



# 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-G.  **C**

**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  **D**

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

City, State and 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:  **F**

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

**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).....

**EXEMPTIONS**

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

	REGULAR	* SPECIAL	BLIND	
YOURSELF	<input type="checkbox"/>	<input type="checkbox"/> <b>H</b>	<input type="checkbox"/>	<input type="checkbox"/>
SPOUSE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NUMBER OF DEPENDENT CHILDREN				<input type="checkbox"/>
NUMBER OF OTHER DEPENDENTS				<input type="checkbox"/>

ADD THE TOTALS FROM THE 4 BOXES. WRITE THE TOTAL IN THE BOX BELOW.

**TOTAL**

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

**I**

AGE 65 OR OVER? (Please see 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-G.

## **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](http://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.

## TOP OF FORM INSTRUCTIONS

### FILING STATUS (CONTINUED)

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.

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 nonresident 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.

## 2-D Barcode Information

### Does Your Form Have One of These?



If you recognize this barcode from your tax return, your return was prepared using computer software utilizing two dimensional barcoding. This means your tax information will be processed faster and more accurately and you will see your refund faster!

The special mailing address for 2-D income tax forms is:  
Oklahoma Tax Commission  
Post Office 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.**

### 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\***: The same exemptions as claimed on your federal return.

**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:

- (1) Single return with line 2 equal to \$15,000 or less.
- (2) Joint return with line 2 equal to \$25,000 or less.
- (3) Married filing separate return with line 2 equal to \$12,500 or less.
- (4) 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**: If claiming dependents, enter the same number as on your federal return. However, 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.

**\* Note**: If you may be claimed as a dependent on another return, enter zero exemptions for yourself.

### 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, 2017. If you turned age 65 on January 1, 2018, you are considered to be age 65 at the end of 2017.

# 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 6.

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 6.

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 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.

## 5 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.

## 6 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.

**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.

## 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 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.

## 9 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.

## 10 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.

## SCHEDULE 511NR-1

**11 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.

**12 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.

**13 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.

**14 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.

**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.

## SELECT LINE INSTRUCTIONS

**3 Additions**  
Enter the total from Schedule 511NR-A, line 7. See Schedule 511NR-A instructions on pages 16-17.

**5 Subtractions**  
Enter the total from Schedule 511NR-B, line 16. See Schedule 511NR-B instructions on pages 17-20.

**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**  
• **Standard Deduction:**  
11C - If you did not claim itemized deductions on your federal return, skip lines 11A & 11B. Enter the Oklahoma standard deduction on line 11C.

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.

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

- or -

• **Itemized Deductions:**

**11A** - If you claimed itemized deductions on your federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions. (**Provide** a copy of your Federal Schedule A.)

**11B** - Enter the amount of state and local sales or income tax paid from your Federal Schedule A, line 5. If you are a high-income taxpayer whose federal itemized deductions were limited, complete the Oklahoma Itemized Deduction Worksheet on page 11 to determine the amount to enter on line 11B.

**11C** - Subtract line 11B from line 11A to determine your Oklahoma itemized deductions.

**Note:** If you claimed itemized deductions on your federal return, you must claim itemized deductions on your Oklahoma return. This is true even if the Oklahoma itemized deductions are less than the Oklahoma standard deduction. To claim the Oklahoma standard deduction, you must claim the standard deduction on your federal return.



# SELECT LINE INSTRUCTIONS

## 11B - OKLAHOMA ITEMIZED DEDUCTION WORKSHEET

**To be used only by high-income taxpayers who were required to reduce their federal itemized deductions.  
(Retain this worksheet for your records)**

1	Enter the amount from Federal Itemized Deduction Worksheet, line 3.....	1	
2	Enter the amount from Federal Itemized Deduction Worksheet, line 9.....	2	
3	State and local taxes (Federal Schedule A, line 5).....	3	
4	Divide line 3 by line 1 .....	4	
5	Multiply line 2 by line 4 .....	5	
6	Subtract line 5 from line 3. Enter on Form 511NR, line 11B.....	6	

### 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

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.

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. Add the additional 10% tax to your tax from the tax table\* and enter a "2" in the box.

\* If you also used Form 573, add the 10% tax to the tax from Form 573, line 22.

### 17 Child Care/Child Tax Credit

Complete Form 511NR, line 17 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-D to determine the amount to enter on Form 511NR, line 17.

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.

### 18 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, complete Form 511NR, 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.

### 21 Earned Income Credit

Residents and part-year residents are allowed an Earned Income Credit. Enter the total from Schedule 511NR-E, line 4. See instructions on page 23.

