



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)

| 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 |

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 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? <input type="checkbox"/> Yes <input type="checkbox"/> No | Deposit my refund in my: <input type="checkbox"/> checking account <input type="checkbox"/> savings account | Routing Number: <input type="text"/> |
| | | Account Number: <input type="text"/> |

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 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.