
Oklahoma Tax Commission

Jelf Electronic Return Filing Guide Oklahoma Individual Income Tax

Tax Year 2012



Pending Legislative Changes
November 8, 2012

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Electronic Filing Program

NOTE: ALL CHANGES FROM TAX YEAR 2011 TO TAX YEAR 2012 HAVE BEEN MARKED WITH A GRAY BACKGROUND.

These instructions are intended to be compliant with the IRS Electronic Filing Program and IRS Publications 1345, *Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2012)*, and 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2012)*. Only Electronic Return Originators and Transmitters that have been accepted into the IRS program may participate in the Oklahoma program. Applicants must pass certain state suitability checks before they are accepted.

NEW FOR TAX YEAR 2012

This section provides a short list of the changes made from Tax Year 2011 to Tax Year 2012.

- 10/01/2011 Generic Record Changes:
 - Field 0020e Changed the value of the Year Digit to '3'
 - Field 0305ab Field Description changed to '10, 11 or blank'
 - Field 0605 Line number changed.
 - Field 0610 Line number changed.
 - Field 0615 Line number changed.
 - Field 885 changed to 511 Schedule G Line 14 Support of Domestic Violence and Sexual Assault Services
 - Field 890 changed to 511 Schedule G Line 15 Support of Volunteer Fire Departments
 - Field 895 changed to 511 Schedule G Line 16 Oklahoma Lupus Revolving Fund
 - Field 900 changed to 511 Schedule G Line 17 Oklahoma Sports Eye Safety Program
 - Field 905 changed to 511 Schedule G Line 18 Historic Greenwood District Music Festival Fund
 - Field 910 changed to 511 Schedule G Line 19 Public School Classroom Support Fund or 511 Line 37

COMPOSITION OF AN ELECTRONIC RETURN

An electronic return consists of data transmitted to the Oklahoma Tax Commission (OTC) electronically, and paper documents (filed with OTC at a later date) which contain information that cannot be electronically transmitted or are requested for verification (e.g., taxpayer signatures and W-2's). In total, electronic returns contain the same information as a comparable return filed entirely on paper documents.

ELECTRONIC PORTION OF THE RETURN

For tax year 2012, the following forms and schedules may be filed electronically using the generic state record:

| | |
|------------------------|---|
| OTC Form 511 | Oklahoma Individual Income Tax Return |
| OTC Form 511 CR | Other credits to Oklahoma Income Tax This form is used to report the other credits to Oklahoma income tax reported on line 17 of OTC Form 511. |
| OTC Form 511-TX | Claim for Tax Paid to another State This form is used to report credit for taxes paid to another state and reported on line 16 of OTC Form 511. Use a separate form for each state reported (3 maximum). |
| OTC Form 538-H | Claim for Credit or Refund of Property Taxes This form is used to report low income property tax credit, reported on line 26 of OTC Form 511 (may not be filed separately). |
| OTC Form 538-S | Claim for Credit or Refund of Sales Tax This form is used to report sales tax relief credit, reported on line 27 of OTC Form 511 (may not be filed separately). |

The following form may be filed electronically using the unformatted state record.

| | |
|-------------------------|---|
| OTC Form 511-BAT | Oklahoma Business Activity Tax This form is used to report business activity in Oklahoma (may not be filed separately). The Business activity Tax is reported on line 21 of OTC Form 511. |
|-------------------------|---|

The complete electronic portion of the federal income tax return should also be filed using the IRS format. A copy of all federal forms and schedules sent with the federal return must be included with the state return using from one (1) to twenty five (25) unformatted state record (see IRS Publication 1346). This paragraph is applicable for Federal/State returns as well as State Only returns.

NON-ELECTRONIC PORTION OF THE RETURN

The non-electronic portion of the return consists of the following:

Oklahoma Individual Income Tax Declaration for Electronic Filing (OTC Form 511-EF), is required for all electronic returns and is to be retained by the ERO for three (3) years.

Copies of forms W-2, W-2G, or 1099-R, which would normally be attached to a paper return, must be attached to form 511-EF and retained by the ERO. ERO's may be subject to inspection of records by the OTC during the filing season.

If a return contains any forms or supporting schedules listed below, they should be attached to the 511EF and mailed to the Oklahoma Tax Commission by the taxpayer. These are not part of the electronic record and may

be required by OTC.

- * Form OW-8-P-Sup-I Annualized Income Installment
- * Form 511 NOL-Oklahoma Net Operating Loss
- * Form 573 Farm Income Averaging
- * COFT's Form Oklahoma Volunteer Firefighter Tax Credit
- * Form 561 Oklahoma Capital Gain Deduction
- * Include a copy of other state's income tax return if Form 511TX is filed.
- * Supporting Statements

NOTE: The 511EF should be placed on top as a cover page. Do not mail with copies of the Income Tax Return, or with the Federal returns or withholding statements. Only mail the 511EF to the OTC if you have any of the above forms as part of the transmitted tax return.

If the taxpayer has a balance due return and wishes to pay at the time the return is being transmitted, by means other than Direct Debit or Credit Card, the form 511-V should be sent immediately with the payment to ensure the payment is properly posted to the taxpayers income tax account. Do not send more than one Form 511-V. If the taxpayer does not pay at the time the return is transmitted give the completed Form 511-V to the taxpayer and instruct them to mail it in no later than April 15, 2013. If a partial payment is made with the 511-V a billing coupon will be sent to the taxpayer for the balance due and the next payment can be submitted with the coupon.

EXCLUSIONS FROM ELECTRONIC FILING

The following types of returns are excluded from electronic filing for Tax Year 2012:

1. Returns from preparers, originators, or transmitters who have not been accepted into the Electronic Filing Program.
2. Amended or corrected returns (OTC Form 511-X).
3. Returns for any tax period other than the calendar year 2012.
4. Returns with dollars and cents entries. Only whole dollar amounts will be accepted.
5. Non-resident or part-year resident returns.
6. Returns transmitted after October 20, 2013.
7. Returns requiring more than twenty five (25) unformatted state records to transmit 511-BAT form and federal tax information.
8. Returns requiring more than three (3) 511TX forms.

TYPES OF CHARACTERS

The following section discusses the various characters that are allowed in electronically filed returns. Generally, the character set used in the IRS program will be followed in the Oklahoma program.

