

• INCLUDES FORM 511 AND FORM 538-S

(Oklahoma Resident Income Tax Return
and Sales Tax Relief Credit Form)



2007 OKLAHOMA RESIDENT INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

This packet contains:

- Instructions for completing the Form 511: Oklahoma resident income tax return
- Two Form 511 income tax forms
- Two Form 538-S: Sales Tax Relief Credit
- Instructions for the direct deposit option
- 2007 income tax tables
- One return envelope

Filing date:

- Generally, your return must be postmarked by April 15, 2008. For further information, see the "Due Date" section on page 4.

Need assistance or a tax form?

- Check out page 32 for contact methods for the Oklahoma Tax Commission.

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WHAT'S NEW IN THE 2007 OKLAHOMA TAX BOOKLET?

- See the new "Due Date" section on page 4 for information on the extended due date for electronically filed returns.
- The top tax rate for 2007 has decreased. The top tax rate is shown in the Worksheet for Calculating Tax on page 30.
- There is a new exclusion for individuals receiving retirement benefits from the Civil Service Retirement System. For more information, see Schedule 511-A, line A3 instructions on page 13.
- The percentage of Military Retirement income that is excludable has increased. See Schedule 511-A, line A4 instructions on page 13.
- The income limits for the Other Retirement Income exclusion have increased. See the worksheet on page 14.
- The Oklahoma Standard Deduction amounts have increased. See instructions for line 10 on page 8.
- Changes have been made concerning donations and withdrawals from an Oklahoma 529 College Savings Plan. For more information, see Schedule 511-B, line B7 instructions on page 16 and Schedule 511-C, line C6 instructions on page 17.

- You can make a donation to benefit the Oklahoma Leukemia and Lymphoma Fund. For further information, see Form 511, page 6.
- A nonqualified withdrawal from a Health Savings Account may be subject to an additional 10% tax. See instructions for line 14 on page 8.
- The instructions for the Indian Employment Exclusion are again available in this booklet. See the instructions for Schedule 511-C, line C7, number 6 on page 18.
- Owners of Oklahoma refineries should be aware of a possible add-back. See the instructions for Schedule 511-B, line B8 on page 16.

HELPFUL HINTS

- File your return by April 15, 2008. See page 4 for information regarding extended due date for electronically filed returns.
- If you need to file for an extension, use Form 504 and then later, file a Form 511.
- Be sure to enclose copies of your Form(s) W-2, 1099 or other withholding statement with your return. Enclose all Federal schedules as required.

 Important: If you fill out any portion of the Schedules 511-A through 511-G or Form 538-S, you are required to enclose those pages with your return. Failure to include the pages will result in a delay of your refund.

- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.
- After filing, if you have questions regarding the status of your refund, please call (405) 521-3160. The in-state toll-free number is (800) 522-8165.
- Do not enclose any correspondence other than those documents and schedules required for your return.
- Regarding direct deposit of your refund, the Oklahoma Tax Commission will only issue one payment per bank account number. Therefore, if more than one refund is requested for direct deposit to the same bank account, the second and subsequent payments will be issued by paper check to the address shown on the tax return(s).

BEFORE YOU BEGIN

You must complete your Federal income tax return before beginning your Oklahoma income tax return. You will use the information entered on your Federal return to complete your Oklahoma return.

Remember, when completing your Oklahoma return, round all amounts to the nearest dollar.

Example:
 \$2.01 to \$2.49 - round down to \$2.00
 \$2.50 to \$2.99 - round up to \$3.00

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Determining Your Filing Requirement

If you do not meet the Federal filing requirements as shown in either Chart A or Chart B on this page, you are not required to file an Oklahoma tax return. However, if you have withholding or made estimated tax payments that you would like to have refunded, please follow the instructions on page 5, "Not Required to File".

Chart A: Federal Filing Requirements for Most People

To use this chart, first find your filing status. Then read across to find your age at the end of 2007. You must file a return if your gross income was at least the amount shown in the last column.

If your Filing Status Is...	And your Age Is*...	And if your Gross Income Is...**
Single	Under 65	\$ 8,750
	65 or older	\$10,050
Married Filing Joint***	Both under 65	\$17,500
	One 65 or older	\$18,550
	Both 65 or older	\$19,600
Married Filing Separate	Any age	\$ 3,400
Head of Household	Under 65	\$11,250
	65 or older	\$12,550
Qualifying Widow(er) with a Dependent Child	Under 65	\$14,100
	65 or older	\$15,150

*If you turned age 65 on January 1, 2008, you are considered to be 65 at the end of 2007.

**Gross income means all the income you received in the form of money, goods, property, and services that is not exempt from Federal tax. Do not include social security benefits unless you are married filing separate and you lived with your spouse at any time in 2007.

***If you did not live with your spouse at the end of 2007 (or on the date your spouse died) and your gross income was at least \$3,400, you must file a return regardless of your age.

Chart B: Federal Filing Requirements for Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a Federal return. In these charts, unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarships and fellowships.

SINGLE DEPENDENTS

Were you either **age 65 or older** or **blind**?

No. You must file a return if **any** of the following apply...

- Your unearned income was over \$850.
- Your earned income was over \$5,350.
- The total of your unearned and earned income was more than the **larger** of:

<u>This amount</u> \$850	OR	<u>This amount</u> Your earned income (up to \$5,050) plus \$300
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Yes. You must file a return if **any** of the following apply...

- Your earned income was over \$6,650 (\$7,950 if 65 or older **and** blind).
- Your unearned income was over \$2,150 (\$3,450 if 65 or older **and** blind).
- Your gross income was more than:

<u>The larger of...</u>	Plus	<u>This amount</u>
• \$850, or	}	\$1,300
• Your earned income (up to \$5,050) plus \$300		(\$2,600 if 65 or older and blind)

MARRIED DEPENDENTS

Were you either **age 65 or older** or **blind**?

No. You must file a return if **any** of the following apply...

- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your unearned income was over \$850.
- Your earned income was over \$5,350.
- The total of your unearned and earned income was more than the **larger** of:

<u>This amount</u> \$850	OR	<u>This amount</u> Your earned income (up to \$5,050) plus \$300
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Yes. You must file a return if **any** of the following apply...

- Your earned income was over \$6,400 (\$7,450 if 65 or older **and** blind).
- Your unearned income was over \$1,900 (\$2,950 if 65 or older **and** blind).
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than:

<u>The larger of...</u>	Plus	<u>This amount</u>
• \$850, or	}	\$1,050
• Your earned income (up to \$5,050) plus \$300		(\$2,100 if 65 or older and blind)

RESIDENCE DEFINED

RESIDENT...

An Oklahoma resident is a person domiciled in this state for the entire tax year. "Domicile" is the place established as a person's true, fixed, and permanent home. It is the place you intend to return to whenever you are away (as on vacation abroad, business assignment, educational leave or military assignment). A domicile, once established, remains until a new one is adopted.

PART-YEAR RESIDENT...

A part-year resident is an individual whose domicile was in Oklahoma for a period of less than 12 months during the tax year.

NONRESIDENT...

A nonresident is an individual whose domicile was not in Oklahoma for any portion of the tax year.

MEMBERS OF THE ARMED FORCES...

Residency is established according to military domicile as established by the Soldiers' and Sailors' Civil Relief Act.

If you were an Oklahoma resident at the time you entered military service, assignment to duty outside Oklahoma does not of itself change your state of residence. You must file your return as a resident of Oklahoma until such time as you establish a permanent residence in another state and change your military records (as evidenced by the military's Form DD2058). See the specific instructions for Schedule 511-C, line C1 - Partial Military Pay Exclusion.

When the spouse of a military member is a civilian, most states, Oklahoma included, allow the spouse to retain the same legal residency as the military member. They file a joint resident tax return in the military members' State of Legal Residency (if required) and are taxed jointly under nonresident rules as they move from state to state. If the non-military spouse does not wish to choose the allowed residency of the military member, then the same residency rules apply as would apply to any other civilian. The spouse would then comply with all residency rules where living.

An Oklahoma resident filing a joint Federal return with a non-resident spouse may have options on how to file the Oklahoma return(s). See "Filing Status" in the "Top of Form Instructions" on page 7 for further information.

WHAT IS "RESIDENT INCOME"?

An Oklahoma resident individual is taxed on all income reported on the Federal return, except income from real and tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state.

Note: Residents are taxed on all income from non-business interest and dividends, salaries, commissions and other pay for personal services regardless of where earned. Wages earned outside of Oklahoma must be included in your Oklahoma return, and credit for taxes paid other states claimed on Oklahoma Form 511TX. (See Form 511, line 16)

DUE DATE

Generally, your Oklahoma income tax return is due April 15th, the same day as your Federal return. However:

- If you file your return electronically (through a preparer or the internet), your due date is extended to April 20th. Any payment of taxes due on April 20th must be remitted electronically in order to be considered timely paid. If the balance due on an electronically filed return is not remitted electronically, penalty and interest will accrue from April 15th.
- If the Internal Revenue Code of the IRS provides for a later due date, your return may be filed by the later due date and will be considered timely filed. You should write the appropriate "disaster designation" as determined by the IRS at the top of the return, if applicable. If a bill is received for delinquent penalty and interest, you should contact the Account Maintenance Division of the Oklahoma Tax Commission at the number on the bill.
- If the due date falls on a weekend or legal holiday, your return is due the next business day. Your return must be post-marked by the due date to be considered timely filed.

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WHO MUST FILE?

RESIDENT...

Every Oklahoma resident who has sufficient gross income to require the filing of a Federal income tax return is required to file an Oklahoma return, regardless of the source of income.

If you do not have a filing requirement, but have Oklahoma tax withheld, made estimated tax payments, qualify for the Tornado Tax Credit, or claim earned income credit, see the next section "Not Required to File" for further instructions. If you are uncertain about your filing requirement, please see the charts on page 3.

PART-YEAR RESIDENT...

Every part-year resident, during the period of residency, has the same filing requirements as a resident. During the period of nonresidency, an Oklahoma return is also required if the Oklahoma part-year resident has gross income from Oklahoma sources of \$1,000 or more. Use Form 511NR.

NONRESIDENT...

Every nonresident with gross income from Oklahoma sources of \$1,000 or more is required to file an Oklahoma income tax return. Use Form 511NR.

NOT REQUIRED TO FILE

STEP ONE

Did you have sufficient gross income to require you to file a Federal return?

Yes - You are required to file an Oklahoma return. Follow the instructions on pages 6-19 to help you complete your Oklahoma return (Form 511).

No - Go to step 2.

STEP TWO

Did you have any Oklahoma withholding, make Oklahoma estimated tax payments, qualify for the Tornado Tax Credit, or claim earned income credit?

Yes - Go to step 3.

No - You are not required to file an Oklahoma return (Form 511). You may still qualify to file for sales tax relief, see the instructions on the back of Form 538-S.

STEP THREE

You should file an Oklahoma tax return. Complete the Form 511 as follows:

- Fill out the top portion of the Form 511 according to the “Top of Form Instructions” on pages 6 and 7. Be sure and check the box “Not Required to File”.
- Complete line 1. Enter the amount of your gross income subject to the Federal filing requirement. In most cases this will be the same as your Federal Adjusted Gross Income. (Do not complete lines 2-20)
- Complete lines 21 through 40 that are applicable to you. If you qualify for the Federal earned income credit, you qualify for the Oklahoma earned income credit. Enter 5% of the Federal earned income credit on Form 511, line 29 (do not complete Schedule 511-F).
- Sign and mail Form 511, pages 1 and 2 only. Do not mail pages 3 and 4. Only send in page 5 if you have completed Schedule 511-G. Be sure to include your W-2, 1099 or other withholding statement to substantiate any Oklahoma withholding.

ALL ABOUT REFUNDS

You can check the status of your refund by telephone. Simply call us at (405) 521-3160 or in-state toll free at (800) 522-8165, and select the option to “Check the Status of an Income Tax Refund”. By providing your SSN and amount of your refund, the system will provide you with the status of your refund. For electronically filed returns, please wait 10 days before calling. For paper filed returns, please wait six weeks before calling. Should you have questions during your call, you will have the option to speak with an OTC representative.

You may have your refund deposited directly into your checking or savings account. See page 19 for more information.

A refund check is not your only option when filing a timely return. You may choose to have any amount of overpayment applied to your next year’s estimated tax. Refunds applied to the following year’s Oklahoma estimated income tax (at the taxpayer’s request) may not be adjusted after the original due date of the return.

NET OPERATING LOSS

The loss year return must be filed to establish the Oklahoma Net Operating Loss (NOL). Oklahoma NOL shall be separately determined by reference to Section 172 of the Internal Revenue Code as modified by the Oklahoma Income Tax Act and shall be allowed without regard to the existence of a Federal NOL. Enclose a detailed schedule showing the origin and NOL computation. Residents use Oklahoma 511 NOL Schedules. Also enclose a copy of the Federal NOL computation.

Beginning with tax year 2001, NOLs may be carried forward and back in accordance with Section 172 of the Internal Revenue Code. For tax years 1996-2000, NOLs may not be carried back but may be carried forward for a period of time not to exceed 15 years.

Beginning with tax year 2000, an NOL resulting from a farming loss may be carried back in accordance with and to the extent of Section 172(b)(G) of the Internal Revenue Code. However, the amount of the NOL carryback shall not exceed the lesser of: \$60,000, or the loss properly shown on the Federal Schedule F reduced by half of the income from all other sources other than reflected on Schedule F. You can choose to treat the NOL as if it were not a farming loss. If you make this choice, the carryback period will be determined by reference to Section 172 of the Internal Revenue Code and the amount of the NOL carryback will not be limited.

An election may be made to forego the carryback period. A written statement of the election must be part of the original timely filed Oklahoma loss year return. However, if you filed your return on time without making the election, you may still make the election on an amended return filed within six months of the due date of the return (excluding extensions). Attach the election to the amended return. Once made, the election is irrevocable.

The Oklahoma NOL(s) shall be subtracted on Schedule 511-A, line 9 or Form 511X, line 2.

The Federal NOL(s) shall be added on Schedule 511-B, line 4 or Form 511X, line 6.

ESTIMATED INCOME TAX

You must make equal* quarterly estimated tax payments if you can reasonably expect your tax liability to exceed your withholding by \$500 or more **and** you expect your withholding to be less than the smaller of:

1. 70% of your current year’s tax liability, or
2. The tax liability shown on your return for the preceding taxable year of 12 months.

Taxpayers who fail to make timely estimated tax payments may be subject to interest on underpayment. Form OW-8-ES, for filing estimated tax payments, will be supplied on request. If at least 66-2/3% of your gross income for this year or last year is from farming, estimated payments are not required. If claiming this exception, please see instructions for line 24.

Estimated payments can be made through the Oklahoma Tax Commission website by e-check or credit card. Visit the “Payment Options” section at www.tax.ok.gov.

* For purposes of determining the amount of tax due on any of the respective dates, taxpayers may compute the tax by placing taxable income on an annualized basis. See Form OW-8-ES-SUP.

TOP OF FORM INSTRUCTIONS

D

FILING STATUS

The filing status for Oklahoma purposes is the same as on the Federal income tax return, with one exception. This exception applies to married taxpayers who file a joint Federal return where one spouse is a full-year Oklahoma resident (either civilian or military), and the other is a full-year nonresident civilian (non-military). In this case, the taxpayers must either:

1. File as Oklahoma married filing separate. The Oklahoma resident, filing a joint Federal return with a nonresident civilian spouse, may file his/her Oklahoma return as married filing separate. The resident will file on Form 511 using the married filing separate rates and reporting only his/her income and deductions. If the nonresident civilian also has an Oklahoma filing requirement, he/she will file on Form 511NR, using married filing separate rates and reporting his/her income and deductions. Form 574 "Allocation of Income and Deductions" must be filed with the return(s). You can obtain this form by calling our forms request line at (405) 521-3108 or from our website at www.tax.ok.gov.

-OR-

2. File, as if both the resident and the nonresident civilian were Oklahoma residents, on Form 511. Use the "married filing joint" filing status, and report all income. A tax credit (Form 511TX) may be used to claim credit for taxes paid to another state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

If an Oklahoma resident (either civilian or military) files a joint Federal return with a nonresident **military** spouse, they shall use the same filing status as on the Federal return. If they file a joint Federal return, they shall complete Form 511NR and include in the Oklahoma amount column, all Oklahoma source income of both the resident and the nonresident.

E

SIXTY-FIVE OR OVER

Check the box(es) if your, or your spouse's, age is 65 on or before December 31, 2007. If you turned age 65 on January 1, 2008, you are considered to be age 65 at the end of 2007.

F

NOT REQUIRED TO FILE

Check the box, if you do not have sufficient gross income to require you to file a Federal return, and you had Oklahoma tax withheld, made estimated tax payments or qualify for Oklahoma earned income credit or Tornado Tax credit.

Finish the top portion of the return by completing the "Exemptions" section (part G on the diagram on page 6).

Complete line 1. Enter the amount of your gross income subject to the Federal filing requirement. In most cases this will be the same as your Federal Adjusted Gross Income. (Do not complete lines 2-20.)

F

NOT REQUIRED TO FILE, CONTINUED

Complete lines 21 through 40 that are applicable to you.

If you qualify for the Federal earned income credit, you qualify for the Oklahoma earned income credit. Enter 5% of the Federal earned income credit on Form 511, line 29 (do not complete schedule 511-F).

Sign and mail the return. Be sure to include your W-2, 1099 or other withholding statement to substantiate any Oklahoma withholding.

Note: If you do not have sufficient gross income to require you to file a Federal return and you did not have Oklahoma tax withheld, made estimated tax payments or qualify for Oklahoma earned income credit or Tornado Tax credit, do not file an Oklahoma return.

G

EXEMPTIONS

To the right of the word "Yourself" place a number "1" in all the boxes that apply to you. Next total the boxes. Then do the same for your spouse if applicable.

