	State of Oklahoma			Barcode Placeholder	
		edit/Refund of	Sales Tay	Fiacefiolide	
	Ciaiiii ioi Cie	sait/ixerana or	Sales lax		
Taxpayer's Security N		If died in 2024 or 2025, enter date of death:	Instructions of Please read ca	refully as of the form may of the fund.	2 0 2 4
Spouse's		If died in 2024 or 2025,	an incomplete delay your r	efund.	2 4
Security N	lumber:	enter date of death:			
Taxpayer's	's First Name Middle Init	itial Last Name Sp	ouse's First Name (If a Joint Return)	Middle Initial Last Name	
Mailing Ac	ddress (Number and street, including apartmen	nt number, or rural route) City		State ZIP	
	T 1: TAXPAYER INFORMAT				
Physic	al Address in 2024 (If different than	n shown in mailing address section):			
	Place an 'X' if you or your spouse h	have a physical disability constituting	a substantial handicap to em	ployment (submit proof)	
	Place an 'X' if you or your spouse	are 65 years of age or over	Oklahoma resident for the en	ntire year? yes no	
PART	2: DEPENDENT Note: Do n	not enter the taxpayer or spouse as	s a dependent.		
1. Dep	endents me, middle initial, last name) If you have	See Instruction		EXEMPTION INFORMAT  QUALIFIED EXEMPTION	
	nal dependents, <b>provide</b> schedule. <b>2. A</b>	Age 3. Social Security Number	4. Relationship Incom	GOALII ILD LALIIII 1101	10
				A. Yourself	
				7. 100/30/1	
				B. Spouse	
				C. Number of dependents	
				D. Total exemptions	
				claimed (add A-C)	
DADI	TAL CROSS INCOME. F.				2024
				members of your household in the year	2024.
See "10	otal gross household income" de	efinition on page 3 for examples of	income.	YEARLY INCOME YOU MAY NOT ENTER NEGATIVE AMOU	NTC
	ter total wages, salaries, fees, com				
(inc	cluding <b>nontaxable</b> income from yo	our W-2s)			00
2 En	ter total interest and dividend incon	ne received		2	00
3 Tot	tal of all dependents' income (from	Part 2, column 5)		3	00
					00
4 So	cial Security payments (total includ	ling Medicare)			00
	ilroad Retirement benefits			5	00
5 Ra					
				5	00
	her pensions, annuities and IRAs				
6 Oth				7	00
6 Oth	mony				
6 Oth	mony				00
6 Oth	mony				
6 Oth	mony				

