

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 <input type="checkbox"/> Single	Name: SSN:
	2 <input type="checkbox"/> Married filing joint return (even if only one had income)	
	3 <input type="checkbox"/> Married filing separate	
	• If spouse is also filing, list name and SSN in the boxes	
	4 <input type="checkbox"/> Head of household with qualifying person	
5 <input type="checkbox"/> Qualifying widow(er) with dependent child		
• Please list the year spouse died in box at right: <input type="text"/>		

* NOTE: If claiming **Special Exemption**, see instructions on page 6 of 511 Packet.

Exemptions		Regular	* Special	Blind		
	Yourself		+		+	= <input type="text"/> (a)
	Spouse		+		+	= <input type="text"/> (b)
	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	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.....	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:	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.

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 (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

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 accountRouting
Number:☐ savings accountAccount
Number:**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	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)	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 AdditionsSee 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)	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 AdjustmentsSee 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)	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: 24px; 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

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-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="text-align: center;"> <input type="text"/> ÷ <input 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="text-align: center;"> <input type="text"/> ÷ <input 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:		If died in 2019 or 2020, enter date of death:
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)
<input type="checkbox"/> Place an 'X' if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof)
<input type="checkbox"/> Place an 'X' if you or your spouse are 65 years of age or over
Oklahoma resident for the entire year? <input type="checkbox"/> yes <input type="checkbox"/> 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	QUALIFIED EXEMPTIONS...
	2. Age	3. Social Security Number	4. Relationship			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.

		YEARLY INCOME You may not enter negative amounts.	
1	Enter total wages, salaries, fees, commissions, bonuses, and tips (including nontaxable income from your W-2s)	1	.00
2	Enter total interest and dividend income received	2	.00
3	Total of all dependents' income (from Part 2, column 5).....	3	.00
4	Social Security payments (total including Medicare)	4	.00
5	Railroad Retirement benefits	5	.00
6	Other pensions, annuities and IRAs	6	.00
7	Alimony	7	.00
8	Unemployment benefits	8	.00
9	Earned Income Credit (EIC) received in 2019	9	.00
10	Nontaxable sources of income (specify)	10	.00
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)....	11	.00
12	Enter gross (positive) income from business and farm (provide Federal return including schedules)	12	.00
13	Other income-including income of others living in your household (specify)	13	.00
14	Total gross household income (Add lines 1-13).....	14	.00
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	.00
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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? <input type="checkbox"/> Yes <input type="checkbox"/> No	Deposit my refund in my: <input type="checkbox"/> checking account <input type="checkbox"/> savings account	Routing Number: <input type="text"/>	Account Number: <input type="text"/>
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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: <input type="checkbox"/>
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 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.



State of Oklahoma Other Credits Form

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

FORM **511CR** 2019

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).

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.

	A Unused Credit Carried Over from Prior Year(s)	B Credit Established During Current Tax Year	C Total Available Credit (A + B = C)
1a Oklahoma Investment/New Jobs Credit (provide Form 506) .....	.00	1a .00	.00
1b Check the box to indicate the type of credit	<input type="checkbox"/> Investment Credit	<input type="checkbox"/> New Jobs Credit	
2 Coal Credit.....	Not Applicable	2 .00	.00
3 Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property (provide Form 567-A) Enter the number of Form(s) 567-A provided with this return for 3a and 3b	Number of Form(s) 567-A		
3a 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	3a .00	.00
3b Credit from Form 567-A, Part 4, line 4 .....	.00	3b .00	.00
4 Small Business Guaranty Fee Credit (for banks and credit unions filing Form 512) (provide Form 529) .....	.00	4 .00	.00
5 Credit for Entities in the Business of Providing Child Care Services .....	.00	5 Not Applicable	.00
6 Credit for Tourism Development or Qualified Media Production Facility .....	.00	6 Not Applicable	.00
7 Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit .....	.00	7 Not Applicable	.00
8 Credit for Qualified Rehabilitation Expenditures .....	.00	8 .00	.00
9a Credit for Electricity Generated by Zero-Emission Facilities.....	.00	9a .00	.00
9b Check the box to indicate the renewable resource used to generate electricity	<input type="checkbox"/> Wind <input type="checkbox"/> Moving Water, Sun, or Geothermal Energy		
10 Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act .....	.00	10 Not Applicable	.00
11 Credit for Manufacturers of Small Wind Turbines.....	.00	11 .00	.00
12 Volunteer Firefighter Credit (provide FTAC's Form, see instructions on page 4)	Not Applicable	12 .00	.00

