



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:

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

NOT REQUIRED TO FILE

Place an 'X' in this box if you do not have sufficient gross income to require you to file a Federal return. (see instructions)

EXEMPTIONS

* NOTE: If claiming Special Exemption, see instructions on page 7 of 511 Packet.

	REGULAR	*SPECIAL	BLIND	
YOURSELF	<input type="text"/>	<input type="text"/>	<input type="text"/>	=
SPOUSE	<input type="text"/>	<input type="text"/>	<input type="text"/>	=
NUMBER OF DEPENDENT CHILDREN	<input type="text"/>	<input type="text"/>	<input type="text"/>	=
NUMBER OF OTHER DEPENDENTS	<input type="text"/>	<input type="text"/>	<input type="text"/>	=
				← ADD THE TOTALS FROM THE 4 BOXES.
				← WRITE THE TOTAL IN THE BOX BELOW.
				TOTAL <input type="text"/>

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

PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME

			Round to Nearest Whole Dollar
If you are not required to file, see page 5 of the 511 Packet.	1	Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ)	00
	2	Oklahoma Subtractions (enclose Schedule 511-A)	00
	3	Line 1 minus line 2	00
If line 7 is different than line 1, enclose a copy of your Federal return.	4	Out-of-state income, except wages. Describe (4a) (Enclose Federal schedule with detailed description; see instructions)	00
	5	Line 3 minus line 4b	00
	6	Oklahoma Additions (enclose Schedule 511-B)	00
	7	Oklahoma adjusted gross income (line 5 plus line 6)	00

PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS

Oklahoma Standard Deduction: • Single or Married Filing Separate: \$6,200 • Married Filing Joint or Qualifying Widow(er): \$12,400 • Head of Household: \$9,100	8	Oklahoma Adjustments (enclose 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.			
Itemized Deductions: Enclose copy of the Federal Schedule A.	10	Oklahoma standard deduction or Federal itemized deductions	00
	11	Exemptions (\$1,000 x total number of exemptions claimed above).	00
	12	Total deductions and exemptions (add lines 10 and 11 or amount from Sch. 511-D, line 5)	00
	13	Oklahoma Taxable Income (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. <input type="checkbox"/>	00
STOP AND READ: If line 7 is equal to or larger than line 1, complete line 15. If line 7 is smaller than line 1, complete Schedule 511-E.			
	15	Oklahoma child care/child tax credit (see instructions)	00
	16	Credit for taxes paid to another state (enclose Form 511TX).	00
	17	Form 511CR - Other Credits Form. List 511CR line number claimed here.. <input type="checkbox"/>	00
	18	Income Tax (line 14 minus lines 15-17) Do not enter less than zero	00

DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 44.



Name(s) shown on Form 511: _____

Your Social Security Number: _____

PART THREE: TAX, CREDITS AND PAYMENTS

19	Total from line 18	19	00
20	Use tax due on Internet, mail order, or other out-of-state purchases	20	00
(For use tax table, see page 11 of the Packet) If you certify that no use tax is due, place an 'X' here: <input type="checkbox"/>			
21	Balance (add lines 19 and 20)	21	00
22	Oklahoma withholding (enclose all W-2s, 1099s or other withholding statements) ..	22	00
23	2014 estimated tax payments (qualified farmer <input type="checkbox"/>)	23	00
24	2014 payment with extension	24	00
25	Low Income Property Tax Credit (enclose Form 538-H)	25	00
26	Sales Tax Relief Credit (enclose Form 538-S)(see back of Form 538-S or 511 Packet for further information)	26	00
27	Natural Disaster Tax Credit (enclose Form 576)	27	00
28	Oklahoma Earned Income Credit (see instructions)(If line 7 is equal to or more than line 1, complete line 28. If line 7 is smaller than line 1, complete Schedule 511-F. If you are not required to file, see "Not Required to File" on page 5 of the 511 Packet for instructions)	28	00
29	Credits from Form.....a) <input type="checkbox"/> 577 b) <input type="checkbox"/> 578	29	00
30	Amount paid with original return plus additional paid after it was filed (amended return only)	30	00
31	Payments and credits (add lines 22-30)	31	00
32	Overpayment, if any, as shown on original return and/or prior amended return(s) or as previously adjusted by Oklahoma (amended return only)	32	00
33	Total payments and credits (line 31 minus 32)	33	00

