

FORM **538-H 2004**

FOR OFFICE USE ONLY

**OKLAHOMA CLAIM FOR CREDIT OR REFUND OF PROPERTY TAX**

➔ This form is due on or before June 30, 2005.

Print first name, initial and last name (If joint return, give first name and initial of both)	Your Social Security Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Present home address (number and street, including apartment number or rural route)	Spouse's Social Security Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
City, State and Zip	Phone Number	<input type="text"/>							

**PART 1: QUALIFICATION QUESTIONS**

- A: Were you a resident of Oklahoma for all of the year? . . . . .  Yes  No — (if you marked "no" on line A, do not file this form)
- B: Are you or your spouse 65 or over? If no, answer question "C" . . . . .  Yes  No
- C: Were you totally disabled for the full year? (if yes, please submit proof) . . . . .  Yes  No } (if you marked "no" on both line B and C, do not file this form)
- D: Is an Oklahoma Income Tax return required for this year? . . . . .  Yes  No — **Note: If "yes" on line D, this claim MUST be enclosed with and credit claimed on Form 511.**

**PART 2: GROSS HOUSEHOLD INCOME (ROUND TO NEAREST DOLLAR)**

Enter gross income and assistance, taxable and nontaxable, received by ALL members of your household in the year 2004.

1. Enter total wages, salaries, fees, commissions, bonuses, and tips (including nontaxable income from your W-2) .....
2. Enter total interest and dividend income received .....
3. Total of all dependents' income .....
4. Social Security payments (total including Medicare) .....
5. Railroad Retirement benefits .....
6. Other pensions, annuities and IRAs .....
7. Alimony .....
8. Unemployment benefits .....
9. 2003 Earned Income Credit (EIC) received in 2004 and Advanced EIC received in 2004 .....
10. Nontaxable sources of income (specify) \_\_\_\_\_  
Examples of nontaxable sources of income are: Veteran's disability payments, worker's compensation, loss of time insurance, support money and public assistance (housing assistance, cash, etc.)
11. Enter **gross** income from rental, royalties, partnerships, estates and trusts, and gains from the sale or exchange of property (taxable and nontaxable) (enclose Federal return including schedules) ....
12. Enter **gross** business and farm income (enclose Federal return including schedules) .....
13. Other (specify) \_\_\_\_\_
14. Total gross household income (Add lines 1-13) If over \$12,000, stop, you don't qualify for the credit or refund.

Yearly Income		
You may not enter negative amounts		
1		00
2		00
3		00
4		00
5		00
6		00
7		00
8		00
9		00
10		00
11		00
12		00
13		00
14	<input type="text"/>	00

**PART THREE: GROSS HOUSEHOLD INCOME OF \$12,000 OR LESS**

15. Enter the amount of 2004 real estate taxes paid on your homestead.....  
**A copy of your tax bill must be enclosed with this claim form.**
16. To compute credit or refund allowable: Multiply the amount of total household income from part 2, line 14 \$ \_\_\_\_\_ X 1%. Enter result here.....
17. Amount of credit or refund, line 15 minus line 16 (not to exceed \$200).....
18. If you are required to file an Oklahoma Income Tax return, enter the amount from line 17 here and as a credit on Form 511.....
19. If you are NOT required to file an Oklahoma income tax return, enter the amount from line 17 here. (This amount will be refunded).....

15		00
16		00
17		00
18		00
19		00

**DIRECT DEPOSIT OPTION:** (for those not filing a Form 511) If you would like to have the amount shown on line 19 deposited directly into your checking or savings account, please complete this "Direct Deposit Option" section.

Yes! Please deposit my refund in my  checking account  savings account

Routing Number:  Account Number: |

Under penalty of perjury, I declare that the information contained in this document and any attachments is true and correct to the best of my knowledge and belief.

Claimant's Signature and Date \_\_\_\_\_ Spouse's Signature and Date \_\_\_\_\_

## INSTRUCTIONS FOR FORM 538-H

### PART TWO

For this form the "Gross Household Income" means the amount of income of every type, regardless of the source (except for gifts) received by ALL persons living in the same household, whether the income was taxable or not for income tax purposes. This includes pensions, annuities, social security, unemployment payments, veteran's disability compensation, school grants or scholarships, public assistance payments, alimony, support money, workmen's compensation, loss-of-time insurance payments, capital gains, and self-employment. If self-employed, enter the gross income from business, and enclose a copy of your Federal return, including all schedules and any other type of income received. (Lines 1 through 13.)

### PART THREE

Any person sixty-five (65) years of age or older or any totally disabled person who is the head of household, a resident of and domiciled in this state during the entire preceding calendar year and whose gross household income for such year does not exceed twelve thousand dollars (\$12,000) may file a claim for property tax relief on the amount of property taxes paid on the household occupied by such person during the preceding calendar year. Each head of household shall be allowed to file only one (1) claim per year.

The amount of any claim filed shall be for the amount of the property taxes paid by the claimant for the preceding calendar year which exceeds one percent (1%) of the total household income, but no claim for property tax relief shall exceed two hundred dollars (\$200).

All claims for relief in respect to property taxes shall be received by the Oklahoma Tax Commission on or before **June 30th** each year for property taxes paid for the preceding calendar year.

Claims for property tax relief filed shall be allowed as a direct tax credit on the taxpayer's individual income tax return filed for the calendar year involved. In all cases where claimants have no income tax liability, such claim, or any balance thereof, shall be paid out in the same manner and out of the same fund as refunds of income taxes.

## DEFINITION OF TERMS

- "Disabled Person" means a person unable to engage in any substantial gainful activity by reason of a medically determined physical or mental impairment which can be expected to last for a continuous period of twelve (12) months or more. Proof of disability may be established by certification by an agency of State Government, an insurance company or as may be required by the Oklahoma Tax Commission. Eligibility to receive disability benefits under the Federal Social Security Act shall constitute proof of disability.
- "Household" means any house, dwelling or other type of living quarters, and the real property thereof, occupied by the owner or joint owners as a residence, subject to Ad Valorem taxation.
- "Head of Household" means a person who as owner or joint owner maintained a home and furnished his own support for said home furnishings and other material necessities.
- "Property Taxes" means the Ad Valorem taxes on the household actually paid by the head of the household for the preceding calendar year. Do not include personal property taxes.

## MAILING AND ASSISTANCE

Mail your completed form to: Oklahoma Tax Commission • P.O. Box 26800 • Oklahoma City, OK 73126-0800  
If you have questions, please call (405) 521-3160 or in-state 1 (800) 522-8165, extension 13160.

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.