

FORM 511 2004

For the year January 1 - December 31, 2004, or other taxable year beginning _____, 2004 ending _____.

State of Oklahoma Income Tax Return

Your Social Security Number

Spouse's Social Security Number
(joint return only)

Print or Type	Your first name	Middle initial	Last name
	If a joint return, spouse's first name	Middle initial	Last name
Home address (number and street, including apartment number or rural route)			
City		State	Zip

Filing Status

1 Single

2 Married filing joint return (even if only one had income)

3 Married filing separate.
If spouse is also filing, give SSN and name on line below: _____

4 Head of household with qualifying person

5 Qualifying widow(er) with dependent child. Year spouse died: _____

EXEMPTIONS

	Regular	Special	Blind	
Yourself	+ <input type="text"/>	+ <input type="text"/>	+ <input type="text"/>	= <input type="text"/>
Spouse	+ <input type="text"/>	+ <input type="text"/>	+ <input type="text"/>	= <input type="text"/>
Number of dependent children				= <input type="text"/>
Number of other dependents				= <input type="text"/>

Add the Totals from the 4 shaded boxes.
Write the Total in the box below.

Total

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

2004

65 or Over? (See Instructions) Yourself Spouse

Not Required to File... (see instructions)

Check this box if you do not have sufficient gross income to require you to file a Federal return.

PART ONE: To Arrive at Oklahoma Adjusted Gross Income

Please Round to Nearest Whole Dollar

1	Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ)	1	<input type="text"/>	<input type="text"/>	00
2	Oklahoma Subtractions (Enclose Schedule 511-A)	2	<input type="text"/>	<input type="text"/>	00
3	Line 1 minus line 2	3	<input type="text"/>	<input type="text"/>	00
4	Out-of-state income, except wages (describe and enclose Federal schedule) ..	4	<input type="text"/>	<input type="text"/>	00
5	Line 3 minus line 4	5	<input type="text"/>	<input type="text"/>	00
6	Oklahoma Additions (Enclose Schedule 511-B)	6	<input type="text"/>	<input type="text"/>	00
7	Oklahoma adjusted gross income (line 5 plus line 6)	7	<input type="text"/>	<input type="text"/>	00

(If the amount on line 7 is different than line 1, please enclose a copy of your Federal return)

PART TWO: Adjustments to Arrive at Oklahoma Taxable Income

8	Oklahoma Adjustments (Enclose Schedule 511-C)	8	<input type="text"/>	<input type="text"/>	00
9	Oklahoma income after adjustments (line 7 minus line 8)	9	<input type="text"/>	<input type="text"/>	00
<i>If line 4 is zero, complete lines 10-11. If line 4 is greater than zero, see Schedule 511-D.</i>					
10	Oklahoma standard deduction or Federal itemized deductions	10	<input type="text"/>	<input type="text"/>	00
11	Exemptions (\$1000 x number of exemptions claimed above) .	11	<input type="text"/>	<input type="text"/>	00
12	Total deductions and exemptions (add lines 10-11 or enter amount from Schedule 511-D, line 5)	12	<input type="text"/>	<input type="text"/>	00
13	Oklahoma Taxable Income: METHOD 1 (line 9 minus line 12)	13	<input type="text"/>	<input type="text"/>	00
14	Tax from Tax Table 1 (pages 19-24 of packet)	14	<input type="text"/>	<input type="text"/>	00
<i>If line 7 is equal to or larger than line 1, complete line 15.</i>					
<i>If line 7 is smaller than line 1, see Schedule 511-E.</i>					
15	Federal income tax deduction (enter the amount paid not withheld or enter amount from Schedule 511-E, line 3) .	15	<input type="text"/>	<input type="text"/>	00
16	Oklahoma Taxable Income: METHOD 2 (line 13 minus line 15)	16	<input type="text"/>	<input type="text"/>	00
17	Tax from Tax Table 2 (pages 25-30 of packet)	17	<input type="text"/>	<input type="text"/>	00
18	Oklahoma Income Tax (lesser of line 14 or 17) (If using Farm Income Averaging, enter Form 573, line 42 & check here <input type="checkbox"/>)	18	<input type="text"/>	<input type="text"/>	00

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.

Do not staple documentation to this form. If you need to attach items, please use a paper clip.

PART THREE: Tax, Payments and Credits

19	Total from line 18	19	00	
	<i>If line 7 is equal to or larger than 1, complete line 20. If line 7 is smaller than line 1, see Schedule 511-F.</i>			
20	Oklahoma child care credit (see instructions)	20	00	
21	Credit for taxes paid to another state (enclose Form 511TX)	21	00	
22	Other credits (511CR) <i>Please list 511CR line number claimed here</i> <input style="width:50px;" type="text"/>	22	00	
23	Line 19 minus lines 20, 21 and 22 <i>Do not enter less than zero.</i>	23	00	
24	Use Tax (see instructions on page 10) <input type="checkbox"/> Check here if no use tax is due.	24	00	
25	Balance (add lines 23 and 24)	25	00	
26	Oklahoma withholding (enclose W-2s, 1099s or other withholding statements) . . .26	00		
27	2004 Oklahoma estimated tax payments . (<i>qualified farmer</i> <input type="checkbox"/>) 27	00		
28	2004 payment with extension	00		
29	Low Income Property Tax Credit (enclose Form 538-H) 29	00		
30	Sales Tax Relief Credit (enclose Form 538-S, see instructions) 30	00		
31	Tornado Tax Credit (enclose Form 509, Form 510 or Form 575) . . . 31	00		
	<i>If line 7 is equal to or larger than line 1, complete line 32. If line 7 is smaller than line 1, see Schedule 511-G. If you are not required to file, see instructions.</i>			
32	Oklahoma Earned Income Credit (see instructions)	00		
33	Total payments and credits (add lines 26-32)	33		00

