



Oklahoma Nonresident/ Part-Year Income Tax Return

Your Social Security Number Place an 'X' in this box if this taxpayer is deceased

Spouse's Social Security Number (joint return only) Place an 'X' in this box if this taxpayer is deceased

AMENDED RETURN!
Place an 'X' in this box if this is an amended 511NR. See Schedule 511NR-H.

Name and Address Please Print or Type

Your first name Middle initial Last name

If a joint return, spouse's first name Middle initial Last name

Mailing address (number and street, including apartment number, rural route or PO Box)

City State ZIP

Filing Status

1 Single

2 Married filing joint return (even if only one had income)

3 Married filing separate
• If spouse is also filing, list Name: name and SSN in the boxes: SSN:

4 Head of household with qualifying person

5 Qualifying widow(er) with dependent child
• Please list the year spouse died in box at right:

Residency Status

Nonresident(s) State of Residence:

Part-Year Resident(s) From to

Resident/Part-Year Resident/Nonresident
State of Residence: Yourself Spouse

Not Required to File

Place an 'X' in this box if you are a nonresident whose gross income from Oklahoma sources is less than \$1,000. (see instructions)

* NOTE: If claiming Special Exemption, see instructions on page 8 of 511NR Packet.

	Regular	* Special	Blind	
Exemptions	Yourselves	+	+	E <input type="text"/>
	Spouse	+	+		E
	Number of dependents				E
Add the Totals from boxes (a), (b) and (c). Enter the TOTAL here:				E <input type="text"/>

Note: If you may be claimed as a dependent on another return, enter "0" in the Total box for your regular exemption.

Age 65 or Over? (Please see instructions) Yourself Spouse

Complete Schedule 511NR-1 "Income Allocation for Nonresidents and Part-Year Residents" to arrive at Oklahoma Source Income (line 1) and Federal adjusted gross income (line 2).

		Please Round to Nearest Whole Dollar	
		Federal Amount	Oklahoma Amount
1	Oklahoma source income (Schedule 511NR-1, line 18)		1 .00
2	Federal adjusted gross income (Schedule 511NR-1, line 19) .....	.00	2 .00
3	Oklahoma additions: Schedule 511NR-A, line 8.....	.00	3 .00
4	Add lines (Federal 2 and 3) and then (Oklahoma 1 and 3) .....	.00	4 .00
5	Oklahoma subtractions: Schedule 511NR-B, line 17.....	.00	5 .00
6	Adjusted gross income: Oklahoma Source (line 4 minus line 5).....		6 .00
7	Adjusted gross income: All Sources (line 4 minus line 5) Also enter on line 8..	.00	7 .00
8	Adjusted gross income: All Sources (from line 7)		8 .00
9	Oklahoma Adjustments (Schedule 511NR-C, line 7)		9 .00
10	Income after adjustments (line 8 minus line 9).....		10 .00
11	Oklahoma itemized deductions (Schedule 511NR-D, line 11) or Oklahoma standard deduction (Single or Married Filing Separate: \$6,350 • Married Filing Joint or Qualifying Widow(er): \$12,700 • Head of Household: \$9,350).....		11 .00
12	Exemptions: Enter the total number of exemptions claimed above <input type="text"/> X \$1,000		12 .00
13	Total deductions and exemptions (add lines 11 and 12).....		13 .00
14	Oklahoma Taxable Income: (line 10 minus line 13)		14 .00
15	(a) Oklahoma Income Tax from Tax Table or if using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box on line 15 .....	.00	15a .00
	(b) If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box on line 15.....	.00	15b .00
	Oklahoma Income Tax (line 15a plus line 15b).....		15 .00

STOP AND READ: If line 7 is equal to or larger than line 2, complete line 16. If line 7 is smaller than line 2, see Schedule 511NR-E.

16	Oklahoma child care/child tax credit (see instructions)	16 .00
17	Subtract line 16 from line 15 (This is your tax base) (Do not enter less than zero).....	17 .00



2019 Form 511NR - Nonresident/Part-Year Income Tax Return - Page 2

Form with lines 18-39. Includes fields for Name(s) shown, Your Social Security Number, Amount from line 17 on page 1, Tax percentage (Oklahoma Amount and Federal Amount), Oklahoma Income Tax, Oklahoma earned income credit, Credit for taxes paid to another state, Form 511CR - Other Credits, Line 20 minus lines 21, 22 and 23, Use tax due on Internet, mail order, or other out-of-state purchases while living in Oklahoma, Balance (add lines 24 and 25), Oklahoma withholding, 2019 Oklahoma estimated tax payments, 2019 payment with extension, Credits from Form 577 and 578, Amount paid with original return plus additional paid after it was filed, Payments and credits (add lines 27-31), Overpayment, if any, as shown on original return and/or prior amended return(s) or as previously adjusted by Oklahoma (amended return only), Total payments and credits (line 32 minus line 33), If line 34 is more than line 26, subtract line 26 from line 34. This is your overpayment, Amount of line 35 to be applied to 2020 estimated tax (original return only), Schedule 511NR-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Place the line number of the organization from Schedule 511NR-G in the box. If you give to more than one organization, put a "99" in the box. Provide Schedule 511NR-G, Donations from your refund (total from Schedule 511NR-G), Total deductions from refund (add lines 36 and 37), Amount to be refunded (line 35 minus line 38).

Direct Deposit Note: Verify your account and routing numbers are correct. If your direct deposit fails to process or you do not choose direct deposit, you will receive a debit card. See the 511NR Packet for direct deposit and debit card information. Is this refund going to or through an account that is located outside of the United States? Yes No. Deposit my refund in my: Checking Account Savings Account. Routing Number: Account Number:

Lines 40-44. 40 If line 26 is more than line 34, subtract line 34 from line 26. This is your tax due. 41 a) Donation: Support the Oklahoma General Revenue Fund (original return only) 41a .00 b) Donation: Public School Classroom Support Fund (original return only) 41b .00 42 Underpayment of estimated tax interest (annualized installment method) 42 .00 43 For delinquent payment add penalty of 5% plus interest of 1.25% per month. 43 .00 44 Total tax, donation, penalty and interest (add lines 40-43) 44 .00

Under penalty of perjury, I declare the information contained in this document, and all attachments and schedules, is true and correct to the best of my knowledge and belief. Place an 'X' in this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.

Signature and Date fields for Taxpayer, Spouse, and Paid Preparer. Taxpayer's signature, Date, Spouse's signature, Date, Paid Preparer's signature, Date. Taxpayer's occupation, Spouse's occupation, Paid Preparer's address and phone number. Daytime Phone Number (optional), Paid Preparer's PTIN.

A COPY OF FEDERAL RETURN MUST BE PROVIDED.

Please remit to: Oklahoma Tax Commission, P.O. Box 26800, Oklahoma City, OK 73126-0800. The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.



NOTE: Provide this page with your return.

Name(s) shown on Form 511NR:

Your Social Security Number:

Schedule 511NR-1: Income Allocation for Nonresidents and Part-Year Residents

Lines 1-19: In the Federal column, enter the amounts from your Federal tax return. See the instructions to figure the amounts to report in the Oklahoma column.

		Federal Amount		Oklahoma Amount
1	Wages, salaries, tips, etc.....	.00	1	.00
2	Taxable interest income.....	.00	2	.00
3	Dividend income.....	.00	3	.00
4	Taxable IRA distribution.....	.00	4	.00
5	Taxable pensions and annuities .....	.00	5	.00
6	Taxable Social Security benefits (also enter on line 2 of Sch. 511NR-B)..	.00	6	.00
7	Capital gains or losses (Federal Schedule D).....	.00	7	.00
8	Taxable refunds (state income tax).....	.00	8	.00
9	Alimony received .....	.00	9	.00
10	Business income or (loss) (Federal Schedule C).....	.00	10	.00
11	Other gains or losses (Federal Form 4797) .....	.00	11	.00
12	Rental real estate, royalties, partnerships, etc .....	.00	12	.00
13	Farm income or (loss).....	.00	13	.00
14	Unemployment compensation .....	.00	14	.00
15	Other income (identify: _____)	.00	15	.00
16	Add lines 1 through 15 .....	.00	16	.00
17	Total Federal adjustments to income (identify: _____)	.00	17	.00
18	Oklahoma source income (line 16 minus line 17) Enter here and on page 1, line 1		18	.00
19	Federal adjusted gross income (line 16 minus line 17) Enter here and on page 1, line 2.....	.00	19	

Schedule 511NR-A: Oklahoma Additions See instructions for details on qualifications and required documents.

		Federal Amount		Oklahoma Amount
1	State and municipal bond interest .....	.00	1	.00
2	Lump sum distributions (not included in your Federal AGI) .....	.00	2	.00
3	Federal net operating loss.....	.00	3	.00
4	Recapture depletion claimed on a lease bonus or add back of excess Federal depletion .....	.00	4	.00
5	Recapture of contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s).....	.00	5	.00
6	Oklahoma loss distributed by an electing PTE .....	.00	6	.00
7	Miscellaneous: Other additions (enter number in box for the type of addition <input style="width: 30px;" type="text"/>).....	.00	7	.00
8	Total additions (add lines 1-7, enter total here and on line 3 of Form 511NR) ....	.00	8	.00



NOTE: Provide this page ONLY if you have an amount shown on a schedule.

Name(s) shown on Form 511NR:

Your Social Security Number:

Schedule 511NR-B: Oklahoma Subtractions See instructions for details on qualifications and required documents.

		Federal Amount		Oklahoma Amount
1	Interest on U.S. government obligations.....	.00	1	.00
2	Taxable Social Security (from Schedule 511NR-1, line 6).....	.00	2	.00
3	Federal civil service retirement in lieu of social security .....	.00	3	.00
	- Retirement Claim Number: <input type="text"/> Taxpayer Number <input type="text"/> Spouse Number <input type="text"/>			
4	Military Retirement (see instructions for limitation) .....	.00	4	.00
5	Oklahoma government or Federal civil service retirement .....	.00	5	.00
6	Other retirement income.....	.00	6	.00
7	U.S. Railroad Retirement Board Benefits .....	.00	7	.00
8	Additional depletion.....	.00	8	.00
9	Oklahoma net operating loss (Loss Year[s] <input type="text"/>) (Provide Schedules)	.00	9	.00
10	Exempt tribal income (see instructions for qualifications).....	.00	10	.00
11	Gains from the sale of exempt government obligations .....	.00	11	.00
12	Nonresident military wages (provide W-2) .....	.00	12	
13	Oklahoma Capital Gain Deduction (Provide Form 561NR) .....	.00	13	.00
14	Income Tax Refund (Federal Form 1040 or 1040-SR, Schedule 1, line 1).....	.00	14	.00
15	Oklahoma income distributed by an electing PTE .....	.00	15	.00
16	Miscellaneous: Other subtractions (enter number in box for the type of deduction ... <input type="text"/>)00	16	.00
17	Total subtractions (add lines 1-16, enter total here and on line 5 of Form 511NR)	.00	17	.00

Schedule 511NR-C: Oklahoma Adjustments See instructions for details on qualifications and required documents.

