

## Appendix A: Oklahoma's Filing Requirement

### Resident -

Every Oklahoma resident who has sufficient gross income to require the filing of a Federal income tax return is required to file an Oklahoma return, regardless of the source of the income. See Chart A & Chart B.

Determining Your Filing Requirement		
<p>If you do not meet the Federal filing requirements as shown in either Chart A or Chart B on this page, you are not required to file an Oklahoma tax return. If you have withholding or made estimated tax payments you would like to have refunded, please follow the instructions on page 5, "Not Required to File".</p>		
<b>Chart A: Federal Filing Requirements for Most People</b>		
<p>To use this chart, first find your filing status. Then read across to find your age at the end of 2011. You must file a return if your gross income was at least the amount shown in the last column.</p>		
If your Filing Status Is...	And your Age Is...	And if your Gross Income Is...**
Single	Under 65	\$ 9,500
	65 or older	\$10,950
Married Filing Joint***	Both under 65	\$19,000
	One 65 or older	\$20,150
	Both 65 or older	\$21,300
Married Filing Separate	Any age	\$ 3,700
Head of Household	Under 65	\$12,200
	65 or older	\$13,650
Qualifying Widow(er) with a Dependent Child	Under 65	\$15,300
	65 or older	\$16,450
<p>*If you turned age 65 on January 1, 2012, you are considered to be 65 at the end of 2011.  **Gross income means all the income you received in the form of money, goods, property, and services that is not exempt from Federal tax.  Do not include any social security benefits unless (a) you are married filing separate and you lived with your spouse at any time in 2011 or (b) one-half of your social security benefits plus your other gross income and any Federal tax-exempt interest is more than \$25,000 (\$32,000 is married filing jointly). If (a) or (b) applies, see the instructions for Federal Form 1040 or 1040A to figure the taxable part of social security benefits you must include in gross income.  ***If you did not live with your spouse at the end of 2011 (or on the date your spouse died) and your gross income was at least \$3,700, you must file a return regardless of your age.</p>		
<b>Chart B: Federal Filing Requirements for Children and Other Dependents</b>		
<p>If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a Federal return. In these charts, unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarships and fellowships. Gross income is the total of your unearned and earned income.</p>		
<b>SINGLE DEPENDENTS</b>	Were you either age 65 or older or blind?	
	<input type="checkbox"/> <b>No.</b> You must file a return if <b>any</b> of the following apply... <ul style="list-style-type: none"> <li>Your unearned income was over \$950.</li> <li>Your earned income was over \$5,800.</li> <li>The total of your gross income was more than the <b>larger</b> of: <ul style="list-style-type: none"> <li>\$950, or</li> <li>Your earned income (up to \$5,500) plus \$300.</li> </ul> </li> </ul>	
<b>MARRIED DEPENDENTS</b>	<input type="checkbox"/> <b>Yes.</b> You must file a return if <b>any</b> of the following apply... <ul style="list-style-type: none"> <li>Your unearned income was over \$2,400 (\$3,850 if 65 or older <b>and</b> blind).</li> <li>Your earned income was over \$7,250 (\$8,700 if 65 or older <b>and</b> blind).</li> <li>Your gross income was more than the <b>larger</b> of: <ul style="list-style-type: none"> <li>\$2,400 (\$3,850 if 65 or older <b>and</b> blind), or</li> <li>Your earned income (up to \$5,500) plus \$1,750 (\$3,500 if 65 or older <b>and</b> blind).</li> </ul> </li> </ul>	
	<input type="checkbox"/> <b>No.</b> You must file a return if <b>any</b> of the following apply... <ul style="list-style-type: none"> <li>Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.</li> <li>Your unearned income was over \$950.</li> <li>Your earned income was over \$5,800.</li> <li>The total of your gross income was more than the <b>larger</b> of: <ul style="list-style-type: none"> <li>\$950, or</li> <li>Your earned income (up to \$5,500) plus \$300.</li> </ul> </li> </ul>	
<b>MARRIED DEPENDENTS</b>	<input type="checkbox"/> <b>Yes.</b> You must file a return if <b>any</b> of the following apply... <ul style="list-style-type: none"> <li>Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.</li> <li>Your unearned income was over \$2,100 (\$3,250 if 65 or older <b>and</b> blind).</li> <li>Your earned income was over \$6,950 (\$8,100 if 65 or older <b>and</b> blind).</li> <li>Your gross income was more than the <b>larger</b> of: <ul style="list-style-type: none"> <li>\$2,100 (\$3,250 if 65 or older <b>and</b> blind), or</li> <li>Your earned income (up to \$5,500) plus \$1,450 (\$2,600 if 65 or older <b>and</b> blind).</li> </ul> </li> </ul>	