PART FOUR: Overpaid

34	Overpayment (if line 33 is greater than line 25) <i>subtract line 25 from line 33</i> . . . Overpayment 34	34	00	
35	Amount from line 34 to be credited to your 2005 estimated tax 35 <input style="width:100px;" type="text"/>	00		
	<i>Schedule 511-H 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-H in the oval below. If you give to more than one organization, please put a "99" in the oval below.</i>			
36	Donations from your refund. (total from Sch. 511-H, line 10) <input style="width:50px;" type="text"/> .36	00		
37	Total deductions from refund (add lines 35 and 36)	37	00	
<div style="display: flex; justify-content: space-between;"> <div style="font-size: 1.2em; font-weight: bold;">Direct Deposit Option:</div> <div style="font-size: 0.8em;">For instructions, please see page 13 of your Individual Resident Income Tax Packet.</div> </div> <p>Yes! Please deposit my refund in my <input type="checkbox"/> checking account <input type="checkbox"/> savings account</p> <p>Routing Number: <input style="width: 150px;" type="text"/></p> <p>Account Number: <input style="width: 250px;" type="text"/></p>				
38	Amount to be refunded (line 34 minus line 37)	Refund 38	00	

PART FIVE: Tax Due

39	Tax Due (if line 25 is greater than line 33) <i>subtract line 33 from line 25</i>	39	00
40	Donation: Oklahoma Organ Donor Education Fund <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____	40	00
41	Underpayment of estimated tax	41	00
42	For delinquent payment (add penalty of 5% plus interest at 1.25% per month)	42	00
43	Total tax, donation, penalty and interest (add lines 39-42)	43	00

Under penalty of perjury, I declare that the information contained in this document, attachments and schedules are true and correct to the best of my knowledge and belief. Check this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.

Taxpayer's signature _____ Date _____ Taxpayer's occupation _____ Daytime Phone (optional) _____	Spouse's signature _____ Date _____ Spouse's occupation _____ Daytime Phone (optional) _____	Paid Preparer's signature _____ Date _____ Paid Preparer's address and phone number _____ Paid Preparer's I.D. Number _____
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Check this box if the taxpayer did not want this return filed electronically.

Name(s) shown on Form 511

Your Social Security Number

Schedule 511-A

Oklahoma Subtractions

See instructions for detail on qualification and 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	Oklahoma or Federal government retirement (see instructions for limitation)	3		00
4	Other retirement income (see instructions for worksheet)	4		00
5	U.S.Railroad Retirement Board benefits	5		00
6	Oklahoma depletion	6		00
7	Oklahoma net operating loss	7		00
8	Exempt tribal income	8		00
9	Gains from the sale of exempt government obligations	9		00
10	Miscellaneous: Other subtractions (enter number in box for type of deduction)	10		00
11	Total subtractions (add lines 1-10, enter total here and on line 2 of Form 511)	11		00

Schedule 511-B

Oklahoma Additions

See instructions for detail on qualification and 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	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	Miscellaneous: Other additions (describe _____) Enter as a positive number	7		00
8	Total additions (add lines 1-7, enter total here and on line 6 of Form 511)	8		00

Schedule 511-C

Oklahoma Adjustments

See instructions for detail on qualification and 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	Indian employment exclusion (not exempt tribal income, see Schedule 511-A, line 8)	6		00
7	Contributions to Oklahoma 529 College Savings Plan Account(s)	7		00
8	Qualified medical savings account (not deducted on your Federal return)	8		00
9	Agricultural commodity processing facility exclusion	9		00
10	Accelerated Oklahoma depreciation for swine or poultry producers	10		00
11	Discharge of indebtedness for farmers	11		00
12	Oklahoma Police Corps Program scholarship or stipend	12		00
13	Total adjustments (add lines 1-12, enter total here and on line 8 of Form 511)	13		00

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

Name(s) shown on Form 511 _____

Your Social Security Number _____

Schedule 511-D

Deductions and Exemptions Computation Worksheet

If you have income from out-of-state, 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.

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="text-align: center;"> <input type="text"/> ÷ <input type="text"/> </div> Enter the percentage from the above calculation here (<i>do not enter more than 100%</i>)	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. <i>Leave lines 10 and 11 of Form 511 blank</i>)	5		00

Schedule 511-E

Federal Income Tax Deduction Computation Worksheet

Federal income taxes are deductible only to the extent they relate to income subject to taxation in Oklahoma. Federal income tax must be prorated on the ratio of Oklahoma Adjusted Gross Income to the Federal Adjusted Gross Income.

