

## 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 2011, the following forms and schedules may be filed electronically:

<b>OTC Form 511</b>	Oklahoma Resident Individual Income Tax Return
<b>OTC Form 511NR</b>	Oklahoma Part-year and Nonresident Individual Income tax Return
<b>OTC Form 511-BAT</b>	Oklahoma Business Activity Tax This form is used to report business activity in Oklahoma. The Business Activity Tax is reported on line 21 of OTC Form 511 or line 41 of OTC Form 511NR ( <b>May not be filed separately</b> ).
<b>OTC Form 511 CR</b>	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 or line 38 of OTC Form 511NR
<b>OTC Form 511-TX</b>	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 or line 37 of OTC Form 511NR. Use a separate form for each state reported.
<b>OTC Form 538-H</b>	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 ( <b>may not be filed separately</b> ).
<b>OTC Form 538-S</b>	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 ( <b>may not be filed separately</b> ).
<b>OTC Form 561</b>	Oklahoma Capital Gain Deduction for Residents Filing Form 511 This form is used to report the capital gain deduction reported on Schedule 511-A, line 12
<b>OTC Form 561NR</b>	Oklahoma Capital Gain Deduction for Part-year and Nonresidents Filing Form 511NR This form is used to report the capital gain deduction reported on Schedule 511NR-B, line 13
<b>PDF</b>	Binary Attachments Use to provide any substantiation or additional information.

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. This paragraph is applicable for Linked returns as well as Unlinked returns.