



# OKLAHOMA RESIDENT INCOME TAX RETURN

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

**Spouse's Social Security Number** (joint return only)  Place an 'X' in this box if this taxpayer is deceased →

**AMENDED RETURN!** Place an 'X' in this box if this is an amended 511. See Schedule 511-H. →

**NAME AND ADDRESS PLEASE PRINT OR TYPE**

Your first name, middle initial and last name

If a joint return, spouse's first name, middle initial and last name

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

City, State and ZIP

**FILING STATUS**

1  Single

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

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

4  Head of household with qualifying person

5  Qualifying widow(er) with dependent child  
 • Please list the year spouse died in box at right:

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

**NOT REQUIRED TO FILE**

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

**EXEMPTIONS**

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

	REGULAR	*SPECIAL	BLIND
YOURSELF	<input type="text"/>	<input type="text"/>	<input type="text"/>
SPOUSE	<input type="text"/>	<input type="text"/>	<input type="text"/>
NUMBER OF DEPENDENT CHILDREN <input type="text"/>			
NUMBER OF OTHER DEPENDENTS <input type="text"/>			

ADD THE TOTALS FROM THE 4 BOXES. WRITE THE TOTAL IN THE BOX BELOW.

TOTAL

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

## PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME

		Round to Nearest Whole Dollar
1	Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ) .....	<input type="text"/> 00
2	Oklahoma Subtractions (provide Schedule 511-A) .....	<input type="text"/> 00
3	Line 1 minus line 2.....	<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.....	<input type="text"/> 00
6	Oklahoma Additions (provide Schedule 511-B).....	<input type="text"/> 00
7	<b>Oklahoma adjusted gross income</b> (line 5 plus line 6).....	<input type="text"/> 00

## PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS

8	Oklahoma Adjustments (provide Schedule 511-C).....	<input type="text"/> 00
9	Oklahoma income after adjustments (line 7 minus line 8).....	<input type="text"/> 00
<b>STOP AND READ:</b> If line 4b is zero, complete lines 10-11. If line 4b is more than zero, see Schedule 511-D and do not complete lines 10-11.		
10A	Federal itemized deductions from Federal Schedule A, line 29 ..... 10A <input type="text"/> 00 (If you did not itemize, skip lines 10A and 10B; enter the Oklahoma standard deduction on line 10C)	
10B	State and local sales or income taxes included in line 10A ..... 10B <input type="text"/> 00	
10C	Oklahoma itemized deductions (line 10A minus line 10B) or Oklahoma standard deduction..... 10c	<input type="text"/> 00
11	Exemptions (\$1,000 x total number of exemptions claimed above)..... 11	<input type="text"/> 00
12	Total deductions and exemptions (add lines 10C and 11 or amount from Sch. 511-D, line 5) .... 12	<input type="text"/> 00
13	<b>Oklahoma Taxable Income</b> (line 9 minus line 12) .....	<input type="text"/> 00
14	Oklahoma Income Tax from Tax Table (see pages 21-31 of instructions) If using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box. If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box. <input type="checkbox"/> .....	<input type="text"/> 00
<b>STOP AND READ:</b> If line 7 is equal to or larger than line 1, complete lines 15 and 16. If line 7 is smaller than line 1, complete Schedules 511-E and 511-F.		
15	Oklahoma child care/child tax credit (see instructions) .....	<input type="text"/> 00
16	Oklahoma earned income credit (see instructions) .....	<input type="text"/> 00
17	Credit for taxes paid to another state (provide Form 511TX) .....	<input type="text"/> 00
18	Form 511CR - Other Credits Form. List 511CR line number claimed here: <input type="text"/> .....	<input type="text"/> 00
19	<b>Income Tax</b> (line 14 minus lines 15-18) <b>Do not enter less than zero</b> .....	<input type="text"/> 00
<b>DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 42.</b>		

**Oklahoma Standard Deduction:**

- Single or Married Filing Separate: \$6,300
- Married Filing Joint or Qualifying Widow(er): \$12,600
- Head of Household: \$9,300

