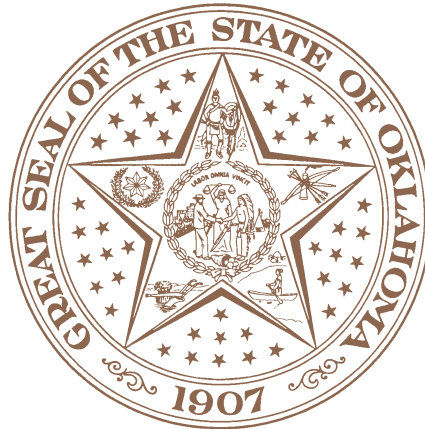


• Includes Form 511 and Form 538-S

(Oklahoma Resident Income Tax Return
and Sales Tax Relief Credit Form)



2019 Oklahoma Resident Individual Income Tax Forms and Instructions

This packet contains:

- Instructions for completing the Form 511: Oklahoma resident income tax return
- Form 511 income tax form
- Form 538-S: Sales Tax Relief Credit
- Instructions for the direct deposit option
- 2019 income tax tables

Filing date:

- Generally, your return must be postmarked by April 15, 2020. For additional information, see the "Due Date" section on page 3.
- This form is also used to file an amended return. See page 5.

Want your refund faster?

- See page 34 for Direct Deposit information.



Oklahoma Taxpayer Access Point

FREE online filing of
full-year resident Oklahoma
income tax returns through
our OkTAP system.

**There is no income limit;
check to see if you qualify
at <http://oktap.tax.ok.gov>.**

WHAT'S NEW IN THE 2019 OKLAHOMA TAX PACKET?

The deduction for providing foster care was amended. See Schedule 511-C, line 5 on page 17.

- Members of an electing pass-through entity may exclude the Oklahoma income (loss) covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019. See the instructions for Schedule 511-A, line 14 on page 15 or Schedule 511-B, line 7 on page 16.
- Credits for Employees and Employers in the Vehicle Manufacturing Industry were added to Form 511CR. See page 8 for information on how to obtain Form 511CR.
- A donation may be made from your refund to the following:
 - Support of Programs for Regional Food Banks in Oklahoma
 - Public School Classroom Support Fund
 - Oklahoma Pet Overpopulation Fund
 - Support the Oklahoma AIDS Care Fund

See the instructions on page 19 for more information. A donation to Public School Classroom Support Fund may also be made if you have a balance due. See Form 511, line 40.

TABLE OF CONTENTS

Residence Defined	3
Resident Income	3
Due Date.....	3
Extensions.....	3
Who Must File	3
Determining Your Filing Requirement.....	4
Estimated Income Tax	4
Net Operating Loss	4
Refunds	4
Amended Returns	5
Top of Form Instructions	5-6
Contact Information and Assistance.....	7
Form 511: Select Line Instructions.....	7-12
When You Are Finished	12
Schedule 511-A Instructions	13-15
Schedule 511-B Instructions.....	15-16
Schedule 511-C Instructions.....	16-18
Schedule 511-D Instructions.....	18
Schedule 511-E Instructions	18
Schedule 511-F Instructions	19
Schedule 511-G Instructions.....	19
Schedule 511-H Instructions.....	19-20
Schedule 511-I Instructions	20
Debit Card Information	20-21
Tax Table.....	22-33
Direct Deposit Information	34

BEFORE YOU BEGIN

You must complete your federal income tax return before beginning your Oklahoma income tax return. You will use the information entered on your federal return to complete your Oklahoma return.

Remember, when completing your Oklahoma return, round all amounts to the nearest dollar.

Example:

\$2.01 to \$2.49 - round down to \$2.00

\$2.50 to \$2.99 - round up to \$3.00

HELPFUL HINTS

- File your return by the same due date as your federal income tax return. See page 3 for information regarding extended due date for electronically filed returns.
- If you need to file for an extension, use Form 504-I and then later file a Form 511.
- Be sure to provide copies of your Form(s) W-2, 1099 or other withholding statement with your return. Provide all federal schedules as required.



Important: If you fill out any portion of the Schedules 511-A through 511-I 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.

- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.
- After filing, if you have questions regarding the status of your refund, call (405) 521-3160.
- Do not provide any correspondence other than those documents and schedules required for your return.
- Would you like your refund faster? Choose to have your refund direct deposited into your checking or savings account.
- When you complete the direct deposit section on the Form 511, verify the routing and account numbers are correct. If the direct deposit fails to process, your refund will be mailed to you on a debit card.

COMMON ABBREVIATIONS FOUND IN THIS PACKET

IRC	- Internal Revenue Code
OS	- Oklahoma Statutes
OTC	- Oklahoma Tax Commission
Sec.	- Section(s)

Where's My Refund?

After filing your individual income tax return, use OkTAP to check on your refund. See page 4 for more information.

RESIDENCE DEFINED

Resident...

An Oklahoma resident is a person domiciled in this state for the entire tax year. "Domicile" is the place established as a person's true, fixed, and permanent home. It is the place you intend to return to whenever you are away (as on vacation abroad, business assignment, educational leave or military assignment). A domicile, once established, remains until a new one is adopted.

Part-Year Resident...

A part-year resident is an individual whose domicile was in Oklahoma for a period of less than 12 months during the tax year.

Nonresident...

A nonresident is an individual whose domicile was not in Oklahoma for any portion of the tax year.

Members of the Armed Forces...

Residency is established according to military domicile as established by the Soldiers' and Sailors' Civil Relief Act.

If you were an Oklahoma resident at the time you entered military service, assignment to duty outside Oklahoma does not of itself change your state of residence. You must file your return as a resident of Oklahoma until such time as you establish a permanent residence in another state and change your military records (as evidenced by the military's Form DD2058). See the specific instructions for Schedule 511-C, line C1 - Military Pay Exclusion.

When the spouse of a military member is a civilian and has the same legal residency as the military member, the spouse may retain such legal residency. They file a joint resident tax return in the military members' State of Legal Residency (if required) and are taxed jointly under nonresident rules as they move from state to state. If the non-military spouse does not have the same legal residency as the military member, the same residency rules apply as would apply to any other civilian. The spouse would then comply with all residency rules where living.

An Oklahoma resident filing a joint federal return with a non-resident spouse may have options on how to file the Oklahoma return(s). See "Filing Status" in the "Top of Form Instructions" on page 6 for further information.

WHAT IS "RESIDENT INCOME"?

An Oklahoma resident individual is taxed on all income reported on the federal return, except income from real and tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state.

Note: Residents are taxed on all income from non-business interest and dividends, salaries, commissions and other pay for personal services regardless of where earned. Wages earned outside of Oklahoma must be included in your Oklahoma return, and credit for taxes paid other states claimed on Oklahoma Form 511TX. (See Form 511, line 17)

DUE DATE

Generally, your Oklahoma income tax return is due April 15th, the same day as your federal return. However:

DUE DATE (CONTINUED)

- If you file your return electronically (through a preparer or the internet), your due date is extended to April 20th. Any payment of taxes due on April 20th must be remitted electronically in order to be considered timely paid. If the balance due on an electronically filed return is not remitted electronically, penalty and interest will accrue from the original due date.

- If the Internal Revenue Code (IRC) of the IRS provides for a later due date, your return may be filed by the later due date and will be considered timely filed. You should write the appropriate "disaster designation" as determined by the IRS at the top of the return, if applicable. If a bill is received for delinquent penalty and interest, you should contact the Oklahoma Tax Commission (OTC) at the number on the bill.

- If the due date falls on a weekend or legal holiday when OTC offices are closed, your return is due the next business day. Your return must be postmarked by the due date to be considered timely filed.

WHAT IS AN "EXTENSION"?

A valid extension of time in which to file your federal return automatically extends the due date of your Oklahoma return if no Oklahoma liability is owed. A copy of the federal extension must be provided with your Oklahoma return. If your federal return is not extended or an Oklahoma liability is owed, an extension of time to file your Oklahoma return can be granted on Form 504-I.

90% of the tax liability must be paid by the original due date of the return to avoid penalty charges for late payment. Interest will be charged from the original due date of the return.

WHO MUST FILE?

Resident...

Every resident individual whose gross income from both within and outside of Oklahoma exceeds the standard deduction plus personal exemption is required to file an Oklahoma income tax return. If you are uncertain about your filing requirement, see the charts on page 4.

Resident individuals not required to file a federal income tax return must attach a completed federal income tax return to the Oklahoma income tax return to show how adjusted gross income and deductions were determined, if their gross income is more than their adjusted gross income.

If you do not have a filing requirement, but had Oklahoma tax withheld, made estimated tax payments, qualify for the Natural Disaster Tax Credit or claim other refundable credits, you should file a return to get your refund.

Part-Year Resident...

Every part-year resident, during the period of residency, has the same filing requirements as a resident. During the period of non-residency, an Oklahoma return is also required if the Oklahoma part-year resident has gross income from Oklahoma sources of \$1,000 or more. Use Form 511NR.

Nonresident...

Except as otherwise provided for in the Pass-Through Entity Tax Equity Act of 2019, every nonresident with gross income from Oklahoma sources of \$1,000 or more is required to file an Oklahoma income tax return. Use Form 511NR.

DETERMINING YOUR FILING REQUIREMENT

If you do not meet the Oklahoma filing requirement as shown in either Chart A or Chart B, you are not required to file an Oklahoma tax return. If you have withholding, made estimated tax payments or qualify for a refundable credit, you should file a return to get your refund.

Chart A: Oklahoma Filing Requirements for Most People

You must file a return if your gross income exceeds the amount shown.

Filing Status	Gross Income
Single	\$7,350
Married Filing Joint	\$14,700
Married Filing Separate	\$7,350
Head of Household	\$10,350
Qualifying Widow(er) with a Dependent Child	\$13,700

Chart B: Oklahoma Filing Requirements for Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file an Oklahoma return. You must file a return if your gross income exceeds the amount shown.

Marital Status	Gross Income
Single Dependents	\$6,350
Married Dependents	\$6,350

ESTIMATED INCOME TAX

You must make equal* quarterly estimated tax payments if you can reasonably expect your tax liability to exceed your withholding by \$500 or more **and** you expect your withholding to be less than the smaller of:

- 70% of your current year's tax liability, or
- The tax liability shown on your return for the preceding taxable year of 12 months.

Taxpayers who fail to make timely estimated tax payments may be subject to interest on underpayment. Form OW-8-ES, for filing estimated tax payments, will be supplied on request. If at least 66-2/3% of your gross income for this year or last year is from farming, estimated payments are not required. If claiming this exception, see instructions for line 24.

Estimated payments can be made through the OTC website by e-check or credit card. Visit the "Online Services" section at www.tax.ok.gov.

* For purposes of determining the amount of tax due on any of the respective dates, taxpayers may compute the tax by placing taxable income on an annualized basis. See Form OW-8-ES-SUP.

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.

NET OPERATING LOSS

The loss year return must be filed to establish the Oklahoma Net Operating Loss (NOL). Oklahoma NOL shall be separately determined by reference to IRC Section 172 as modified by the Oklahoma Income Tax Act and shall be allowed without regard to the existence of a federal NOL. For tax years 2009 and subsequent, the years to which an NOL may be carried shall be determined solely by reference to IRC Section 172. Provide a detailed schedule showing the origin and NOL computation. Residents use Oklahoma 511 NOL Schedules. Also provide a copy of the federal NOL computation.