FIXED AND VARIABLE LENGTH OPTIONS

There are two options for transmitting tax return records (excluding "TRANA", "TRANB", and "RECAP" records). The fixed record length option requires that the complete tax form be transmitted exactly as defined and all fields must be present. Insignificant or unused fields must be zero or blank filled.

The variable length option provides for the transmission of only key fields and significant data fields within the tax record. In this format, the data field is preceded by the applicable field identification number shown in the specific field specifications. The field ID enclosed within square bracket field delimiters ("[" "]"). These field delimiters will also enclose the Record ID section that begins each record. Individual data fields need only contain the significant data. Leading zeros and trailing spaces may be dropped. The Summary records must be full-length expanded records but must still be enclosed in field delimiters.

IMPORTANT: asterisk (*), square brackets ([and]), and pound sign (#) are reserved as delimiters and must not appear as data characters.

In transmitting federal data in the unformatted state records, the asterisk, square brackets, and pound sign must be replaced with exclamation point (!), curly brackets ({ and }), and dollar sign (\$), respectively.

ALLOWABLE CHARACTERS

| | |
|--------------------------|--|
| (A) ALPHA | A - Z, Upper case alpha characters only, blank filled, left justified. Literals are entered as shown in the record layouts. |
| (N) NUMERIC | 0 - 9, Numeric characters only, zero filled, right justified. ZIP CODES are fixed length fields and must be left justified. If only the first five digits are known, zero fill the four right most positions. SSN's, FEIN's, ETIN's, and EFIN's are fixed length fields and must be completely filled. |
| (M) MONEY | 12 characters - 11 numeric followed by a negative sign ("-") if negative, OR a blank if positive. Whole dollars only, no cents. No dollar signs, decimal points, or other non-numeric characters are allowed in money fields. |
| (R) RATIO | 5 characters - fixed length. No decimal points. The decimal point is assumed to be immediately following the left-most digit. |
| (AN) ALPHANUMERIC | A - Z, 0 - 9, and special characters, blank filled, left justified. Only the special characters ampersand (&), blank (●), comma (,), hyphen (-), less-than (<), percent (%), plus sign (+), and slash (/) are allowed. |

With the fixed length option, field IDS are not transmitted. All fields must be present as defined in the field definitions. Unused alphanumeric fields must be blank filled. Unused numeric fields must be zero filled or blank filled

For variable length records, only required and significant fields need to be transmitted. Each field transmitted must be identified by preceding the field with the field ID enclosed in square brackets "[123]". In addition, the following conventions apply:

For numeric fields, leading zeros may be dropped except for date, percentage, SSN, FEIN and other fixed length fields.

For money fields, the trailing blank sign may also be dropped for positive numbers. For negative numbers the trailing minus sign "-" must be present.

For alphanumeric fields, there can be no leading blanks. All trailing blanks may be omitted.

For fields defined, as having literal values, those values (including any embedded blanks) must be entered as defined in the record layouts and field definitions.

ELECTRONIC FUNDS TRANSFER OPTIONS

The following sections explain how to use EFT with the Oklahoma Generic Record to file a return that has a refund or a balance due. The EFT information provided must be filled in correctly. Any return that contains incorrect information will default to a debit card (refund) or a billing coupon (balance due) being sent to the taxpayer. In the case of an incorrectly filed balance due return, interest and penalty may be accrued.

Oklahoma does not accept IAT transactions at this time. If the IAT indicator field is marked with 'X' a debit card will be issued if a refund is due, or the taxpayer should submit the balance due in a timely manner..

DIRECT DEPOSIT

If a refund is due, a taxpayer may elect to have the refund automatically deposited into a checking or savings account. Field 0595 is the amount that will be deposited in the account (assuming the return doesn't suspend due to math errors or other reasons). **NOTE: Oklahoma will only deposit into one checking or savings per tax return.**

- Field 0024 field must contain a "1".
- Field 0025 must be filled with spaces.
- Field 0030 The account's bank routing number.
- Field 0032 must be a space.
- Field 0035 the account's bank account number.
- Field 0040 if the account is a checking account, must contain an "X".
- Field 0048 if the account is a savings account, must contain an "X".
- Field 0027 should be filled with spaces.
- Field 0560 must contain an amount.
- Field 0565 may optionally contain an amount.
- Field 0595 must contain the full refund amount.
- Field 0600 must be filled with spaces.
- Field 0605 must be filled with spaces.
- Field 0610 must be filled with spaces.
- Field 0615 must be filled with spaces.
- Field 0028 must be filled with spaces.

One of field 0040 or field 0048 must contain an "X", but not both.

DIRECT DEBIT

If a taxpayer has a balance due, they may elect to have the entire balance due deducted from their checking or savings account. Partial payments are not allowed via EFT.

- Field 0024 field must contain a "2".
- Field 0025 must be filled with spaces.
- Field 0030 The account's bank routing number.
- Field 0032 must be a space.
- Field 0035 the account's bank account number.
- Field 0040 if the account is a checking account must contain an "X".
- Field 0048 if the account is a savings account must contain an "X".
- Field 0027 must contain a date (see **Footnote #3** of the record layout for details).
- Field 0560 must be filled with spaces.
- Field 0565 must be filled with spaces.
- Field 0595 must be filled with spaces.
- Field 0600 must contain an amount.
- Field 0605 may optionally contain an amount.
- Field 0610 may optionally contain an amount.
- Field 0615 must contain the full amount due.
- Field 0028 must match field 0615.

NON-EFT RETURNS

A taxpayer is not required to use EFT if they have a refund or balance due. If they are due a refund, a debit card will be mailed to the taxpayer. If the taxpayer has a balance due, the taxpayer should submit the balance due in a timely manner or they will be required to pay any penalty and/or interest that accrue.

The taxpayer should use this option if they want to make a partial payment or if the return is a zero-balance return.

- The entire Direct Deposit/Direct Debit section (fields 0024 – 0048) must be blank.