Exemption Terms

Regular*: The same exemptions as claimed on your Federal return.

Special: An additional exemption may be claimed for each taxpayer or spouse who meets the qualifications based on filing status and Federal adjusted gross income limits** below and who is 65 years of age or over at the close of the tax year:

- (1) Single return with line 1 equal to \$15,000 or less.
- (2) Joint return with line 1 equal to \$25,000 or less.
- (3) Married filing separate return with line 1 equal to \$12,500 or less.
- (4) Head of household return with line 1 equal to \$19,000 or less.

****Note:** If your Federal adjusted gross income includes income from the conversion of a traditional individual retirement account to a Roth individual retirement account this income shall be excluded in determining the Federal adjusted gross income limits. Enclose copy of your Federal return and Form 8606.

Blind: An additional exemption may be claimed for each taxpayer or spouse who is legally blind.

Dependents: If claiming dependents, please enter the same number as on your Federal return. However, if the nonresident spouse also has an Oklahoma filing requirement and is filing separately on Form 511NR, the dependency exemptions will be allocated between the resident's and nonresident's returns.

★ Please note that if you may be claimed as a dependent on another return, enter zero for your regular exemption. You still qualify for the Oklahoma standard deduction.

SELECT LINE INSTRUCTIONS

1 Federal Adjusted Gross Income

Enter your Federal Adjusted Gross Income from your Federal return. This can be from any one of the following forms: 1040, 1040A or 1040EZ.

If you do not have an Oklahoma filing requirement, see page 5.

2 Subtractions

Enter the total from Schedule 511-A, line 14. See Schedule 511-A instructions on pages 13-15.

4 Out-of-State Income

This is income from real or tangible personal property or business income in another state. This includes partnership gains and gains sustained by S corporations attributable to other states. It is not non-business interest, installment sale interest, non-business dividends, salary/wages, pensions, gambling or income from personal services. (See instructions for line 16.) Furnish detailed schedule showing the type, nature and source of the income and copy of Federal return.

6 Additions

Enter the total from Schedule 511-B, line 9. See Schedule 511-B instructions on page 16.

8 Adjustments

Enter the total from Schedule 511-C, line 8. See Schedule 511-C instructions on pages 17-18.

10 Deductions

Complete line 10 unless you have out-of-state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-D instead of line 10.

- Enter the Oklahoma standard deduction if you did not claim itemized deductions on your Federal return.

If your filing status is “**single**” or “**married filing separate**”, your Oklahoma standard deduction is \$2,750.

If your filing status is “**head of household**”, your Oklahoma standard deduction is \$4,125.

If your filing status is “**married filing joint**” or “**qualifying widow(er)**”, your Oklahoma standard deduction is \$5,500.

Note: You qualify for the Oklahoma standard deduction even when claimed as a dependent on another return.

- If you **claimed** itemized deductions on your Federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions. (Enclose a copy of your Federal Schedule A.)

11 Exemptions

Complete line 11 unless you have out-of-state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-D instead of line 11.

Oklahoma allows \$1,000 for each exemption claimed on the top of the return.

12 Total Deductions and Exemptions

If you completed lines 10 and 11, enter the total on line 12. If you instead completed Schedule 511-D, enter the total from line 5 of Schedule 511-D.

14 Oklahoma Income Tax

Using Form 511, line 13, find your tax in the Tax Table (pages 20-30). Enter the result here unless you used Form 573 “Farm Income Averaging”. If you used Form 573, enter the amount from Form 573, line 32, and enter a “1” in the box.

Amounts withdrawn from a Health Savings Account for any purpose other than those described in Title 36 O.S. Section 6060.17 and which are included in your Federal adjusted gross income are subject to an additional 10% tax. Add the additional 10% tax to your tax from the tax table* and enter a “2” in the box.

* If you also used Form 573, add the 10% tax to the tax from Form 573, line 32.

15 Child Care Credit

Complete line 15 unless your Oklahoma adjusted gross income (Form 511, line 7) is less than your Federal adjusted gross income (Form 511, line 1). If your Oklahoma adjusted gross income is less than your Federal adjusted gross income, complete Schedule 511-E to determine the amount to enter on line 15.

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. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.

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.

16 Credit for Tax Paid to Another State

If you receive income for personal services from another state, you must report the full amount of such income on your Oklahoma return. If the other state also taxes the income, a credit is allowed on Form 511. Complete Oklahoma Form 511TX and furnish a copy of the other state(s) return, or Form W-2G if the taxing state does not allow a return to be filed for gambling winnings (example: Mississippi).

Note: Taxpayers who have claimed credit for taxes paid to another state on the other state’s income tax return do not qualify to claim this credit based on the same income.

17 Credit for Biomedical Research Contribution

A credit is allowed to any taxpayer who makes a donation to a qualified independent biomedical research institute. The credit is 50% of the amount donated, but may not exceed \$1,000 for each individual taxpayer or \$2,000 for taxpayers filing a joint return. Any credit allowed, but not used, will have a four-year carryover provision. An “independent biomedical research institute” means an organization which is exempt from taxation under the Internal Revenue Code section 501(c)(3) whose primary focus is conducting peer-reviewed basic biomedical research. The organization shall have a board of directors, be able to accept grants in its own name, be an identifiable institute that has its own employees and administrative staff, and receive at least \$15 million in National Institute of Health funding each year. A copy of the canceled check or receipt must be provided as proof of the donation. Title 68 O.S. Section 2357.45.

18 Other Credits

The amount of other credits as claimed on Form 511CR should be entered on this line. Enter in the box the number that corresponds with the credit to which you are entitled. If you qualify for more than one type of credit, enter "99" in the box. See below for a list of the credits available on Form 511CR. You can obtain this form by calling our forms request line at (405) 521-3108 or from our website at www.tax.ok.gov.

- Oklahoma Investment/New Jobs Credit
Enclose Form 506.
Title 68 O.S. Section 2357.4 and Rule 710:50-15-74.
- Coal Credit
Title 68 O.S. Section 2357.11 and Rule 710:50-15-76.
- Credit for Energy Assistance Fund Contribution
Title 68 O.S. Section 2357.6.
- Venture Capital Credit
Title 68 O.S. Section 2357.7,8 and Rule 710:50-15-77,78.
- Credit for Conversion of a Motor Vehicle to Clean Burning Fuels or for Investment in Qualified Electric Motor Vehicle Property
Title 68, O.S. Section 2357.22 and Rule 710:50-15-81.
- Credit for Hazardous Waste Disposal
Title 27A O.S. Section 2-11-303 and Rule 710:50-15-75.
- Credit for Qualified Recycling Facility
Title 68 O.S. Section 2357.59 and Rule 710:50-15-84.
- Small Business Capital Credit
Enclose Form 527-A.
Title 68 O.S. Section 2357.60 - 2357.65 and Rule 710:50-15-86.
- Oklahoma Agricultural Producers Credit
Enclose Form 520.
Title 68 O.S. Section 2357.25 and Rule 710:50-15-85.
- Small Business Guaranty Fee Credit
Enclose Form 529.
Title 68 O.S. Section 2357.30.
- Credit for Employers Providing Child Care Programs
Title 68 O.S. Section 2357.26 and Rule 710:50-15-91.
- Credit for Entities in the Business of Providing Child Care Services
Title 68 O.S. Section 2357.27.
- Credit for Food Service Establishments that Pay for Hepatitis A Vaccination for their Employees
Title 68 O.S. Section 2357.33.
- Credit for Commercial Space Industries
Title 68 O.S. Section 2357.13.
- Credit for Nonstop Air Service from Oklahoma to the Coast
Title 68 O.S. Section 2357.28.
- Credit for Tourism Development
Title 68 O.S. Section 2357.34 - 2357.40.
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit
Title 68 O.S. Section 2357.81.
- Credit for Qualified Rehabilitation Expenditures
Title 68 O.S. Section 2357.41 and Rule 710:50-15-108.

Electronic Payments

Paper checks are not your only option when paying your balance due. Log on to **www.tax.ok.gov** and visit the **"Payment Options"** link to make a payment electronically. All electronic payment methods provide you with a confirmation number and the peace of mind in knowing your payment was received.

- Credit for Space Transportation Vehicle Provider
Title 68 O.S. Section 2357.42 and Rule 710:50-15-93.
- Rural Small Business Capital Credit
Enclose Form 526-A.
Title 68 O.S. Section 2357.71 - 2357.76 and Rule 710:50-15-87.
- Credit for Electricity Generated by Zero-Emission Facilities
Title 68 O.S. Section 2357.32A.
- Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act
Title 68 O.S. Section 2370.1.
- Credit for Manufacturers of Small Wind Turbines
Title 68 O.S. Section 2357.32B and Rule 710:50-15-92.
- Credit for Qualified Ethanol Facilities
Title 68 O.S. Section 2357.66 and Rule 710:50-15-106.
- Poultry Litter Credit
Title 68 O.S. Section 2357.100 and Rule 710:50-15-95.
- Volunteer Firefighter Credit
Enclose the Oklahoma State Firefighter Association's form: Form 1A or Form 1B.
Title 68 O.S. Section 2385.7 and Rule 710:50-15-94.
- Credit for Qualified Biodiesel Facilities
Title 68 O.S. Section 2357.67 and Rule 710:50-15-98.
- Film or Music Project Credit
Enclose Form 562.
Title 68 O.S. Section 2357.101 and Rule 710:50-15-101.
- Credit for Breeders of Specially Trained Canines
Title 68 O.S. Section 2357.203 and Rule 710:50-15-97.
- Credit for Wages Paid to an Injured Employee
Title 68 O.S. Section 2357.47 and Rule 710:50-15-107.
- Credit for Modification Expenses Paid for an Injured Employee
Title 68 O.S. Section 2357.47 and Rule 710:50-15-107.
- Dry Fire Hydrant Credit
Title 68 O.S. Section 2357.102 and Rule 710:50-15-99.
- Credit for the Construction of Energy Efficient Homes
Title 68 O.S. Section 2357.46 and Rule 710:50-15-104.
- Credit for Railroad Modernization
Title 68 O.S. Section 2357.104 and Rule 710:50-15-103.
- Research and Development New Jobs Credit
Enclose Form 563.
Title 68 O.S. Section 54006 and Rule 710:50-15-105.

SELECT LINE INSTRUCTIONS

21 Oklahoma Use Tax

Every state with a sales tax has a companion tax for purchases made outside the state. In Oklahoma, that tax is called “use tax”. If you have purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax whether by mail order, catalog, television shopping networks, radio, Internet, phone or in person, you owe Oklahoma use tax on those items. Use tax is paid by the buyer when the Oklahoma sales tax has not been collected by the seller. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

Examples of items that are subject to sales tax include books, compact discs, computer equipment, computer software, electronics, clothing, appliances, furniture and other home furnishings, sporting goods and jewelry. When an out-of-state retailer does not collect Oklahoma sales tax, the responsibility of paying the tax falls on the purchaser.

Use tax is calculated at the same rate as sales tax, which varies by city and county. The state sales tax rate is 4.5% (.045) plus the applicable city and/or county rates. If you do not know the exact amount of Oklahoma use tax you owe based on your city and county sales tax rate, you can either:

1. Use the tax table on page 11 or multiply your Adjusted Gross Income from line 1 by 0.056% (.00056),
or
2. Use one of the worksheets below to calculate your Oklahoma use tax. Complete Worksheet One if you

kept records of all of your out-of-state purchases. Complete Worksheet Two if you did not keep records of all of your out-of-state purchases.

Worksheet Two has two parts; the first part is a calculation of the amount due on items that cost less than \$1,000 each and the second part is a calculation of the amount due on items that cost \$1,000 or more each. The first calculation is based on a Use Tax Table that reflects the estimated amount of use tax due by taxpayers with varying amounts of Federal Adjusted Gross Income. The estimated amount is 0.056% (.00056) of Federal adjusted gross income. If you believe that estimate from the table is too high for your out-of-state purchases, you may estimate what you think you owe.

If you paid another state’s sales or use tax on any purchase, that amount may be credited against the Oklahoma use tax due on that purchase.

Note: Your use tax worksheets may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax.

**See Page 11 for the
Oklahoma Use Tax Table**

USE TAX WORKSHEET ONE		For Taxpayers Who Have Records of All Out-of-State Purchases	
1	Enter the total amount of out-of-state purchases for 1/1/07 through 12/31/07.....	1	
2	Multiply line 1 by 7% (.07) or your local rate* and enter the amount.....	2	
3	Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 2.....	3	
4	Subtract line 3 from line 2 and enter the results, rounded to the nearest whole dollar, here and on Form 511, line 21	4	

USE TAX WORKSHEET TWO		For Taxpayers Who Do <u>Not</u> Have Records of All Out-of-State Purchases	
1	Purchases of items costing less than \$1,000: See the Use Tax Table on page 11 to establish the use tax due based on your Federal adjusted gross income from Form 511, line 1	1	
2	Purchases of items costing \$1,000 or more: Complete lines 2a and 2b below to calculate the amount of use tax owed.		
	2a Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/07 through 12/31/07	2a	
	2b Multiply line 2a by 7% (.07) or your local rate* and enter the amount	2b	
3	Add lines 1 and 2b and enter the total amount of use tax.....	3	
4	Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 3	4	
5	Subtract line 4 from line 3 and enter the results, rounded to the nearest whole dollar, here and on Form 511, line 21	5	

* Use tax is calculated the same as sales tax. Your local rate would be the state sales tax rate of 4.5% (.045) plus the applicable city and/or county rate based on where you lived when the purchase was made. The rate charts can be found on the web at: www.tax.ok.gov.

SELECT LINE INSTRUCTIONS

USE TAX TABLE

If Federal Adjusted Gross Income (Form 511, line 1) is:		Your Use Tax Amount is:
At least	But less than	
0	2,090	1
2,090	4,670	2
4,670	6,420	3
6,420	8,170	4
8,170	9,920	5
9,920	11,795	6
11,795	13,545	7
13,545	15,295	8
15,295	17,170	9
17,170	18,920	10
18,920	20,670	11
20,670	22,420	12
22,420	24,295	13
24,295	26,045	14
26,045	27,795	15
27,795	29,670	16
29,670	31,420	17
31,420	33,170	18
33,170	34,920	19
34,920	36,795	20
36,795	38,545	21
38,545	40,295	22
40,295	42,170	23
42,170	43,920	24
43,920	45,670	25
45,670	47,420	26
47,420	49,295	27
49,295	51,045	28
51,045	52,795	29
52,795	54,670	30
54,670	and over	multiply Federal AGI times 0.00056

Need a Little Extra Time?

Taxpayers who file and pay their returns electronically (either through the internet or with a paid preparer) have until April 20th to meet their Oklahoma filing obligation. For more information, see page 4 under "Due Date".

www.tax.ok.gov

24 Oklahoma Estimated Tax Payments

Enter any payments you made on your estimated Oklahoma income tax for 2007. Include any overpayment from your 2006 return that you applied to your 2007 estimated tax.

If at least 66-2/3% of your gross income this year or last year is from farming, estimated payments are not required. If claiming this exception, you must mark the box on this line and enclose a complete copy of your Federal return.

For information regarding who is required to make estimated tax payments, refer to page 5, "Estimated Income Tax".

25 Payment with Extension

If you filed Oklahoma extension Form 504 for 2007, enter any amount you paid with that form.

26 Credit for Property Tax Relief

Any person 65 years of age or older or any totally disabled person who is head of a household, a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income for such year does not exceed \$12,000, may file a claim for property tax relief on the amount of property taxes paid on the household occupied by such person during the preceding calendar year. The credit may not exceed \$200. Claim must be made on Form 538-H.

27 Sales Tax Relief/Credit

If you are required to file an Oklahoma income tax return, your return must be filed by April 15th. An extension of time to file your return, including the April 20th due date for electronically filed returns, does apply to this credit.

To file for sales tax relief, you must be an Oklahoma resident and physically live in Oklahoma for the entire year. Your total gross household income cannot exceed \$20,000 unless one of the following applies:

- You can claim an exemption for your dependent, or
- You are 65 years of age or older by 12/31/07, or
- You have a physical disability constituting a substantial handicap to employment (provide proof, see Form 538-S).

If any one of the above three items pertains to you, your total gross household income limit is increased to \$50,000. Fill out and enclose Form 538-S if you qualify for this credit. The Form 538-S is included in this packet.

The Oklahoma Department of Human Services will make the sales tax refund to persons who have continuously received aid to the aged, blind, disabled or Medicaid payments for nursing home care from January 1, 2007 to December 31, 2007. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 2007 are not eligible for the sales tax refund.

A person convicted of a felony shall not be permitted to file a claim for sales tax relief for any year for which that person is an inmate in the custody of the Department of Corrections for any part of that year.

SELECT LINE INSTRUCTIONS

28 Tornado Tax Credits

• May 3, 1999 Tornado Tax Credit

This credit is for owners of residential real property whose primary residence was damaged or destroyed in the May 3, 1999 tornado. You must have claimed this credit in a previous year to claim the credit this year. Enclose a copy of the previous year's Form 510.

• October 9, 2001 Tornado Tax Credit

This credit is for owners of residential real property whose primary residence was damaged or destroyed in the October 9, 2001 tornado. You must have claimed this credit in a previous year to claim the credit this year. Enclose a copy of the previous year's Form 509.

• May 8 or 9, 2003 Tornado Tax Credit

This credit is for owners of residential real property whose primary residence was damaged or destroyed in the May 8 or 9, 2003 tornado. You must have claimed this credit in a previous year to claim the credit this year. Enclose a copy of the previous year's Form 575.

29 Earned Income Credit

Complete line 29 unless your Oklahoma adjusted gross income (Form 511, line 7) is less than your Federal adjusted gross income (Form 511, line 1). If your Oklahoma adjusted gross income is less than your Federal adjusted gross income, complete Schedule 511-F* to determine the amount to enter on line 29.