An NOL resulting from a farming loss may be carried back in accordance with and to the extent of IRC Section 172(b)(G). However, the amount of the NOL carryback shall not exceed the lesser of: \$60,000, or the loss properly shown on the Federal Schedule F reduced by half of the income from all other sources other than reflected on Schedule F. You can choose to treat the NOL as if it were not a farming loss. If you make this choice, the carryback period will be determined by reference to IRC Section 172 and the amount of the NOL carryback will not be limited.

An election may be made to forego the carryback period. A written statement of the election must be part of the original timely filed Oklahoma loss year return. However, if you filed your return on time without making the election, you may still make the election on an amended return filed within six months of the due date of the return (excluding extensions). Attach the election to the amended return. Once made, the election is irrevocable.

The Oklahoma NOL(s) shall be subtracted on Schedule 511-A, line 9. There is also a space provided to enter the loss year(s).

The federal NOL(s) shall be added on Schedule 511-B, line 4.

ALL ABOUT REFUNDS

Taxpayers have two quick, convenient ways to check the status of their refund without having to speak to an OTC representative. You can check your refund for the current tax year by one of the following ways:

- Visit the OTC website at www.tax.ok.gov and click on the "Check on a Refund" link, which will lead you to our Taxpayer Access Point (OkTAP). Once on this page, you will be required to enter the last seven digits of the primary social security number on the return, the ZIP Code on the return as well as the amount of the anticipated refund.
- Call (405) 521-3160 and enter the same information as prompted by our interactive automated phone system.

Note: If your return was e-filed, you can generally begin checking on your refund about four days after the return was accepted by the OTC. If your return was paper filed, you should allow three weeks to begin checking on your refund. Once processed, allow five working days for the deposit to be made to a bank account. For debit card refunds, allow five to seven working days for delivery.



If you do not choose to have your refund deposited directly into your bank account, you will receive a debit card. See pages 9 and 20 for information on debit cards and page 34 for more information on direct deposit.

A debit card or direct deposit are not your only options to receive your refund. If timely filing, you may have any amount of overpayment applied to your next year's estimated tax. Refunds applied to the following year's Oklahoma estimated income tax (at the taxpayer's request) may not be adjusted after the original due date of the return.

AMENDED RETURNS

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 year's 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 checkbox 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-I "Amended Return Information" on Form 511, page 6.

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
2019

Your Social Security Number **A**

Place an 'X' in this box if this taxpayer is deceased →

Spouse's Social Security Number **C**

(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 <small>Please Print or Type</small>	Your first name	Middle initial	Last name	D
	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	

Filing Status

1 Single **E**

2 Married filing joint return (even if on had income)

3 Married filing separate

• If spouse is also filing, list 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.

Exemptions		Regular	* Special	Blind						
	Yourself	+	+	+						
	Spouse	+	+	+						
Number of dependents										
Add the Totals from boxes (a), (b) and (c).										
Enter the TOTAL here:										

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

Age 65 or Over? (Please see instructions) Yourself Spouse

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



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-I.



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.



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.



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, 2019. If you turned age 65 on January 1, 2020, you are considered to be age 65 at the end of 2019.



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:

Yourself - You may claim an exemption for yourself if you can't be claimed as a dependent on another person's return. If you can be claimed as a dependent on another return, enter zero for your exemption. You still qualify for the Oklahoma Standard Deduction.

Spouse - You may claim an exemption for your spouse if either of the following applies:

1. Your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.
-OR-
2. You were married at the end of the tax year, your filing status is married filing separately or head of household, and both of the following apply.
 - a. Your spouse had no income and isn't filing a return.
 - b. Your spouse can't be claimed as a dependent on another person's return.

If your filing status is head of household and you claimed an exemption for your spouse, enter your spouse's name and social security number in the Filing Status section under '3. Married filing separate'. If you became divorced or legally separated during the tax year, you can't take an exemption for your former spouse.

If your spouse died during the tax year and you didn't remarry by the end of the tax year, you may claim an exemption for your spouse if you could have taken an exemption for your spouse on the date of death.

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: You may claim an exemption for each individual who is your dependent, as defined in IRC Sec. 152. Enter the number of dependents claimed; this usually equals the number of dependents listed on your federal return. If claiming an individual who qualifies as your dependent under IRC Sec. 152 but who is not listed as a dependent on your federal return, include a statement showing the dependent's name, SSN/ITIN and the reason the individual is not on your federal return.

Note for those filing Form 574 "Resident/Nonresident Allocation": 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.

SELECT LINE INSTRUCTIONS

1 Federal Adjusted Gross Income

Enter your Federal Adjusted Gross Income from your federal return Form 1040 or 1040-SR.

2 Subtractions

Enter the total from Schedule 511-A, line 16. 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 or dividends, installment sale interest, **salary/wages**, pensions, unemployment compensation, 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 9. 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 line 10 unless you have out-of-state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-E instead of line 10.

If you claimed the standard deduction on your federal return, you must claim the Oklahoma standard deduction. If you claimed itemized deductions on your federal return, you must claim Oklahoma itemized deductions.

• Standard Deduction:

If you did not claim itemized deductions on your federal return, enter the Oklahoma standard deduction on line 10.

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:

If you claimed itemized deductions on your federal return (Form 1040 or 1040-SR, Schedule A), complete Schedule 511-D to determine your Oklahoma itemized deductions. Schedule 511-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. (**Provide** a copy of your Federal Schedule A.)

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Ok Tax Commission



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ok.tax

www.tax.ok.gov

View FAQs or Email the OTC a Question

HOW TO CONTACT THE OKLAHOMA TAX COMMISSION

Whether you need a tax form, have a question or need further information, there are many ways to reach us.

Visit Us on the Web!

You'll find a wealth of information on our website, including:

- Downloadable tax forms
- Answers to common questions
- Online filing options for both income and business taxes

www.tax.ok.gov

Office Locations!

Oklahoma City: 2501 North Lincoln Boulevard

Tulsa: 440 South Houston, 5th Floor
(This location accepts online electronic payments only)

Give Us a Call!

Taxpayer Service Center
(405) 521-3160.

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-E 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-E, enter the total from line 5 of Schedule 511-E.

14 Oklahoma Income Tax

(14a)

Using Form 511, line 13, find your tax in the Tax Table (pages 21-32). 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.

(14b)

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. Enter the additional 10% tax 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. Enter the recaptured credit and enter a "3" in the box.

Making an Oklahoma installment payment pursuant to IRC Section 965(h) - If a taxpayer elected to make installment payments of tax due pursuant to the provisions of subsection (h) of Section 965 of the IRC, such election may also apply to the payment of Oklahoma income tax, attributable to the income upon which such installment payments are based. Enter the installment payment and enter a "4" in the box. **Provide** a schedule of the tax computation. 68 O.S. Sec. 2368(K)

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-F 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-G 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
Provide Form 567-A.
68 OS Sec. 2357.22 and Rule 710:50-15-81.
- Credit for Entities in the Business of Providing Child Care Services
68 OS Sec. 2357.27.
- 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.
- Credit for Qualified Rehabilitation Expenditures
68 OS Sec. 2357.41 and Rule 710:50-15-108.

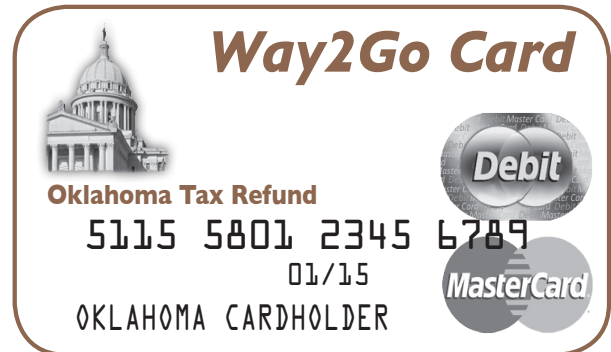
SELECT LINE INSTRUCTIONS

Other Credits (continued)

- 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.
- Volunteer Firefighter Credit
Provide the Firefighter Training Advisory Committee's Form.
68 OS Sec. 2385.7 and Rule 710:50-15-94.
- 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 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.
- Credit for Employees in the Vehicle Manufacturing Industry
Provide Form 584.
68 OS Sec. 2357.404 and Rule 710:50-15-116.
- Credits for Employers in the Vehicle Manufacturing Industry
Provide Form 585.
68 OS Sec. 2357.404 and Rule 710:50-15-116.

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 refund debit card will be included.
- 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.

See pages 20 and 21 for additional information on debit cards.

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

See page 34 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**

**Remember to sign and make a copy
of your return before mailing!**

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 1/1/2019 through 12/31/2019	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 Not 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. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">2a</td> <td style="width: 45%;">Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/2019 through 12/31/2019</td> <td style="width: 5%; text-align: center;">2a</td> <td style="width: 45%;"></td> </tr> <tr> <td style="text-align: center;">2b</td> <td>Multiply line 2a by 7% (.07) or your local rate* and enter the amount</td> <td style="text-align: center;">2b</td> <td></td> </tr> </table>	2a	Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/2019 through 12/31/2019	2a		2b	Multiply line 2a by 7% (.07) or your local rate* and enter the amount	2b			
2a	Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/2019 through 12/31/2019	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 2019. Include any overpayment from your 2018 return you applied to your 2019 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 2019, 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 12/31/2019, 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, 2019 to December 31, 2019. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 2019 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. 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 no later than 36 months after any natural disaster. To claim this credit, Form 576 must be provided with your return.

www.tax.ok.gov

Check on your refund

SELECT LINE INSTRUCTIONS

29 Place an “X” in the box(es) 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 may 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 may allocate the credit to one or more of its shareholders, partners or members.

36 Donations (Original return only)

Schedule 511-H 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. Information regarding each organization, including the address to mail a donation if you are not receiving a refund, is found under ‘Schedule 511-H’ on pages 19 and 20.

Place the line number of the organization from Schedule 511-H in the box. If giving to more than one organization, put a “99” in the box and attach the Schedule 511-H 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 and Public School Classroom Support Fund (Original return only)

A donation to these funds may be made on a tax due return. For information regarding these funds, see Schedule 511-H on page 19.

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

Underpayment of Estimated Tax Interest (continued)

estimated tax interest on this line (line 41) and reduce the amount 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-I, 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-I 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

SCHEDULE 511-A

A1 Interest on U.S. Government Obligations

If you report interest on bonds, notes and other obligations of the U.S. government on your federal return, this income may be excluded from your Oklahoma Adjusted Gross Income if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the income is from a mutual fund which invests in U.S. government obligations, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax. Interest from entities such as FNMA and GNMA does not qualify.

Note: The capital gain/loss from the sale of an U.S. Government Obligation is exempt. Enter exempt gains on Schedule 511-A, line 11 and exempt losses on Schedule 511-B, line 8.

A2 Social Security

Social Security benefits that are included in the Federal Adjusted Gross Income shall be subtracted. **Provide** a copy of your federal return.

A3 Federal Civil Service Retirement in Lieu of Social Security

Each individual may exclude 100% of their retirement benefits received from the Federal Civil Service Retirement System (CSRS), including survivor benefits, paid in lieu of Social Security to the extent such benefits are included in the Federal Adjusted Gross Income. Enter your Retirement Claim Number from your Form CSA 1099-R or CSF 1099-R in the box on Schedule 511-A, line 3. **Provide** a copy of Form CSA 1099-R or CSF 1099-R with your return. To be eligible, such 1099-R must be in your name.

