

GENERAL INSTRUCTIONS

- Every organization shall make a return for each year. Title 68 O.S. Section 2368.
- Parts 1 and 3 must be completed by all organizations. If you were required to file an annual information return with the Internal Revenue Service, enclose a copy of the information return; including any supporting schedules (e.g. Form 990, 990-EZ, 990-PF).
- Part 2 is to be completed by those organizations who have unrelated trade or business income. If you were required to file an income tax return with the Internal Revenue Service, enclose a copy of the tax return; including any supporting schedules (e.g. Form 990-T).
- The filing date shall be the same as required by the Internal Revenue Code.
- Exempt Organizations are subject to tax on unrelated business income. Title 68 O.S. Section 2359.
- Investment income of Exempt Organizations subject to Federal Excise tax is not subject to Oklahoma Income Tax; however, any income subject to Income tax under the Internal Revenue Code is subject to Oklahoma Income Tax.
- Complete the Oklahoma Statement of Unrelated Business Income and attach a schedule of any other taxable income.
- Total Unrelated Trade or Business Deductions includes the "specific deduction" allowed on the Federal return.
- If you do not have a Federal Identification Number, you may obtain one by visiting the IRS website at www.irs.gov or by calling the Internal Revenue Service at (800) 829-4933.

NOTE: If exempt organization is a trust, the following rates apply.

If taxable income is:	At least	But less than								
-0-	-	1,000	Pay	.....	1/2 of 1% of Taxable Income					.....
1,000	-	2,500	Pay	.....	5.00	+	1%	over	.....	1,000
2,500	-	3,750	Pay	.....	20.00	+	2%	over	.....	2,500
3,750	-	4,900	Pay	.....	45.00	+	3%	over	.....	3,750
4,900	-	7,200	Pay	.....	79.50	+	4%	over	.....	4,900
7,200	-	8,700	Pay	.....	171.50	+	5%	over	.....	7,200
8,700	-	over	Pay	.....	246.50	+	5.5%	over	.....	8,700

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

Mail to:**Oklahoma Tax Commission****P.O. Box 26800****Oklahoma City, Oklahoma 73126-0800****DONATIONS FROM REFUND****1 - Oklahoma Wildlife Diversity Program**

The Oklahoma Wildlife Diversity Program is funded primarily by concerned Oklahomans. All donations provide for a variety of projects, including research, wildlife observation activities, workshops, informational brochures and posters.

2 - Oklahoma Breast and Cervical Cancer Program

You may donate for the benefit of breast and cervical cancer early detection, public education and research. Your donation will be placed in a fund to be used for the purpose of funding programs to increase knowledge of breast and cervical cancer risk and prevention and to provide mammograms, pap tests and biopsies for low income women.

3 - Oklahoma Silver Haired Legislature and Alumni Association Programs

You may donate from your tax refund for the benefit of the Oklahoma Silver Haired Legislature and their Alumni Association activities. The Oklahoma Silver Haired Legislature was created in 1981 as a forum to educate senior citizens in the legislative process and to highlight the needs of older persons to the Oklahoma State Legislature.

DONATIONS FROM REFUND (CONTINUED)

4 - Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children

You may donate from your tax refund to support programs for volunteers to act as Court Appointed Special Advocates for abused or neglected children. Donations will be placed in the Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates. Monies will be expended by the Office of the Attorney General for the purpose of providing recruitment, training, and supervision of the special advocates. All Court Appointed Special Advocate programs in the state shall receive a portion of this money.

5 - Oklahoma Pet Overpopulation Fund

You may donate from your tax refund for the benefit of the Oklahoma Pet Overpopulation Fund. Monies placed in this fund will be expended by the Department of Agriculture, Food and Forestry for the purpose of developing educational programs on pet overpopulation and for implementing spay/neuter efforts in this state.

6 - Support of the Oklahoma National Guard

You have the opportunity to donate from your tax refund for the benefit of providing financial relief to qualified members of the Oklahoma National Guard and their families. Donations will be placed in the Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program. Monies, to assist Oklahoma National Guard members and their families with approved hardship expenses, will be expended by the Military Department.

