State of Oklahoma

CLAIM FOR CREDIT OR REFUND OF PROPERTY TAX

This form is due on or before June 30, 2014.

FORM **538-H** 2013

Taxpayer first name, middle initial and last name	
Spouse's first name, middle initial and last name (if a joint return)	Taxpayer Social Security Number:
Present home address (number and street, including apartment number or rural route)	Spouse's Social Security Number:
City, State, ZIP	Phone Number: ( )

PART 1: QUALIFICATION QUESTIONS

A: Were you a resident of Oklahoma for all of the year? ..... ☐ Yes ☐ No — **(if you marked "no" on line A, do not file this form)**

B: Are you or your spouse 65 or over? If no, answer question "C" ..... ☐ Yes ☐ No

C: Were you totally disabled for the full year? **If yes, please submit proof.** ☐ Yes ☐ No — **(if you marked "no" on both lines B and C, do not file this form)**

D: Are you required to file an Oklahoma Income Tax return this year? ☐ Yes ☐ No — **Note: If "yes" on line D, this claim MUST be enclosed with and credit claimed on Form 511.**

PART 2: GROSS HOUSEHOLD INCOME (ROUND TO NEAREST DOLLAR)

Enter TOTAL GROSS income and assistance, taxable and nontaxable, received by ALL members of your household in 2013.

	Yearly Income You may not enter negative amounts	
1. Enter total wages, salaries, fees, commissions, bonuses, and tips (including nontaxable income from your W-2)	1	00
2. Enter total interest and dividend income received	2	00
3. Total of all dependents' income	3	00
4. Social Security payments (total including Medicare)	4	00
5. Railroad Retirement benefits	5	00
6. Other pensions, annuities and IRAs	6	00
7. Alimony	7	00
8. Unemployment benefits	8	00
9. Earned Income Credit (EIC) received in 2013	9	00
10. Nontaxable sources of income (specify) _____ ..... Examples of nontaxable sources of income are: Veteran's disability payments, worker's compensation, loss of time insurance, support money and public assistance (housing assistance, cash, etc.)	10	00
	You may not enter negative amounts	
11. Enter **gross** (positive) income from rentals, royalties, partnerships, estates & trusts, and gains from the sale or exchange of property (taxable and nontaxable) (enclose Federal return including schedules).	11	00
12. Enter **gross** (positive) business and farm income (enclose Federal return including schedules) ...	12	00
13. Other (specify) _____	13	00
14. Total gross household income (Add lines 1-13) **If over $12,000, STOP, you don't qualify for the credit or refund.**	14	00

PART 3: GROSS HOUSEHOLD INCOME OF $12,000 OR LESS

15. Enter the amount of 2013 real estate taxes paid on your homestead ..... **A copy of your tax bill must be enclosed with this claim form.**	15	00
16. To compute credit or refund allowable: Multiply the amount of total household income from Part 2, line 14: $ _____ X 1% (0.01). Enter result here	16	00
17. Amount of credit or refund, subtract line 16 from line 15 (not to exceed $200)	17	00
18. If you are required to file an Oklahoma Income Tax return, enter the amount from line 17 here and as a credit on Form 511	18	00
19. If you are NOT required to file an Oklahoma Income Tax return, enter the amount from line 17 here. (This amount will be refunded either by direct deposit or debit card; see instructions)	19	00

DIRECT DEPOSIT OPTION: For those NOT filing a Form 511. (See page 2 to see if you qualify for Direct Deposit)

Is this refund going to or through an account that is located outside of the United States? ☐ Yes ☐ No	**Deposit my refund in my:** ☐ **checking account** ☐ **savings account**	**Routing Number:** **Account Number:**

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

Claimant's Signature and Date	Spouse's Signature and Date

Instructions for Form 538-H

Part 2

For this form "Gross Household Income" means the amount of income of every type, regardless of the source (except for gifts) 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, pensions, annuities, social security, unemployment payments, veteran's disability compensation, school grants or scholarships, public assistance payments, alimony, support money, workmen's compensation, loss-of-time insurance payments, capital gains, and self-employment. If self-employed, enter the gross income from business, and enclose a copy of your Federal return, including all schedules and any other type of income received. (Lines 1 through 13.)

Part 3

Any person sixty-five (65) years of age or older or any totally disabled person who is the head of 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 twelve thousand dollars ($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. Each head of household shall be allowed to file only one (1) claim per year.

The amount of any claim filed shall be for the amount of the property taxes paid by the claimant for the preceding calendar year which exceeds one percent (1%) of the total household income, but no claim for property tax relief shall exceed two hundred dollars ($200).

All claims for relief with respect to property taxes shall be received by the Oklahoma Tax Commission (OTC) on or before **June 30th** each year for property taxes paid for the preceding calendar year. If the due date falls on a weekend or legal holiday when the OTC offices are closed, your return is due the next business day. Your return must be postmarked by the due date to be considered timely filed. An amended return cannot be filed to claim this credit after the due date; the claim must be filed on or before the due date.

Claims for property tax relief shall be allowed as a direct tax credit on the taxpayer's individual income tax return filed for the calendar year involved. In all cases where claimants have no income tax liability, such claim, or any balance thereof, shall be paid out in the same manner and out of the same fund as refunds of income taxes.

Refund Information for those Not Filing a Form 511

If you are **not** filing a Form 511 and would like to have the amount shown on line 19 deposited directly into your checking or savings account, complete the "Direct Deposit Option" section. (If you **are** filing a Form 511, you will complete the Direct Deposit section on the Form 511.) **If you do not choose direct deposit you will receive a debit card.**

WARNING! The OTC will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution your refund will be mailed to the address shown on your return.

Definition of Terms for Form 538-H

• "Disabled Person" means a person unable to engage in any substantial gainful activity by reason of a medically determined physical or mental impairment which can be expected to last for a continuous period of twelve (12) months or more. Proof of disability may be established by certification by an agency of State Government, an insurance company or as may be required by the OTC. Eligibility to receive disability benefits under the Federal Social Security Act shall constitute proof of disability.

• "Household" means any house, dwelling or other type of living quarters, and the real property thereof, occupied by the owner or joint owners as a residence, subject to Ad Valorem taxation.

• "Head of Household" means a person who as owner or joint owner maintained a home and furnished his own support for said home furnishings and other material necessities.

• "Property Taxes" means the Ad Valorem taxes on the household actually paid by the head of the household for the preceding calendar year. Do not include personal property taxes.

• "Resident of Oklahoma" is defined as a person legally domiciled in this state for the entire tax year.

Mailing and Assistance

Mail your completed form to: Oklahoma Tax Commission • P.O. Box 26800 • Oklahoma City, OK 73126-0800
If you have questions, please call (405) 521-3160 or in-state 1 (800) 522-8165.

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