Other Credits Form



Name as shown on return:	Social Security/Federal Employer Identification Number:
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		A Unused Credit Carried Over from Prior Year(s)		B Credit Established During Current Tax Year	C Total Available Credit (A + B = C)
13	Credit for the Construction of Energy Efficient Homes .....	.00	13	.00	.00
14	Credit for Railroad Modernization .....	.00	14	.00	.00
15	Research and Development New Jobs Credit (provide Form 563) .....	.00	15	.00	.00
16	Credit for Biomedical Research Contribution .....	.00	16	.00	.00
17	Credit for Employees in the Aerospace Sector (provide Form 564) .....	.00	17	.00	.00
18	Credits for Employers in the Aerospace Sector (provide Form 565)	Not Applicable	18	.00	.00
19	Wire Transfer Fee Credit .....	.00	19	Not Applicable	.00
20	Credit for Cancer Research Contribution .....	.00	20	.00	.00
21	Oklahoma Capital Investment Board Tax Credit	Not Applicable	21	.00	.00
22	Credit for Contributions to a Scholarship-Granting Organization .....	.00	22	.00	.00
23	Credit for Contributions to an Educational Improvement Grant Organization .....	.00	23	.00	.00
24	Credit for Venture Capital Investment (provide Form 518-A or 518-B) .....	.00	24	.00	.00
25	Oklahoma Affordable Housing Tax Credit .....	.00	25	.00	.00
26	Credit for Employees in the Vehicle Manufacturing Industry (provide Form 584)	Not Applicable	26	.00	.00
27	Credits for Employers in the Vehicle Manufacturing Industry (provide Form 585)	Not Applicable	27	.00	.00
28	Total (add lines 1a through 27) 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.		28		.00

Notice

Tax credits transferred or allocated must be reported on Oklahoma Tax Commission (OTC) Form 569. Failure to file Form 569 will result in the affected credits being denied by the OTC pursuant to 68 Oklahoma Statutes (OS) Sec. 2357.1A-2.

State of Oklahoma
**OKLAHOMA CAPITAL GAIN DEDUCTION
 FOR RESIDENTS FILING FORM 511**
 (Qualifying Assets Held for the Applicable 2 or 5 Year Period)



FORM **561** 2019

Name(s) as Shown on Return	Social Security Number

1. List qualifying Oklahoma capital gains and losses, not included on lines 2 through 5 below.

A1. Description of Property:	B. Date Acquired (mm/dd/yy) <small>(See instructions)</small>	C. Date Sold or Disposed (mm/dd/yy)	D. Proceeds (Sales Price)	E. Cost or Other Basis minus Adjustments to Gain or Loss	F. Gain or (Loss) Combine Columns (D) and (E)
A2. Oklahoma Location/Address or Federal ID Number:					
A3. Type of property sold: <input type="text"/>					

A1. Description of Property:	B. Date Acquired (mm/dd/yy) <small>(See instructions)</small>	C. Date Sold or Disposed (mm/dd/yy)	D. Proceeds (Sales Price)	E. Cost or Other Basis minus Adjustments to Gain or Loss	F. Gain or (Loss) Combine Columns (D) and (E)
A2. Oklahoma Location/Address or Federal ID Number:					
A3. Type of property sold: <input type="text"/>					

A1. Description of Property:	B. Date Acquired (mm/dd/yy) <small>(See instructions)</small>	C. Date Sold or Disposed (mm/dd/yy)	D. Proceeds (Sales Price)	E. Cost or Other Basis minus Adjustments to Gain or Loss	F. Gain or (Loss) Combine Columns (D) and (E)
A2. Oklahoma Location/Address or Federal ID Number:					
A3. Type of property sold: <input type="text"/>					

