OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION

PHONE (405) 521-3133
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December 15, 2011

Re: LR 10-141; Income Tax Adjustment for Living Organ Donations

Dear

This is in response to your inquiry of May 24, 2010 wherein you requested guidance regarding the income tax deduction for living organ donations.

The following rule (710:50-15-67) relates to the deduction for living organ donation.

710:50-15-67. Deduction for living organ donation
(a) Oklahoma resident individuals (or their dependents) who donate one or more human organs while living, may deduct up to Ten Thousand Dollars ($10,000.00) of un-reimbursed expenses from Oklahoma adjusted gross income to arrive at Oklahoma taxable income.
(b) "Human organs" mean all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow.
(c) The deduction is allowed only one time and may be claimed only for un-reimbursed expenses that are incurred by the individual and related to the organ donation of the individual in the taxable year in which the transplant occurs.

If I can be of further assistance, please feel free to call me at (405) 521-3133.

Sincerely,

OKLAHOMA TAX COMMISSION

Michael C. Kaufmann
Tax Policy Analyst