OKLAHOMA GENERIC STATE RECORD LAYOUT

| <u>Field</u> | <u>Identification</u> | <u>Start</u> | <u>Len</u> | <u>Type</u> | <u>Field Description</u> |
|-------------------------------------|--------------------------------------|--------------|------------|-------------|---|
| Header Section | | | | | |
| | Byte Count | 1 | 4 | N | "2754" for Fixed "nnnn" for Variable |
| | Start of Record Sentinel | 5 | 4 | | **** |
| 0000 | Record ID Type | 9 | 6 | | "ST••••" |
| 0001 | Form Number | 15 | 6 | | "0001••" |
| 0002 | Page Number | 21 | 5 | | "PG01•" |
| 0003 | Taxpayer Identification Number (SSN) | 26 | 9 | N | Primary SSN |
| 0004 | Filler | 35 | 1 | A | Blank |
| 0005 | Form/Schedule Number | 36 | 7 | N | "0000001" |
| 0010 | State Code | 43 | 2 | A | "OK" |
| 0011 | City Code | 45 | 2 | A | Blank |
| 0015 | Imperfect Return Indicator | 47 | 1 | A | E or Blank |
| 0016 | ITIN/SSN Mismatch Indicator | 48 | 1 | A | M or Blank |
| 0019 | State-Only-Indicator | 49 | 2 | A | Blank or "SO" |
| 0020 | Declaration Control Number | 51 | 14 | N | RET 1040 PG01 |
| | a) Zero Filler | 51 | 2 | N | "00" |
| | b) Originator EFIN | 53 | 6 | N | |
| | c) Batch Number | 59 | 3 | N | 000-999 |
| | d) Serial Number | 62 | 2 | N | 00-99 |
| | e) Year Digit | 64 | 1 | N | "3" |
| 0023 | Return Sequence Number | 65 | 16 | N | |
| | a) Transmitter ETIN | 65 | 5 | N | |
| | b) Transmitter Use Field | 70 | 2 | N | 00-99 |
| | c) Julian Date of Transaction | 72 | 3 | N | |
| | d) Transmission Sequence Number | 75 | 2 | N | 01-99 |
| | e) Record Sequence | 77 | 4 | N | 0001-9999 |
| Direct Debit/Deposit Section | | | | | |
| 0024 | State Return Indicator | 81 | 1 | AN | See EFT Section |
| 0025 | RTN Flag | 82 | 1 | N | |
| 0027 | Direct Debit Date | 83 | 8 | N | YYYYMMDD (See Footnote 3) |
| 0028 | Direct Debit Amount | 91 | 12 | M | |
| 0030 | State Routing Transit Number | 103 | 9 | N | |
| 0032 | State-RTN-Indicator (IRS Use Only) | 112 | 1 | N | 0 = No State RTN Present |
| 0035 | State Depositor Account Number | 113 | 17 | AN | |
| 0040 | State Checking Account Indicator | 130 | 1 | AN | |
| 0048 | State Savings Account Indicator | 131 | 1 | AN | |
| Indicator Section | | | | | |
| 0049 | On Line State Return | 132 | 1 | AN | "O" or Blank |
| Participant Section | | | | | |
| 0050 | State Numeric Data | 133 | 27 | N | |
| | a) Preparer SSN or Preparer TIN | 133 | 9 | N | Or PNNNNNNNNN for TIN RET 1040 Sequence 1360 |
| | b) Preparer Firm FEIN | 142 | 9 | N | RET 1040 Sequence 1380 |
| | c) Preparer Zip Code | 151 | 5 | N | RET 1040 Sequence 1410-5 |
| | d) Preparer Zip Code + 4 | 156 | 4 | N | RET 1040 Sequence 1410-4 |

| | | | | | |
|------|---------------------------------------|-----|----|----|------------------------|
| 0052 | State Alphanumeric Data | 160 | 93 | AN | |
| | a) Mailbox ID | 160 | 5 | AN | |
| | b) Preparer Firm Name | 165 | 35 | AN | RET 1040 Sequence 1370 |
| | c) Preparer Address | 200 | 30 | AN | |
| | d) Preparer City | 230 | 20 | AN | RET 1040 Sequence 1390 |
| | e) Preparer State | 250 | 2 | A | RET 1040 Sequence 1400 |
| | f) Preparer Self-Employment Indicator | 252 | 1 | AN | RET 1040 Sequence 1350 |
| 0055 | Spouse's SSN | 253 | 9 | N | |
| 0060 | Name Line 1 | 262 | 35 | AN | Required Entry |
| | a) Primary Last Name | 262 | 32 | AN | |
| | b) Primary Suffix | 294 | 3 | AN | |
| 0062 | Date of Death Primary | 297 | 8 | N | YYYYMMDD |
| 0065 | Name Line 2 | 305 | 35 | AN | |
| | a) Secondary Last Name | 305 | 32 | AN | |
| | b) Secondary Suffix | 337 | 3 | AN | |
| 0068 | Date of Death Secondary | 340 | 8 | N | YYYYMMDD |
| 0070 | Name Line 3 | 348 | 35 | AN | |
| | a) Primary First Name | 348 | 16 | AN | |
| | b) Primary Middle Initial | 364 | 1 | AN | |
| | c) Secondary First Name | 365 | 16 | AN | |
| | d) Secondary Middle Initial | 381 | 1 | AN | |
| | e) IAT Indicator | 382 | 1 | AN | X or Blank |
| 0074 | In C/O Addressee | 383 | 35 | AN | |
| 0075 | Address Line 1 | 418 | 35 | AN | |
| 0077 | Foreign Street Address | 453 | 35 | AN | |
| 0080 | Address Line 2 | 488 | 35 | AN | Not Used |
| 0085 | City | 523 | 22 | AN | |
| 0087 | Foreign City State or Province | 545 | 35 | AN | |
| 0090 | City Code | 580 | 5 | N | Not Used |
| 0095 | State Abbreviation | 585 | 2 | A | |
| 0098 | Foreign Country | 587 | 22 | A | |
| 0100 | Zip Code | 609 | 12 | N | |
| 0105 | County | 621 | 20 | A | Not Used |
| 0110 | County Code | 641 | 5 | N | Not Used |
| 0115 | Telephone Number (Primary Daytime) | 646 | 12 | AN | nnn-nnn-nnnn |
| 0120 | Primary TP Signature | 658 | 5 | N | PIN Use Only |
| 0125 | Spouse Signature | 663 | 5 | N | PIN Use Only |
| 0126 | ERO EFIN/PIN | 668 | 11 | N | |

