

AMENDED RETURNS

Beginning with tax year 2013, the Form 511 will be used to file an amended resident return. The Form 511X will only be used for tax year 2012 and prior.

Part-year and nonresidents use Form 511NR.

WHEN TO FILE AN AMENDED RETURN

Generally, to claim a refund, your amended return must be filed within three years from the date tax, penalty and interest were paid. For most taxpayers, the three year period begins on the original due date of the Oklahoma tax return. Estimated tax and withholdings are deemed paid on the original due date (excluding extensions).

If your federal return for any year is changed, an amended Oklahoma return shall be filed within one year. If you amend your federal return, it is recommended you obtain confirmation the IRS approved your federal amendment before filing your amended Oklahoma return. Filing an amended Oklahoma return without such IRS confirmation may delay the processing of your return; however, this may be necessary to avoid the expiration of the statute of limitation.

File a separate amended return for each year you are amending. No amended return may encompass more than one single year. Mail each years amended return in a separate envelope. Do not provide amendments from different years in the same envelope.

If you discover you have made an error only on your Oklahoma return, we may be able to help you correct the form instead of filing an amended return. For additional information, contact our Taxpayer Assistance Division at (405) 521-3160.

HOW TO COMPLETE AN AMENDED RETURN

Place an "X" in the Amended Return check-box at the top of Form 511, page 1. Complete the amended return. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 30. Enter any refund previously received or overpayment applied on line 32. Complete Schedule 511-H "Amended Return Information" on Form 511, page 5.

WHEN YOU ARE FINISHED

Provide a copy of the following support documents, if applicable. Failure to provide the supporting documents may delay the processing of the return.

- Form 1040X (Amended Federal Income Tax Return) or Form 1045 (Application for Federal Tentative Return),
- Proof that IRS has approved the claim, such as the statement of adjustment, any correspondence from IRS, or the deposit slip of your federal refund,
- Revenue Agent Report (RAR), CP2000 or other notification of an assessment or a change made by the IRS,
- Additional Forms W-2 or 1099 not furnished with original return, and
- Forms, schedules or other documentation to substantiate any change made on the amended return.

TOP OF FORM INSTRUCTIONS

OKLAHOMA RESIDENT INCOME TAX RETURN

**Form 511
2017**



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

Spouse's Social Security Number (joint return only) **B** 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 **D**

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 **E**

2 Married filing joint return (even if only one had income)

3 Married filing separate

• If spouse is also filing, list Name: _____
name and SSN in the boxes: 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:

EXEMPTIONS

	REGULAR	*SPECIAL	BLIND	
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 **F**

A DO NOT WRITE IN THIS SPACE

The barcode near the form number contains a page notation signifying the first page of a new return for processing equipment use. The blank area is used for processing notations. Do not write in these areas.

B SOCIAL SECURITY NUMBER

Enter your social security number. If you file married filing joint, enter your spouse's social security number in the space provided. **Note:** If you are filing married filing separate, do not enter your spouse's social security number here. Enter in Item E.

TOP OF FORM INSTRUCTIONS

C

AMENDED RETURN

Place an 'X' in the box if you are filing an amended return. Use lines 30 and 32 to report tax previously paid and/or previous overpayments. Complete Schedule 511-H.

D

NAME AND ADDRESS

Print or type the first name, middle initial and last name for both yourself and spouse, if applicable. Complete the address portion including an apartment number and/or rural route, if applicable.

WHAT ABOUT DECEASED TAXPAYERS?

If a taxpayer died before filing a return, the executor, administrator or surviving spouse may have to file a return for the decedent. Place an 'X' in the appropriate box in the SSN area.

E

FILING STATUS

The filing status for Oklahoma purposes is the same as on the federal income tax return, with one exception. This exception applies to married taxpayers who file a joint federal return where one spouse is a full-year Oklahoma resident (either civilian or military), and the other is a full-year nonresident civilian (non-military). In this case, the taxpayers must either:

1. File as Oklahoma married filing separate. The Oklahoma resident, filing a joint federal return with a nonresident civilian spouse, may file an Oklahoma return as married filing separate. The resident will file on Form 511 using the married filing separate rates and reporting only his/her income and deductions. If the nonresident civilian also has an Oklahoma filing requirement, he/she will file on Form 511NR, using married filing separate rates and reporting his/her income and deductions. Form 574 "Allocation of Income and Deductions" must be filed with the return(s). You can obtain this form from our website at www.tax.ok.gov.