Note: Retirement benefits paid under the Federal Employees Retirement System (FERS) do not qualify for this exclusion, except:

- Retirement benefits containing both a FERS and a CSRS component, the CSRS component will qualify for the exclusion.
- The FERS Annuity Supplement (as authorized by Chapter 84 of Title 5 of the United States Code) paid to certain FERS retirees until eligible for social security at age 62, will qualify for the exclusion.

Provide substantiation for the CSRS component or FERS Annuity Supplement, such as a copy of your Notice of Annuity Adjustment.

A4 Military Retirement

Each individual may exclude the greater of 75% of their retirement benefits or \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. The retirement benefits must be from any component of the Armed Forces of the United States.

A5 Oklahoma Government or Federal Civil Service Retirement

Each individual may exclude their retirement benefits up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. (To be eligible, you must have retirement income in your name.) The retirement benefits must be received from the following: the civil service of the United States*, the Oklahoma Public Employees Retirement System of Oklahoma, the Oklahoma Teacher's Retirement System, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Employee retirement systems created by counties pursuant to 19 OS Sec. 951, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the Employee retirement systems created by municipalities pursuant to 11 OS Sec. 48-101. **Provide** a copy of Form 1099-R.

*Do not include on this line the CSRS retirement benefits already excluded on Schedule 511-A, line 3.

Note: An early distribution from a retirement fund due to termination of employment prior to your retirement or disability does not qualify for the \$10,000 retirement income exclusion. Generally, there is a "1" in box 7 of your Form 1099-R for this type of distribution. This distribution may qualify for the "Other Retirement Income" exclusion on Schedule 511-A, line 6.

A6 Other Retirement Income

Each individual may exclude their retirement benefits, up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. For any individual who claims the exclusions for government retirees on Schedule 511-A, line 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amounts already claimed on Schedule 511-A, line 5 (if less than zero, enter zero).

The retirement benefits must be received from the following and satisfy the requirements of the IRC: an employee pension benefit plan under IRC Section 401, an eligible deferred compensation plan under IRC Section 457, an individual retirement account, annuity or trust or simplified employee pension under IRC Section 408, an employee annuity under IRC Section 403 (a) or (b), United States Retirement Bonds under IRC Section 86, or lump-sum distributions from a retirement plan under IRC Section 402 (e). **Provide** a copy of Form 1099-R or other documentation.

E-file!

The fastest way to get your refund!

WWW.TAX.OK.GOV

Oklahoma Use Tax

If you purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax, you owe use tax on those items.

For more information on use tax see page 10.

Pay your use tax!

SCHEDULE 511-A CONTINUED

A7 U.S. Railroad Retirement Board Benefits

All qualified U.S. Railroad Retirement Board benefits that are included in the Federal Adjusted Gross Income may be excluded.

A8 Oklahoma Depletion

Oklahoma depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each Oklahoma property during the taxable year. Any depletion deduction allowable is the amount so computed minus the federal depletion claimed. If Oklahoma options are exercised, the federal depletion not used due to the 65% limitation may not be carried over for Oklahoma purposes. A complete detailed schedule by property must be furnished.

Note: Major oil companies, as defined in 52 OS Sec. 288.2, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property.

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of non-producing properties, see Schedule 511-B, line 5.

If you have federal depletion being carried over into this year, see Schedule 511-B, line 5.

A9 Oklahoma Net Operating Loss

Enter carryover(s) from previous years. Also enter the loss year(s). The loss year return must be filed to establish the Oklahoma Net Operating Loss. See the "Net Operating Loss" section on page 4. Also see Schedule 511-B, line 4.

A10 Exempt Tribal Income

If the tribal member's principal residence is on "Indian country" as defined in 18 U.S.C. Section 1151, the income earned on Indian country may be deducted. Legally acknowledged Indian country must be within the jurisdiction of the tribe of which he or she is a member. All claimants must provide sufficient information to support that these requirements have been satisfied.

Provide the following information for tax year 2019:

- A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; and
- A copy of the trust deed, or other legal document, which describes the real estate upon which you maintained your principal place of residence and which was an Indian allotment, restricted, or held in trust by the United States during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; and
- A copy of the trust deed, or other legal document, which describes the real estate upon which you were employed or performed work or received income and which was held by the United States of America in trust for a tribal member or an Indian tribe or which was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records which show you are employed on that Indian country or an explanation of your work on Indian country; and
- Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax. All information to support your claim for refund must be provided with your return.

A11 Gains from the Sale of Exempt Government Obligations

See the "note" for Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. **Provide** Federal Schedule D and Form 8949.

A12 Oklahoma Capital Gain Deduction

You can deduct qualifying gains receiving capital treatment which are included in Federal Adjusted Gross Income. "Qualifying gains receiving capital treatment" means the amount of net capital gains, as defined under IRC Section 1222(11). The qualifying gain must:

- Be earned on real or tangible personal property located within Oklahoma that you have owned for at least five uninterrupted years prior to the date of the sale.
- Be earned on the sale of stock or ownership interest in an Oklahoma headquartered company, limited liability company, or partnership where such stock or ownership interest has been owned by you for at least two uninterrupted years prior to the date of the sale.
- Be earned on the sale of real property, tangible personal property or intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma headquartered company, limited liability company, or partnership or an Oklahoma proprietorship business enterprise or owned by the owners of such entity or business enterprise for a period of at least two uninterrupted years prior to the date of the sale.

Provide Form 561 and a copy of your Federal Schedule D and Form(s) 8949.

A13 Income Tax Refund

Beginning tax year 2016, if you itemized your deductions on your federal return, you were required to add back state or local income tax to calculate Oklahoma itemized deductions. The refund of such taxes included on your federal return (Form 1040 or 1040-SR, Schedule 1, line 1) may be deducted.

2-D Barcode Information



If your return has a barcode(s), it was prepared using computer software utilizing 2-D barcoding. This means your tax information will be processed faster and more accurately and you will see your refund faster!

The mailing address for 2-D income tax forms is:

Oklahoma Tax Commission
P.O. 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.

SCHEDULE 511-A CONTINUED

A14 Oklahoma Income Distributed by an Electing PTE

If you are a member, either directly or indirectly, of an electing pass-through entity (PTE) subtract the Oklahoma income covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 (68 OS Sec 2355.1P-1 et seq.).

Provide a schedule listing the electing PTE, federal identification number, federal taxable income (loss) and Oklahoma taxable income in Form 511, line 1 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

A15 Miscellaneous: Other Subtractions

Enter in the box the appropriate number as listed below which shows the type of deduction. If you are entitled to more than one deduction type, enter the number "99".

Enter the number "1" if the following applies:

Royalty income earned by an inventor from a product developed and manufactured in this state shall be exempt from income tax for a period of seven years from January 1 of the first year in which such royalty is received as long as the manufacturer remains in this state. To support your deduction furnish:

- 1) copy of the patent.
- 2) copy of the royalty agreement with the manufacturer.
- 3) copy of registration form from OCAST. (74 OS Sec. 5064.7 (A)(1))

Enter the number "2" if the following applies:

Manufacturer's exclusion. (74 OS Sec. 5064.7 (A)(2))

Enter the number "3" if the following applies:

Small Business Incubator exclusion: Exemption for income earned by the sponsor (74 OS Sec. 5075). Exemption for income earned by the tenant (74 OS Sec. 5078).

Enter the number "4" if the following applies:

Payments received as a result of a Military member being killed in a combat zone: Any payment made by the United States Department of Defense as a result of the death of a member of the Armed Forces who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

Enter the number "5" if the following applies:

Income earned by an individual whose Military spouse was killed in a combat zone: Any income earned by the spouse of a member of the Armed Forces of the United States who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

Enter the number "99" if the following applies:

Allowable deductions not included in (1) through (5): Enter any allowable Oklahoma deductions from Federal Adjusted Gross Income to arrive at Oklahoma Adjusted Gross Income that were not previously claimed under this heading "**Miscellaneous: Other Subtractions.**" Specify type of subtraction and Oklahoma Statute authorizing the subtraction. **Provide** a detailed explanation and verifying documents.

SCHEDULE 511-B

B1 State and Municipal Bond Interest

If you received income on bonds issued by any state or political subdivision thereof that is exempt from federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to Federal Adjusted Gross Income.

- 1) Income from all bonds, notes or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note or other obligation shall be free from taxation.
- 2) Income from local Oklahoma governmental obligations issued after July 1, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, or on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, or counties or by public trusts of which any of the foregoing is a beneficiary.
- 3) Income from Oklahoma Municipal Bonds issued prior to July 2, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax only if so provided by the statute authorizing their issuance.
- 4) Income on bonds issued by another state or political subdivision thereof (non-Oklahoma), exempt from federal taxation, is taxable for Oklahoma income tax.

Provide a schedule of all municipal interest received by source and amount. If the income is from a mutual fund which invests in state and local government obligations, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

Note: If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. The gain/loss from the sale of a state or municipal bond, other than those provided for in line 1, is exempt only if so provided by the statute authorizing its issuance. Enter exempt gains on Schedule 511-A, line 11 and exempt losses on Schedule 511-B, line 8.

B2 Out-of-State Losses

If you incurred losses from the operation of an out-of-state business, or from the rental or sale of out-of-state property, any such losses must be added back to Federal Adjusted Gross Income. This includes partnership losses and losses sustained by Subchapter S Corporations attributable to other states.

B3 Lump-Sum Distributions

Lump-sum distributions not included in the Federal Adjusted Gross Income shall be added to the Federal AGI. Rollovers and IRA Conversions are taxed in the same year as on the federal return. **Provide** a copy of Form 1099 and a complete copy of the federal return.

Note: The lump-sum distribution, added back on this line, may qualify for an exclusion of retirement benefits found on Schedule 511-A. The distribution must be received from a qualified plan and satisfy the requirements of the exclusion.

SCHEDULE 511-B

B4 Federal Net Operating Loss

Enter carryover(s) included on Federal Form 1040 or 1040-SR. See "Net Operating Loss" section on page 4. Also see Schedule 511-A, line 9.

B5 Recapture of Depletion Claimed on a Lease Bonus or Add Back of Excess Federal Depletion

Upon the expiration of the lease, depletion claimed must be restored to income in the case of non-producing properties. Enter depletion claimed on a lease bonus if no income was received from the property due to its lease expiration. A complete schedule by property must be furnished.

If the 22% Oklahoma option for computing depletion was used in a previous year and the 65% federal depletion limitation applied in that year, you must add back any unused federal depletion being carried over from such year and used in the current year's federal return. Applicable recapture is determined on a well-by-well basis.

For the Oklahoma option for computing depletion see the instructions for Schedule 511-A, line 8. A complete schedule by property must be furnished.

B6 Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)

- If an individual elects to take a rollover on a contribution within one year of the date of the contribution, for which a deduction was taken on the previous year's return, the amount of such rollover is included in income. As used in this paragraph, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts to any other plan under IRC Section 529.
- An individual who makes a non-qualified withdrawal of contributions for which a deduction was taken in tax year 2005 or later, such non-qualified withdrawal and any earnings thereon are included in income. If any of the earnings have already been included in your Federal Adjusted Gross Income, do not include those earnings again on this line.

