OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

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June 1, 2004

Tulsa, OK 74114-1725

RE:
File No. LR-04-097

Dear

Pursuant to the request of Congressman Sullivan, we have reviewed the tax statutes for exemptions of special considerations for residents who are legally blind.

The individual income tax statutes have two additional exemptions which may qualify. These exemptions are:

1. An additional exemption of $1,000.00 for each taxpayer or spouse who is blind at the close of the tax year. For purposes of this exemption an individual is blind only if the central visual acuity of the individual does not exceed 20/200 in the better eye with correcting lenses, or if the visual acuity of the individual is greater than 20/200, but is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty (20) degrees, and
2. An additional exemption of $1,000.00 for each taxpayer or spouse who is sixty-five (65) years of age or older at the close of the tax year based upon the filing status and federal adjusted gross income of the taxpayer. Taxpayers with the filing status of married and filing jointly may claim this exemption if the federal adjusted gross income does not exceed $25,000.00.

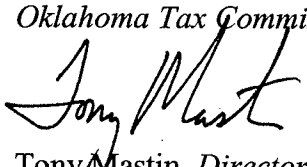
68 O.S. §2358.

If has not taken advantage of these exemptions, amended returns may be filed for the last three years.

If my office may be of further service to you or the please feel free to contact me at (405) 521-3123.

Sincerely,

Oklahoma Tax Commission



Tony Mastin, *Director*
Tax Policy and Research Division

CC: Larry Shropshire, *Administrator*
Oklahoma Tax Commission