**Itemized Deductions:**  
Provide copy of the Federal Schedule A.



Name(s) shown on Form 511: \_\_\_\_\_

Your Social Security Number: \_\_\_\_\_

**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 .....	21	00
(For use tax table, see page 11 of the Packet) If you certify that no use tax is due, place an 'X' here: <input type="checkbox"/>			
22	Balance (add lines 20 and 21) .....	22	00
23	Oklahoma withholding (provide all W-2s, 1099s or other withholding statements) ..	23	00
24	2016 estimated tax payments (qualified farmer <input type="checkbox"/> ) .....	24	00
25	2016 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	<b>Payments and credits</b> (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	<b>Total payments and credits</b> (line 31 minus 32).....	33	00

**PART FOUR: REFUND**

For further information regarding estimated tax, see page 5 of the 511 Packet.	34	If line 33 is more than line 22, subtract line 22 from line 33. This is your <b>overpayment</b> ..	34	00
	35	Amount of line 34 to be applied to 2017 estimated tax ( <b>original return only</b> ) .....	35	00
Schedule 511-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please place the line number of the organization from Schedule 511-G in the box below. If you give to more than one organization, put a "99" in the box. Provide Schedule 511-G. <input type="checkbox"/>				
	36	Donations from your refund (total from Schedule 511-G) ..	36	00
	37	Total deductions from refund (add lines 35 and 36) .....	37	00
	38	Amount to be <b>refunded</b> to you (line 34 minus line 37).....	38	00

**Direct Deposit Note:** Verify your account and routing numbers are correct. If your direct deposit fails to process or you do not choose direct deposit, you will receive a debit card. See the 511 Packet for direct deposit and debit card information.

Is this refund going to or through an account that is located outside of the United States?  Yes  No

Deposit my refund in my:

checking account      Routing Number: \_\_\_\_\_

savings account      Account Number: \_\_\_\_\_

**PART FIVE: AMOUNT YOU OWE**

If you have an underpayment of estimated tax (line 40) & overpayment (line 34), see instructions.	39	If line 22 is more than line 33, subtract line 33 from line 22. This is your <b>tax due</b> .....	39	00
	40	Underpayment of estimated tax interest (annualized installment method <input type="checkbox"/> ) ..	40	00
	41	<b>For delinquent payment</b> add penalty of 5% ..... \$ _____ plus interest of 1.25% per month..... \$ _____	41	00
	42	<b>Total tax, donation, penalty and interest</b> (add lines 39-41) .....	42	00

Under penalty of perjury, I declare the information contained in this document, and all attachments and schedules, is true and correct to the best of my knowledge and belief.

Place an 'X' in this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.....

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

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



Name(s) shown on Form 511:	Your Social Security Number:
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<b>SCHEDULE 511-A</b>	<b>Oklahoma Subtractions</b>	See instructions for details on qualifications and required documents.
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1	Interest on U.S. government obligations .....	1		00
2	Social Security benefits taxed on your Federal Form 1040 or 1040A .....	2		00
3	Federal civil service retirement in lieu of social security .....	3		00
	└ Retirement Claim Number: Taxpayer <input style="width: 100px;" type="text"/> Spouse <input style="width: 100px;" type="text"/>			
4	Military Retirement (see instructions for limitation) .....	4		00
5	Oklahoma government or Federal civil service retirement (see instructions for limitation) ...	5		00
6	Other retirement income (see instructions for limitation) .....	6		00
7	U.S. Railroad Retirement Board benefits .....	7		00
8	Oklahoma depletion .....	8		00
9	Oklahoma net operating loss .....	9	Loss Year(s) <input style="width: 100px;" type="text"/>	00
10	Exempt tribal income .....	10		00
11	Gains from the sale of exempt government obligations .....	11		00
12	Oklahoma Capital Gain Deduction (provide Form 561) .....	12		00
13	Miscellaneous: Other subtractions (enter number in box for type of deduction) . <input style="width: 50px;" type="text"/>	13		00
14	<b>Total subtractions</b> (add lines 1-13, enter total here and on line 2 of Form 511) .....	14		00