2. Qualifying Oklahoma capital gain from installment sales reported on Federal Schedule D, line 11. (Provide a copy of Federal Form 6252) Type of property sold (See instructions) <input type="text"/>	2	
3. Qualifying Oklahoma net capital gain from sale of business property reported on Federal Schedule D, line 11. (Provide a copy of Federal Form 4797) (If gain/loss is from a Federal K-1, complete the worksheet on page 2 and provide a copy of the Federal Schedule K-1) Type of property sold (See instructions) <input type="text"/>	3	
4. Other qualifying Oklahoma net capital gain or (loss) reported on Federal Schedule D, line 11, not included in lines 2 and 3 above. (Provide a copy of the applicable Federal form[s]) Type of property sold (See instructions) <input type="text"/>	4	
5. Qualifying Oklahoma net capital gain or (loss) from partnerships, S corporations, estates or trusts reported on Federal Schedule D, line 12. (Complete the worksheet on page 2 and provide a copy of the Federal Schedule K-1) Type of property sold (See instructions) <input type="text"/>	5	
6. Add amounts in Column F on line 1 and lines 2 through 5.....	6	
7. Qualifying Oklahoma capital loss carryover reported on Federal Schedule D, line 14 (See instructions)	7	
8. Qualifying Oklahoma net capital gain. Subtract line 7 from line 6 (If zero or less, enter "0").....	8	
9. Oklahoma net capital gain included in Federal adjusted gross income. See instructions and worksheet. (If zero or less, enter "0").....	9	
10. Oklahoma Capital Gain Deduction. Enter the smaller of lines 8 or 9 here and on Form 511, Schedule 511-A, line 12. (Do not enter less than zero).....	10	

Provide Federal Form 1040, Schedule D and Form(s) 8949



OKLAHOMA CAPITAL GAIN DEDUCTION FOR RESIDENTS FILING FORM 511

68 Oklahoma Statutes (OS) Sec. 2358 and Rule 710:50-15-48

Worksheets - (Provide with Form 561)

Name(s) as Shown on Return	Social Security Number
FORM 561 WORKSHEET FOR (CHECK ONE): LINE 3 <input type="checkbox"/> OR LINE 5 <input type="checkbox"/>	
Complete a separate worksheet for each piece of property sold. Provide a copy of the Federal Schedule K-1.	
Name of pass-through entity: _____ FEIN: _____	
Description of property sold: _____	
Location of property: _____	
Date acquired: _____ Date sold: _____	
Date(s) you acquired ownership in the pass-through entity: _____	

FORM 561 WORKSHEET FOR LINE 9		
Refer to the instructions for Form 511, line 4 and Form 511, Schedule 511-B, line 2 to determine what gains and losses are considered “out-of-state”. (Generally, sale of an intangible, such as stock, is not considered out-of-state.)		
A	Net Short-Term Capital Gain (or loss) from Federal Schedule D, line 7	
B	Add Out-of-State Capital Losses included in line A above	+
C	Subtract Out-of-State Capital Gains included in line A above	-
D	Net Oklahoma Short-Term Capital Loss (if greater than zero, enter “0”)	
E	Net Long-Term Capital Gain (or loss) from Federal Schedule D, line 15	
F	Add Out-of-State Capital Losses included in line E above	+
G	Subtract Out-of-State Capital Gains included in line E above	-
H	Net Oklahoma Long-Term Capital Gains (if less than zero, enter “0”)	
I	Oklahoma Net Capital Gain - Enter on the front of form on line 9 (combine lines H and D) (if less than zero, enter “0”)	

NOTE: For U.S. Government and municipal bonds, which are exempt from Oklahoma tax, include any capital gain on the Out-of-State Capital Gains line (Line C or G) and any capital loss on the Out-of-State Capital Losses line (Line B or F).

General Information

Individual taxpayers can deduct qualifying gains receiving capital gain treatment which are included in Federal adjusted gross income. “Qualifying gains receiving capital treatment” means the amount of net capital gains, as defined under Internal Revenue Code Section 1222(11). The qualifying gain must result from:

1. the sale of real or tangible personal property located within Oklahoma that has been owned for at least five uninterrupted years prior to the date of the transaction that gave rise to the capital gain;

OKLAHOMA CAPITAL GAIN DEDUCTION FOR RESIDENTS FILING FORM 511

68 OS Sec. 2358 and Rule 710:50-15-48

General Information - continued

2. the sale of stock or an ownership interest in an Oklahoma company, limited liability company, or partnership where such stock or ownership interest has been owned for at least two uninterrupted years prior to the date of the transaction that gave rise to the capital gain; or
3. 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 company, limited liability company, or partnership or an Oklahoma proprietorship business enterprise where such property has been owned by such entity or 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 transaction that gave rise to the capital gain.

