
Oklahoma Tax Commission

Jelf Electronic Return Filing Guide

Tax Year 2009



Oklahoma Individual Income Tax

Pending Legislative Changes
October 13, 2009

OKLAHOMA TAX COMMISSION - TAX YEAR 2009

SOFTWARE DEVELOPER INFORMATION SHEET

Complete One Sheet per Product Being Tested
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Firm Information		
Firm Name:	Product Name:	
Address:		
City:	State:	Zip Code:
Telephone:		Fax:
Website:		

PATS Information		
Test ETIN:	Test EFIN:	
Production ETIN:	Production EFIN:	
Software Developer Code:	NACTP Number:	Date Expected:

PATS Contact Information		
Primary Contact:	Email:	
Address:		
City:	State:	Zip Code:
Telephone (including extension):		Fax:
Secondary Contact:	Email:	
Address:		
City:	State:	Zip Code:
Telephone (including extension):		Fax:

ATS Information		
Test ETIN:	Test EFIN:	
Production ETIN:	Production EFIN:	
Software Developer Code:	NACTP Number:	Date Expected:

ATS Contact Information		
Primary Contact:	Email:	
Address:		
City:	State:	Zip Code:
Telephone (including extension):		Fax:
Secondary Contact:	Email:	
Address:		
City:	State:	Zip Code:
Telephone (including extension):		Fax:

Product Support Information

Place check marks in the boxes below to indicate forms, schedules, worksheets and other system capabilities your software supports:

(1) Professional use or (2) Personal Use Product (Web Based) (3) Personal Use Product (Desktop)

MeF JELF

MeF JELF

- 511 - Individual Income Tax Return
- NA** 511NR - Individual Nonresident/Part Year Income Tax Return
- 511CR - Other Credits Form
- 511TX - Credit for Taxes Paid to Another State
- Deceased Taxpayers
- State Return Only

- 538S - Sales Tax Credit
- 538H - Property Tax Credit
- NA** 561 - Capital Gain Deduction
- NA** 561NR - Capital Gain Deduction
- Direct Deposit of Refund

SOFTWARE DEVELOPER INFORMATION SHEET INSTRUCTIONS TAX YEAR 2009

NOTE: All products will be tested for PATS and ATS.

You may download test returns from our website at www.tax.ok.gov/devinfo.html.

Tax Year 2009, Form 511NR: *Individual Nonresident/Part-Year Tax Return*, Form 561: *Capital Gain Deduction for Residents*, and Form 561NR *Capital Gain Deduction for Part-Year and Nonresidents* may be filed electronically. These may only be filed through MeF and tested through ATS.

Before Transmitting Test Results

1. You will need to submit Form D-101: *Software Developer Information Sheet*. Complete and FAX to (405) 522-0576, Attn: Carol Shrum, or email to cshrum@tax.ok.gov.
2. You will receive confirmation via email that we have received your information. Once you have received your confirmation you may then transmit your test results.
3. Please remember to update your software for the legislative changes. The Legislative Update can be found on the Oklahoma Tax Commission website, www.tax.ok.gov, under the Developer/Preparer Info link.

We will correspond with you by email concerning any errors. When you complete your testing and have been approved, you will receive an email stating you have passed.

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Electronic Filing Program**NOTE: ALL CHANGES FROM TAX YEAR 2008 TO TAX YEAR 2009 HAVE BEEN MARKED WITH A GRAY BACKGROUND.**

These instructions are intended to be compliant with the IRS Electronic Filing Program and IRS Publications 1345, *Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2009)*, and 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2009)*. Only Electronic Return Originators and Transmitters that have been accepted into the IRS program may participate in the Oklahoma program. Applicants must pass certain state suitability checks before they are accepted.

WHAT'S NEW FOR TAX YEAR 2009

This section provides a short list of the changes made from Tax Year 2008 to Tax Year 2009.

- 10/01/2009 Generic Record Changes:
 - Field 0020e Changed the value of the Year Digit to '0'
 - Field 0070e changed to IAT indicator. See the section on Electronic Funds Transfer Options for details
 - Field 0305ab Field Description changed to '07, 08 or blank'
 - Field 0305bd Field Description changed. See Footnote 1
 - Field 0305bm changed to Type of addition for 511 Schedule B Line 8
 - Added Field 0305bn as Filler
 - Field 0325c changed to 511 Line 4 description: Describe (4a)
 - Added Field 0325d as Filler
 - Field 0330 changed to capture Dates of Death and Physical address in 2009 on Form 538-S if applicable:
 - Added Field 0330a as Date of Death – Taxpayer
 - Added Field 0330b as Date of Death – Spouse
 - Added Field 0330c as Physical Address - Address Line
 - Added Field 0330d as Physical Address - City
 - Added Field 0330e as Physical Address – State
 - Added Field 0330f as Physical Address – Zip Code
 - Added Field 0330g as Filler
 - Field 0580 Changed to Not Used
 - Field 0860 Changed to Not Used
 - Field 0870 Changed to Not Used

COMPOSITION OF AN ELECTRONIC RETURN

An electronic return consists of data transmitted to the Oklahoma Tax Commission (OTC) electronically, and paper documents (filed with OTC at a later date) which contain information that cannot be electronically transmitted or are requested for verification (e.g., taxpayer signatures and W-2's). In total, electronic returns contain the same information as a comparable return filed entirely on paper documents.