B7 Oklahoma Loss Distributed by an Electing PTE

If you are a member, either directly or indirectly, of an electing pass-through entity (PTE) add the Oklahoma loss covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 (68 OS Sec 2355.1P-1 et seq.). **Provide** a schedule listing the electing PTE, federal identification number, federal taxable income (loss) and Oklahoma taxable loss in Form 511, line 1 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

B8 Miscellaneous: Other Additions

Enter in the box the appropriate number as listed below which shows the type of addition. If you have more than one addition, enter the number "99".

Enter the number "1" if the following applies:

Losses from the sale of exempt government obligations: See the "note" in Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. **Provide** Federal Schedule D and Form 8949.

Enter the number "2" if the following applies:

If you are a swine or poultry producer who has deducted depreciation on an accelerated basis on your Oklahoma tax return in previous tax years (Schedule 511-C), the asset may be fully depreciated for Oklahoma purposes. Any depreciation deducted on this year's federal return, after the date the asset has been fully depreciated on your Oklahoma return, must be added back to avoid a duplication of depreciation. **Provide** a copy of the federal depreciation schedule showing the depreciation taken on the asset.

Enter the number "3" if the following applies:

If a qualified Oklahoma refinery, of which you are a partner or shareholder, elected to expense the cost of qualified refinery property, such property is fully depreciated for Oklahoma purposes. For Oklahoma purposes no depreciation expense can be taken for this tax year on such property. Enter your pro-rata share of such depreciation. Include the partnership's or corporation's name and ID Number.

Enter the number "4" if the following applies:

You will have an amount on this line if a pass-through entity, of which you are a member:

- was required to add-back rents and interest expenses paid to a captive real estate investment trust when determining Oklahoma distributable income; or
- was a captive real estate trust that was required to add-back the dividends-paid deduction when determining Oklahoma distributable income.

Enter your pro-rata share of such add-back. Include your pass-through entity's name and ID number.

Enter the number "5" if the following applies:

Enter any additions not previously claimed. **Provide** a statement of explanation specifying the type of addition and Oklahoma Statute authorizing the addition, and verifying documents.

SCHEDULE 511-C

C1 Military Pay Exclusion

Oklahoma residents who are members of any component of the Armed Services may exclude 100% of their active military pay, including Reserve & National Guard pay, to the extent such pay is included in the Federal Adjusted Gross Income. Retired military see instructions for Schedule 511-A, line 4.

C2 Qualifying Disability Deduction

If you have a physical disability constituting a substantial handicap to employment, you may deduct the expense incurred to modify a motor vehicle, home, or work place necessary to compensate for the disability. **Provide** a schedule detailing the expenses incurred and a description of the physical disability with documentation regarding the Social Security Administration recognition and/or allowance of this expense.

C3 Qualified Adoption Expense

An Oklahoma resident may deduct “nonrecurring adoption expenses” not to exceed \$20,000 per calendar year. Expenses are to be deducted in the year incurred. “Nonrecurring adoption expenses” means adoption fees, court costs, medical expenses, attorney fees and expenses which are directly related to the legal process of adoption of a child. **Provide** a schedule describing the expenses claimed.

C4 Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 account(s)

Each individual may deduct contributions made to accounts established pursuant to the Oklahoma College Savings Plan Act. The maximum annual deduction is the amount of contributions to all Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts plus any contributions to such accounts for prior tax years after December 31, 2004, which were not deducted. If a rollover* or non-qualified withdrawal is taken within the same tax year as a contribution is made, the deduction for such contribution must be reduced by the amount of the rollover or non-qualified withdrawal. In no event can this deduction exceed \$10,000 (\$20,000 on a joint return) per tax year. Any amount of a contribution that is not deducted in the year for which the contribution is made may be carried forward as a deduction from income for the succeeding five years. If a rollover* or non-qualified withdrawal is taken during the carryover period, the tax deduction otherwise available must be reduced by the amount of the rollover or non-qualified withdrawal. Deductions may be taken for contributions and rollovers made during a taxable year and up to April 15 of the succeeding year, or the due date of a taxpayer’s state income tax return, excluding extensions, whichever is later. A deduction for the same contributions may not be taken for two different tax years. **Provide** proof of your contribution including the name of the beneficiary and the account number.

*For purposes of reducing the deduction, “rollover” means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts to any other plan under IRC Section 529.

Contributions must be made to Oklahoma 529 College Savings Plan or OklahomaDream 529 account(s). Contributions made to another state’s college savings plans, the Coverdell Education Savings Account or transfers from one Oklahoma 529 College Savings Plan or OklahomaDream 529 account to another, may not be deducted.

 For information on setting up an Oklahoma 529 College Savings Plan, visit the following website: www.ok4saving.org or call (877) 654-7284. For information on setting up an OklahomaDream 529 account, contact your financial advisor.

C5 Deduction for Providing Foster Care

If you contract with a child-placing agency, as defined in 10 OS Sec. 402, you may qualify to deduct up to \$5,000 for expenses incurred providing foster care. To qualify to deduct \$5,000, you must have been under contract and providing care for at least 6 months, regardless of the tax year during which the care occurs. If you were under contract and providing care for less than 6 months of the tax year, you may only claim a monthly pro rata share of the \$5,000 deduction. Married persons filing separately in a year in which they could have filed a joint return may each claim only one-half of the deduction that would have been allowed for a joint return.

C6 Miscellaneous: Other Adjustments

Enter in the box the appropriate number as listed below which shows the type of deduction. If you are entitled to more than one deduction listed below, enter the number “99”.

Enter the number “1” if the following applies:

Qualified Medical Savings Account/Health Savings Account: Contributions made to, and interest earned from, an Oklahoma medical savings account established in this state, pursuant to 63 OS Sec. 2621 through 2623, shall be exempt from taxation. In order to be eligible for this deduction, contributions must be made to a medical savings account program approved by either the State Department of Health or the Insurance Commissioner. **A statement** of the contributions made to, and interest earned on, the account must be provided by the trustee of the plan, and provided as part of the filed return. This is not on your W-2. **Provide** a copy of your federal return.

Contributions made to, and interest earned from, an Oklahoma Health Savings Account established in this state, pursuant to 36 OS Sec. 6060.14 through 6060.18, shall be exempt from taxation. **A statement** of the contributions made to, and interest earned on, the account must be provided by the trustee of the plan, and provided as part of the filed return. This is not on your W-2. **Provide** a copy of your federal return.

Note: If you took a Health/Medical Savings Account Deduction to arrive at Federal Adjusted Gross Income, you cannot take a deduction on this line.

Enter the number “2” if the following applies:

Agricultural Commodity Processing Facility Exclusion: Owners of agricultural commodity processing facilities may exclude 15% of their investment in a new or expanded agricultural commodity processing facility located within Oklahoma (68 OS Sec. 2358). Agricultural commodity processing facility means buildings, structures, fixtures and improvements used or operated primarily for the processing or production of agricultural commodities to marketable products. The investment is deemed made when the property is placed in service. Under no circumstances shall this exclusion lower your taxable income below zero. In the event the exclusion does exceed income, any unused portion may be carried over for a period not to exceed six years.

A schedule must be provided showing the type of investment(s), the date placed in service, and the cost. If the total exclusion available is not used, a copy of the schedule must be provided in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If the exclusion is through a partnership or S corporation, the schedule must also include the partnership’s or S corporation’s name, Federal ID number and your pro-rata share of the exclusion.

Enter the number “3” if the following applies:

Depreciation Adjustment for Swine or Poultry Producers: Individuals who are swine or poultry producers may deduct depreciation on an accelerated basis for new construction or expansion costs. The same depreciation method elected for federal income tax purposes will be used, except the assets will be deemed to have a 7-year life. Any depreciation deduction allowable is the amount so computed minus the federal depreciation claimed. Provide a copy of the federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

Note: Once you have fully depreciated an asset on your Oklahoma return, you must add back any depreciation deducted on your federal return, see Schedule 511-B, line 7.

SCHEDULE 511-C CONTINUED

C6 *Miscellaneous: Other Adjustments (continued)*

Enter the number "4" if the following applies:

Discharge of Indebtedness for Farmers: An individual, engaged in production of agriculture, may exclude income resulting from the discharge of indebtedness incurred to finance the production of agricultural products. **Provide** Federal Schedule F and Form 1099-C or other substantiating documentation.

Line C6 - Miscellaneous: Other Adjustments (continued)

Enter the number "5" if the following applies:

Oklahoma Police Corps Program Scholarship/Stipend: You may deduct any scholarship or stipend, received from participation in the Oklahoma Police Corps Program, that is included in your Federal Adjusted Gross Income. The Oklahoma Police Corps was established under 47 OS Sec. 2-140.1 through 2-140.11. **Provide** documentation to support amount claimed and a copy of your federal return.

Enter the number "6" if the following applies:

Deduction for Living Organ Donation: You may deduct up to \$10,000 of unreimbursed expenses if you, or your dependent, donates one or more human organs while living. "Human organs" mean all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The deduction is allowed only one time and may be claimed only for unreimbursed expenses that are incurred by you and related to the organ donation of you or your dependent. The deduction may only be claimed in the taxable year in which the transplant occurs. **Provide** a detailed schedule of expenses claimed.

Enter the number "7" if the following applies:

Safety Pays OSHA Consultation Service Exemption: An employer that is eligible for and utilizes the Safety Pays OSHA Consultation Service provided by the Oklahoma Department of Labor shall receive a \$1,000 exemption for the tax year the service is utilized.

If this exemption is through a partnership or corporation, include the partnership's or corporation's name and Federal ID number and your pro-rata share of the exemption.

Miscellaneous: Other Adjustments (continued)

Enter the number "8" if the following applies:

Qualified Refinery Property: If a qualified Oklahoma refinery elected to expense the cost of qualified refinery property, enter any of such expense allocated to you. **Provide** a copy of the written notice received from the refinery indicating the amount of the allocation. The notice should include the company's name and Federal ID number.

Enter the number "9" if the following applies:

Cost of Complying with Sulfur Regulations: If a qualified refinery elected to allocate all or a portion of the cost of complying with sulfur regulations to its owners, enter the portion of such cost allocated to you. **Provide** a copy of the written notice received from the refinery indicating the amount of the allocation. Such notice should include the company's name and Federal ID number.

Enter the number "10" if the following applies:

Emergency Medical Personnel Death Benefit exclusion: The \$5,000 death benefit, provided for in 63 OS Sec. 1-2505.1, paid to the designated beneficiary of an emergency medical technician or a registered emergency medical responder whose death is a result of their official duties performed in the line of duty is exempt. Deduct the \$5,000 death benefit if such death benefit is included in your Federal Adjusted Gross Income.

Enter the number "11" if the following applies:

Competitive Livestock Show Award: You may deduct any payment of less than \$600 received as an award for participation in a competitive livestock show event if such award is included in your Federal Adjusted Gross Income. You must be able to substantiate this deduction upon request.

SCHEDULE 511-D

Complete Schedule 511-D to determine your Oklahoma itemized deductions. Schedule 511-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. (**Provide** a copy of your Federal Schedule A.)

Note: If you claimed itemized deductions on your federal return, you must claim itemized deductions on your Oklahoma return. To claim the Oklahoma standard deduction, you must claim the standard deduction on your federal return.