Consistency Section

| | | | | | |
|------|----------------------------------|-----|----|---|---|
| 0150 | Federal Filing Status | 679 | 1 | N | RET 1040 Sequence 130 |
| 0155 | Total Federal Exemptions | 680 | 2 | N | RET 1040 Sequence 355 |
| 0160 | Wages, Salaries, Tips | 682 | 12 | M | RET 1040 Sequence 375 |
| 0165 | Taxable Interest | 694 | 12 | M | RET 1040 Sequence 380 |
| 0170 | Tax Exempt Interest | 706 | 12 | M | RET 1040 Sequence 385 |
| 0175 | Dividend Income Dividends | 718 | 12 | M | RET 1040 Sequence 394 |
| 0180 | State Tax Refund | 730 | 12 | M | RET 1040 Sequence 420 |
| 0185 | Taxable Social Security Benefits | 742 | 12 | M | RET 1040 Sequence 557 |
| 0190 | Keogh Plan and SEP Deductions | 754 | 12 | M | RET 1040 Sequence 650 |
| 0195 | Federal Adjusted Gross Income | 766 | 12 | M | RET 1040 Sequence 750 |
| 0200 | Standard/Itemized Deductions | 778 | 12 | M | RET 1040 Sequence 789 |
| 0205 | Earned Income Credit | 790 | 12 | M | RET 1040 Sequence 1180/511 Schedule F Line 1 |

Alphanumeric Section

| | | | | | |
|------|----------------------------|-----|----|----|--|
| 0300 | Preparer Information | 802 | 80 | AN | |
| | a) Software Developer Code | 802 | 10 | AN | |

| | | | | | |
|------|---|------|----|----|--|
| | b) Paid Preparer Name | 812 | 31 | AN | RET 1040 Sequence 1340 |
| | c) Preparer Phone Number | 843 | 10 | AN | |
| | d) Non-Paid Preparer | 853 | 13 | AN | RET 1040 Sequence 1338 |
| | e) Preparer State EIN | 866 | 16 | AN | |
| 0305 | Miscellaneous Information | 882 | 80 | AN | |
| | aa) Form Type | 882 | 1 | AN | Blank: Form 511 |
| | ab) Year Spouse Died | 883 | 2 | AN | 10, 11 or blank |
| | ac) Filing Status | 885 | 1 | AN | 1-5 (same as 1040) |
| | ad) Residency Status | 886 | 1 | AN | R: Resident Returns |
| | ae) Not Used | 887 | 1 | AN | Blank |
| | af) Not Used | 888 | 1 | AN | Blank |
| | ag) Exemption: Self/Regular | 889 | 1 | AN | X or blank |
| | ah) Exemption: Self/Special | 890 | 1 | AN | X or blank |
| | ai) Exemption: Self/Blind | 891 | 1 | AN | X or blank |
| | aj) Exemption: Spouse/Regular | 892 | 1 | AN | X or blank |
| | ak) Exemption: Spouse/Special | 893 | 1 | AN | X or blank |
| | al) Exemption: Spouse/Blind | 894 | 1 | AN | X or blank |
| | am) Exemptions: Self | 895 | 1 | N | 0 – 3 |
| | an) Exemptions: Spouse | 896 | 1 | N | 0 – 3 |
| | ao) Exemptions: Children | 897 | 2 | N | 00 – 99 |
| | ap) Exemptions: Other | 899 | 2 | N | 00 – 99 |
| | aq) Exemptions: Total | 901 | 2 | N | 00 – 99 |
| | ar) Itemized Deductions | 903 | 1 | AN | Y or N |
| | as) Rate Schedule | 904 | 1 | AN | M or N |
| | at) Free File Indicator | 905 | 1 | AN | X or Blank |
| | au) Not Used | 906 | 1 | AN | Blank |
| | av) OTC Contact Preparer | 907 | 1 | AN | Y or N |
| | aw) Primary Occupation | 908 | 15 | AN | |
| | ax) Spouse's Occupation | 923 | 15 | AN | |
| | ay) Over 65 – Self | 938 | 1 | AN | X or blank |
| | az) Over 65 – Spouse | 939 | 1 | AN | X or blank |
| | ba) Qualified Farmer | 940 | 1 | AN | X or blank |
| | bb) Filler | 941 | 1 | AN | Blank |
| | bc) 538S Disability Flag | 942 | 1 | AN | X or blank |
| | bd) 511CR Credit Code #1 | 943 | 2 | AN | 01-02, 3a, 3b, 04-45 or blank or 99 (See Footnote 1) |
| | be) Farm Income Averaging/Health Savings Account additional 10% Tax | 945 | 1 | N | 1 or 2 |
| | bf) Annualized Estimated Payments | 946 | 1 | AN | Y or N |
| | bg) Federal Filing Exemption | 947 | 1 | AN | X or blank (See Footnote 2) |
| | bh) Other adjustment type | 948 | 2 | AN | See Instructions |
| | bi) Filler | 950 | 1 | AN | Blank |
| | bj) Taxpayer Deceased | 951 | 1 | AN | Blank, P, S, or B (See Footnote 4) |
| | bk) 511CR Credit Code #2 | 952 | 2 | N | (See Footnote 1) |
| | bl) 511 CR Credit Code #3 | 954 | 2 | N | (See Footnote 1) |
| | bm) Type of addition for 511 Schedule B Line 8 | 956 | 2 | N | 01-05, or blank or 99 |
| | bn) Other Deduction Type | 958 | 2 | AN | See Instructions (can be 99) |
| | bo) Filler | 960 | 2 | AN | Blank |
| 0310 | Credit for Tax Paid to Another State #1 | 962 | 80 | | 511-TX #1 |
| | a) Other State Tax Paid | 962 | 12 | M | 511-TX Line 6 |
| | b) Okla. Tax Liability | 974 | 12 | M | 511-TX Line 4 |
| | c) Other State Net Income | 986 | 12 | M | 511-TX Line 1 |
| | d) Okla. Adj. Gross Income | 998 | 12 | M | 511-TX Line 2 |
| | e) Limitation Amount | 1010 | 12 | M | 511-TX Line 5 |
| | f) Other State Tax Credit | 1022 | 12 | M | 511-TX Line 7 |
| | g) Primary/Secondary/Both | 1034 | 1 | A | 'P', 'S', or 'B' |
| | h) Other State Code | 1035 | 2 | A | See Appendix A |

