



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 and last name

If a joint return, spouse's first name, middle initial and last name

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

City, State and ZIP

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)

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:

EXEMPTIONS

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

	REGULAR	*SPECIAL	BLIND
YOURSELF	<input type="text"/>	<input type="text"/>	<input type="text"/>
SPOUSE	<input type="text"/>	<input type="text"/>	<input type="text"/>
NUMBER OF DEPENDENTS			

ADD THE TOTALS FROM THE 3 BOXES. WRITE THE TOTAL IN THE BOX BELOW.

TOTAL

NOTE: IF YOU MAY BE CLAIMED AS A DEPENDENT ON ANOTHER RETURN, ENTER "0" IN THE TOTAL BOX FOR YOUR REGULAR EXEMPTION.

RESIDENCY STATUS

Nonresident(s) State of Residence:

Part-Year Resident(s) From to

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

AGE 65 OR OVER? (Please see instructions) Yourself Spouse

Please Round to Nearest Whole Dollar

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).

	FEDERAL AMOUNT	OKLAHOMA AMOUNT
1 Oklahoma source income (Schedule 511NR-1, line 17).....		1 <input type="text"/> 00
2 Federal adjusted gross income (Schedule 511NR-1, line 18).....	<input type="text"/> 00	2 <input type="text"/> 00
3 Oklahoma additions: Schedule 511NR-A, line 7.....	<input type="text"/> 00	3 <input type="text"/> 00
4 Add lines (Federal 2 and 3) and then (Oklahoma 1 and 3).....	<input type="text"/> 00	4 <input type="text"/> 00
5 Oklahoma subtractions: Schedule 511NR-B, line 16.....	<input type="text"/> 00	5 <input type="text"/> 00
6 Adjusted gross income: Okla. Source (line 4 minus line 5).....	<input type="text"/> 00	6 <input type="text"/> 00
7 Adjusted gross income: All Sources (line 4 minus line 5) Also enter on line 8...	<input type="text"/> 00	7 <input type="text"/> 00
8 Adjusted gross income: All Sources (from line 7).....		8 <input type="text"/> 00
9 Oklahoma Adjustments (Schedule 511NR-C, line 7).....		9 <input type="text"/> 00
10 Income after adjustments (line 8 minus line 9).....		10 <input type="text"/> 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 <input type="text"/> 00
12 Exemptions: Enter the total number of exemptions claimed above <input type="text"/> X \$1,000.....		12 <input type="text"/> 00
13 Total deductions and exemptions (add lines 11 and 12).....		13 <input type="text"/> 00
14 Oklahoma Taxable Income: (line 10 minus line 13).....		14 <input type="text"/> 00
15 Oklahoma Income Tax from Tax Table (If using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box. If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box..... <input type="text"/> ...)		15 <input type="text"/> 00
STOP AND READ: If line 7 is equal to or larger than line 2, complete line 17. If line 7 is smaller than line 2, see Schedule 511NR-E.		
16 Oklahoma child care/child tax credit (see instructions).....		16 <input type="text"/> 00
17 Subtract line 16 from line 15 (This is your tax base)(Do not enter less than zero).....		17 <input type="text"/> 00



2018 Form 511NR - Nonresident/Part-Year Income Tax Return - Page 2

Name(s) shown on Form 511NR: Your Social Security Number:

Table with 3 columns: Line number, Description, and Amount. Includes lines 18-39 for tax calculations and payments.

Direct Deposit Note: Verify your account and routing numbers are correct. Is this refund going to or through an account that is located outside of the United States? Deposit my refund in my: Checking Account Savings Account

Table with 3 columns: Line number, Description, and Amount. Includes lines 40-44 for tax due, donation, and penalties.

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.

Signatures and information for Taxpayer, Spouse, and Paid Preparer. Includes fields for signature, date, occupation, address, and phone number.

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

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	00
2	Lump sum distributions (not included in your Federal AGI).....	00	2	00	00
3	Federal net operating loss.....	00	3	00	00
4	Recapture depletion claimed on a lease bonus or add back of excess Federal depletion.....	00	4	00	00
5	Recapture of contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s).....	00	5	00	00
6	Miscellaneous: Other additions (enter number in box for the type of addition <input style="width: 30px; height: 15px;" type="text"/>)	00	6	00	00
7	Total additions (add lines 1-6, enter total here and on line 3 of Form 511NR)	00	7	00	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 5)		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, Schedule 1, line 10) ..		00	14	00
15	Miscellaneous: Other subtractions		00	15	00
	(enter number in box for the type of deduction <input type="text"/>)				
16	Total subtractions		00	16	00
(add lines 1-15, enter total here and on line 5 of Form 511NR)					

