

# Oklahoma Resident Income Tax Return

Form 511  
2021



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-I. →

☐

## Name and Address - Please Print or Type

Your first name

Middle initial Last name

If a joint return, spouse's first name

Middle initial Last name

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

State

ZIP or Postal Code

Country

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 9 of 511 Packet.

Exemptions

	Regular	* Special	Blind	
Yourself	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> (a)
Spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Number of dependents				<input type="checkbox"/> (c)
Add the Totals from boxes (a), (b) and (c). Enter the TOTAL here:				<input type="checkbox"/>

Note: If you may be claimed as a dependent on another return, enter "0" in the Total box for your regular exemption.

Age 65 or Older? (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 or 1040-SR).....	1	.00
2	Oklahoma Subtractions (provide Schedule 511-A) .....	2	.00
3	Line 1 minus line 2 .....	3	.00
4	Out-of-state income, except wages. Describe (4a) (Provide Federal schedule with detailed description; see instructions) .....	4b	.00
5	Line 3 minus line 4b .....	5	.00
6	Oklahoma Additions (provide Schedule 511-B).....	6	.00
7	<b>Oklahoma adjusted gross income</b> (line 5 plus line 6) .....	7	.00
(If line 7 is different than line 1, provide a copy of your Federal return.)			
<b>PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS</b>			
8	Oklahoma Adjustments (provide Schedule 511-C) .....	8	.00
9	Oklahoma income after adjustments (line 7 minus line 8) .....	9	.00

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

2021 Form 511 - Resident Income Tax Return - Page 2

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.



Name(s) shown  
on Form 511:

Your Social  
Security Number:

**PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS continued**

10	Oklahoma itemized deductions (from Schedule 511-D, line 11) 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).....	10	.00
11	Exemptions: Enter the total number of exemptions claimed on page 1..... <input type="text"/> X \$1,000.....	11	.00
12	Total deductions and exemptions (add lines 10 and 11 or amount from Sch. 511-E, line 5).....	12	.00
13	Oklahoma Taxable Income (line 9 minus line 12) .....	13	.00
14	(a) Oklahoma Income Tax from Tax Table (see pages 28-39 of instructions) or if using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box on line 14..... <input type="text"/> .00 14a		
	(b) If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box on line 14. If recapturing the Oklahoma Affordable Housing Tax Credit, add recaptured credit here and enter a "3" in box on line 14. If making an Oklahoma installment payment pursuant to IRC Section 965(h) and 68 O.S. Sec. 2368(K), add the installment payment here and enter a "4" in the box on line 14..... <input type="text"/> .00 14b		
	Oklahoma Income Tax (line 14a plus line 14b)..... <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-F and 511-G.

15	Oklahoma child care/child tax credit (see instructions).....	15	.00
16	Oklahoma earned income credit (see instructions).....	16	.00
17	Credit for taxes paid to another state (provide Form 511TX).....	17	.00
18	Form 511CR - Other Credits Form. List 511CR line number claimed here:..... <input type="text"/>	18	.00
19	<b>Income Tax</b> (line 14 minus lines 15-18) Do not enter less than zero..... <b>DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 42.</b>	19	.00

**PART THREE: TAX, CREDITS AND PAYMENTS**

20	Use tax due on Internet, mail order, or other out-of-state purchases..... (For use tax table, see page 14 of the Packet) If you certify that no use tax is due, place an 'X' here: <input type="text"/>	20	.00
21	Balance (add lines 19 and 20) .....	21	.00
22	Oklahoma withholding (provide all W-2s, 1099s or other withholding statements) ..	22	.00
23	2021 estimated tax payments ..... (qualified farmer <input type="text"/> ) .....	23	.00
24	2021 payment with extension .....	24	.00
25	Low Income Property Tax Credit (provide Form 538-H).....	25	.00
26	Sales Tax Relief Credit (provide Form 538-S).....	26	.00
27	Natural Disaster Tax Credit (provide Form 576).....	27	.00
28	Credits from Form ..... a) <input type="text"/> 577 ..... b) <input type="text"/> 578	28	.00
29	Amount paid with original return plus additional paid after it was filed (amended return only).....	29	.00

## 2021 Form 511 - Resident Income Tax Return - Page 3

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

Name(s) shown  
on Form 511:Your Social  
Security Number:**PART THREE: TAX, CREDITS AND PAYMENTS contined**

30	Payments and credits (add lines 22-29 from page 2).....	30	.00
31	Overpayment, if any, as shown on original return and/or prior amended return(s) or as previously adjusted by Oklahoma (amended return only).....	31	.00
32	Total payments and credits (line 30 minus line 31).....	32	.00

**PART FOUR: REFUND**

33	If line 32 is more than line 21, subtract line 21 from line 32. This is your overpayment.....	33	.00
34	Amount of line 33 to be applied to 2022 estimated tax (original return only) (For further information regarding estimated tax, see page 5 of the 511 Packet.)	34	.00

Schedule 511-H 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-H in the box below. If you give to more than one organization, put a "99" in the box. Provide Schedule 511-H ..