-OR-

2. File as if both the resident and the nonresident civilian were Oklahoma residents on Form 511. Use the "married filing joint" filing status, and report all income. A tax credit (Form 511TX) may be used to claim credit for taxes paid to another state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

If an Oklahoma resident (either civilian or military) files a joint federal return with a nonresident **military** spouse, they shall use the same filing status as on the federal return. If they file a joint federal return, they shall complete Form 511NR and include in the Oklahoma amount column, all Oklahoma source income of both the resident and the nonresident.

F

SIXTY-FIVE OR OVER

Place an 'X' in the box(es) if your, or your spouse's, age is 65 on or before December 31, 2017. If you turned age 65 on January 1, 2018, you are considered to be age 65 at the end of 2017.

G

EXEMPTIONS

To the right of the word "Yourself" place a number "1" in all the boxes that apply to you. Next total the boxes. Then do the same for your spouse if applicable.

Exemption Terms

Regular*: The same exemptions as claimed on your federal return.

Special: An additional exemption may be claimed for each taxpayer or spouse who meets the qualifications based on filing status and Federal Adjusted Gross Income limits** below **and** who is 65 years of age or over at the close of the tax year:

- (1) Single return with line 1 equal to \$15,000 or less.
- (2) Joint return with line 1 equal to \$25,000 or less.
- (3) Married filing separate return with line 1 equal to \$12,500 or less.
- (4) Head of household return with line 1 equal to \$19,000 or less.

****Note**: If your Federal Adjusted Gross Income includes income from the conversion of a traditional individual retirement account to a Roth individual retirement account this income shall be excluded in determining the Federal Adjusted Gross Income limits. Provide a copy of your federal return and Form 8606.

Blind: An additional exemption may be claimed for each taxpayer or spouse who is legally blind.

Dependents: If claiming dependents, enter the same number as on your federal return. However, if the nonresident spouse also has an Oklahoma filing requirement and is filing separately on Form 511NR, the dependency exemptions will be allocated between the resident's and nonresident's returns.

*** NOTE**: If you may be claimed as a dependent on another return, enter zero for your regular exemption. You still qualify for the Oklahoma standard deduction.

2-D Barcode Information

Does Your Form Have One of These?



If you recognize this barcode from your tax return, your return was prepared using computer software utilizing two dimensional barcoding. This means your tax information will be processed faster and more accurately and you will see your refund faster!

The special mailing address for 2-D income tax forms is:
Oklahoma Tax Commission
Post Office Box 269045
Oklahoma City, OK 73126-9045

Note: Any handwritten information will not be captured when a return is processed using the 2-D barcode.

SELECT LINE INSTRUCTIONS

1 Federal Adjusted Gross Income

Enter your Federal Adjusted Gross Income from your federal return. This can be from any one of the following forms: 1040, 1040A or 1040EZ.

2 Subtractions

Enter the total from Schedule 511-A, line 15. See Schedule 511-A instructions on pages 13-15.

4 Out-of-State Income

This is income from real or tangible personal property or business income in another state. This includes partnership gains and gains sustained by S corporations attributable to other states. It is **not** non-business interest, installment sale interest, non-business dividends, **salary/wages**, pensions, gambling or income from personal services. (See instructions for line 17.) On line 4a, enter a brief description of the type of out-of-state income deducted on 4b. Furnish detailed schedule showing the type, nature and source of the income and copy of federal return. Documents submitted should reflect to which state(s) the income is attributable. **Provide** the other state's return and/or Schedule K-1, if applicable.

6 Additions

Enter the total from Schedule 511-B, line 8. See Schedule 511-B instructions on pages 15-16.

