



# OKLAHOMA RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

Section 501(c) of the Internal Revenue Code

<b>PART 1</b>	For the year January 1 - December 31, 2013, or other taxable year beginning: <input type="text"/> , 2013 ending: <input type="text"/> , <input type="text"/>	<b>AMENDED RETURN!</b> If this is an Amended Return place an 'X' here <input type="checkbox"/> →

Name of Organization	
Address (number and street)	
City, State and ZIP	
Federal Employer Identification Number	Date Qualified for Tax Exempt Status

<b>OFFICE USE ONLY</b>
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**PART 2: STATEMENT OF UNRELATED BUSINESS TAXABLE INCOME** (Please read instructions on pages 2-4)

	Total Federal	Allocable Oklahoma
A. Total unrelated trade or business income - applicable Federal Form(s) 990		
B. Total unrelated trade or business deductions - applicable Fed. Form(s) 990		
C. Unrelated business taxable income - Enter here and on line 1 below		

**INCOME SUBJECT TO TAX**

1. Unrelated business taxable income - from statement above (allocable to Oklahoma) .....	1	00
2. Other net income - enclose schedule .....	2	00
3. Oklahoma taxable income (total of lines 1 and 2) .....	3	00

**TAX COMPUTATION**

4. Tax at 6% of line 3. If Trust - See Rate Schedule on page 2 and place an 'X' here:..... <input type="checkbox"/>	4	00
5. Amount paid on 2013 estimate .....	5	00
6. Oklahoma withholding (enclose Form 1099, Form 500A, Form 500B or other withholding statement) .....	6	00
7. Amount paid with original return and amount paid after it was filed (amended return only) .....	7	00
8. Any refunds or overpayment applied (amended return only) .....	8	( ) 00
9. Total of lines 5 through 8 .....	9	00
10. Overpayment (if line 9 is larger than line 4 enter amount overpaid) .....	10	00
11. Amount of line 10 to be credited to 2014 estimated tax (original return only) .....	11	00

Line 12 instructions provide you the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Place the line number of the organization from the instructions to this form in the box below and enter the amount you are donating. If giving to more than one organization, put a "99" in the box and attach a schedule showing how you would like your donation split.

12. Donations from your refund..... <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ _____ .....	12	00
13. Add lines 11 and 12 and enter amount .....	13	00
14. Amount to be refunded to you (line 10 minus line 13) .....	14	00

**Direct Deposit Note:** →  
 All refunds must be by direct deposit. See Direct Deposit Information on page 4 for details.

Is this refund going to or through an account that is located outside of the United States?  Yes  No

Deposit my refund in my:  checking account  savings account

Routing Number:  Account Number:

15. Tax Due (if line 4 is larger than line 9 enter tax due) .....	15	00
16. Donation: Public School Classroom Support Fund..... <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ _____ .....	16	00
(For information regarding this fund, see page 4, #17)		
17. For delinquent payment, add penalty of 5% .....	17	00
interest at 1 1/4% per month..... plus		
18. Underpayment of estimated tax interest..... Annualized <input type="checkbox"/>	18	00
19. Total tax, donation, penalty and interest due - Add lines 15-18; pay in full with return..	19	00

**PART 3: SIGNATURE AND VERIFICATION**

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

Signature of Officer or Trustee	Signed 9/2/2014
Print Name	
Title	Phone Number with Area Code

Check this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.

Signature of Preparer	Date
Preparer's Address	
Phone Number:	Preparer's PTIN:

## GENERAL INSTRUCTIONS

- Every organization shall make a return for each year. 68 Oklahoma Statutes (OS) 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 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. 68 OS Sec. 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 Employer Identification Number, you may obtain one by visiting the IRS website at [www.irs.gov](http://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:	<u>At least</u>	<u>But less than</u>						
-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	+	5.25%	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 - 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 grants to the Oklahoma CASA Association.