<b>SCHEDULE 511-B</b>	<b>Oklahoma Additions</b>	See instructions for details on qualifications and required documents.
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1	State and municipal bond interest .....	1		00
2	Out-of-state losses (describe _____ ) Enter as a positive number .	2		00
3	Lump sum distributions (not included in your Federal Adjusted Gross Income) .....	3		00
4	Federal net operating loss - Enter as a positive number .....	4		00
5	Recapture of depletion claimed on a lease bonus or add back of excess Federal depletion .....	5		00
6	Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s) ..	6		00
7	Miscellaneous: Other additions (enter number in box for type of addition) .....	7	<input style="width: 50px;" type="text"/>	00
8	<b>Total additions</b> (add lines 1-7, enter total here and on line 6 of Form 511) .....	8		00

<b>SCHEDULE 511-C</b>	<b>Oklahoma Adjustments</b>	See instructions for details on qualifications and required documents.
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1	Military pay exclusion - Active Duty, Reserve and National Guard (not retirement income) ...	1		00
2	Qualifying disability deduction .....	2		00
3	Qualified adoption expense .....	3		00
4	Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s) ..	4		00
5	Deduction for providing foster care .....	5		00
6	Miscellaneous: Other adjustments (enter number in box for type of deduction) <input style="width: 50px;" type="text"/>	6		00
7	<b>Total adjustments</b> (add lines 1-6, enter total here and on line 8 of Form 511) .....	7		00

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



Name(s) shown on Form 511:

Your Social Security Number:

**SCHEDULE 511-D Deductions and Exemptions** See instructions for details on qualifications and required documents.

Use this schedule if you have income from out-of-state (Form 511, line 4). Your exemptions and deductions must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income reduced by allowable adjustments except out-of-state income. If you do not have out-of-state income on Form 511, line 4, do not use this schedule. Instead complete Form 511, lines 10-11.

1A	Federal itemized deductions from Federal Schedule A, line 29 ..... 1A	<input type="text"/>	00	
	(If you did not itemize, skip lines 1A and 1B; enter the Oklahoma standard deduction on line 1C)			
1B	State and local sales or income taxes included in line 1A ..... 1B	<input type="text"/>	00	
1C	Oklahoma itemized deductions (line 1A minus line 1B) or Oklahoma standard deduction ..... 1c			00
2	Exemptions (\$1,000 x number of exemptions claimed at top of Form 511) ..... 2			00
3	Total (add lines 1C and 2) ..... 3			00
4	Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511	<input type="text"/>	÷	<input type="text"/>
	Enter the percentage from the above calculation here (do not enter more than 100%) ..... 4			%
5	<b>Total allowable deductions and exemptions</b> (multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511) (Leave lines 10 - 11 of Form 511 blank) ..... 5			00

**SCHEDULE 511-E Child Care/Child Tax Credit** See instructions for details on qualifications and required documents.

If your Federal Adjusted Gross Income is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your Federal return, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRS Code.  
Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.
- or**
- 5% of the child tax credit allowed by the IRS Code.  
This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

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

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

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

1	Enter your Federal child <b>care</b> credit ..... 1	<input type="text"/>	00	
2	Multiply line 1 by 20% ..... 2	<input type="text"/>	00	
3	Enter your Federal child <b>tax</b> credit (total of child tax credit & additional child tax credit) ..... 3	<input type="text"/>	00	
4	Multiply line 3 by 5% ..... 4	<input type="text"/>	00	
5	Enter the larger of line 2 or line 4 ..... 5			00
6	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511	<input type="text"/>	÷	<input type="text"/>
	Enter the percentage from the above calculation here (do not enter more than 100%) ..... 6			%
7	Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit. Enter total here and on line 15 of Form 511 ..... 7			00

**SCHEDULE 511-F Earned Income Credit** See instructions for details on qualifications and required documents.

You are allowed a credit equal to 5% of the Earned Income Credit allowed on your Federal return. The credit must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. Provide a copy of your Federal return.

1	Federal earned income credit ..... 1	<input type="text"/>	00	
2	Multiply line 1 by 5% ..... 2	<input type="text"/>	00	
3	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511	<input type="text"/>	÷	<input type="text"/>
	Enter the percentage from the above calculation here (do not enter more than 100%) ..... 3			%
4	Oklahoma earned income credit ..... 4 (multiply line 2 by line 3, enter total here and on line 16 of Form 511)			00



**Information for Schedule 511-G****1- Support for Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children**

You may donate from your tax refund to support programs for volunteers to act as Court Appointed Special Advocates for abused or neglected children. Donations will be placed in the Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates. Monies will be expended by the Office of the Attorney General for the purpose of providing grants to the Oklahoma CASA Association. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., P.O. Box 54946, Oklahoma City, OK 73154.