You are allowed a credit equal to 5% of the earned income credit allowed on your Federal return. Enclose a copy of your Federal return.

*Note: If you are not required to file an Oklahoma return, but you qualify for the Federal earned income credit, you qualify for Oklahoma earned income credit. Enter 5% of the Federal earned income credit (do not complete Schedule 511-F).

33 Donations

Schedule 511-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency. See Schedule 511-G for more information.

Place the line number of the organization from Schedule 511-G in the oval at line 33. If giving to more than one organization, put a "99" in the oval at line 33 and attach the Schedule 511-G showing how you wish the donations to be divided.

37 Oklahoma Organ Donor Education Fund

A donation to this fund may also be made on a tax due return. For information regarding this fund, please see Schedule 511-G: Information.

Looking for a Fast Refund?

File your tax returns online and use the **direct deposit option** within the filing program for the fastest refund.

www.tax.ok.gov

38 Underpayment of Estimated Tax Interest

You were required to make estimated tax payments if your income tax liability exceeds your withholding by \$500 or more. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed quarterly estimated tax payments and withholding are required to be the smaller of:

- 70% of the current year tax liability, or
- 100% of your prior year tax liability.

The income tax liability is the Oklahoma income tax due less all credits except amounts paid on withholding, estimated tax and extension payments.

Note: No Underpayment of Estimated Tax Interest shall be imposed if the income tax liability shown on the return is less than \$1,000.

If you do not meet one of the above exceptions, you may complete Form OW-8-P or the Oklahoma Tax Commission will figure the interest for you and send you a bill.

If you owe underpayment of estimated tax interest and you have an overpayment (line 31), enter the amount of underpayment of estimated tax interest on this line (line 38) and reduce the amount you are applying to estimated tax (line 32) or your refund (line 35) by that same amount (but not less than zero). You will be using your overpayment to pay your underpayment of estimated tax interest. Do not enclose a payment unless you still have a balance due after applying all of your overpayment.

39 Delinquent Penalty and Interest

After the original due date of the return compute 5% penalty on the income tax due (line 36 minus line 21). Compute interest on the income tax due at 1.25% per month from the original due date of the return. An extension does not extend the date for payment of tax.

Note: If you have a valid extension of time to file your return, delinquent penalty is not due if 90% of your income tax was paid by the original due date of the return. Delinquent interest is due on any income tax not paid by the original due date of the return.

Title 68, Oklahoma Statutes, provides that any term used in this Act shall have the same meaning as when used in a comparable context in the Internal Revenue Code, except when specifically provided for in the Oklahoma Statutes or rules.

WHEN YOU ARE FINISHED...

- If you owe taxes, please enclose a check or money order payable to “Oklahoma Tax Commission”. Your Social Security Number and the tax year should be on your check or money order for your payment to be properly credited. Do not send cash.
- For information regarding electronic payment methods, please visit our website at www.tax.ok.gov.
- Enclose W-2s, 1099s or other withholding statements to substantiate withholding.
- Math errors are the most common cause of a refund delay. Please double check your calculations.
- After filing, if you have any questions regarding your refund, please contact us at (405) 521-3160. The in-state toll-free number is (800) 522-8165.



Important: If you fill out any portion of the Schedules 511-A through 511-G or Form 538-S, you are required to enclose those pages with your return. Failure to include the pages will result in a delay of your refund.

- Do not enclose any correspondence other than those documents and schedules required for your return.
- If for some reason you do not have a return envelope with labels, please mail your return, along with any payment due, to the address:

**Oklahoma Tax Commission
Income Tax
P.O. Box 26800
Oklahoma City, OK 73126-0800**

SCHEDULE 511-A

A1 Interest on U.S. Government Obligations

If you report interest on bonds, notes and other obligations of the U.S. government on your Federal return, this income may be excluded from your Oklahoma Adjusted Gross Income if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the income is from a mutual fund which invests in government obligations, enclose documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax. Interest from entities such as FNMA and GNMA does not qualify.

Note: The capital gain/loss from the sale of an U.S. Government Obligation is exempt. Enter exempt gains on Schedule 511-A, line 11 and exempt losses on Schedule 511-B, line 8.

A2 Social Security

Social Security benefits that are included in the Federal Adjusted Gross Income shall be subtracted. Enclose a copy of your Federal return.

A3 Civil Service Retirement in Lieu of Social Security

Each individual may exclude 20% of their retirement benefits received from the Civil Service Retirement System (CSRS), including survivor benefits, paid in lieu of Social Security to the extent such benefits are included in the Federal Adjusted Gross Income. Multiply your taxable CSRS retirement benefits by 20% and enter here. The amount remaining will qualify for retirement exclusion on Schedule 511-A, line 5. Enter your Retirement Claim Number from your Form CSA 1099-R in the box on Schedule 511-A, line 3. Enclose a copy of Form CSA 1099-R with your return. To be eligible, the CSA 1099-R must be in your name.

Note: Retirement benefits paid under the Federal Employees Retirement System (FERS) do not qualify for this exclusion.

A4 Military Retirement

Each individual may exclude 75% of their retirement benefits or \$10,000, whichever is **greater**, but not to exceed the amount included in the Federal Adjusted Gross Income. The retirement benefits must be from any component of the Armed Forces of the United States.

A5 Oklahoma Government or Federal Civil Service Retirement

Each individual, may exclude their retirement benefits, up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. (To be eligible, you must have retirement income in your name.) For any individual who claims the exclusion for CSRS retirees on Schedule 511-A, line 3, do not include on this line the amount you already claimed on Schedule 511-A, line 3. For any individual who claims the exclusion for military retirees on Schedule 511-A, line 4, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511-A, line 4 (if less than zero, enter zero).

The retirement benefits must be received from the following: the civil service of the United States*, the Oklahoma Public Employees Retirement System of Oklahoma, the Oklahoma Teacher's Retirement System, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Employee retirement systems created by counties pursuant to Sections 951 et seq. of Title 19 of the Oklahoma Statutes, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the Employee retirement systems created by municipalities pursuant to Sections 48 - 101 et seq. of Title 11 of the Oklahoma Statutes. Enclose a copy of Form 1099-R.

*Do not include on this line any CSRS retirement benefits already excluded on Schedule 511-A, line 3.

Note: An early distribution from a retirement fund due to termination of employment prior to your retirement or disability does not qualify for the \$10,000 retirement income exclusion. Generally, there is a "1" in box 7 of your Form 1099-R for this type of distribution. This distribution may qualify for the "Other Retirement Income" exclusion on Schedule 511-A, line 6.

SCHEDULE 511-A CONTINUED

A6 Other Retirement Income

Each individual, whose income does not exceed the limits in the worksheet below, may exclude their retirement benefits, up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. For any individual who claims the exclusions for government retirees on Schedule 511-A, lines 4 or 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amounts already claimed on Schedule 511-A, lines 4 and 5 (if less than zero, enter zero).

The retirement benefits must be received from the following and satisfy the requirements of the Internal Revenue Code (IRC): an employee pension benefit plan under IRC section 401, an eligible deferred compensation plan under IRC section 457, an individual retirement account, annuity or trust or simplified employee pension under IRC section 408, an employee annuity under IRC section 403 (a) or (b), United States Retirement Bonds under IRC section 86, or lump-sum distributions from a retirement plan under IRC section 402 (e). Enclose a copy of Form 1099-R or other documentation.

**2-D Fill-in Forms with Calculations
Available on our Website
www.tax.ok.gov**

A7 U.S. Railroad Retirement Board Benefits

All qualified U.S. Railroad Retirement Board benefits that are included in the Federal Adjusted Gross Income may be excluded.

A8 Oklahoma Depletion

Oklahoma depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each Oklahoma property during the taxable year. Any depletion deduction allowable is the amount so computed minus Federal depletion claimed. If Oklahoma options are exercised, the Federal depletion not used due to the 65% limit may not be carried over. A complete detailed schedule by property must be furnished.

Note: Major oil companies, as defined in Title 52 O.S. Section 288.2, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property.

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of non-producing properties, see Schedule 511-B, line 5.

If you have Federal depletion being carried over into 2007, see Schedule 511-B, line 5.

Retain this worksheet for your records:

OTHER RETIREMENT INCOME WORKSHEET

Please complete the following worksheet to determine eligibility for the retirement exclusion. Before beginning, you must complete Schedule 511-A, lines 7-13; Form 511, line 4 and Schedule 511-B, if they apply to you. Upon completing these lines, you then fill in the section below. Please retain this worksheet for your records.

1. Add the amounts on Form 511, line 1 and Schedule 511-B, line 9.

-

2. Add the amounts, if any, on Form 511, line 4 and Schedule 511-A, lines 1-5 and 7-13.

=

3. Subtract the amount on line 2 (above) from line 1

 TOTAL

If this total is \$50,000 or less with a filing status of single, head of household or married filing separate, then you qualify for the up to \$10,000 exclusion.

If this total is \$100,000 or less with a filing status of married filing joint or qualifying widow(er), then you qualify for the up to \$10,000 exclusion. (If both husband and wife qualify, then each is eligible to exclude up to \$10,000 of his or her retirement income. To be eligible, you must have retirement income in your name.)

If you do not meet either of the above described circumstances, you do not qualify.

Remember, the amount of the exclusion is up to \$10,000 per taxpayer, but it cannot exceed the retirement amount included in the Federal Adjusted Gross Income.

SCHEDULE 511-A CONTINUED

A9 Oklahoma Net Operating Loss

Enter carryover(s) from previous years. The loss year return must be filed to establish the Oklahoma Net Operating Loss. See the preceding **net operating loss** section on page 5. Also see Schedule 511-B, line 4.

A10 Exempt Tribal Income

If the tribal member's principal residence is on "Indian country" as defined in 18 U.S.C. Section 1151, the income earned on Indian country may be deducted. Legally acknowledged Indian country must be within the jurisdiction of the tribe of which he or she is a member. All claimants must provide sufficient information to support that these requirements have been satisfied.

Provide the following information for tax year 2007:

a. A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; and

b. A copy of the trust deed, or other legal document, which describes the real estate upon which you maintained your principal place of residence and which was an Indian allotment, restricted, or held in trust by the United States during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; and

c. A copy of the trust deed, or other legal document, which describes the real estate upon which you were employed or performed work or received income and which was held by the United States of America in trust for a tribal member or an Indian tribe or which was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records which show you are employed on that Indian country or an explanation of your work on Indian country; and

d. Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.

All information to support your claim for refund must be enclosed with your return.

Note: The military wages of an enrolled member of a federally recognized Indian tribe shall be exempt from Oklahoma individual income tax when the income is compensation paid to an active member of the Armed Forces, if the member was residing within his tribe's "Indian Country" at the time of entering service, and the member has not elected to abandon such residence per Rule 710:50-15-2. Provide a copy of your Form DD2058-2 "Native American State Income Tax Withholding Exemption Certificate" along with the information requested in paragraphs "a" and "b".

A11 Gains from the Sale of Exempt Government Obligations

See the "note" for Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. Enclose Federal Schedule D.

A12 Oklahoma Capital Gain Deduction

You can deduct qualifying gains receiving capital treatment which are included in Federal Adjusted Gross Income. "Qualifying gains receiving capital treatment" means the amount of net capital gains, as defined under the Internal Revenue Code Section 1222(11). The qualifying gain must:

- 1) Be earned on real or tangible personal property located within Oklahoma that you have owned for at least five uninterrupted years prior to the date of the sale.
- 2) Be earned on the sale of stock or ownership interest in an Oklahoma headquartered company, limited liability company, or partnership where such stock or ownership interest has been owned by you for at least two uninterrupted years prior to the date of the sale.

Enclose Form 561 and a copy of your Federal Schedule D.

A13 Miscellaneous: Other Subtractions

Enter in the box on Schedule 511-A, line 13, the appropriate number as listed below, which shows the type of deduction. If you are entitled to more than one deduction type, enter the number "5".

Enter the number "1" if the following applies:

Royalty income earned by an inventor from a product developed and manufactured in this state shall be exempt from income tax for a period of seven years from January 1 of the first year in which such royalty is received as long as the manufacturer remains in this state. To support your deduction please furnish:

- 1) copy of the patent.
- 2) copy of the royalty agreement with the manufacturer.
- 3) copy of registration form from OCAST. (Title 74 O.S. Section 5064.7 (A)(1))

Enter the number "2" if the following applies:

Manufacturers exclusion. (Title 74 O.S. Sect. 5064.7 (A)(2))

Enter the number "3" if the following applies:

Historical Battle Sites: There shall be a deduction, limited to 50% of the capital gain, if you sell to the State of Oklahoma any real property which was the site of a historic battle during the nineteenth century and has been designated a National Historic Landmark. (Title 68 O.S. Section 2357.24)

Enter the number "4" if the following applies:

Small Business Incubator exclusion: Exemption for income earned by the sponsor (Title 74 O.S. Section 5075). Exemption for income earned by the tenant (Title 74 O.S. Section 5078).

Enter the number "5" if the following applies:

Allowable deductions not included in (1) through (4): Enter any allowable Oklahoma deductions from Federal Adjusted Gross Income to arrive at Oklahoma Adjusted Gross Income that were not previously claimed under this heading "**Miscellaneous: Other Subtractions.**" Specify type of subtraction and Oklahoma Statute authorizing the subtraction. Enclose a detailed explanation and verifying documents.

B1 State and Municipal Bond Interest

If you received income on bonds issued by any state or political subdivision thereof, exempt from Federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to Federal Adjusted Gross Income.

- 1) Income from all bonds, notes or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note or other obligation shall be free from taxation.
- 2) Income from local Oklahoma governmental obligations issued after July 1, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, or on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, or counties or by public trusts of which any of the foregoing is a beneficiary.
- 3) Income from Oklahoma Municipal Bonds issued prior to July 2, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax only if so provided by the statute authorizing their issuance.
- 4) Income on bonds issued by another state or political subdivision thereof (non-Oklahoma), exempt from Federal taxation, is taxable for Oklahoma income tax.

Enclose a schedule of all municipal interest received by source and amount. If the income is from a mutual fund which invests in government obligations, enclose documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

Note: If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. The gain/loss from the sale of a state or municipal bond, other than those provided for in line 1, is exempt only if so provided by the statute authorizing its issuance. Enter exempt gains on Schedule 511-A, line 11 and exempt losses on Schedule 511-B, line 8.

B2 Out-of-State Losses

If you incurred losses from the operation of an out-of-state business, or from the rental or sale of out-of-state property, any such losses must be added back to Federal Adjusted Gross Income. This includes partnership losses and losses sustained by Subchapter S Corporations attributable to other states.

B3 Lump Sum Distributions

Lump sum distributions not included in the Federal Adjusted Gross Income shall be added to the Federal AGI. Rollovers are taxed in the same year as on the Federal return. Enclose a copy of Forms 1099 and a complete copy of the Federal return.

B4 Federal Net Operating Loss

Enter carryover(s) included on Federal Form 1040. See preceding **net operating loss** section on page 5. Also see Schedule 511-A, line 9.

B5 Recapture of Depletion Claimed on a Lease Bonus or Add Back of Excess Federal Depletion

- Enter depletion claimed on a lease bonus if no income is received as a result of non-producing properties. Such depletion must be restored in the year the lease expires. A complete schedule by property must be furnished.
- If the Oklahoma option for computing depletion was used in a previous year, you must add back any Federal depletion being carried over from such year due to the 65% limitation. The full 22% Oklahoma depletion would have been allowed in such previous year. For the Oklahoma option for computing depletion see the instructions for Schedule 511-A, line 8. A complete schedule by property must be furnished.

B6 Expenses Incurred to Provide Child Care Programs

Employers incurring expenses to provide accredited child care programs for children of their employees may be allowed a credit. If the credit is allowed, the eligible expenses upon which the credit is based must be added back to arrive at Oklahoma taxable income. See Form 511CR, line 12 for the credit. Enclose a schedule of eligible expenses and the computation of the credit.

B7 Recapture of Contributions to Oklahoma 529 College Savings Plan

- If an individual elects to take a rollover on a contribution within one year of the date of the contribution, for which a deduction was taken on the previous year's return, the amount of such rollover is included in income. As used in this paragraph, "rollover" means the transfer of funds from the Oklahoma College Savings Plan to any other plan under Section 529 of the Internal Revenue Code.
- An individual who makes a non-qualified withdrawal of contributions for which a deduction was taken in tax year 2005 or later, such non-qualified withdrawal and any earnings thereon are included in income. If any of the earnings have already been included in your Federal adjusted gross income, do not include those earnings again on this line.

B8 Miscellaneous: Other Additions

- Losses from the sale of exempt government obligations: See the "note" in Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. Enclose Federal Schedule D.
- If you are a swine or poultry producer who has deducted depreciation on an accelerated basis on your Oklahoma tax return in previous tax years (Schedule 511-C, line 7 number "3"), the asset may be fully depreciated for Oklahoma purposes. Any depreciation deducted on this year's Federal return, after the date the asset has been fully depreciated on your Oklahoma return, must be added back to avoid a duplication of depreciation. Enclose a copy of the Federal depreciation schedule showing the depreciation taken on the asset.
- If a qualified Oklahoma refinery, of which you are a partner or shareholder, elected to expense the cost of qualified refinery property, such property is fully depreciated for Oklahoma purposes. For Oklahoma purposes no depreciation expense can be taken for this tax year on such property. Enter your pro-rata share of such depreciation. Include the partnership's or S corporation's name and ID Number.
- Enter any additions not previously claimed. Enclose a statement of explanation.

SCHEDULE 511-C

C1 Partial Military Pay Exclusion

Oklahoma residents who are members of any component of the Armed Services may exclude the first \$1,500 of their active military pay (includes Reserve & National Guard pay). Retired military see instructions for Schedule 511-A, line 4.