PART FOUR: REFUND

34	If line 33 is more than line 21, subtract line 21 from line 33. This is your overpayment ..	34	00
35	Amount of line 34 to be applied to 2015 estimated tax (original return only)	35	00
Schedule 511-G 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 Schedule 511-G in the box below. If you give to more than one organization, put a "99" in the box. Enclose Schedule 511-G. <input type="checkbox"/>			
36	Donations from your refund (total from Schedule 511-G) ..	36	00
37	Total deductions from refund (add lines 35 and 36)	37	00
38	Amount to be refunded to you (line 34 minus line 37)	38	00

For further information regarding estimated tax, see page 5 of the 511 Packet.

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. See the 511 Packet for direct deposit and debit card information.

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 Routing Number: _____

savings account Account Number: _____

PART FIVE: AMOUNT YOU OWE

39	If line 21 is more than line 33, subtract line 33 from line 21. This is your tax due	39	00
40	Donation: Eastern Red Cedar Revolving Fund (original return only)	40	00
41	Donation: Public School Classroom Support Fund (original return only)	41	00
42	Underpayment of estimated tax interest (annualized installment method <input type="checkbox"/>)	42	00
43	For delinquent payment add penalty of 5% \$ _____ plus interest of 1.25% per month..... \$ _____	43	00
44	Total tax, donation, penalty and interest (add lines 39-43)	44	00

If you have an underpayment of estimated tax (line 42) & overpayment (line 34), see instructions.

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.....

Taxpayer's signature _____ Date _____

Taxpayer's occupation _____

Daytime Phone (optional) _____

Spouse's signature _____ Date _____

Spouse's occupation _____

Daytime Phone (optional) _____

Paid Preparer's signature _____ Date _____

Paid Preparer's address and phone number _____

Paid Preparer's PTIN _____

DO NOT STAPLE DOCUMENTATION TO THIS FORM. TO ATTACH ITEMS, PLEASE USE A PAPER CLIP.
MAILING ADDRESS FOR THIS FORM: P.O. Box 26800, OKLAHOMA CITY, OK 73126-0800
The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

NOTE: Enclose 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 enclosures.

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

SCHEDULE 511-B

Oklahoma Additions

See instructions for details on qualifications and required enclosures.

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

SCHEDULE 511-C

Oklahoma Adjustments

See instructions for details on qualifications and required enclosures.

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



NOTE: Enclose 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 enclosures.

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.

1	Oklahoma standard deduction or Federal itemized deductions claim	1	<input type="text"/>	00
2	Exemptions (\$1,000 x number of exemptions claimed at top of Form 511)	2	<input type="text"/>	00
3	Total (add lines 1 and 2)	3	<input type="text"/>	00
4	Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511 $\frac{\text{[]}}{\text{[]}}$			
	Enter the percentage from the above calculation here (do not enter more than 100%)	4	<input type="text"/>	%
5	Total allowable deductions and exemptions (multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511) (Leave lines 10 and 11 of Form 511 blank)	5	<input type="text"/>	00

SCHEDULE 511-E

Child Care/Child Tax Credit

See instructions for details on qualifications and required enclosures.

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.

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

1	Enter your Federal child care credit	1	<input type="text"/>	00
2	Multiply line 1 by 20%	2	<input type="text"/>	00
3	Enter your Federal child tax credit (total of child tax credit & additional child tax credit)	3	<input type="text"/>	00
4	Multiply line 3 by 5%	4	<input type="text"/>	00
5	Enter the larger of line 2 or line 4	5	<input type="text"/>	00
6	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 $\frac{\text{[]}}{\text{[]}}$			
	Enter the percentage from the above calculation here (do not enter more than 100%)	6	<input type="text"/>	%
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	<input type="text"/>	00

SCHEDULE 511-F

Earned Income Credit

See instructions for details on qualifications and required enclosures.