**2- Support of the Oklahoma National Guard**

You have the opportunity to donate from your tax refund for the benefit of providing financial relief to qualified members of the Oklahoma National Guard and their families. Donations will be placed in the Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program. Monies, to assist Oklahoma National Guard members and their families with approved hardship expenses, will be expended by the Military Department. If you are not receiving a refund, you may still donate. Please mail your contribution to: Operation Homefront Task Force, 3501 Military Circle, Oklahoma City, OK 73111-4398.

**3- Support of Programs for Regional Food Banks in Oklahoma**

You may donate from your tax refund for the benefit of the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma (Oklahoma Food Banks). The Oklahoma Food Banks are the largest hunger-relief organizations in the state - distributing food to charitable and faith-based feeding programs throughout all 77 counties in Oklahoma. Your donation will be used to help provide food to the more than 500,000 Oklahomans at risk of hunger on a daily basis. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, P.O. Box 248893, Oklahoma City, OK 73124.

**4- Y.M.C.A Youth and Government Program**

You have the opportunity to donate from your tax refund for the benefit of the Oklahoma chapter of the Y.M.C.A. Youth and Government program. Monies donated will be expended by the State Department of Education for the purpose of providing grants to the Program so young people may be educated regarding government and the legislative process. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Education, Y.M.C.A. Youth and Government Program, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City, OK 73105-4599.

# State of Oklahoma CLAIM FOR CREDIT/REFUND OF SALES TAX



Taxpayer Social Security Number	If died in 2016 or 2017, enter date of death: →
Spouse's Social Security Number	If died in 2016 or 2017, enter date of death: →

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

FORM **538-S** 2016

Taxpayer first name, middle initial and last name
Spouse's first name, middle initial and last name (if a joint return)
Mailing address (number and street, including apartment number, or rural route)
City, State and ZIP

**PART 1: TAXPAYER INFORMATION**

Physical address in 2016 (if different than shown in mailing address section)

Place an 'X' if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof)

Place an 'X' if you or your spouse are 65 years of age or over

Oklahoma resident for the entire year?  yes  no

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

1. Dependents (first name, middle initial, last name) If you have additional dependents, please attach schedule.	See Instructions			5. Yearly Income
	2. Age	3. Social Security Number	4. Relationship	

**QUALIFIED EXEMPTIONS...**

A. Yourself .....

B. Spouse .....

C. Number of your dependent children...

D. Number of other dependents .....

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

**PART 3: GROSS INCOME:** Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2016.

- See "Total gross household income" definition on page 2 for examples of income.
- Enter total wages, salaries, fees, commissions, bonuses, and tips (including **nontaxable** income from your W-2s) .....
  - Enter total interest and dividend income received .....
  - Total of all dependents' income (from Part 2, column 5) .....
  - Social Security payments (total including Medicare) .....
  - Railroad Retirement benefits .....
  - Other pensions, annuities and IRAs .....
  - Alimony .....
  - Unemployment benefits .....
  - Earned Income Credit (EIC) received in 2016.....
  - Nontaxable sources of income (specify) .....
  - Enter **gross** (positive) income from rentals, royalties, partnerships, estates & trusts, and gains from the sale or exchange of property (taxable & nontaxable) (provide Federal return including schedules) .....
  - Enter **gross** (positive) income from business and farm (provide Federal return including schedules) .....
  - Other income-including income of others living in your household (specify) .....
  - Total gross household income** (Add lines 1-13) .....
- If line 14 is over income limits shown in steps 2 and 3 on back of this form, no credit is allowed.

Yearly Income	
You may not enter negative amounts.	
1	00
2	00
3	00
4	00
5	00
6	00
7	00
8	00
9	00
10	00
You may not enter negative amounts.	
11	00
12	00
13	00
14	00

**PART 4: SALES TAX CREDIT COMPUTATION** (For households with gross income below allowable limits, see steps 2 and 3 on back of form.)