ELECTRONIC PORTION OF THE RETURN

For tax year 2009, the following forms and schedules may be filed electronically using the generic state record:

OTC Form 511	Oklahoma Individual Income Tax Return
OTC Form 511 CR	Other credits to Oklahoma Income Tax This form is used to report the other credits to Oklahoma income tax reported on line 17 of OTC Form 511..
OTC Form 511-TX	Claim for Tax Paid to another State This form is used to report credit for taxes paid to another state and reported on line 16 of OTC Form 511. Use a separate form for each state reported (3 maximum).
OTC Form 538-H	Claim for Credit or Refund of Property Taxes This form is used to report low income property tax credit, reported on line 25 of OTC Form 511 (may not be filed separately).
OTC Form 538-S	Claim for Credit or Refund of Sales Tax This form is used to report sales tax relief credit, reported on line 26 of OTC Form 511 (may not be filed separately).

The complete electronic portion of the federal income tax return should also be filed using the IRS format. A copy of all federal forms and schedules sent with the federal return must be included with the state return using from one (1) to twenty five (25) unformatted state record (see IRS Publication 1346). This paragraph is applicable for Federal/State returns as well as State Only returns.

NON-ELECTRONIC PORTION OF THE RETURN

The non-electronic portion of the return consists of the following:

Oklahoma Individual Income Tax Declaration for Electronic Filing (OTC Form 511-EF), is required for all electronic returns and is to be retained by the ERO for three (3) years.

Copies of forms W-2, W-2G, or 1099-R, which would normally be attached to a paper return, must be attached to form 511-EF and retained by the preparer. ERO's may be subject to inspection of records by the OTC during the filing season.

If a return contains any forms or supporting schedules listed below, they should be attached to the 511EF and mailed to the Oklahoma Tax Commission by the taxpayer. These are not part of the electronic record and may be required by OTC.

- * Form OW-8-P-Sup-I Annualized Income Installment
- * Form 575 May 8 or 9, 2003 Tornado Tax Credit
- * Form 511 NOL-Oklahoma Net Operating Loss
- * Form 573 Farm Income Averaging
- * COFT's Form 1A, Form 1B or Form 1C Oklahoma Volunteer Firefighter Tax Credit
- * Form 561 Oklahoma Capital Gain Deduction

- * Include a copy of other state's income tax return if Form 511TX is filed.
- * Supporting Statements

NOTE: The 511EF should be placed on top as a cover page. Do not mail with copies of the Income Tax Return, or with the Federal returns or withholding statements. Only mail the 511EF to the OTC if you have any of the above forms as part of the transmitted tax return.

If the taxpayer has a balance due return and wishes to pay at the time the return is being transmitted, by means other than Direct Debit or Credit Card, the form 511-V should be sent immediately with the payment to ensure the payment is properly posted to the taxpayers income tax account. Do not send more than one Form 511-V. If the taxpayer does not pay at the time the return is transmitted give the completed Form 511-V to the taxpayer and instruct them to mail it in no later than April 15, 2010. If a partial payment is made with the 511-V a billing coupon will be sent to the taxpayer for the balance due and the next payment can be submitted with the coupon.

EXCLUSIONS FROM ELECTRONIC FILING

The following types of returns are excluded from electronic filing for Tax Year 2009:

1. Returns from preparers, originators, or transmitters who have not been accepted into the Electronic Filing Program.
2. Amended or corrected returns (OTC Form 511-X).
3. Returns for any tax period other than the calendar year 2009.
4. Returns with dollars and cents entries. Only whole dollar amounts will be accepted.
5. Non-resident or part-year resident returns.
6. Returns transmitted after October 20, 2010.
7. Returns requiring more than twenty five (25) unformatted state records to transmit federal tax information.
8. Returns requiring more than three (3) 511TX forms.

TYPES OF CHARACTERS

The following section discusses the various characters that are allowed in electronically filed returns. Generally, the character set used in the IRS program will be followed in the Oklahoma program.

FIXED AND VARIABLE LENGTH OPTIONS

There are two options for transmitting tax return records (excluding "TRANA", "TRANB", and "RECAP" records). The fixed record length option requires that the complete tax form be transmitted exactly as defined and all fields must be present. Insignificant or unused fields must be zero or blank filled.

The variable length option provides for the transmission of only key fields and significant data fields within the tax record. In this format, the data field is preceded by the applicable field identification number shown in the specific field specifications. The field ID enclosed within square bracket field delimiters ("[" "]"). These field delimiters will also enclose the Record ID section that begins each record. Individual data fields need only contain the significant data. Leading zeros and trailing spaces may be dropped. The Summary records must be full-length expanded records but must still be enclosed in field delimiters.

IMPORTANT: asterisk (*), square brackets ([and]), and pound sign (#) are reserved as delimiters and must not appear as data characters.

In transmitting federal data in the unformatted state records, the asterisk, square brackets, and pound sign must be replaced with exclamation point (!), curly brackets ({ and }), and dollar sign (\$), respectively.

