



## INSTRUCTIONS FOR FORM 538-H

### PART TWO

For this form "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, but is not limited to, 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 with 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 FOR FORM 538-H

- "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.

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