



# OKLAHOMA RESIDENT INCOME TAX RETURN

Your Social Security Number  Place an 'X' in this box if this taxpayer is deceased

Spouse's Social Security Number (joint return only)  Place an 'X' in this box if this taxpayer is deceased

**AMENDED RETURN!** Place an 'X' in this box if this is an amended 511. See Schedule 511-H.

**NAME AND ADDRESS PLEASE PRINT OR TYPE**

Your first name, middle initial and last name

If a joint return, spouse's first name, middle initial and last name

Mailing address (number and street, including apartment number, rural route or PO Box)

City, State and 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, list name and SSN in the boxes: Name:  SSN:

4  Head of household with qualifying person

5  Qualifying widow(er) with dependent child  
 • Please list the year spouse died in box at right:

\* NOTE: If claiming Special Exemption, see instructions on page 6 of 511 Packet.

	REGULAR	*SPECIAL	BLIND	
<b>EXEMPTIONS</b>	YOURSELF	+	+	=
	SPOUSE	+	+	
	NUMBER OF DEPENDENT CHILDREN			=
	NUMBER OF OTHER DEPENDENTS			=

ADD THE TOTALS FROM THE 4 BOXES. WRITE THE TOTAL IN THE BOX BELOW.

TOTAL

NOTE: IF YOU MAY BE CLAIMED AS A DEPENDENT ON ANOTHER RETURN, ENTER "0" FOR YOUR REGULAR EXEMPTION.

AGE 65 OR OVER? (Please see instructions)  Yourself  Spouse

## PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME

		Round to Nearest Whole Dollar
1	Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ) .....	00
2	Oklahoma Subtractions (provide Schedule 511-A).....	00
3	Line 1 minus line 2.....	00
4	Out-of-state income, except wages. Describe (4a) (Provide Federal schedule with detailed description; see instructions) .....	00
5	Line 3 minus line 4b.....	00
6	Oklahoma Additions (provide Schedule 511-B).....	00
7	<b>Oklahoma adjusted gross income</b> (line 5 plus line 6)..... (If line 7 is different than line 1, provide a copy of your Federal return.)	00

## PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS

8	Oklahoma Adjustments (provide Schedule 511-C).....	00
9	Oklahoma income after adjustments (line 7 minus line 8).....	00

**STOP AND READ:** If line 4b is zero, complete lines 10-11. If line 4b is more than zero, see Schedule 511-D and do not complete lines 10-11.

10A	Federal itemized deductions from Federal Schedule A, line 29 ..... 10A <input type="text"/> 00 (Provide copy of the Federal Schedule A.) (If you did not itemize, skip lines 10A and 10B; enter the Oklahoma standard deduction on line 10C)	
10B	State and local sales or income taxes included in line 10A ..... 10B <input type="text"/> 00	
10C	Oklahoma itemized deductions (line 10A minus line 10B) or Oklahoma standard deduction (Single or Married Filing Separate: \$6,350 • Married Filing Joint or Qualifying Widow(er): \$12,700 • Head of Household: \$9,350)..... 10C	00
11	Exemptions (\$1,000 x total number of exemptions claimed above).....	00
12	Total deductions and exemptions (add lines 10C and 11 or amount from Sch. 511-D, line 5) .....	00
13	<b>Oklahoma Taxable Income</b> (line 9 minus line 12) .....	00
14	Oklahoma Income Tax from Tax Table (see pages 20-31 of instructions) If using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box. If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box. If recapturing the Oklahoma Affordable Housing Tax Credit, add recaptured credit here and enter a "3" in box.... <input type="text"/> .....	00

**STOP AND READ:** If line 7 is equal to or larger than line 1, complete lines 15 and 16. If line 7 is smaller than line 1, complete Schedules 511-E and 511-F.

15	Oklahoma child care/child tax credit (see instructions) .....	00
16	Oklahoma earned income credit (see instructions) .....	00
17	Credit for taxes paid to another state (provide Form 511TX) .....	00
18	Form 511CR - Other Credits Form. List 511CR line number claimed here: <input type="text"/> .....	00
19	<b>Income Tax</b> (line 14 minus lines 15-18) <b>Do not enter less than zero</b> .....	00

DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 43.