C2 Qualifying Disability Deduction

If you have a physical disability constituting a substantial handicap to employment, you may deduct the expense incurred to modify a motor vehicle, home, or work place necessary to compensate for the disability. Please enclose a schedule detailing the expenses incurred and a description of the physical disability with documentation regarding the Social Security Administration recognition and/or allowance of this expense.

C3 Political Contribution

If you contributed money to a political party or candidate for political office, you may deduct the amount contributed up to a maximum of \$100 (\$200 if a joint return is filed).

C4 Interest Qualifying for Exclusion

You may partially exclude interest received from a bank, credit union or savings and loan association located in Oklahoma. Total exclusion for interest claimed on your State return cannot exceed \$100 (\$200 if filing jointly even if only one spouse received interest income).

C5 Qualified Adoption Expense

An Oklahoma resident may deduct "nonrecurring adoption expenses" not to exceed \$20,000 per calendar year (Title 68 O.S. Section 2358). Expenses are to be deducted in the year incurred. "Nonrecurring adoption expenses" means adoption fees, court costs, medical expenses, attorney fees and expenses which are directly related to the legal process of adoption of a child. Enclose a schedule describing the expenses claimed.

C6 Contributions to Oklahoma 529 College Savings Plan account(s)

Each individual may deduct contributions made to accounts established pursuant to the Oklahoma College Savings Plan Act. The maximum annual deduction is the amount of contributions to all Oklahoma 529 College Savings Plan accounts plus any contributions to such accounts for prior tax years after December 31, 2004, which were not deducted. If a rollover* or non-qualified withdrawal is taken within the same tax year as a contribution is made, the deduction for such contribution must be reduced by the amount of the rollover or non-qualified withdrawal. In no event can this deduction exceed \$10,000 (\$20,000 on a joint return) per tax year. Any amount of a contribution that is not deducted in the year for which the contribution is made may be carried forward as a deduction from income for the succeeding five years. If a rollover* or non-qualified withdrawal is taken during the carryover period, the tax deduction otherwise available must be reduced by the amount of the rollover or non-qualified withdrawal. Deductions may be taken for contributions and rollovers made during a taxable year and up to April 15 of the succeeding year, or the due date of a taxpayer's state income tax return, excluding extensions, whichever is later. A deduction for the same contributions may not be taken for two different tax years. Enclose proof of your

contribution including the name of the beneficiary and the account number.

*For purposes of reducing the deduction, "rollover" means the transfer of funds from the Oklahoma College Savings Plan to any other plan under Section 529 of the Internal Revenue Code.

Contributions must be made to Oklahoma 529 College Savings Plan account(s). Contributions made to another state's college savings plans, the Coverdell Education Savings Account or transfers from one Oklahoma 529 College Savings Plan account to another, may not be deducted.



For information on setting up an Oklahoma College Savings Plan, visit the following website: www.ok4savings.org or call (877) 654-7284.

C7 Miscellaneous: Other Adjustments

Enter in the box on Schedule 511-C, line 7, the appropriate number as listed below, which shows the type of deduction. If you are entitled to more than one deduction type, enter the number "99".

Enter the number "1" if the following applies:

Qualified Medical Savings Account/Health Savings Account: Contributions made to, and interest earned from, an Oklahoma medical savings account established in this state, pursuant to Title 63 O.S. Sections 2621 through 2623, shall be exempt from taxation. In order to be eligible for this deduction, contributions must be made to a medical savings account program approved by either the State Department of Health or the Insurance Commissioner. A statement of the contributions made to, and interest earned on, the account must be provided by the trustee of the plan, and enclosed as part of the filed return. This is not on your W-2. Enclose a copy of your Federal return.

Contributions made to, and interest earned from, an Oklahoma Health Savings Account established in this state, pursuant to Title 36 O.S. Sections 6060.14 through 6060.18, shall be exempt from taxation. A statement of the contributions made to, and interest earned on, the account must be provided by the trustee of the plan, and enclosed as part of the filed return. This is not on your W-2. Enclose a copy of your Federal return.

Note: If you took a Health/Medical Savings Account Deduction to arrive at Federal adjusted gross income, you cannot take a deduction on this line.

**Need a form or have
a tax question after hours?**

Visit our website at www.tax.ok.gov
for all your tax needs
24 hours a day, seven days a week.

SCHEDULE 511-C CONTINUED

Line C7, continued...

Enter the number "2" if the following applies:

Agricultural Commodity Processing Facility Exclusion:

Owners of agricultural commodity processing facilities may exclude 15% of their investment in a new or expanded agricultural commodity processing facility located within Oklahoma (Title 68 O.S. Section 2358). Agricultural commodity processing facility means buildings, structures, fixtures and improvements used or operated primarily for the processing or production of agricultural commodities to marketable products. The investment is deemed made when the property is placed in service. Under no circumstances shall this exclusion lower your taxable income below zero. In the event the exclusion does exceed income, any unused portion may be carried over for a period not to exceed six years.

A schedule must be enclosed showing the type of investment(s), the date placed in service, and the cost. If the total exclusion available is not used, a copy of the schedule must be enclosed in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If the exclusion is through a Partnership or S corporation, the schedule must also include the Partnership's or S corporation's name and ID number and your pro-rata share of the exclusion.

Enter the number "3" if the following applies:

Depreciation Adjustment for Swine or Poultry Producers:

Individuals who are swine or poultry producers may deduct depreciation on an accelerated basis for new construction or expansion costs. The same depreciation method elected for Federal income tax purposes will be used, except the assets will be deemed to have a 7-year life. Any depreciation deduction allowable is the amount so computed minus the Federal depreciation claimed. Enclose a copy of the Federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

Note: Once you have fully depreciated an asset on your Oklahoma return, you must add back any depreciation deducted on your Federal return, see Schedule 511-B, line 8.

Enter the number "4" if the following applies:

Discharge of Indebtedness for Farmers: An individual, engaged in production of agriculture, may exclude income resulting from the discharge of indebtedness incurred to finance the production of agricultural products. Enclose Federal Schedule F and Form 1099-C or other substantiating documentation.

Enter the number "5" if the following applies:

Oklahoma Police Corps Program Scholarship/Stipend:

You may deduct any scholarship or stipend, received from participation in the Oklahoma Police Corps Program, that is included in your Federal adjusted gross income. The Oklahoma Police Corps was established under Title 74 O.S. Section 2-140.1 through 2-140.11. Enclose documentation to support amount claimed and a copy of your Federal return.

Enter the number "6" if the following applies:

Indian Employment Exclusion: All qualified wages equal to the Federal Indian Employment Credit set forth in 26 U.S.C.A., Section 45A, shall be deducted from taxable income. Deduct on your Oklahoma return, an amount equal to the reduction of salaries and wages reported on your Federal return as a result of your Form 8845 "Indian Employment Credit". The deduction

allowed shall only be permitted for the tax years in which the Federal credit is allowed, even if not used in such year because of your tax liability limit. Enclose a copy of the Federal return, Form 8845 and if applicable, Form 3800.

If the exclusion is through a Partnership or S corporation, include the partnership's or S corporation's name and ID number and your pro-rata share of the exclusion.

Enter the number "7" if the following applies:

Safety Pays OSHA Consultation Service Exemption: An employer that is eligible for and utilizes the Safety Pays OSHA Consultation Service provided by the Oklahoma Department of Labor shall receive a \$1,000 exemption for the tax year the services is utilized.

If this exemption is through a Partnership or S corporation, include the Partnership's or S corporation's name and ID number and your pro-rata share of the exemption.

Enter the number "8" if the following applies:

Qualified Refinery Property: If a qualified Oklahoma refinery elected to expense the cost of qualified refinery property, enter any of such expense allocated to you. Enclose a copy of the written notice received from the refinery indicating the amount of the allocation. The notice should include the company's name and Federal identification number.

Enter the number "9" if the following applies:

Cost of Complying with Sulfur Regulations: If a qualified refinery elected to allocate all or a portion of the cost of complying with sulfur regulations to its owners, enter the portion of such cost allocated to you. Enclose a copy of the written notice received from the refinery indicating the amount of the allocation. Such notice should include the company's name and Federal identification number.

SCHEDULE 511-D

Complete Schedule 511-D if you have out-of-state income (Form 511, line 4).

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

D1 Deductions

• Enter the Oklahoma standard deduction if you did not claim itemized deductions on your Federal return.

If your filing status is **"single" or "married filing separate"**, your Oklahoma standard deduction is \$2,750.

If your filing status is **"head of household"**, your Oklahoma standard deduction is \$4,125.

If your filing status is **"married filing joint" or "qualifying widow(er)"**, your Oklahoma standard deduction is \$5,500.

Note: You qualify for the Oklahoma standard deduction even when claimed as a dependent on another return.

• If you **claimed** itemized deductions on your Federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions. (Enclose a copy of your Federal Schedule A).

D2 Exemptions and Dependents

Oklahoma allows \$1,000 for each exemption claimed on the top of the return.

SCHEDULE 511-E

Complete Schedule 511-E if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). Your Oklahoma child care credit must be prorated.

E1 Child Care Credit

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 AGI to Federal AGI. 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.

**2-D Fill-in Forms with Calculations
Available on our Website
www.tax.ok.gov**

SCHEDULE 511-F

Complete Schedule 511-F if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). Your Oklahoma earned income credit must be prorated.

F1 Earned Income Credit

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 AGI to Federal AGI. Enclose a copy of your Federal return.

SCHEDULE 511-G

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 at line 33 of Form 511. If you give to more than one organization, please put a "99" in the oval at line 33 of Form 511.

Descriptions of the organizations and the addresses to mail a donation, if you are not receiving a refund, are shown on Schedule 511-G: Information.

GET YOUR REFUND FASTER - USE DIRECT DEPOSIT!

Please complete the direct deposit box on the tax return if you want us to directly deposit the amount shown on the refund line of your return into your account at a bank or other financial institution instead of sending you a check.

- 1 Check the appropriate box as to whether the check will be going into a checking or savings account. Please keep in mind you will not receive notification of the deposit.
- 2 Fill out the routing number. The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check will be issued instead. Using the sample check shown below, the routing number is **120120012**.
- 3 Enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown below, the account number is **2020268620**.

Please Note: The Oklahoma Tax Commission is not responsible if a financial institution refuses a direct deposit. If a direct deposit is refused, a check will be issued to the address shown on your tax return. Also note, the Oklahoma Tax Commission will only issue one payment per bank account number. Therefore, if more than one refund is requested for direct deposit to the same bank account, the second and subsequent payments will be issued by paper check to the address shown on the tax return(s).

JOE SMITH SUSIE SMITH 123 Main Street Anyplace, OK 00000		1234 15-0000/0000
PAY TO THE ORDER OF	SAMPLE	\$ <input type="text"/>
_____		DOLLARS
ANYPLACE BANK Anyplace, OK 00000		SAMPLE
For _____		_____
:120120012 : 2020268620"		1234

Routing
Number

Account
Number

Note: The routing and account numbers may appear in different places on your check.

2007 Oklahoma Income Tax Table

Instructions...

Use this table if your taxable income is less than \$90,000.

If your taxable income is \$90,000 or more, use the tax computation on the lower quarter of page 30.

For an example, please see the box to the right.

Example...

- Mr. and Mrs. Jones are filing a joint return.
- Their Oklahoma Taxable Income is **\$14,793**.
- First, they find the **\$14,750 - \$14,800** income line.
- Next, they find the column for married filing joint and read down the column.
- The amount shown where the income line and filing status column meet is **\$384** (see **example at right**). This is the amount they must write on the tax line on their return.

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
14,700	14,750	587	381
14,750	14,800	590	384
14,800	14,850	593	386

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
0	50	0	0
50	100	0	0
100	150	1	1
150	200	1	1
200	250	1	1
250	300	1	1
300	350	2	2
350	400	2	2
400	450	2	2
450	500	2	2
500	550	3	3
550	600	3	3
600	650	3	3
650	700	3	3
700	750	4	4
750	800	4	4
800	850	4	4
850	900	4	4
900	950	5	5
950	1,000	5	5
1,000	1,050	5	5
1,050	1,100	6	5
1,100	1,150	6	6
1,150	1,200	7	6
1,200	1,250	7	6
1,250	1,300	8	6
1,300	1,350	8	7
1,350	1,400	9	7
1,400	1,450	9	7
1,450	1,500	10	7
1,500	1,550	10	8
1,550	1,600	11	8
1,600	1,650	11	8
1,650	1,700	12	8
1,700	1,750	12	9
1,750	1,800	13	9
1,800	1,850	13	9
1,850	1,900	14	9
1,900	1,950	14	10
1,950	2,000	15	10
2,000	2,050	15	10
2,050	2,100	16	11

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
2,100	2,150	16	11
2,150	2,200	17	12
2,200	2,250	17	12
2,250	2,300	18	13
2,300	2,350	18	13
2,350	2,400	19	14
2,400	2,450	19	14
2,450	2,500	20	15
2,500	2,550	21	15
2,550	2,600	22	16
2,600	2,650	23	16
2,650	2,700	24	17
2,700	2,750	25	17
2,750	2,800	26	18
2,800	2,850	27	18
2,850	2,900	28	19
2,900	2,950	29	19
2,950	3,000	30	20
3,000	3,050	31	20
3,050	3,100	32	21
3,100	3,150	33	21
3,150	3,200	34	22
3,200	3,250	35	22
3,250	3,300	36	23
3,300	3,350	37	23
3,350	3,400	38	24
3,400	3,450	39	24
3,450	3,500	40	25
3,500	3,550	41	25
3,550	3,600	42	26
3,600	3,650	43	26
3,650	3,700	44	27
3,700	3,750	45	27
3,750	3,800	46	28
3,800	3,850	47	28
3,850	3,900	49	29
3,900	3,950	50	29
3,950	4,000	52	30
4,000	4,050	53	30
4,050	4,100	55	31
4,100	4,150	56	31
4,150	4,200	58	32

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
4,200	4,250	59	32
4,250	4,300	61	33
4,300	4,350	62	33
4,350	4,400	64	34
4,400	4,450	65	34
4,450	4,500	67	35
4,500	4,550	68	35
4,550	4,600	70	36
4,600	4,650	71	36
4,650	4,700	73	37
4,700	4,750	74	37
4,750	4,800	76	38
4,800	4,850	77	38
4,850	4,900	79	39
4,900	4,950	81	39
4,950	5,000	83	40
5,000	5,050	85	41
5,050	5,100	87	42
5,100	5,150	89	43
5,150	5,200	91	44
5,200	5,250	93	45
5,250	5,300	95	46
5,300	5,350	97	47
5,350	5,400	99	48
5,400	5,450	101	49
5,450	5,500	103	50
5,500	5,550	105	51
5,550	5,600	107	52
5,600	5,650	109	53
5,650	5,700	111	54
5,700	5,750	113	55
5,750	5,800	115	56
5,800	5,850	117	57
5,850	5,900	119	58
5,900	5,950	121	59
5,950	6,000	123	60
6,000	6,050	125	61
6,050	6,100	127	62
6,100	6,150	129	63
6,150	6,200	131	64
6,200	6,250	133	65
6,250	6,300	135	66

* This column must also be used by a Qualified Widow(er).

2007 Oklahoma Income Tax Table

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
6,300	6,350	137	67
6,350	6,400	139	68
6,400	6,450	141	69
6,450	6,500	143	70
6,500	6,550	145	71
6,550	6,600	147	72
6,600	6,650	149	73
6,650	6,700	151	74
6,700	6,750	153	75
6,750	6,800	155	76
6,800	6,850	157	77
6,850	6,900	159	78
6,900	6,950	161	79
6,950	7,000	163	80
7,000	7,050	165	81
7,050	7,100	167	82
7,100	7,150	169	83
7,150	7,200	171	84
7,200	7,250	173	85
7,250	7,300	175	86
7,300	7,350	178	87
7,350	7,400	180	88
7,400	7,450	183	89
7,450	7,500	185	90
7,500	7,550	188	91
7,550	7,600	190	92
7,600	7,650	193	94
7,650	7,700	195	95
7,700	7,750	198	97
7,750	7,800	200	98
7,800	7,850	203	100
7,850	7,900	205	101
7,900	7,950	208	103
7,950	8,000	210	104
8,000	8,050	213	106
8,050	8,100	215	107
8,100	8,150	218	109
8,150	8,200	220	110
8,200	8,250	223	112
8,250	8,300	225	113
8,300	8,350	228	115
8,350	8,400	230	116
8,400	8,450	233	118
8,450	8,500	235	119
8,500	8,550	238	121
8,550	8,600	240	122
8,600	8,650	243	124
8,650	8,700	245	125
8,700	8,750	248	127
8,750	8,800	251	128
8,800	8,850	254	130
8,850	8,900	256	131
8,900	8,950	259	133
8,950	9,000	262	134
9,000	9,050	265	136
9,050	9,100	268	137
9,100	9,150	271	139

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
9,150	9,200	273	140
9,200	9,250	276	142
9,250	9,300	279	143
9,300	9,350	282	145
9,350	9,400	285	146
9,400	9,450	287	148
9,450	9,500	290	149
9,500	9,550	293	151
9,550	9,600	296	152
9,600	9,650	299	154
9,650	9,700	302	155
9,700	9,750	304	157
9,750	9,800	307	158
9,800	9,850	310	160
9,850	9,900	313	162
9,900	9,950	316	164
9,950	10,000	319	166
10,000	10,050	321	168
10,050	10,100	324	170
10,100	10,150	327	172
10,150	10,200	330	174
10,200	10,250	333	176
10,250	10,300	335	178
10,300	10,350	338	180
10,350	10,400	341	182
10,400	10,450	344	184
10,450	10,500	347	186
10,500	10,550	350	188
10,550	10,600	352	190
10,600	10,650	355	192
10,650	10,700	358	194
10,700	10,750	361	196
10,750	10,800	364	198
10,800	10,850	367	200
10,850	10,900	369	202
10,900	10,950	372	204
10,950	11,000	375	206
11,000	11,050	378	208
11,050	11,100	381	210
11,100	11,150	384	212
11,150	11,200	386	214
11,200	11,250	389	216
11,250	11,300	392	218
11,300	11,350	395	220
11,350	11,400	398	222
11,400	11,450	400	224
11,450	11,500	403	226
11,500	11,550	406	228
11,550	11,600	409	230
11,600	11,650	412	232
11,650	11,700	415	234
11,700	11,750	417	236
11,750	11,800	420	238
11,800	11,850	423	240
11,850	11,900	426	242
11,900	11,950	429	244
11,950	12,000	432	246

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
12,000	12,050	434	248
12,050	12,100	437	250
12,100	12,150	440	252
12,150	12,200	443	254
12,200	12,250	446	256
12,250	12,300	448	259
12,300	12,350	451	261
12,350	12,400	454	264
12,400	12,450	457	266
12,450	12,500	460	269
12,500	12,550	463	271
12,550	12,600	465	274
12,600	12,650	468	276
12,650	12,700	471	279
12,700	12,750	474	281
12,750	12,800	477	284
12,800	12,850	480	286
12,850	12,900	482	289
12,900	12,950	485	291
12,950	13,000	488	294
13,000	13,050	491	296
13,050	13,100	494	299
13,100	13,150	497	301
13,150	13,200	499	304
13,200	13,250	502	306
13,250	13,300	505	309
13,300	13,350	508	311
13,350	13,400	511	314
13,400	13,450	513	316
13,450	13,500	516	319
13,500	13,550	519	321
13,550	13,600	522	324
13,600	13,650	525	326
13,650	13,700	528	329
13,700	13,750	530	331
13,750	13,800	533	334
13,800	13,850	536	336
13,850	13,900	539	339
13,900	13,950	542	341
13,950	14,000	545	344
14,000	14,050	547	346
14,050	14,100	550	349
14,100	14,150	553	351
14,150	14,200	556	354
14,200	14,250	559	356
14,250	14,300	561	359
14,300	14,350	564	361
14,350	14,400	567	364
14,400	14,450	570	366
14,450	14,500	573	369
14,500	14,550	576	371
14,550	14,600	578	374
14,600	14,650	581	376
14,650	14,700	584	379
14,700	14,750	587	381
14,750	14,800	590	384
14,800	14,850	593	386

* This column must also be used by a Qualified Widow(er).

