

AUDIT DOCUMENTATION LIST

INDIVIDUAL INCOME TAX

Audit Item	Supporting Documentation
Proof of Domicile in a State that is not Oklahoma	A copy of your state tax return filed in your state of residency.
	A copy of your receipt(s) of paid personal property tax to another state.
	A copy of your motor vehicle registration in another state.
	A copy of your driver's license.
	A copy of your voter identification.
	A copy of your rental or home mortgage agreement/receipt(s) or paid utility bills on utility company letterhead showing service dates.
	A copy of your children's school records.
	A copy of your Leave & Earning Statement if active military or Form DD214 if a military veteran.
Federal Adjusted Gross Income	A copy of your Form 1040 or 1040-SR and proof of acceptance from the IRS (IRS Account Transcript).
	If Federal Form 1040-X was filed, provide an amended Oklahoma Form 511 or Form 511-NR and proof of acceptance from the IRS (IRS Account Transcript).
Deductions	A copy of your Federal Schedule A and proof of acceptance from the IRS (IRS Account Transcript).
Exemptions	A copy of your Form 1040, 1040-X, or 1040-SR and proof of acceptance from the IRS (IRS Account Transcript).
Child Care/Child Tax Credit	A copy of your Form 1040, 1040-X, or 1040-SR and proof of acceptance from the IRS (IRS Account Transcript).
	A copy of your Federal Child Care Credit Schedule (if applicable).
Earned Income Credit	A copy of your Form 1040, 1040-X, or 1040-SR and proof of acceptance from the IRS (IRS Account Transcript).
Out-of-State Income	A detailed schedule showing the state(s) to which the income is attributable and the type, nature, and source of the income.
	A copy of the federal return, including all applicable schedules and documents, and proof of acceptance from the IRS (IRS Account Transcript).
	A copy of the other state's return.
	A copy of Federal Form 1099-S, 1099-MISC, bill of sale, and/or Schedule K-1 for which income claimed as Oklahoma out-of-state income was reported.
Credit for Tax Paid to Another State	A copy of your Form 511-TX for each state you are claiming a credit for.
	A copy of the other state's return for each state you are claiming a credit for, including copies of your W-2(s).
Oklahoma Withholding	A copy of your Form(s) W-2, 1099, Schedule K-1, or other withholding statements.

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Social Security	A copy of your Form 1040, 1040-X, or 1040-SR and proof of acceptance from the IRS (IRS Account Transcript).
Federal Civil Service Retirement	A copy of your Form CSA 1099-R or CSF 1099-R.
	A copy of your Notice of Annuity Adjustment and if applicable, Annuity Supplement Information.
	A copy of your Annuity Statement with Code 67.
	A letter from the United States Office of Personnel Management (OPM) showing the breakdown of Federal Employees Retirement System (FERS) and non-FERS components.
Military Retirement	A copy of your Form(s) 1099-R showing Military Retirement.
Oklahoma Government or Federal Civil Service Retirement	A copy of your Form(s) 1099-R showing Oklahoma Government or Federal Civil Service Retirement.
Other Retirement Income	A copy of your Form(s) 1099-R.
U.S. Railroad Retirement Board Benefits	A copy of your Form(s) RRB-1099-R.
Oklahoma Net Operating Loss	A copy of your Form 1040, 1040-X, or 1040-SR and proof of acceptance from the IRS (IRS Account Transcript).
	A copy of Oklahoma Form 511-NOL or 511-NR-NOL (including Schedules 511-NOL-A and 511-NOL-B).
Exempt Tribal Income	A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year.
	A copy of the trust deed or other legal document which proves residence on tribal land during the tax year.
	A copy of the trust deed or other legal document which proves employment on tribal land during the tax year.
Capital Gains Deduction	A copy of your completed Form 561 or 561-NR.
	A copy of your Form 1040, 1040-X, or 1040-SR with Schedule D and proof of acceptance from the IRS (IRS Account Transcript).
	Copies of applicable Federal Form(s) 4797, 6252, 8949, 1099-B, Schedule K-1, and/or bill(s) of sale for property bought and sold.
State and Municipal Bond Interest	A copy of your Form(s) 1099 showing the amount of interest income and the name of the obligation from which the interest is earned.
Federal Net Operating Loss	A copy of your Form 1040, 1040-X, or 1040-SR and proof of acceptance from the IRS (IRS Account Transcript).
Credit for Qualified Software or Cybersecurity Employees	A copy of your completed Form 566.
	A copy of your diploma and/or transcript from an accredited program.
	Proof of dates of employment, such as paycheck stubs or a job acceptance letter if employer changed during the calendar year.

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Credit for Biomedical Research Contribution	A copy of your canceled check or receipt for the donation, or a letter from the Oklahoma Medical Research Foundation (OMRF) or other Oklahoma organization showing donation amount.
Credit for Employees in the Aerospace Sector	A copy of your completed Form 564.
	A copy of your diploma and/or transcript from an ABET-accredited program, or for 2021 and after, a copy of your master's degree from ABET and engineer license number from the Oklahoma State Board of Licensure for Professional Engineers and Land Surveyors.
	If employer changed during the calendar year, provide proof of dates for the break in service between employers (such as paycheck stubs, employment records, or a letter from your employer).
Credit for Cancer Research Contribution	A copy of your canceled check or receipt for the donation, or a letter from the University of Oklahoma's Stephenson's Cancer Center showing donation amount.
Credit for Employees in the Vehicle Manufacturing Industry	A copy of your completed Form 584.
	A copy of your diploma and/or transcript from an ABET-accredited program
Oklahoma Income Distributed by an Electing Pass-Through Entity (PTE)	A copy of the Oklahoma Tax Commission acknowledgement letter for an electing PTE.
Depletion	A detailed schedule by property.
Interest on U.S. Government Obligations	A copy of your Form(s) 1099 showing the amount of interest income and the name of the obligation from which the interest is earned.
	A brokerage statement (Form 1099-B).
Military Pay Exclusion	A copy of your W-2.
Oklahoma College Savings Plan	Proof of your contribution, including the name of the beneficiary and the account number.
Oklahoma Natural Disaster Credit	A copy of your completed Form 576.
Qualifying Disability Deduction	A schedule detailing the expenses incurred and a description of the physical disability with documentation regarding the Social Security Administration recognition and/or allowance of this expense.
Credit for Adoption Expenses	Receipts, invoices, and canceled checks for qualified adoption expenses; the adoption decree or placement agreement, if applicable; any employer statements if you received adoption assistance benefits; and/or records showing the dates the expenses were paid.
Indian Employment Exclusion	A copy of the federal return (with proof of Internal Revenue Service [IRS] acceptance), Form 8845, and if applicable, Form 3800.
Inventor Royalty Income Exclusion	A copy of the patent, the royalty agreement with the manufacturer, and your registration form from the Oklahoma Center for Advancement in Science and Technology (OCAST).

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Manufacturer's Exclusion	A copy of your registration form from the Oklahoma Center for Advancement in Science and Technology (OCAST), proof of the manufacturer's location, and records of qualifying depreciable property and its costs.
Lump-Sum Distributions	A copy of the federal return (with proof of Internal Revenue Service [IRS] acceptance) and Form 1099.
Oklahoma-Sourced Income	A copy of all income documents included in Federal Adjusted Gross Income.
Income Tax Payments	Proof of payment.
511-CR Credits	Documentation to support qualifications to receive the credit taken.
Income Subtraction	Documentation to support qualifications for the income subtraction taken.