2017 Form 511 - Resident Income Tax Return - Page 2

Name(s) shown on Form 511:

Your Social Security Number:

PART THREE: TAX, CREDITS AND PAYMENTS

Table with 3 columns: Line number, Description, and Amount. Includes lines 20-33 for tax, credits, and payments.

PART FOUR: REFUND

Table with 3 columns: Line number, Description, and Amount. Includes lines 34-38 for refund calculations.

Direct Deposit Note: Verify your account and routing numbers are correct. If your direct deposit fails to process or you do not choose direct deposit, you will receive a debit card.

Form for Direct Deposit: Is this refund going to or through an account that is located outside of the United States? Deposit my refund in my: checking account, savings account. Includes routing and account number fields.

PART FIVE: AMOUNT YOU OWE

Table with 3 columns: Line number, Description, and Amount. Includes lines 39-43 for tax due, donation, and penalties.

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

Place an 'X' in this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.

Signature and contact information section for Taxpayer, Spouse, and Paid Preparer.

NOTE: Provide this page ONLY if you have an amount shown on a schedule.



Name(s) shown on Form 511:

Your Social Security Number:

### SCHEDULE 511-A

### Oklahoma Subtractions

See instructions for details on qualifications and required documents.

1	Interest on U.S. government obligations .....	1	<input type="text"/>	00
2	Social Security benefits taxed on your Federal Form 1040 or 1040A .....	2	<input type="text"/>	00
3	Federal civil service retirement in lieu of social security .....	3	<input type="text"/>	00
Retirement Claim Number: Taxpayer <input type="text"/> Spouse <input type="text"/>				
4	Military Retirement (see instructions for limitation).....	4	<input type="text"/>	00
5	Oklahoma government or Federal civil service retirement (see instructions for limitation) .....	5	<input type="text"/>	00
6	Other retirement income (see instructions for limitation) .....	6	<input type="text"/>	00
7	U.S. Railroad Retirement Board benefits .....	7	<input type="text"/>	00
8	Oklahoma depletion.....	8	<input type="text"/>	00
9	Oklahoma net operating loss.....Loss Year(s) <input type="text"/> .....	9	<input type="text"/>	00
10	Exempt tribal income .....	10	<input type="text"/>	00
11	Gains from the sale of exempt government obligations .....	11	<input type="text"/>	00
12	Oklahoma Capital Gain Deduction (provide Form 561).....	12	<input type="text"/>	00
13	Income Tax Refund (Federal Form 1040, line 10) .....	13	<input type="text"/>	00
14	Miscellaneous: Other subtractions (enter number in box for type of deduction) <input type="text"/> .....	14	<input type="text"/>	00
15	<b>Total subtractions</b> (add lines 1-14, enter total here and on line 2 of Form 511).....	15	<input type="text"/>	00

### SCHEDULE 511-B

### Oklahoma Additions

See instructions for details on qualifications and required documents.

1	State and municipal bond interest .....	1	<input type="text"/>	00
2	Out-of-state losses (describe _____ ) Enter as a positive number .	2	<input type="text"/>	00
3	Lump sum distributions (not included in your Federal Adjusted Gross Income) .....	3	<input type="text"/>	00
4	Federal net operating loss - Enter as a positive number .....	4	<input type="text"/>	00
5	Recapture of depletion claimed on a lease bonus or add back of excess Federal depletion.....	5	<input type="text"/>	00
6	Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s) ..	6	<input type="text"/>	00
7	Miscellaneous: Other additions (enter number in box for type of addition) .....	7	<input type="text"/>	00
8	<b>Total additions</b> (add lines 1-7, enter total here and on line 6 of Form 511) .....	8	<input type="text"/>	00

### SCHEDULE 511-C

### Oklahoma Adjustments

See instructions for details on qualifications and required documents.

1	Military pay exclusion - Active Duty, Reserve and National Guard (not retirement income) ...	1	<input type="text"/>	00
2	Qualifying disability deduction .....	2	<input type="text"/>	00
3	Qualified adoption expense .....	3	<input type="text"/>	00
4	Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s) ..	4	<input type="text"/>	00
5	Deduction for providing foster care.....	5	<input type="text"/>	00
6	Miscellaneous: Other adjustments (enter number in box for type of deduction) <input type="text"/> .....	6	<input type="text"/>	00
7	<b>Total adjustments</b> (add lines 1-6, enter total here and on line 8 of Form 511) .....	7	<input type="text"/>	00



NOTE: Provide this page ONLY if you have an amount shown on a schedule.