An Oklahoma company, limited liability company, partnership or proprietorship business enterprise is an entity whose primary headquarters has been located in Oklahoma for at least three uninterrupted years prior to the date of sale.

A capital loss carryover from qualified property reduces the current year gains from eligible property.

Pass-through entities...

Capital gain from qualifying property, as described above, held by a pass-through entity is eligible for the Oklahoma capital gain deduction, provided the individual has been a member of the pass-through entity for an uninterrupted period of the applicable two or five years and the pass-through entity has held the asset for not less than the applicable two or five uninterrupted years prior to the date of the transaction that created the capital gain. The type of asset sold, as shown in 1-3 above, determines whether the applicable number of uninterrupted years is two or five. The pass-through entity must provide supplemental information to the individual identifying the pass-through of qualifying capital gains.

NOTE: If you are a member, either directly or indirectly, of an electing pass-through entity (PTE) the capital gain/loss from the PTE which is covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 is not entered on this form to compute your Oklahoma Capital Gain Deduction. The gain/loss will be entered on the PTE's Oklahoma Capital Gain Deduction form, Form 561-PTE.

Installment sales...

Qualifying gains included in an individual taxpayer's Federal adjusted gross income for the current year which are derived from installment sales are eligible for exclusion, provided the appropriate holding periods are met.

Specific Instructions

Lines 1-5: Type of Property Sold

Enter the number in the box which corresponds to the type of property sold:

1. The sale of stock in a qualified Oklahoma corporation.
2. The sale of an ownership interest in a qualified Oklahoma company, limited liability company, or partnership.
3. The sale of qualified real property located within Oklahoma.
4. The sale of qualified tangible personal property located within Oklahoma.
5. The sale of qualified intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma company, limited liability company, or partnership or an Oklahoma proprietorship business enterprise.
99. For lines 2-5, enter a 99 if the net gain/loss is from the sale of more than one type of property.

Line 1: List qualifying Oklahoma capital gains and losses from Federal Form(s) 8949, Part II or from Federal Schedule D, line 8a. Provide a copy of Form(s) 1099-B if the qualifying Oklahoma capital gain or loss is reported on Federal Schedule D, line 8a. In Column A, line A1 enter the description of the property as shown on Federal Form 8949, Column a or on Form 1099-B. On line A2 enter either the Oklahoma location/address of the real or tangible personal property sold or the Federal Identification Number of the company, limited liability company or partnership whose stock or ownership interest was sold. Complete Columns B through E using the information from Federal Form 8949, Columns b through g or on Form 1099-B. In Column B, enter the date the property was acquired. If you entered "VARIOUS" or "INHERITED" from your federal form, enter the date you actually acquired the property. For Column F combine Columns D and E. Do not include gains and losses reported on Form 561 lines 2 through 5.

Line 2: If Federal Form 6252 was used to report the installment method for gain on the sale of eligible property on the Federal return, compute the capital gain deduction using the current year's taxable portion of the installment payment. Provide Federal Form 6252. Capital gain from an installment sale is eligible for the Oklahoma capital gain deduction provided the property was held for the appropriate holding period as of the date sold.

Line 3: Enter the qualifying Oklahoma net capital gain, reported on Federal Schedule D, from the Federal Form 4797. Provide a copy of the Federal Form 4797. If reporting a gain/loss from a Federal Schedule K-1, complete the worksheet on page 2 and provide a copy of the Federal Schedule K-1.

Line 4: Enter other qualifying Oklahoma capital gains reported on Federal Schedule D, line 11. Provide the applicable Federal form(s). If not shown on the Federal form, provide a schedule identifying the type and location of the property sold, the date of the sale, and the date the property was acquired.

Line 5: Enter qualifying Oklahoma net capital gain or loss from partnerships, S corporations, trusts and estates. Complete the worksheet on page 2 and provide a copy of the Federal Schedule K-1.

Line 7: Enter the total qualifying Oklahoma capital loss carryover from the prior year's return.

Line 9: The Oklahoma capital gain deduction may not exceed the Oklahoma net capital gain included in Federal adjusted gross income. To determine the Oklahoma net capital gain, complete the worksheet on page 2.