**Note:** Nonresidents do not qualify for this credit.

**[www.tax.ok.gov](http://www.tax.ok.gov)**

Check on your refund

## SELECT LINE INSTRUCTIONS

### 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.

### 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](http://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  
68 OS Sec. 2357.22 and Rule 710:50-15-81.
- Small Business Guaranty Fee Credit  
**Provide Form 529.**  
68 OS Sec. 2357.30.
- Credit for Employers Providing Child Care Programs  
68 OS Sec. 2357.26 and Rule 710:50-15-91.
- Credit for Entities in the Business of Providing Child Care Services  
68 OS Sec. 2357.27.
- Credit for Commercial Space Industries  
68 OS Sec. 2357.13.
- 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.
- Poultry Litter Credit  
68 OS Sec. 2357.100 and Rule 710:50-15-95.
- Volunteer Firefighter Credit  
**Provide the Firefighter Training Advisory Committee's Form.**  
68 OS Sec. 2385.7 and Rule 710:50-15-94.
- Credit for Breeders of Specially Trained Canines  
68 OS Sec. 2357.203 and Rule 710:50-15-97.
- Dry Fire Hydrant Credit  
68 OS Sec. 2357.102 and Rule 710:50-15-99.
- 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.
- 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 Manufacturers of Electric Vehicles  
68 OS Sec. 2357.402 and Rule 710:50-15-112.
- 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.

## 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**

<b>USE TAX WORKSHEET ONE</b>		<b>For Taxpayers Who Have Records of All Out-of-State Purchases</b>	
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	

<b>USE TAX WORKSHEET TWO</b>		<b>For Taxpayers Who Do <u>Not</u> Have Records of All Out-of-State Purchases</b>			
1	<b>Purchases of items costing less than \$1,000:</b> 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	<b>Purchases of items costing \$1,000 or more:</b> Complete lines 2a and 2b below to calculate the amount of use tax owed.				
2a	Enter the total amount of out-of-state purchases made while living in Oklahoma of \$1,000 or more for 1/1/2017 through 12/31/2017 . . . . .			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](http://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 2017. Include any overpayment from your 2016 return you applied to your 2017 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 2017, enter any amount you paid with that form.

#### 30 Refundable Credits

Place an "X" in the box(es) on line 30 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 will 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 will allocate the credit to one or more of its shareholders, partners or members.

#### 36 Amount Credited to 2018 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-F 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. See Schedule 511NR-F for more information.

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

### 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 (Original return only)

A donation to this fund may be made on a tax due return. For information regarding this fund, see Schedule 511NR-F 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.

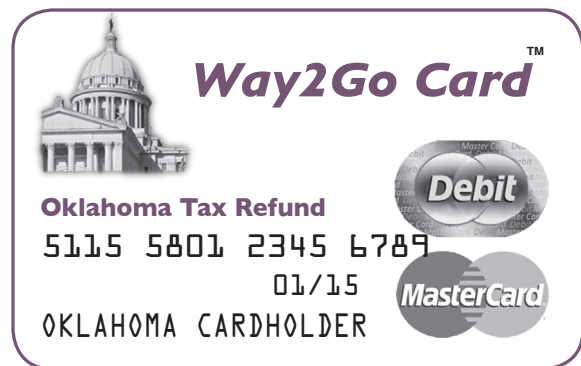
**Note:** If you have a valid extension of time to file your tax return, delinquent penalty is not due if 90% of your income tax was paid by the original due date of the return. Delinquent interest is due on any income tax not paid by the original due date of the return.

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 Oklahoma Tax Refund debit card will be included with your card.**
- **Deposit or cash your debit card free at banks or financial institutions that accept MasterCard; or go online to [www.goprogram.com](http://www.goprogram.com) and transfer your refund to your checking/savings account.**

Visit [www.tax.ok.gov](http://www.tax.ok.gov) for detailed information and answers to your frequently asked questions on the Oklahoma Tax Refund debit card.

See page 36 for information on direct deposit.



# 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-G.

**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 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:

**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 DEPENDENT CHILDREN	<input type="text"/>	<input type="text"/>	<input type="text"/>
NUMBER OF OTHER DEPENDENTS	<input type="text"/>	<input type="text"/>	<input type="text"/>

ADD THE TOTALS FROM THE 4 BOXES. WRITE THE TOTAL IN THE BOX BELOW.