8 Adjustments

Enter the total from Schedule 511-C, line 7. See Schedule 511-C instructions on pages 16-18.

10 Deductions

Complete lines 10A-C unless you have out-of-state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-D instead of lines 10A-C.

• Standard Deduction:

10C - If you did not claim itemized deductions on your federal return, skip lines 10A & 10B. Enter the Oklahoma standard deduction on line 10C.

If your filing status is **“single”** or **“married filing separate”**, your Oklahoma standard deduction is \$6,350.

If your filing status is **“head of household”**, your Oklahoma standard deduction is \$9,350.

If your filing status is **“married filing joint”** or **“qualifying widow(er)”**, your Oklahoma standard deduction is \$12,700.

Note: You qualify for the Oklahoma standard deduction even when claimed as a dependent on another return.

- or -

• Itemized Deductions:

10A - If you claimed itemized deductions on your federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions. (**Provide** a copy of your Federal Schedule A.)

10B - Enter the amount of state and local sales or income tax paid from your Federal Schedule A, line 5. If you are a high-income taxpayer whose federal itemized deductions were limited, complete the Oklahoma Itemized Deduction Worksheet below to determine the amount to enter on line 10B.

10C - Subtract line 10B from line 10A to determine your Oklahoma itemized deductions.

Note: If you claimed itemized deductions on your federal return, you must claim itemized deductions on your Oklahoma return. This is true even if the Oklahoma itemized deductions are less than the Oklahoma standard deduction. To claim the Oklahoma standard deduction, you must claim the standard deduction on your federal return.

www.tax.ok.gov

View FAQs or Email the OTC a Question

10B - OKLAHOMA ITEMIZED DEDUCTION WORKSHEET

To be used only by high-income taxpayers who were required to reduce their federal itemized deductions. (Retain this worksheet for your records)

1	Enter the amount from Federal Itemized Deduction Worksheet, line 3.....	1	
2	Enter the amount from Federal Itemized Deduction Worksheet, line 9.....	2	
3	State and local taxes (Federal Schedule A, line 5).....	3	
4	Divide line 3 by line 1	4	
5	Multiply line 2 by line 4	5	
6	Subtract line 5 from line 3. Enter on Form 511, line 10B.....	6	

SELECT LINE INSTRUCTIONS

11 Exemptions

Complete line 11 unless you have out-of-state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-D instead of line 11.

Oklahoma allows \$1,000 for each exemption claimed on the top of the return.

12 Total Deductions and Exemptions

If you completed lines 10 and 11, enter the total on line 12. If you instead completed Schedule 511-D, enter the total from line 5 of Schedule 511-D.

14 Oklahoma Income Tax

Using Form 511, line 13, find your tax in the Tax Table (pages 20-31). Enter the result here unless you used Form 573 "Farm Income Averaging". If you used Form 573, enter the amount from Form 573, line 22, and enter a "1" in the box.

Amounts withdrawn from a Health Savings Account for any purpose other than those described in 36 OS Sec. 6060.17 and which are included in your Federal Adjusted Gross Income are subject to an additional 10% tax. Add the additional 10% tax to your tax from the tax table* and enter a "2" in the box.

Recapture of the Oklahoma Affordable Housing Tax Credit - If under IRC Section 42, a portion of any federal low-income housing credits taken on a qualified project is required to be recaptured during the first 10 years after a project is placed in service, the taxpayer claiming Oklahoma Affordable Housing Tax Credits with respect to such project shall also be required to recapture a portion of such credits. The amount of Oklahoma Affordable Housing Tax Credits subject to recapture is proportionally equal to the amount of federal low-income housing credits subject to recapture. Add the recaptured credit to the Oklahoma income tax and enter a "3" in the box.

* If you also used Form 573, add the 10% tax to the tax from Form 573, line 22.

15 Child Care/Child Tax Credit

Complete line 15 unless your Oklahoma Adjusted Gross Income (Form 511, line 7) is less than your Federal Adjusted Gross Income (Form 511, line 1). If your Oklahoma Adjusted Gross Income is less than your Federal Adjusted Gross Income, complete Schedule 511-E to determine the amount to enter on line 15.