Name(s) shown on Form 511:

Your Social Security Number:

**SCHEDULE 511-D Deductions and Exemptions** See instructions for details on qualifications and required documents.

Use this schedule if you have income from out-of-state (Form 511, line 4). 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. If you do not have out-of-state income on Form 511, line 4, do not use this schedule. Instead complete Form 511, lines 10-11.

1A	Federal itemized deductions from Federal Schedule A, line 29 ..... 1A	<input type="text"/>	00	
	(If you did not itemize, skip lines 1A and 1B; enter the Oklahoma standard deduction on line 1C)			
1B	State and local sales or income taxes included in line 1A ..... 1B	<input type="text"/>	00	
1C	Oklahoma itemized deductions (line 1A minus line 1B) or Oklahoma standard deduction ..... 1C		00	
2	Exemptions (\$1,000 x number of exemptions claimed at top of Form 511) ..... 2		00	
3	Total (add lines 1C and 2) ..... 3		00	
4	Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511	<input type="text"/>	÷	<input type="text"/>
	Enter the percentage from the above calculation here (do not enter more than 100%) ..... 4			%
5	<b>Total allowable deductions and exemptions</b> (multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511) (Leave lines 10 - 11 of Form 511 blank) ..... 5			00

**SCHEDULE 511-E Child Care/Child Tax Credit** See instructions for details on qualifications and required documents.

If your Federal Adjusted Gross Income is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your Federal return, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRS Code.  
Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.
- or**
- 5% of the child tax credit allowed by the IRS Code.  
This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

The credit must be prorated based on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income.

If your Federal Adjusted Gross Income is greater than \$100,000, no credit is allowed.

Provide a copy of your Federal return and, if applicable, the Federal child care credit schedule.

1	Enter your Federal child <b>care</b> credit ..... 1	<input type="text"/>	00	
2	Multiply line 1 by 20% ..... 2		00	
3	Enter your Federal child <b>tax</b> credit (total of child tax credit & additional child tax credit) ..... 3	<input type="text"/>	00	
4	Multiply line 3 by 5% ..... 4		00	
5	Enter the larger of line 2 or line 4 ..... 5			00
6	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511	<input type="text"/>	÷	<input type="text"/>
	Enter the percentage from the above calculation here (do not enter more than 100%) ..... 6			%
7	Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit. Enter total here and on line 15 of Form 511 ..... 7			00

**SCHEDULE 511-F Earned Income Credit** See instructions for details on qualifications and required documents.

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 Adjusted Gross Income to Federal Adjusted Gross Income. Provide a copy of your Federal return.

1	Federal earned income credit ..... 1	<input type="text"/>	00	
2	Multiply line 1 by 5% ..... 2		00	
3	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511	<input type="text"/>	÷	<input type="text"/>
	Enter the percentage from the above calculation here (do not enter more than 100%) ..... 3			%
4	Oklahoma earned income credit ..... 4 (multiply line 2 by line 3, enter total here and on line 16 of Form 511)			00



## Information for Schedule 511-G

### 1- Support for 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 grants to the Oklahoma CASA Association. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., P.O. Box 54946, Oklahoma City, OK 73154.

### 2- 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. If you are not receiving a refund, you may still donate. Please mail your contribution to: Operation Homefront Task Force, 3501 Military Circle, Oklahoma City, OK 73111-4398.

### 3- 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. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, P.O. Box 248893, Oklahoma City, OK 73124.

### 4- Y.M.C.A Youth and Government Program

You have the opportunity to donate from your tax refund for the benefit of the Oklahoma chapter of the Y.M.C.A. Youth and Government program. Monies donated will be expended by the State Department of Education for the purpose of providing grants to the Program so young people may be educated regarding government and the legislative process. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Education, Y.M.C.A. Youth and Government Program, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City, OK 73105-4599.