										arcode ceholde	r		
	2024 Form 538-S - Clair	n for Credit/Refund of Sale	es Tax - I	Page 2									
	Name(s) Shown on Form 538-S:						Vour So.	cial Security	Numbe	\p		$\overline{}$	(
	Name(s) Shown on Form 536-3.						Tour 30	cial Security	Nullibe				
0	DART 2: CROSS INCOME.	Enter toyohla and nautovahla		and ansists		l by All	m a m b a va	. afa ha	ıaabald	in the	a. 20	24	1 (
0	PART 3: GROSS INCOME:		-			I DY ALL	members	or your no	isenoia	in the	year 20	24.	1 (
	See "Total gross household in	come" definition on page 3	for exam	ples of incom	e.				LY INC				1
	9 Earned Income Credit (EIC) re	ceived in 2024					YOU	MAY NOT ENT	ER NEGA	ATIVE A	MOUNTS	5.	:
	(if applicable, combine federal						9					00	4
													Ę
	10 Nontaxable sources of income					1	0					00	
	11 Enter <b>gross</b> (positive) income from the sale or exchange of p					e) 1	1					00	3
	nom the sale of exchange of p	Toperty (taxable & Horitaxable) (p	novide i ec	ierai returri iriciuu	ing scriedule	3)						00	Ç
0	12 Enter gross (positive) income	from business and farm (provide	de Federal	return including s	schedules)	1:	2					00	2 (
	13 Other income-including income	e of others living in your house	ehold (spe	ecify)		1:	3					00	2
	14 Total gross household incom	ao (Add lings 1 13)				1.	1					00	
						1	*					00	į
	If line 14 is over income limit	ts shown in steps 2 and 3 or	n page 3	, no credit is a	llowed.								6
	PART 4: SALES TAX CREI	OIT COMPUTATION (For	r househol	ds with gross inc	ome below a	llowable	limits, see	e steps 2 an	d 3 on pa	age 3.)	)		7
													3
0	15 Total qualified exemptions clair	mod in Poy D on page 1		x \$40 (credi	t claimad)	1	5					00	3 (
U	13 Total qualified exemptions ciali	ned in box b on page 1		λ ψ40 (Credi	t claimeu)	'						00	
	DIDECT DEDOCIT OPTION	l F. d. Not su					1.0	are filing a	Form	511 c	arry th	е	2
	DIRECT DEPUSIT OPTION		E44 Caan	ana 2 fau Dafuna			If you	are mining a		~ , ~			
		: For those NOT filing a Form 5	511. See p	age 3 for Refund	I Information	1.		to Form 5					:
	Refund Note: For Direct Depos	sit, verify your account and rou	uting num	bers are correc	t. If your dir	ect dep	credit osit fails	to Form 5'	1, line you will	25. recei	ve a de		;
	Refund Note: For Direct Depos card. You can also choose to receiv	sit, verify your account and rouve either a debit card or a pape	uting num er check l	bers are correc	t. If your dir	ect dep	credit osit fails box belo	to Form 5' to process, w. <b>Note:</b> A	1, line you will minimu	25. I recei m refu	ve a de	bit	4
	Refund Note: For Direct Depos	sit, verify your account and rouve either a debit card or a paper er check. If you request a paper	uting num er check l er check	bers are correc by placing an 'X for an amount le	t. If your dir 'in the app	ect dep ropriate 0.00, a	credit osit fails to box belo debit card	to Form 5' to process, w. Note: A d will be iss	you will minimu ued. If r	25. I recei Im refu	ve a de und of ions are	ebit e	; ;
	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a paper	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper of Due to electronic banking	uting num er check l er check t	bers are correctly placing an 'X for an amount le	t. If your dir in the app ess than \$1 Commissio	ect dep ropriate 0.00, a	credit osit fails to box belo debit card	to Form 5' to process, w. Note: A d will be iss	you will minimu ued. If r	25. I recei Im refu	ve a de und of ions are	ebit e	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
	Refund Note: For Direct Depos card. You can also choose to receiv \$10.00 is required to receive a pape selected, you will receive a debit ca	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper of Due to electronic banking	uting num er check l er check t	bers are correctly placing an 'X for an amount le	t. If your dir in the app ess than \$1 Commissio	ect dep ropriate 0.00, a	credit osit fails to box belo debit card	to Form 5' to process, w. Note: A d will be iss	you will minimu ued. If r	25. I recei Im refu	ve a de und of ions are	ebit e	
	Refund Note: For Direct Depos card. You can also choose to receiv \$10.00 is required to receive a pape selected, you will receive a debit ca	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper of Due to electronic banking	uting num er check I er check rules, the on you wil	bers are correct by placing an 'X for an amount le Oklahoma Tax Il be issued a pa	t. If your dir in the app ess than \$1 Commissic aper check.	ect dep ropriate 0.00, a on (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei Im refu	ve a de und of ions are or throu	ebit e	9
	Refund Note: For Direct Deposition of the Control o	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper or to be to electronic banking use a foreign financial institution	uting num er check I er check I rules, the on you wil	bers are correctly placing an 'X for an amount le Oklahoma Tax II be issued a part an account that	t. If your dir in the app ess than \$1 Commissic aper check.	ect dep ropriate 0.00, a on (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	9
	Refund Note: For Direct Depos card. You can also choose to receiv \$10.00 is required to receive a pap selected, you will receive a debit ca foreign financial institutions. If you	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper or check. If your account is the check of the c	uting num er check i er check i rules, the on you wil  or through efund in	bers are correctly placing an 'X for an amount le Oklahoma Tax ll be issued a part an account that my:  Routing	t. If your dir in the app ess than \$1 Commissic aper check.	ect dep ropriate 0.00, a on (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	9
	Refund Note: For Direct Deposition of the Card. You can also choose to receive \$10.00 is required to receive a paper selected, you will receive a debit cate foreign financial institutions. If you use the Card of the Card o	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper of the total card. Due to electronic banking use a foreign financial institution.  Is this refund going to complete the position of the process of the position.	uting num er check I er check I rules, the on you wil  or through efund in	bers are correctly placing an 'X for an amount le Oklahoma Tax II be issued a part of an account the my:  Routing Number:	t. If your dir in the app ess than \$1 Commissic aper check.	ect dep ropriate 0.00, a on (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
	Refund Note: For Direct Deposition of the Control o	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper of the total card. Due to electronic banking use a foreign financial institution.  Is this refund going to complete the position of the process of the position.	uting num er check i er check i rules, the on you wil  or through efund in	bers are correctly placing an 'X for an amount le Oklahoma Tax ll be issued a part an account that my:  Routing	t. If your dir in the app ess than \$1 Commissic aper check.	ect dep ropriate 0.00, a on (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	4 (
	Refund Note: For Direct Deposition of the Card. You can also choose to receive \$10.00 is required to receive a paper selected, you will receive a debit cate foreign financial institutions. If you use the Card of the Card o	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper of the control of the contr	uting num er check i er check i rules, the on you wil  or through efund in	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account	t. If your dir in the app ess than \$1 Commissic aper check.	ect dep ropriate 0.00, a on (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	4 (