15. Total qualified exemptions claimed in Box E above  x \$40 (credit claimed) ..... 15  00

**DIRECT DEPOSIT OPTION:** For those NOT filing a Form 511. See page 2 for Refund Information. If you are filing a Form 511, carry the credit to Form 511, line 27.

Is this refund going to or through an account that is located outside of the United States?  Yes  No

Deposit my refund in my:  checking account  savings account

Routing Number:   
Account Number:

Under penalty of perjury, I declare the information contained in this document and any attachments is true and correct to the best of my knowledge and belief.

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

Taxpayer's Signature and Date	Spouse's Signature and Date	Preparer's Signature and Date
Occupation	Occupation	

## NOTICE

- Persons who have received TANF (Temporary Assistance for Needy Families) for any month in the year of 2016 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, 2016 to December 31, 2016.

## 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 12/31/2016.
- 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, 2016, but before this tax form was filed, the sales tax credit or refund for the deceased will be issued to their estate. Enter the date of death in the box next to the taxpayer and/or spouse's Social Security Number.

### Dependents:

To qualify as a dependent for the sales tax credit or refund, you must qualify and be claimed as a dependent for Federal income tax purposes. The name, social security number, age, relationship and yearly income (if any) must be entered for all dependents. All of the other sales tax credit or refund requirements listed above must also be met (example: resident of Oklahoma for the entire year). Do not enter the taxpayer or spouse as a dependent.

### Refund Information for those Not Filing a Form 511:

- If you are **not** filing a Form 511, and would like to have the amount shown on line 15 deposited directly into your checking or savings account, complete the "Direct Deposit Option" section. (If you **are** filing a Form 511, you will complete the Direct Deposit section on the Form 511). **If you do not choose direct deposit, you will receive a debit card.**
- **WARNING!** The Oklahoma Tax Commission will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution or have a foreign address on your income tax return, your refund will be mailed to the address shown on your return. If you have an address with an APO, FPO or DPO, you are not considered to have a foreign address; your refund is eligible for direct deposit.

### \*Definitions for the purpose of this form:

**Resident of Oklahoma** is defined as a person legally domiciled in this state for the entire tax year.

**Household** means any house, dwelling or other type of living quarters.

**Total gross household income** means the total amount of gross income received by ALL persons living in the same household whether the income was taxable or not for income tax purposes. This includes, but is not limited to, public assistance payments, support money (example: child support), 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 18th**. (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:** 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.





# State of Oklahoma OTHER CREDITS FORM

FORM **511CR** 2016

Provide this form and supporting documents with your Oklahoma tax return.

Name as shown on return:	Social Security Number:
	-OR-
	Federal Employer Identification Number:

- Enter in **Column A** all unused carryover credits established in prior tax years but not used in any prior tax year.
- Enter in **Column B** all credits established this tax year. This includes a credit generated this tax year; a credit transferred to you on a filed transfer agreement (Form 572) which may be claimed this tax year; and a credit, that once established, may be claimed over multiple years and you are claiming the subsequent years' credit (e.g. Investment/New Jobs Credit or Credit for Qualified Ethanol Facilities).

**Attention members of pass-through entities:** Enter your share of the pass-through entities' credit on the appropriate line for the type of credit. For example: Your share of the pass-through entities' Coal Credit would be entered on line 2.