### 5- Indigent Veteran Burial Program

You may donate from your tax refund for the benefit of the Oklahoma Department of Veterans Affairs Indigent Veteran Burial Program. Monies will be expended by the Oklahoma Department of Veterans Affairs to provide reimbursement to a cemetery or funeral home for costs incurred burying an indigent veteran; provided, the maximum reimbursement shall not exceed \$500 per veteran and total reimbursements made in calendar year 2017 shall be limited to \$20,000. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Veterans Affairs, P.O. Box 53067, Oklahoma City, OK 73152.

### 6- Support the Oklahoma General Revenue Fund

You may donate for the benefit of the General Revenue Fund of the State of Oklahoma. Appropriation of such funds will be subject to the provisions of Section 23 of Article X of the Oklahoma Constitution. Expenditures from the fund will be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of Management and Enterprise Services for approval and payment.

### 7- Oklahoma Emergency Responders Assistance Program

You may donate from your tax refund for the benefit of the Oklahoma Emergency Responders Assistance Program. Monies will be expended by the Department of Public Safety for the purpose of providing grants to the Program for post critical incident care to all emergency first responders and their families who are experiencing emotional trauma. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Public Safety, Finance Department, Re: Oklahoma Emergency Responders Assistance Program, P.O. Box 11415, Oklahoma City, OK 73136-0415.

### 8- Support of Folds of Honor Scholarship Program

You have the opportunity to donate from your tax refund to support the Folds of Honor Foundation. Folds of Honor is a 501(c)(3) charitable organization that provides scholarships for K through 12 and post-secondary education for children and spouses of military service men and women fallen or disabled while serving on active duty. If you are not receiving a refund, you may still donate to Folds of Honor. Mail your contribution to: Folds of Honor Foundation, 5800 North Patriot Drive, Owasso, OK 74055.



# State of Oklahoma CLAIM FOR CREDIT/REFUND OF SALES TAX

Taxpayer Social Security Number	If died in 2017 or 2018, enter date of death: →
Spouse's Social Security Number	If died in 2017 or 2018, enter date of death: →

Instructions on page 2. Please read carefully as an incomplete form may delay your refund.

FORM **538-S** 2017

Taxpayer first name, middle initial and last name

Spouse's first name, middle initial and last name (if a joint return)

Mailing address (number and street, including apartment number, or rural route)

City, State and ZIP

**PART 1: TAXPAYER INFORMATION**

Physical address in 2017 (if different than shown in mailing address section)

Place an 'X' if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof)

Place an 'X' if you or your spouse are 65 years of age or over

Oklahoma resident for the entire year?  yes  no

**PART 2: DEPENDENT** Note: Do not enter the taxpayer or spouse as a dependent. **EXEMPTION INFORMATION**

1. Dependents (first name, middle initial, last name) If you have additional dependents, please attach schedule.	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-D)....

**PART 3: GROSS INCOME:** Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2017.

- See "Total gross household income" definition on page 2 for examples of 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 .....
  - Earned Income Credit (EIC) received in 2017.....
  - Nontaxable sources of income (specify) .....
  - Enter **gross** (positive) income from rentals, royalties, partnerships, estates & trusts, and gains from the sale or exchange of property (taxable & nontaxable) (provide Federal return including schedules) .....
  - Enter **gross** (positive) income from business and farm (provide Federal return including schedules) .....
  - Other income-including income of others living in your household (specify) .....
  - Total gross household income** (Add lines 1-13) .....
- If line 14 is over income limits shown in steps 2 and 3 on back of this form, no credit is allowed.

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
You may not enter negative amounts.	
11	00
12	00
13	00
14	00

**PART 4: SALES TAX CREDIT COMPUTATION** (For households with gross income below allowable limits, see steps 2 and 3 on back of form.)

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

**DIRECT DEPOSIT OPTION:** For those NOT filing a Form 511. See page 2 for Refund Information. If you are filing a Form 511, carry the credit to Form 511, line 27.

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.

If the Oklahoma Tax Commission may discuss this return with your tax preparer, place an 'X' here:

Taxpayer's Signature and Date	Spouse's Signature and Date	Preparer's Signature and Date
Occupation	Occupation	

## NOTICE

- **Persons who have received TANF (Temporary Assistance for Needy Families) for any month in the year of 2017 will not be eligible for the sales tax credit or refund. Your monthly TANF benefit included Sales Tax Relief money.**
- **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, 2017 to December 31, 2017.**

## FORM 538-S INSTRUCTIONS

Follow the steps below to determine if you (or your spouse) are eligible to claim the Sales Tax Relief/Credit.