SCHEDULE 511-E

Complete Schedule 511-E if you have out-of-state income (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 adjustment except out-of-state income. If you claimed itemized deductions on your federal return, complete Schedule 511-D before completing this schedule.

E1 Deductions

• **Standard Deduction:**

1 - If you did not claim itemized deductions on your federal return, enter the Oklahoma standard deduction on line 1.

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

Standard Deduction (continued)

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.

• **Itemized Deductions:**

1 - If you claimed itemized deductions on your federal return, enter the amount from Schedule 511-D, line 11.

E2 Exemptions and Dependents

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

SCHEDULE 511-F

Complete Schedule 511-F if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). Your Oklahoma child care/child tax credit must be prorated.

F1 Child Care/Child Tax Credit

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.

Provide a copy of your federal return and, if applicable, the Federal Child Care Credit schedule.

SCHEDULE 511-G

Complete Schedule 511-G if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). Your Oklahoma earned income credit must be prorated.

G1 Earned Income Credit

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 AGI to Federal AGI. **Provide** a copy of your federal return.

SCHEDULE 511-H (ORIGINAL RETURN ONLY)

Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations.

Place the line number of the organization from Schedule 511-H in the box at line 36 of Form 511. If you give to more than one organization, put a "99" in the box at line 36 of Form 511.

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- 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. 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.

SCHEDULE 511-H (CONTINUED)

3- 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.

4- 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.

5- 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.

6- Support the Wildlife Diversity Fund

Your donation will help conserve rare or declining fish and wildlife along with common species not hunted or fished. Donations to the Oklahoma Department of Wildlife Conservation's Wildlife Diversity program supports field surveys of animals considered to be of greatest conservation need, as well as educational wildlife programs for all Oklahomans. Tax deductible donations to the Wildlife Diversity Fund also can be made at wildlifedepartment.com or by mail: P.O. Box 53465, Oklahoma City, Oklahoma 73152.

7- 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.

8- Public School Classroom Support Fund

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

SCHEDULE 511-H (CONTINUED)

9- Oklahoma Pet Overpopulation Fund

You may donate from your tax refund for the benefit of the Oklahoma Pet Overpopulation Fund. Monies placed in this fund will be expended for the purpose of developing educational programs on pet overpopulation and for implementing spay/neuter efforts in this state. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Animal Industry Division, 2800 North Lincoln Blvd., Oklahoma City, OK 73105.

10- Support the Oklahoma AIDS Care Fund

You may donate from your tax refund for the benefit of the Oklahoma AIDS Care Fund. Monies will be expended by the Department of Human Services for the purpose of providing grants to the Fund for purposes of emergency assistance, advocacy, education, prevention and collaboration with other entities. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: OK Aids Care Fund, PO Box 248893, Oklahoma City, OK 73124.

SCHEDULE 511-I

Complete Schedule 511-I if you are filing an amended return. If additional space is needed to explain the changes, provide a separate schedule.

Place an "X" in the Amended Return checkbox at the top of Form 511, page 1. 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.

NOTE: See page 5 for specific instructions on filing amended returns.

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DEBIT CARD INFORMATION

OTC's statement regarding refund debit cards.

Please be aware that if you do not choose direct deposit, you will receive a debit card for your income tax refund. The Oklahoma Tax Commission does not offer paper checks as a refund option. Your options for receiving your refund are:

1. **Providing direct deposit information.** Make sure the information entered is correct, or a debit card will be issued.
2. **Debit card.** State law requires disbursements from the State Treasury to be in electronic form. If direct deposit information is not provided, or is incorrect, a debit card will be issued. Once you receive and activate your card, the balance can be transferred to your bank account or used anywhere MasterCard is accepted. After a debit card has been issued, the OTC cannot convert the card into a direct deposit or a credit to the taxpayer account.

The disclosure below is provided by the debit card company, Conduent, to all Oklahoma state agencies using Comerica debit cards.

Oklahoma Tax Refund Prepaid Card issued by Comerica

You have several options to receive your payments: direct deposit to your bank account; direct deposit to your own prepaid account; or this prepaid card. You do not have to accept this prepaid card. Ask about other ways to receive your funds.

Monthly fee	Per purchase	ATM withdrawal	Cash reload
\$0	\$0	\$0 in-network	N/A
		\$0.95 out-of-network	
ATM balance inquiry			\$0
Customer service (automated or live agent)			\$0 or \$0.25 per call
Inactivity (after 12 months with no transactions)			\$2.00 per month
We charge 3 other types of fees. Here are some of them:			
Card replacement fee (regular or expedited delivery)			\$0 or \$15.00
Int'l transaction (excl. ATM withdrawal and balance inquiry fee)			2% of the transaction amount

* This fee can be lower depending on how and where this card is used. See separate disclosure for ways to access your funds and balance information for no fee.

No overdraft/credit feature.

Your funds are eligible for FDIC insurance.

For general information about prepaid accounts, visit cfpb.gov/prepaid.

Find details and conditions for all fees and services in the cardholder agreement.

DEBIT CARD INFORMATION (CONTINUED)

The disclosure below is provided by the debit card company, Conduent, to all Oklahoma state agencies using Comerica debit cards.

List of all fees for Oklahoma Tax Refund Way2Go Card Prepaid Card

All Fees	Amount	Details
Get Started		
Card Purchase	\$0.00	There is no fee to obtain a card account.
Spend money		
Point-of-sale (POS)	\$0.00	There is no fee for POS purchase transactions conducted in the U.S. using your signature or PIN number.
Get cash		
ATM withdrawal (in-network)	\$0.00	There is no fee for ATM withdrawals conducted at MoneyPass and Comerica Bank ATM locations. In-network locations can be found at moneypass.com/atm-locator.html and locations.comerica.com/location/atm-x0680021 . When using your card at an ATM, the maximum amount that can be withdrawn from your card account per calendar day is \$500.00.
ATM withdrawal (out-of-network)*	\$0.95	This is our fee. You will be assessed a fee for each ATM withdrawal you conduct at an out of network ATM. Out-of-network refers to any ATMs not in the MoneyPass or Comerica Bank ATM Network. You may also be charged a fee by the ATM operator, even if you do not complete a transaction. When using your card at an ATM, the maximum amount that can be withdrawn from your card account per calendar day is \$500.00.
Teller-assisted cash withdrawal (OTC)	\$0.00	There is no fee for cash withdrawals conducted at Mastercard Member Bank or Credit Union teller windows.
Information		
ATM balance inquiry (in-network and out-of-network)	\$0.00	There is no fee for ATM balance inquiries. You may be assessed a fee by ATM operator for out-of-network balance inquiries.
Customer service (automated or live agent)*	\$0.25	This is our fee. You are allowed two (2) calls for no fee each month to the automated customer service number. A fee is charged for each additional call.
Using your card outside the U.S.		
International ATM withdrawals	\$0.95	This is our fee. You will be assessed a fee for each ATM withdrawal conducted outside of the U.S. You may also be charged a fee by the ATM operator, even if you do not complete the transaction. International transaction fee also applies.
International transaction fee	2%	Conversion rate is a Mastercard fee for each transaction amount conducted outside of the U.S.
Other		
Card replacement	\$0.00	There is no fee to replace your card when sent by regular mail. Standard delivery (7 to 10 calendar days).
Expedited card delivery	\$15.00	If you request your replacement card to be expedited rather than receiving it by regular mail, you will be assessed the expedited card delivery fee, in addition to any applicable card replacement fee. Expedited card delivery can be expected within 3 to 5 calendar days.
Funds transfer via Interactive Voice Response (IVR-phone) or web portal	\$0.00	There is no fee for you to transfer funds from your card account to a U.S. bank account owned by you.
Inactivity Fee	\$2.00	This is our fee. After 12 consecutive months of inactivity, following the activation of your card, we will assess the fee in the month following the 12th month period of inactivity, and each consecutive month of inactivity, thereafter. Inactivity is defined as no deposits, purchases, calls to the automated or live customer service, cash withdrawals, ATM balance inquiries, or fund transfers for 12 consecutive months. The inactivity fee will not be charged after the card account balance reaches zero (\$0.00) or after the card account begins to have activity.

* "No Fee" transactions expire at the end of each calendar month if not used.

- Your funds are eligible for FDIC insurance and will be held at or transferred to Comerica Bank, an FDIC-insured institution. Once there, your funds are insured up to \$250,000 by the FDIC in the event Comerica Bank fails, if specific deposit insurance requirements are met. See fdic.gov/deposit/deposits/prepaid.html for details.
- No overdraft/credit feature.
- Contact Go Program Customer Service by calling 1-888-929-2460, by mail at P.O. Box 245997, San Antonio, TX 78224-5997 or visit www.GoProgram.com.
- For general information about prepaid accounts, visit cfpb.gov/prepaid.
- If you have a complaint about a prepaid account, call the Consumer Financial Protection Bureau at 1-855-411-2372 or visit cfpb.gov/complaint.

2019 OKLAHOMA INCOME TAX TABLE

Instructions...

Use this table if your taxable income is less than \$100,000.

If your taxable income is \$100,000 or more, use the tax computation on the lower portion of page 33.

For an example, see the box to the right.



Example...

- Mr. and Mrs. Jones are filing a joint return.
- Their Oklahoma Taxable Income is **\$14,793**.
- First, they find the **\$14,750 - \$14,800** income line.
- Next, they find the column for married filing joint and read down the column.
- The amount shown where the income line and filing status column meet is **\$384** (see **example at right**). This is the amount they must write on the tax line on their return.

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
14,700	14,750	548	381
14,750	14,800	550	384
14,800	14,850	553	386

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
Up to \$999			
0	50	0	0
50	100	0	0
100	150	1	1
150	200	1	1
200	250	1	1
250	300	1	1
300	350	2	2
350	400	2	2
400	450	2	2
450	500	2	2
500	550	3	3
550	600	3	3
600	650	3	3
650	700	3	3
700	750	4	4
750	800	4	4
800	850	4	4
850	900	4	4
900	950	5	5
950	1,000	5	5
		Your tax is:	
\$1,000			
1,000	1,050	5	5
1,050	1,100	6	5
1,100	1,150	6	6
1,150	1,200	7	6
1,200	1,250	7	6
1,250	1,300	8	6
1,300	1,350	8	7
1,350	1,400	9	7
1,400	1,450	9	7
1,450	1,500	10	7
1,500	1,550	10	8
1,550	1,600	11	8
1,600	1,650	11	8
1,650	1,700	12	8
1,700	1,750	12	9
1,750	1,800	13	9
1,800	1,850	13	9
1,850	1,900	14	9
1,900	1,950	14	10
1,950	2,000	15	10

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
\$2,000			
2,000	2,050	15	10
2,050	2,100	16	11
2,100	2,150	16	11
2,150	2,200	17	12
2,200	2,250	17	12
2,250	2,300	18	13
2,300	2,350	18	13
2,350	2,400	19	14
2,400	2,450	19	14
2,450	2,500	20	15
2,500	2,550	21	15
2,550	2,600	22	16
2,600	2,650	23	16
2,650	2,700	24	17
2,700	2,750	25	17
2,750	2,800	26	18
2,800	2,850	27	18
2,850	2,900	28	19
2,900	2,950	29	19
2,950	3,000	30	20
		Your tax is:	
\$3,000			
3,000	3,050	31	20
3,050	3,100	32	21
3,100	3,150	33	21
3,150	3,200	34	22
3,200	3,250	35	22
3,250	3,300	36	23
3,300	3,350	37	23
3,350	3,400	38	24
3,400	3,450	39	24
3,450	3,500	40	25
3,500	3,550	41	25
3,550	3,600	42	26
3,600	3,650	43	26
3,650	3,700	44	27
3,700	3,750	45	27
3,750	3,800	46	28
3,800	3,850	47	28
3,850	3,900	49	29
3,900	3,950	50	29
3,950	4,000	52	30