1	Military pay exclusion - Active Duty, Reserve and National Guard (not retirement)	1	.00
2	Qualifying disability deduction (residents and part-year residents only).....	2	.00
3	Qualified adoption expense.....	3	.00
4	Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)	4	.00
5	Deductions for providing foster care.....	5	.00
6	Miscellaneous: Other adjustments (enter number in box for the type of deduction <input type="text"/>).....	6	.00
7	Total Adjustments (add lines 1-6, enter total here and on line 9 of Form 511NR)	7	.00



NOTE: Provide this page ONLY if you have an amount shown on a schedule.

Name(s) shown on Form 511NR:

Your Social Security Number:

Schedule 511NR-D: Oklahoma Itemized Deductions

If you claimed itemized deductions on your Federal return, you must claim Oklahoma Itemized Deductions.

1	Federal itemized deductions from Federal Sch. A, line 17.....1	.00	
2	State and local sales or income taxes from Federal Sch. A, line 5a (If Federal Sch A, line 5e is limited, enter that portion of Federal Sch A, line 5a included in line 5e).....2	.00	
3	Line 1 minus line 2.....3	.00	
4	Medical and Dental expenses from Federal Sch. A, line 4.....4	.00	
5	Gifts to Charity from Federal Sch. A, line 14.....5	.00	
6	Line 3 minus lines 4 and 5.....6	.00	
7	Is line 6 more than \$17,000? <input type="checkbox"/> YES. Your itemized deductions are limited. Complete lines 9-11. <input type="checkbox"/> NO. Your itemized deductions are not limited. Skip lines 9 & 10. Go to line 11.		
8	Maximum amount allowed for itemized deductions. (exception, lines 9 & 10).....8	17,000	.00
9	Medical and Dental expenses from Federal Sch. A, line 4.....9	.00	
10	Gifts to Charity from Federal Sch. A, line 14.....10	.00	
11	Oklahoma Itemized Deductions If you responded YES on line 7: Add lines 8, 9 and 10 If you responded NO on line 7: enter the amount from line 3.....11		
		.00	

Enter your Oklahoma Itemized Deductions on line 11 of Form 511NR.

Schedule 511NR-E: Child Care/Child Tax Credit See instructions for details on qualifications and required documents.

If your Federal Adjusted Gross Income is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your Federal return, then as a resident, part-year resident or nonresident military, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRS Code. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return, **OR**
- 5% of the child tax credit allowed by the IRS Code. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

The credit must be prorated based on the ratio of Adjusted Gross Income: All sources to Federal Adjusted Gross Income. If your Federal Adjusted Gross Income is greater than \$100,000, no credit is allowed. Provide a copy of your Federal return and, if applicable, the Federal child care credit schedule.

1	Enter your Federal child care credit.....1	.00	
2	Multiply line 1 by 20%.....2	.00	
3	Enter your Federal child tax credit (total of child tax credit & additional child tax credit).....3	.00	
4	Multiply line 3 by 5%.....4	.00	
5	Enter the larger of line 2 or line 4.....5	.00	
6	Divide the amount on line 7 of Form 511NR by the amount on line 2 of Form 511NR <div style="display: flex; align-items: center; justify-content: center; margin: 5px 0;"> <div style="border: 1px solid black; width: 150px; height: 25px; margin-right: 10px;"></div> \div <div style="border: 1px solid black; width: 150px; height: 25px; margin-left: 10px;"></div> </div> Enter the percentage from the above calculation here (do not enter more than 100%).....6		
		%	
7	Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit. Enter total here and on line 16 of Form 511NR.....7		
		.00	



NOTE: Provide this page ONLY if you have an amount shown on a schedule or are filing an amended return.

Name(s) shown on Form 511NR:	Your Social Security Number:
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Schedule 511NR-F: Earned Income Credit See instructions for details on qualifications and required documents.

Residents and part-year residents are allowed a credit equal to 5% of the Earned Income Credit allowed on the Federal return. The credit must be prorated on the ratio of Oklahoma source AGI to Federal AGI. Provide a copy of your Federal return.

Nonresidents do not qualify.

1	Federal earned income credit	1	.00
2	Multiply line 1 by 5%	2	.00
3	Divide the amount on line 6 of Form 511NR by the amount on line 2 of Form 511NR		
	<div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div> \div <div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>		
	Enter the percentage from the above calculation here (do not enter more than 100%).....	3	%
4	Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 21 of Form 511NR)	4	.00

Schedule 511NR-G: Donations from Refund (Original return only)

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, its mission, how funds are utilized and mailing addresses are shown in Schedule 511NR-G Information on page 25 of the 511NR Packet. If you are not receiving a refund but would like to make a donation to one of these organizations, Schedule 511NR-G Information lists the mailing address to mail your donation to the organization. If you are not receiving a refund and wish to donate to Support the Oklahoma General Revenue Fund or Public School Classroom Fund, see line 41a or 41b of Form 511NR.

Place an 'X' in the box associated with the dollar amount you wish to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right. When you carry your figure back to line 37 of Form 511NR, please list the line number of the organization to which you donated. If you donate to more than one organization, please write a "99" in the box at line 37 of Form 511NR.

1	Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children	\$2	\$5	\$	...	1	.00
2	Indigent Veteran Burial Program	\$2	\$5	\$	...	2	.00
3	Support the Oklahoma General Revenue Fund	\$2	\$5	\$	...	3	.00
4	Oklahoma Emergency Responders Assistance Program	\$2	\$5	\$	...	4	.00
5	Support of Folds of Honor Scholarship Program	\$2	\$5	\$	...	5	.00
6	Support Wildlife Diversity Fund	\$2	\$5	\$	...	6	.00
7	Support of Programs for Regional Food Banks in Oklahoma	\$2	\$5	\$	...	7	.00
8	Public School Classroom Support Fund	\$2	\$5	\$	...	8	.00
9	Oklahoma Pet Overpopulation Fund	\$2	\$5	\$	...	9	.00
10	Support the Oklahoma AIDS Care Fund	\$2	\$5	\$	...	10	.00
11	Total donations (add lines 1-10, enter total here and on line 37 of Form 511NR)					11	.00

Schedule 511NR-H: Amended Return Information

Did you file an amended Federal return? Yes No

If Yes, provide a copy of the IRS Form 1040X or 1045 AND proof of IRS acceptance, such as a copy of the IRS "Statement of Adjustment," IRS check or deposit slip. IRS documents submitted after filing this Oklahoma amended return may delay processing.

Explain the changes to income, deductions, and/or credits below. Enter the line reference number for which you are reporting a change and give the reason. If more space is needed, provide a separate schedule.



Oklahoma Nonresident/ Part-Year Income Tax Return

Your Social Security Number Place an 'X' in this box if this taxpayer is deceased **B**

Spouse's Social Security Number (joint return only) Place an 'X' in this box if this taxpayer is deceased **B**

AMENDED RETURN! Place an 'X' in this box if this is an amended 511NR. See Schedule 511NR-H. **C**

Name and Address Please Print or Type

Your first name Middle initial Last name

If a joint return, spouse's first name Middle initial Last name

Mailing address (number and street, including apartment number, rural route or PO Box)

City State ZIP

Filing Status

1 Single **E**

2 Married filing joint return (even if only one had income)

3 Married filing separate
 • If spouse is also filing, list name and SSN in the boxes: Name: SSN:

4 Head of household with qualifying person

5 Qualifying widow(er) with dependent child
 • Please list the year spouse died in box at right:

Residency Status

Nonresident(s) State of Residence:

Part-Year Resident(s) From to **F**

Resident/Part-Year Resident/Nonresident
 State of Residence: Yourself Spouse

Not Required to File **G**

Place an 'X' in this box if you are a nonresident whose gross income from Oklahoma sources is less than \$1,000. (see instructions).....

* NOTE: If claiming Special Exemption, see instructions on page 8 of 511NR Packet.

	Regular	* Special	Blind	
Exemptions				
Yourself	+	H	+	<input type="text"/> (a)
Spouse	+		+	<input type="text"/> (b)
Number of dependents				<input type="text"/> (c)
Add the Totals from boxes (a), (b) and (c). Enter the TOTAL here:				<input type="text"/>

Note: If you may be claimed as a dependent on another return, enter "0" in the Total box for your regular exemption.

Age 65 or Over? (Please **I** instructions) Yourself Spouse

A DO NOT WRITE IN THIS SPACE

The barcode near the form number contains a page notation signifying the first page of a new return for processing equipment use. The blank area is used for processing notations. Do not write in these areas.

B SOCIAL SECURITY NUMBER

Enter your Social Security Number. If you file married filing joint, enter your spouse's Social Security Number in the space provided.

Note: If you file married filing separate, do not enter your spouse's Social Security Number here. Enter it in item E.

WHAT ABOUT DECEASED TAXPAYERS?

If a taxpayer died before filing a return, the executor, administrator or surviving spouse may have to file a return for the decedent. Place an 'X' in the appropriate box in the SSN area.

C AMENDED RETURN

Place an 'X' in the box if you are filing an amended return. Use lines 31 and 33 to report tax previously paid and/or previous overpayments. Complete Schedule 511NR-H.

D NAME AND ADDRESS

Print or type the first name, middle initial and last name for both yourself and spouse, if applicable. Complete the address portion including an apartment number and/or rural route, if applicable.

E FILING STATUS

The filing status for Oklahoma purposes is the same as on the federal income tax return, with one exception. This exception applies to married taxpayers who file a joint federal return where one spouse is an Oklahoma resident (either civilian or military), and the other is a nonresident civilian (non-military). In this case the taxpayer must either:

- File as Oklahoma married filing separate. The Oklahoma resident, filing a joint federal return with a nonresident civilian spouse, may file an Oklahoma return as married filing separate. The resident will file on Form 511 using the married filing separate rates and reporting only his/her income and deductions. If the nonresident civilian has an Oklahoma filing requirement, he/she will file on Form 511NR, using married filing separate rates and reporting his/her income and deductions. Form 574 "Allocation of Income and Deductions" must be filed with the return(s). You can obtain this form from our website at www.tax.ok.gov.

-OR-

- File as if both the resident and the nonresident civilian were Oklahoma residents on Form 511. Use the "married filing joint" filing status, and report all income. A tax credit (Oklahoma Form 511TX) may be used to claim credit for taxes paid to the other state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

TOP OF FORM INSTRUCTIONS

FILING STATUS (continued)

The above exception does not apply if: 1) either spouse is a part-year resident or 2) an Oklahoma resident (either civilian or military) files a joint federal return with a non-resident MILITARY spouse. They shall use the same filing status as on the federal return. If they file a joint federal return, they shall complete Form 511NR and include in the Oklahoma amount column, all Oklahoma source income of both spouses.

F RESIDENCY STATUS

Nonresident - Place an 'X' in this box only if a nonresident the entire year. If filing a joint return, both must be nonresidents the entire year.

Part-year Resident - Place an 'X' in this box only if a part-year resident. If filing a joint return, both must be part-year residents. Enter the dates, during the tax year, of your Oklahoma residency.

Resident/Part-year Resident/Nonresident - Place an 'X' in this box only if filing a joint return and spouses have different residency status. Enter the state(s) of residence for each spouse. If either spouse is a part-year resident, list all states of residence for the part-year resident and enter the dates of Oklahoma residency above on the part-year resident line. Do not mark the box for part-year resident.