### Step 1

Were you a resident of Oklahoma\* (defined below) for the entire year?



**Yes** (go to step 2)



**No** (you do not qualify to file this form)

### Step 2

Is your total gross household income\* (defined below) \$20,000 or less?



**Yes** (File Form 538-S)



**No** (go to step 3)

### Step 3

Is your total gross household income\* (defined below) \$50,000 or less and at least one of the following applies?

- You can claim an exemption for your dependent.
- You and/or your spouse are 65 years of age or older by 12/31/2017.
- You have a physical disability constituting handicap to employment (provide proof\* as defined in the section below)



**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, 2017, 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 box next to the taxpayer and/or spouse's Social Security Number.

### 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 of the other sales tax credit or refund requirements listed above must also be met (example: resident of Oklahoma for the entire year). Do not enter the taxpayer or spouse as a dependent.

### 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 15 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 Oklahoma Tax Commission 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.

### \*Definitions for the purpose of this form:

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

**Household** means any house, dwelling or other type of living quarters.

**Total gross 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 (example: child support), workers' compensation, school grants or scholarships, veterans 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), 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 required to file an Oklahoma Income Tax Return, claim the sales tax refund as a credit on your tax return, Form 511, and provide this signed form. Your return claiming the sales tax credit must be filed no later than **April 15th**. (See note at bottom of page)

If you are **not** required to file an Oklahoma Income Tax Return, this form must be filed no later than **June 30**. If you have withholding or made estimated payments and are filing for a refund on Form 511, you must claim the sales tax credit on your return and provide this signed form. If you are not filing an income tax return, mail this completed and signed form to: Oklahoma Tax Commission, Post Office Box 26800, Oklahoma City, OK 73126-0800.

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, including extensions.

### Note:

- If the Internal Revenue Code (IRC) of the IRS provides for a later due date, this form may be filed by the later due date.
- If the due date falls on a weekend or legal holiday when OTC offices are closed, this form is due the next business day.
- Extensions **do** apply to this form. If you have been granted an extension of time in order to file your income tax return (including the April 20th due date for electronically filed returns), file this form with your income tax return on or before the due date granted by the extension. Provide a copy of the extension.





# State of Oklahoma OTHER CREDITS FORM

FORM **511CR** 2017

Provide this form and supporting documents with your Oklahoma tax return.

Name as shown on return:	Social Security Number:
	-OR-
	Federal Employer Identification Number:

- Enter in **Column A** all unused carryover credits established in prior tax years but not used in any prior tax year.
- Enter in **Column B** all credits established this tax year. This includes a credit generated this tax year; a credit transferred to you on a filed transfer agreement (Form 572) which may be claimed this tax year; and a credit, that once established, may be claimed over multiple years and you are claiming the subsequent years' credit (e.g. Investment/New Jobs Credit).

**Attention members of pass-through entities:** Enter your share of the pass-through entities' credit on the appropriate line for the type of credit. For example: Your share of the pass-through entities' Coal Credit would be entered on line 2.