2007 Oklahoma Income Tax Table

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
14,850	14,900	595	389
14,900	14,950	598	391
14,950	15,000	601	394
15,000	15,050	604	396
15,050	15,100	607	399
15,100	15,150	610	402
15,150	15,200	612	405
15,200	15,250	615	408
15,250	15,300	618	411
15,300	15,350	621	413
15,350	15,400	624	416
15,400	15,450	626	419
15,450	15,500	629	422
15,500	15,550	632	425
15,550	15,600	635	427
15,600	15,650	638	430
15,650	15,700	641	433
15,700	15,750	643	436
15,750	15,800	646	439
15,800	15,850	649	442
15,850	15,900	652	444
15,900	15,950	655	447
15,950	16,000	658	450
16,000	16,050	660	453
16,050	16,100	663	456
16,100	16,150	666	459
16,150	16,200	669	461
16,200	16,250	672	464
16,250	16,300	674	467
16,300	16,350	677	470
16,350	16,400	680	473
16,400	16,450	683	476
16,450	16,500	686	478
16,500	16,550	689	481
16,550	16,600	691	484
16,600	16,650	694	487
16,650	16,700	697	490
16,700	16,750	700	492
16,750	16,800	703	495
16,800	16,850	706	498
16,850	16,900	708	501
16,900	16,950	711	504
16,950	17,000	714	507
17,000	17,050	717	509
17,050	17,100	720	512
17,100	17,150	723	515
17,150	17,200	725	518
17,200	17,250	728	521
17,250	17,300	731	524
17,300	17,350	734	526
17,350	17,400	737	529
17,400	17,450	739	532
17,450	17,500	742	535
17,500	17,550	745	538
17,550	17,600	748	540
17,600	17,650	751	543
17,650	17,700	754	546

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
17,700	17,750	756	549
17,750	17,800	759	552
17,800	17,850	762	555
17,850	17,900	765	557
17,900	17,950	768	560
17,950	18,000	771	563
18,000	18,050	773	566
18,050	18,100	776	569
18,100	18,150	779	572
18,150	18,200	782	574
18,200	18,250	785	577
18,250	18,300	787	580
18,300	18,350	790	583
18,350	18,400	793	586
18,400	18,450	796	589
18,450	18,500	799	591
18,500	18,550	802	594
18,550	18,600	804	597
18,600	18,650	807	600
18,650	18,700	810	603
18,700	18,750	813	605
18,750	18,800	816	608
18,800	18,850	819	611
18,850	18,900	821	614
18,900	18,950	824	617
18,950	19,000	827	620
19,000	19,050	830	622
19,050	19,100	833	625
19,100	19,150	836	628
19,150	19,200	838	631
19,200	19,250	841	634
19,250	19,300	844	637
19,300	19,350	847	639
19,350	19,400	850	642
19,400	19,450	852	645
19,450	19,500	855	648
19,500	19,550	858	651
19,550	19,600	861	653
19,600	19,650	864	656
19,650	19,700	867	659
19,700	19,750	869	662
19,750	19,800	872	665
19,800	19,850	875	668
19,850	19,900	878	670
19,900	19,950	881	673
19,950	20,000	884	676
20,000	20,050	886	679
20,050	20,100	889	682
20,100	20,150	892	685
20,150	20,200	895	687
20,200	20,250	898	690
20,250	20,300	900	693
20,300	20,350	903	696
20,350	20,400	906	699
20,400	20,450	909	702
20,450	20,500	912	704
20,500	20,550	915	707

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
20,550	20,600	917	710
20,600	20,650	920	713
20,650	20,700	923	716
20,700	20,750	926	718
20,750	20,800	929	721
20,800	20,850	932	724
20,850	20,900	934	727
20,900	20,950	937	730
20,950	21,000	940	733
21,000	21,050	943	735
21,050	21,100	946	738
21,100	21,150	949	741
21,150	21,200	951	744
21,200	21,250	954	747
21,250	21,300	957	750
21,300	21,350	960	752
21,350	21,400	963	755
21,400	21,450	965	758
21,450	21,500	968	761
21,500	21,550	971	764
21,550	21,600	974	766
21,600	21,650	977	769
21,650	21,700	980	772
21,700	21,750	982	775
21,750	21,800	985	778
21,800	21,850	988	781
21,850	21,900	991	783
21,900	21,950	994	786
21,950	22,000	997	789
22,000	22,050	999	792
22,050	22,100	1,002	795
22,100	22,150	1,005	798
22,150	22,200	1,008	800
22,200	22,250	1,011	803
22,250	22,300	1,013	806
22,300	22,350	1,016	809
22,350	22,400	1,019	812
22,400	22,450	1,022	815
22,450	22,500	1,025	817
22,500	22,550	1,028	820
22,550	22,600	1,030	823
22,600	22,650	1,033	826
22,650	22,700	1,036	829
22,700	22,750	1,039	831
22,750	22,800	1,042	834
22,800	22,850	1,045	837
22,850	22,900	1,047	840
22,900	22,950	1,050	843
22,950	23,000	1,053	846
23,000	23,050	1,056	848
23,050	23,100	1,059	851
23,100	23,150	1,062	854
23,150	23,200	1,064	857
23,200	23,250	1,067	860
23,250	23,300	1,070	863
23,300	23,350	1,073	865
23,350	23,400	1,076	868

* This column must also be used by a Qualified Widow(er).

2007 Oklahoma Income Tax Table

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
23,400	23,450	1,078	871
23,450	23,500	1,081	874
23,500	23,550	1,084	877
23,550	23,600	1,087	879
23,600	23,650	1,090	882
23,650	23,700	1,093	885
23,700	23,750	1,095	888
23,750	23,800	1,098	891
23,800	23,850	1,101	894
23,850	23,900	1,104	896
23,900	23,950	1,107	899
23,950	24,000	1,110	902
24,000	24,050	1,112	905
24,050	24,100	1,115	908
24,100	24,150	1,118	911
24,150	24,200	1,121	913
24,200	24,250	1,124	916
24,250	24,300	1,126	919
24,300	24,350	1,129	922
24,350	24,400	1,132	925
24,400	24,450	1,135	928
24,450	24,500	1,138	930
24,500	24,550	1,141	933
24,550	24,600	1,143	936
24,600	24,650	1,146	939
24,650	24,700	1,149	942
24,700	24,750	1,152	944
24,750	24,800	1,155	947
24,800	24,850	1,158	950
24,850	24,900	1,160	953
24,900	24,950	1,163	956
24,950	25,000	1,166	959
25,000	25,050	1,169	961
25,050	25,100	1,172	964
25,100	25,150	1,175	967
25,150	25,200	1,177	970
25,200	25,250	1,180	973
25,250	25,300	1,183	976
25,300	25,350	1,186	978
25,350	25,400	1,189	981
25,400	25,450	1,191	984
25,450	25,500	1,194	987
25,500	25,550	1,197	990
25,550	25,600	1,200	992
25,600	25,650	1,203	995
25,650	25,700	1,206	998
25,700	25,750	1,208	1,001
25,750	25,800	1,211	1,004
25,800	25,850	1,214	1,007
25,850	25,900	1,217	1,009
25,900	25,950	1,220	1,012
25,950	26,000	1,223	1,015
26,000	26,050	1,225	1,018
26,050	26,100	1,228	1,021
26,100	26,150	1,231	1,024
26,150	26,200	1,234	1,026
26,200	26,250	1,237	1,029

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
26,250	26,300	1,239	1,032
26,300	26,350	1,242	1,035
26,350	26,400	1,245	1,038
26,400	26,450	1,248	1,041
26,450	26,500	1,251	1,043
26,500	26,550	1,254	1,046
26,550	26,600	1,256	1,049
26,600	26,650	1,259	1,052
26,650	26,700	1,262	1,055
26,700	26,750	1,265	1,057
26,750	26,800	1,268	1,060
26,800	26,850	1,271	1,063
26,850	26,900	1,273	1,066
26,900	26,950	1,276	1,069
26,950	27,000	1,279	1,072
27,000	27,050	1,282	1,074
27,050	27,100	1,285	1,077
27,100	27,150	1,288	1,080
27,150	27,200	1,290	1,083
27,200	27,250	1,293	1,086
27,250	27,300	1,296	1,089
27,300	27,350	1,299	1,091
27,350	27,400	1,302	1,094
27,400	27,450	1,304	1,097
27,450	27,500	1,307	1,100
27,500	27,550	1,310	1,103
27,550	27,600	1,313	1,105
27,600	27,650	1,316	1,108
27,650	27,700	1,319	1,111
27,700	27,750	1,321	1,114
27,750	27,800	1,324	1,117
27,800	27,850	1,327	1,120
27,850	27,900	1,330	1,122
27,900	27,950	1,333	1,125
27,950	28,000	1,336	1,128
28,000	28,050	1,338	1,131
28,050	28,100	1,341	1,134
28,100	28,150	1,344	1,137
28,150	28,200	1,347	1,139
28,200	28,250	1,350	1,142
28,250	28,300	1,352	1,145
28,300	28,350	1,355	1,148
28,350	28,400	1,358	1,151
28,400	28,450	1,361	1,154
28,450	28,500	1,364	1,156
28,500	28,550	1,367	1,159
28,550	28,600	1,369	1,162
28,600	28,650	1,372	1,165
28,650	28,700	1,375	1,168
28,700	28,750	1,378	1,170
28,750	28,800	1,381	1,173
28,800	28,850	1,384	1,176
28,850	28,900	1,386	1,179
28,900	28,950	1,389	1,182
28,950	29,000	1,392	1,185
29,000	29,050	1,395	1,187
29,050	29,100	1,398	1,190

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
29,100	29,150	1,401	1,193
29,150	29,200	1,403	1,196
29,200	29,250	1,406	1,199
29,250	29,300	1,409	1,202
29,300	29,350	1,412	1,204
29,350	29,400	1,415	1,207
29,400	29,450	1,417	1,210
29,450	29,500	1,420	1,213
29,500	29,550	1,423	1,216
29,550	29,600	1,426	1,218
29,600	29,650	1,429	1,221
29,650	29,700	1,432	1,224
29,700	29,750	1,434	1,227
29,750	29,800	1,437	1,230
29,800	29,850	1,440	1,233
29,850	29,900	1,443	1,235
29,900	29,950	1,446	1,238
29,950	30,000	1,449	1,241
30,000	30,050	1,451	1,244
30,050	30,100	1,454	1,247
30,100	30,150	1,457	1,250
30,150	30,200	1,460	1,252
30,200	30,250	1,463	1,255
30,250	30,300	1,465	1,258
30,300	30,350	1,468	1,261
30,350	30,400	1,471	1,264
30,400	30,450	1,474	1,267
30,450	30,500	1,477	1,269
30,500	30,550	1,480	1,272
30,550	30,600	1,482	1,275
30,600	30,650	1,485	1,278
30,650	30,700	1,488	1,281
30,700	30,750	1,491	1,283
30,750	30,800	1,494	1,286
30,800	30,850	1,497	1,289
30,850	30,900	1,499	1,292
30,900	30,950	1,502	1,295
30,950	31,000	1,505	1,298
31,000	31,050	1,508	1,300
31,050	31,100	1,511	1,303
31,100	31,150	1,514	1,306
31,150	31,200	1,516	1,309
31,200	31,250	1,519	1,312
31,250	31,300	1,522	1,315
31,300	31,350	1,525	1,317
31,350	31,400	1,528	1,320
31,400	31,450	1,530	1,323
31,450	31,500	1,533	1,326
31,500	31,550	1,536	1,329
31,550	31,600	1,539	1,331
31,600	31,650	1,542	1,334
31,650	31,700	1,545	1,337
31,700	31,750	1,547	1,340
31,750	31,800	1,550	1,343
31,800	31,850	1,553	1,346
31,850	31,900	1,556	1,348
31,900	31,950	1,559	1,351

* This column must also be used by a Qualified Widow(er).

2007 Oklahoma Income Tax Table

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
31,950	32,000	1,562	1,354
32,000	32,050	1,564	1,357
32,050	32,100	1,567	1,360
32,100	32,150	1,570	1,363
32,150	32,200	1,573	1,365
32,200	32,250	1,576	1,368
32,250	32,300	1,578	1,371
32,300	32,350	1,581	1,374
32,350	32,400	1,584	1,377
32,400	32,450	1,587	1,380
32,450	32,500	1,590	1,382
32,500	32,550	1,593	1,385
32,550	32,600	1,595	1,388
32,600	32,650	1,598	1,391
32,650	32,700	1,601	1,394
32,700	32,750	1,604	1,396
32,750	32,800	1,607	1,399
32,800	32,850	1,610	1,402
32,850	32,900	1,612	1,405
32,900	32,950	1,615	1,408
32,950	33,000	1,618	1,411
33,000	33,050	1,621	1,413
33,050	33,100	1,624	1,416
33,100	33,150	1,627	1,419
33,150	33,200	1,629	1,422
33,200	33,250	1,632	1,425
33,250	33,300	1,635	1,428
33,300	33,350	1,638	1,430
33,350	33,400	1,641	1,433
33,400	33,450	1,643	1,436
33,450	33,500	1,646	1,439
33,500	33,550	1,649	1,442
33,550	33,600	1,652	1,444
33,600	33,650	1,655	1,447
33,650	33,700	1,658	1,450
33,700	33,750	1,660	1,453
33,750	33,800	1,663	1,456
33,800	33,850	1,666	1,459
33,850	33,900	1,669	1,461
33,900	33,950	1,672	1,464
33,950	34,000	1,675	1,467
34,000	34,050	1,677	1,470
34,050	34,100	1,680	1,473
34,100	34,150	1,683	1,476
34,150	34,200	1,686	1,478
34,200	34,250	1,689	1,481
34,250	34,300	1,691	1,484
34,300	34,350	1,694	1,487
34,350	34,400	1,697	1,490
34,400	34,450	1,700	1,493
34,450	34,500	1,703	1,495
34,500	34,550	1,706	1,498
34,550	34,600	1,708	1,501
34,600	34,650	1,711	1,504
34,650	34,700	1,714	1,507
34,700	34,750	1,717	1,509
34,750	34,800	1,720	1,512

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
34,800	34,850	1,723	1,515
34,850	34,900	1,725	1,518
34,900	34,950	1,728	1,521
34,950	35,000	1,731	1,524
35,000	35,050	1,734	1,526
35,050	35,100	1,737	1,529
35,100	35,150	1,740	1,532
35,150	35,200	1,742	1,535
35,200	35,250	1,745	1,538
35,250	35,300	1,748	1,541
35,300	35,350	1,751	1,543
35,350	35,400	1,754	1,546
35,400	35,450	1,756	1,549
35,450	35,500	1,759	1,552
35,500	35,550	1,762	1,555
35,550	35,600	1,765	1,557
35,600	35,650	1,768	1,560
35,650	35,700	1,771	1,563
35,700	35,750	1,773	1,566
35,750	35,800	1,776	1,569
35,800	35,850	1,779	1,572
35,850	35,900	1,782	1,574
35,900	35,950	1,785	1,577
35,950	36,000	1,788	1,580
36,000	36,050	1,790	1,583
36,050	36,100	1,793	1,586
36,100	36,150	1,796	1,589
36,150	36,200	1,799	1,591
36,200	36,250	1,802	1,594
36,250	36,300	1,804	1,597
36,300	36,350	1,807	1,600
36,350	36,400	1,810	1,603
36,400	36,450	1,813	1,606
36,450	36,500	1,816	1,608
36,500	36,550	1,819	1,611
36,550	36,600	1,821	1,614
36,600	36,650	1,824	1,617
36,650	36,700	1,827	1,620
36,700	36,750	1,830	1,622
36,750	36,800	1,833	1,625
36,800	36,850	1,836	1,628
36,850	36,900	1,838	1,631
36,900	36,950	1,841	1,634
36,950	37,000	1,844	1,637
37,000	37,050	1,847	1,639
37,050	37,100	1,850	1,642
37,100	37,150	1,853	1,645
37,150	37,200	1,855	1,648
37,200	37,250	1,858	1,651
37,250	37,300	1,861	1,654
37,300	37,350	1,864	1,656
37,350	37,400	1,867	1,659
37,400	37,450	1,869	1,662
37,450	37,500	1,872	1,665
37,500	37,550	1,875	1,668
37,550	37,600	1,878	1,670
37,600	37,650	1,881	1,673