| | | | | | |
|------|--|------|----|----|---------------------|
| | i) Filler | 1037 | 5 | | Blank |
| 0315 | Credit for Tax Paid to Another State #2 (see layout for field 0310) | 1042 | 80 | | 511-TX #2 |
| 0320 | Credit for Tax Paid to Another State #3 (see layout for field 0310) | 1122 | 80 | | 511-TX #3 |
| 0325 | Alphanumeric Field 6 | 1202 | 80 | AN | |
| a) | Added Field 325a 511 Schedule A, Line3, Retirement Claim Number: Taxpayer | 1202 | 11 | AN | |
| b) | Added Field 325a 511 Schedule A, Line3, Retirement Claim Number: Spouse | 1213 | 11 | AN | |
| c) | 511 Line 4 description: Describe (4a) | 1224 | 30 | AN | |
| d) | Filler | 1254 | 28 | AN | Blank |
| 0330 | Dates of Death and Physical Address of Form 538-S if applicable | 1282 | 80 | AN | |
| a) | Date of Death -Taxpayer | 1282 | 8 | N | 'YYYYMMDD' or blank |
| b) | Date if Death - Spouse | 1290 | 8 | N | 'YYYYMMDD' or blank |
| c) | Physical Address – Address Line | 1298 | 30 | AN | |
| d) | Physical Address - City | 1328 | 15 | AN | |
| e) | Physical Address - State | 1343 | 2 | AN | |
| f) | Physical Address – Zip Code | 1345 | 9 | N | |
| g) | Filler | 1354 | 8 | AN | Blank |

Signed Numeric Section

| | | | | | |
|------|---|------|----|---|--|
| 0350 | Federal Adjusted Gross Income | 1362 | 12 | M | 511 Line 1 |
| 0355 | US Govt. Obligation Interest | 1374 | 12 | M | 511 Schedule A Line 1 |
| 0360 | U.S. Railroad Retirement Board Benefits | 1386 | 12 | M | 511 Schedule A Line 7 |
| 0365 | Other Subtractions from FAGI | 1398 | 12 | M | 511 Schedule A Line 13 |
| | | | | | For Deduction Type: See Field 305 bn. |
| 0370 | Total Subtractions from FAGI | 1410 | 12 | M | 511 Line 2/511 Schedule A Line 14 |
| 0375 | FAGI after Subtractions | 1422 | 12 | M | 511 Line 3 |
| 0380 | Out of State Income | 1434 | 12 | M | 511 Line 4 |
| 0385 | Oklahoma Depletion | 1446 | 12 | M | 511 Schedule A Line 8 |
| 0390 | State & Local Bond Interest | 1458 | 12 | M | 511 Schedule B Line 1 |
| 0395 | Out of State Losses | 1470 | 12 | M | 511 Schedule B Line 2 |
| 0400 | Total Additions to OAGI | 1482 | 12 | M | 511 Line 6/511 Schedule B Line 9 |
| 0405 | Deductions | 1494 | 12 | M | 511 Line 10 or 511 Schedule D Line 1 |
| 0410 | Exemptions | 1506 | 12 | M | 511 Line 11 |
| 0415 | Total Deductions/Exemptions | 1518 | 12 | M | 511 Line 12/511 Schedule D Line 5 |
| 0420 | 511CR Credit #2 | 1530 | 12 | M | (See Footnote 1) |
| 0425 | Federal Child Care Credit | 1542 | 12 | M | 511 Schedule E Line 1 |
| 0430 | Okla. Adjusted Gross Income | 1554 | 12 | M | 511 Line 7 |
| 0435 | Partial Military Pay Exclusion | 1566 | 12 | M | 511 Schedule C Line 1 |
| 0440 | Qualifying Disability Deduction | 1578 | 12 | M | 511 Schedule C Line 2 |
| 0445 | Political Contributions | 1590 | 12 | M | 511 Schedule C Line 3 |
| 0450 | Qualified Interest Exclusion | 1602 | 12 | M | 511 Schedule C Line 4 |
| 0455 | Total Exclusions from OAGI | 1614 | 12 | M | 511 Line 8/511 Schedule C Line 8 |
| 0460 | Okla. Income after Adjustments | 1626 | 12 | M | 511 Line 9 |
| 0465 | Deductions and Exemptions | 1638 | 12 | M | 511 Line 12 |
| 0470 | Oklahoma Taxable Income | 1650 | 12 | M | 511 Line 13 |
| 0475 | Civil Service Retirement | 1662 | 12 | M | 511Schedule A Line 3 |
| 0480 | Recapture of Contributions to Oklahoma | 1674 | 12 | M | 511Schedule B Line 7 |

| | | | | | | |
|------|--|------|----|---|--|--|
| | College Savings Plan | | | | | |
| 0485 | Oklahoma Income Tax | 1686 | 12 | M | 511 Line 14 | |
| 0490 | Oklahoma Child Care/Child Tax Credit | 1698 | 12 | M | 511 Line 15/511 Schedule E Line 7 | |
| 0495 | Other State Income Tax Credit | 1710 | 12 | M | 511 Line 16 | |
| 0500 | Oklahoma Leukemia and Lymphoma Fund | 1722 | 12 | M | 511 Schedule G Line 7 | |
| 0505 | Oklahoma Net Operating Loss | 1734 | 12 | M | 511 Schedule A Line 9 | |
| 0510 | Other Credits (OTC 511CR)/511CR Credit #1 | 1746 | 12 | M | 511 Line 17/511CR Credit #1 (See Footnote 1) | |
| 0515 | Exempt Tribal Income | 1758 | 12 | M | 511 Schedule A Line 10 | |
| 0520 | Oklahoma Income Tax Balance | 1770 | 12 | M | 511 Line 18/19 | |
| 0525 | Oklahoma Income Tax Withheld | 1782 | 12 | M | 511 Line 23 | |
| 0530 | Oklahoma Estimated Payments | 1794 | 12 | M | 511 Line 24 | |
| 0535 | Tax Payments with Extension | 1806 | 12 | M | 511 Line 25 | |
| 0540 | Not Used | 1818 | 12 | M | Blank | |
| 0545 | Low Income Property Tax Credit | 1830 | 12 | M | 511 Line 26 | |
| 0550 | Sales Tax Relief Credit | 1842 | 12 | M | 511 Line 27 | |
| 0555 | Total Tax Payments & Credits | 1854 | 12 | M | 511 Line 29 | |
| 0560 | Income Tax Overpayment | 1866 | 12 | M | 511 Line 30 | |
| 0565 | Credit to Estimated Tax | 1878 | 12 | M | 511 Line 31 | |
| 0570 | Oklahoma Wildlife Diversity Program | 1890 | 12 | M | 511 Schedule G Line 1 | |
| 0575 | Low Income Health Care Fund | 1902 | 12 | M | 511 Schedule G Line 2 | |
| 0580 | Support of Folds of Honor Scholarship Program | 1914 | 12 | M | 511 Schedule G Line 9 | |
| 0585 | Oklahoma Breast and Cervical Cancer Program | 1926 | 12 | M | 511 Schedule G Line 3 | |
| 0590 | Gains from Sale of Exempt Government Obligations | 1938 | 12 | M | 511 Schedule A Line 11 | |
| 0595 | Oklahoma Refund Amount | 1950 | 12 | M | 511 Line 34 | |
| 0600 | Income Tax Due | 1962 | 12 | M | 511 Line 35 | |
| 0605 | Underpayment of Estimated Tax | 1974 | 12 | M | 511 Line 38 | |
| 0610 | Delinquent Tax Payment | 1986 | 12 | M | 511 Line 39 | |
| 0615 | Income Tax Balance Due | 1998 | 12 | M | 511 Line 40 | |
| 0620 | Federal Child Tax Credit | 2010 | 12 | M | 511 Schedule E Line 3 | |
| 0625 | Lump Sum Distributions | 2022 | 12 | M | 511 Schedule B Line 3 | |
| 0630 | Federal Net Operating Loss | 2034 | 12 | M | 511 Schedule B Line 4 | |
| 0635 | Recapture Depletion Lease Bonus | 2046 | 12 | M | 511 Schedule B Line 5 | |
| 0640 | Miscellaneous: Other Additions | 2058 | 12 | M | 511 Schedule B Line 8 | |
| 0645 | Additions to FAGI | 2070 | 12 | M | 511 Line 6 | |
| 0650 | 511CR Credit #3 | 2082 | 12 | M | See Footnote 1 | |
| 0655 | Not Used | 2094 | 12 | M | Blank | |
| 0660 | Other Adjustments | 2106 | 12 | M | 511 Schedule C Line 7 | |