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. Enclose a copy of your Federal return. If you are not required to file, see "Not Required to File" on page 5 of the 511 Packet for instructions.

1	Federal earned income credit	1	<input type="text"/>	00
2	Multiply line 1 by 5%	2	<input type="text"/>	00
3	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 $\frac{\text{[]}}{\text{[]}}$			
	Enter the percentage from the above calculation here (do not enter more than 100%)	3	<input type="text"/>	%
4	Oklahoma earned income credit	4	<input type="text"/>	00
	(multiply line 2 by line 3, enter total here and on line 28 of Form 511)			

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



Name(s) shown on Form 511:

Your Social Security Number:

SCHEDULE 511-G Donations from Refund (Original return only)

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, its mission, how funds are utilized, and mailing addresses are shown in Schedule 511-G Information. If you are not receiving a refund, but would like to make a donation to one of these organizations, Schedule 511-G Information lists the mailing address to mail your donation to the organization. If you are not receiving a refund and wish to donate to the Eastern Red Cedar Revolving Fund or the Public School Classroom Support Fund, please see line 40 or 41 of Form 511.

Place an 'X' in the box associated with the dollar amount you wish to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right. When you carry your figure back to line 36 of Form 511, please list the line number of the organization to which you donated. If you donate to more than one organization, please write a "99" in the box at line 36 of Form 511.

1	Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children.....	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$	1			
2	Support of the Oklahoma National Guard	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$	2			
3	Support of Programs for Regional Food Banks in Oklahoma	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$	3			00
4	Support Oklahoma Honor Flights	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$	4			00
5	Eastern Red Cedar Revolving Fund.....	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$	5			00
6	Support of Domestic Violence and Sexual Assault Services	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$	6			00
7	Support of Volunteer Fire Departments	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$	7			00
8	Oklahoma Lupus Revolving Fund	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$	8			00
9	Oklahoma Sports Eye Safety Program.....	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$	9			00
10	Historic Greenwood District Music Festival Fund ..	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$	10			00
11	Public School Classroom Support Fund.....	<input type="checkbox"/>	\$2	<input type="checkbox"/>	\$5	<input type="checkbox"/>	\$	11			00
12	Total donations (add lines 1-11, enter total here and on line 36 of Form 511)	12			00

Schedule 511-H: Amended Return Information

Did you file an amended Federal return? Yes No

If Yes, enclose a copy of the IRS Form 1040X or 1045 AND a copy of the "Statement of Adjustment", IRS check or deposit slip. IRS documents submitted after filing this Oklahoma amended return may delay processing.

Explain the changes to income, deductions, and/or credits below. Enter the line reference number for which you are reporting a change and give the reason. If more space is needed, enclose a separate schedule.

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.

Information for Schedule 511-G - continued

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 by mailing 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- Support Oklahoma Honor Flights

You have the opportunity to donate any amount of your tax refund to support Oklahoma Honor Flights. Oklahoma Honor Flights is a 501(c)(3) not-for-profit organization that transports Oklahoma World War II veterans to Washington, D.C. to visit the memorial dedicated to honor their service and sacrifice. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Honor Flights, P.O. Box 10492, Midwest City, OK 73140.

5- Eastern Red Cedar Revolving Fund

Help stimulate rural development, improve public health and enhance wildlife habitat by donating to the Eastern Red Cedar Revolving Fund. The Fund was established to promote the harvesting and utilization of eastern red cedar trees and to promote the marketing, research and education efforts concerning the tree and eastern red cedar products. Monies donated may be expended by the State Board of Agriculture as directed by the Eastern Red Cedar Registry Board. You may also mail a contribution to: Eastern Red Cedar Revolving Fund, Oklahoma Department of Agriculture, Food and Forestry, 2800 North Lincoln Boulevard, Oklahoma City, OK 73105.

