

Oklahoma Claim for Credit/Refund of Sales Tax

See instructions on page 3. Read carefully - an incomplete form may delay your refund.



Taxpayer's Social Security Number: _____

If deceased in 2025 or 2026, enter date of death: _____

Spouse's Social Security Number: _____

If deceased in 2025 or 2026, enter date of death: _____

Taxpayer's First Name _____

Middle Initial _____

Last Name _____

Spouse's First Name (If a Joint Return) _____

Middle Initial _____

Last Name _____

Mailing Address (Number and street, including apartment number or rural route) _____

City _____

State _____ ZIP _____

FORM 538-S 2025

PART 1: TAXPAYER INFORMATION

Physical Address in 2025 (If different than shown in mailing address above):

- Place an 'X' if you or your spouse have a physical disability constituting a substantial handicap to employment (provide 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. See instructions.)

1. Dependents

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

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 2025.

Note: When completing your claim for credit/refund of sales tax, round all amounts to the nearest whole dollar on your return. Drop amounts under 50 cents to the lower dollar and round amounts from 50 to 99 cents up to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

See the definition of "Total gross household income" on page 3 for examples of income.

YEARLY INCOME
YOU MAY NOT ENTER NEGATIVE AMOUNTS.
ROUND TO NEAREST WHOLE DOLLARS.

- 1 Enter total wages, salaries, fees, commissions, bonuses, and tips (including **nontaxable** income from your W-2s)
- 2 Enter total interest and dividend income received
- 3 Total of all dependents' income (from Part 2, Column 5)
- 4 Social Security payments (total including Medicare)
- 5 Railroad Retirement benefits
- 6 Other pensions, annuities, and Individual Retirement Accounts (IRAs)
- 7 Alimony
- 8 Unemployment benefits



Your Social Security Number: _____

PART 3: GROSS INCOME: Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2025. See the definition of "Total gross household income" on page 3 for examples of income.

YEARLY INCOME
YOU MAY NOT ENTER NEGATIVE AMOUNTS.
ROUND TO NEAREST WHOLE DOLLAR.

9 Earned Income Credit (EIC) received in 2025 (if applicable, combine federal and Oklahoma amounts) _____

10 Nontaxable sources of income (specify): _____

11 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) _____12 Enter **gross** (positive) income from business and farm (**provide** federal return including schedules) _____13 Other income, including income of others living in your household (specify below):
_____14 **Total gross household income** (Add lines 1-13) _____

If line 14 is over income limits shown in steps 2 and 3 on page 3, no credit is allowed.

PART 4: SALES TAX CREDIT COMPUTATION (For households with gross income below allowable limits, see Steps 2 and 3 on page 3.)

15 Total qualified exemptions claimed in Box D on page 1 x \$40 (credit claimed) _____

If you are filing a Form 511, carry the credit to Form 511, line 25.

DIRECT DEPOSIT OPTION: For those NOT filing a Form 511. See page 3 for Refund Information.

Refund Note: For Direct Deposit, verify your account and routing numbers are correct. If your direct deposit fails to process, you will receive a debit card. You can also choose to receive either a debit card or a paper check by placing an 'X' in the appropriate box below. A minimum refund of \$10.00 is required to receive a paper check. If you request a paper check for an amount less than \$10.00, a debit card will be issued. If no options are selected, you will receive a debit card. Due to electronic banking rules, the Oklahoma Tax Commission (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.

Send my refund as a: <input type="checkbox"/> Debit Card <input type="checkbox"/> Paper Check	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 Direct Deposit my refund in my: <input type="checkbox"/> Checking Account Routing Number: _____ <input type="checkbox"/> Savings Account Account Number: _____
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If the OTC may discuss this return with your tax preparer, place an 'X' here:

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 Signature	Date	Spouse's Signature	Date
Occupation		Occupation	
Preparer's Signature	Date	Preparer's PTIN	

Notice

- Persons who have received Temporary Assistance for Needy Families (TANF) for any month in the year of 2025 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, 2025 to December 31, 2025.

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?



GO Yes - go to step 2.



STOP No - you do not qualify to file this form.

Step 2 Is your total gross household income* (defined below) \$20,000 or less?



GO Yes - File Form 538-S.



STOP 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 December 31, 2025.
- You have a physical disability constituting handicap to employment (**provide proof*** as defined below).



GO Yes - File Form 538-S.



STOP 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, they will not qualify for the sales tax credit. If the death occurred after December 31, 2025, 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. If you have more than four dependents, include a statement showing the information required in Columns 1 through 5.

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 do not choose direct deposit, you may choose to receive a debit card or a paper check. (If you **are** filing a Form 511, you will complete the Direct Deposit section on the Form 511.)
- **WARNING!** The OTC 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 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, a physician, or by eligibility to receive disability benefits under the Federal Social Security Act. A veteran certified by the U.S. Department of Veterans Affairs 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 30th. If you have withholding or made estimated payments and are filing for a refund on Form 511, you must claim the sales tax credit on your return and provide this signed form. If you are not filing an income tax return, mail this completed and signed form to: **Oklahoma Tax Commission, PO Box 26800, Oklahoma City, OK 73126-0800.**

An amended return cannot be filed to claim this credit after the due date. The claim must be filed on or before the due date, including extensions.

Note:

- If the Internal Revenue Code 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 the 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.