1	2004 Federal income tax (amount paid, not amount withheld).	1		00
2	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 <div style="text-align: center;"> <input type="text"/> ÷ <input type="text"/> </div> Enter the percentage from the above calculation here (<i>do not enter more than 100%</i>)	2		%
3	Allowable Federal income tax deduction (multiply line 1 by percentage on line 2, enter total here and on line 15 of Form 511)	3		00

Schedule 511-F

Child Care Credit Computation Worksheet

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.

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="text-align: center;"> <input type="text"/> ÷ <input type="text"/> </div> Enter the percentage from the above calculation here (<i>do not enter more than 100%</i>)	3		%
4	Oklahoma child care credit (multiply line 2 by line 3, enter total here and on line 20 of Form 511)	4		00

Name(s) shown on Form 511

Your Social Security Number

Schedule 511-G

Earned Income Credit Computation Worksheet

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.

1	Federal earned income credit		00
2	Multiply line 1 by 5%		00
3	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511		
	<div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div> \div <div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>		
	Enter the percentage from the above calculation here (do not enter more than 100%)		%
4	Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 32 of Form 511)		00

Schedule 511-H

Donations from Refund

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, their mission, how funds are utilized, and their mailing address are shown on the back of this form (Schedule 511-H Information). If you are not receiving a refund, but would like to make a donation to one of these charities, Schedule 511-H 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 40 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 36 of Form 511, please list the line number of the charity to which you donated. If you donate to more than one charity, please write a "99" in the oval on line 36 of Form 511.

1	Oklahoma Wildlife Diversity Program	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
2	Low Income Health Care Fund	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
3	Veterans Affairs Capital Improvement Program	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
4	Oklahoma Breast and Cervical Cancer Fund	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
5	Oklahoma City Bombing Memorial Fund	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
6	Oklahoma Organ Donor Education Fund	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
7	Okla. School for the Blind/Okla. School for the Deaf	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
8	Tulsa Reconciliation Educ. & Scholarship Trust Fund	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
9	Oklahoma Silver Haired Legislature Program	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
10	Support of Oklahoma Common Schools	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
11	Support of Oklahoma Road & Highway Maintenance	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
12	Support of Oklahoma Medicaid Program	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
13	County Fair Enhancement Fund	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
14	Junior Livestock Auction Scholarship Fund	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
15	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"/>	\$_____		00
16	Oklahoma Pet Overpopulation Fund	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$_____		00
17	Total donations (add lines 1-16, enter total here and on line 36 of Form 511)								00

FORM 538-s 2004

OKLAHOMA CLAIM FOR CREDIT OR REFUND OF SALES TAX

Your Social Security Number →

Spouse's Social Security Number →

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

Print first name	Middle initial	Last name
If a joint return, spouse's first name	Middle initial	Last name
Present home address (number and street, including apartment number, or rural route)		
City	State	Zip

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)	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, B, C, and D)

PART 3: GROSS 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
- 2003 Earned Income Credit (EIC) received in 2004 and Advanced EIC received in 2004
- Nontaxable sources of income (specify)
- Enter **gross** income from rental, royalties, partnerships, estates and trusts, and gains from the sale or exchange of property (taxable & nontaxable) (enclose Federal return including schedules) .
- Enter **gross** income from business and farm (enclose Federal return including schedules)
- Other (specify)
- Total gross household income (Add lines 1-13)

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
11		00
12		00
13		00
14		00

If line 14 is over income limits shown in steps 3 and 4 on back of this form, no credit is allowed.

PART 4: SALES TAX CREDIT COMPUTATION

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

If you are filing a Form 511, carry the amount on line 15 to the Form 511, line 30.

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	Preparer's Signature and Date
Occupation	Occupation	

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

NOTICE

Persons who have received TANF (temporary assistance for needy families) for any month in the year of 2004 will not be eligible for the sales tax credit or refund.

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, 2004 to December 31, 2004.

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 <u>physically live</u> 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* \$15,000 or less?
	 Yes (File Form 538-S)  No (go to step 4)
Step 4	Is your total gross household income* \$30,000 or less and at least one of the following applies?
	<ul style="list-style-type: none">• You can claim an exemption for your dependent.• You and/or your spouse are 65 years of age or older by 12/31/04.• 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, 2004, 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 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, 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 filing 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 if the amount of your overpayment (refund) on your tax return is less than the amount of this credit or if you owe tax on your tax return. Your return claiming the sales tax credit must be filed no later than June 30th if the amount of your overpayment (refund) is equal to or more than the amount of this credit.

If you are not filing an Oklahoma Income Tax Return, Form 511, this form must be signed and filed on or before June 30th.

Mail to: Oklahoma Tax Commission, P.O. Box 26800, Oklahoma City, OK 73126-0800.

Note: Extensions do not apply to this form. If your claim is not filed by the due date, you will not receive the sales tax credit. Refer to the above due dates of April 15th or June 30th to determine which one applies to you.