

# Oklahoma Cancer Research Tax Credit

The Oklahoma Cancer Research Tax Credit is a program authorized by the Oklahoma Legislature that encourages charitable contributions to qualified cancer research institutions. The tax credit reduces your total state income tax liability by the amount of the credit and is offered in addition to state and federal charitable tax deductions.

A credit is allowed to any taxpayer who makes a donation to a qualified cancer research institute. The credit is 50% of the amount donated, but may not exceed \$1,000 (\$2,000 for a married filing joint return). A “cancer research institute” means an organization which is exempt from taxation under the Internal Revenue Code (IRC) or a not-for-profit supporting organization, as defined by the IRC, affiliated with a tax-exempt organization. The tax exempt organization must have raising the standard of cancer clinical care, in Oklahoma, through peer-reviewed cancer research and education as its primary focus; be either an independent research institute or a program that is part of a state university which is a member of The Oklahoma State System of Higher Education; and receive at least \$4 million in National Cancer Institute funding each year. Any credit allowed but not used will have a four year carryover provision. A copy of the canceled check or receipt must be provided as proof of the donation. (Reference: 68 OS Sec. 2357.45 and Rule 710:50-15-113.)

Gifts to support cancer research at the University of Oklahoma are eligible for the tax credit only if the funds are administered by the Stephenson Cancer Center. There may be other cancer-related funds at the university that are not administered by the Cancer Center. When you make a charitable gift to the Stephenson Cancer Center, please make the check payable to the “University of Oklahoma Foundation - Stephenson Cancer Center.” The OU Foundation will send you an acknowledgment indicating that you qualify for the credit. You may need to provide a copy of that letter when you file your taxes. You will need to complete Oklahoma Tax Form 511CR (Other Credits) and note your credit on the line that reads “Credit for Cancer Research Contribution.”

## Contact Information

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