



## Facts about the Sales Tax Relief Act

The Sales Tax Relief Act provides a \$40 sales tax refund or credit for Oklahoma residents who lived in Oklahoma for the entire 2010 tax year if their yearly gross household income is within the limits described below.

Under this law, OKDHS is responsible for making sales tax refunds to persons who received State Supplemental Payments (SSP) to the Aged, Blind, or Disabled and those whose nursing facility care was paid by SoonerCare (Medicaid) every month without any break during the 2010 tax year. These refunds will issue by the end of January 2011.

Persons who received a Temporary Assistance for Needy Families (TANF) payment for any month during the 2010 tax year do not qualify for the refund because TANF payments include sales tax relief money.

If you received SSP, TANF, or your nursing facility care was paid by SoonerCare (Medicaid) during the 2010 tax year, you may contact your OKDHS worker with questions. If you do not receive this refund, you must file Oklahoma Tax Commission Form 538-S, Oklahoma Claim for Credit or Refund of Sales Tax. The Oklahoma Tax Commission automatically mails this form to you if you filed one for 2009.

To obtain Form 538-S, contact the Oklahoma Tax Commission (Toll-free dial 1-800-522-8165 or dial locally 405-521-3108) if:

- you did not receive SSP or have nursing facility care paid by SoonerCare (Medicaid) every month during 2010;
- you did not receive TANF payments for any month during 2010;
- you did not file Form 538-S for 2009; and
- your yearly gross household income for 2010 is:
  - \$20,000 or less if you are single or married with no dependents; or
  - \$50,000 or less if you have a dependent, you or your spouse are 65 years of age or older, or you have proof of a physical disability.