## DONATIONS FROM REFUND - CONTINUED

### **4 - 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.

### **5 - 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.

### **6 - 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.

### **7 - Support of Programs for Regional Food Banks of 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.

### **8 - 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.

### **9 - Y.M.C.A. Youth and Government Program**

You have the opportunity to donate 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.

### **10 - Multiple Sclerosis Society Fund**

You may donate 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.

### **11 - Support Oklahoma Honor Flights**

You have the opportunity to donate any amount of your tax refund to support Oklahoma Honor Flights. Oklahoma Honor Flights is a 501(c)(3) not-for-profit organization that transports Oklahoma World War II veterans to Washington, D.C. to visit the memorial dedicated to honor their service and sacrifice.

### **12 - Support of Domestic Violence and Sexual Assault Services**

You may donate from your tax refund for the benefit of domestic violence and sexual assault services in Oklahoma that have been certified by the Attorney General. Your donation will be used to provide grants to domestic violence and sexual assault service providers for the purpose of providing domestic violence and sexual assault services in Oklahoma. The term "services" includes but is not limited to programs, shelters or a combination thereof.

### **13 - Support of Volunteer Fire Departments**

You may donate from your tax refund for the benefit of volunteer fire departments in Oklahoma. Your donation will be used to provide grants to volunteer fire departments in this state for the purpose of purchasing bunker gear, wildland gear and other protective clothing.

### **14 - Oklahoma Lupus Revolving Fund**

You may donate from your refund for the benefit of the Oklahoma Lupus Revolving Fund. Monies from the fund will be used by the State Department of Health to provide grants to the Oklahoma Medical Research Foundation for the purpose of funding research into treating and curing lupus in this state.

### **15 - Oklahoma Sports Eye Safety Program**

You may donate from your refund for the benefit of the Oklahoma Sports Eye Safety Program. Your donation will be used by the State Department of Health to establish a sports eye safety grant program for the purchase and distribution of sports eye safety programs and materials to Oklahoma classrooms and sports eye safety protective wear to children age 18 and under. Monies will also be used to explore opportunities to utilize nonprofit organizations to provide such safety information or equipment.

## DONATIONS FROM REFUND - CONTINUED

### 16 - Historic Greenwood District Music Festival Fund

With part of your tax refund you can support music festivals in the Historic Greenwood District of Tulsa. Your donation will be used by the Oklahoma Historical Society to assist with music education, public concerts, and a celebration of Tulsa's and Oklahoma's musical heritage.

### 17 - Public School Classroom Support Fund

Donations to the Public School Classroom Support Revolving Fund will be used by the State Board of Education to provide one or more grants annually to public school classroom teachers. Grants will be used by the classroom teacher for supplies, materials, or equipment for the class or classes taught by the teacher. Grant applications will be considered on a statewide competitive basis.

## DIRECT DEPOSIT INFORMATION

Complete the direct deposit section on the tax return to receive the refund. All refunds, with very limited exceptions\*, must be by direct deposit. Organizations failing to complete the direct deposit section will be contacted and required to file the Refund Direct Deposit Form (Form ADD-100) before the refund will be issued.

- 1** Check the appropriate box as to whether the refund 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. Using the sample check shown below, the routing number is **120120012**. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will fail to process. A letter requesting correct banking information will be mailed to the address shown on your tax return.
- 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:** A letter requesting correct banking information will be mailed to the address shown on your tax return if the direct deposit fails to process.

**\*EXCEPTION!** Due to electronic banking rules, the Oklahoma Tax Commission will not 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, FPO or DPO you are not considered to have a foreign address; your refund will be direct deposited.

**JOE SMITH**  
**SUSIE SMITH**  
123 Main Street  
Anyplace, OK 00000

**1234**  
15-0000/0000

PAY TO THE ORDER OF **SAMPLE** \$

DOLLARS

**ANYPLACE BANK**  
Anyplace, OK 00000

For **SAMPLE**

|:120120012| : 2020268620 || 1234

Routing  
Number

Account  
Number

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