7 - Oklahoma Leukemia and Lymphoma Fund

You have the opportunity to donate from your tax refund for the benefit of the Oklahoma Leukemia and Lymphoma Revolving Fund. Monies from the fund will be used by the State Department of Health for the purpose of supporting voluntary health agencies dedicated to curing Leukemia, Lymphoma, Hodgkin's Disease, and Myeloma and to improving the quality of life of patients and their families.

8 - Support of Programs for Regional Food Banks in Oklahoma

You may donate from your tax refund for the benefit of the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma (Oklahoma Food Banks). The Oklahoma Food Banks are the largest hunger-relief organizations in the state - distributing food to charitable and faith-based feeding programs throughout all 77 counties in Oklahoma. Your donation will be used to help provide food to the more than 500,000 Oklahomans at risk of hunger on a daily basis.

9 - Support of Folds of Honor Scholarship Program

You have the opportunity to donate from your tax refund to support the Folds of Honor Foundation. Folds of Honor is a 501(c)(3) charitable organization that provides post-secondary educational scholarships for children and spouses of military service men and women killed or disabled while serving in the war in Iraq or Afghanistan. If you are not receiving a refund, you may still donate. Mail your contribution to: Folds of Honor Foundation, 5800 North Patriot Drive, Owasso, OK 74055.

10 - Y.M.C.A. Youth and Government Program

You have the opportunity to donate up to \$25 from your tax refund for the benefit of the Oklahoma chapter of the Y.M.C.A. Youth and Government program. Monies donated will be expended by the State Department of Education for the purpose of providing grants to the Program so young people may be educated regarding government and the legislative process. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Education, YMCA Youth and Government Program, Fiscal Services, Rm 112, 2500 North Lincoln Boulevard, Oklahoma City, OK 73105-4599.

11 - Multiple Sclerosis Society Fund

You may donate, up to \$25, for the benefit of research toward a cure for Multiple Sclerosis. Your donation will be placed in a fund for the purpose of providing grants to the Multiple Sclerosis Society for purposes of mobilizing people and resources to drive research for a cure and to address the challenges of everyone affected by multiple sclerosis. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Health, Multiple Sclerosis Society Revolving Fund, P.O. Box 268823, Oklahoma City, Oklahoma, 73126-8823.

GET YOUR REFUND FASTER - USE DIRECT DEPOSIT!

Please complete the direct deposit box on the tax return if you want us to directly deposit the amount shown on the refund line of your return into your account at a bank or other financial institution instead of sending you a check.

- 1** Check the appropriate box as to whether the check will be going into a checking or savings account. Please keep in mind you will not receive notification of the deposit.
- 2** Fill out the routing number. The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check will be issued instead. Using the sample check shown below, the routing number is **120120012**.
- 3** Enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown below, the account number is **2020268620**.

Please Note: The Oklahoma Tax Commission is not responsible if a financial institution refuses a direct deposit. If a direct deposit is refused, a check will be issued to the address shown on your tax return. Also note, the Oklahoma Tax Commission will only issue one payment per bank account number. Therefore, if more than one refund is requested for direct deposit to the same bank account, the second and subsequent payments will be issued by paper check to the address shown on the tax return(s).

WARNING! Due to changes in the electronic banking rules, the Oklahoma Tax Commission will no longer allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution or have a foreign address on your income tax return, you will be issued a paper check. If you have an address with an APO or FPO, you are not considered to have a foreign address; your refund is eligible for direct deposit.

The image shows a sample check from Anyplace Bank. The check is addressed to Joe Smith and Susie Smith at 123 Main Street, Anyplace, OK 00000. The check is for the amount of \$1234. The routing number is 120120012 and the account number is 2020268620. The check is marked with 'SAMPLE' in large letters. A note at the bottom right states: 'Note: The routing and account numbers may appear in different places on your check.' Callouts with circles and lines point to the routing number (120120012) and the account number (2020268620) on the check.

Routing Number

Account Number

Note: The routing and account numbers may appear in different places on your check.