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; gap: 20px;"> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> <div style="font-size: 2em;">÷</div> <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div>			
7	Enter the percentage from the above calculation here (do not enter more than 100%)	6		%
	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:
------------------------------	------------------------------

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 24 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, see line 41 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	Y.M.C.A. Youth and Government Program	\$2	\$5	\$	...	2	00
3	Indigent Veteran Burial Program	\$2	\$5	\$	...	3	00
4	Support the Oklahoma General Revenue Fund	\$2	\$5	\$	...	4	00
5	Oklahoma Emergency Responders Assistance Program.....	\$2	\$5	\$	...	5	00
6	Support of Folds of Honor Scholarship Program	\$2	\$5	\$	...	6	00
7	Support Wildlife Diversity Fund	\$2	\$5	\$	...	7	00
8	Total donations (add lines 1-7, enter total here and on line 37 of Form 511NR).....					8	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.



State of Oklahoma OTHER CREDITS FORM

FORM **511CR** 2018

Provide this form and supporting documents with your Oklahoma tax return.

Name as shown on return:	Social Security Number:
	-OR-
	Federal Employer Identification Number:

- Enter in **Column A** all unused carryover credits established in prior tax years but not used in any prior tax year.
- Enter in **Column B** all credits established this tax year. This includes a credit generated this tax year; a credit transferred to you on a filed transfer agreement (Form 572) which may be claimed this tax year; and a credit, that once established, may be claimed over multiple years and you are claiming the subsequent years' credit (e.g. Investment/New Jobs Credit).

Attention members of pass-through entities: Enter your share of the pass-through entities' credit on the appropriate line for the type of credit. For example: Your share of the pass-through entities' Coal Credit would be entered on line 2.

See instructions for details on qualifications and required enclosures.

		A Unused Credit Carried Over from Prior Year(s)		B Credit Established During Current Tax Year		C Total Available Credit (A + B = C)
1a	Oklahoma Investment/New Jobs Credit (provide Form 506)	00	1a	00		00
1b	Rate (Percent of total credit allowed to offset tax)	Not Applicable	1b	Not Applicable	x	97.6%
1c	Credit Allowed (multiply Column C, line 1a by line 1b). (fiscal year returns with tax years ending in 2019, enter the amount from Column C, line 1a).	Not Applicable	1c	Not Applicable	=	00
	Credits not allowed due to the percent on line 1b will carry forward to subsequent tax years.					
1d	Check the box to indicate the type of credit.....	<input type="checkbox"/> Investment Credit		<input type="checkbox"/> New Jobs Credit		
2	Coal Credit.....	00	2	00		00
3	Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property (provide Form 567-A) Enter the number of Form(s) 567-A provided with this return for 3a and 3b	Number of Form(s) 567-A <input style="width: 100%;" type="text"/>				
3a	Credit from Form 567-A, Part 1, Section A, line 3. (If completing multiple Forms 567-A; enter the total amounts from all Part 1, Section A, line 3.)	00	3a	00		00
3b	Credit from Form 567-A, Part 4, line 4.....	00	3b	00		00
4	Small Business Guaranty Fee Credit (provide Form 529)	00	4	00		00
5	Credit for Entities in the Business of Providing Child Care Services.....	00	5	Not Applicable		00
6	Credit for Tourism Development or Qualified Media Production Facility	00	6	Not Applicable		00
7	Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit.....	00	7	Not Applicable		00
8	Credit for Qualified Rehabilitation Expenditures	00	8	00		00
9a	Credit for Electricity Generated by Zero-Emission Facilities	00	9a	00		00
9b	Check the box to indicate the renewable resource used to generate electricity.....	<input type="checkbox"/> Wind		<input type="checkbox"/> Moving Water, Sun, or Geothermal Energy		



OTHER CREDITS FORM

Name as shown on return:	Social Security/Federal Employer Identification Number:
--------------------------	---