35	Donations from your refund (total from Schedule 511-H).....	35	.00
36	Total deductions from refund (add lines 34 and 35).....	36	.00
37	Amount to be refunded to you (line 33 minus line 36).....	37	.00

**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 accountRouting  
Number:☐ savings accountAccount  
Number:**PART FIVE: AMOUNT YOU OWE**

38	If line 21 is more than line 32, subtract line 32 from line 21. This is your tax due.....	38	.00
39	Donation: Public School Classroom Support Fund (original return only).....	39	.00
40	Underpayment of estimated tax interest (annualized installment method ..... ) .. (If you have an underpayment of estimated tax (line 40) & overpayment (line 33), see instructions.)	40	.00
41	For delinquent payment add penalty of 5% ..... \$ ..... plus interest of 1.25% per month ..... \$ .....	41	.00
42	Total tax, donation, penalty and interest (add lines 38-41) .....	42	.00

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	Spouse's signature	Date	Paid Preparer's signature	Date
Taxpayer's occupation		Spouse's occupation		Paid Preparer's address and phone number	
Daytime Phone (optional)		Daytime Phone (optional)		Paid Preparer's PTIN	

**Do not staple** documentation to this form. To attach items, please use a paper clip.

Mailing Address for this form: PO Box 26800, Oklahoma City, OK 73126-0800

**Note: Provide this page ONLY if you have an amount shown on a schedule.**Name(s) shown  
on Form 511:Your Social  
Security Number:**Schedule 511-A: Oklahoma Subtractions****See instructions for details on qualifications and required documents.**

1	Interest on U.S. government obligations .....	1		00
2	Social Security benefits taxed on your Federal Form 1040 or 1040-SR .....	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 (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 ( <b>provide</b> schedules)..... Loss Year(s) <input type="text"/>	9		00
10	Exempt tribal income (see instructions for qualifications) .....	10		00
11	Gains from the sale of exempt government obligations .....	11		00
12	Oklahoma Capital Gain Deduction ( <b>provide</b> Form 561) .....	12		00
13	Income Tax Refund (Federal Form 1040 or 1040-SR, Schedule 1, line 1) .....	13		00
14	Oklahoma income distributed by an electing PTE .....	14		00
15	Miscellaneous: Other subtractions (enter number in box for type of deduction)..... <input type="text"/>	15		00
16	<b>Total subtractions</b> (add lines 1-15, enter total here and on line 2 of Form 511) .....	16		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	Oklahoma loss distributed by an electing PTE .....	7		00
8	Miscellaneous: Other additions (enter number in box for type of addition)..... <input type="text"/>	8		00
9	<b>Total additions</b> (add lines 1-8, enter total here and on line 6 of Form 511) .....	9		00

**Schedule 511-C: Oklahoma Adjustments****See instructions for details on qualifications and required documents.**

1	Military pay exclusion - Active Duty, Reserve and National Guard (not retirement income) .....	1		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	<b>Total adjustments</b> (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: Oklahoma Itemized Deductions****See instructions for details on  
qualifications and required documents.**

If you claimed itemized deductions on your Federal return, you must claim Oklahoma Itemized Deductions.

1	Federal itemized deductions from Federal Sch. A, line 17.....	1		00
2	State and local sales or income taxes from Federal Sch. A, line 5a (If Federal Sch A, line 5e is limited, enter that portion of Federal Sch A, line 5a included in line 5e) .....	2		00
3	Line 1 minus line 2 .....	3		00
4	Medical and Dental expenses from Federal Sch. A, line 4 .....	4		00
5	Gifts to Charity from Federal Sch. A, line 14.....	5		00
6	Line 3 minus lines 4 and 5 .....	6		00
7	Is line 6 more than \$17,000? <input type="checkbox"/> YES. Your itemized deductions are limited. Complete lines 9-11. <input type="checkbox"/> NO. Your itemized deductions are not limited. Skip lines 9 and 10. Go to line 11.			
8	Maximum amount allowed for itemized deductions. (exception, lines 9 and 10).....	8	17,000	00
9	Medical and Dental expenses from Federal Sch. A, line 4 .....	9		00
10	Gifts to Charity from Federal Sch. A, line 14.....	10		00
11	<b>Oklahoma Itemized Deductions</b> If you responded YES on line 7: Add lines 8, 9 and 10 If you responded NO on line 7: enter the amount from line 3 .....	11		00

Enter your Oklahoma Itemized Deductions on line 10 of Form 511 unless you have income from out-of-state on line 4 of Form 511. If you have an amount on line 4 of Form 511, complete Schedule 511-E "Deductions and Exemptions" to determine the amount to enter on line 12 of Form 511.

**Schedule 511-E: 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 claimed itemized deductions on your federal return, complete Schedule 511-D before completing this schedule.