Gross Household Income (538-H Part Two/538-S Part 3)

| | | | | | |
|------|--|------|----|---|---------------------------------------|
| 0665 | Wages, Salaries, Fees, etc. | 2118 | 12 | M | H/S Line 1 |
| 0670 | Business and Farm Income | 2130 | 12 | M | H/S Line 12 |
| 0675 | Interest and Dividend Income Received | 2142 | 12 | M | H/S Line 2 |
| 0680 | Social Security and Medicare Payments | 2154 | 12 | M | H/S Line 4 |
| 0685 | Nontaxable Sources of Income | 2166 | 12 | M | H/S Line 10 |
| 0690 | Railroad Retirement Benefits | 2178 | 12 | M | H/S Line 5 |
| 0695 | Other Pensions and Annuities and IRAs | 2190 | 12 | M | H/S Line 6 |
| 0700 | Not Used | 2202 | 12 | M | Blank |
| 0705 | Eastern Red Cedar Revolving Fund | 2214 | 12 | M | 511 Schedule G Line 13 or 511 Line 36 |
| 0710 | Alimony | 2226 | 12 | M | H/S Line 7 |
| 0715 | Expenses Incurred for Child Care Programs | 2238 | 12 | M | 511 Schedule B Line 6 |
| 0720 | Contributions to an Oklahoma College Savings Account | 2250 | 12 | M | 511 Schedule C Line 6 |

| | | | | | |
|------|---|------|----|---|--|
| 0725 | Unemployment Benefits | 2262 | 12 | M | H/S Line 8 |
| 0730 | Earned Income Credit | 2274 | 12 | M | H/S Line 9 |
| 0735 | Dependent's Income | 2286 | 12 | M | H/S Line 3 |
| 0740 | Other Income | 2298 | 12 | M | H/S Line 13 |
| 0745 | Total Household Income | 2310 | 12 | M | H/S Line 14 |
| 0750 | Homestead Real Estate Taxes | 2322 | 12 | M | H Part 3 Line 15 |
| 0755 | Property Tax Credit | 2334 | 12 | M | H Part 3 Line 17 |
| 0760 | Sales Tax Credit | 2346 | 12 | M | S Line 15 |
| 0765 | Government Retirement | 2358 | 12 | M | 511 Schedule A Line 5 |
| 0770 | Social Security Benefits | 2370 | 12 | M | 511 Schedule A Line 2 |
| 0775 | Not Used | 2382 | 12 | M | Blank |
| 0780 | Qualified Adoption Expense | 2394 | 12 | M | 511 Schedule C Line 5 |
| 0785 | Retirement Exclusion | 2406 | 12 | M | 511 Schedule A Line 6 |
| 0790 | Not Used | 2418 | 12 | M | Blank |
| 0795 | Oklahoma Earned Income Credit | 2430 | 12 | M | 511 Line 28/511 Schedule F Line 4 |
| 0800 | Support of Programs for Regional Food Banks | 2442 | 12 | M | 511 Schedule G Line 8 |
| 0805 | Income from Rental, Royalties, Partnerships, Estates, Trusts, or Gains from the Sale of Property | 2454 | 12 | M | H/S Line 11 |
| 0810 | Not Used | 2466 | 12 | M | Blank |
| 0815 | Support Oklahoma Honor Flights | 2478 | 12 | M | 511 Schedule G Line 12 |
| 0820 | Use Tax Amount | 2490 | 12 | M | 511 Line 20 |
| 0825 | Not Used | 2502 | 12 | M | Blank |
| 0830 | Not Used | 2514 | 12 | M | Blank |
| 0835 | Not Used | 2526 | 12 | M | Blank |
| 0840 | Y.M.C.A. Youth and Government Program | 2538 | 12 | M | 511 Schedule G Line 10 |
| 0845 | Not Used | 2550 | 12 | M | Blank |
| 0850 | Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children | 2562 | 12 | M | 511 Schedule G Line 4 |
| 0855 | Oklahoma Pet Overpopulation Fund | 2574 | 12 | M | 511 Schedule G Line 5 |
| 0860 | Business Activity Tax | 2586 | 12 | M | 511 Line 21 |
| 0865 | Oklahoma Capital Gain Deduction | 2598 | 12 | M | 511 Schedule A Line 12 |
| 0870 | Multiple Sclerosis Society Fund | 2610 | 12 | M | 511 Schedule G Line 11 |
| 0875 | Support of the Oklahoma National Guard | 2622 | 12 | M | 511 Schedule G Line 6 |
| 0880 | Military Retirement | 2634 | 12 | M | 511 Schedule A Line 4 |
| 0885 | Support of Domestic Violence and Sexual Assault Services | 2646 | 12 | M | 511 Schedule G Line 14 |
| 0890 | Support of Volunteer Fire Departments | 2658 | 12 | M | 511 Schedule G Line 15 |
| 0895 | Oklahoma Lupus Revolving Fund | 2670 | 12 | M | 511 Schedule G Line 16 |
| 0900 | Oklahoma Sports Eye Safety Program | 2682 | 12 | M | 511 Schedule G Line 17 |
| 0905 | Historic Greenwood District Music Festival Fund | 2694 | 12 | M | 511 Schedule G Line 18 |
| 0910 | Public School Classroom Support Fund | 2706 | 12 | M | 511 Schedule G Line 19 or 511 Line 37 |
| | Fields 0915-0925 Not Used | 2718 | 36 | M | Blank |
| | Record Terminus | 2754 | 1 | | “#” |