			A Unused Credit Carried Over from Prior Year(s)		B Credit Established During Current Tax Year		C Total Available Credit (A + B = C)
10	Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act.....		00	10	Not Applicable		00
11	Credit for Manufacturers of Small Wind Turbines.....		00	11	00		00
12	Poultry Litter Credit.....		00	12	Not Applicable		00
13	Volunteer Firefighter Credit (provide FTAC's Form, see instructions on page 5)		Not Applicable	13	00		00
14	Credit for Breeders of Specially Trained Canines.....		00	14	Not Applicable		00
15	Credit for the Construction of Energy Efficient Homes		00	15	00		00
16	Credit for Railroad Modernization.....		00	16	00		00
17	Research and Development New Jobs Credit (provide Form 563)		00	17	00		00
18	Credit for Stafford Loan Origination Fee (for banks & credit unions filing Form 512).....		00	18	Not Applicable		00
19	Credit for Biomedical Research Contribution		00	19	00		00
20	Credit for Employees in the Aerospace Sector (provide Form 564)		00	20	00		00
21	Credits for Employers in the Aerospace Sector (provide Form 565)		Not Applicable	21	00		00
22	Wire Transfer Fee Credit.....		00	22	Not Applicable		00
23	Credit for Manufacturers of Electric Vehicles.....		00	23	Not Applicable		00
24	Credit for Cancer Research Contribution		00	24	00		00
25	Oklahoma Capital Investment Board Tax Credit.....		Not Applicable	25	00		00
26	Credit for Contributions to a Scholarship-Granting Organization		00	26	00		00
27	Credit for Contributions to an Educational Improvement Grant Organization		00	27	00		00
28	Credit for Venture Capital Investment (provide Form 518-A or 518-B)		00	28	00		00
29	Oklahoma Affordable Housing Tax Credit.....		00	29	00		00
30	Total (add lines 1c through 29)	30					00

Enter on the applicable line of income tax return and enter the number in the box for the type of credit.
If more than one credit is claimed, enter "99" in the box.

NOTICE

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

OKLAHOMA CAPITAL GAIN DEDUCTION

FOR PART-YEAR AND NONRESIDENTS FILING FORM 511NR
(Qualifying Assets Held for the Applicable 2 or 5 Year Period)



FORM

561NR 2018

Name(s) as Shown on Return	Social Security Number			
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; height: 20px;"></td> <td style="width:33%; height: 20px;"></td> <td style="width:33%; height: 20px;"></td> </tr> </table>			

1. List qualifying Oklahoma capital gains and losses, not included on lines 2 through 5 below.

A1. Description of Property:	B. Date Acquired (mm/dd/yy) <small>(See instructions)</small>	C. Date Sold or Disposed (mm/dd/yy)	D. Proceeds (Sales Price)	E. Cost or Other Basis minus Adjustments to Gain or Loss	Federal Amount	Oklahoma Amount
A2. Oklahoma Location/Address or Federal ID Number:					F. Gain or (loss)	G. Gain or (loss)
A3. Type of property sold: (see instructions)	<input style="width: 40px; height: 15px;" type="text"/>					

A1. Description of Property:	B. Date Acquired (mm/dd/yy) <small>(See instructions)</small>	C. Date Sold or Disposed (mm/dd/yy)	D. Proceeds (Sales Price)	E. Cost or Other Basis minus Adjustments to Gain or Loss	Federal Amount	Oklahoma Amount
A2. Oklahoma Location/Address or Federal ID Number:					F. Gain or (loss)	G. Gain or (loss)
A3. Type of property sold: (see instructions)	<input style="width: 40px; height: 15px;" type="text"/>					

A1. Description of Property:	B. Date Acquired (mm/dd/yy) <small>(See instructions)</small>	C. Date Sold or Disposed (mm/dd/yy)	D. Proceeds (Sales Price)	E. Cost or Other Basis minus Adjustments to Gain or Loss	Federal Amount	Oklahoma Amount
A2. Oklahoma Location/Address or Federal ID Number:					F. Gain or (loss)	G. Gain or (loss)
A3. Type of property sold: (see instructions)	<input style="width: 40px; height: 15px;" type="text"/>					