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 IRC. 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 IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

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

16 Earned Income Credit

Complete line 16 unless your Oklahoma Adjusted Gross Income (Form 511, line 7) is less than your Federal Adjusted Gross Income (Form 511, line 1). If your Oklahoma Adjusted Gross Income is less than your Federal Adjusted Gross Income, complete Schedule 511-F to determine the amount to enter on line 16.

You are allowed a credit equal to 5% of the earned income credit allowed on your federal return. **Provide** a copy of your federal return.

17 Credit for Tax Paid to Another State

If you receive income for personal services from another state, you must report the full amount of such income on your Oklahoma return. If the other state also taxes the income, a credit is allowed on Form 511. Complete Oklahoma Form 511TX and furnish a copy of the other state(s) return, or Form W-2G if the taxing state does not allow a return to be filed for gambling winnings (example: Mississippi).

Note: Taxpayers who have claimed credit for taxes paid to another state on the other state's income tax return do not qualify to claim this credit based on the same income.

18 Other Credits

The amount of other credits as claimed on Form 511CR should be entered on this line. Enter in the box the number that corresponds with the credit to which you are entitled. If you qualify for more than one type of credit, enter "99" in the box. See below for a list of the credits available on Form 511CR. You can obtain this form from our website at www.tax.ok.gov.

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

- Oklahoma Investment/New Jobs Credit
Provide Form 506.
68 OS Sec. 2357.4 and Rule 710:50-15-74.
- Coal Credit
68 OS Sec. 2357.11 and Rule 710:50-15-76.
- Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property
68 OS Sec. 2357.22 and Rule 710:50-15-81.
- Small Business Guaranty Fee Credit
Provide Form 529.
68 OS Sec. 2357.30.
- Credit for Employers Providing Child Care Programs
68 OS Sec. 2357.26 and Rule 710:50-15-91.
- Credit for Entities in the Business of Providing Child Care Services
68 OS Sec. 2357.27.
- Credit for Commercial Space Industries
68 OS Sec. 2357.13.
- Credit for Tourism Development or Qualified Media Production Facility
68 OS Sec. 2357.34 - 2357.40.
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit
68 OS Sec. 2357.81.

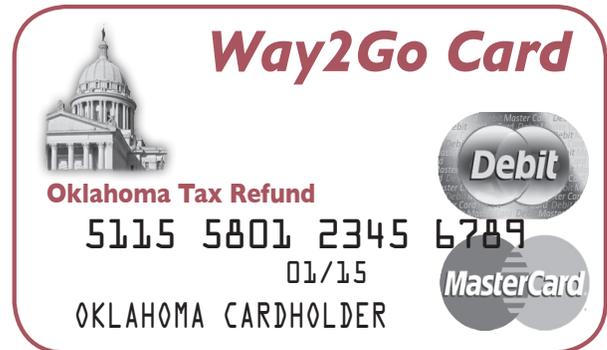
SELECT LINE INSTRUCTIONS

Other Credits (continued)