6- Support of Domestic Violence and Sexual Assault Services

You may donate from your tax refund for the benefit of domestic violence and sexual assault services in Oklahoma that have been certified by the Attorney General. Your donation will be used to provide grants to domestic violence and sexual assault service providers for the purpose of providing domestic violence and sexual assault services in Oklahoma. The term "services" includes but is not limited to programs, shelters or a combination thereof. If you are not receiving a refund, you may still donate. Mail your contribution to: Attorney General, Domestic Violence and Sexual Assault Services Fund, 313 NE 21st Street, Oklahoma City, OK 73105.

7- Support of Volunteer Fire Departments

You may donate from your tax refund for the benefit of volunteer fire departments in Oklahoma. Your donation will be used to provide grants to volunteer fire departments in this state for the purpose of purchasing bunker gear, wildland gear and other protective clothing. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Fire Marshal, Attn: Volunteer Fire Department Fund, 2401 NW 23rd Street, Suite 4, Oklahoma City, OK 73107.

8- Oklahoma Lupus Revolving Fund

You may donate from your refund for the benefit of the Oklahoma Lupus Revolving Fund. Monies from the fund will be used by the State Department of Health to provide grants to the Oklahoma Medical Research Foundation for the purpose of funding research into treating and curing lupus in this state. If you are not receiving a refund, you may still donate. Mail your contribution to: State Department of Health, Lupus Revolving Fund, P.O. Box 268823, Oklahoma City, OK 73152-8823.

9- Oklahoma Sports Eye Safety Program

You may donate from your refund for the benefit of the Oklahoma Sports Eye Safety Program. Your donation will be used by the State Department of Health to establish a sports eye safety grant program for the purchase and distribution of sports eye safety programs and materials to Oklahoma classrooms and sports eye safety protective wear to children age 18 and under. Monies will also be used to explore opportunities to utilize nonprofit organizations to provide such safety information or equipment. If you are not receiving a refund, you may still donate. Mail your contribution to: State Department of Health, Sports Eye Safety Fund, P.O. Box 268823, Oklahoma City, OK 73152-8823.

10 - Historic Greenwood District Music Festival Fund

With part of your tax refund you can support music festivals in the Historic Greenwood District of Tulsa. Your donation will be used by the Oklahoma Historical Society to assist with music education, public concerts, and a celebration of Tulsa's and Oklahoma's musical heritage. You may also mail your contributions to: Greenwood District Music Festival Fund, Oklahoma Historical Society, 800 Nazih Zuhdi Dr., Oklahoma City, OK 73105.

11 - Public School Classroom Support Fund

Donations to the Public School Classroom Support Revolving Fund will be used by the State Board of Education to provide one or more grants annually to public school classroom teachers. Grants will be used by the classroom teacher for supplies, materials, or equipment for the class or classes taught by the teacher. Grant applications will be considered on a statewide competitive basis. You may also mail a donation to: Oklahoma State Board of Education, Public School Classroom Support Fund, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City, OK 73105-4599.

State of Oklahoma CLAIM FOR CREDIT/REFUND OF SALES TAX



Taxpayer Social Security Number	If died in 2014 or 2015, enter date of death: →
Spouse's Social Security Number	If died in 2014 or 2015, enter date of death: →

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

FORM **538-S** 2014

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 2014 (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 2014.

- 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 2014.....
 - 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) (enclose Federal return including schedules).....
 - Enter **gross** (positive) income from business and farm (enclose 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 26.

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.

Taxpayer's Signature and Date _____ Spouse's Signature and Date _____

Occupation _____ Occupation _____

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

Preparer's Signature and Date _____

NOTICE

- Persons who have received TANF (Temporary Assistance for Needy Families) for any month in the year of 2014 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, 2014 to December 31, 2014.

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 12/31/2014.
- 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, 2014, 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 or have a foreign address on your income tax return, your refund will be mailed to the address shown on your return. If you have an address with an APO, FPO or DPO, you are not considered to have a foreign address; your refund is eligible for direct deposit.

*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), worker's 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 enclose 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 enclose 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: 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. Enclose a copy of the extension.



State of Oklahoma OTHER CREDITS FORM

FORM **511CR** 2014

Enclose 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 or Credit for Qualified Ethanol Facilities).

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.

