

# OKLAHOMA RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX



Form 512E - 2009

Section 501(c) of the Internal Revenue Code

<b>AMENDED RETURN!</b>
Check box if this is an amended 512E: <input type="checkbox"/>

**PART 1:** For the year January 1 - December 31 2009, or other taxable year beginning \_\_\_\_\_, 2009 ending \_\_\_\_\_, \_\_\_\_\_.

Name of Organization	
Address (number and street)	
City, State and Zip	
Federal Identification Number	Date Qualified for Tax Exempt Status

<b>OFFICE USE ONLY</b>
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Enter the name and address used on your return for prior year (if same, write "same"). If none filed, give reason.

**PART 2: STATEMENT OF UNRELATED BUSINESS TAXABLE INCOME** (Please read instructions on the back of this form)

	Total Federal	Allocable Oklahoma
A. Total unrelated trade or business income - applicable Federal Form(s) 990		
B. Total unrelated trade or business deductions - applicable Fed. Form(s) 990		
C. Unrelated business taxable income - Enter here and on line 1 below		

**INCOME SUBJECT TO TAX**

1. Unrelated business taxable income - from statement above (allocable to Oklahoma) .....	1		00
2. Other net income - enclose schedule .....	2		00
3. Oklahoma taxable income (total of lines 1 and 2) .....	3		00

**TAX COMPUTATION**

4. Tax at 6% of line 3 (If Trust - See Rate Schedule on Page 2) .....	4		00
5. Amount paid on 2009 estimate .....	5		00
6. Oklahoma withholding (enclose Form 1099, Form 500A, Form 500B or other withholding statement) .....	6		00
7. Add lines 5 and 6 and enter amount .....	7		00
8. Overpayment (if line 7 is larger than line 4 enter amount overpaid) .....	8		00
9. Amount of line 8 to be credited to 2010 estimated tax .....	9		00

Line 10 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 the instructions to this form, in the oval below. If you give to more than one organization, please put a "99" in the oval and attach a schedule showing how you would like your donation split.

10. Donations from your refund .....	10		00
11. Add lines 9 and 10 and enter amount .....	11		00
12. Amount to be refunded to you (line 8 minus line 11) .....	12	<b>Refund</b>	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 3 of instructions.

Is this refund going to or through an account that is located outside of the United States?  Yes  No  
(See Page 3 of instructions to see if you qualify for Direct Deposit)

Deposit my refund in my:  checking account  savings account

Routing Number:

Account Number:

13. Tax due (if line 4 is larger than line 7 enter tax due) .....	13		00
14. For delinquent payment, add penalty of 5% _____ plus interest at 1 1/4% per month .....	14		00
15. Underpayment of estimated tax interest (enclose Form OW-8-P) .....	15		00
16. Total tax, penalty and interest due - Add lines 13, 14 & 15; pay in full with return .....	16	<b>Balance</b>	00

**PART 3: SIGNATURE AND VERIFICATION**

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.

Signature of Officer or Trustee	
Print Name	
Title	
Date	Phone Number with Area Code

Signature of Individual or Firm Preparing this Return	
Print Name	
Address	
Date	Phone Number with Area Code

**GENERAL INSTRUCTIONS**

- Parts 1 and 3 must be completed by all organizations. If you were required to file an annual information return with the Internal Revenue Service, enclose a copy of the information return; including any supporting schedules (i.e. Form 990, 990-EZ, 990-PF).
- Part 2 is to be completed by those organizations who have unrelated trade or business income. If you were required to file an income tax return with the Internal Revenue Service, enclose a copy of the tax return; including any supporting schedules (i.e. Form 990-T).
- Every organization shall make a return for each year. Title 68 O.S. Section 2368.
- The filing date shall be the same as required by the Internal Revenue Code.
- Exempt Organizations are subject to tax on unrelated business income. Title 68 O.S. Section 2359.
- Investment income of Exempt Organizations subject to Federal Excise tax is not subject to Oklahoma Income Tax; however, any income subject to Income tax under the Internal Revenue Code is subject to Oklahoma Income Tax.
- Complete the Oklahoma Statement of Unrelated Business Income and attach a schedule of any other taxable income.
- Total Unrelated Trade or Business Deductions includes the “specific deduction” allowed on the Federal return.
- If you do not have a Federal Identification number, you may obtain one by visiting the IRS website at [www.irs.gov](http://www.irs.gov) or by calling the Internal Revenue Service at (800) 829-4933.

**NOTE: If exempt organization is a trust, the following rates apply.**

If taxable income is:	At least	But less than							
	-0-	- 1,000	Pay	.....	1/2 of 1%	of Taxable Income	.....		
	1,000	- 2,500	Pay	.....	5.00	+ 1%	over	.....	1,000
	2,500	- 3,750	Pay	.....	20.00	+ 2%	over	.....	2,500
	3,750	- 4,900	Pay	.....	45.00	+ 3%	over	.....	3,750
	4,900	- 7,200	Pay	.....	79.50	+ 4%	over	.....	4,900
	7,200	- 8,700	Pay	.....	171.50	+ 5%	over	.....	7,200
	8,700	- over	Pay	.....	246.50	+ 5.5%	over	.....	8,700

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

**Mail to:**

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

**DONATIONS FROM REFUND**

**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, wildlife observation activities, workshops, informational brochures and posters.

**2 - Oklahoma Breast and Cervical Cancer Program**

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 to provide mammograms, pap tests and biopsies for low income women.

**3 - Oklahoma Silver Haired Legislature and Alumni Association Programs**

You may donate from your tax refund for the benefit of the 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.

**4 - Support of 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.

DONATIONS FROM REFUND (CONTINUED)

**5 - Oklahoma Pet Overpopulation Fund**

You may donate from your tax refund for the benefit of the Oklahoma Pet Overpopulation Fund. Monies placed in this fund will be expended by the Department of Agriculture, Food and Forestry for the purpose of developing educational programs on pet overpopulation and for implementing spay/neuter efforts in this state.

**6 - Support of the Oklahoma National Guard**

You have the opportunity to donate from your tax refund for the benefit of providing financial relief to qualified members of the Oklahoma National Guard and their families. Donations will be placed in the Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program. Monies, to assist Oklahoma National Guard members and their families with approved hardship expenses, will be expended by the Military Department.

**7 - Oklahoma Leukemia and Lymphoma Fund**

You have the opportunity to donate from your tax refund for the benefit of the Oklahoma Leukemia and Lymphoma Revolving Fund. Monies from the fund will be used by the State Department of Health for the purpose of supporting voluntary health agencies dedicated to curing Leukemia, Lymphoma, Hodgkin's Disease, and Myeloma and to improving the quality of life of patients and their families.

**8 - Support of Programs for Regional Food Banks in Oklahoma**

You may donate from your tax refund for the benefit of the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma (Oklahoma Food Banks). The Oklahoma Food Banks are the largest hunger-relief organizations in the state - distributing food to charitable and faith-based feeding programs throughout all 77 counties in Oklahoma. Your donation will be used to help provide food to the more than 500,000 Oklahomans at risk of hunger on a daily basis.

**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).

**WARNING!** Due to changes in the electronic banking rules, the Oklahoma Tax Commission will no longer allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution you will be issued a paper check.

**JOE SMITH**  
**SUSIE SMITH**  
123 Main Street  
Anyplace, OK 00000

**1234**  
15-0000/0000

PAY TO THE ORDER OF **SAMPLE** \$   
DOLLARS

**ANYPLACE BANK**  
Anyplace, OK 00000  
For

**SAMPLE**

①: 120120012 ②: 2020268620 ③ 1234

Account Number

Routing Number

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