1	Oklahoma itemized deductions (Schedule 511-D, line 11) or Oklahoma standard deduction .....	1		00
2	Exemptions (\$1,000 x number of exemptions claimed at top of Form 511).....	2		00
3	Total (add lines 1 and 2).....	3		00
4	Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511 <div style="display: flex; align-items: center; justify-content: center; margin: 10px 0;"> <div style="border: 1px solid black; width: 150px; height: 25px; margin-right: 10px;"></div> <div style="font-size: 24px; margin: 0 10px;">÷</div> <div style="border: 1px solid black; width: 150px; height: 25px; margin-left: 10px;"></div> </div> Enter the percentage from the above calculation here ( <b>do not enter more than 100%</b> ) .....	4		%
5	<b>Total allowable deductions and exemptions.</b> Multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511. ( <b>Leave lines 10 - 11 of Form 511 blank.</b> ).....	5		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-F: 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.

**or**

- 5% of the child tax credit allowed by the IRS Code.

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

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

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

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

1	Enter your Federal child <b>care</b> credit.....	1		00
2	Multiply line 1 by 20% .....	2		00
3	Enter your Federal child <b>tax</b> credit (total of child tax credit & additional child tax credit) .....	3		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 <div style="text-align: center;"><input type="text"/> ÷ <input type="text"/></div> 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-G: 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		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 <div style="text-align: center;"><input type="text"/> ÷ <input type="text"/></div> 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



Name(s) shown  
on Form 511:

Your Social  
Security Number:

## Schedule 511-H: 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-H Information. If you are not receiving a refund, but would like to make a donation to one of these organizations, Schedule 511-H Information lists the mailing address to mail your donation to the organization. If you are not receiving a refund and wish to donate to Public School Classroom Support Fund, see line 39 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 35 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 35 of Form 511.

See Packet 511, pages 25 and 26 for Schedule 511-H Information.

1	Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children.....	\$2	\$5	\$		1		00
2	Y.M.C.A. Youth and Government Program .....	\$2	\$5	\$		2		00
3	Support Wildlife Diversity Fund .....	\$2	\$5	\$		3		00
4	Support of Programs for Regional Food Banks in Oklahoma .....	\$2	\$5	\$		4		00
5	Public School Classroom Support Fund.....	\$2	\$5	\$		5		00
6	Oklahoma Pet Overpopulation Fund .....	\$2	\$5	\$		6		00
7	Support the Oklahoma AIDS Care Fund .....	\$2	\$5	\$		7		00
8	Support Oklahoma Silver Haired Legislature and Alumni Association Program .....	\$2	\$5	\$		8		00
9	<b>Total donations</b> (add lines 1-8, enter total here and on line 35 of Form 511) .....					9		00

## Schedule 511-I: Amended Return Information

Did you file an amended Federal return? Yes ☐ No ☐

If Yes, provide a copy of the IRS Form 1040X or 1045 AND proof of IRS acceptance, such as a copy of the IRS "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, provide a separate schedule.

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## Claim for Credit/Refund of Sales Tax



Taxpayer's Social Security Number:

If died in 2021 or 2022, enter date of death:

Spouse's Social Security Number:

If died in 2021 or 2022, enter date of death:

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

FORM

538-S

2021

Taxpayer's 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

ZIP

## PART 1: TAXPAYER INFORMATION

Physical address in 2021 (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 overOklahoma resident for the entire year? ☐ yes ☐ no

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

## 1. Dependents

(first name, middle initial, last name) If you have additional dependents, provide schedule.

## See Instructions

2. Age

3. Social Security Number

4. Relationship

5. Yearly Income

## EXEMPTION INFORMATION QUALIFIED EXEMPTIONS...

A. Yourself .....

B. Spouse .....

C. Number of dependents .....

D. Total exemptions claimed (add A-C)...

## PART 3: GROSS INCOME: Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2021.

See "Total gross household income" definition on page 2 for examples of income.

		YEARLY INCOME	
		You may not enter negative amounts.	
1	Enter total wages, salaries, fees, commissions, bonuses, and tips (including <b>nontaxable</b> income from your W-2s) .....	1	00
2	Enter total interest and dividend income received .....	2	00
3	Total of all dependents' income (from Part 2, column 5) .....	3	00
4	Social Security payments (total including Medicare) .....	4	00
5	Railroad Retirement benefits .....	5	00
6	Other pensions, annuities and IRAs .....	6	00
7	Alimony .....	7	00
8	Unemployment benefits .....	8	00
9	Earned Income Credit (EIC) received in 2021 .....	9	00
10	Nontaxable sources of income (specify) .....	10	00
11	Enter <b>gross</b> (positive) income from rentals, royalties, partnerships, estates & trusts, and gains from the sale or exchange of property (taxable & nontaxable) (provide Federal return including schedules) ..	11	00
12	Enter <b>gross</b> (positive) income from business and farm (provide Federal return including schedules) .....	12	00
13	Other income-including income of others living in your household (specify) .....	13	00
14	<b>Total gross household income</b> (Add lines 1-13) .....	14	00

If line 14 is over income limits shown in steps 2 and 3 on back of this form, no credit is allowed.

## 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 D 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.

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

Occupation

Occupation

Preparer's Signature and Date



## Notice

- **Persons who have received TANF (Temporary Assistance for Needy Families) for any month in the year of 2021 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, 2021 to December 31, 2021.**

## 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 12/31/2021.
- 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, 2021, 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, your listed dependent 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, PO 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.