- Credit for Qualified Rehabilitation Expenditures
68 OS Sec. 2357.41 and Rule 710:50-15-108.
- Credit for Electricity Generated by Zero-Emission Facilities
68 OS Sec. 2357.32A.
- Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act
68 OS Sec. 2370.1.
- Credit for Manufacturers of Small Wind Turbines
68 OS Sec. 2357.32B and Rule 710:50-15-92.
- Poultry Litter Credit
68 OS Sec. 2357.100 and Rule 710:50-15-95.
- Volunteer Firefighter Credit
Provide the Firefighter Training Advisory Committee's Form.
68 OS Sec. 2385.7 and Rule 710:50-15-94.
- Credit for Breeders of Specially Trained Canines
68 OS Sec. 2357.203 and Rule 710:50-15-97.
- Dry Fire Hydrant Credit
68 OS Sec. 2357.102 and Rule 710:50-15-99.
- Credit for the Construction of Energy Efficient Homes
68 OS Sec. 2357.46 and Rule 710:50-15-104.
- Credit for Railroad Modernization
68 OS Sec. 2357.104 and Rule 710:50-15-103.
- Research and Development New Jobs Credit
Provide Form 563.
68 OS Sec. 54006 and Rule 710:50-15-105.
- Credit for Biomedical Research Contribution
68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Credit for Employees in the Aerospace Sector
Provide Form 564.
68 OS Sec. 2357.301 & 2357.304 and Rule 710:50-15-109.
- Credits for Employers in the Aerospace Sector
Provide Form 565.
68 OS Sec. 2357.301, 2357.302 and 2357.303 and Rule 710:50-15-109.
- Wire Transfer Fee Credit
68 OS Sec. 2357.401 and Rule 710:50-15-111.
- Credit for Manufacturers of Electric Vehicles
68 OS Sec. 2357.402 and Rule 710:50-15-112.
- Credit for Cancer Research Contribution
68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Oklahoma Capital Investment Board Tax Credit
74 OS Sec. 5085.7.
- Credit for Contributions to a Scholarship-Granting Organization
68 OS Sec. 2357.206 and Rule 710:50-15-114.
- Credit for Contributions to an Educational Improvement Grant Organization
68 OS Sec. 2357.206 and Rule 710:50-15-115.
- Credit for Venture Capital Investment
Provide Form 518-A or 518-B.
68 OS Sec. 2357.7 & 8 and Rule 710:50-15-77 & 78.
- Oklahoma Affordable Housing Tax Credit
68 OS Sec. 2357.403.

The Oklahoma Tax Refund Debit Card!

If you do not choose direct deposit, you will receive a debit card for your income tax refund.



- Safe, convenient and secure, choose to receive a debit card which can be used at your favorite stores and ATMs that accept MasterCard debit cards. In some cases a fee may apply at ATMs.
- Activating your card is easy, just call 1-888-929-2460. Only you have the information to do it. Detailed information on card activation, along with all the information you need for your Oklahoma Tax Refund debit card will be included with your card.
- Deposit or cash your debit card free at banks or financial institutions that accept MasterCard; or go online to www.goprogram.com and transfer your refund to your checking/savings account.

Visit www.tax.ok.gov for detailed information and answers to your frequently asked questions on the Oklahoma Tax Refund debit card.

See page 32 for information on direct deposit.

SELECT LINE INSTRUCTIONS

21 Oklahoma Use Tax

Every state with a sales tax has a companion tax for purchases made outside the state. In Oklahoma, that tax is called “use tax”. If you have purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax whether by mail order, catalog, television shopping networks, radio, Internet, phone or in person, you owe Oklahoma use tax on those items. Use tax is paid by the buyer when the Oklahoma sales tax has not been collected by the seller. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

Examples of items that are subject to sales tax include books, compact discs, computer equipment, computer software, electronics, clothing, appliances, furniture, sporting goods and jewelry. When an out-of-state retailer does not collect Oklahoma sales tax, the responsibility of paying the tax falls on the purchaser.

Use tax is calculated at the same rate as sales tax, which varies by city and county. The state sales tax rate is 4.5% (.045) plus the applicable city and/or county rates. If you do not know the exact amount of Oklahoma use tax you owe based on your city and county sales tax rate, you can either:

1. Use the tax table on page 11 or multiply your Adjusted Gross Income from line 1 by 0.056% (.00056),
or
2. Use one of the worksheets below to calculate your Oklahoma use tax. Complete Worksheet One if you kept records of all of your out-of-state purchases. Complete Worksheet Two if you did not keep records of all of your out-of-state purchases.

Oklahoma Use Tax - Worksheet #2 (continued)

Worksheet Two has two parts. The first part is a calculation of the amount due on items that cost less than \$1,000 each and the second part is a calculation of the amount due on items that cost \$1,000 or more each. The first calculation is based on a Use Tax Table that reflects the estimated amount of use tax due by taxpayers with varying amounts of Federal Adjusted Gross Income. The estimated amount is 0.056% (.00056) of Federal Adjusted Gross Income. If you believe that estimate from the table is too high for your out-of-state purchases, you may estimate what you think you owe.