G NOT REQUIRED TO FILE

If you are a nonresident whose gross income from Oklahoma sources is less than \$1,000, place an 'X' in the box. See the instructions under "Not Required to File" to determine which lines on the rest of the Form 511NR to complete.

H EXEMPTIONS

To the right of the word "Yourself" place a number "1" in all the boxes that apply to you. Then total the boxes. Then do the same for your spouse if applicable. The terms for this section are defined below.

Regular:

Yourself - You may claim an exemption for yourself if you can't be claimed as a dependent on another person's return. If you can be claimed as a dependent on another return, enter zero for your exemption. You still qualify for the Oklahoma Standard Deduction.

Spouse - You may claim an exemption for your spouse if either of the following applies.

1. Your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.

H EXEMPTIONS (continued)

Spouse (continued)

2. You were married at the end of the tax year, your filing status is married filing separately or head of household, and both of the following apply.

- Your spouse had no income and isn't filing a return.
- Your spouse can't be claimed as a dependent on another person's return.

If your filing status is head of household and you claimed an exemption for your spouse, enter your spouse's name and social security number in the Filing Status section under '3. Married filing separate'. If you became divorced or legally separated during the tax year, you can't take an exemption for your former spouse.

If your spouse died during the tax year and you didn't remarry by the end of the tax year, you may claim an exemption for your spouse if you could have taken an exemption for your spouse on the date of death.

Special: An additional exemption may be claimed for each taxpayer or spouse who meets the qualifications based on filing status and Federal Adjusted Gross Income limits** below **and** who is 65 years of age or over at the close of the tax year:

- Single return with line 2 equal to \$15,000 or less.
- Joint return with line 2 equal to \$25,000 or less.
- Married filing separate return with line 2 equal to \$12,500 or less.
- Head of household return with line 2 equal to \$19,000 or less.

****Note:** If your Federal Adjusted Gross Income includes income from the conversion of a traditional individual retirement account to a Roth individual retirement account this income shall be excluded in determining the Federal Adjusted Gross Income limits. **Provide** copy of federal return and Form 8606.

Blind: An additional exemption may be claimed for each taxpayer or spouse who is legally blind.

Dependents: You may claim an exemption for each individual who is your dependent, as defined in IRC Sec. 152. Enter the number of dependents claimed; this usually equals the number of dependents listed on your federal return. If claiming an individual who qualifies as your dependent under IRC Sec. 152 but who is not listed as a dependent on your federal return, include a statement showing the dependent's name, SSN/ITIN and the reason the individual is not on your federal return.

Note for those filing Form 574 "Resident/Nonresident Allocation": If the resident spouse also has an Oklahoma filing requirement and is filing separately on Form 511, the dependency exemptions will be allocated between the resident's and nonresident's returns.

I SIXTY-FIVE OR OVER

Place an 'X' in the box(es) if your age, or your spouse's, is 65 on or before December 31, 2019. If you turned age 65 on January 1, 2020, you are considered to be age 65 at the end of 2019.

SCHEDULE 511NR-1

Federal Amount column - Lines 1 through 19 “Federal Amount” column are a summary of the items that make up your Federal Adjusted Gross Income. Complete your federal return, then enter all income items and federal adjustments exactly as entered on your federal return. However, if you are a nonresident civilian (non-military) filing a joint federal return with an Oklahoma resident spouse, enter the amounts from Form 574 “Allocation of Income and Deductions”.

Provide a copy of your federal return.

Oklahoma Amount column - Lines 1 through 18 “Oklahoma Amount” column will be used to determine income from Oklahoma sources included in Federal Adjusted Gross Income.

1 Wages, salaries, tips, etc.

Enter that part of the federal amount that represents services performed in Oklahoma as a nonresident.

If you were a part-year resident, you must also add the part of the federal amount that was earned while you were a resident.

Note: Form W-2 income protected under the Military Spouses Residency Relief Act should not be entered in the “Oklahoma Amount” column. Enter any Oklahoma withholding on line 27. See the “Nonresident Spouse of United States Military Servicemember” section on page 3 for more information.

2 Taxable interest income

Enter that part of the federal amount that represents interest income earned as a nonresident or part-year resident that is part of the receipts of your business, including partnerships and Sub S corporations, carried on in Oklahoma and not otherwise exempt from Oklahoma income tax. If you carry on business both in and out of Oklahoma, see the instructions for Schedule 511NR-1, line 10.

If you were a part-year resident, you must also add the **non-business** part of the federal amount that was earned while a resident.

3 Dividend income

Enter dividend income, earned as a nonresident or part-year resident, that is part of the receipts of your business, including partnerships and Sub S corporations, carried on in Oklahoma and not otherwise exempt from Oklahoma income tax. If you carry on business both in and out of Oklahoma, see the instructions for Schedule 511NR-1, line 10.

If you were a part-year resident, you must also add the **non-business** part of the federal amount that was earned while a resident.

4 Taxable amount of IRA Distribution

If you are a part-year resident, you must enter the part of the federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

5 Taxable amount of pensions and annuities

If you are a part-year resident, you must enter the part of the federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

6 Social Security Benefits

If you were a part-year resident, you must enter the part of the federal taxable amount that was received while you were a resident.

Do not enter any amount received during the period you were a nonresident.

7 Capital gain or (loss)

As a nonresident or part-year resident, calculate the amount to be included in the “Oklahoma Amount” column as capital gain or (loss) from Oklahoma sources. Examples include gain or (loss) from the sale or exchange of real or tangible personal property located in Oklahoma regardless of residency **and** the gain or (loss) from the sale or exchange of intangible property that was sold during the period of residency.

8 Taxable refunds, credits, or offsets of state and local income taxes

If you were a part-year resident, enter that part of the federal amount that was received while an Oklahoma resident.

Do not enter any amount received during the period you were a nonresident.

9 Alimony received

If you were a part-year resident, enter that part of the federal amount which represents the total alimony received while an Oklahoma resident.

Do not enter any alimony received during the period you were a nonresident.

10 Business income or (loss)

As a nonresident or part-year resident, enter that part of the federal amount that represents business income or (loss) received from a business carried on in Oklahoma.

Business carried on in Oklahoma - Your business is considered to be carried on in Oklahoma if you maintain, operate or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place where your affairs are regularly carried on in Oklahoma. This definition is not exclusive. Your business is considered to be carried on in Oklahoma if it is transacted here with a fair measure of permanency and continuity.

Business carried on both within and without Oklahoma - Net income or (loss) from a business activity which is carried on both within and without Oklahoma of a non-unitary character shall be separately allocated to the state to which such activity is conducted. Net income or (loss) from a business activity which is carried on both within and without Oklahoma of a unitary character shall be apportioned according to a prescribed formula or an approved alternative method.

SCHEDULE 511NR-1

Business carried on both within and without Oklahoma (continued)

Note: Income protected under the Military Spouses Residency Relief Act should not be entered in the "Oklahoma Amount" column. See the "Nonresident Spouse of United States Military Servicemember" section on page 3 for more information.

11 Other gains or (losses)

Enter that part of the federal amount that represents gain or (loss) from the sale or exchange of noncapital assets from Oklahoma sources. An example includes a gain or (loss) from the sale of business property located in Oklahoma.

12 Rental real estate, royalties, partnerships, etc.

Enter that part of the federal amount that was derived from or connected with Oklahoma sources. See "What is Oklahoma Source Income?" on page 4.

Passive losses are allowed in Oklahoma during the same tax year utilized on the federal return.

Report in the "Oklahoma Amount" column your share of any income from a partnership of which you are a member or an estate or trust of which you are a beneficiary if from Oklahoma sources.

13 Farm income or (loss)

As a nonresident or part-year resident, enter that part of the federal amount that represents income or (loss) from farming carried on in Oklahoma.

14 Unemployment compensation

If you were a part-year resident, you must enter the part of the federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

15 Other income

Enter the part of the federal amount from or connected with Oklahoma sources as a nonresident or part-year resident.

If you were a part-year resident, you must also add the part of the federal amount while a resident.

If you have a net operating loss from Oklahoma sources (without a corresponding federal net operating loss) that you are carrying forward, enter the amount of the loss on Schedule 511NR-B, line 9, and **provide** the applicable schedule from Form 511NR-NOL.

17 Total federal adjustments to income

Federal Amount column - Enter the total adjustments to income reported on your Federal Form 1040. Examples include penalty on early withdrawal of savings, IRA deduction, deduction for self-employment tax, and moving deduction.

Oklahoma Amount column - If you were a nonresident or part-year resident, enter only adjustments attributable to income taxed by Oklahoma. If the adjustment is not attributable to income, the adjustment should be prorated based on the amount paid while an Oklahoma resident to total amount paid.

IRA deductions will be prorated on the basis of Oklahoma earned income to total earned income per taxpayer.

Moving expense deduction is an allowable adjustment in the "Oklahoma Amount" column for part-year residents moving into Oklahoma. **Provide** Federal Form 3903.

SELECT LINE INSTRUCTIONS

3 Additions

Enter the total from Schedule 511NR-A, line 8. See Schedule 511NR-A instructions on pages 16-17.

5 Subtractions

Enter the total from Schedule 511NR-B, line 17. See Schedule 511NR-B instructions on pages 18-21.

7 Adjusted Gross Income - ALL SOURCES

This is your Federal Adjusted Gross Income after Oklahoma Additions and Subtractions, which is your Adjusted Gross Income from all sources.

9 Adjustments

Enter the total from Schedule 511NR-C, line 7. See Schedule 511NR-C instructions on pages 21-23.

11 Deductions

If you claimed the standard deduction on your federal return, you must claim the Oklahoma standard deduction. If you claimed itemized deductions on your federal return, you must claim Oklahoma itemized deductions.

- **Standard Deduction:**

If you did not claim itemized deductions on your federal return, enter the Oklahoma standard deduction on line 11.

Standard Deductions (continued)

If your filing status is **single** or **married filing separate**, your Oklahoma standard deduction is \$6,350.

If your filing status is **head of household**, your Oklahoma standard deduction is \$9,350.

If your filing status is **married filing joint** or **qualifying widow(er)**, your Oklahoma standard deduction is \$12,700.

-OR-

- **Itemized Deductions:**

If you claimed itemized deductions on your federal return (Form 1040 or 1040-SR, Schedule A), complete Schedule 511NR-D to determine your Oklahoma itemized deductions. Schedule 511NR-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. (**Provide** a copy of your Federal Schedule A.)

SELECT LINE INSTRUCTIONS

12 Exemptions and Dependents

Oklahoma allows \$1,000 for each exemption claimed at the top of page 1 of Form 511NR.

15 Tax From Tax Table

(15a)

Using Form 511NR, line 14, find your tax in the Tax Table. Enter the result here, unless you used Form 573 "Farm Income Averaging". If you used Form 573, enter the amount from Form 573, line 22, and enter a "1" in the box.

(15b)

Amounts withdrawn from a Health Savings Account for any purpose other than those described in 36 OS Sec. 6060.17 and which are included in your Federal Adjusted Gross Income are subject to an additional 10% tax. Enter the additional 10% tax and enter a "2" in the box.