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
\$4,000			
4,000	4,050	53	30
4,050	4,100	55	31
4,100	4,150	56	31
4,150	4,200	58	32
4,200	4,250	59	32
4,250	4,300	61	33
4,300	4,350	62	33
4,350	4,400	64	34
4,400	4,450	65	34
4,450	4,500	67	35
4,500	4,550	68	35
4,550	4,600	70	36
4,600	4,650	71	36
4,650	4,700	73	37
4,700	4,750	74	37
4,750	4,800	76	38
4,800	4,850	77	38
4,850	4,900	79	39
4,900	4,950	81	39
4,950	5,000	83	40
		Your tax is:	
\$5,000			
5,000	5,050	85	41
5,050	5,100	87	42
5,100	5,150	89	43
5,150	5,200	91	44
5,200	5,250	93	45
5,250	5,300	95	46
5,300	5,350	97	47
5,350	5,400	99	48
5,400	5,450	101	49
5,450	5,500	103	50
5,500	5,550	105	51
5,550	5,600	107	52
5,600	5,650	109	53
5,650	5,700	111	54
5,700	5,750	113	55
5,750	5,800	115	56
5,800	5,850	117	57
5,850	5,900	119	58
5,900	5,950	121	59
5,950	6,000	123	60

* This column must also be used by a Qualified Widow(er).

2019 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:		If Oklahoma taxable income is:		And you are:		If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:				Your tax is:				Your tax is:	
\$6,000											
6,000	6,050	125	61	9,000	9,050	263	136	12,000	12,050	413	248
6,050	6,100	127	62	9,050	9,100	265	137	12,050	12,100	415	250
6,100	6,150	129	63	9,100	9,150	268	139	12,100	12,150	418	252
6,150	6,200	131	64	9,150	9,200	270	140	12,150	12,200	420	254
6,200	6,250	133	65	9,200	9,250	273	142	12,200	12,250	423	256
6,250	6,300	135	66	9,250	9,300	275	143	12,250	12,300	425	259
6,300	6,350	137	67	9,300	9,350	278	145	12,300	12,350	428	261
6,350	6,400	139	68	9,350	9,400	280	146	12,350	12,400	430	264
6,400	6,450	141	69	9,400	9,450	283	148	12,400	12,450	433	266
6,450	6,500	143	70	9,450	9,500	285	149	12,450	12,500	435	269
6,500	6,550	145	71	9,500	9,550	288	151	12,500	12,550	438	271
6,550	6,600	147	72	9,550	9,600	290	152	12,550	12,600	440	274
6,600	6,650	149	73	9,600	9,650	293	154	12,600	12,650	443	276
6,650	6,700	151	74	9,650	9,700	295	155	12,650	12,700	445	279
6,700	6,750	153	75	9,700	9,750	298	157	12,700	12,750	448	281
6,750	6,800	155	76	9,750	9,800	300	158	12,750	12,800	450	284
6,800	6,850	157	77	9,800	9,850	303	160	12,800	12,850	453	286
6,850	6,900	159	78	9,850	9,900	305	162	12,850	12,900	455	289
6,900	6,950	161	79	9,900	9,950	308	164	12,900	12,950	458	291
6,950	7,000	163	80	9,950	10,000	310	166	12,950	13,000	460	294
\$7,000											
7,000	7,050	165	81	10,000	10,050	313	168	13,000	13,050	463	296
7,050	7,100	167	82	10,050	10,100	315	170	13,050	13,100	465	299
7,100	7,150	169	83	10,100	10,150	318	172	13,100	13,150	468	301
7,150	7,200	171	84	10,150	10,200	320	174	13,150	13,200	470	304
7,200	7,250	173	85	10,200	10,250	323	176	13,200	13,250	473	306
7,250	7,300	175	86	10,250	10,300	325	178	13,250	13,300	475	309
7,300	7,350	178	87	10,300	10,350	328	180	13,300	13,350	478	311
7,350	7,400	180	88	10,350	10,400	330	182	13,350	13,400	480	314
7,400	7,450	183	89	10,400	10,450	333	184	13,400	13,450	483	316
7,450	7,500	185	90	10,450	10,500	335	186	13,450	13,500	485	319
7,500	7,550	188	91	10,500	10,550	338	188	13,500	13,550	488	321
7,550	7,600	190	92	10,550	10,600	340	190	13,550	13,600	490	324
7,600	7,650	193	94	10,600	10,650	343	192	13,600	13,650	493	326
7,650	7,700	195	95	10,650	10,700	345	194	13,650	13,700	495	329
7,700	7,750	198	97	10,700	10,750	348	196	13,700	13,750	498	331
7,750	7,800	200	98	10,750	10,800	350	198	13,750	13,800	500	334
7,800	7,850	203	100	10,800	10,850	353	200	13,800	13,850	503	336
7,850	7,900	205	101	10,850	10,900	355	202	13,850	13,900	505	339
7,900	7,950	208	103	10,900	10,950	358	204	13,900	13,950	508	341
7,950	8,000	210	104	10,950	11,000	360	206	13,950	14,000	510	344
\$8,000											
8,000	8,050	213	106	11,000	11,050	363	208	14,000	14,050	513	346
8,050	8,100	215	107	11,050	11,100	365	210	14,050	14,100	515	349
8,100	8,150	218	109	11,100	11,150	368	212	14,100	14,150	518	351
8,150	8,200	220	110	11,150	11,200	370	214	14,150	14,200	520	354
8,200	8,250	223	112	11,200	11,250	373	216	14,200	14,250	523	356
8,250	8,300	225	113	11,250	11,300	375	218	14,250	14,300	525	359
8,300	8,350	228	115	11,300	11,350	378	220	14,300	14,350	528	361
8,350	8,400	230	116	11,350	11,400	380	222	14,350	14,400	530	364
8,400	8,450	233	118	11,400	11,450	383	224	14,400	14,450	533	366
8,450	8,500	235	119	11,450	11,500	385	226	14,450	14,500	535	369
8,500	8,550	238	121	11,500	11,550	388	228	14,500	14,550	538	371
8,550	8,600	240	122	11,550	11,600	390	230	14,550	14,600	540	374
8,600	8,650	243	124	11,600	11,650	393	232	14,600	14,650	543	376
8,650	8,700	245	125	11,650	11,700	395	234	14,650	14,700	545	379
8,700	8,750	248	127	11,700	11,750	398	236	14,700	14,750	548	381
8,750	8,800	250	128	11,750	11,800	400	238	14,750	14,800	550	384
8,800	8,850	253	130	11,800	11,850	403	240	14,800	14,850	553	386
8,850	8,900	255	131	11,850	11,900	405	242	14,850	14,900	555	389
8,900	8,950	258	133	11,900	11,950	408	244	14,900	14,950	558	391
8,950	9,000	260	134	11,950	12,000	410	246	14,950	15,000	560	394
\$9,000											
\$10,000											
\$11,000											
\$12,000											
\$13,000											
\$14,000											

* This column must also be used by a Qualified Widow(er).

2019 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$15,000			
15,000	15,050	563	396
15,050	15,100	565	399
15,100	15,150	568	401
15,150	15,200	570	404
15,200	15,250	573	406
15,250	15,300	575	409
15,300	15,350	578	411
15,350	15,400	580	414
15,400	15,450	583	416
15,450	15,500	585	419
15,500	15,550	588	421
15,550	15,600	590	424
15,600	15,650	593	426
15,650	15,700	595	429
15,700	15,750	598	431
15,750	15,800	600	434
15,800	15,850	603	436
15,850	15,900	605	439
15,900	15,950	608	441
15,950	16,000	610	444
\$16,000			
16,000	16,050	613	446
16,050	16,100	615	449
16,100	16,150	618	451
16,150	16,200	620	454
16,200	16,250	623	456
16,250	16,300	625	459
16,300	16,350	628	461
16,350	16,400	630	464
16,400	16,450	633	466
16,450	16,500	635	469
16,500	16,550	638	471
16,550	16,600	640	474
16,600	16,650	643	476
16,650	16,700	645	479
16,700	16,750	648	481
16,750	16,800	650	484
16,800	16,850	653	486
16,850	16,900	655	489
16,900	16,950	658	491
16,950	17,000	660	494
\$17,000			
17,000	17,050	663	496
17,050	17,100	665	499
17,100	17,150	668	501
17,150	17,200	670	504
17,200	17,250	673	506
17,250	17,300	675	509
17,300	17,350	678	511
17,350	17,400	680	514
17,400	17,450	683	516
17,450	17,500	685	519
17,500	17,550	688	521
17,550	17,600	690	524
17,600	17,650	693	526
17,650	17,700	695	529
17,700	17,750	698	531
17,750	17,800	700	534
17,800	17,850	703	536
17,850	17,900	705	539
17,900	17,950	708	541
17,950	18,000	710	544

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$18,000			
18,000	18,050	713	546
18,050	18,100	715	549
18,100	18,150	718	551
18,150	18,200	720	554
18,200	18,250	723	556
18,250	18,300	725	559
18,300	18,350	728	561
18,350	18,400	730	564
18,400	18,450	733	566
18,450	18,500	735	569
18,500	18,550	738	571
18,550	18,600	740	574
18,600	18,650	743	576
18,650	18,700	745	579
18,700	18,750	748	581
18,750	18,800	750	584
18,800	18,850	753	586
18,850	18,900	755	589
18,900	18,950	758	591
18,950	19,000	760	594
\$19,000			
19,000	19,050	763	596
19,050	19,100	765	599
19,100	19,150	768	601
19,150	19,200	770	604
19,200	19,250	773	606
19,250	19,300	775	609
19,300	19,350	778	611
19,350	19,400	780	614
19,400	19,450	783	616
19,450	19,500	785	619
19,500	19,550	788	621
19,550	19,600	790	624
19,600	19,650	793	626
19,650	19,700	795	629
19,700	19,750	798	631
19,750	19,800	800	634
19,800	19,850	803	636
19,850	19,900	805	639
19,900	19,950	808	641
19,950	20,000	810	644
\$20,000			
20,000	20,050	813	646
20,050	20,100	815	649
20,100	20,150	818	651
20,150	20,200	820	654
20,200	20,250	823	656
20,250	20,300	825	659
20,300	20,350	828	661
20,350	20,400	830	664
20,400	20,450	833	666
20,450	20,500	835	669
20,500	20,550	838	671
20,550	20,600	840	674
20,600	20,650	843	676
20,650	20,700	845	679
20,700	20,750	848	681
20,750	20,800	850	684
20,800	20,850	853	686
20,850	20,900	855	689
20,900	20,950	858	691
20,950	21,000	860	694

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$21,000			
21,000	21,050	863	696
21,050	21,100	865	699
21,100	21,150	868	701
21,150	21,200	870	704
21,200	21,250	873	706
21,250	21,300	875	709
21,300	21,350	878	711
21,350	21,400	880	714
21,400	21,450	883	716
21,450	21,500	885	719
21,500	21,550	888	721
21,550	21,600	890	724
21,600	21,650	893	726
21,650	21,700	895	729
21,700	21,750	898	731
21,750	21,800	900	734
21,800	21,850	903	736
21,850	21,900	905	739
21,900	21,950	908	741
21,950	22,000	910	744
\$22,000			
22,000	22,050	913	746
22,050	22,100	915	749
22,100	22,150	918	751
22,150	22,200	920	754
22,200	22,250	923	756
22,250	22,300	925	759
22,300	22,350	928	761
22,350	22,400	930	764
22,400	22,450	933	766
22,450	22,500	935	769
22,500	22,550	938	771
22,550	22,600	940	774
22,600	22,650	943	776
22,650	22,700	945	779
22,700	22,750	948	781
22,750	22,800	950	784
22,800	22,850	953	786
22,850	22,900	955	789
22,900	22,950	958	791
22,950	23,000	960	794
\$23,000			
23,000	23,050	963	796
23,050	23,100	965	799
23,100	23,150	968	801
23,150	23,200	970	804
23,200	23,250	973	806
23,250	23,300	975	809
23,300	23,350	978	811
23,350	23,400	980	814
23,400	23,450	983	816
23,450	23,500	985	819
23,500	23,550	988	821
23,550	23,600	990	824
23,600	23,650	993	826
23,650	23,700	995	829
23,700	23,750	998	831
23,750	23,800	1,000	834
23,800	23,850	1,003	836
23,850	23,900	1,005	839
23,900	23,950	1,008	841
23,950	24,000	1,010	844

* This column must also be used by a Qualified Widow(er).