2. Qualifying Oklahoma capital gain from installment sales reported on Federal Schedule D, line 11. (Provide a copy of Federal Form 6252) Type of property sold (See instructions) <input style="width: 40px; height: 15px;" type="text"/>	2		
3. Qualifying Oklahoma net capital gain from sale of business property reported on Federal Schedule D, line 11. (Provide a copy of Federal Form 4797) (If gain/loss is from a Federal K-1, complete the Worksheet on page 2 and provide a copy of the Federal Schedule K-1) Type of property sold (See instructions) <input style="width: 40px; height: 15px;" type="text"/>	3		
4. Other qualifying Oklahoma net capital gain or (loss) reported on Federal Schedule D, line 11, not included on lines 2 and 3 above. (Provide a copy of the applicable Federal form[s]) Type of property sold (See instructions) <input style="width: 40px; height: 15px;" type="text"/>	4		
5. Qualifying Oklahoma net capital gain or (loss) from partnerships, S corporations, estates or trusts reported on Federal Schedule D, line 12. (Complete the worksheet on page 2 and provide a copy of the Federal Schedule K-1) Type of property sold (See instructions) <input style="width: 40px; height: 15px;" type="text"/>	5		
6. Add amounts in Columns F and G on line 1 and lines 2 through 5.....	6		
7. Qualifying Oklahoma capital loss carryover reported on Federal Schedule D, line 14 (See instructions)	7		
8. Qualifying Oklahoma net capital gain. Subtract line 7 from line 6. (If zero or less, enter "0")	8		
9. Net capital gain. (See instructions) (If zero or less, enter "0")	9		
10. Oklahoma Capital Gain Deduction. Enter the smaller of lines 8 or 9. (Do not enter less than zero) ..	10		

Provide Federal Form 1040, Schedule D and Form(s) 8949



OKLAHOMA CAPITAL GAIN DEDUCTION FOR PART-YEAR AND NONRESIDENTS FILING FORM 511NR

68 Oklahoma Statute (OS) Sec. 2358 and Rule 710:50-15-48

Worksheet - (Provide with Form 561NR)

Name(s) as Shown on Return	Social Security Number		
FORM 561NR WORKSHEET FOR (CHECK ONE): LINE 3 <input type="checkbox"/> OR LINE 5 <input type="checkbox"/>			
Complete a separate worksheet for each piece of property sold. Provide a copy of the Federal Schedule K-1.			
Name of pass-through entity: _____ FEIN: _____			
Description of property sold: _____			
Location of property: _____			
Date acquired: _____ Date sold: _____			
Date(s) you acquired ownership in the pass-through entity: _____			

General Information

Individual taxpayers can deduct qualifying gains receiving capital gain treatment which are included in Federal adjusted gross income. "Qualifying gains receiving capital treatment" means the amount of net capital gains, as defined under Internal Revenue Code Section 1222(11). The qualifying gain must result from:

1. the sale of the real or tangible personal property located within Oklahoma that has been owned for at least five uninterrupted years prior to the date of the transaction that gave rise to the capital gain;
2. the sale of stock or an ownership interest in an Oklahoma company, limited liability company, or partnership where such stock or ownership interest has been owned for at least two uninterrupted years prior to the date of the transaction that gave rise to the capital gain; or
3. 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 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 transaction that gave rise to the capital gain.

An Oklahoma company, limited liability company, partnership or proprietorship business enterprise is an entity whose primary headquarters has been located in Oklahoma for at least three uninterrupted years prior to the date of sale.

A capital loss carryover from qualified property reduces the current year gains from eligible property.

Pass-through entities...

Capital gain from qualifying property, as described above, held by a pass-through entity is eligible for the Oklahoma capital gain deduction, provided the individual has been a member of the pass-through entity for an uninterrupted period of the applicable two or five years and the pass-through entity has held the asset for not less than the applicable two or five uninterrupted years prior to the date of the transaction that created the capital gain. The type of asset sold, as shown in 1-3 above, determines whether the applicable number of uninterrupted years is two or five. The pass-through entity must provide supplemental information to the individual identifying the pass-through of qualifying capital gains.

Installment sales...

Qualifying gains included in an individual taxpayer's Federal adjusted gross income for the current year which are derived from installment sales are eligible for exclusion, provided the appropriate holding periods are met.

**OKLAHOMA CAPITAL GAIN DEDUCTION FOR
PART-YEAR AND NONRESIDENTS FILING FORM 511NR**
68 OS Sec. 2358 and Rule 710:50-15-48

Specific Instructions

Lines 1-5: Type of Property Sold

Enter the number in the box which corresponds to the type of property sold:

1. The sale of stock in a qualified Oklahoma corporation.
 2. The sale of an ownership interest in a qualified Oklahoma company, limited liability company, or partnership.
 3. The sale of qualified real property located within Oklahoma.
 4. The sale of qualified tangible personal property located within Oklahoma.
 5. The sale of qualified intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma company, limited liability company or partnership or and Oklahoma proprietorship business enterprise.
99. For lines 2-5, enter a 99 if the net gain/loss is from the sale of more than one type of property.