ALLOWABLE CHARACTERS

(A) ALPHA	A - Z, Upper case alpha characters only, blank filled, left justified. Literals are entered as shown in the record layouts.
(N) NUMERIC	0 - 9, Numeric characters only, zero filled, right justified. ZIP CODES are fixed length fields and must be left justified. If only the first five digits are known, zero fill the four right most positions. SSN's, FEIN's, ETIN's, and EFIN's are fixed length fields and must be completely filled.
(M) MONEY	12 characters - 11 numeric followed by a negative sign ("-") if negative, OR a blank if positive. Whole dollars only, no cents. No dollar signs, decimal points, or other non-numeric characters are allowed in money fields.
(R) RATIO	5 characters - fixed length. No decimal points. The decimal point is assumed to be immediately following the left-most digit.
(AN) ALPHANUMERIC	A - Z, 0 - 9, and special characters, blank filled, left justified. Only the special characters ampersand (&), blank (●), comma (,), hyphen (-), less-than (<), percent (%), plus sign (+), and slash (/) are allowed.

With the fixed length option, field IDS are not transmitted. All fields must be present as defined in the field definitions. Unused alphanumeric fields must be blank filled. Unused numeric fields must be zero filled or blank filled

For variable length records, only required and significant fields need to be transmitted. Each field transmitted must be identified by preceding the field with the field ID enclosed in square brackets "[123]". In addition, the following conventions apply:

For numeric fields, leading zeros may be dropped except for date, percentage, SSN, FEIN and other fixed length fields.

For money fields, the trailing blank sign may also be dropped for positive numbers. For negative numbers the trailing minus sign "-" must be present.

For alphanumeric fields, there can be no leading blanks. All trailing blanks may be omitted.

For fields defined, as having literal values, those values (including any embedded blanks) must be entered as defined in the record layouts and field definitions.

ELECTRONIC FUNDS TRANSFER OPTIONS

The following sections explain how to use EFT with the Oklahoma Generic Record to file a return that has a refund or a balance due. The EFT information provided must be filled in correctly. Any return that contains incorrect information will default to a paper check (refund) or a billing coupon (balance due) being sent to the taxpayer. In the case of an incorrectly filed balance due return, interest and penalty may be accrued.

Oklahoma does not accept IAT transactions at this time. If the IAT indicator field is marked with 'X' a refund check will be issued if a refund is due, or the taxpayer should submit the balance due in a timely manner.

DIRECT DEPOSIT

If a refund is due, a taxpayer may elect to have the refund automatically deposited into a checking or savings account. Field 0595 is the amount that will be deposited in the account (assuming the return doesn't suspend due to math errors or other reasons). **NOTE: Oklahoma will only deposit into one checking or savings per tax return.**

- Field 0024 field must contain a "1".
- Field 0025 must be filled with spaces.
- Field 0030 The account's bank routing number.
- Field 0032 must be a space.
- Field 0035 the account's bank account number.
- Field 0040 if the account is a checking account, must contain an "X".
- Field 0048 if the account is a savings account, must contain an "X".
- Field 0027 should be filled with spaces.
- Field 0560 must contain an amount.
- Field 0565 may optionally contain an amount.
- Field 0595 must contain the full refund amount.
- Field 0600 must be filled with spaces.
- Field 0605 must be filled with spaces.
- Field 0610 must be filled with spaces.
- Field 0615 must be filled with spaces.
- Field 0028 must be filled with spaces.

One of field 0040 or field 0048 must contain an "X", but not both.

DIRECT DEBIT

If a taxpayer has a balance due, they may elect to have the entire balance due deducted from their checking or savings account. Partial payments are not allowed via EFT.

- Field 0024 field must contain a "2".
- Field 0025 must be filled with spaces.
- Field 0030 The account's bank routing number.
- Field 0032 must be a space.
- Field 0035 the account's bank account number.
- Field 0040 if the account is a checking account must contain an "X".
- Field 0048 if the account is a savings account must contain an "X".
- Field 0027 must contain a date (see **Footnote #3** of the record layout for details).
- Field 0560 must be filled with spaces.
- Field 0565 must be filled with spaces.
- Field 0595 must be filled with spaces.
- Field 600 must contain an amount.
- Field 0605 may optionally contain an amount.
- Field 0610 may optionally contain an amount.
- Field 0615 must contain the full amount due.
- Field 0028 must match field 0615.

NON-EFT RETURNS

A taxpayer is not required to use EFT if they have a refund or balance due. If they are due a refund, a check will be mailed to the taxpayer. If the taxpayer has a balance due, the taxpayer should submit the balance due in a timely manner or they will be required to pay any penalty and/or interest that accrue.

The taxpayer should use this option if they want to make a partial payment or if the return is a zero-balance return.

- The entire Direct Deposit/Direct Debit section (fields 0024 – 0048) must be blank.