If you paid another state’s sales or use tax on any purchase, that amount may be credited against the Oklahoma use tax due on that purchase.

Note: Your use tax worksheets may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax.

**See Page 11 for the
Oklahoma Use Tax Table**

SOCIAL SECURITY NUMBER (SSN)

The request for your SSN is authorized by Section 405, Title 42, of the United States Code. You **must** provide this information. It will be used to establish your identity for tax purposes only.

USE TAX WORKSHEET ONE		For Taxpayers Who Have Records of All Out-of-State Purchases	
1	Enter the total amount of out-of-state purchases for 1/1/2017 through 12/31/2017.....	1	
2	Multiply line 1 by 7% (.07) or your local rate* and enter the amount.....	2	
3	Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 2.....	3	
4	Subtract line 3 from line 2 and enter the results, rounded to the nearest whole dollar, here and on Form 511, line 21	4	

USE TAX WORKSHEET TWO		For Taxpayers Who Do <u>Not</u> Have Records of All Out-of-State Purchases	
1	Purchases of items costing less than \$1,000: See the Use Tax Table on page 11 to establish the use tax due based on your Federal Adjusted Gross Income from Form 511, line 1	1	
2	Purchases of items costing \$1,000 or more: Complete lines 2a and 2b below to calculate the amount of use tax owed.		
	2a Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/2017 through 12/31/2017	2a	
	2b Multiply line 2a by 7% (.07) or your local rate* and enter the amount	2b	
3	Add lines 1 and 2b and enter the total amount of use tax.....	3	
4	Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 3	4	
5	Subtract line 4 from line 3 and enter the results, rounded to the nearest whole dollar, here and on Form 511, line 21	5	

* Use tax is calculated the same as sales tax. Your local rate would be the state sales tax rate of 4.5% (.045) plus the applicable city and/or county rate based on where you lived when the purchase was made. The rate charts can be found on the web at: www.tax.ok.gov.

SELECT LINE INSTRUCTIONS

USE TAX TABLE

If Federal Adjusted Gross Income (Form 511, line 1) is:		Your Use Tax Amount is:
At least	But less than	
0	2,090	1
2,090	4,670	2
4,670	6,420	3
6,420	8,170	4
8,170	9,920	5
9,920	11,795	6
11,795	13,545	7
13,545	15,295	8
15,295	17,170	9
17,170	18,920	10
18,920	20,670	11
20,670	22,420	12
22,420	24,295	13
24,295	26,045	14
26,045	27,795	15
27,795	29,670	16
29,670	31,420	17
31,420	33,170	18
33,170	34,920	19
34,920	36,795	20
36,795	38,545	21
38,545	40,295	22
40,295	42,170	23
42,170	43,920	24
43,920	45,670	25
45,670	47,420	26
47,420	49,295	27
49,295	51,045	28
51,045	52,795	29
52,795	54,670	30
54,670	and over	multiply Federal AGI times 0.00056

24 Oklahoma Estimated Tax Payments

Enter any payments you made on your estimated Oklahoma income tax for 2017. Include any overpayment from your 2016 return you applied to your 2017 estimated tax.

If at least 66-2/3% of your gross income this year or last year is from farming, estimated payments are not required. If claiming this exception, you must mark the box on this line and **provide** a complete copy of your federal return.

For information regarding who is required to make estimated tax payments, refer to page 4, "Estimated Income Tax".

25 Payment with Extension

If you filed Oklahoma extension Form 504-I for 2017, enter any amount you paid with that form.

26 Credit for Property Tax Relief

Any person 65 years of age or older or any totally disabled person who is head of a 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 \$12,000, may file a claim for property tax relief on the amount of property taxes paid on the household they occupied during the preceding calendar year. The credit may not exceed \$200. Claim must be made on Form 538-H.

27 Sales Tax Relief/Credit

If you are required to file an Oklahoma income tax return, your return must be filed by April 15th. An extension of time to file your return, including the April 20th due date for electronically filed returns, does apply to this credit.