16 Child Care/Child Tax Credit

Complete Form 511NR, line 16 unless your adjusted gross income from all sources (Form 511NR, line 7) is less than your Federal Adjusted Gross Income (Form 511NR, line 2). If your Adjusted Gross Income from all sources is less than your Federal Adjusted Gross Income, complete Schedule 511NR-E to determine the amount to enter on Form 511NR, line 16.

If your Federal Adjusted Gross Income is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your federal return, then as a resident, part-year resident or nonresident military, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRC. Your allowed federal credit cannot exceed the amount of your federal tax reported on your federal return.

-OR-

- 5% of the child tax credit allowed by the IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal Adjusted Gross Income is greater than \$100,000 no credit is allowed.

Provide a copy of your federal return, and if applicable, the Federal Child Care Credit schedule.

17 Tax Base

This is the amount of tax computed on the total income from all sources. **This is not your Oklahoma income tax.** To determine your Oklahoma income tax, enter the amount from this line on Form 511NR, line 18. Complete lines 19 and 20.

19 Tax Percentage

The tax base (line 18) is prorated using the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is your Oklahoma income tax (line 20). Enter the Oklahoma Amount from Form 511NR, "Oklahoma Column", line 6 in box "a". Enter the Federal Amount from Form 511NR, "Federal Column", line 7 in box "b". Divide "a" by "b". Do not enter more than 100%.

20 This is your Oklahoma Income Tax

The Oklahoma Percentage from Form 511NR, line 19 shall be multiplied by the amount of base tax (Form 511NR, line 18) in order to determine the amount of income tax which must be paid to the State of Oklahoma.

Recapture of the Oklahoma Affordable Housing Tax Credit - If under IRC Section 42, a portion of any federal low-income housing credits taken on a qualified project is required to be recaptured during the first 10 years after a project is placed in service, the taxpayer claiming Oklahoma Affordable Housing Tax Credits with respect to such project shall also be required to recapture a portion of such credits. The amount of Oklahoma Affordable Housing Tax Credits subject to recapture is proportionally equal to the amount of federal low-income housing credits subject to recapture. Add the recaptured credit to the Oklahoma income tax and enter a "1" in the box.

Making an Oklahoma installment payment pursuant to IRC Section 965(h) - If a taxpayer elected to make installment payments of tax due pursuant to the provisions of subsection (h) of Section 965 of the IRC, such election may also apply to the payment of Oklahoma income tax, attributable to the income upon which such installment payments are based. Add the installment payment to the Oklahoma income tax and enter a "2" in the box. Provide a schedule of the tax computation. 68 O.S. Sec. 2368(K)

21 Earned Income Credit

Residents and part-year residents are allowed an Earned Income Credit. Enter the total from Schedule 511NR-F, line 4. See instructions on page 24.

Note: Nonresidents do not qualify for this credit.

22 Credit for Tax Paid another State

A resident or part-year resident taxpayer who receives income for personal services performed in another state while a resident of Oklahoma must report the full amount of such income in the "Oklahoma Amount" column. If the other state also taxes the income, a credit is allowed on Form 511NR. Complete Oklahoma Form 511TX and furnish a copy of the other state(s) return or Form W-2G if the taxing state does not allow a return to be filed for gambling winnings (i.e. Mississippi). Personal service income not included in the "Oklahoma Amount" column does not qualify for this credit.

Note: Nonresident taxpayers do not qualify for this credit. Taxpayers who have claimed credit for taxes paid to another state on the other state's income tax return do not qualify to claim this credit on the Oklahoma return based on the same income.

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Check on your refund

Tax news and notices

SELECT LINE INSTRUCTIONS

23 Other Credits

The amount of other credits as claimed on Form 511CR should be entered on this line. Enter in the box the number that corresponds with the credit to which you are entitled. If you qualify for more than one type of credit, enter "99" in the box. See below for a list of the credits available on Form 511CR. You can obtain this form from our website at www.tax.ok.gov.

Tax credits transferred or allocated must be reported on OTC Form 569. Failure to file Form 569 will result in the affected credits being denied by the OTC pursuant to 68 OS Sec. 2357.1A-2.

- Oklahoma Investment/New Jobs Credit
Provide Form 506.
68 OS Sec. 2357.4 and Rule 710:50-15-74.
- Coal Credit
68 OS Sec. 2357.11 and Rule 710:50-15-76.
- Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property
Provide Form 567-A.
68 OS Sec. 2357.22 and Rule 710:50-15-81.
- Credit for Entities in the Business of Providing Child Care Services
68 OS Sec. 2357.27.
- Credit for Tourism Development or Qualified Media Production Facility
68 OS Sec. 2357.34 - 2357.40.
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit
68 OS Sec. 2357.81.
- Credit for Qualified Rehabilitation Expenditures
68 OS Sec. 2357.41 and Rule 710:50-15-108.
- Credit for Electricity Generated by Zero-Emission Facilities
68 OS Sec. 2357.32A.
- Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act
68 OS Sec. 2370.1.
- Credit for Manufacturers of Small Wind Turbines
68 OS Sec. 2357.32B and Rule 710:50-15-92.
- Volunteer Firefighter Credit
Provide the Firefighter Training Advisory Committee's Form.
68 OS Sec. 2385.7 and Rule 710:50-15-94.
- Credit for the Construction of Energy Efficient Homes
68 OS Sec. 2357.46 and Rule 710:50-15-104.
- Credit for Railroad Modernization
68 OS Sec. 2357.104 and Rule 710:50-15-103.
- Research and Development New Jobs Credit
Provide Form 563.
68 OS Sec. 54006 and Rule 710:50-15-105.
- Credit for Biomedical Research Contribution
68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Credit for Employees in the Aerospace Sector
Provide Form 564.
68 OS Sec. 2357.301 & 2357.304 and Rule 710:50-15-109.

Other Credits (continued)

- Credits for Employers in the Aerospace Sector
Provide Form 565.
68 OS Sec. 2357.301, 2357.302 and 2357.303 and Rule 710:50-15-109.
- Wire Transfer Fee Credit
68 OS Sec. 2357.401 and Rule 710:50-15-111.
- Credit for Cancer Research Contribution
68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Oklahoma Capital Investment Board Tax Credit
74 OS Sec. 5085.7.
- Credit for Contributions to a Scholarship-Granting Organization
68 OS Sec. 2357.206 and Rule 710:50-15-114.
- Credit for Contributions to an Educational Improvement Grant Organization
68 OS Sec. 2357.206 and Rule 710:50-15-115.
- Credit for Venture Capital Investment
Provide Form 518-A or 518-B.
68 OS Sec. 2357.7 & 8 and Rule 710:50-15-77 & 78.
- Oklahoma Affordable Housing Tax Credit
68 OS Sec. 2357.403.
- Credit for Employees in the Vehicle Manufacturing Industry
Provide Form 584.
68 OS Sec. 2357.404 and Rule 710:50-15-116.
- Credits for Employers in the Vehicle Manufacturing Industry
Provide Form 585.
68 OS Sec. 2357.404 and Rule 710:50-15-116.

2-D Barcode Information



If your return has a barcode(s), it was prepared using computer software utilizing 2-D barcoding. This means your tax information will be processed faster and more accurately and you will see your refund faster!

The mailing address for 2-D income tax forms is:

Oklahoma Tax Commission
P.O. Box 269045
Oklahoma City, OK 73126-9045

Note: Any handwritten information will not be captured when a return is processed using the 2-D barcode.

SELECT LINE INSTRUCTIONS

25 Oklahoma Use Tax

(For taxpayers who lived at least part of the tax year in Oklahoma)

Every state with a sales tax has a companion tax for purchases made outside the state. In Oklahoma, that tax is called “use tax”. If you have purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax whether by mail order, catalog, television shopping networks, radio, Internet, phone or in person, you owe Oklahoma use tax on those items. Use tax is paid by the buyer when the Oklahoma sales tax has not been collected by the seller. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

Examples of items that are subject to sales tax include books, compact discs, computer equipment, computer software, electronics, clothing, appliances, furniture, sporting goods and jewelry. When an out-of-state retailer does not collect Oklahoma sales tax, the responsibility of paying the tax falls on the purchaser.

Use tax is calculated at the same rate as sales tax, which varies by city and county. The state sales tax rate is 4.5% (.045) plus the applicable city and/or county rates. If you do not know the exact amount of Oklahoma use tax you owe based on your city and county sales tax rate, you can either:

1. Use the tax table on page 14 or multiply your Adjusted Gross Income from line 7 by 0.056% (.00056).

-OR-

2. Use one of the worksheets below to calculate your Oklahoma use tax. Complete Worksheet One if you kept records of all of your out-of-state purchases.

Oklahoma Use Tax (continued)

Complete Worksheet Two if you did not keep records of all of your out-of-state purchases.

Worksheet Two has two parts. The first part is a calculation of the amount due on items that cost less than \$1,000 each and the second part is a calculation of the amount due on items that cost \$1,000 or more each. The first calculation is based on a Use Tax Table that reflects the estimated amount of use tax due by taxpayers with varying amounts of Federal Adjusted Gross Income. The estimated amount is 0.056% (.00056) of Federal Adjusted Gross Income. If you believe that estimate from the table is too high for your out-of-state purchases, you may estimate the amount you owe.

If you paid another state’s sales or use tax on any purchase, that amount may be credited against the Oklahoma use tax due on that purchase.

Note: Your use tax worksheets may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax.

**See Page 14 for the
Oklahoma Use Tax Table**

Use Tax Worksheet One		For Taxpayers Who Have Records of All Out-of-State Purchases	
1	Enter the total amount of out-of-state purchases made while living in Oklahoma	1	
2	Multiply line 1 by 7% (.07) or your local rate* and enter the amount	2	
3	Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 2.....	3	
4	Subtract line 3 from line 2 and enter the results, rounded to the nearest whole dollar, here and on Form 511NR, line 25	4	

Use Tax Worksheet Two		For Taxpayers Who Do <u>Not</u> Have Records of All Out-of-State Purchases									
1	Purchases of items costing less than \$1,000: See the Use Tax Table on page 14 to establish the use tax based on your Federal Adjusted Gross Income from Form 511NR, line 2. Multiply the use tax from the table by the tax percentage from Form 511NR, line 19	1									
2	Purchases of items costing \$1,000 or more: Complete lines 2a and 2b below to calculate the amount of use tax owed. <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 5%; text-align: center;">2a</td> <td style="width: 60%;">Enter the total amount of out-of-state purchases made while living in Oklahoma of \$1,000 or more for 1/1/2019 through 12/31/2019</td> <td style="width: 5%; text-align: center;">2a</td> <td style="width: 30%;"></td> </tr> <tr> <td style="text-align: center;">2b</td> <td>Multiply line 2a by 7% (.07) or your local rate* and enter the amount</td> <td style="text-align: center;">2b</td> <td></td> </tr> </table>	2a	Enter the total amount of out-of-state purchases made while living in Oklahoma of \$1,000 or more for 1/1/2019 through 12/31/2019	2a		2b	Multiply line 2a by 7% (.07) or your local rate* and enter the amount	2b			
2a	Enter the total amount of out-of-state purchases made while living in Oklahoma of \$1,000 or more for 1/1/2019 through 12/31/2019	2a									
2b	Multiply line 2a by 7% (.07) or your local rate* and enter the amount	2b									
3	Add lines 1 and 2b and enter the total amount of use tax	3									
4	Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 3.....	4									
5	Subtract line 4 from line 3 and enter the results, rounded to the nearest whole dollar, here and on Form 511NR, line 25	5									

* Use tax is calculated the same as sales tax. Your local rate would be the state sales tax rate of 4.5% (.045) plus the applicable city and/or county rate based on where you lived when the purchase was made. The rate charts can be found on our website at: www.tax.ok.gov.

