538-S** 2011

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

<b>PART 1: TAXPAYER INFORMATION</b>
Physical address in 2011 (if different than shown in mailing address section)
<input type="checkbox"/> Check if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof)
<input type="checkbox"/> Check if you or your spouse are 65 years of age or over
Oklahoma resident for the entire year? <input type="checkbox"/> yes <input type="checkbox"/> no

## PART 2: DEPENDENT Note: Do not enter the taxpayer or spouse as a dependent. EXEMPTION INFORMATION QUALIFIED EXEMPTIONS...

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

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 2011.

- 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 .....
  - 2010 Earned Income Credit (EIC) received in 2011 .....
  - 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 2 and 3 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 2 and 3 on back of form.)

15. Total qualified exemptions claimed in Box E above  x \$40 (credit claimed) ..... 15  00

<b>DIRECT DEPOSIT OPTION:</b>		For those NOT filing a Form 511. See page 2 for Refund Information.		If you are filing a Form 511, carry the credit to Form 511, line 27.	
Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No	Deposit my refund in my:		Routing Number:	<input type="text"/>	
	<input type="checkbox"/> checking account	<input type="checkbox"/> savings account	Account Number:		

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

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

Taxpayer's Signature and Date	Spouse's Signature and Date	Preparer's Signature and Date
Occupation	Occupation	

## NOTICE

- Persons who have received TANF (Temporary Assistance for Needy Families) for any month in the year of 2011 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, 2011 to December 31, 2011.

## FORM 538-S 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?



Yes (go to step 2)



No (you do not qualify to file this form)

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



Yes (File Form 538-S)



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 12/31/2011.
- You have a physical disability constituting handicap to employment (provide proof\* as defined in the section below)



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, 2011, 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 box next to the taxpayer and/or spouse's Social Security Number.

### 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.

### Refund Information for those Not Filing a Form 511:

- If you are **not** filing a Form 511, and would like to have the amount shown on line 15 deposited directly into your checking or savings account, complete the "Direct Deposit Option" section. (If you **are** filing a Form 511, you will complete the Direct Deposit section on the Form 511). If you do not choose direct deposit, you will receive a debit card. Taxpayers filing a joint return will each receive a card in their name. Each card will have access to the full amount of the refund.
- **WARNING!** The Oklahoma Tax Commission will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution or have a foreign address on your income tax return, your refund will be mailed to the address shown on your return. If you have an address with an APO, FPO or DPO, you are not considered to have a foreign address; your refund is eligible for direct deposit.

### \*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 17th. (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 July 2nd. 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.