To file for sales tax relief, you must be an Oklahoma resident for the entire year. Your total gross household income cannot exceed \$20,000 unless one of the following applies:

- You can claim an exemption for your dependent, or
- You are 65 years of age or older by 12/31/2017, or
- You have a physical disability constituting a substantial handicap to employment (provide proof, see Form 538-S).

If any one of the above three items pertains to you, your total gross household income limit is increased to \$50,000. Fill out and provide Form 538-S if you qualify for this credit. The Form 538-S is included in this packet.

The Oklahoma Department of Human Services will make the sales tax refund to persons who have continuously received aid to the aged, blind, disabled or Medicaid payments for nursing home care from January 1, 2017 to December 31, 2017. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 2017 are not eligible for the sales tax refund.

A person convicted of a felony shall not be permitted to file a claim for sales tax relief for any year for which that person is an inmate in the custody of the Department of Corrections for any part of that year.

28 Natural Disaster Tax Credit

This credit is for owners of residential real property whose primary residence was damaged or destroyed in a natural disaster for which a Presidential Major Disaster Declaration was issued, unless the natural disaster was a tornado occurring in calendar year 2012 or 2013 in which case a Presidential Major Disaster Declaration is not required. The amount of the credit is the difference between the ad valorem property tax paid on such property in the tax year prior to the damage or destruction and the tax paid the first year after the property is rebuilt or repaired. The primary residence must be repaired or rebuilt and used as the primary residence not later than December 31, 2015, with respect to the calendar year 2012 or 2013 natural disaster and no later than 36 months after any natural disaster occurring on or after January 1, 2014. To claim this credit, Form 576 must be provided with your return.

SELECT LINE INSTRUCTIONS

29 Place an “X” in the box(es) on line 29 to report any credit from Form 577 or Form 578.

If claiming the **Refundable Coal Credit**, provide Form 577. Any credits earned, but not used, based upon activity occurring during the tax year will be refunded at 85% of the face amount of the credits. For any credit calculated, the credit allowed is equal to 75% of the amount otherwise provided. A pass-through entity that does not file a claim for a direct refund will allocate the credit to one or more of its shareholders, partners or members.

If claiming the **Refundable Credit for Electricity Generated by Zero-Emission Facilities**, provide Form 578. Any credits earned, but not used, based on electricity generated during the tax year will be refunded to the taxpayer at 85% of the face amount of the credits. A pass-through entity that does not file a claim for a direct refund will allocate the credit to one or more of its shareholders, partners or members.

36 Donations (Original return only)

Schedule 511-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency. See Schedule 511-G for more information.

Place the line number of the organization from Schedule 511-G in the box at line 36. If giving to more than one organization, put a “99” in the box at line 36 and attach the Schedule 511-G showing how you wish the donations to be divided.

38 Amount to be Refunded

If you do not choose direct deposit or the direct deposit fails to process, you will be issued a debit card. See “All About Refunds” on page 4 for more information.

40 Support the Oklahoma General Revenue Fund (Original return only)

A donation to this fund may be made on a tax due return. For information regarding this fund, see Schedule 511-G information.

41 Underpayment of Estimated Tax Interest

You were required to make estimated tax payments if your income tax liability exceeds your withholding by \$500 or more. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed quarterly estimated tax payments and withholding are required to be the smaller of:

- 70% of the current year tax liability, or
- 100% of your prior year tax liability.

The income tax liability is the Oklahoma income tax due less all credits except amounts paid on withholding, estimated tax and extension payments.

Note: No Underpayment of Estimated Tax Interest shall be imposed if the income tax liability shown on the return is less than \$1,000.

If you do not meet one of the above exceptions, you may complete Form OW-8-P or the OTC will figure the interest for you and send you a bill.

If you owe underpayment of estimated tax interest and you have an overpayment (line 34), enter the amount of underpayment of estimated tax interest on this line (line 41) and reduce the amount

Underpayment of Estimated Tax Interest (continued)

you are applying to estimated tax (line 35) or your refund (line 38) by that same amount (but not less than zero). You will be using your overpayment to pay your underpayment of estimated tax interest. Do not provide a payment unless you still have a balance due after applying all of your overpayment.