SELECT LINE INSTRUCTIONS

USE TAX TABLE

If Federal Adjusted Gross Income (Form 511NR, line 2) is:		Your Use Tax Amount is:
At least	But less than	
0	2,090	1
2,090	4,670	2
4,670	6,420	3
6,420	8,170	4
8,170	9,920	5
9,920	11,795	6
11,795	13,545	7
13,545	15,295	8
15,295	17,170	9
17,170	18,920	10
18,920	20,670	11
20,670	22,420	12
22,420	24,295	13
24,295	26,045	14
26,045	27,795	15
27,795	29,670	16
29,670	31,420	17
31,420	33,170	18
33,170	34,920	19
34,920	36,795	20
36,795	38,545	21
38,545	40,295	22
40,295	42,170	23
42,170	43,920	24
43,920	45,670	25
45,670	47,420	26
47,420	49,295	27
49,295	51,045	28
51,045	52,795	29
52,795	54,670	30
54,670	and over	multiply Federal AGI times 0.00056

27 Oklahoma Income Tax Withheld

• If you have Form(s) W-2 showing Oklahoma income tax withheld, you should also have Oklahoma wages on Schedule 511NR-1, line 1 in the Oklahoma Amount column. **Provide** Form(s) W-2 to substantiate Oklahoma withholding.

If your employer withheld Oklahoma taxes from your wages in error, you must file an Oklahoma return in order to receive a refund even though you have no income from Oklahoma sources. A letter from your employer, on company letterhead, and signed by an authorized company official, explaining the error must accompany your return.

• Oklahoma income tax is withheld from royalty payments paid to nonresident royalty owners. Enter the withholding on this line. You should have Oklahoma royalty income on Schedule 511NR-1 in the Oklahoma amount column. **Provide** Form 1099-MISC, Form 500-A, Form K-1 or other documentation to substantiate Oklahoma withholding.

Oklahoma Income Tax Withheld (continued)

• Oklahoma income tax is withheld from distributions made by pass-through entities (partnerships, S corporations, limited liability companies or trusts) to nonresident members. If you are a nonresident member of a pass-through entity, Oklahoma income tax should have been withheld on any distribution of Oklahoma taxable income. Enter the Oklahoma income tax withheld on your distribution. **Provide** Form 500-B to substantiate Oklahoma withholding.

If you are entering withholding on this line, you should also have distributive income/(loss) from the pass-through entity on Schedule 511NR-1 in the Oklahoma Amount column. If not, **provide** an explanation.

Note: If you are a nonresident partner and are electing to be included in a composite return or are a nonresident shareholder who has not filed a Form 512SA, do not include your withholding on this line. The partnership or the S corporation will claim the withholding on their return.

28 Oklahoma Estimated Tax Payment

Enter any payments you made on your estimated Oklahoma income tax for 2019. Include any overpayment from your 2018 return you applied to your 2019 estimated tax. If at least 66-2/3% of your gross income is from farming, estimated payments are not required. If claiming this exception, you must place an 'X' in the box on this line and **provide** a complete copy of your federal return.

Note: See page 4, "Estimated Income Tax" for information on who is required to make estimated tax payments.

29 Payments With Extension

If you filed Oklahoma extension Form 504-I for 2019, enter any amount you paid with that form.

30 Refundable Credits

Place an "X" in the box(es) to report any credit from Form 577 or Form 578.

If claiming the **Refundable Coal Credit**, provide Form 577. Any credits earned, but not used, based upon activity occurring during the tax year will be refunded at 85% of the face amount of the credits. For any credit calculated, the credit allowed is equal to 75% of the amount otherwise provided. A pass-through entity that does not file a claim for a direct refund will allocate the credit to one or more of its shareholders, partners or members.

If claiming the **Refundable Credit for Electricity Generated by Zero-Emission Facilities**, provide Form 578. Any credits earned, but not used, based on electricity generated during the tax year may be refunded to the taxpayer at 85% of the face amount of the credits. A pass-through entity that does not file a claim for a direct refund may allocate the credit to one or more of its shareholders, partners or members.

36 Amount Credited to 2020 Estimated Tax

Refunds applied to the following year's Oklahoma Estimated Income Tax (at the taxpayer's request) may not be adjusted after the original due date of the return.

SELECT LINE INSTRUCTIONS

37 Donations (Original return only)

Schedule 511NR-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency. Information regarding each organization, including the address to mail a donation if you are not receiving a refund, is found under "Schedule 511NR-G Information" on page 25.

Place the line number of the organization from Schedule 511NR-G in the box. If giving to more than one organization, put a "99" in the box.

39 Amount to be Refunded

If you do not choose direct deposit or the direct deposit fails to process, you will be issued a debit card. See "All About Refunds" on page 6 for more information.

41 Support the Oklahoma General Revenue Fund and Public School Classroom Support Fund (Original return only)

A donation to these funds may be made on a tax due return. For information regarding these funds, see Schedule 511NR-G information.

42 Underpayment of Estimated Tax Interest

You were required to make estimated tax payments if your income tax liability exceeds your withholding by \$500 or more. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed estimated tax payments and withholding are required to be the smaller of:

- 70% of the current year tax liability,
- OR-
- 100% of your prior year tax liability.

The income tax liability is the Oklahoma income tax due less all credits except amounts paid on withholding, estimated tax and extension payments.

Note: No underpayment of estimated tax interest shall be imposed if the income tax liability shown on the return is less than \$1,000. If you do not meet one of the above exceptions, you may complete Form OW-8-P or the OTC will figure the interest and send you a bill.

43 Delinquent Penalty and Interest

After the original due date of the return, compute 5% penalty on the income tax due (line 40 minus line 25). Compute interest on the income tax due at 1.25% per month from the original due date of the return. An extension does not extend the date for payment of tax.

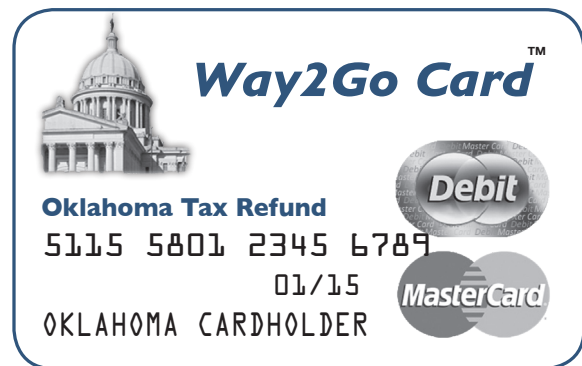
Note: If you have a valid extension of time to file your tax return, delinquent penalty is not due if 90% of your income tax was paid by the original due date of the return. Delinquent interest is due on any income tax not paid by the original due date of the return.

If an **amended return** is filed before the due date for filing the original return, including any extensions, the tax shown on the amended return is used to determine the amount of underpayment. If the amended return is filed after the due date, including extension, the tax shown on the amended return will not be used to compute the amount of underpayment.

Title 68, Oklahoma Statutes, provides that any term used in this Act shall have the same meaning as when used in a comparable context in the Internal Revenue Code, except when specifically provided for in the Oklahoma Statutes or rules.

The Oklahoma Tax Refund Debit Card!

If you do not choose direct deposit, you will receive a debit card for your income tax refund.



- **Safe, convenient and secure, choose to receive a debit card which can be used at your favorite stores and ATMs that accept MasterCard debit cards. In some cases a fee may apply at ATMs.**
- **Activating your card is easy, just call 1-888-929-2460. Only you have the information to do it. Detailed information on card activation along with all the information you need for your refund debit card will be included.**
- **Deposit or cash your debit card free at banks or financial institutions that accept MasterCard; or go online to www.goprogram.com and transfer your refund to your checking/savings account.**

See pages 26 and 27 for additional information on debit cards.

Visit www.tax.ok.gov for detailed information and answers to your frequently asked questions on the refund debit card.

See page 39 for information on direct deposit.

SCHEDULE 511NR-A

The “Federal Amount” column is a summary of your Oklahoma allowable additions and subtractions from ALL SOURCES, as though all income and deductions are from Oklahoma sources.

A1 State and Municipal Bond Interest **Federal Amount column**

If you received income on bonds issued by any state or political subdivision thereof, exempt from federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to Federal Adjusted Gross Income.

- 1) Income from all bonds, notes or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note or other obligation shall be free from Oklahoma taxation.
- 2) Income from local Oklahoma governmental obligations issued after July 1, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, or counties or by public trusts of which any of the foregoing is a beneficiary.
- 3) Income from Oklahoma State and Municipal Bonds issued prior to July 2, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax only if so provided by the statute authorizing their issuance.
- 4) Income on bonds issued by another state or political subdivision thereof (non-Oklahoma), exempt from federal taxation, is taxable for Oklahoma income tax.

Provide a schedule of all municipal interest received by source and amount. If the income is from a mutual fund which invests in state and local government obligations, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

Note: If the interest is exempt, the capital gain/(loss) from the sale of the bond may also be exempt. The gain/(loss) from sale of a state or municipal bond, other than those provided for in line 1, is exempt only if so provided by the statute authorizing its issuance. Enter exempt gains on Schedule 511NR-B, line 11 and exempt losses on Schedule 511NR-A, line 7.

Oklahoma Amount column

Enter that part of the “Federal Amount” column received while a resident of Oklahoma.

A2 Lump-Sum Distributions **Federal Amount column**

Lump-sum distributions not included in the Federal Adjusted Gross Income shall be added to the Federal AGI. Rollovers and IRA conversions are taxed in the same year as on the federal return. **Provide** a copy of Form 1099, and complete copy of federal return.

Note: The lump-sum distribution may qualify for the Schedule 511NR-B, line 6 “Other Retirement Income exclusion.” It must be received from a qualified plan and satisfy the requirements of the Internal Revenue Code as specified in the instructions for the exclusion.

Oklahoma Amount column

Enter that part of the “Federal Amount” column that represents the lump-sum distribution received while a resident of Oklahoma.

A3 Federal Net Operating Loss

Enter carryover(s) included on Federal Form 1040 or 1040-SR and on Schedule 511NR-1, line 15. See the “Net Operating Loss” section on page 5.

A4 Recapture of Depletion and Add Back of Excess Federal Depletion **Federal Amount column**

Upon the expiration of the lease, depletion claimed must be restored to income in the case of non-producing properties. Enter depletion claimed on a lease bonus if no income was received from the property due to its lease expiration. A complete schedule by property must be furnished.

If the 22% Oklahoma option for computing depletion was used in a previous year and the 65% federal depletion limitation applied in that year, you must add back any unused federal depletion being carried over from such year and used in the current year’s federal return. Applicable recapture is determined on a well-by-well basis.

