

FORM **538-s** 2005

# Oklahoma Claim for Credit or Refund of Sales Tax

Your Social Security Number →

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Spouse's Social Security Number →

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Instructions on reverse side. Please read carefully as an incomplete form may delay your refund.

Print first name, middle initial and last name (first name and middle initial of spouse)

Present home address (number and street, including apartment number, or rural route)

City, State and Zip

## Part 1: Taxpayer Information

- Check if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof)
- Check if you or your spouse are 65 years of age or over
- Live in Oklahoma for the entire year?    yes  no
- Oklahoma resident for the entire year?    yes  no

## Part 2: Dependent and Exemption Information

1. Dependents (first name, initial, last name)	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, B, C, and D) .....

## Part 3: Gross Income: Enter gross income and assistance, taxable and nontaxable, received by ALL members of your household in the year 2005.

See "Total household income" definition on back for examples of income.

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 IRAs .....
7. Alimony .....
8. Unemployment benefits .....
9. 2004 Earned Income Credit (EIC) received in 2005 and Advanced EIC received in 2005.....
10. Nontaxable sources of income (specify) .....
11. Enter **gross** (positive) income from rental, royalties, partnerships, estates & trusts, and gains from the sale or exchange of property (taxable & nontaxable) (enclose Federal return including schedules) ...
12. Enter **gross** (positive) income from business and farm (enclose Federal return including schedules) .....
13. Other (specify) .....
14. Total gross household income (Add lines 1-13) .....

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

If line 14 is over income limits shown in steps 3 and 4 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 3 and 4 on back of form.)

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

If you are filing a Form 511, carry the amount on line 15 to the Form 511, line 31.

## Direct Deposit Option:

(for those not filing a Form 511)

If you would like to have the amount shown on line 15 deposited directly into your checking or savings account, please complete this "Direct Deposit Option" section.

Yes! Please deposit my refund in my  checking account  savings account

Routing Number:

Account Number:

Under penalty of perjury, I declare that 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, please check here:

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

Preparer's Signature and Date









## Notice

Persons who have received TANF (temporary assistance for needy families) for any month in the year of 2005 will not be eligible for the sales tax credit or refund.

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, 2005 to December 31, 2005.

## Instructions

Follow the steps below to determine if you (or your spouse) are eligible to take the Sales Tax Relief/Credit.

Step 1	Did you live in Oklahoma for the entire year? (you must <u>physically live</u> in Oklahoma)
	 <b>Yes</b> (go to step 2)  <b>No</b> (you do not qualify to file this form)
Step 2	Were you a resident of Oklahoma for the entire year?
	 <b>Yes</b> (go to step 3)  <b>No</b> (you do not qualify to file this form)
Step 3	Is your total gross household income* \$20,000 or less?
	 <b>Yes</b> (File Form 538-S)  <b>No</b> (go to step 4)
Step 4	Is your total gross household income* \$50,000 or less and at least one of the following applies?
	<ul style="list-style-type: none"><li>• You can claim an exemption for your dependent.</li><li>• You and/or your spouse are 65 years of age or older by 12/31/05.</li><li>• You have a physical disability constituting handicap to employment (provide proof**)</li></ul>
	 <b>Yes</b> (File Form 538-S)  <b>No</b> (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, 2005, 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 address box following the first name of the decedent.

### 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 other sales tax credit or refund requirements must also be met (example: resident of and lives in Oklahoma for the entire year).

### Definitions for the purpose of this form:

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

**\*Total 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 (i.e. child support), workmen's compensation, school grants or scholarships, veteran's 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 or 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 filing an Oklahoma Income Tax Return, claim the sales tax refund as a credit on your tax return, Form 511, and enclose this signed form. Your return claiming the sales tax credit must be filed no later than April 17th if the amount of your overpayment (refund) on your tax return is less than the amount of this credit or if you owe tax on your tax return. Your return claiming the sales tax credit must be filed no later than June 30th if the amount of your overpayment (refund) is equal to or more than the amount of this credit.

If you are not filing an Oklahoma Income Tax Return, Form 511, this form must be signed and filed on or before June 30th.

Mail to: Oklahoma Tax Commission, P.O. Box 26800, Oklahoma City, OK 73126-0800.

**Note:** Extensions do not apply to this form. If your claim is not filed by the due date, you will not receive the sales tax credit. Refer to the above due dates of April 17th or June 30th to determine which one applies to you.