**See instructions for details on qualifications and required enclosures.**

		<b>A</b> Unused Credit Carried Over from Prior Year(s)		<b>B</b> Credit Established During Current Tax Year		<b>C</b> Total Available Credit (A + B = C)
<b>1a</b>	Oklahoma Investment/New Jobs Credit (provide Form 506) .....	00	<b>1a</b>	00		00
<b>1b</b>	Rate (Percent of total credit allowed to offset tax) .....	Not Applicable	<b>1b</b>	Not Applicable	x	43.4%
<b>1c</b>	Credit Allowed (multiply Column C, line 1a by line 1b). Credits not allowed due to the percent on line 1b will carry forward to subsequent tax years .....	Not Applicable	<b>1c</b>	Not Applicable	=	00
<b>2</b>	Coal Credit.....	00	<b>2</b>	00		00
<b>3</b>	Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property (provide Form 567-A) <b>Enter the number of Form(s) 567-A provided with this return for 3a and 3b</b> .....	Number of Form(s) 567-A <input style="width: 100px; height: 20px;" type="text"/>				00
<b>3a</b>	Credit from Form 567-A, Part 1, Section A, line 3. (If completing multiple Forms 567-A; enter the total amounts from all Part 1, Section A, line 3.) .....	00	<b>3a</b>	00		00
<b>3b</b>	Credit from Form 567-A, Part 4, line 4 .....	00	<b>3b</b>	00		00
<b>4</b>	Small Business Capital Credit (provide Form 527-A) .....	00	<b>4</b>	Not Applicable		00
<b>5</b>	Small Business Guaranty Fee Credit (provide Form 529) .....	00	<b>5</b>	00		00
<b>6</b>	Credit for Employers Providing Child Care Programs .....	00	<b>6</b>	Not Applicable		00
<b>7</b>	Credit for Entities in the Business of Providing Child Care Services.....	00	<b>7</b>	Not Applicable		00
<b>8</b>	Credit for Commercial Space Industries.....	00	<b>8</b>	Not Applicable		00
<b>9</b>	Credit for Tourism Development or Qualified Media Production Facility .....	00	<b>9</b>	Not Applicable		00
<b>10</b>	Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit.....	00	<b>10</b>	Not Applicable		00
<b>11</b>	Credit for Qualified Rehabilitation Expenditures .....	00	<b>11</b>	00		00
<b>12</b>	Rural Small Business Capital Credit (provide Form 526-A) .....	00	<b>12</b>	Not Applicable		00
<b>13</b>	Credit for Electricity Generated by Zero-Emission Facilities .....	00	<b>13</b>	00		00
<b>14</b>	Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act.....	00	<b>14</b>	00		00



# OTHER CREDITS FORM

Name as shown on return:	Social Security/Federal Employer Identification Number:
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		<b>A</b> Unused Credit Carried Over from Prior Year(s)		<b>B</b> Credit Established During Current Tax Year		<b>C</b> Total Available Credit (A + B = C)
15	Credit for Manufacturers of Small Wind Turbines.....	00	15	00		00
16	Credit for Qualified Ethanol Facilities .....	Not Applicable	16	00		00
17	Poultry Litter Credit.....	00	17	Not Applicable		00
18	Volunteer Firefighter Credit (provide COFT's Form, see instructions on page 5) .....	Not Applicable	18	00		00
19	Credit for Qualified Biodiesel Facilities .....	Not Applicable	19	00		00
20	Credit for Breeders of Specially Trained Canines.....	00	20	Not Applicable		00
21	Credit for Modification Expenses Paid for an Injured Employee.....	Not Applicable	21	00		00
22	Dry Fire Hydrant Credit .....	00	22	Not Applicable		00
23	Credit for the Construction of Energy Efficient Homes .....	00	23	00		00
24	Credit for Railroad Modernization.....	00	24	00		00
25	Research and Development New Jobs Credit (provide Form 563) .....	00	25	00		00
26	Credit for Stafford Loan Origination Fee (for banks & credit unions filing Form 512).....	00	26	Not Applicable		00
27	Credit for Biomedical Research Contribution .....	00	27	00		00
28	Credit for Employees in the Aerospace Sector (provide Form 564) .....	00	28	00		00
29	Credits for Employers in the Aerospace Sector (provide Form 565) .....	Not Applicable	29	00		00
30	Wire Transfer Fee Credit.....	00	30	00		00
31	Credit for Manufacturers of Electric Vehicles.....	00	31	Not Applicable		00
32	Credit for Cancer Research Contribution .....	00	32	00		00
33	Oklahoma Capital Investment Board Tax Credit.....	Not Applicable	33	00		00
34	Credit for Contributions to a Scholarship-Granting Organization .....	00	34	00		00
35	Credit for Contributions to an Educational Improvement Grant Organization .....	00	35	00		00
36	Credit for Venture Capital Investment (provide Form 518-A or 518-B) .....	00	36	00		00
37	Oklahoma Affordable Housing Tax Credit.....	Not Applicable	37	00		00
38	<b>Total</b> (add lines 1c through 37) .....		38			00

Enter on the applicable line of income tax return and enter the number in the box for the type of credit.  
If more than one credit is claimed, enter "99" in the box.