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
37,650	37,700	1,884	1,676
37,700	37,750	1,886	1,679
37,750	37,800	1,889	1,682
37,800	37,850	1,892	1,685
37,850	37,900	1,895	1,687
37,900	37,950	1,898	1,690
37,950	38,000	1,901	1,693
38,000	38,050	1,903	1,696
38,050	38,100	1,906	1,699
38,100	38,150	1,909	1,702
38,150	38,200	1,912	1,704
38,200	38,250	1,915	1,707
38,250	38,300	1,917	1,710
38,300	38,350	1,920	1,713
38,350	38,400	1,923	1,716
38,400	38,450	1,926	1,719
38,450	38,500	1,929	1,721
38,500	38,550	1,932	1,724
38,550	38,600	1,934	1,727
38,600	38,650	1,937	1,730
38,650	38,700	1,940	1,733
38,700	38,750	1,943	1,735
38,750	38,800	1,946	1,738
38,800	38,850	1,949	1,741
38,850	38,900	1,951	1,744
38,900	38,950	1,954	1,747
38,950	39,000	1,957	1,750
39,000	39,050	1,960	1,752
39,050	39,100	1,963	1,755
39,100	39,150	1,966	1,758
39,150	39,200	1,968	1,761
39,200	39,250	1,971	1,764
39,250	39,300	1,974	1,767
39,300	39,350	1,977	1,769
39,350	39,400	1,980	1,772
39,400	39,450	1,982	1,775
39,450	39,500	1,985	1,778
39,500	39,550	1,988	1,781
39,550	39,600	1,991	1,783
39,600	39,650	1,994	1,786
39,650	39,700	1,997	1,789
39,700	39,750	1,999	1,792
39,750	39,800	2,002	1,795
39,800	39,850	2,005	1,798
39,850	39,900	2,008	1,800
39,900	39,950	2,011	1,803
39,950	40,000	2,014	1,806
40,000	40,050	2,016	1,809
40,050	40,100	2,019	1,812
40,100	40,150	2,022	1,815
40,150	40,200	2,025	1,817
40,200	40,250	2,028	1,820
40,250	40,300	2,030	1,823
40,300	40,350	2,033	1,826
40,350	40,400	2,036	1,829
40,400	40,450	2,039	1,832
40,450	40,500	2,042	1,834

* This column must also be used by a Qualified Widow(er).

2007 Oklahoma Income Tax Table

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
40,500	40,550	2,045	1,837
40,550	40,600	2,047	1,840
40,600	40,650	2,050	1,843
40,650	40,700	2,053	1,846
40,700	40,750	2,056	1,848
40,750	40,800	2,059	1,851
40,800	40,850	2,062	1,854
40,850	40,900	2,064	1,857
40,900	40,950	2,067	1,860
40,950	41,000	2,070	1,863
41,000	41,050	2,073	1,865
41,050	41,100	2,076	1,868
41,100	41,150	2,079	1,871
41,150	41,200	2,081	1,874
41,200	41,250	2,084	1,877
41,250	41,300	2,087	1,880
41,300	41,350	2,090	1,882
41,350	41,400	2,093	1,885
41,400	41,450	2,095	1,888
41,450	41,500	2,098	1,891
41,500	41,550	2,101	1,894
41,550	41,600	2,104	1,896
41,600	41,650	2,107	1,899
41,650	41,700	2,110	1,902
41,700	41,750	2,112	1,905
41,750	41,800	2,115	1,908
41,800	41,850	2,118	1,911
41,850	41,900	2,121	1,913
41,900	41,950	2,124	1,916
41,950	42,000	2,127	1,919
42,000	42,050	2,129	1,922
42,050	42,100	2,132	1,925
42,100	42,150	2,135	1,928
42,150	42,200	2,138	1,930
42,200	42,250	2,141	1,933
42,250	42,300	2,143	1,936
42,300	42,350	2,146	1,939
42,350	42,400	2,149	1,942
42,400	42,450	2,152	1,945
42,450	42,500	2,155	1,947
42,500	42,550	2,158	1,950
42,550	42,600	2,160	1,953
42,600	42,650	2,163	1,956
42,650	42,700	2,166	1,959
42,700	42,750	2,169	1,961
42,750	42,800	2,172	1,964
42,800	42,850	2,175	1,967
42,850	42,900	2,177	1,970
42,900	42,950	2,180	1,973
42,950	43,000	2,183	1,976
43,000	43,050	2,186	1,978
43,050	43,100	2,189	1,981
43,100	43,150	2,192	1,984
43,150	43,200	2,194	1,987
43,200	43,250	2,197	1,990
43,250	43,300	2,200	1,993
43,300	43,350	2,203	1,995

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
43,350	43,400	2,206	1,998
43,400	43,450	2,208	2,001
43,450	43,500	2,211	2,004
43,500	43,550	2,214	2,007
43,550	43,600	2,217	2,009
43,600	43,650	2,220	2,012
43,650	43,700	2,223	2,015
43,700	43,750	2,225	2,018
43,750	43,800	2,228	2,021
43,800	43,850	2,231	2,024
43,850	43,900	2,234	2,026
43,900	43,950	2,237	2,029
43,950	44,000	2,240	2,032
44,000	44,050	2,242	2,035
44,050	44,100	2,245	2,038
44,100	44,150	2,248	2,041
44,150	44,200	2,251	2,043
44,200	44,250	2,254	2,046
44,250	44,300	2,256	2,049
44,300	44,350	2,259	2,052
44,350	44,400	2,262	2,055
44,400	44,450	2,265	2,058
44,450	44,500	2,268	2,060
44,500	44,550	2,271	2,063
44,550	44,600	2,273	2,066
44,600	44,650	2,276	2,069
44,650	44,700	2,279	2,072
44,700	44,750	2,282	2,074
44,750	44,800	2,285	2,077
44,800	44,850	2,288	2,080
44,850	44,900	2,290	2,083
44,900	44,950	2,293	2,086
44,950	45,000	2,296	2,089
45,000	45,050	2,299	2,091
45,050	45,100	2,302	2,094
45,100	45,150	2,305	2,097
45,150	45,200	2,307	2,100
45,200	45,250	2,310	2,103
45,250	45,300	2,313	2,106
45,300	45,350	2,316	2,108
45,350	45,400	2,319	2,111
45,400	45,450	2,321	2,114
45,450	45,500	2,324	2,117
45,500	45,550	2,327	2,120
45,550	45,600	2,330	2,122
45,600	45,650	2,333	2,125
45,650	45,700	2,336	2,128
45,700	45,750	2,338	2,131
45,750	45,800	2,341	2,134
45,800	45,850	2,344	2,137
45,850	45,900	2,347	2,139
45,900	45,950	2,350	2,142
45,950	46,000	2,353	2,145
46,000	46,050	2,355	2,148
46,050	46,100	2,358	2,151
46,100	46,150	2,361	2,154
46,150	46,200	2,364	2,156

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
46,200	46,250	2,367	2,159
46,250	46,300	2,369	2,162
46,300	46,350	2,372	2,165
46,350	46,400	2,375	2,168
46,400	46,450	2,378	2,171
46,450	46,500	2,381	2,173
46,500	46,550	2,384	2,176
46,550	46,600	2,386	2,179
46,600	46,650	2,389	2,182
46,650	46,700	2,392	2,185
46,700	46,750	2,395	2,187
46,750	46,800	2,398	2,190
46,800	46,850	2,401	2,193
46,850	46,900	2,403	2,196
46,900	46,950	2,406	2,199
46,950	47,000	2,409	2,202
47,000	47,050	2,412	2,204
47,050	47,100	2,415	2,207
47,100	47,150	2,418	2,210
47,150	47,200	2,420	2,213
47,200	47,250	2,423	2,216
47,250	47,300	2,426	2,219
47,300	47,350	2,429	2,221
47,350	47,400	2,432	2,224
47,400	47,450	2,434	2,227
47,450	47,500	2,437	2,230
47,500	47,550	2,440	2,233
47,550	47,600	2,443	2,235
47,600	47,650	2,446	2,238
47,650	47,700	2,449	2,241
47,700	47,750	2,451	2,244
47,750	47,800	2,454	2,247
47,800	47,850	2,457	2,250
47,850	47,900	2,460	2,252
47,900	47,950	2,463	2,255
47,950	48,000	2,466	2,258
48,000	48,050	2,468	2,261
48,050	48,100	2,471	2,264
48,100	48,150	2,474	2,267
48,150	48,200	2,477	2,269
48,200	48,250	2,480	2,272
48,250	48,300	2,482	2,275
48,300	48,350	2,485	2,278
48,350	48,400	2,488	2,281
48,400	48,450	2,491	2,284
48,450	48,500	2,494	2,286
48,500	48,550	2,497	2,289
48,550	48,600	2,499	2,292
48,600	48,650	2,502	2,295
48,650	48,700	2,505	2,298
48,700	48,750	2,508	2,300
48,750	48,800	2,511	2,303
48,800	48,850	2,514	2,306
48,850	48,900	2,516	2,309
48,900	48,950	2,519	2,312
48,950	49,000	2,522	2,315
49,000	49,050	2,525	2,317

* This column must also be used by a Qualified Widow(er).

2007 Oklahoma Income Tax Table

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
49,050	49,100	2,528	2,320
49,100	49,150	2,531	2,323
49,150	49,200	2,533	2,326
49,200	49,250	2,536	2,329
49,250	49,300	2,539	2,332
49,300	49,350	2,542	2,334
49,350	49,400	2,545	2,337
49,400	49,450	2,547	2,340
49,450	49,500	2,550	2,343
49,500	49,550	2,553	2,346
49,550	49,600	2,556	2,348
49,600	49,650	2,559	2,351
49,650	49,700	2,562	2,354
49,700	49,750	2,564	2,357
49,750	49,800	2,567	2,360
49,800	49,850	2,570	2,363
49,850	49,900	2,573	2,365
49,900	49,950	2,576	2,368
49,950	50,000	2,579	2,371
50,000	50,050	2,581	2,374
50,050	50,100	2,584	2,377
50,100	50,150	2,587	2,380
50,150	50,200	2,590	2,382
50,200	50,250	2,593	2,385
50,250	50,300	2,595	2,388
50,300	50,350	2,598	2,391
50,350	50,400	2,601	2,394
50,400	50,450	2,604	2,397
50,450	50,500	2,607	2,399
50,500	50,550	2,610	2,402
50,550	50,600	2,612	2,405
50,600	50,650	2,615	2,408
50,650	50,700	2,618	2,411
50,700	50,750	2,621	2,413
50,750	50,800	2,624	2,416
50,800	50,850	2,627	2,419
50,850	50,900	2,629	2,422
50,900	50,950	2,632	2,425
50,950	51,000	2,635	2,428
51,000	51,050	2,638	2,430
51,050	51,100	2,641	2,433
51,100	51,150	2,644	2,436
51,150	51,200	2,646	2,439
51,200	51,250	2,649	2,442
51,250	51,300	2,652	2,445
51,300	51,350	2,655	2,447
51,350	51,400	2,658	2,450
51,400	51,450	2,660	2,453
51,450	51,500	2,663	2,456
51,500	51,550	2,666	2,459
51,550	51,600	2,669	2,461
51,600	51,650	2,672	2,464
51,650	51,700	2,675	2,467
51,700	51,750	2,677	2,470
51,750	51,800	2,680	2,473
51,800	51,850	2,683	2,476
51,850	51,900	2,686	2,478

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
51,900	51,950	2,689	2,481
51,950	52,000	2,692	2,484
52,000	52,050	2,694	2,487
52,050	52,100	2,697	2,490
52,100	52,150	2,700	2,493
52,150	52,200	2,703	2,495
52,200	52,250	2,706	2,498
52,250	52,300	2,708	2,501
52,300	52,350	2,711	2,504
52,350	52,400	2,714	2,507
52,400	52,450	2,717	2,510
52,450	52,500	2,720	2,512
52,500	52,550	2,723	2,515
52,550	52,600	2,725	2,518
52,600	52,650	2,728	2,521
52,650	52,700	2,731	2,524
52,700	52,750	2,734	2,526
52,750	52,800	2,737	2,529
52,800	52,850	2,740	2,532
52,850	52,900	2,742	2,535
52,900	52,950	2,745	2,538
52,950	53,000	2,748	2,541
53,000	53,050	2,751	2,543
53,050	53,100	2,754	2,546
53,100	53,150	2,757	2,549
53,150	53,200	2,759	2,552
53,200	53,250	2,762	2,555
53,250	53,300	2,765	2,558
53,300	53,350	2,768	2,560
53,350	53,400	2,771	2,563
53,400	53,450	2,773	2,566
53,450	53,500	2,776	2,569
53,500	53,550	2,779	2,572
53,550	53,600	2,782	2,574
53,600	53,650	2,785	2,577
53,650	53,700	2,788	2,580
53,700	53,750	2,790	2,583
53,750	53,800	2,793	2,586
53,800	53,850	2,796	2,589
53,850	53,900	2,799	2,591
53,900	53,950	2,802	2,594
53,950	54,000	2,805	2,597
54,000	54,050	2,807	2,600
54,050	54,100	2,810	2,603
54,100	54,150	2,813	2,606
54,150	54,200	2,816	2,608
54,200	54,250	2,819	2,611
54,250	54,300	2,821	2,614
54,300	54,350	2,824	2,617
54,350	54,400	2,827	2,620
54,400	54,450	2,830	2,623
54,450	54,500	2,833	2,625
54,500	54,550	2,836	2,628
54,550	54,600	2,838	2,631
54,600	54,650	2,841	2,634
54,650	54,700	2,844	2,637
54,700	54,750	2,847	2,639

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
54,750	54,800	2,850	2,642
54,800	54,850	2,853	2,645
54,850	54,900	2,855	2,648
54,900	54,950	2,858	2,651
54,950	55,000	2,861	2,654
55,000	55,050	2,864	2,656
55,050	55,100	2,867	2,659
55,100	55,150	2,870	2,662
55,150	55,200	2,872	2,665
55,200	55,250	2,875	2,668
55,250	55,300	2,878	2,671
55,300	55,350	2,881	2,673
55,350	55,400	2,884	2,676
55,400	55,450	2,886	2,679
55,450	55,500	2,889	2,682
55,500	55,550	2,892	2,685
55,550	55,600	2,895	2,687
55,600	55,650	2,898	2,690
55,650	55,700	2,901	2,693
55,700	55,750	2,903	2,696
55,750	55,800	2,906	2,699
55,800	55,850	2,909	2,702
55,850	55,900	2,912	2,704
55,900	55,950	2,915	2,707
55,950	56,000	2,918	2,710
56,000	56,050	2,920	2,713
56,050	56,100	2,923	2,716
56,100	56,150	2,926	2,719
56,150	56,200	2,929	2,721
56,200	56,250	2,932	2,724
56,250	56,300	2,934	2,727
56,300	56,350	2,937	2,730
56,350	56,400	2,940	2,733
56,400	56,450	2,943	2,736
56,450	56,500	2,946	2,738
56,500	56,550	2,949	2,741
56,550	56,600	2,951	2,744
56,600	56,650	2,954	2,747
56,650	56,700	2,957	2,750
56,700	56,750	2,960	2,752
56,750	56,800	2,963	2,755
56,800	56,850	2,966	2,758
56,850	56,900	2,968	2,761
56,900	56,950	2,971	2,764
56,950	57,000	2,974	2,767
57,000	57,050	2,977	2,769
57,050	57,100	2,980	2,772
57,100	57,150	2,983	2,775
57,150	57,200	2,985	2,778
57,200	57,250	2,988	2,781
57,250	57,300	2,991	2,784
57,300	57,350	2,994	2,786
57,350	57,400	2,997	2,789
57,400	57,450	2,999	2,792
57,450	57,500	3,002	2,795
57,500	57,550	3,005	2,798
57,550	57,600	3,008	2,800

* This column must also be used by a Qualified Widow(er).