2019 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:		If Oklahoma taxable income is:		And you are:		If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:				Your tax is:				Your tax is:			
\$24,000				\$27,000				\$30,000			
24,000	24,050	1,013	846	27,000	27,050	1,163	996	30,000	30,050	1,313	1,146
24,050	24,100	1,015	849	27,050	27,100	1,165	999	30,050	30,100	1,315	1,149
24,100	24,150	1,018	851	27,100	27,150	1,168	1,001	30,100	30,150	1,318	1,151
24,150	24,200	1,020	854	27,150	27,200	1,170	1,004	30,150	30,200	1,320	1,154
24,200	24,250	1,023	856	27,200	27,250	1,173	1,006	30,200	30,250	1,323	1,156
24,250	24,300	1,025	859	27,250	27,300	1,175	1,009	30,250	30,300	1,325	1,159
24,300	24,350	1,028	861	27,300	27,350	1,178	1,011	30,300	30,350	1,328	1,161
24,350	24,400	1,030	864	27,350	27,400	1,180	1,014	30,350	30,400	1,330	1,164
24,400	24,450	1,033	866	27,400	27,450	1,183	1,016	30,400	30,450	1,333	1,166
24,450	24,500	1,035	869	27,450	27,500	1,185	1,019	30,450	30,500	1,335	1,169
24,500	24,550	1,038	871	27,500	27,550	1,188	1,021	30,500	30,550	1,338	1,171
24,550	24,600	1,040	874	27,550	27,600	1,190	1,024	30,550	30,600	1,340	1,174
24,600	24,650	1,043	876	27,600	27,650	1,193	1,026	30,600	30,650	1,343	1,176
24,650	24,700	1,045	879	27,650	27,700	1,195	1,029	30,650	30,700	1,345	1,179
24,700	24,750	1,048	881	27,700	27,750	1,198	1,031	30,700	30,750	1,348	1,181
24,750	24,800	1,050	884	27,750	27,800	1,200	1,034	30,750	30,800	1,350	1,184
24,800	24,850	1,053	886	27,800	27,850	1,203	1,036	30,800	30,850	1,353	1,186
24,850	24,900	1,055	889	27,850	27,900	1,205	1,039	30,850	30,900	1,355	1,189
24,900	24,950	1,058	891	27,900	27,950	1,208	1,041	30,900	30,950	1,358	1,191
24,950	25,000	1,060	894	27,950	28,000	1,210	1,044	30,950	31,000	1,360	1,194
\$25,000				\$28,000				\$31,000			
25,000	25,050	1,063	896	28,000	28,050	1,213	1,046	31,000	31,050	1,363	1,196
25,050	25,100	1,065	899	28,050	28,100	1,215	1,049	31,050	31,100	1,365	1,199
25,100	25,150	1,068	901	28,100	28,150	1,218	1,051	31,100	31,150	1,368	1,201
25,150	25,200	1,070	904	28,150	28,200	1,220	1,054	31,150	31,200	1,370	1,204
25,200	25,250	1,073	906	28,200	28,250	1,223	1,056	31,200	31,250	1,373	1,206
25,250	25,300	1,075	909	28,250	28,300	1,225	1,059	31,250	31,300	1,375	1,209
25,300	25,350	1,078	911	28,300	28,350	1,228	1,061	31,300	31,350	1,378	1,211
25,350	25,400	1,080	914	28,350	28,400	1,230	1,064	31,350	31,400	1,380	1,214
25,400	25,450	1,083	916	28,400	28,450	1,233	1,066	31,400	31,450	1,383	1,216
25,450	25,500	1,085	919	28,450	28,500	1,235	1,069	31,450	31,500	1,385	1,219
25,500	25,550	1,088	921	28,500	28,550	1,238	1,071	31,500	31,550	1,388	1,221
25,550	25,600	1,090	924	28,550	28,600	1,240	1,074	31,550	31,600	1,390	1,224
25,600	25,650	1,093	926	28,600	28,650	1,243	1,076	31,600	31,650	1,393	1,226
25,650	25,700	1,095	929	28,650	28,700	1,245	1,079	31,650	31,700	1,395	1,229
25,700	25,750	1,098	931	28,700	28,750	1,248	1,081	31,700	31,750	1,398	1,231
25,750	25,800	1,100	934	28,750	28,800	1,250	1,084	31,750	31,800	1,400	1,234
25,800	25,850	1,103	936	28,800	28,850	1,253	1,086	31,800	31,850	1,403	1,236
25,850	25,900	1,105	939	28,850	28,900	1,255	1,089	31,850	31,900	1,405	1,239
25,900	25,950	1,108	941	28,900	28,950	1,258	1,091	31,900	31,950	1,408	1,241
25,950	26,000	1,110	944	28,950	29,000	1,260	1,094	31,950	32,000	1,410	1,244
\$26,000				\$29,000				\$32,000			
26,000	26,050	1,113	946	29,000	29,050	1,263	1,096	32,000	32,050	1,413	1,246
26,050	26,100	1,115	949	29,050	29,100	1,265	1,099	32,050	32,100	1,415	1,249
26,100	26,150	1,118	951	29,100	29,150	1,268	1,101	32,100	32,150	1,418	1,251
26,150	26,200	1,120	954	29,150	29,200	1,270	1,104	32,150	32,200	1,420	1,254
26,200	26,250	1,123	956	29,200	29,250	1,273	1,106	32,200	32,250	1,423	1,256
26,250	26,300	1,125	959	29,250	29,300	1,275	1,109	32,250	32,300	1,425	1,259
26,300	26,350	1,128	961	29,300	29,350	1,278	1,111	32,300	32,350	1,428	1,261
26,350	26,400	1,130	964	29,350	29,400	1,280	1,114	32,350	32,400	1,430	1,264
26,400	26,450	1,133	966	29,400	29,450	1,283	1,116	32,400	32,450	1,433	1,266
26,450	26,500	1,135	969	29,450	29,500	1,285	1,119	32,450	32,500	1,435	1,269
26,500	26,550	1,138	971	29,500	29,550	1,288	1,121	32,500	32,550	1,438	1,271
26,550	26,600	1,140	974	29,550	29,600	1,290	1,124	32,550	32,600	1,440	1,274
26,600	26,650	1,143	976	29,600	29,650	1,293	1,126	32,600	32,650	1,443	1,276
26,650	26,700	1,145	979	29,650	29,700	1,295	1,129	32,650	32,700	1,445	1,279
26,700	26,750	1,148	981	29,700	29,750	1,298	1,131	32,700	32,750	1,448	1,281
26,750	26,800	1,150	984	29,750	29,800	1,300	1,134	32,750	32,800	1,450	1,284
26,800	26,850	1,153	986	29,800	29,850	1,303	1,136	32,800	32,850	1,453	1,286
26,850	26,900	1,155	989	29,850	29,900	1,305	1,139	32,850	32,900	1,455	1,289
26,900	26,950	1,158	991	29,900	29,950	1,308	1,141	32,900	32,950	1,458	1,291
26,950	27,000	1,160	994	29,950	30,000	1,310	1,144	32,950	33,000	1,460	1,294

* This column must also be used by a Qualified Widow(er).

2019 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$96,000			
96,000	96,050	4,613	4,446
96,050	96,100	4,615	4,449
96,100	96,150	4,618	4,451
96,150	96,200	4,620	4,454
96,200	96,250	4,623	4,456
96,250	96,300	4,625	4,459
96,300	96,350	4,628	4,461
96,350	96,400	4,630	4,464
96,400	96,450	4,633	4,466
96,450	96,500	4,635	4,469
96,500	96,550	4,638	4,471
96,550	96,600	4,640	4,474
96,600	96,650	4,643	4,476
96,650	96,700	4,645	4,479
96,700	96,750	4,648	4,481
96,750	96,800	4,650	4,484
96,800	96,850	4,653	4,486
96,850	96,900	4,655	4,489
96,900	96,950	4,658	4,491
96,950	97,000	4,660	4,494

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$97,000			
97,000	97,050	4,663	4,496
97,050	97,100	4,665	4,499
97,100	97,150	4,668	4,501
97,150	97,200	4,670	4,504
97,200	97,250	4,673	4,506
97,250	97,300	4,675	4,509
97,300	97,350	4,678	4,511
97,350	97,400	4,680	4,514
97,400	97,450	4,683	4,516
97,450	97,500	4,685	4,519
97,500	97,550	4,688	4,521
97,550	97,600	4,690	4,524
97,600	97,650	4,693	4,526
97,650	97,700	4,695	4,529
97,700	97,750	4,698	4,531
97,750	97,800	4,700	4,534
97,800	97,850	4,703	4,536
97,850	97,900	4,705	4,539
97,900	97,950	4,708	4,541
97,950	98,000	4,710	4,544

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$99,000			
99,000	99,050	4,763	4,596
99,050	99,100	4,765	4,599
99,100	99,150	4,768	4,601
99,150	99,200	4,770	4,604
99,200	99,250	4,773	4,606
99,250	99,300	4,775	4,609
99,300	99,350	4,778	4,611
99,350	99,400	4,780	4,614
99,400	99,450	4,783	4,616
99,450	99,500	4,785	4,619
99,500	99,550	4,788	4,621
99,550	99,600	4,790	4,624
99,600	99,650	4,793	4,626
99,650	99,700	4,795	4,629
99,700	99,750	4,798	4,631
99,750	99,800	4,800	4,634
99,800	99,850	4,803	4,636
99,850	99,900	4,805	4,639
99,900	99,950	4,808	4,641
99,950	100,000	4,810	4,644

\$98,000			
98,000	98,050	4,713	4,546
98,050	98,100	4,715	4,549
98,100	98,150	4,718	4,551
98,150	98,200	4,720	4,554
98,200	98,250	4,723	4,556
98,250	98,300	4,725	4,559
98,300	98,350	4,728	4,561
98,350	98,400	4,730	4,564
98,400	98,450	4,733	4,566
98,450	98,500	4,735	4,569
98,500	98,550	4,738	4,571
98,550	98,600	4,740	4,574
98,600	98,650	4,743	4,576
98,650	98,700	4,745	4,579
98,700	98,750	4,748	4,581
98,750	98,800	4,750	4,584
98,800	98,850	4,753	4,586
98,850	98,900	4,755	4,589
98,900	98,950	4,758	4,591
98,950	99,000	4,760	4,594

Calculating Tax on Taxable Income of \$100,000 or more for Single or Married Filing Separate

\$4,812 plus 0.05 over \$100,000

1. Taxable Income
2. Less -
3. Total: Subtract Line 2 from Line 1 and enter here
=
4. Multiply Line 3 by 0.05 and enter here
5. Tax on \$100,000
6. Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax**
=

If your Taxable Income is \$100,000 or more, use the tax computation worksheets.

