

# Oklahoma

ok.gov/tax/Individuals/Income Tax

**Taxpayer Assistance:** 1-405-521-3160

**Refund Hotline:** 1-800-522-8165

## Common Forms and Schedules

**Resident-** FRM 511

**Nonresident-** FRM 511NR Residency Status

**Part-Year Resident-** 511NR Residency Status->Enter Dates of OK Residency

**Amended Return-** If a federal 1040X is added to the return you will need to go to OK FRM-511 and check the box that is asking if this is an amended FRM-511 return. The amended return box will need to be checked before making any changes to the return.

## Common Credits & Deductions

- **Credit for Taxes paid to another State-** a State Tax Credit to reduce tax liability from the taxpayer's state of residence, by giving them a credit for taxes paid to a nonresident/Part-Year Resident State.

*To receive credit for taxes paid to another state you will need to add OK FRM 511TX-*

*> then enter the non-resident states abbreviation atop the Form 511TX-> Allowable credit will calculate on line 7-> The calculation for credit for taxes paid to another state will flow to OK FRM-511 line 17.*

- **Oklahoma Government of Federal Civil Service Retirement-** Each individual may exclude their retirement benefits up to \$10,000 but not exceed the amount included in the federal AGI. Enter state use code G on 1099R, exclusion will automatically calculate on OK SCH A line 5.
- **Other Retirement Income-** Each individual may exclude their retirement benefits up to \$10,000 but not exceed the amount included in the Federal AGI. Enter state use code O on 1099-R, exclusion will automatically calculate on OK SCH A line 6

**U.S Railroad Board Benefits-** all qualified U.S Railroad Retirement Board benefits that are included in the Federal AGI may be excluded. Enter state use code R for Railroad Retirement; exclusion will automatically calculate on OK SCH A line 7.

## Military Pay

- **Military Pay-** If you are a resident of Oklahoma, all active duty military paid is not subject to state income tax. This includes Basic Training, Reserves or National Guard.

**Nonresident Military Pay-** If you are a nonresident of Oklahoma stationed in Oklahoma, any active duty military pay will not be subject to state income tax.

**Military Retirement-** Each individual may exclude the greatest of 75% of their retirement benefits or \$10,000, but not exceed the amount included in the Federal AGI. Enter state use code M on 1099R, exclusion will automatically calculate on OK SCH A line 4.

### Return Mailing Addresses

#### Tax Form 511

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

#### Payments 511-V (Voucher)

Oklahoma Tax Commission  
P.O. Box 26890  
Oklahoma City, OK 73126-0800

#### Make checks payable to

Oklahoma Tax Commission

\*Mail Amended Tax Returns to the same addresses above



### Extensions

#### **Automatic Six-Month Extension to File when taxpayers file a form 4868 with the Federal Tax Return.**

Taxpayers who request a federal extension are not required to file a separate Oklahoma extension. The requirements may be met by attaching federal Form 4868 (automatic extension) to the Oklahoma return.

#### **Form IT-303**

File this form if you are filing an extension to file for the Oklahoma Income Tax Return only. Extension is only valid if 90% of estimated tax

source. CITS is not engaged in rendering legal, accounting or other advice and will not be held liable for any actions or suit based on this document. For further information regarding a specific situation, see the state instruction booklet for the specific state in question. This document is not intended to be used as your only reference

source.



ReviewState website for any updates to amounts

## **Tribal Income**

If the tribal member's principal residence is on "Indian country" as defined in 18 U.S.C. Section 1151, the income earned on Indian country may be deducted. They must be a member of the Indian tribe for where they are earning the income. They must be able to provide sufficient information to support their claims.

Deduction is taken on OK 511 ABC SCH A.

## **OK Firefighters Tax Credit**

Must mail return if claiming. For volunteer firefighters only. Packet can be found at the following link.

<https://www.ok.gov/fire/documents/FTAC%20Tax%20Credit%20Packet%2012-20-18.pdf>

## **Oklahoma Sales Tax Relief Credit**

- (Also Called Grocery Tax Credit)
- Income tax credit that provides a rebate of \$40 per household member for households who meet a certain criteria.
- In order to claim the credit you must be a full year resident of OK and meet one of the 3 qualifications listed below:
  - 1) Your household income is less than \$20,000
- 2) You were 65 or older as of 12/31/2006 and your household income is less than \$50,000
- 3) You have a physical disability constituting a substantial handicap to employment and your household income is less than \$50,000.
- Note: If you are disabled you must also fill out form 538-S and enclose with credit application.
- Some taxpayer's can not claim the credit even if they meet the above terms see exceptions below:
- Taxpayer's who receive TANF are ineligible they will receive sales tax relief as part of their monthly TANF benefit.