For the Oklahoma option for computing depletion see the instructions for Schedule 511NR-B, line 8. A complete schedule by property must be furnished

Oklahoma Amount column

Enter that part of the “Federal Amount” column that represents the recapture of depletion on Oklahoma properties.

Enter that part of the “Federal Amount” column that represents the add back of excess federal depletion on Oklahoma properties.

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A5 Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)

Federal Amount column -

- If an individual elects to take a rollover on a contribution within one year of the date of the contribution, for which a deduction was taken on the previous year's return, the amount of such rollover is included in income. As used in this paragraph, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts to any other plan under IRC Section 529.
- An individual who makes a non-qualified withdrawal of contributions for which a deduction was taken in tax year 2005 or later, such non-qualified withdrawal and any earnings thereon are included in income. If any of the earnings have already been included in your Federal Adjusted Gross Income, do not include those earnings again on this line.

Oklahoma Amount column -

Enter that part of the "Federal Amount" column that represents the rollover taken or non-qualified withdrawal received while a resident of Oklahoma.

A6 Oklahoma Loss Distributed by an Electing PTE

If you are a member, either directly or indirectly, of an electing pass-through entity (PTE) add the Oklahoma loss covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 (68 OS Sec 2355.1P-1 et seq.). **Provide** a schedule listing the electing PTE, federal identification number, federal taxable income (loss) and Oklahoma taxable loss in Form 511NR, line 1 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

Oklahoma Amount column -

Enter that part of the "Federal Amount" column that represents the electing PTE's loss included in the "Oklahoma Amount" column on Form 511NR-1.

A7 Other Additions

Enter in the box, the appropriate number as listed below which shows the type of addition. If you have more than one addition, enter the number "99".

Federal Amount column

Enter the number "1" if the following applies:

Losses from the sale of exempt government obligations: See the note in the instructions for Schedule 511NR-A, line 1 and Schedule 511NR-B, line 1. **Provide** Federal Schedule D and Form 8949.

Enter the number "2" if the following applies:

If you are a swine or poultry producer who has deducted depreciation on an accelerated basis on your Oklahoma tax return in previous tax years (Schedule 511NR-C), the asset may be fully depreciated for Oklahoma purposes. Any depreciation deducted on this year's federal return, after the date the asset has been fully depreciated on your Oklahoma return, must be added back to avoid a

Other Additions - Federal Amount column (continued)
duplication of depreciation. **Provide** a copy of the federal depreciation schedule showing the depreciation taken on the asset.

Enter the number "3" if the following applies:

If a qualified Oklahoma refinery, of which you are a partner or shareholder, elected to expense the cost of qualified refinery property, such property is fully depreciated for Oklahoma purposes. For Oklahoma purposes, no depreciation expense can be taken for this tax year on such property. Enter your pro-rata share of such depreciation. Include the partnership's or corporation's name and ID number.

Enter the number "4" if the following applies:

You will have an amount on this line if a pass-through entity, of which you are a member:

- was required to add-back rents and interest expenses paid to a captive real estate investment trust when determining Oklahoma distributable income; or
- was a captive real estate trust that was required to add-back the dividends-paid deduction when determining Oklahoma distributable income.

Enter your pro-rata share of such add-back. Include your pass-through entity's name and ID number.

Enter the number "5" if the following applies:

Enter any additions not previously claimed. **Provide** a detailed explanation specifying the type of addition and Oklahoma Statute authorizing the addition, and verifying documents.

Oklahoma Amount column

Enter the part of the "Federal Amount" column that represented:

1. losses from the sale of exempt government obligations incurred while a resident of Oklahoma,
2. the depreciation on Oklahoma property added back,
- 3&4. the amount of the add-back included in your pro-rata share of the Oklahoma distributable income,
5. the applicable portion of any addition not previously claimed.

Oklahoma Use Tax

While living in Oklahoma, if you purchased items for use in the state from retailers who do not collect Oklahoma sales tax, you owe use tax on those items. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

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B1 Interest on U.S. Obligations

Federal Amount column - If you report interest on bonds, notes and other obligations of the U.S. government on your federal return, this income may be excluded if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the income is from a mutual fund which invests in U.S. government obligations, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax. Interest from entities such as FNMA & GNMA does not qualify.

Note: The capital gain/loss from the sale of an U.S. Government Obligation is exempt. Enter exempt gains on Schedule 511NR-B, line 11, and exempt losses on Schedule 511NR-A, line 7.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents U.S. Government interest included on Schedule 511NR-1, line 2, in the "Oklahoma Amount" column.

B2 Taxable Social Security

Federal Amount column - Social Security benefits received by an individual shall be exempt from taxable income, to the extent such benefits are included in the Federal Adjusted Gross Income.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents Social Security benefits exempt by statute included on Schedule 511NR-1, line 6, in the "Oklahoma Amount" column.

B3 Federal Civil Service Retirement in Lieu of Social Security

Federal Amount column - Each individual may exclude 100% of their retirement benefits received from the Federal Civil Service Retirement System (CSRS), including survivor benefits, paid in lieu of Social Security to the extent such benefits are included in the Federal Adjusted Gross Income. Enter your Retirement Claim Number from your Form CSA 1099-R or CSF 1099-R in the box on Schedule 511NR-B, line 3. **Provide** a copy of Form CSA 1099-R or CSF 1099-R with your return. To be eligible, such 1099-R must be in your name.

Note: Retirement benefits paid under the Federal Employees Retirement System (FERS) do not qualify for this exclusion, except:

- Retirement benefits containing both a FERS and a CSRS component, the CSRS component will qualify for the exclusion.
- The FERS Annuity Supplement (as authorized by Chapter 84 of Title 5 of the United States Code) paid to certain FERS retirees until eligible for social security at age 62, will qualify for the exclusion.

Provide substantiation for the CSRS component or FERS Annuity Supplement, such as a copy of your Notice of Annuity Adjustment.

Oklahoma Amount column - Each individual may exclude 100% of their CSRS retirement benefits included on Schedule 511NR-1, line 5, in the "Oklahoma Amount" column.

B4 Military Retirement

Federal Amount column - Each individual may exclude the greater of 75% of their military retirement benefits or \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. Military retirement benefits are those benefits received by an individual from any component of the Armed Forces of the United States.

Oklahoma Amount column - Each individual may exclude 75% of their military retirement benefits sourced to Oklahoma or \$10,000, whichever is greater. "Sourced to Oklahoma" means the military retirement benefits entered on Schedule 511NR-1, line 5, in the "Oklahoma Amount" column. Military retirement benefits are those benefits received by an individual from any component of the Armed Forces of the United States.

B5 Oklahoma Government or Federal Civil Service Retirement

Federal Amount column - Each individual may exclude their retirement benefits up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. (To be eligible retirement income must be in your name.) The retirement benefits must be received from the following: the civil service of the United States*, the Oklahoma Public Employees Retirement System of Oklahoma, the Oklahoma Teacher's Retirement System, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Employee retirement systems created by counties pursuant to 19 OS Sec. 951, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the Employee retirement systems created by municipalities pursuant to 11 OS Sec. 48-101 of the Oklahoma Statutes. (**Provide** a copy of Form 1099-R.)

* Do not include on this line the CSRS retirement benefits already excluded on Schedule 511NR-B, line 3.

Note: An early distribution from a retirement fund due to termination of employment prior to retirement or disability does not qualify for the \$10,000 retirement income exclusion. Generally, there is a "1" in box 7 of your Form 1099-R for this type of distribution. This distribution may qualify for the "Other Retirement Income" exclusion on Schedule 511NR-B, line 6.

Oklahoma Amount column - Enter all or part of the amount reported in the "Federal Amount" column that represents the income that is included on Schedule 511NR-1, line 5, in the "Oklahoma Amount" column. This exclusion is not prorated.

B6 Other Retirement Income

Federal Amount column - Each individual may exclude their retirement benefits, up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. For any individual who claims the retirement exclusion on Schedule 511NR-B, line 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511NR-B, line 5, in the "Federal Amount" column (if less than zero, enter zero).

The retirement benefits must be received from the following and satisfy the requirements of the Internal Revenue Code (IRC): an employee pension benefit plan under IRC Section 401, an eligible deferred compensation plan under IRC Section 457, an individual retirement account, annuity or trust or simplified employee pension under IRC Section 408, an employee annuity under IRC Section 403 (a) or (b), United States Retirement Bonds under IRC Section 86, or lump-sum distributions from a retirement plan under IRC Section 402 (e). **Provide** a copy of Form 1099-R or other documentation.

Oklahoma Amount column - You may exclude up to \$10,000, but not to exceed the amount of qualified retirement benefits reported in the "Oklahoma Amount" column on Schedule 511NR-1. For any individual who claims the retirement exclusion on Schedule 511NR-B, line 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511NR-B, line 5, in the "Oklahoma Amount" column (if less than zero, enter zero).

Provide a copy of Form 1099-R or other supporting documentation.

B7 U.S. Railroad Retirement Board Benefits

Federal Amount column - All qualified U.S. Railroad Retirement Board benefits that are included in the Federal Adjusted Gross Income may be excluded.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents U.S. Railroad Retirement benefits exempt by statute included in the "Oklahoma Amount" column.

B8 Additional Depletion

Federal Amount column - Depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each property (regardless where located) during the taxable year. Any depletion deduction allowable is the amount so computed minus the federal depletion claimed. If Oklahoma options are exercised, the federal depletion not used due to the 65% limitation may not be carried over for Oklahoma purposes. A complete detailed schedule by property must be furnished.

Note: Major oil companies, as defined in 52 OS Section 288.2, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property.

Additional Depletion (continued)

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of nonproducing properties, upon expiration of the lease, such depletion must be restored on Schedule 511NR-A, line 4, in the year the lease expires.

If you have federal depletion being carried over into this year, see Schedule 511NR-A, line 4.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents additional depletion only from Oklahoma properties, the net income of which is included in the "Oklahoma Amount" column on Schedule 511NR-1.

B9 Oklahoma Net Operating Loss

The loss year return must be filed to establish the Oklahoma Net Operating Loss.

Federal Amount column - Enter the Oklahoma net operating loss, computed based on the "Federal Amount" column carried over from previous years. **Provide** a detailed schedule showing origin and NOL computation and provide a copy of Federal NOL computation. See the "Net Operating Loss" section on page 5. (Also see Schedule 511NR-A, line 3.)

Oklahoma Amount column - Enter the Oklahoma net operating loss, which was computed on the "Oklahoma Amount Column" carried over from previous years. Also enter the loss year(s). **Provide** a detailed schedule showing origin and NOL computation. See the "Net Operating Loss" section on page 5. (Also see Schedule 511NR-A, line 3.)

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B10 Exempt Tribal Income

Federal Amount column - If the tribal member's principal residence is on "Indian country" as defined in 18 U.S.C. Section 1151, the income earned on Indian country may be deducted. Legally acknowledged Indian country must be within the jurisdiction of the tribe of which he or she is a member. All claimants must provide sufficient information to support that these requirements have been satisfied.