		A Unused Credit Carried Over from Prior Year(s)	B Credit Established During Current Tax Year	C Total Available Credit (A + B = C)
1	Oklahoma Investment/New Jobs Credit (enclose Form 506)..... 1	00	00	00
2	Coal Credit..... 2	00	00	00
3	Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property (enclose Form 567-A) Enter the number of Form(s) 567-A enclosed with this return for 3a and 3b	Number of Form(s) 567-A <input style="width: 100px; height: 20px;" type="text"/>		
3a	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.)..... 3a	00	00	00
3b	Credit from Form 567-A, Part 4, line 4..... 3b	00	00	00
4	Credit for Investment in Qualified Electric Motor Vehicle Property (placed in service before July 1, 2010) . 4	00	Not Applicable	00
5	Small Business Capital Credit (enclose Form 527-A)..... 5	00	Not Applicable	00
6	Oklahoma Agricultural Producers Credit (enclose Form 520)..... 6	00	Not Applicable	00
7	Small Business Guaranty Fee Credit (enclose Form 529)..... 7	00	00	00
8	Credit for Qualified Recycling Facility..... 8	00	Not Applicable	00
9	Credit for Employers Providing Child Care Programs 9	00	Not Applicable	00
10	Credit for Entities in the Business of Providing Child Care Services..... 10	00	00	00
11	Credit for Commercial Space Industries..... 11	00	Not Applicable	00
12	Credit for Tourism Development or Qualified Media Production Facility 12	00	Not Applicable	00
13	Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit..... 13	00	Not Applicable	00
14	Credit for Qualified Rehabilitation Expenditures 14	00	00	00



OTHER CREDITS FORM

Name as shown on return:	Social Security/Federal Employer Identification Number:
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		A Unused Credit Carried Over from Prior Year(s)	B Credit Established During Current Tax Year	C Total Allowable Credit (A + B)
15	Rural Small Business Capital Credit (enclose Form 526-A) 15	00	Not Applicable	00
16	Credit for Electricity Generated by Zero-Emission Facilities 16	00	00	00
17	Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act. 17	00	00	00
18	Credit for Manufacturers of Small Wind Turbines... 18	00	00	00
19	Credit for Qualified Ethanol Facilities 19	Not Applicable	00	00
20	Poultry Litter Credit..... 20	00	Not Applicable	00
21	Volunteer Firefighter Credit (enclose COFT's Form, see instructions on page 5) 21	Not Applicable	00	00
22	Credit for Qualified Biodiesel Facilities 22	Not Applicable	00	00
23	Film or Music Project Credit (enclose Form 562) .. 23	Not Applicable	00	00
24	Credit for Breeders of Specially Trained Canines... 24	00	Not Applicable	00
25	Credit for Wages Paid to an Injured Employee..... 25	Not Applicable	00	00
26	Credit for Modification Expenses Paid for an Injured Employee..... 26	Not Applicable	00	00
27	Dry Fire Hydrant Credit 27	00	Not Applicable	00
28	Credit for the Construction of Energy Efficient Homes 28	00	00	00
29	Credit for Railroad Modernization..... 29	00	00	00
30	Research and Development New Jobs Credit (enclose Form 563) 30	00	00	00
31	Credit for Stafford Loan Origination Fee (for banks & credit unions filing Form 512)..... 31	00	Not Applicable	00
32	Credit for Biomedical Research Contribution 32	00	00	00
33	Credit for Employees in the Aerospace Sector (enclose Form 564) 33	00	00	00
34	Credits for Employers in the Aerospace Sector (enclose Form 565) 34	Not Applicable	00	00
35	Wire Transfer Fee Credit 35	00	00	00
36	Credit for Manufacturers of Electric Vehicles..... 36	00	Not Applicable	00
37	Credit for Cancer Research Contribution 37	00	00	00
38	Oklahoma Capital Investment Board Tax Credit..... 38	Not Applicable	00	00
39	Credit for Contributions to a Scholarship-Granting Organization 39	00	00	00
40	Credit for Contributions to an Educational Improvement Grant Organization 40	00	00	00
41	Total (add lines 1 through 40) 41 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.	00	00	00