

State of Oklahoma

CREDIT FOR TAX PAID TO ANOTHER STATE

FORM **511TX** 2009

Name(s) - as shown on Form 511 or Form 511NR	Social Security Number(s)
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If taxes were paid to more than one state, a separate 511TX must be provided for each state and a complete copy of the other state's return, including W-2s, must be enclosed.

WHO QUALIFIES?

A resident taxpayer who receives income for personal services performed in another state must report the full amount of such income on the Oklahoma return (Form 511). If another state taxes this income, the resident may qualify for this credit.

A part-year resident who receives income from personal services performed in another state while an Oklahoma resident must report the full amount of such income in the "Oklahoma Amount" column of Form 511NR. If another state taxes this income, the part-year resident may qualify for this credit.

WHO DOES NOT QUALIFY?

A nonresident taxpayer does not qualify for this credit.

A taxpayer who has claimed credit for taxes paid to another state on the other state's income tax return does not qualify to claim this credit based on the same income.

1	Income for personal services taxed by both the other state and also Oklahoma....	1			
2	Oklahoma Adjusted Gross Income (Form 511, line 7 or Form 511NR, line 23)	2			
3	Percentage Limitation (divide line 1 by line 2) (cannot exceed 100%).....	3			%
4	Oklahoma Income Tax (Form 511, line 14 or Form 511NR, line 36) (not amount withheld).....	4			
5	Limitation Amount (multiply line 4 by line 3)	5			
6	Income Tax paid to _____ (Include only the amount of the tax paid to another state which is attributable to the income from personal services reported on line 1. See example on back. Do not use the withholding shown on your W-2 forms)	6			
7	Other state tax credit: enter the lesser of line 5 or line 6 here and on Form 511, line 16 or Form 511NR, line 37	7			

Enclose a complete copy of:

- the other state's return, including W-2s, or
- Form W-2G if the taxing state (i.e. Mississippi) does not allow a return to be filed for gambling winnings.