Provide the following information for tax year 2019:

- a. A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; and
- b. A copy of the trust deed, or other legal document, which describes the real estate upon which you maintained your principal place of residence and which was an Indian allotment, restricted, or held in trust by the United States during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; and
- c. A copy of the trust deed, or other legal document, which describes the real estate upon which you were employed, performed work or received income and which was held by the United States of America in trust for a tribal member or an Indian tribe or which was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records which show you are employed on that Indian country or an explanation of your work on Indian country; and
- d. Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.

All information to support your claim for refund must be **provided** with your return.

Oklahoma Amount column - Enter the part of the "Federal Amount" column that represents tribal income exempt by statute and included in the "Oklahoma Amount" column.

B11 Gains from Sale of Exempt Gov't Obligations

Federal Amount column - Gains from the sale of exempt government obligations: see the note in the instructions for Schedule 511NR-A, line 1, and Schedule 511NR-B, line 1. **Provide** Federal Schedule D and Form 8949.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents gains from the sale of exempt government obligations incurred while a resident of Oklahoma.

B12 Nonresident Active Duty Military Wages

Nonresident active duty military pay, covered under the provisions of the Soldiers' and Sailors' Civil Relief Act, should be deducted from Federal Adjusted Gross Income before the calculation of tax under 68 OS Sec. 2362. Enter nonresident active duty military pay only to the extent such pay is included on Schedule 511NR-1, line 1, in the "Federal Amount" column. **Provide** a copy of the military Form W-2.

B13 Oklahoma Capital Gain Deduction

Federal Amount column - You can deduct qualifying gains receiving capital treatment which are included in Federal Adjusted Gross Income. "Qualifying gains receiving capital treatment" means the amount of net capital gains, as defined under the IRC Section 1222(11). The qualifying gain must:

- 1) Be earned on real or tangible personal property located within Oklahoma that you have owned for at least five uninterrupted years prior to the date of the sale;
- 2) Be earned on the sale of stock or ownership interest in an Oklahoma headquartered company, limited liability company, or partnership where such stock or ownership interest has been owned by you for at least two uninterrupted years prior to the date of the sale; or
- 3) Be earned on the sale of real property, tangible personal property or intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma headquartered company, limited liability company, or partnership or an Oklahoma proprietorship business enterprise where such property has been owned by such entity or business enterprise or owned by the owners of such entity or business enterprise for a period of at least two uninterrupted years prior to the date of the sale.

Enter the amount from Form 561NR, Column F, line 10. **Provide** Form 561NR and a copy of your Federal Schedule D and Form(s) 8949.

Oklahoma Amount column - Enter the amount from Form 561NR, Column G, line 10.

B14 Income Tax Refund

Federal Amount column - Beginning tax year 2016, if you itemized your deductions on your federal return, you were required to add back state or local income tax to calculate Oklahoma itemized deductions. The refund of such taxes included on Schedule 511NR-1, line 8 in the "Federal Amount" column may be deducted.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents an income Tax Refund included on Schedule 511NR-1, line 8 in the "Oklahoma Amount" column.

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SCHEDULE 511NR-B

B15 Oklahoma Income Distributed by an Electing PTE Federal Amount column - If you are a member, either directly or indirectly, of an electing pass-through entity (PTE) subtract the Oklahoma income covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 (68 OS Sec 2355.1P-1 et seq.). **Provide** a schedule listing the electing PTE, federal identification number, federal taxable income (loss) and Oklahoma taxable income in Form 511NR, line 2 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents the electing PTE's income included in the "Oklahoma Amount" column on Form 511NR-1.

B16 Miscellaneous: Other Subtractions

Enter in the box, the appropriate number as listed below which shows the type of income you are subtracting. If you are entitled to more than one type of deduction, enter the number "99".

• **Enter the number "1" if the following applies:** Royalty income earned by an inventor from a product developed and manufactured in this state shall be exempt from income tax for a period of seven years from January 1 of the first year in which such royalty is received as long as the manufacturer remains in this state. (74 OS Sec. 5064.7 (A)(1))

To support your deduction furnish:

- 1) copy of the patent.
- 2) copy of the royalty agreement with the Oklahoma manufacturer.
- 3) copy of registration form from Oklahoma Department of Commerce or Oklahoma Center for the Advancement of Science and Technology (OCAS).

• **Enter the number "2" if the following applies:** Manufacturer's exclusion. (74 OS Sec. 5064.7 (A)(2))

Miscellaneous: Other Subtractions (continued)

• **Enter the number "3" if the following applies:** Small Business Incubator exclusion: Exemption for income earned by the sponsor. (74 OS Sec. 5075) Exemption for income earned by the tenant. (74 OS Sec. 5078)

• **Enter the number "4" if the following applies:** Payments received as a result of a Military member being killed in a combat zone: Any payment made by the United States Department of Defense as a result of the death of a member of the Armed Forces who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

• **Enter the number "5" if the following applies:** Income earned by an individual whose Military spouse was killed in a combat zone: Any income earned by the spouse of a member of the Armed Forces of the United States who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

Oklahoma Amount column

Enter that part of the "Federal Amount" column that represents the electing PTE's income or gain included in the "Oklahoma Amount" column on Form 511NR-1.

• **Enter the number "99" if the following applies:** Allowable deductions not included in (1) through (5): Enter any allowable Oklahoma deductions from Federal Adjusted Gross Income to arrive at Oklahoma Adjusted Gross Income that were not previously claimed under this heading "**Miscellaneous: Other Subtractions**". **Provide** a detailed explanation specifying the type of subtraction and Oklahoma Statute authorizing the subtraction, and verifying documents.

SCHEDULE 511NR-C

C1 Military Pay Exclusion

Oklahoma residents who are members of any component of the Armed Services may exclude 100% of their active military pay, including Reserve & National Guard pay, received during the time they were a resident. The military pay must be included on Schedule 511NR-1, line 1 in the "Oklahoma Amount" column to qualify for this exclusion. Retired military see instructions for Schedule 511NR-B, line 4.

C2 Qualifying Disability Deduction

If you are a resident or part-year resident individual with a physical disability constituting a substantial handicap to employment, you may deduct the expense incurred while you were a resident to modify a motor vehicle, home, or work place necessary to compensate for the disability. **Provide** a schedule detailing the expenses incurred and a description of the physical disability with documentation regarding the Social Security or Veterans Administration recognition and/or allowance of this expense.

C3 Qualified Adoption Expense

During the period of residency, residents and part-year residents may deduct "Nonrecurring adoption expenses" not to exceed \$20,000 per calendar year. Expenses are to be deducted in the year incurred. "Nonrecurring adoption expenses" means adoption fees, court costs, medical expenses, attorney fees and expenses which are directly related to the legal process of adoption of a child. **Provide** a schedule describing the expenses claimed.

Electronic Payments

Visit www.tax.ok.gov and click "**Online Services**" to make a payment electronically. All electronic payment methods provide you with a confirmation number and the peace of mind in knowing your payment was received.

C4 Contributions to an Oklahoma 529 College Savings Plan and OklahomaDream 529 account(s)

Each individual may deduct contributions made to accounts established pursuant to the Oklahoma College Savings Plan Act. The maximum annual deduction is the amount of contributions to all Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts plus any contributions to such accounts for prior tax years after December 31, 2004, which were not deducted. If a rollover* or non-qualified withdrawal is taken within the same tax year as a contribution is made, the deduction for such contribution must be reduced by the amount of the rollover or non-qualified withdrawal. In no event can this deduction exceed \$10,000 (\$20,000 on a joint return) per tax year. Any amount of a contribution that is not deducted in the year for which the contribution is made may be carried forward as a deduction from income for the succeeding 5 years. If a rollover* or non-qualified withdrawal is taken during the carryover period, the tax deduction otherwise available must be reduced by the amount of the rollover or non-qualified withdrawal. Deductions may be taken for contributions and rollovers made during a taxable year and up to April 15 of the succeeding year, or the due date of a taxpayer's state income tax return, excluding extensions, whichever is later. A deduction for the same contributions may not be taken for two different tax years. **Provide** proof of your contribution including the name of the beneficiary and the account number.

* For purposes of reducing the deduction, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 to any other plan under IRC Section 529.

Contributions must be made to an Oklahoma 529 College Savings Plan or OklahomaDream 529 account(s). **Contributions made to other state's college savings plans, the Coverdell Education Savings Account or transfers from one Oklahoma 529 College Savings Plan or OklahomaDream 529 account to another may not be deducted.**

For information on setting up an Oklahoma 529 College Savings Plan visit www.ok4saving.org or call toll-free (877) 654-7284. For information on setting up an OklahomaDream 529 account, contact your financial advisor.

C5 Deductions for Providing Foster Care

If you contract with a child-placing agency, as defined in 10 OS Sec. 402, you may qualify to deduct up to \$5,000 for expenses incurred providing foster care. To qualify to deduct \$5,000, you must have been under contract and providing care for at least 6 months, regardless of the tax year during which the care occurs. If you were under contract and providing care for less than 6 months of the tax year, you may only claim a monthly pro rata share of the \$5,000 deduction. Married persons filing separately in a year in which they could have filed a joint return may each claim only one-half of the deduction that would have been allowed for a joint return.

C6 Miscellaneous: Other Adjustments

Enter in the box, the appropriate number as listed below which shows the type of deduction. If you are entitled to more than one deduction listed below, enter the number "99".

Enter the number "1" if the following applies:

Qualified Medical Savings Account/Health Savings Account: Contributions made by an Oklahoma resident to an Oklahoma medical savings account and the interest earned on such account shall be exempt from taxation. The medical savings account must be established in this state pursuant to 63 OS Sec. 2621 through 2623. In order to be eligible for this deduction, contributions must be made to a medical savings account program approved by either the State Department of Health or the Insurance Commissioner. A statement of the contributions made to and interest earned on the account must be provided by the trustee of the plan, and **provided** as part of the filed return. **Provide** a copy of the front page of your federal return. This is not on your W-2.

Contributions made by an Oklahoma resident to an Oklahoma health savings account and the interest earned on such account shall be exempt from taxation. The health savings account must be established in this state pursuant to 36 OS Sec. 6060.14 through 6060.18. A statement of the contributions made to and interest earned on the account must be provided by the trustee of the plan, and **provided** as part of the filed return. This is not on your W-2. **Provide** a copy of your federal return.

Note: If you took a Health/Medical Savings Account Deduction to arrive at Federal Adjusted Gross Income, you cannot take a deduction on this line.

Enter the number "2" if the following applies:

Agricultural Commodity Processing Facility Exclusion: Owners of agricultural commodity processing facilities may exclude 15% of their investment in a new or expanded agricultural commodity processing facility located within Oklahoma. "Agricultural commodity processing facility" means buildings, structures, fixtures and improvements used or operated primarily for the processing or production of agricultural commodities to marketable products. This includes each part of the facility which is used in the processing of agricultural commodities, including receiving, storing, transporting and packaging or otherwise preparing the product for sale or shipment. The investment is deemed made when the property is placed in service. Under no circumstances shall this exclusion lower your taxable income below zero. In the event the exclusion does exceed income, any unused portion may be carried over for a period not to exceed six years. A schedule must be **provided** showing the type of investment(s), the date placed in service, and the cost of each investment. If the total exclusion available is not used, a copy of the schedule must be **provided** in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If the exclusion is through a partnership or corporation, the schedule must also include the partnership's or corporation's name, Federal ID number and your pro-rata share of the exclusion.