**See instructions for details on qualifications and required enclosures.**

		<b>A</b> Unused Credit Carried Over from Prior Year(s)		<b>B</b> Credit Established During Current Tax Year		<b>C</b> Total Available Credit (A + B = C)
<b>1a</b>	Oklahoma Investment/New Jobs Credit (provide Form 506) .....	00	<b>1a</b>	00		00
<b>1b</b>	Rate (Percent of total credit allowed to offset tax) .....	Not Applicable	<b>1b</b>	Not Applicable	x	38.6%
<b>1c</b>	Credit Allowed (multiply Column C, line 1a by line 1b). Credits not allowed due to the percent on line 1b will carry forward to subsequent tax years .....	Not Applicable	<b>1c</b>	Not Applicable	=	00
<b>2</b>	Coal Credit.....	00	<b>2</b>	00		00
<b>3</b>	Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property (provide Form 567-A) <b>Enter the number of Form(s) 567-A provided with this return for 3a and 3b</b> .....	Number of Form(s) 567-A <input style="width: 100px;" type="text"/>				00
<b>3a</b>	Credit from Form 567-A, Part 1, Section A, line 3. (If completing multiple Forms 567-A; enter the total amounts from all Part 1, Section A, line 3.) .....	00	<b>3a</b>	00		00
<b>3b</b>	Credit from Form 567-A, Part 4, line 4 .....	00	<b>3b</b>	00		00
<b>4</b>	Small Business Guaranty Fee Credit (provide Form 529) .....	00	<b>4</b>	00		00
<b>5</b>	Credit for Employers Providing Child Care Programs .....	00	<b>5</b>	Not Applicable		00
<b>6</b>	Credit for Entities in the Business of Providing Child Care Services.....	00	<b>6</b>	Not Applicable		00
<b>7</b>	Credit for Commercial Space Industries.....	00	<b>7</b>	Not Applicable		00
<b>8</b>	Credit for Tourism Development or Qualified Media Production Facility .....	00	<b>8</b>	Not Applicable		00
<b>9</b>	Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit.....	00	<b>9</b>	Not Applicable		00
<b>10</b>	Credit for Qualified Rehabilitation Expenditures .....	00	<b>10</b>	00		00
<b>11</b>	Credit for Electricity Generated by Zero-Emission Facilities .....	00	<b>11</b>	00		00
<b>12</b>	Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act.....	00	<b>12</b>	Not Applicable		00
<b>13</b>	Credit for Manufacturers of Small Wind Turbines.....	00	<b>13</b>	00		00
<b>14</b>	Poultry Litter Credit.....	00	<b>14</b>	Not Applicable		00



# OTHER CREDITS FORM

Name as shown on return:	Social Security/Federal Employer Identification Number:
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		<b>A</b> Unused Credit Carried Over from Prior Year(s)		<b>B</b> Credit Established During Current Tax Year		<b>C</b> Total Available Credit (A + B = C)
<b>15</b>	Volunteer Firefighter Credit (provide FTAC's Form, see instructions on page 5) .....	Not Applicable	15	00	00	00
<b>16</b>	Credit for Breeders of Specially Trained Canines.....	00	16	Not Applicable	00	00
<b>17</b>	Dry Fire Hydrant Credit .....	00	17	Not Applicable	00	00
<b>18</b>	Credit for the Construction of Energy Efficient Homes .....	00	18	Not Applicable	00	00
<b>19</b>	Credit for Railroad Modernization.....	00	19	00	00	00
<b>20</b>	Research and Development New Jobs Credit (provide Form 563) .....	00	20	00	00	00
<b>21</b>	Credit for Stafford Loan Origination Fee (for banks & credit unions filing Form 512).....	00	21	Not Applicable	00	00
<b>22</b>	Credit for Biomedical Research Contribution .....	00	22	00	00	00
<b>23</b>	Credit for Employees in the Aerospace Sector (provide Form 564) .....	00	23	00	00	00
<b>24</b>	Credits for Employers in the Aerospace Sector (provide Form 565) .....	Not Applicable	24	00	00	00
<b>25</b>	Wire Transfer Fee Credit .....	00	25	Not Applicable	00	00
<b>26</b>	Credit for Manufacturers of Electric Vehicles.....	00	26	Not Applicable	00	00
<b>27</b>	Credit for Cancer Research Contribution .....	00	27	00	00	00
<b>28</b>	Oklahoma Capital Investment Board Tax Credit.....	Not Applicable	28	00	00	00
<b>29</b>	Credit for Contributions to a Scholarship-Granting Organization .....	00	29	00	00	00
<b>30</b>	Credit for Contributions to an Educational Improvement Grant Organization .....	00	30	00	00	00
<b>31</b>	Credit for Venture Capital Investment (provide Form 518-A or 518-B) .....	00	31	00	00	00
<b>32</b>	Oklahoma Affordable Housing Tax Credit.....	00	32	00	00	00
<b>33</b>	<b>Total</b> (add lines 1c through 32) .....				33	00

Enter on the applicable line of income tax return and enter the number in the box for the type of credit.  
If more than one credit is claimed, enter "99" in the box.

## NOTICE

Tax credits transferred or allocated must be reported on Oklahoma Tax Commission (OTC) Form 569. Failure to file Form 569 will result in the affected credits being denied by the OTC pursuant to 68 Oklahoma Statutes (OS) Sec. 2357.1A-2.