TOTAL

NOTE: IF YOU MAY BE CLAIMED AS A DEPENDENT ON ANOTHER RETURN, ENTER "0" 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 18).....	<input type="text"/>	1 <input type="text"/> 00
2 Federal adjusted gross income (Schedule 511NR-1, line 19).....	<input type="text"/> 00	2 <input type="text"/>
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"/>	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"/>
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
11A Federal itemized deductions from Federal Schedule A, line 29..... (Provide copy of the Federal Schedule A.) (If you did not itemize, skip lines 11A and 11B; enter the Oklahoma standard deduction on line 11C)	11A <input type="text"/> 00	
11B State and local sales or income taxes included in line 11A.....	11B <input type="text"/> 00	
11C Oklahoma itemized deductions (line 11A minus line 11B) 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).....	11c <input type="text"/>	<input type="text"/> 00
12 Exemptions (\$1,000 x number of exemptions claimed above).....		12 <input type="text"/> 00
13 Total deductions and exemptions (add lines 11C 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



2017 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 16-39 with various tax credits, payments, and deductions.

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 interest.

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 occupation fields for Taxpayer, Spouse, and Paid Preparer. Includes a box for 'A COPY OF FEDERAL RETURN MUST BE PROVIDED.' and 'Paid Preparer's PTIN'.

Please remit to: Oklahoma Tax Commission, P.O. Box 26800, Oklahoma City, OK 73126-0800



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 refunds (state income tax).....		00	4	00
5	Alimony received.....		00	5	00
6	Business income or (loss) (Federal Schedule C).....		00	6	00
7	Capital gains or losses (Federal Schedule D).....		00	7	00
8	Other gains or losses (Federal Form 4797).....		00	8	00
9	Taxable IRA distribution.....		00	9	00
10	Taxable pensions and annuities.....		00	10	00
11	Rental real estate, royalties, partnerships, etc.....		00	11	00
12	Farm income or (loss).....		00	12	00
13	Unemployment compensation.....		00	13	00
14	Taxable Social Security benefits (also enter on line 2 of Sch. 511NR-B)		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	<b>Oklahoma source income</b> (line 16 minus line 17) Enter here and on page 1, line 1.....			18	00
19	<b>Federal adjusted gross income</b> (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	Miscellaneous: Other additions (enter number in box for the type of addition <input type="text"/> )		00	6	00
7	<b>Total additions</b> ..... (add lines 1-6, enter total here and on line 3 of Form 511NR)		00	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-B Oklahoma Subtractions See instructions for details on qualifications and required documents.

Table with 3 columns: Description, FEDERAL AMOUNT, OKLAHOMA AMOUNT. Rows include Interest on U.S. government obligations, Taxable Social Security, Federal civil service retirement, Military Retirement, Oklahoma government or Federal civil service retirement, Other retirement income, U.S. Railroad Retirement Board Benefits, Additional depletion, Oklahoma net operating loss, Exempt tribal income, Gains from the sale of exempt government obligations, Nonresident military wages, Oklahoma Capital Gain Deduction, Income Tax Refund, Miscellaneous: Other subtractions, and Total subtractions.

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

Table with 3 columns: Description, FEDERAL AMOUNT, OKLAHOMA AMOUNT. Rows include Military pay exclusion - Active Duty, Reserve and National Guard (not retirement), Qualifying disability deduction, Qualified adoption expense, Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s), Deductions for providing foster care, Miscellaneous: Other adjustments, and Total Adjustments.



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 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 <b>care</b> credit.....1	00	
2	Multiply line 1 by 20%.....2	00	
3	Enter your Federal child <b>tax</b> 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="text-align: center; margin: 5px 0;"><input style="width: 150px; height: 25px;" type="text"/> ÷ <input style="width: 150px; height: 25px;" type="text"/></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 17 of Form 511NR.....7	00	

**SCHEDULE 511NR-E 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="text-align: center; margin: 5px 0;"><input style="width: 150px; height: 25px;" type="text"/> ÷ <input style="width: 150px; height: 25px;" type="text"/></div> Enter the percentage from the above calculation here (do not enter more than 100%) .....3	%	
4	Oklahoma earned income credit.....4 (multiply line 2 by line 3, enter total here and on line 21 of Form 511NR)	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 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-F 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-F 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.

Table with 9 rows and 6 columns. Rows include: Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children, Support of the Oklahoma National Guard, Support of Programs for Regional Food Banks in Oklahoma, Y.M.C.A. Youth and Government Program, Indigent Veteran Burial Program, Support the Oklahoma General Revenue Fund, Oklahoma Emergency Responders Assistance Program, Support of Folds of Honor Scholarship Program, and Total donations (add lines 1-8, enter total here and on line 37 of Form 511NR).

SCHEDULE 511NR-G 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 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.

Multiple horizontal lines provided for explaining changes to income, deductions, and/or credits.