SCHEDULE 511NR-C

Miscellaneous: Other Adjustments (continued)

Enter the number “3” if the following applies:

Depreciation Adjustment for Swine/Poultry Producers: Individuals who are swine or poultry producers may deduct depreciation on an accelerated basis for new construction or expansion costs. The same depreciation method elected for federal income tax purposes will be used, except the assets will be deemed to have a seven year life. Any depreciation deduction allowable is the amount so computed minus the federal depreciation claimed. **Provide** a copy of the federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

Note: Once you have fully depreciated an asset on your Oklahoma return, you must add back any depreciation deducted on your federal return. See Schedule 511NR-A, line 6.

Enter the number “4” if the following applies:

Discharge of Indebtedness for Farmers: An individual, engaged in production of agriculture, may exclude income resulting from the discharge of indebtedness incurred to finance the production of agricultural products. **Provide** Federal Schedule F and Form 1099-C or other substantiating documentation.

Enter the number “5” if the following applies:

Oklahoma Police Corps Program Scholarship/Stipend: You may deduct any scholarship or stipend, received from participation in the Oklahoma Police Corps Program, that is included in your Federal Adjusted Gross Income. The Oklahoma Police Corps was established under 47 OS Section 2-140.1 through 2-140.11. **Provide** documentation to support amount claimed and a copy of your federal return.

Enter the number “6” if the following applies:

Deduction for Living Organ Donation: You may deduct up to \$10,000 of unreimbursed expenses if you, or your dependent, donates one or more human organs while living. “Human organs” mean all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The deduction is allowed only one time and may be claimed only for unreimbursed expenses that are incurred by you and related to the organ donation of you or your dependent. The deduction may only be claimed in the taxable year in which the transplant occurs. **Provide** a detailed schedule of expenses claimed.

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Miscellaneous: Other Adjustments (continued)

Enter the number “7” if the following applies:

Safety Pays OSHA Consultation Service exemption: An employer that is eligible for and utilizes the Safety Pays OSHA Consultation Service provided by the Oklahoma Department of Labor shall receive a \$1,000 exemption for the tax year the service is utilized.

If this exclusion is through a partnership or corporation, include the partnership’s or corporation’s name and Federal ID number and your pro-rata share of the exclusion.

Enter the number “8” if the following applies:

Qualified Refinery Property: If a qualified Oklahoma refinery elected to expense the cost of qualified refinery property, enter any of such expense allocated to you.

Provide a copy of the written notice received from the refinery indicating the amount of the allocation. Such notice should include the company’s name and Federal ID Number.

Enter the number “9” if the following applies:

Cost of Complying with Sulfur Regulations: If a qualified refinery elected to allocate all or a portion of the cost of complying with sulfur regulations to its owners, enter the portion of such cost allocated to you. **Provide** a copy of the written notice received from the refinery indicating the amount of the allocation. Such notice should include the company’s name and Federal ID Number.

Enter the number “10” if the following applies:

Emergency Medical Personnel Death Benefit exclusion: The \$5,000 death benefit, provided for in 63 OS Sec. 1-2505.1, paid to the designated beneficiary of an emergency medical technician or a registered emergency medical responder whose death is a result of their official duties performed in the line of duty is exempt. Deduct the \$5,000 death benefit if such death benefit is included in your Federal Adjusted Gross Income.

Enter the number “11” if the following applies:

Competitive Livestock Show Award: You may deduct any payment of less than \$600 received as an award for participation in a competitive livestock show event if such award is included in your Federal Adjusted Gross Income. You must be able to substantiate this deduction upon request.

Oklahoma E-file

Low cost or sometimes even no cost...

E-filing your return is simply the speediest, safest and most secure way to receive your income tax refund. E-file today and in most cases you’ll receive your Oklahoma refund in 7-10 days, even faster with direct deposit.

www.tax.ok.gov

SCHEDULE 511NR-D

Complete Schedule 511NR-D to determine your Oklahoma itemized deductions. Schedule 511NR-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. (Provide a copy of your Federal Schedule A.)

Note: If you claimed itemized deductions on your federal return, you must claim itemized deductions on your Oklahoma return. To claim the Oklahoma standard deduction, you must claim the standard deduction on your federal return.

SCHEDULE 511NR-E

If your AGI from all sources (Form 511NR, line 7) is less than your Federal AGI (Form 511NR, line 2), your Oklahoma child care/child tax credit must be prorated.

E1 Child Care/Child Tax Credit

If your Federal Adjusted Gross Income is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your federal return, then as a resident, part-year resident or nonresident military, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRC. Your allowed federal credit cannot exceed the amount of your federal tax reported on your federal return.

-OR-

- 5% of the child tax credit allowed by the IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal Adjusted Gross Income is greater than \$100,000, no credit is allowed.

Provide a copy of your federal return and, if applicable, the Federal Child Care Credit schedule.

SCHEDULE 511NR-F

Residents and part-year residents complete Schedule 511NR-F to determine the amount of Oklahoma earned income credit to enter on line 21.

F1 Earned Income Credit

Residents and part-year residents are allowed a credit equal to 5% of the earned income credit allowed on the federal return. The credit must be prorated on the ratio of AGI-Oklahoma sources (line 6) to Federal AGI (line 2).

Provide a copy of your federal return.

SCHEDULE 511NR-G (ORIGINAL RETURN ONLY)

Schedule 511NR-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations.

Place the line number of the organization from Schedule 511NR-G in the box on line 37 of Form 511NR. If you give to more than one organization, put a "99" in the box on line 37 of Form 511NR.

Descriptions of the organizations and the addresses to mail a donation if you are not receiving a refund, are shown on page 25, Schedule 511NR-G Information.

SCHEDULE 511NR-H

Complete Schedule 511NR-H if you are filing an amended return. If additional space is needed to explain the changes, provide a separate schedule.

Place an "X" in the Amended Return check-box at the top of Form 511NR, page 1. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 31. Enter any refund previously received or overpayment applied on line 33.

NOTE: See page 6 for specific instructions on filing amended returns.

WHEN YOU ARE FINISHED...

- Provide a check or money order payable to "Oklahoma Tax Commission" for any balance due. Electronic payment options are available on our website at www.tax.ok.gov.
- Provide copy of federal return and W-2s, 1099s or other withholding statements to substantiate income tax withholdings.
- For amended returns, if you marked "yes" on Schedule 511NR-H, provide a copy of the federal 1040X or 1045, and a copy of the IRS "Statement of Adjustment" or other IRS documentation to verify approval of the federal amendment.
- Mail the originals, along with any payment due, to:

**Oklahoma Tax Commission
P.O. Box 26800
Oklahoma City, OK 73126-0800**

**After completing Form 511NR,
remember to sign and
make a copy of your return
before mailing!**

SCHEDULE 511NR-G INFORMATION (ORIGINAL RETURN ONLY)

1 - Support for Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children

You may donate from your tax refund to support programs for volunteers to act as Court Appointed Special Advocates for abused or neglected children. Donations will be placed in the Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates. Monies will be expended by the Office of the Attorney General for the purpose of providing grants to the Oklahoma CASA Association. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., P.O. Box 54946, Oklahoma City, OK 73154.

2 - Indigent Veteran Burial Program

You may donate from your tax refund for the benefit of the Oklahoma Department of Veterans Affairs Indigent Veteran Burial Program. Monies will be expended by the Oklahoma Department of Veterans Affairs to provide reimbursement to a cemetery or funeral home for costs incurred burying an indigent veteran; provided, the maximum reimbursement shall not exceed \$500 per veteran. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Veterans Affairs, P.O. Box 53067, Oklahoma City, OK 73152.

3 - Support the Oklahoma General Revenue Fund

You may donate for the benefit of the General Revenue Fund of the State of Oklahoma. Appropriation of such funds will be subject to the provisions of Section 23 of Article X of the Oklahoma Constitution. Expenditures from the fund will be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of Management and Enterprise Services for approval and payment.

4 - Oklahoma Emergency Responders Assistance Program

You may donate from your tax refund for the benefit of the Oklahoma Emergency Responders Assistance Program. Monies will be expended by the Department of Public Safety for the purpose of providing grants to the Program for post critical incident care to all emergency first responders and their families who are experiencing emotional trauma. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Public Safety, Finance Department, Re: Oklahoma Emergency Responders Assistance Program, P.O. Box 11415, Oklahoma City, OK 73136-0415.

5 - Support of Folds of Honor Scholarship Program

You have the opportunity to donate from your tax refund to support the Folds of Honor Foundation. Folds of Honor is a 501(c)(3) charitable organization that provides scholarships for K through 12 and post-secondary education for children and spouses of military service men and women fallen or disabled while serving on active duty. If you are not receiving a refund, you may still donate to Folds of Honor. Mail your contribution to: Folds of Honor Foundation, 5800 North Patriot Drive, Owasso, OK 74055.

6 - Support the Wildlife Diversity Fund

Your donation will help conserve rare or declining fish and wildlife along with common species not hunted or fished. Donations to the Oklahoma Department of Wildlife Conservation's Wildlife Diversity program supports field surveys of animals considered to be of greatest conservation need, as well as educational wildlife programs for all Oklahomans. Tax deductible donations to the Wildlife Diversity Fund also can be made at wildlifedepartment.com or by mail: P.O. Box 53465, Oklahoma City, OK 73152.

7- Support of Programs for Regional Food Banks in Oklahoma

You may donate from your tax refund for the benefit of the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma (Oklahoma Food Banks). The Oklahoma Food Banks are the largest hunger-relief organizations in the state – distributing food to charitable and faith-based feeding programs throughout all 77 counties in Oklahoma. Your donation will be used to help provide food to the more than 500,000 Oklahomans at risk of hunger on a daily basis. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, P.O. Box 248893, Oklahoma City, OK 73124.

8- Public School Classroom Support Fund

Donations to the Public School Classroom Support Revolving Fund will be used by the State Board of Education to provide one or more grants annually to public school classroom teachers. Grants will be used by the classroom teacher for supplies, materials or equipment for the class or classes taught by the teacher. Grant applications will be considered on a statewide competitive basis. You may also mail a donation to: Oklahoma State Board of Education, Public School Classroom Support Fund, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City, OK 73105-4599.

9- Oklahoma Pet Overpopulation Fund

You may donate from your tax refund for the benefit of the Oklahoma Pet Overpopulation Fund. Monies placed in this fund will be expended for the purpose of developing educational programs on pet overpopulation and for implementing spay/neuter efforts in this state. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Animal Industry Division, 2800 North Lincoln Blvd., Oklahoma City, OK 73105.

10- Support the Oklahoma AIDS Care Fund

You may donate from your tax refund for the benefit of the Oklahoma AIDS Care Fund. Monies will be expended by the Department of Human Services for the purpose of providing grants to the Fund for purposes of emergency assistance, advocacy, education, prevention and collaboration with other entities. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: OK Aids Care Fund, PO Box 248893, Oklahoma City, OK 73124.