2007 Oklahoma Income Tax Table

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
57,600	57,650	3,011	2,803
57,650	57,700	3,014	2,806
57,700	57,750	3,016	2,809
57,750	57,800	3,019	2,812
57,800	57,850	3,022	2,815
57,850	57,900	3,025	2,817
57,900	57,950	3,028	2,820
57,950	58,000	3,031	2,823
58,000	58,050	3,033	2,826
58,050	58,100	3,036	2,829
58,100	58,150	3,039	2,832
58,150	58,200	3,042	2,834
58,200	58,250	3,045	2,837
58,250	58,300	3,047	2,840
58,300	58,350	3,050	2,843
58,350	58,400	3,053	2,846
58,400	58,450	3,056	2,849
58,450	58,500	3,059	2,851
58,500	58,550	3,062	2,854
58,550	58,600	3,064	2,857
58,600	58,650	3,067	2,860
58,650	58,700	3,070	2,863
58,700	58,750	3,073	2,865
58,750	58,800	3,076	2,868
58,800	58,850	3,079	2,871
58,850	58,900	3,081	2,874
58,900	58,950	3,084	2,877
58,950	59,000	3,087	2,880
59,000	59,050	3,090	2,882
59,050	59,100	3,093	2,885
59,100	59,150	3,096	2,888
59,150	59,200	3,098	2,891
59,200	59,250	3,101	2,894
59,250	59,300	3,104	2,897
59,300	59,350	3,107	2,899
59,350	59,400	3,110	2,902
59,400	59,450	3,112	2,905
59,450	59,500	3,115	2,908
59,500	59,550	3,118	2,911
59,550	59,600	3,121	2,913
59,600	59,650	3,124	2,916
59,650	59,700	3,127	2,919
59,700	59,750	3,129	2,922
59,750	59,800	3,132	2,925
59,800	59,850	3,135	2,928
59,850	59,900	3,138	2,930
59,900	59,950	3,141	2,933
59,950	60,000	3,144	2,936
60,000	60,050	3,146	2,939
60,050	60,100	3,149	2,942
60,100	60,150	3,152	2,945
60,150	60,200	3,155	2,947
60,200	60,250	3,158	2,950
60,250	60,300	3,160	2,953
60,300	60,350	3,163	2,956
60,350	60,400	3,166	2,959
60,400	60,450	3,169	2,962

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
60,450	60,500	3,172	2,964
60,500	60,550	3,175	2,967
60,550	60,600	3,177	2,970
60,600	60,650	3,180	2,973
60,650	60,700	3,183	2,976
60,700	60,750	3,186	2,978
60,750	60,800	3,189	2,981
60,800	60,850	3,192	2,984
60,850	60,900	3,194	2,987
60,900	60,950	3,197	2,990
60,950	61,000	3,200	2,993
61,000	61,050	3,203	2,995
61,050	61,100	3,206	2,998
61,100	61,150	3,209	3,001
61,150	61,200	3,211	3,004
61,200	61,250	3,214	3,007
61,250	61,300	3,217	3,010
61,300	61,350	3,220	3,012
61,350	61,400	3,223	3,015
61,400	61,450	3,225	3,018
61,450	61,500	3,228	3,021
61,500	61,550	3,231	3,024
61,550	61,600	3,234	3,026
61,600	61,650	3,237	3,029
61,650	61,700	3,240	3,032
61,700	61,750	3,242	3,035
61,750	61,800	3,245	3,038
61,800	61,850	3,248	3,041
61,850	61,900	3,251	3,043
61,900	61,950	3,254	3,046
61,950	62,000	3,257	3,049
62,000	62,050	3,259	3,052
62,050	62,100	3,262	3,055
62,100	62,150	3,265	3,058
62,150	62,200	3,268	3,060
62,200	62,250	3,271	3,063
62,250	62,300	3,273	3,066
62,300	62,350	3,276	3,069
62,350	62,400	3,279	3,072
62,400	62,450	3,282	3,075
62,450	62,500	3,285	3,077
62,500	62,550	3,288	3,080
62,550	62,600	3,290	3,083
62,600	62,650	3,293	3,086
62,650	62,700	3,296	3,089
62,700	62,750	3,299	3,091
62,750	62,800	3,302	3,094
62,800	62,850	3,305	3,097
62,850	62,900	3,307	3,100
62,900	62,950	3,310	3,103
62,950	63,000	3,313	3,106
63,000	63,050	3,316	3,108
63,050	63,100	3,319	3,111
63,100	63,150	3,322	3,114
63,150	63,200	3,324	3,117
63,200	63,250	3,327	3,120
63,250	63,300	3,330	3,123

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
63,300	63,350	3,333	3,125
63,350	63,400	3,336	3,128
63,400	63,450	3,338	3,131
63,450	63,500	3,341	3,134
63,500	63,550	3,344	3,137
63,550	63,600	3,347	3,139
63,600	63,650	3,350	3,142
63,650	63,700	3,353	3,145
63,700	63,750	3,355	3,148
63,750	63,800	3,358	3,151
63,800	63,850	3,361	3,154
63,850	63,900	3,364	3,156
63,900	63,950	3,367	3,159
63,950	64,000	3,370	3,162
64,000	64,050	3,372	3,165
64,050	64,100	3,375	3,168
64,100	64,150	3,378	3,171
64,150	64,200	3,381	3,173
64,200	64,250	3,384	3,176
64,250	64,300	3,386	3,179
64,300	64,350	3,389	3,182
64,350	64,400	3,392	3,185
64,400	64,450	3,395	3,188
64,450	64,500	3,398	3,190
64,500	64,550	3,401	3,193
64,550	64,600	3,403	3,196
64,600	64,650	3,406	3,199
64,650	64,700	3,409	3,202
64,700	64,750	3,412	3,204
64,750	64,800	3,415	3,207
64,800	64,850	3,418	3,210
64,850	64,900	3,420	3,213
64,900	64,950	3,423	3,216
64,950	65,000	3,426	3,219
65,000	65,050	3,429	3,221
65,050	65,100	3,432	3,224
65,100	65,150	3,435	3,227
65,150	65,200	3,437	3,230
65,200	65,250	3,440	3,233
65,250	65,300	3,443	3,236
65,300	65,350	3,446	3,238
65,350	65,400	3,449	3,241
65,400	65,450	3,451	3,244
65,450	65,500	3,454	3,247
65,500	65,550	3,457	3,250
65,550	65,600	3,460	3,252
65,600	65,650	3,463	3,255
65,650	65,700	3,466	3,258
65,700	65,750	3,468	3,261
65,750	65,800	3,471	3,264
65,800	65,850	3,474	3,267
65,850	65,900	3,477	3,269
65,900	65,950	3,480	3,272
65,950	66,000	3,483	3,275
66,000	66,050	3,485	3,278
66,050	66,100	3,488	3,281
66,100	66,150	3,491	3,284

* This column must also be used by a Qualified Widow(er).

2007 Oklahoma Income Tax Table

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
66,150	66,200	3,494	3,286
66,200	66,250	3,497	3,289
66,250	66,300	3,499	3,292
66,300	66,350	3,502	3,295
66,350	66,400	3,505	3,298
66,400	66,450	3,508	3,301
66,450	66,500	3,511	3,303
66,500	66,550	3,514	3,306
66,550	66,600	3,516	3,309
66,600	66,650	3,519	3,312
66,650	66,700	3,522	3,315
66,700	66,750	3,525	3,317
66,750	66,800	3,528	3,320
66,800	66,850	3,531	3,323
66,850	66,900	3,533	3,326
66,900	66,950	3,536	3,329
66,950	67,000	3,539	3,332
67,000	67,050	3,542	3,334
67,050	67,100	3,545	3,337
67,100	67,150	3,548	3,340
67,150	67,200	3,550	3,343
67,200	67,250	3,553	3,346
67,250	67,300	3,556	3,349
67,300	67,350	3,559	3,351
67,350	67,400	3,562	3,354
67,400	67,450	3,564	3,357
67,450	67,500	3,567	3,360
67,500	67,550	3,570	3,363
67,550	67,600	3,573	3,365
67,600	67,650	3,576	3,368
67,650	67,700	3,579	3,371
67,700	67,750	3,581	3,374
67,750	67,800	3,584	3,377
67,800	67,850	3,587	3,380
67,850	67,900	3,590	3,382
67,900	67,950	3,593	3,385
67,950	68,000	3,596	3,388
68,000	68,050	3,598	3,391
68,050	68,100	3,601	3,394
68,100	68,150	3,604	3,397
68,150	68,200	3,607	3,399
68,200	68,250	3,610	3,402
68,250	68,300	3,612	3,405
68,300	68,350	3,615	3,408
68,350	68,400	3,618	3,411
68,400	68,450	3,621	3,414
68,450	68,500	3,624	3,416
68,500	68,550	3,627	3,419
68,550	68,600	3,629	3,422
68,600	68,650	3,632	3,425
68,650	68,700	3,635	3,428
68,700	68,750	3,638	3,430
68,750	68,800	3,641	3,433
68,800	68,850	3,644	3,436
68,850	68,900	3,646	3,439
68,900	68,950	3,649	3,442
68,950	69,000	3,652	3,445

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
69,000	69,050	3,655	3,447
69,050	69,100	3,658	3,450
69,100	69,150	3,661	3,453
69,150	69,200	3,663	3,456
69,200	69,250	3,666	3,459
69,250	69,300	3,669	3,462
69,300	69,350	3,672	3,464
69,350	69,400	3,675	3,467
69,400	69,450	3,677	3,470
69,450	69,500	3,680	3,473
69,500	69,550	3,683	3,476
69,550	69,600	3,686	3,478
69,600	69,650	3,689	3,481
69,650	69,700	3,692	3,484
69,700	69,750	3,694	3,487
69,750	69,800	3,697	3,490
69,800	69,850	3,700	3,493
69,850	69,900	3,703	3,495
69,900	69,950	3,706	3,498
69,950	70,000	3,709	3,501
70,000	70,050	3,711	3,504
70,050	70,100	3,714	3,507
70,100	70,150	3,717	3,510
70,150	70,200	3,720	3,512
70,200	70,250	3,723	3,515
70,250	70,300	3,725	3,518
70,300	70,350	3,728	3,521
70,350	70,400	3,731	3,524
70,400	70,450	3,734	3,527
70,450	70,500	3,737	3,529
70,500	70,550	3,740	3,532
70,550	70,600	3,742	3,535
70,600	70,650	3,745	3,538
70,650	70,700	3,748	3,541
70,700	70,750	3,751	3,543
70,750	70,800	3,754	3,546
70,800	70,850	3,757	3,549
70,850	70,900	3,759	3,552
70,900	70,950	3,762	3,555
70,950	71,000	3,765	3,558
71,000	71,050	3,768	3,560
71,050	71,100	3,771	3,563
71,100	71,150	3,774	3,566
71,150	71,200	3,776	3,569
71,200	71,250	3,779	3,572
71,250	71,300	3,782	3,575
71,300	71,350	3,785	3,577
71,350	71,400	3,788	3,580
71,400	71,450	3,790	3,583
71,450	71,500	3,793	3,586
71,500	71,550	3,796	3,589
71,550	71,600	3,799	3,591
71,600	71,650	3,802	3,594
71,650	71,700	3,805	3,597
71,700	71,750	3,807	3,600
71,750	71,800	3,810	3,603
71,800	71,850	3,813	3,606

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
71,850	71,900	3,816	3,608
71,900	71,950	3,819	3,611
71,950	72,000	3,822	3,614
72,000	72,050	3,824	3,617
72,050	72,100	3,827	3,620
72,100	72,150	3,830	3,623
72,150	72,200	3,833	3,625
72,200	72,250	3,836	3,628
72,250	72,300	3,838	3,631
72,300	72,350	3,841	3,634
72,350	72,400	3,844	3,637
72,400	72,450	3,847	3,640
72,450	72,500	3,850	3,642
72,500	72,550	3,853	3,645
72,550	72,600	3,855	3,648
72,600	72,650	3,858	3,651
72,650	72,700	3,861	3,654
72,700	72,750	3,864	3,656
72,750	72,800	3,867	3,659
72,800	72,850	3,870	3,662
72,850	72,900	3,872	3,665
72,900	72,950	3,875	3,668
72,950	73,000	3,878	3,671
73,000	73,050	3,881	3,673
73,050	73,100	3,884	3,676
73,100	73,150	3,887	3,679
73,150	73,200	3,889	3,682
73,200	73,250	3,892	3,685
73,250	73,300	3,895	3,688
73,300	73,350	3,898	3,690
73,350	73,400	3,901	3,693
73,400	73,450	3,903	3,696
73,450	73,500	3,906	3,699
73,500	73,550	3,909	3,702
73,550	73,600	3,912	3,704
73,600	73,650	3,915	3,707
73,650	73,700	3,918	3,710
73,700	73,750	3,920	3,713
73,750	73,800	3,923	3,716
73,800	73,850	3,926	3,719
73,850	73,900	3,929	3,721
73,900	73,950	3,932	3,724
73,950	74,000	3,935	3,727
74,000	74,050	3,937	3,730
74,050	74,100	3,940	3,733
74,100	74,150	3,943	3,736
74,150	74,200	3,946	3,738
74,200	74,250	3,949	3,741
74,250	74,300	3,951	3,744
74,300	74,350	3,954	3,747
74,350	74,400	3,957	3,750
74,400	74,450	3,960	3,753
74,450	74,500	3,963	3,755
74,500	74,550	3,966	3,758
74,550	74,600	3,968	3,761
74,600	74,650	3,971	3,764
74,650	74,700	3,974	3,767

* This column must also be used by a Qualified Widow(er).

2007 Oklahoma Income Tax Table

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
74,700	74,750	3,977	3,769
74,750	74,800	3,980	3,772
74,800	74,850	3,983	3,775
74,850	74,900	3,985	3,778
74,900	74,950	3,988	3,781
74,950	75,000	3,991	3,784
75,000	75,050	3,994	3,786
75,050	75,100	3,997	3,789
75,100	75,150	4,000	3,792
75,150	75,200	4,002	3,795
75,200	75,250	4,005	3,798
75,250	75,300	4,008	3,801
75,300	75,350	4,011	3,803
75,350	75,400	4,014	3,806
75,400	75,450	4,016	3,809
75,450	75,500	4,019	3,812
75,500	75,550	4,022	3,815
75,550	75,600	4,025	3,817
75,600	75,650	4,028	3,820
75,650	75,700	4,031	3,823
75,700	75,750	4,033	3,826
75,750	75,800	4,036	3,829
75,800	75,850	4,039	3,832
75,850	75,900	4,042	3,834
75,900	75,950	4,045	3,837
75,950	76,000	4,048	3,840
76,000	76,050	4,050	3,843
76,050	76,100	4,053	3,846
76,100	76,150	4,056	3,849
76,150	76,200	4,059	3,851
76,200	76,250	4,062	3,854
76,250	76,300	4,064	3,857
76,300	76,350	4,067	3,860
76,350	76,400	4,070	3,863
76,400	76,450	4,073	3,866
76,450	76,500	4,076	3,868
76,500	76,550	4,079	3,871
76,550	76,600	4,081	3,874
76,600	76,650	4,084	3,877
76,650	76,700	4,087	3,880
76,700	76,750	4,090	3,882
76,750	76,800	4,093	3,885
76,800	76,850	4,096	3,888
76,850	76,900	4,098	3,891
76,900	76,950	4,101	3,894
76,950	77,000	4,104	3,897
77,000	77,050	4,107	3,899
77,050	77,100	4,110	3,902
77,100	77,150	4,113	3,905
77,150	77,200	4,115	3,908
77,200	77,250	4,118	3,911
77,250	77,300	4,121	3,914
77,300	77,350	4,124	3,916
77,350	77,400	4,127	3,919
77,400	77,450	4,129	3,922
77,450	77,500	4,132	3,925
77,500	77,550	4,135	3,928

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
77,550	77,600	4,138	3,930
77,600	77,650	4,141	3,933
77,650	77,700	4,144	3,936
77,700	77,750	4,146	3,939
77,750	77,800	4,149	3,942
77,800	77,850	4,152	3,945
77,850	77,900	4,155	3,947
77,900	77,950	4,158	3,950
77,950	78,000	4,161	3,953
78,000	78,050	4,163	3,956
78,050	78,100	4,166	3,959
78,100	78,150	4,169	3,962
78,150	78,200	4,172	3,964
78,200	78,250	4,175	3,967
78,250	78,300	4,177	3,970
78,300	78,350	4,180	3,973
78,350	78,400	4,183	3,976
78,400	78,450	4,186	3,979
78,450	78,500	4,189	3,981
78,500	78,550	4,192	3,984
78,550	78,600	4,194	3,987
78,600	78,650	4,197	3,990
78,650	78,700	4,200	3,993
78,700	78,750	4,203	3,995
78,750	78,800	4,206	3,998
78,800	78,850	4,209	4,001
78,850	78,900	4,211	4,004
78,900	78,950	4,214	4,007
78,950	79,000	4,217	4,010
79,000	79,050	4,220	4,012
79,050	79,100	4,223	4,015
79,100	79,150	4,226	4,018
79,150	79,200	4,228	4,021
79,200	79,250	4,231	4,024
79,250	79,300	4,234	4,027
79,300	79,350	4,237	4,029
79,350	79,400	4,240	4,032
79,400	79,450	4,242	4,035
79,450	79,500	4,245	4,038
79,500	79,550	4,248	4,041
79,550	79,600	4,251	4,043
79,600	79,650	4,254	4,046
79,650	79,700	4,257	4,049
79,700	79,750	4,259	4,052
79,750	79,800	4,262	4,055
79,800	79,850	4,265	4,058
79,850	79,900	4,268	4,060
79,900	79,950	4,271	4,063
79,950	80,000	4,274	4,066
80,000	80,050	4,276	4,069
80,050	80,100	4,279	4,072
80,100	80,150	4,282	4,075
80,150	80,200	4,285	4,077
80,200	80,250	4,288	4,080
80,250	80,300	4,290	4,083
80,300	80,350	4,293	4,086
80,350	80,400	4,296	4,089

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
80,400	80,450	4,299	4,092
80,450	80,500	4,302	4,094
80,500	80,550	4,305	4,097
80,550	80,600	4,307	4,100
80,600	80,650	4,310	4,103
80,650	80,700	4,313	4,106
80,700	80,750	4,316	4,108
80,750	80,800	4,319	4,111
80,800	80,850	4,322	4,114
80,850	80,900	4,324	4,117
80,900	80,950	4,327	4,120
80,950	81,000	4,330	4,123
81,000	81,050	4,333	4,125
81,050	81,100	4,336	4,128
81,100	81,150	4,339	4,131
81,150	81,200	4,341	4,134
81,200	81,250	4,344	4,137
81,250	81,300	4,347	4,140
81,300	81,350	4,350	4,142
81,350	81,400	4,353	4,145
81,400	81,450	4,355	4,148
81,450	81,500	4,358	4,151
81,500	81,550	4,361	4,154
81,550	81,600	4,364	4,156
81,600	81,650	4,367	4,159
81,650	81,700	4,370	4,162
81,700	81,750	4,372	4,165
81,750	81,800	4,375	4,168
81,800	81,850	4,378	4,171
81,850	81,900	4,381	4,173
81,900	81,950	4,384	4,176
81,950	82,000	4,387	4,179
82,000	82,050	4,389	4,182
82,050	82,100	4,392	4,185
82,100	82,150	4,395	4,188
82,150	82,200	4,398	4,190
82,200	82,250	4,401	4,193
82,250	82,300	4,403	4,196
82,300	82,350	4,406	4,199
82,350	82,400	4,409	4,202
82,400	82,450	4,412	4,205
82,450	82,500	4,415	4,207
82,500	82,550	4,418	4,210
82,550	82,600	4,420	4,213
82,600	82,650	4,423	4,216
82,650	82,700	4,426	4,219
82,700	82,750	4,429	4,221
82,750	82,800	4,432	4,224
82,800	82,850	4,435	4,227
82,850	82,900	4,437	4,230
82,900	82,950	4,440	4,233
82,950	83,000	4,443	4,236
83,000	83,050	4,446	4,238
83,050	83,100	4,449	4,241
83,100	83,150	4,452	4,244
83,150	83,200	4,454	4,247
83,200	83,250	4,457	4,250

* This column must also be used by a Qualified Widow(er).