Line 1:

List qualifying Oklahoma capital gains and losses from Federal Form(s) 8949, Part II or from Federal Schedule D, line 8a. Provide a copy of Form(s) 1099-B if the qualifying Oklahoma capital gain or loss is reported on Federal Schedule D, line 8a. In Column A, line A1 enter the description of the property as shown on Federal Form 8949, Column a or on Form 1099-B. On line A2 enter either the Oklahoma location/address of the real or tangible personal property sold or the Federal Identification Number of the company, limited liability company or partnership whose stock or ownership interest was sold.

Complete Columns B through E using the information from Federal Form 8949, Columns b through g or from Form 1099-B. In Column B, enter the date the property was acquired. If you entered "VARIOUS" or "INHERITED" on your federal form, enter the date you actually acquired the property. For Column F combine Columns D and E. Do not include gains and losses reported on Form 561NR lines 2 through 5.

In Column G enter the qualifying Oklahoma capital gains and losses reported in Column F which were sourced to Oklahoma on Form 511NR, Schedule 511NR-1, line 9 "Oklahoma Amount" column.

Line 2:

Column F: If Federal Form 6252 was used to report the installment method for gain on the sale of eligible property on the Federal return, compute the capital gain deduction using the current year's taxable portion of the installment payment. Provide Federal Form 6252. Capital gain from an installment sale is eligible for the Oklahoma capital gain deduction provided the property was held for the appropriate holding period as of the date sold.

Column G: Enter the capital gain from an installment sale of eligible property reported in Column F which was sourced to Oklahoma on Form 511NR, Schedule 511NR-1, line 9 "Oklahoma Amount" column.

Line 3:

Column F: Enter the qualifying Oklahoma net capital gain from the Federal Form 4797 which was reported on Federal Schedule D. Provide a copy of the Federal Form 4797. If reporting a gain/loss from a Federal Schedule K-1, complete the worksheet on page 2 and provide a copy of the Federal Schedule K-1.

Column G: Enter the other qualifying Oklahoma capital gain from Federal Form 4797 reported in Column F which was sourced to Oklahoma on Form 511NR, Schedule 511NR-1, line 9 "Oklahoma Amount" column.

Line 4:

Column F: Enter other qualifying Oklahoma capital gains reported on Federal Schedule D, line 11. Provide the applicable Federal form(s). If not shown on the Federal form, provide a schedule identifying the type and location of the property sold, the date of the sale, and the date the property was acquired.

Column G: Enter the other qualifying Oklahoma capital gains reported in Column F which were sourced to Oklahoma on Form 511NR, Schedule 511NR-1, line 9 "Oklahoma Amount" column.

Line 5:

Column F: Enter qualifying Oklahoma net capital gain or loss from partnerships, S corporations, trusts and estates. Complete the worksheet on page 2 and provide a copy of the Federal Schedule K-1.

Column G: Enter the qualifying Oklahoma net capital gain or loss from flow-through entities reported in Column F which was sourced to Oklahoma on Form 511NR, Schedule 511NR-1, line 9 "Oklahoma Amount" column.

**OKLAHOMA CAPITAL GAIN DEDUCTION FOR
PART-YEAR AND NONRESIDENTS FILING FORM 511NR**
68 OS Sec. 2358 and Rule 710:50-15-48

Specific Instructions - continued

Line 7:

Column F: Enter the total qualifying Oklahoma capital loss carryover from the prior year's return.

Column G: Enter the qualifying Oklahoma capital loss carryover reported in Column F which was sourced to Oklahoma on Form 511NR, Schedule 511NR-1, line 9 "Oklahoma Amount" column.

Line 9:

Column F: The Oklahoma capital gain deduction, in the "Federal Amount" column, may not exceed the net capital gain included in Federal adjusted gross income. The term "net capital gain" means the excess of the net long-term capital gains for the taxable year over the net short-term capital loss for such year. If a capital loss, enter "0".

Column G: The Oklahoma capital gain deduction, in the "Oklahoma Amount" column, may not exceed the portion of the net capital gain sourced to Oklahoma. This is the net capital gain from Form 511NR, Schedule 511NR-1, line 9 "Oklahoma Amount" column. If there is no net capital gain, enter "0".

Note: The net capital gain must be decreased for any capital gain or increased for any capital loss from the sale of state and municipal bonds exempt from Oklahoma income tax.

Line 10:

Column F: Compare lines 8 and 9. Enter the smaller amount here and on Form 511NR, Schedule 511NR-B, line 13 "Federal Amount" column.

Column G: Compare lines 8 and 9. Enter the smaller amount here and on Form 511NR, Schedule 511NR-B, line 13 "Oklahoma Amount" column.