If an **amended return** is filed before the due date for filing the original return, including any extensions, the tax shown on the amended return is used to determine the amount of underpayment. If the amended return is filed after the due date, including extension, the tax shown on the amended return will not be used to compute the amount of underpayment.

42 Delinquent Penalty and Interest

After the original due date of the return compute 5% penalty on the income tax due (line 39 minus line 21). Compute interest on the income tax due at 1.25% per month from the original due date of the return. An extension does not extend the date for payment of tax.

Note: If you have a valid extension of time to file your return, delinquent penalty is not due if 90% of your income tax was paid by the original due date of the return. Delinquent interest is due on any income tax not paid by the original due date of the return.

Title 68, Oklahoma Statutes, provides that any term used in this Act shall have the same meaning as when used in a comparable context in the Internal Revenue Code, except when specifically provided for in the Oklahoma Statutes or rules.

WHEN YOU ARE FINISHED...

- If you owe taxes, provide a check or money order payable to “Oklahoma Tax Commission”. Do not send cash.
- For information regarding electronic payment methods, visit our website at www.tax.ok.gov.
- Provide W-2s, 1099s or other withholding statements to substantiate withholding.
- For amended returns, if you marked “yes” on Schedule 511-H, provide a copy of the federal 1040X or 1045, and a copy of the IRS “Statement of Adjustment” or other IRS documentation to verify approval of the federal amendment.
- **Do not staple your return.** Use a paper clip if necessary.
- Math errors are the most common cause of a refund delay. Double check your calculations.
- After filing, if you have any questions regarding your refund, contact us at (405) 521-3160.



Important: If you fill out any portion of the Schedules 511-A through 511-H or Form 538-S, you are required to provide those pages with your return. Failure to include the pages will result in a delay of your refund.

- Do not provide any correspondence other than those documents and schedules required for your return.
- Mail your return, along with any payment due, to:

Oklahoma Tax Commission - Income Tax
P.O. Box 26800
Oklahoma City, OK 73126-0800



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	
EXEMPTIONS	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	Oklahoma adjusted gross income (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	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. If recapturing the Oklahoma Affordable Housing Tax Credit, add recaptured credit here and enter a "3" in box.... <input type="text"/> ...14	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"/> ...18	00
19	Income Tax (line 14 minus lines 15-18) Do not enter less than zero	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 and credits.

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 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:
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SCHEDULE 511-A	Oklahoma Subtractions	See instructions for details on qualifications and required documents.
-----------------------	------------------------------	--

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 style="width: 100px;" type="text"/> Spouse <input style="width: 100px;" 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 (see instructions for limitation)	6		00
7	U.S. Railroad Retirement Board benefits	7		00
8	Oklahoma depletion	8		00
9	Oklahoma net operating loss	9	Loss Year(s) <input style="width: 100px;" type="text"/>	00
10	Exempt tribal income	10		00
11	Gains from the sale of exempt government obligations	11		00
12	Oklahoma Capital Gain Deduction (provide Form 561)	12		00
13	Income Tax Refund (Federal Form 1040, line 10)	13		00
14	Miscellaneous: Other subtractions (enter number in box for type of deduction) <input style="width: 50px;" type="text"/>	14		00
15	Total subtractions (add lines 1-14, enter total here and on line 2 of Form 511)	15		00

SCHEDULE 511-B	Oklahoma Additions	See instructions for details on qualifications and required documents.
-----------------------	---------------------------	--

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)	7	<input style="width: 50px;" type="text"/>	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 documents.
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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 style="width: 50px;" type="text"/>	6		00
7	Total adjustments (add lines 1-6, enter total here and on line 8 of Form 511)	7		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	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 - 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 care credit 1	<input type="text"/>	00	
2	Multiply line 1 by 20% 2		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		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 (multiply line 2 by line 3, enter total here and on line 16 of Form 511) 4			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.