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1997 FORM 511-RF

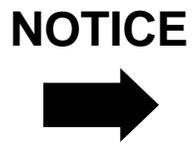
Oklahoma Tax Commission • Claim for Refund

IT10003-09-97-IT

For Resident taxpayers who are NOT required to file a Federal Return

Form header section including Filing Status (Single, Married, etc.), Social Security Numbers, Exemptions (Yourself, Spouse, Children, etc.), and Address fields.

caution:



NOTICE (1) This form shall be used ONLY if: (2) You are a resident of Oklahoma. (3) You do not have sufficient gross income to REQUIRE you to file a Federal return. (For federal filing requirements see chart A or B on the back of this form) (4) You had Oklahoma wages and your employer withheld Oklahoma income tax or you have paid Estimated Tax.

Main calculation section with lines 1 through 11, including income, taxes, credits, and the final refund amount.

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.

Signature section for Taxpayer, Spouse, and Paid Preparer, along with Oklahoma Tax Commission contact information.

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

FEDERAL FILING REQUIREMENTS

If you are required to file a federal return, then you are required to file on Form 511 or 511EZ and do not qualify to file this form.

Chart A - For Most People

To use this chart, first find your filing status. Then, read across to find your age at the end of 1997, you must file a return if your **gross income**** was at least the amount shown in the last column.

Filing status	Age*	Gross income**
Single	under 65	6,800
	65 or older	7,800
Married, filing jointly	under 65 (both spouses)	12,200
	65 or older (one spouse)	13,000
	65 or older (both spouses)	13,800
Married, filing separately	any age	2,650
Head of household	under 65	8,700
	65 or older	9,700
Qualifying widow(er) with dependent child	under 65	9,550
	65 or older	10,350

* If you turned age 65 on January 1, 1998, you are considered to be age 65 at the end of 1997.

** **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any gain on the sale of your home (even if you may exclude or postpone part or all of the gain). **Do not** include social security benefits unless you are married filing a separate return and you lived with your spouse at anytime in 1997.

Chart B - 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 this chart, **unearned income** includes taxable interest and dividends. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants.

Single

If you are:	AND	Your unearned income was:	AND	The total of that income plus your earned income was:
under 65		\$1 or more \$0		more than \$ 650 more than \$4,150
65 or blind		\$1 or more \$0		more than \$1,650 more than \$5,150
65 and blind		\$1 or more \$0		more than \$2,650 more than \$6,150

Married

If you are:	AND	Your unearned income was:	AND	The total of that income plus your earned income was:
under 65		\$1 or more \$0		more than \$ 650 more than \$3,450
65 or blind		\$1 or more \$0		more than \$1,450 more than \$4,250
65 and blind		\$1 or more \$0		more than \$2,250 more than \$5,050
Married dependents any age:		Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes.		