

1 2351 et seq. of this title to arrive at Oklahoma taxable income and,
2 where necessary, Oklahoma adjusted gross income:

3 1. Every resident individual having a gross income, or gross
4 receipts, for the taxable year in an amount sufficient to require
5 the filing of a federal income tax return, if single, or if married
6 and not living with husband or wife; and

7 2. Every resident individual having a gross income, or gross
8 receipts, for the taxable year in an amount sufficient to require
9 the filing of a federal income tax return, if married and living
10 with husband or wife.

11 Provided however, every resident individual who does not meet
12 the requirements sufficient to file a federal return, but has
13 Oklahoma withholding, may file a claim for refund for all Oklahoma
14 income taxes withheld and shall not be subject to the provisions of
15 Section 2358 of this title; and

16 3. Every nonresident individual having Oklahoma gross income
17 for the taxable year of One Thousand Dollars (\$1,000.00) or more.

18 B. If a husband and wife, living together, have an aggregate
19 gross income or gross receipts, for such year, in an amount
20 sufficient to require the filing of a federal income tax return:

21 1. Each shall make a return; or
22
23
24

1 2. The income of each shall be included in a single joint
2 return, in which case the tax shall be computed on the aggregate net
3 income.

4 C. If an individual is unable to make his or her own return,
5 the return shall be made by a duly authorized agent or by the
6 guardian or other person charged with the care of the person or
7 property of such individual.

8 D. Every partnership shall make a return for each taxable year,
9 stating the taxable income and the adjustments to arrive at Oklahoma
10 income. The Oklahoma return shall include a schedule showing the
11 distribution to partners of the various items of income as per the
12 federal return and the adjustments required by Section 2351 et seq.
13 of this title for Oklahoma. The return shall be signed by one of
14 the partners. If a partnership has elected pursuant to the
15 provisions of Section 761 of the Internal Revenue Code, or any
16 provision comparable thereto, not to file partnership income tax
17 returns, that partnership shall not be required to file an Oklahoma
18 partnership return. The Oklahoma Tax Commission shall promulgate
19 rules for purposes of partnership returns when multiple partners
20 would otherwise be required to file a nonresident return. The rules
21 shall provide a specific number of partners in a partnership above
22 which a composite return may be filed. The return shall be in such
23 form as prescribed by the Tax Commission.

1 E. Every corporation shall make a return for each taxable year
2 stating the taxable income and the adjustments provided in Section
3 2351 et seq. of this title to arrive at Oklahoma taxable income. In
4 addition, corporations electing subchapter S treatment pursuant to
5 the Internal Revenue Code and Section 2351 et seq. of this title,
6 shall include a schedule showing the distribution to shareholders of
7 the various items of income as per the federal return and the
8 adjustments for Oklahoma. All corporation returns shall be signed
9 by the president, vice president, or other principal officer and the
10 corporate seal impressed. In cases where receivers, trustees in
11 bankruptcy, or assignees are operating the property or business of
12 corporations, such receivers, trustees, or assignees shall make a
13 return for such corporations in the same manner and form as
14 corporations are required to make returns. Any tax due on the basis
15 of such returns made by receivers, trustees, or assignees shall be
16 collected in the same manner as if collected from the corporations
17 of whose business or property they have custody and control.

18 F. Every resident estate and trust shall make a return for each
19 taxable year stating the taxable income and the adjustments to
20 arrive at Oklahoma taxable income. Every nonresident estate or
21 trust having Oklahoma taxable income as provided in Section 2362 of
22 this title, shall make a return for each taxable year stating the
23 taxable income and the adjustments to arrive at Oklahoma taxable

1 income. The Oklahoma return shall include a schedule showing the
2 distribution to beneficiaries, if any, of the various items of
3 income as per the federal return and the adjustments for Oklahoma.
4 The fiduciary shall be responsible for making the return and the
5 return shall be signed by the fiduciary, or by one fiduciary if
6 there is more than one. The Tax Commission shall promulgate rules
7 for purposes of estate and trust returns when multiple returns would
8 otherwise be required of nonresident beneficiaries of estates or
9 trusts. The return shall be in such form as prescribed by the Tax
10 Commission.

11 G. 1. All returns, except corporate returns and individual
12 returns filed electronically, made on the basis of the calendar year
13 shall be made on or before the fifteenth day of April following the
14 close of the taxable year. Provided, if the Internal Revenue Code
15 provides for a later due date for returns of individuals , the Tax
16 Commission shall accept returns filed by individuals by such date
17 and such returns shall be considered as timely filed.

18 2. All individual returns filed electronically, made on the
19 basis of the calendar year, shall be due on or before the twentieth
20 day of April following the close of the taxable year.

21 3. Calendar year corporation returns shall be due on or before
22 the fifteenth day of March following the close of the taxable year.

23

24

1 4. All returns, except corporation returns, made on the basis
2 of a fiscal year shall be made on or before the fifteenth day of the
3 fourth month following the close of the fiscal year.

4 5. Fiscal year corporation returns shall be made on or before
5 the fifteenth day of the third month following the close of the
6 fiscal year.

7 6. In the case of complete liquidation, or the dissolution, of
8 a corporation the return of such corporation shall be made on or
9 before the fifteenth day of the fourth month following the month in
10 which the corporation is completely liquidated. A corporation which
11 has terminated its business activities, satisfied or made provision
12 for all of its liabilities or has distributed all of its assets,
13 even though not formally dissolved under state law, is deemed to
14 have completely liquidated for purposes of this subsection.

15 H. Returns by individuals, fiduciaries, partnerships,
16 corporations or any other person or entity required, or that may
17 hereafter be required to file a return, shall contain or be verified
18 by a written declaration that such return is made under the
19 penalties of perjury and the fact that any individual's name is
20 signed to a filed return shall be prima facie evidence for all
21 purposes that the return was actually signed by that individual.
22 Provided, the Tax Commission shall promulgate rules to provide

23
24

1 procedures for verification of signatures on returns which are filed
2 electronically.

3 I. Every return required by Section 2351 et seq. of this title
4 shall be in such form as the Tax Commission may, from time to time,
5 prescribe. Each return shall be filed with the Tax Commission and
6 forms shall be furnished by the Tax Commission on application
7 therefor, but failure to secure or receive the form of a return
8 prescribed shall not relieve any taxpayer from the obligation of
9 making and filing any return herein required.

10 J. If the Internal Revenue Service prescribes a specific number
11 of federal income tax returns which must be filed electronically
12 when prepared by one tax-return preparer, but allows a preparer to
13 opt out of the electronic filing requirement, the Oklahoma Tax
14 Commission shall allow a preparer to opt out of any electronic
15 filing requirement based on the same number of tax returns used by
16 the Internal Revenue Service for such purpose.

17 SECTION 2. It being immediately necessary for the preservation
18 of the public peace, health and safety, an emergency is hereby
19 declared to exist, by reason whereof this act shall take effect and
20 be in full force from and after its passage and approval.

21

22

23 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
24 03-02-2011 - DO PASS, As Coauthored.