0	Refund Note: For Direct Depos card. You can also choose to receiv \$10.00 is required to receive a pap- selected, you will receive a debit ca foreign financial institutions. If you to Send my refund as a:  Debit Card  Paper Check	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper of the control of the contr	uting num er check i er check i er check i rules, the on you wil  or through efund in int	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir in the app ess than \$1 Commissic aper check.	ect dep ropriate 0.00, a on (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	4 (
0	Refund Note: For Direct Deposition of the Card. You can also choose to receive \$10.00 is required to receive a paper selected, you will receive a debit cate foreign financial institutions. If you use the Card of the Card o	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper of the control of the contr	uting num er check i er check i er check i rules, the on you wil  or through efund in int	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir in the app ess than \$1 Commissic aper check.	ect dep ropriate 0.00, a on (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	4 (
	Refund Note: For Direct Depose card. You can also choose to receive \$10.00 is required to receive a pape selected, you will receive a debit car foreign financial institutions. If you use the Send my refund as a:  Debit Card  Paper Check  If the OTC may discuss this return versions are the card to the card th	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir i' in the app ess than \$1 Commissic aper check.	ect dep ropriate 0.00, a on (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	4 (
	Refund Note: For Direct Depos card. You can also choose to receiv \$10.00 is required to receive a pap- selected, you will receive a debit ca foreign financial institutions. If you to Send my refund as a:  Debit Card  Paper Check	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	4 (
	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a pape selected, you will receive a debit car foreign financial institutions. If you use Send my refund as a:  Debit Card  Paper Check  If the OTC may discuss this return velocity of perjuty, I declare the information contains.	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	4 (
	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a paps selected, you will receive a debit car foreign financial institutions. If you use the selected of the	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	4 (
	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a pape selected, you will receive a debit car foreign financial institutions. If you use Send my refund as a:  Debit Card  Paper Check  If the OTC may discuss this return velocity of perjuty, I declare the information contains.	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	4 ( · · · · · · · · · · · · · · · · · ·
	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a paps selected, you will receive a debit car foreign financial institutions. If you use the selected of the	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	5 1
	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a paps selected, you will receive a debit car foreign financial institutions. If you use the selected of the	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	5 1
	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a paps selected, you will receive a debit car foreign financial institutions. If you use the selected of the	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	4 ( · · · · · · · · · · · · · · · · · ·
	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a pape selected, you will receive a debit car foreign financial institutions. If you use the selected of the	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	5 1
0	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a pape selected, you will receive a debit car foreign financial institutions. If you use the selected of the	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	5 (
0	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a pape selected, you will receive a debit car foreign financial institutions. If you use the selected of the	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	\$ 4 (
0	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a pape selected, you will receive a debit car foreign financial institutions. If you use the selected of the	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	9
0	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a pape selected, you will receive a debit car foreign financial institutions. If you use the selected of the	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	\$ 4 (
0	Refund Note: For Direct Depos card. You can also choose to receive \$10.00 is required to receive a pape selected, you will receive a debit car foreign financial institutions. If you use the selected of the	sit, verify your account and rouve either a debit card or a paper or check. If you request a paper and. Due to electronic banking use a foreign financial institution.  Is this refund going to concern the concer	uting num er check I er check I er check I rules, the on you wil  or through efund in int  it	bers are correct by placing an 'X for an amount le Oklahoma Tax ll be issued a pa n an account tha my: Routing Number: Account Number:	t. If your dir 'i' in the app ess than \$1 Commissic aper check.  It is located	ect depropriate 0.00, a n (OTC	credit osit fails to box belo debit care b) will not	to Form 5' to process, w. Note: A d will be iss allow direct	you will minimu ued. If i	25. I recei	ve a de und of ions are or throu	ebit e gh	\$ 4 ( )

# **Notice**

- Persons who have received Temporary Assistance for Needy Families (TANF) for any month in the year of 2024 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, 2024, to December 31, 2024.

# 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?

**GO** 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?

No (go to step 3)

Yes (File Form 538-S)

Step 3 Is your total gross household inco

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 12/31/2024.
- You have a physical disability constituting handicap to employment (provide proof\* as defined in the section below)





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, 2024, 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. If you have more than four dependents, include a statement showing the information required in columns (1) through (5).

#### 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 do not choose direct deposit, you can choose to receive a debit card or a paper check. (If you **are** filing a Form 511, you will complete the Direct Deposit section on the Form 511.)
- WARNING! The OTC 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 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 <u>June 30th</u>. 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, PO 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 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 the 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.