OKLAHOMA GENERIC STATE RECORD LAYOUT

<u>Field</u>	<u>Identification</u>	<u>Start</u>	<u>Len</u>	<u>Type</u>	<u>Field Description</u>
Header Section					
	Byte Count	1	4	N	"2754" for Fixed "nnnn" for Variable
	Start of Record Sentinel	5	4		****
0000	Record ID Type	9	6		"ST••••"
0001	Form Number	15	6		"0001••"
0002	Page Number	21	5		"PG01•"
0003	Taxpayer Identification Number (SSN)	26	9	N	Primary SSN
0004	Filler	35	1	A	Blank
0005	Form/Schedule Number	36	7	N	"0000001"
0010	State Code	43	2	A	"OK"
0011	City Code	45	2	A	Blank
0015	Imperfect Return Indicator	47	1	A	E or Blank
0016	ITIN/SSN Mismatch Indicator	48	1	A	M or Blank
0019	State-Only-Indicator	49	2	A	Blank or "SO"
0020	Declaration Control Number	51	14	N	RET 1040 PG01
	a) Zero Filler	52	2	N	"00"
	b) Originator EFIN	53	6	N	
	c) Batch Number	59	3	N	000-999
	d) Serial Number	62	2	N	00-99
	e) Year Digit	64	1	N	"0"
0023	Return Sequence Number	65	16	N	
	a) Transmitter ETIN	65	5	N	
	b) Transmitter Use Field	70	2	N	00-99
	c) Julian Date of Transaction	72	3	N	
	d) Transmission Sequence Number	75	2	N	01-99
	e) Record Sequence	77	4	N	0001-9999
Direct Debit/Deposit Section					
0024	State Return Indicator	81	1	AN	See EFT Section
0025	RTN Flag	82	1	N	
0027	Direct Debit Date	83	8	N	YYYYMMDD (See Footnote 3)
0028	Direct Debit Amount	91	12	M	
0030	State Routing Transit Number	103	9	N	
0032	State-RTN-Indicator (IRS Use Only)	112	1	N	0 = No State RTN Present
0035	State Depositor Account Number	113	17	AN	
0040	State Checking Account Indicator	130	1	AN	
0048	State Savings Account Indicator	131	1	AN	
Indicator Section					
0049	On Line State Return	132	1	AN	"O" or Blank
Participant Section					
0050	State Numeric Data	133	27	N	
	a) Preparer SSN or Preparer TIN	133	9	N	Or PNNNNNNNNN for TIN RET 1040 Sequence 1360
	b) Preparer Firm FEIN	142	9	N	RET 1040 Sequence 1380
	c) Preparer Zip Code	151	5	N	RET 1040 Sequence 1410-5
	d) Preparer Zip Code + 4	156	4	N	RET 1040 Sequence 1410-4

0052	State Alphanumeric Data	160	93	AN	
	a) Mailbox ID	160	5	AN	
	b) Preparer Firm Name	165	35	AN	RET 1040 Sequence 1370
	c) Preparer Address	200	30	AN	
	d) Preparer City	230	20	AN	RET 1040 Sequence 1390
	e) Preparer State	250	2	A	RET 1040 Sequence 1400
	f) Preparer Self-Employment Indicator	252	1	AN	RET 1040 Sequence 1350
0055	Spouse's SSN	253	9	N	
0060	Name Line 1	262	35	AN	Required Entry
	a) Primary Last Name	262	32	AN	
	b) Primary Suffix	294	3	AN	
0062	Date of Death Primary	297	8	N	YYYYMMDD
0065	Name Line 2	305	35	AN	
	a) Secondary Last Name	305	32	AN	
	b) Secondary Suffix	337	3	AN	
0068	Date of Death Secondary	340	8	N	YYYYMMDD
0070	Name Line 3	348	35	AN	
	a) Primary First Name	348	16	AN	
	b) Primary Middle Initial	364	1	AN	
	c) Secondary First Name	365	16	AN	
	d) Secondary Middle Initial	381	1	AN	
	e) IAT Indicator	382	1	AN	X or Blank
0074	In C/O Addressee	383	35	AN	
0075	Address Line 1	418	35	AN	
0077	Foreign Street Address	453	35	AN	
0080	Address Line 2	488	35	AN	Not Used
0085	City	523	22	AN	
0087	Foreign City State or Province	545	35	AN	
0090	City Code	580	5	N	Not Used
0095	State Abbreviation	585	2	A	
0098	Foreign Country	587	22	A	
0100	Zip Code	609	12	N	
0105	County	621	20	A	Not Used
0110	County Code	641	5	N	Not Used
0115	Telephone Number (Primary Daytime)	646	12	AN	Nnn-nnn-nnnn
0120	Primary TP Signature	658	5	N	PIN Use Only
0125	Spouse Signature	663	5	N	PIN Use Only
0126	ERO EFIN/PIN	668	11	N	

Consistency Section

0150	Federal Filing Status	679	1	N	RET 1040 Sequence 130
0155	Total Federal Exemptions	680	2	N	RET 1040 Sequence 355
0160	Wages, Salaries, Tips	682	12	M	RET 1040 Sequence 375
0165	Taxable Interest	694	12	M	RET 1040 Sequence 380
0170	Tax Exempt Interest	706	12	M	RET 1040 Sequence 385
0175	Dividend Income Dividends	718	12	M	RET 1040 Sequence 394
0180	State Tax Refund	730	12	M	RET 1040 Sequence 420
0185	Taxable Social Security Benefits	742	12	M	RET 1040 Sequence 557
0190	Keogh Plan and SEP Deductions	754	12	M	RET 1040 Sequence 650
0195	Federal Adjusted Gross Income	766	12	M	RET 1040 Sequence 750
0200	Standard/Itemized Deductions	778	12	M	RET 1040 Sequence 789
0205	Earned Income Credit	790	12	M	RET 1040 Sequence 1180/511 Schedule F Line 1