2007 Oklahoma Income Tax Table

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
83,250	83,300	4,460	4,253
83,300	83,350	4,463	4,255
83,350	83,400	4,466	4,258
83,400	83,450	4,468	4,261
83,450	83,500	4,471	4,264
83,500	83,550	4,474	4,267
83,550	83,600	4,477	4,269
83,600	83,650	4,480	4,272
83,650	83,700	4,483	4,275
83,700	83,750	4,485	4,278
83,750	83,800	4,488	4,281
83,800	83,850	4,491	4,284
83,850	83,900	4,494	4,286
83,900	83,950	4,497	4,289
83,950	84,000	4,500	4,292
84,000	84,050	4,502	4,295
84,050	84,100	4,505	4,298
84,100	84,150	4,508	4,301
84,150	84,200	4,511	4,303
84,200	84,250	4,514	4,306
84,250	84,300	4,516	4,309
84,300	84,350	4,519	4,312
84,350	84,400	4,522	4,315
84,400	84,450	4,525	4,318
84,450	84,500	4,528	4,320
84,500	84,550	4,531	4,323
84,550	84,600	4,533	4,326
84,600	84,650	4,536	4,329
84,650	84,700	4,539	4,332
84,700	84,750	4,542	4,334
84,750	84,800	4,545	4,337
84,800	84,850	4,548	4,340
84,850	84,900	4,550	4,343
84,900	84,950	4,553	4,346
84,950	85,000	4,556	4,349
85,000	85,050	4,559	4,351
85,050	85,100	4,562	4,354
85,100	85,150	4,565	4,357
85,150	85,200	4,567	4,360
85,200	85,250	4,570	4,363
85,250	85,300	4,573	4,366
85,300	85,350	4,576	4,368
85,350	85,400	4,579	4,371
85,400	85,450	4,581	4,374
85,450	85,500	4,584	4,377
85,500	85,550	4,587	4,380
85,550	85,600	4,590	4,382
85,600	85,650	4,593	4,385

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
85,650	85,700	4,596	4,388
85,700	85,750	4,598	4,391
85,750	85,800	4,601	4,394
85,800	85,850	4,604	4,397
85,850	85,900	4,607	4,399
85,900	85,950	4,610	4,402
85,950	86,000	4,613	4,405
86,000	86,050	4,615	4,408
86,050	86,100	4,618	4,411
86,100	86,150	4,621	4,414
86,150	86,200	4,624	4,416
86,200	86,250	4,627	4,419
86,250	86,300	4,629	4,422
86,300	86,350	4,632	4,425
86,350	86,400	4,635	4,428
86,400	86,450	4,638	4,431
86,450	86,500	4,641	4,433
86,500	86,550	4,644	4,436
86,550	86,600	4,646	4,439
86,600	86,650	4,649	4,442
86,650	86,700	4,652	4,445
86,700	86,750	4,655	4,447
86,750	86,800	4,658	4,450
86,800	86,850	4,661	4,453
86,850	86,900	4,663	4,456
86,900	86,950	4,666	4,459
86,950	87,000	4,669	4,462
87,000	87,050	4,672	4,464
87,050	87,100	4,675	4,467
87,100	87,150	4,678	4,470
87,150	87,200	4,680	4,473
87,200	87,250	4,683	4,476
87,250	87,300	4,686	4,479
87,300	87,350	4,689	4,481
87,350	87,400	4,692	4,484
87,400	87,450	4,694	4,487
87,450	87,500	4,697	4,490
87,500	87,550	4,700	4,493
87,550	87,600	4,703	4,495
87,600	87,650	4,706	4,498
87,650	87,700	4,709	4,501
87,700	87,750	4,711	4,504
87,750	87,800	4,714	4,507
87,800	87,850	4,717	4,510
87,850	87,900	4,720	4,512
87,900	87,950	4,723	4,515
87,950	88,000	4,726	4,518
88,000	88,050	4,728	4,521

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
88,050	88,100	4,731	4,524
88,100	88,150	4,734	4,527
88,150	88,200	4,737	4,529
88,200	88,250	4,740	4,532
88,250	88,300	4,742	4,535
88,300	88,350	4,745	4,538
88,350	88,400	4,748	4,541
88,400	88,450	4,751	4,544
88,450	88,500	4,754	4,546
88,500	88,550	4,757	4,549
88,550	88,600	4,759	4,552
88,600	88,650	4,762	4,555
88,650	88,700	4,765	4,558
88,700	88,750	4,768	4,560
88,750	88,800	4,771	4,563
88,800	88,850	4,774	4,566
88,850	88,900	4,776	4,569
88,900	88,950	4,779	4,572
88,950	89,000	4,782	4,575
89,000	89,050	4,785	4,577
89,050	89,100	4,788	4,580
89,100	89,150	4,791	4,583
89,150	89,200	4,793	4,586
89,200	89,250	4,796	4,589
89,250	89,300	4,799	4,592
89,300	89,350	4,802	4,594
89,350	89,400	4,805	4,597
89,400	89,450	4,807	4,600
89,450	89,500	4,810	4,603
89,500	89,550	4,813	4,606
89,550	89,600	4,816	4,608
89,600	89,650	4,819	4,611
89,650	89,700	4,822	4,614
89,700	89,750	4,824	4,617
89,750	89,800	4,827	4,620
89,800	89,850	4,830	4,623
89,850	89,900	4,833	4,625
89,900	89,950	4,836	4,628
89,950	90,000	4,839	4,631

If your Taxable Income is \$90,000 or more, use the tax computation worksheet below.

Worksheet for Calculating Tax on Taxable Income \$90,000 or more

1. Taxable Income _____
2. Less _____
3. Subtract: Line 1 minus Line 2 _____
4. Multiply Line 3 by .0565 _____
5. Tax on \$90,000 _____
6. Add: Line 4 plus Line 5 = **Total Tax** _____

$\$4,841 + 0.0565$ over \$90,000 Single or Married filing separate	
-	90,000
+	4,841

$\$4,634 + 0.0565$ over \$90,000 Married filing joint or Head of Household*	
-	90,000
+	4,634

* This column must also be used by a Qualified Widow(er).

Show Off Your Special Interests with a Special License Plate!



Check out all the
Oklahoma special plates
at www.tax.ok.gov



2-D BARCODING INFORMATION

Does Your Form Have One of These?



If you recognize this barcode from your tax return, your return was prepared using computer software utilizing two dimensional barcoding. This means your tax information will be processed faster and more accurately and you will see your refund check faster!

The Oklahoma Tax Commission accepts 2-D barcoded Forms 511 and 511NR. Below are answers to common questions about barcoding.

What Is 2-D Barcode?

Two dimensional or "2-D" barcode is the standard type of barcode used in the tax industry. It is a two dimensional stacked bar code that can contain up to 1,800 printable characters.

What Are the Benefits of 2-D Barcoding?

This technology converts all the information on a tax return into a scannable barcode. In seconds, the Oklahoma Tax Commission can read the barcode, process it immediately into our system, and eliminate the need for any manual data entry. This enables the Oklahoma Tax Commission to process more returns, faster and with no errors. Ultimately, this will mean faster refunds for the taxpayers of Oklahoma.

What Does a 2-D Barcode Look Like?

A 2-D barcode appears as a box containing multiple layers of line and dots. The barcode is placed in the upper right hand area of a computer generated tax return, if you or your tax preparer use a software package that supports the technology of 2-D barcodes. If you use computer software but the software package does not support 2-D barcoding, your form will look the same, but the area where the barcode would be printed will remain blank.

What If I Need to Change Something On My Return?

Please be sure to check all your information prior to printing. **Do not make any changes to the printed form.** If changes are needed, please make them on the computer, then, print the form. Changes made to the form after printing will not be reflected in the 2-D barcode, and could result in a delay of processing your return.

Why Should I or My Preparer Use a Software Package that Supports 2-D Barcodes?

Although electronic filing is the fastest and best method for the Tax Commission to process returns and send taxpayers their refund, we understand that not all taxpayers are comfortable with this method. 2-D barcoding allows those who still wish to file via paper to do so, while enabling efficient processing and timely refunds. The bottom line is the faster the processing, the faster the refund.

Where Do I Mail 2-D Forms?

The mailing address for 2-D income tax forms is:

Oklahoma Tax Commission
Post Office Box 269045
Oklahoma City, OK 73126-9045

} This special
mailing address
is for 2-D forms ONLY.

HOW TO CONTACT THE OKLAHOMA TAX COMMISSION

Whether you need a tax form,
have a question or need further information,
there are many ways to reach us.

VISIT US ON THE WEB!

You'll find a wealth of information on our web-site, including downloadable tax forms, answers to common questions, and online filing options for both income and business taxes!

www.tax.ok.gov

OFFICE LOCATIONS!

Oklahoma City • (405) 521-3160

2501 North Lincoln Boulevard

Tulsa • (918) 581-2399

440 South Houston, 5th Floor

Ardmore • (580) 226-4636

301 West Main, Suite 316

Lawton • (580) 248-8440

1602 NW Lawton Ave., Suite B

GIVE US A CALL!

The Oklahoma Tax Commission can be reached at **(405) 521-3160**.

The in-state toll free number is **(800) 522-8165**.

Press "0" to speak to a representative. Also see the box to the left for field office phone numbers.

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



This State of Oklahoma income tax packet and form are printed on recycled papers.

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Oklahoma Tax Commission
Income Tax
P.O. Box 26800
Oklahoma City, OK 73126-0800

Presort Standard
U.S. Postage Paid
Oklahoma Tax Commission

For faster processing of your return, please remove the lower portion of the label at the right* and place in the name/address area of your Form 511.



*If your packet does not have a mailing label in this area, please fill in the name/address area of your Form 511 completely.

State of Oklahoma RESIDENT INCOME TAX RETURN



FORM **511** 2007

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

This form is for residents only. The due date for this form is the 15th day of the fourth month after the close of the taxable year.

Your Social Security Number

Spouse's Social Security Number (joint return only)

NAME AND ADDRESS PLEASE PRINT OR TYPE

Your first name and middle initial _____ Last name _____

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

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

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, 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: _____

EXEMPTIONS

	REGULAR	SPECIAL	BLIND	
YOURSELF	+ see instructions	+ see instructions	+ see instructions	=
SPOUSE	+ see instructions	+ see instructions	+ see instructions	=
NUMBER OF DEPENDENT CHILDREN				=
NUMBER OF OTHER DEPENDENTS				=
				=
				TOTAL

ADD THE TOTALS FROM THE 4 SHADED BOXES.

WRITE THE TOTAL IN THE BOX BELOW.

Please 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) . . .	1		00
	2	Oklahoma Subtractions (enclose Schedule 511-A)	2		00
	3	Line 1 minus line 2	3		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		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:	8	Oklahoma Adjustments (enclose Schedule 511-C)	8		00
	9	Oklahoma income after adjustments (line 7 minus line 8)	9		00
• Single or Married Filing Separate: \$2,750	10	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		00
	11	Oklahoma standard deduction or Federal itemized deductions	11		00
	12	Exemptions (\$1000 x total number of exemptions claimed above)	12		00
	13	Total deductions and exemptions (add lines 10 and 11 or amount from Sch. 511-D, line 5) .	13		00
• Married Filing Joint or Qualifying Widow(er): \$5,500	14	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
• Head of Household: \$4,125	15	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		00
	16	Oklahoma child care credit (see instructions)	15		00
	17	Credit for taxes paid to another state (enclose Form 511TX)	16		00
	18	Credit for biomedical research contribution (enclose proof of contribution) . .	17		00
	19	Other credits (511CR). List 511CR line number claimed here <input type="text"/>	18		00
Federal Itemized Deductions: Enclose a copy of the Federal Schedule A.	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 the information contained in this document, attachments and schedules, is 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

Blank box for name(s) shown on Form 511

Your Social Security Number

Blank box for 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 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	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 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

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 (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 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 <div style="display: flex; justify-content: center; align-items: center; gap: 20px;"> <input style="width: 150px; height: 25px;" type="text"/> ÷ <input style="width: 150px; height: 25px;" type="text"/> </div>		
	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 Credit

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

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 <div style="display: flex; justify-content: center; align-items: center; gap: 20px;"> <input style="width: 150px; height: 25px;" type="text"/> ÷ <input style="width: 150px; height: 25px;" type="text"/> </div>		
	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



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-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 organizations, 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 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.

1	Oklahoma Wildlife Diversity Program	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	1		00
2	Low Income Health Care Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	2		00
3	Veterans Affairs Capital Improvement Program.	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	3		00
4	Oklahoma Breast and Cervical Cancer Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	4		00
5	Oklahoma Organ Donor Education Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	5		00
6	Okla. School for the Blind/Okla. School for the Deaf	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	6		00
7	Oklahoma Silver Haired Legislature and Alumni Association Programs	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	7		00
8	Support of Oklahoma Common Schools	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	8		00
9	Support of Oklahoma Road & Highway Maintenance	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	9		00
10	Support of Oklahoma Medicaid Program	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	10		00
11	County Fair Enhancement Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	11		00
12	Junior Livestock Auction Scholarship Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	12		00
13	Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	13		00
14	Oklahoma Pet Overpopulation Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	14		00
15	Support the Retirement of Capitol Dome Debt	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	15		00
16	Support of the Oklahoma National Guard	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	16		00
17	Oklahoma Leukemia and Lymphoma Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____	17		00
18	Total donations (add lines 1-17, enter total here and on line 33 of Form 511)				18		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 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.

Schedule 511-G: Information

5- Oklahoma Organ Donor Education Fund

Donate Life to your fellow Oklahomans. Hundreds of Oklahomans are waiting for the Gift of Life and your donation will fund statewide education programs to make Oklahomans aware of the importance of organ and tissue donation. You can also mail a contribution to: State Department of Health, c/o ODEAP Fund, 1000 NE 10th Street, Oklahoma City, OK 73152.

6- Oklahoma School for the Deaf / Oklahoma School for the Blind

Oklahoma School for the Deaf and Oklahoma School for the Blind provide free preschool through high school education programs for children with hearing or vision disabilities. The schools also provide advice for families with infants and preschoolers and consultation statewide to help local schools meet the educational needs of their students with these disabilities. If you are not receiving a refund, you may still send a donation to: Oklahoma Department of Rehabilitation Services, c/o OSD/OSB Donation, 3535 NW 58th Street, #500, Oklahoma City, OK 73112-4815.

7- 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.

8- Support of Oklahoma Common Schools

You may donate from your tax refund for the benefit of Oklahoma Common Schools. Donations will be placed in a fund to be used by the Department of Education for the purpose of funding common education. Monies from the fund will be apportioned as and in the manner that state aid is provided to the common schools. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Education, c/o Support of Oklahoma Common Schools, 2500 N Lincoln Blvd., Suite 112, Oklahoma City, OK 73105.

9- Support of Oklahoma Road and Highway Maintenance

You may donate from your tax refund for the benefit of maintenance of Oklahoma's roads, highways and bridges. Donations will be placed in a fund to be used by the Department of Transportation (ODOT) for the purpose of funding road, highway and bridge maintenance. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Transportation, Attn: Comptroller Division, 200 NE 21st Street, Oklahoma City, OK 73105.

10- Support of Oklahoma Medicaid Program

You may donate from your tax refund for the benefit of the Oklahoma Medicaid Program. The program provides health care to low-income children, pregnant women, elderly Oklahomans and people with disabilities. Your donation will be matched with federal Medicaid money. Every dollar donated will draw approximately \$2.40 in federal dollars. Donations will be placed in a fund to be used by the state Health Care Authority for the purpose of funding the Medicaid program. If you are not receiving a refund, you may still donate. Mail your contribution to: OHCA, P.O. Box 18276, Oklahoma City, OK 73154.

11- County Fair Enhancement Fund

You may donate from your tax refund for the benefit of Oklahoma county fairs. Donations will be placed in the Oklahoma County Fair Enhancement Fund. Funds will be used for construction, facility improvements, and payment of premiums at county fairs. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Market Development Division, 2800 North Lincoln Blvd., Oklahoma City, OK 73105.

12- Junior Livestock Auction Scholarship Fund

You may donate from your tax refund for the benefit of the State of Oklahoma Junior Livestock Auction Scholarship Revolving Fund. Monies from the fund may be budgeted for the purpose of helping fund educational opportunities for students exhibiting at the two statewide Junior Livestock Auctions which service the entire state and are held annually in Oklahoma City and Tulsa. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Market Development Division, 2800 North Lincoln Blvd., Oklahoma City, OK 73105.

13- 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.

14- 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.

15- 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.

16- 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.

17- 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.



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	If the Oklahoma Tax Commission may discuss this return with your tax preparer, please check here: <input type="checkbox"/>
Occupation	Occupation	
		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.