

State of Oklahoma Claim for Credit/Refund of Sales Tax



Taxpayer's Social Security Number:

If died in 2023 or 2024, enter date of death:

Instructions on page 3. Please read carefully as an incomplete form may delay your refund.

FORM

538-S

2023

Spouse's Social Security Number:

If died in 2023 or 2024, enter date of death:

Taxpayer's First Name	Middle Initial	Last Name	Spouse's First Name (If a Joint Return)	Middle Initial	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Mailing Address (Number and street, including apartment number, or rural route)			City	State	ZIP
<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>

PART 1: TAXPAYER INFORMATION

Physical Address in 2023 (If different than shown in mailing address section):

Place an 'X' if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof)

Place an 'X' if you or your spouse are 65 years of age or over Oklahoma resident for the entire year? yes no

PART 2: DEPENDENT Note: Do not enter the taxpayer or spouse as a dependent.

1. Dependents <small>(first name, middle initial, last name) If you have additional dependents, provide schedule.</small>	See Instructions			5. Yearly Income
	2. Age	3. Social Security Number	4. Relationship	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

EXEMPTION INFORMATION QUALIFIED EXEMPTIONS...

- 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 2023.

See "Total gross household income" definition on page 3 for examples of income.

- 1 Enter total wages, salaries, fees, commissions, bonuses, and tips (including **nontaxable** income from your W-2s)
- 2 Enter total interest and dividend income received
- 3 Total of all dependents' income (from Part 2, column 5).....
- 4 Social Security payments (total including Medicare)
- 5 Railroad Retirement benefits
- 6 Other pensions, annuities and IRAs
- 7 Alimony
- 8 Unemployment benefits

YEARLY INCOME	
YOU MAY NOT ENTER NEGATIVE AMOUNTS.	
1	<input type="text"/> 00
2	<input type="text"/> 00
3	<input type="text"/> 00
4	<input type="text"/> 00
5	<input type="text"/> 00
6	<input type="text"/> 00
7	<input type="text"/> 00
8	<input type="text"/> 00



Name(s) Shown on Form 538-S: _____

Your Social Security Number: _____

PART 3: GROSS INCOME: Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2023.

See "Total gross household income" definition on page 3 for examples of income.

- 9 Earned Income Credit (EIC) received in 2023.....
- 10 Nontaxable sources of income (specify) _____
- 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)....
- 12 Enter **gross** (positive) income from business and farm (provide Federal return including schedules).....
- 13 Other income-including income of others living in your household (specify)_____
- 14 **Total gross household income** (Add lines 1-13).....

YEARLY INCOME	
YOU MAY NOT ENTER NEGATIVE AMOUNTS.	
9	00
10	00
11	00
12	00
13	00
14	00

If line 14 is over income limits shown in steps 2 and 3 on page 3, no credit is allowed.

PART 4: SALES TAX CREDIT COMPUTATION (For households with gross income below allowable limits, see steps 2 and 3 on page 3.)

15 Total qualified exemptions claimed in Box D on page 1 x \$40 (credit claimed).....

15 00

DIRECT DEPOSIT OPTION: For those NOT filing a Form 511. See page 3 for Refund Information.

If you are filing a Form 511, carry the credit to Form 511, line 25.

Refund Note: For Direct Deposit, verify your account and routing numbers are correct. If your direct deposit fails to process, you will receive a debit card. You can also choose to receive either a debit card or a paper check by placing an 'X' in the appropriate box below. **Note:** A minimum refund of \$10.00 is required to receive a paper check. If you request a paper check for an amount less than \$10.00, a debit card will be issued. If no options are selected, you will receive a debit card. Due to electronic banking rules, the Oklahoma Tax Commission (OTC) will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution you will be issued a paper check.

Send my refund as a: <input type="checkbox"/> Debit Card <input type="checkbox"/> Paper Check	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
	Direct Deposit my refund in my: <input type="checkbox"/> Checking Account Routing Number: <input type="text"/> <input type="checkbox"/> Savings Account Account Number: <input type="text"/>

If the OTC may discuss this return with your tax preparer, place an 'X' here:

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.

Taxpayer's Signature and Date	Spouse's Signature and Date
Occupation	Occupation

Preparer's Signature and Date

Notice

- Persons who have received Temporary Assistance for Needy Families (TANF) for any month in the year of 2023 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, 2023 to December 31, 2023.

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 12/31/2023.
- 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, 2023, 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 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, 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 (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 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.