Alphanumeric Section

0300	Preparer Information	802	80	AN	
	a) Software Developer Code	802	10	AN	

	b) Paid Preparer Name	812	31	AN	RET 1040 Sequence 1340
	c) Preparer Phone Number	843	10	AN	
	d) Non-Paid Preparer	853	13	AN	RET 1040 Sequence 1338
	e) Preparer State EIN	866	16	AN	
0305	Miscellaneous Information	882	80	AN	
	aa) Form Type	882	1	AN	Blank: Form 511
	ab) Year Spouse Died	883	2	AN	07, 08 or blank
	ac) Filing Status	885	1	AN	1-5 (same as 1040)
	ad) Residency Status	886	1	AN	R: Resident Returns
	ae) Not Used	887	1	AN	Blank
	af) Not Used	888	1	AN	Blank
	ag) Exemption: Self/Regular	889	1	AN	X or blank
	ah) Exemption: Self/Special	890	1	AN	X or blank
	ai) Exemption: Self/Blind	891	1	AN	X or blank
	aj) Exemption: Spouse/Regular	892	1	AN	X or blank
	ak) Exemption: Spouse/Special	893	1	AN	X or blank
	al) Exemption: Spouse/Blind	894	1	AN	X or blank
	am) Exemptions: Self	895	1	N	0 – 3
	an) Exemptions: Spouse	896	1	N	0 – 3
	ao) Exemptions: Children	897	2	N	00 – 99
	ap) Exemptions: Other	899	2	N	00 – 99
	aq) Exemptions: Total	901	2	N	00 – 99
	ar) Itemized Deductions	903	1	AN	Y or N
	as) Rate Schedule	904	1	AN	M or N
	at) Free File Indicator	905	1	AN	X or Blank
	au) Not Used	906	1	AN	Blank
	av) OTC Contact Preparer	907	1	AN	Y or N
	aw) Primary Occupation	908	15	AN	
	ax) Spouse's Occupation	923	15	AN	
	ay) Over 65 – Self	938	1	AN	X or blank
	az) Over 65 – Spouse	939	1	AN	X or blank
	ba) Qualified Farmer	940	1	AN	X or blank
	bb) Other Deduction Type	941	1	AN	See Instructions
	bc) 538S Disability Flag	942	1	AN	X or blank
	bd) 511CR Credit Code #1	943	2	AN	01-02, 3a, 3b, 04-40 or blank or 99 (See Footnote 1)
	be) Farm Income Averaging/Health Savings Account additional 10% Tax	945	1	N	1 or 2
	bf) Annualized Estimated Payments	946	1	AN	Y or N
	bg) Federal Filing Exemption	947	1	AN	X or blank (See Footnote 2)
	bh) Other adjustment type	948	2	AN	See Instructions
	bi) Filler	950	1	AN	Blank
	bj) Taxpayer Deceased	951	1	AN	Blank, P, S, or B (See Footnote 4)
	bk) 511CR Credit Code #2	952	2	N	(See Footnote 1)
	bl) 511 CR Credit Code #3	954	2	N	(See Footnote 1)
	bm) Type of addition for 511 Schedule B Line 8	956	2	N	01-06, or blank or 99
	bn) Filler	958	4	AN	Blank
0310	Credit for Tax Paid to Another State #1	962	80		511-TX #1
	a) Other State Tax Paid	962	12	M	511-TX Line 6
	b) Okla. Tax Liability	974	12	M	511-TX Line 4
	c) Other State Net Income	986	12	M	511-TX Line 1
	d) Okla. Adj. Gross Income	998	12	M	511-TX Line 2
	e) Limitation Amount	1010	12	M	511-TX Line 5
	f) Other State Tax Credit	1022	12	M	511-TX Line 7
	g) Primary/Secondary/Both	1034	1	A	'P', 'S', or 'B'
	h) Other State Code	1035	2	A	See Appendix A
	i) Filler	1037	5		Blank

0315	Credit for Tax Paid to Another State #2 (see layout for field 0310)	1042	80		511-TX #2
0320	Credit for Tax Paid to Another State #3 (see layout for field 0310)	1122	80		511-TX #3
0325	Alphanumeric Field 6	1202	80	AN	
a)	Added Field 325a 511 Schedule A, Line3, Retirement Claim Number: Taxpayer	1202	11	AN	
b)	Added Field 325a 511 Schedule A, Line3, Retirement Claim Number: Spouse	1213	11	AN	
c)	511 Line 4 description: Describe (4a)	1224	30	AN	
d)	Filler	1254	28	AN	Blank
0330	Dates of Death and Physical Address of Form 538-S if applicable	1282	80	AN	
a)	Date of Death -Taxpayer	1282	8	N	'YYYYMMDD' or blank
b)	Date of Death - Spouse	1290	8	N	'YYYYMMDD' or blank
c)	Physical Address - Address Line	1298	30	AN	
d)	Physical Address - City	1328	15	AN	
e)	Physical Address - State	1343	2	AN	
f)	Physical Address - Zip Code	1345	9	N	
g)	Filler	1354	8	AN	Blank