For Single or Married Filing Separate, use the worksheet on the left.

For Married Filing Joint, Head of Household or Qualified Widow(er), use the worksheet on the right.

Calculating Tax on Taxable Income of \$100,000 or more for Married Filing Joint, Head of Household or Qualified Widow(er)

\$4,645 plus 0.05 over \$100,000

1. Taxable Income
2. Less -
3. Total: Subtract Line 2 from Line 1 and enter here
=
4. Multiply Line 3 by 0.05 and enter here
5. Tax on \$100,000
6. Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax**
=

* This column must also be used by a Qualified Widow(er).

GET YOUR REFUND FASTER - USE DIRECT DEPOSIT!

Complete the direct deposit box on the tax return to have your refund directly deposited into your account at a bank or other financial institution. If you do not have your refund deposited directly into your bank account, you will receive a debit card.

- 1** Place an 'X' in the appropriate box as to whether the refund will be going into a checking or savings account. Keep in mind you will not receive notification of the deposit.
- 2** Fill out the routing number. The routing number must be nine digits. Using the sample check shown below, the routing number is **120120012**. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will fail to process.
- 3** Enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown below, the account number is **2020268620**.

NOTE: Verify your routing and account numbers are correct. If the direct deposit fails to process, your refund will be mailed to you on a debit card.

WARNING! Due to electronic banking rules, the OTC will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution you will be issued a paper check.

The image shows a sample check from Anyplace Bank. The payee is Joe Smith and Susie Smith, 123 Main Street, Anyplace, OK 00000. The check is payable to the order of 'SAMPLE' for an amount in dollars. The routing number is 120120012 and the account number is 2020268620. The check number is 1234. A MICR line at the bottom contains the routing and account numbers: @120120012|: 2020268620||. There are callouts pointing to the routing number and account number on the check.

Routing Number

Account Number

Note: The routing and account numbers may appear in different places on your check.

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

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Oklahoma Resident Income Tax Return

Form 511
2019



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

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.**

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

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 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 or 1040-SR).....	1 <input type="text"/> .00
2	Oklahoma Subtractions (provide Schedule 511-A).....	2 <input type="text"/> .00
3	Line 1 minus line 2.....	3 <input type="text"/> .00
4	Out-of-state income, except wages. Describe (4a) (Provide Federal schedule with detailed description; see instructions).....	4b <input type="text"/> .00
5	Line 3 minus line 4b.....	5 <input type="text"/> .00
6	Oklahoma Additions (provide Schedule 511-B).....	6 <input type="text"/> .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.)	7 <input type="text"/> .00

PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS

8	Oklahoma Adjustments (provide Schedule 511-C).....	8 <input type="text"/> .00
9	Oklahoma income after adjustments (line 7 minus line 8).....	9 <input type="text"/> .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.		
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 <input type="text"/> .00
11	Exemptions: Enter the total number of exemptions claimed above..... <input type="text"/> X \$1,000.....	11 <input type="text"/> .00
12	Total deductions and exemptions (add lines 10 and 11 or amount from Sch. 511-E, line 5).....	12 <input type="text"/> .00
13	Oklahoma Taxable Income (line 9 minus line 12).....	13 <input type="text"/> .00
14	(a) Oklahoma Income Tax from Tax Table (see pages 21-32 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 <input type="text"/> .00
	(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 <input type="text"/> .00
	Oklahoma Income Tax (line 14a plus line 14b).....	14 <input type="text"/> .00
STOP AND READ: If line 7 is equal to or larger than line 1, complete lines 15 and 16. If line 7 is smaller than line 1, complete Schedules 511-F and 511-G.		
15	Oklahoma child care/child tax credit (see instructions).....	15 <input type="text"/> .00
16	Oklahoma earned income credit (see instructions).....	16 <input type="text"/> .00
17	Credit for taxes paid to another state (provide Form 511TX).....	17 <input type="text"/> .00
18	Form 511CR - Other Credits Form. List 511CR line number claimed here:..... <input type="text"/>	18 <input type="text"/> .00
19	Income Tax (line 14 minus lines 15-18) Do not enter less than zero.....	19 <input type="text"/> .00

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

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:
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PART THREE: TAX, CREDITS AND PAYMENTS

20	Total from line 19.....	20	.00
21	Use tax due on Internet, mail order, or other out-of-state purchases (For use tax table, see page 11 of the Packet) If you certify that no use tax is due, place an 'X' here: <input type="checkbox"/>	21	.00
22	Balance (add lines 20 and 21).....	22	.00
23	Oklahoma withholding (provide all W-2s, 1099s or other withholding statements).....	23	.00
24	2019 estimated tax payments..... (qualified farmer <input type="checkbox"/>)	24	.00
25	2019 payment with extension.....	25	.00
26	Low Income Property Tax Credit (provide Form 538-H).....	26	.00
27	Sales Tax Relief Credit (provide Form 538-S).....	27	.00
28	Natural Disaster Tax Credit (provide Form 576).....	28	.00
29	Credits from Form..... a) <input type="checkbox"/> 577 b) <input type="checkbox"/> 578.....	29	.00
30	Amount paid with original return plus additional paid after it was filed (amended return only).....	30	.00
31	Payments and credits (add lines 23-30).....	31	.00
32	Overpayment, if any, as shown on original return and/or prior amended return(s) or as previously adjusted by Oklahoma (amended return only).....	32	.00
33	Total payments and credits (line 31 minus 32).....	33	.00

PART FOUR: REFUND

34	If line 33 is more than line 22, subtract line 22 from line 33. This is your overpayment.....	34	.00
35	Amount of line 34 to be applied to 2020 estimated tax (original return only) (For further information regarding estimated tax, see page 4 of the 511 Packet.) ..	35	.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

36	Donations from your refund (total from Schedule 511-H).....	36	.00
37	Total deductions from refund (add lines 35 and 36).....	37	.00
38	Amount to be refunded to you (line 34 minus line 37).....	38	.00

<p>Direct Deposit Note: →</p> <p>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.</p>	<p>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</p> <p>Deposit my refund in my:</p> <p><input type="checkbox"/> checking account Routing Number: <input style="width: 150px;" type="text"/></p> <p><input type="checkbox"/> savings account Account Number: <input style="width: 350px;" type="text"/></p>
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PART FIVE: AMOUNT YOU OWE

39	If line 22 is more than line 33, subtract line 33 from line 22. This is your tax due.....	39	.00
40	a) Donation: Support the Oklahoma General Revenue Fund (original return only).....	40a	.00
	b) Donation: Public School Classroom Support Fund (original return only).....	40b	.00
41	Underpayment of estimated tax interest (annualized installment method <input type="checkbox"/>)..... (If you have an underpayment of estimated tax (line 41) & overpayment (line 34), see instructions.)	41	.00
42	For delinquent payment add penalty of 5% \$ _____ plus interest of 1.25% per month \$ _____	42	.00
43	Total tax, donation, penalty and interest (add lines 39-42).....	43	.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: P.O. 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
<input type="checkbox"/> 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 (provide 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 (provide 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	Total subtractions (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	Total additions (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	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: 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 & 10. Go to line 11.			
8	Maximum amount allowed for itemized deductions. (exception, lines 9 & 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	Oklahoma Itemized Deductions 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;"> <div style="border: 1px solid black; width: 150px; height: 20px; margin-right: 10px;"></div> <div style="font-size: 2em; margin: 0 10px;">÷</div> <div style="border: 1px solid black; width: 150px; height: 20px; margin-left: 10px;"></div> </div> 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



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.
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	.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	.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="display: flex; align-items: center; justify-content: center;"> <input style="width: 100px; height: 20px; margin-right: 10px;" type="text"/> \div <input style="width: 100px; height: 20px; margin-left: 10px;" 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="display: flex; align-items: center; justify-content: center;"> <input style="width: 100px; height: 20px; margin-right: 10px;" type="text"/> \div <input style="width: 100px; height: 20px; margin-left: 10px;" 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

NOTE: Provide this page ONLY if you have an amount shown on a schedule or are filing an amended return.



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 Support the Oklahoma General Revenue Fund or Public School Classroom Support Fund, see line 40a or 40b of Form 511.

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

See Packet 511, pages 19 and 20 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	Indigent Veteran Burial Program	\$2	\$5	\$	\$	....2	.00
3	Support the Oklahoma General Revenue Fund	\$2	\$5	\$	\$	....3	.00
4	Oklahoma Emergency Responders Assistance Program.....	\$2	\$5	\$	\$	....4	.00
5	Support of Folds of Honor Scholarship Program	\$2	\$5	\$	\$	....5	.00
6	Support Wildlife Diversity Fund.....	\$2	\$5	\$	\$	....6	.00
7	Support of Programs for Regional Food Banks in Oklahoma	\$2	\$5	\$	\$	....7	.00
8	Public School Classroom Support Fund	\$2	\$5	\$	\$	....8	.00
9	Oklahoma Pet Overpopulation Fund.....	\$2	\$5	\$	\$	....9	.00
10	Support the Oklahoma AIDS Care Fund	\$2	\$5	\$	\$	.. 10	.00
11	Total donations (add lines 1-10, enter total here and on line 36 of Form 511)						11	.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.



State of Oklahoma Claim for Credit/Refund of Sales Tax

Taxpayer's Social Security Number: Spouse's Social Security Number: If died in 2019 or 2020, enter date of death:

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

FORM 538-S 2019

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 and ZIP

PART 1: TAXPAYER INFORMATION Physical address in 2019 (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. 1. Dependents (first name, middle initial, last name) If you have additional dependents, please attach 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 2019.

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

Table with 2 columns: Line number and Description of income source. Lines 1-13 list various income types, and line 14 is Total gross household income.

YEARLY INCOME table with 2 columns: Description and Amount. Includes sub-header 'YOU MAY NOT ENTER NEGATIVE AMOUNTS'.

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

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? Deposit my refund in my: checking account savings account Routing Number: Account Number:

Under penalty of perjury, I declare the information contained in this document and any attachments is true and correct to the best of my knowledge and belief. Taxpayer's Signature and Date Spouse's Signature and Date Occupation

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

Notice

- **Persons who have received TANF (Temporary Assistance for Needy Families) for any month in the year of 2019 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, 2019 to December 31, 2019.**

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 12/31/2019.
- 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, 2019, 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, 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.