OKLAHOMA FORM 511-BAT RECORD LAYOUT

| <u>Field</u> | <u>Identification</u> | <u>Line</u> | <u>Len</u> | <u>Type</u> | <u>Field Description</u> |
|----------------------------|---|-------------|------------|-------------|--|
| Header Section | | | | | |
| | Byte Count | | 4 | N | "nnnn" Number of bytes. Required in variable format |
| | Start of Record Sentinel | | 4 | | "!!!!" Required |
| | Record ID Type | | 6 | | "FRM●●●" Required |
| | Form Number | | 6 | | "511BAT" Required |
| | Page Number | | 5 | | "PG01●" Required |
| | Taxpayer Identification Number | | 9 | N | Primary SSN |
| | Filler | | 1 | A | Blank |
| | Form Occurrence Number | | 7 | N | "0000001" Required |
| 511-BAT Information | | | | | |
| 0050 | Social Security Number | | 9 | N | |
| 0052 | First Name | | 16 | AN | |
| 0054 | Middle Initial | | 1 | AN | |
| 0056 | Last Name | | 32 | AN | |
| 0110 | Mailing Address – Address Line | | 35 | AN | |
| 0112 | Mailing Address – City | | 22 | AN | |
| 0114 | Mailing Address – State | | 2 | A | |
| 0116 | Mailing Address – Zip Code | | 9 | N | |
| 0600 | NAICS Code | | 6 | N | |
| 0610 | Began Doing Business Check Box | | 1 | A | X or Blank |
| 0620 | Total Revenue | 1 | 12 | M | |
| 0630 | Allowable Ordinary Trade or Business Expenses | 2 | 12 | M | |
| 0640 | Net Revenue | 3 | 12 | M | |
| | Record Terminus | | 1 | | Value "\$" |

FOOTNOTES

Footnote #1: Fields 0305bd, 0305bk, 0305bl and 0510, 0420, 0650 are used to capture three lines claimed on the 511CR. The first line amount is stored in Field 0510 and the line number stored in Field 0305bd. The second line amount is stored in Field 0420 and the code number stored in Field 0305bk. The third line amount is stored in Field 0650 and the code number stored in Field 0305bl. For example, a taxpayer qualifies for a Credit for Energy Assistance Fund Contribution (line 8) in the amount of \$300.00, a Credit for Tourism Development (line 16) in the amount of \$200.00, a Film or Music Project Credit (line 28) in the amount of \$500.00. In this case the record would have a '08' in Field 0305bd and '00000000300 ' in Field 0510, a '16' in Field 0305bk and '00000000200 ' in Field 0420, and a '28' in Field 0305bl and '00000000500 ' in Field 0650.

In the case where a taxpayer can claim four (4) or more lines on form 511CR, field 0510 should contain the total of all lines on the form and field 0305bd should set to "99".

Footnote #2: Field 0305bg is used to indicate the taxpayer was not required to file a Federal return and is filing for a refund of Oklahoma withholding.

Footnote #3: Field 0027 is used to indicate an ACH Debit's Effective Date. It is in 'YYYYMMDD' format. Holidays and weekends are not valid effective dates. The effective date must be at least three business days after the filing date - any effective date not satisfying this requirement is unacceptable. Returns electronically filed on April 20, 2013 with an effective date of April 25, 2013 will be considered timely filed and paid.

For example, a taxpayer files on February 11, 2013, the earliest effective date is February 14, 2013 (field 0027 would contain "20130214").

As a second example, a taxpayer files on April 19, 2013, the earliest effective date is April 24, 2012 (field 0027 would contain "20130424"). This return will be considered as timely filed and paid. The taxpayer will not incur any interest or penalty.

Footnote #4: Field 0305bj is used to indicate decedent status of the taxpayer(s) filing the return. Allowable values are:

- Blank - Neither taxpayer is deceased
- P - Primary taxpayer is deceased
- S - Secondary taxpayer is deceased
- B - Primary and Secondary taxpayers are deceased.