Signed Numeric Section

0350	Federal Adjusted Gross Income	1362	12	M	511 Line 1
0355	US Govt. Obligation Interest	1374	12	M	511 Schedule A Line 1
0360	U.S. Railroad Retirement Board Benefits	1386	12	M	511 Schedule A Line 7
0365	Other Subtractions from FAGI	1398	12	M	511 Schedule A Line 13
					For Deduction Type: See Field 305 bb.
0370	Total Subtractions from FAGI	1410	12	M	511 Line 2/511 Schedule A Line 14
0375	FAGI after Subtractions	1422	12	M	511 Line 3
0380	Out of State Income	1434	12	M	511 Line 4
0385	Oklahoma Depletion	1446	12	M	511 Schedule A Line 8
0390	State & Local Bond Interest	1458	12	M	511 Schedule B Line 1
0395	Out of State Losses	1470	12	M	511 Schedule B Line 2
0400	Total Additions to OAGI	1482	12	M	511 Line 6/511 Schedule B Line 9
0405	Deductions	1494	12	M	511 Line 10 or 511 Schedule D Line 1
0410	Exemptions	1506	12	M	511 Line 11
0415	Total Deductions/Exemptions	1518	12	M	511 Line 12/511 Schedule D Line 5
0420	511CR Credit #2	1530	12	M	(See Footnote 1)
0425	Federal Child Care Credit	1542	12	M	511 Schedule E Line 1
0430	Okla. Adjusted Gross Income	1554	12	M	511 Line 7
0435	Partial Military Pay Exclusion	1566	12	M	511 Schedule C Line 1
0440	Qualifying Disability Deduction	1578	12	M	511 Schedule C Line 2
0445	Political Contributions	1590	12	M	511 Schedule C Line 3
0450	Qualified Interest Exclusion	1602	12	M	511 Schedule C Line 4
0455	Total Exclusions from OAGI	1614	12	M	511 Line 8/511 Schedule C Line 8
0460	Okla. Income after Adjustments	1626	12	M	511 Line 9
0465	Deductions and Exemptions	1638	12	M	511 Line 12
0470	Oklahoma Taxable Income	1650	12	M	511 Line 13
0475	Civil Service Retirement	1662	12	M	511Schedule A Line 3
0480	Recapture of Contributions to Oklahoma College Savings Plan	1674	12	M	511Schedule B Line 7

0485	Oklahoma Income Tax	1686	12	M	511 Line 14
0490	Oklahoma Child Care/Child Tax Credit	1698	12	M	511 Line 15/511 Schedule E Line 7
0495	Other State Income Tax Credit	1710	12	M	511 Line 16
0500	Oklahoma Leukemia and Lymphoma Fund	1722	12	M	511 Schedule G Line 8
0505	Oklahoma Net Operating Loss	1734	12	M	511 Schedule A Line 9
0510	Other Credits (OTC 511CR)/511CR Credit #1	1746	12	M	511 Line 17/511CR Credit #1 (See Footnote 1)
0515	Exempt Tribal Income	1758	12	M	511 Schedule A Line 10
0520	Oklahoma Income Tax Balance	1770	12	M	511 Line 21
0525	Oklahoma Income Tax Withheld	1782	12	M	511 Line 22
0530	Oklahoma Estimated Payments	1794	12	M	511 Line 23
0535	Tax Payments with Extension	1806	12	M	511 Line 24
0540	Tornado Tax Credit	1818	12	M	511 Line 27
0545	Low Income Property Tax Credit	1830	12	M	511 Line 25
0550	Sales Tax Relief Credit	1842	12	M	511 Line 26
0555	Total Tax Payments & Credits	1854	12	M	511 Line 29
0560	Income Tax Overpayment	1866	12	M	511 Line 30
0565	Credit to Estimated Tax	1878	12	M	511 Line 31
0570	Oklahoma Wildlife Diversity Program	1890	12	M	511 Schedule G Line 1
0575	Low Income Health Care Fund	1902	12	M	511 Schedule G Line 2
0580	Not Used	1914	12	M	Blank
0585	Oklahoma Breast and Cervical Cancer Program	1926	12	M	511 Schedule G Line 3
0590	Gains from Sale of Exempt Government Obligations	1938	12	M	511 Schedule A line 11
0595	Oklahoma Refund Amount	1950	12	M	511 Line 34
0600	Income Tax Due	1962	12	M	511 Line 35
0605	Underpayment of Estimated Tax	1974	12	M	511 Line 36
0610	Delinquent Tax Payment	1986	12	M	511 Line 37
0615	Income Tax Balance Due	1998	12	M	511 Line 38
0620	Federal Child Tax Credit	2010	12	M	511 Schedule E Line 3
0625	Lump Sum Distributions	2022	12	M	511 Schedule B Line 3
0630	Federal Net Operating Loss	2034	12	M	511 Schedule B Line 4
0635	Recapture Depletion Lease Bonus	2046	12	M	511 Schedule B Line 5
0640	Miscellaneous: Other Additions	2058	12	M	511 Schedule B Line 8
0645	Additions to FAGI	2070	12	M	511 Line 6
0650	511CR Credit #3	2082	12	M	See Footnote 1
0655	Not Used	2094	12	M	Blank
0660	Other Adjustments	2106	12	M	511 Schedule C Line 7

Gross Household Income (538-H Part Two/538-S Part 3)

0665	Wages, Salaries, Fees, etc.	2118	12	M	H/S Line 1
0670	Business and Farm Income	2130	12	M	H/S Line 12
0675	Interest and Dividend Income Received	2142	12	M	H/S Line 2
0680	Social Security and Medicare Payments	2154	12	M	H/S Line 4
0685	Nontaxable Sources of Income	2166	12	M	H/S Line 10
0690	Railroad Retirement Benefits	2178	12	M	H/S Line 5
0695	Other Pensions and Annuities and IRAs	2190	12	M	H/S Line 6
0700	Not Used	2202	12	M	Blank
0705	Not Used	2214	12	M	Blank
0710	Alimony	2226	12	M	H/S Line 7
0715	Expenses Incurred for Child Care Programs	2238	12	M	511 Schedule B Line 6
0720	Contributions to an Oklahoma College Savings Account	2250	12	M	511 Schedule C Line 6
0725	Unemployment Benefits	2262	12	M	H/S Line 8
0730	Earned Income Credit	2274	12	M	H/S Line 9
0735	Dependent's Income	2286	12	M	H/S Line 3

0740	Other Income	2298	12	M	H/S Line 13
0745	Total Household Income	2310	12	M	H/S Line 14
0750	Homestead Real Estate Taxes	2322	12	M	H Part 3 Line 15
0755	Property Tax Credit	2334	12	M	H Part 3 Line 17
0760	Sales Tax Credit	2346	12	M	S Line 15
0765	Government Retirement	2358	12	M	511 Schedule A Line 5
0770	Social Security Benefits	2370	12	M	511 Schedule A Line 2
0775	Not Used	2382	12	M	Blank
0780	Qualified Adoption Expense	2394	12	M	511 Schedule C Line 5
0785	Retirement Exclusion	2406	12	M	511 Schedule A Line 6
0790	Not Used	2418	12	M	Blank
0795	Oklahoma Earned Income Credit	2430	12	M	511 Line 28/511 Schedule F Line 4
0800	Support of Programs for Regional Food Banks	2442	12	M	511 Schedule G Line 9
0805	Income from Rental, Royalties, Partnerships, Estates, Trusts, or Gains from the Sale of Property	2454	12	M	H/S Line 11
0810	Not Used	2466	12	M	Blank
0815	Oklahoma Silver Haired Legislature and Alumni Association Programs	2478	12	M	511 Schedule G Line 4
0820	Use Tax Amount	2490	12	M	511 Line 20
0825	Not Used	2502	12	M	Blank
0830	Not Used	2514	12	M	Blank
0835	Not Used	2526	12	M	Blank
0840	Not Used	2538	12	M	Blank
0845	Not Used	2550	12	M	Blank
0850	Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children	2562	12	M	511 Schedule G Line 5
0855	Oklahoma Pet Overpopulation Fund	2574	12	M	511 Schedule G Line 6
0860	Not Used	2586	12	M	Blank
0865	Oklahoma Capital Gain Deduction	2598	12	M	511 Schedule A Line 12
0870	Not Used	2610	12	M	Blank
0875	Support of the Oklahoma National Guard	2622	12	M	511 Schedule G Line 7
0880	Military Retirement	2634	12	M	511 Schedule A Line 4
0881	Fields 0881-0925 Not Used	2646	108	M	Blank
	Record Terminus	2754	1		"#"

Footnote #1: Fields 0305bd, 0305bk, 0305bl and 0510, 0420, 0650 are used to capture three lines claimed on the 511CR. The first line amount is stored in Field 0510 and the line number stored in Field 0305bd. The second line amount is stored in Field 0420 and the code number stored in Field 0305bk. The third line amount is stored in Field 0650 and the code number stored in Field 0305bl. For example, a taxpayer qualifies for a Credit for Venture Capital Investment (line 9) in the amount of \$300.00, a Credit for Tourism Development (line 16) in the amount of \$200.00, a Film or Music Project Credit (line 28) in the amount of \$500.00. In this case the record would have a '09' in Field 0305bd and '00000000300 ' in Field 0510, a '16' in Field 0305bk and '00000000200 ' in Field 0420, and a '28' in Field 0305bl and '00000000500 ' in Field 0650.

In the case where a taxpayer can claim four (4) or more lines on form 511CR, field 0510 should contain the total of all lines on the form and field 0305bd should set to "99".

Footnote #2: Field 0305bg is used to indicate the taxpayer was not required to file a Federal return and is filing for a refund of Oklahoma withholding.

Footnote #3: Field 0027 is used to indicate an ACH Debit's Effective Date. It is in 'YYYYMMDD' format. Holidays and weekends are not valid effective dates. The effective date must be at least three business days after the filing date - any effective date not satisfying this requirement is unacceptable. Returns electronically filed on April 20, 2010 with an effective date of April 23, 2010 will be considered timely filed and paid.

For example, a taxpayer files on February 12, 2010, the earliest effective date is February 17, 2010 (field 0027 would contain "20100217").

As a second example, a taxpayer files on April 20, 2010, the earliest effective date is April 23, 2010 (field 0027 would contain "20100423"). This return will be considered as timely filed and paid. The taxpayer will not incur any interest or penalty.

Footnote #4: Field 0305bj is used to indicate decedent status of the taxpayer(s) filing the return. Allowable values are:

- Blank - Neither taxpayer is deceased
- P - Primary taxpayer is deceased
- S - Secondary taxpayer is deceased
- B - Primary and Secondary taxpayers are deceased.