APPENDIX A: STANDARD USPS STATE ABBREVIATIONS & ZIP CODES

| <u>State</u> | <u>Abbr.</u> | <u>Zip Code</u> | <u>State</u> | <u>Abbr.</u> | <u>Zip Code</u> |
|----------------------|--------------|---------------------------------------|----------------|--------------|---------------------------------------|
| Alabama | AL | 350nn-369nn | Nebraska | NE | 680nn-693nn |
| Alaska | AK | 995nn-999nn | Nevada | NV | 889nn-898nn |
| Arizona | AZ | 850nn-865nn | New Hampshire | NH | 030nn-038nn |
| Arkansas | AR | 716nn-729nn, 75502 | New Jersey | NJ | 070nn-089nn |
| California | CA | 900nn-908nn, 910nn-961nn | New Mexico | NM | 870nn-884nn |
| Colorado | CO | 800nn-816nn | New York | NY | 004nn-005nn, 06390, 100nn-149nn |
| Delaware | DE | 197nn-199nn | North Carolina | NC | 270nn-289nn |
| District of Columbia | DC | 200nn-205nn | North Dakota | ND | 580nn-588nn |
| Florida | FL | 302nn,342nn, 346nn-347nn, 349nn | Ohio | OH | 430nn-459nn |
| Georgia | GA | 300nn-319nn, 399nn | Oklahoma | OK | 730nn-732nn, 734nn-749nn |
| Hawaii | HI | 967nn-968nn | Oregon | OR | 970nn-979nn |
| Idaho | ID | 832nn-838nn | Pennsylvania | PA | 150nn-196nn |
| Illinois | IL | 600nn-629nn | Rhode Island | RI | 028nn-029nn |
| Indiana | IN | 460nn-479nn | South Carolina | SC | 290nn-299nn |
| Iowa | IA | 500nn-528nn | South Dakota | SD | 570nn-577nn |
| Kansas | KS | 660nn-679nn | Tennessee | TN | 370nn-385nn |
| Kentucky | KY | 400nn-427nn, 45275 | Texas | TX | 733nn,73949, 750nn-799nn |
| Louisiana | LA | 700nn-714nn, 71749 | Utah | UT | 840nn-847nn |
| Maine | ME | 03801, 039nn-049nn | Vermont | VT | 050nn-054nn, 056nn-059nn |
| Maryland | MD | 20331, 206nn-219nn | Virginia | VA | 20041, 20301,20370, 220nn-246nn |
| Massachusetts | MA | 010nn-027nn, 055nn | Washington | WA | 986nn, 988nn-994nn |
| Michigan | MI | 480nn-499nn | West Virginia | WV | 247nn-268nn |
| Minnesota | MN | 550nn-567nn | Wisconsin | WI | 49936, 530nn-549nn |
| Mississippi | MS | 386nn-397nn | Wyoming | WY | 820nn-831nn |
| Missouri | MO | 630nn-658nn | APO or FPO | AA | 340nn |
| Montana | MT | 590nn-599nn | APO or FPO | AE | 090nn-098nn |
| | | | APO or FPO | AP | 962nn-966nn |

APPENDIX B: ACCEPTABLE CHARACTER SETS

| Symbol | ---- ASCII ---- | | -- EBCDIC -- | | Symbol | ---- ASCII ---- | | -- EBCDIC -- | |
|--------|-----------------|-----|--------------|-----|--------|-----------------|-----|--------------|-----|
| | Hex | Dec | Hex | Dec | | Hex | Dec | Hex | Dec |
| Blank | 20 | 32 | 40 | 064 | G | 47 | 71 | C7 | 199 |
| ! | 21 | 33 | 5A | 090 | H | 48 | 72 | C8 | 200 |
| # | 23 | 35 | 7B | 123 | I | 49 | 73 | C9 | 201 |
| % | 25 | 37 | 6C | 108 | J | 4A | 74 | D1 | 209 |
| & | 26 | 38 | 50 | 080 | K | 4B | 75 | D2 | 210 |
| * | 2A | 42 | 5C | 092 | L | 4C | 76 | D3 | 211 |
| - | 2D | 45 | 60 | 096 | M | 4D | 77 | D4 | 212 |
| / | 2F | 47 | 61 | 097 | N | 4E | 78 | D5 | 213 |
| 0 | 30 | 48 | F0 | 240 | O | 4F | 79 | D6 | 214 |
| 1 | 31 | 49 | F1 | 241 | P | 50 | 80 | D7 | 215 |
| 2 | 32 | 50 | F2 | 242 | Q | 51 | 81 | D8 | 216 |
| 3 | 33 | 51 | F3 | 243 | R | 52 | 82 | D9 | 217 |
| 4 | 34 | 52 | F4 | 244 | S | 53 | 83 | E2 | 226 |
| 5 | 35 | 53 | F5 | 245 | T | 54 | 84 | E3 | 227 |
| 6 | 36 | 54 | F6 | 246 | U | 55 | 85 | E4 | 228 |
| 7 | 37 | 55 | F7 | 247 | V | 56 | 86 | E5 | 229 |
| 8 | 38 | 56 | F8 | 248 | W | 57 | 87 | E6 | 230 |
| 9 | 39 | 57 | F9 | 249 | X | 58 | 88 | E7 | 231 |
| < | 3C | 60 | 4C | 076 | Y | 59 | 89 | E8 | 232 |
| A | 41 | 65 | C1 | 193 | Z | 5A | 90 | E9 | 233 |
| B | 42 | 66 | C2 | 194 | \$ | 5B | 91 | 5B | 091 |
| C | 43 | 67 | C3 | 195 | [| 5B | 91 | AD | 173 |
| D | 44 | 68 | C4 | 196 |] | 5D | 93 | BD | 189 |
| E | 45 | 69 | C5 | 197 | { | 7B | 123 | C0 | 192 |
| F | 46 | 70 | C6 | 198 | } | 7D | 125 | D0 | 208 |

APPENDIX C: OKLAHOMA TAX RATE SCHEDULES

OTC Form 511, Line 14

Schedule M: (Filing Status 2, 4, or 5)
Married Filing Jointly, Head of Household, or
Qualifying Widow(er)

Schedule N: (Filing Status 1 or 3)
Single or Married Filing Separately

| <u>Taxable Income</u> | | <u>Oklahoma Income Tax</u> | | <u>Taxable Income</u> | | <u>Oklahoma Income Tax</u> | |
|-----------------------|-----|----------------------------|--------|-----------------------|-----|----------------------------|-------|
| 0 - 2,000 | Pay | 0.00 + 0.5% over | 0 | 0 - 1,000 | Pay | 0.00 + 0.5% over | 0 |
| 2,000 - 5,000 | Pay | 10.00 + 1.0% over | 2,000 | 1,000 - 2,500 | Pay | 5.00 + 1.0% over | 1,000 |
| 5,000 - 7,500 | Pay | 40.00 + 2.0% over | 5,000 | 2,500 - 3,750 | Pay | 20.00 + 2.0% over | 2,500 |
| 7,500 - 9,800 | Pay | 90.00 + 3.0% over | 7,500 | 3,750 - 4,900 | Pay | 45.00 + 3.0% over | 3,750 |
| 9,800 - 12,200 | Pay | 159.00 + 4.0% over | 9,800 | 4,900 - 7,200 | Pay | 79.50 + 4.0% over | 4,900 |
| 12,200 - 15,000 | Pay | 255.00 + 5.0% over | 12,200 | 7,200 - 8,700 | Pay | 171.50 + 5.0% over | 7,200 |
| 15,000 - over | Pay | 395.00 + 5.25% over | 15,000 | 8,700 - over | Pay | 246.50 + 5.25% over | 8,700 |

Note: Round all tax calculations to the nearest whole dollar amount.