APPENDIX A: STANDARD USPS STATE ABBREVIATIONS & ZIP CODES

<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>	<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>
Alabama	AL	350nn-369nn	Nebraska	NE	680nn-693nn
Alaska	AK	995nn-999nn	Nevada	NV	889nn-898nn
Arizona	AZ	850nn-865nn	New Hampshire	NH	030nn-038nn
Arkansas	AR	716nn-729nn, 75502	New Jersey	NJ	070nn-089nn
California	CA	900nn-908nn, 910nn-961nn	New Mexico	NM	870nn-884nn
Colorado	CO	800nn-816nn	New York	NY	004nn-005nn, 06390, 100nn-149nn
Delaware	DE	197nn-199nn	North Carolina	NC	270nn-289nn
District of Columbia	DC	200nn-205nn	North Dakota	ND	580nn-588nn
Florida	FL	302nn,342nn, 346nn-347nn, 349nn	Ohio	OH	430nn-459nn
Georgia	GA	300nn-319nn, 399nn	Oklahoma	OK	730nn-732nn, 734nn-749nn
Hawaii	HI	967nn-968nn	Oregon	OR	970nn-979nn
Idaho	ID	832nn-838nn	Pennsylvania	PA	150nn-196nn
Illinois	IL	600nn-629nn	Rhode Island	RI	028nn-029nn
Indiana	IN	460nn-479nn	South Carolina	SC	290nn-299nn
Iowa	IA	500nn-528nn	South Dakota	SD	570nn-577nn
Kansas	KS	660nn-679nn	Tennessee	TN	370nn-385nn
Kentucky	KY	400nn-427nn, 45275	Texas	TX	733nn,73949, 750nn-799nn
Louisiana	LA	700nn-714nn, 71749	Utah	UT	840nn-847nn
Maine	ME	03801, 039nn-049nn	Vermont	VT	050nn-054nn, 056nn-059nn
Maryland	MD	20331, 206nn-219nn	Virginia	VA	20041, 20301,20370, 220nn-246nn
Massachusetts	MA	010nn-027nn, 055nn	Washington	WA	986nn, 988nn-994nn
Michigan	MI	480nn-499nn	West Virginia	WV	247nn-268nn
Minnesota	MN	550nn-567nn	Wisconsin	WI	49936, 530nn-549nn
Mississippi	MS	386nn-397nn	Wyoming	WY	820nn-831nn
Missouri	MO	630nn-658nn	APO or FPO	AA	340nn
Montana	MT	590nn-599nn	APO or FPO	AE	090nn-098nn
			APO or FPO	AP	962nn-966nn

APPENDIX B: ACCEPTABLE CHARACTER SETS

Symbol	---- ASCII ----		-- EBCDIC --		Symbol	---- ASCII ----		-- EBCDIC --	
	Hex	Dec	Hex	Dec		Hex	Dec	Hex	Dec
Blank	20	32	40	064	G	47	71	C7	199
!	21	33	5A	090	H	48	72	C8	200
#	23	35	7B	123	I	49	73	C9	201
%	25	37	6C	108	J	4A	74	D1	209
&	26	38	50	080	K	4B	75	D2	210
*	2A	42	5C	092	L	4C	76	D3	211
-	2D	45	60	096	M	4D	77	D4	212
/	2F	47	61	097	N	4E	78	D5	213
0	30	48	F0	240	O	4F	79	D6	214
1	31	49	F1	241	P	50	80	D7	215
2	32	50	F2	242	Q	51	81	D8	216
3	33	51	F3	243	R	52	82	D9	217
4	34	52	F4	244	S	53	83	E2	226
5	35	53	F5	245	T	54	84	E3	227
6	36	54	F6	246	U	55	85	E4	228
7	37	55	F7	247	V	56	86	E5	229
8	38	56	F8	248	W	57	87	E6	230
9	39	57	F9	249	X	58	88	E7	231
<	3C	60	4C	076	Y	59	89	E8	232
A	41	65	C1	193	Z	5A	90	E9	233
B	42	66	C2	194	\$	5B	91	5B	091
C	43	67	C3	195	[5B	91	AD	173
D	44	68	C4	196]	5D	93	BD	189
E	45	69	C5	197	{	7B	123	C0	192
F	46	70	C6	198	}	7D	125	D0	208

APPENDIX C: OKLAHOMA TAX RATE SCHEDULES

OTC Form 511, Line 14

Schedule M: (Filing Status 2, 4, or 5)
Married Filing Jointly, Head of Household, or
Qualifying Widow(er)

<u>Taxable Income</u>		<u>Oklahoma Income Tax</u>	
0 - 2,000	Pay	0.00 + 0.5% over	0
2,000 - 5,000	Pay	10.00 + 1.0% over	2,000
5,000 - 7,500	Pay	40.00 + 2.0% over	5,000
7,500 - 9,800	Pay	90.00 + 3.0% over	7,500
9,800 - 12,200	Pay	159.00 + 4.0% over	9,800
12,200 - 15,000	Pay	255.00 + 5.0% over	12,200
15,000 - over	Pay	395.00 + 5.50% over	15,000

Schedule N: (Filing Status 1 or 3)
Single or Married Filing Separately

<u>Taxable Income</u>		<u>Oklahoma Income Tax</u>	
0 - 1,000	Pay	0.00 + 0.5% over	0
1,000 - 2,500	Pay	5.00 + 1.0% over	1,000
2,500 - 3,750	Pay	20.00 + 2.0% over	2,500
3,750 - 4,900	Pay	45.00 + 3.0% over	3,750
4,900 - 7,200	Pay	79.50 + 4.0% over	4,900
7,200 - 8,700	Pay	171.50 + 5.0% over	7,200
8,700 - over	Pay	246.50 + 5.50% over	8,700

Note: Round all tax calculations to the nearest whole dollar amount.