

Oklahoma Form 511NR - Individual Nonresident and Part-Year Resident Income Tax Return

Line Number	Element Name	Description / Validation
Form Header	FilingStatus	The filing status for Oklahoma is the same as Federal with one exception. This exception applies to married taxpayers who file a joint Federal return where one spouse is a full-year Oklahoma resident (either civilian or military) and the other is a full-year nonresident civilian (non-military). The nonresident has the option of filing married filing separate for Oklahoma on Form 511NR or electing to be treated as a resident for tax purposes and file a joint return on Form 511
Form Header	Primary65OrOver	Must be at least 65 years old as of January 1, 2010.
Form Header	Secondary65OrOver	Must be at least 65 years old as of January 1, 2010.
Form Header, Exemptions	Primary, Regular	The same exemption as claimed on the Federal return.
Form Header, Exemptions	Primary, Special	Taxpayer must be at least 65 years of age and meet the following income limits based on Filing Status: If Single, Federal Adjusted Gross Income must be \$15,000 or less. If Married filing Joint, Federal Adjusted Gross Income must be \$25,000 or less. If Married filing Separate, Federal Adjusted Gross Income must be \$12,500 or less. If Head of Household, Federal Adjusted Gross Income must be \$19,000 or less.
Form Header, Exemptions	Primary, Blind	Same qualifications for being declared blind as Federal
Form Header, Exemptions	Secondary, Regular	The same exemption as claimed on the Federal return.
Form Header, Exemptions	Secondary, Special	Secondary must be at least 65 years of age and meet the following income limits based on Filing Status: If Married filing Joint, Federal Adjusted Gross Income must be \$25,000 or less. If Married filing Separate, Federal Adjusted Gross Income must be \$12,500 or less.
Form Header, Exemptions	Secondary, Blind	Same qualifications for being declared blind as Federal
Form Header, Exemptions	DependentsClaimed	Same as claimed on the Federal return, unless the election is made to file married filing separate for Oklahoma (see FilingStatus). If election is made, see instructions on Oklahoma Form 574.
Form Header, Exemptions	TotalClaimed	Required, If no exemptions claimed enter 0.
Form Header	StateFilingExemption	Form Header (StateFilingExemption) should be marked if taxpayer does not have sufficient gross income to require the filing of an income tax return. See Appendix A: Oklahoma's Filing Requirement in the MeF Electronic Filing Guide to determine if the taxpayer has a filing requirement.
Form Header	NonResidentStatus	Mark if taxpayer is a full-year nonresident. If married filing joint, both taxpayer and secondary must be full-year nonresidents.
Form Header	PartYearResidentStatus	Mark if taxpayer is a part-year nonresident. If married filing joint, both taxpayer and secondary must be part-year nonresidents.
Form Header	OtherResidentStatus	Mark if taxpayer has one residency status and the secondary has another. For example: taxpayer is a full-year nonresident and secondary is a part-year resident.
Income Information, Line 18	StateSourceIncome	Line 18 (StateSourceIncome) equals the total of StateAmount lines 1 - 17, unless Form Header (StateFilingExemption) is marked. If the taxpayer does not have a filing requirement and Form Header (StateFilingExemption) is marked, see Oklahoma 511NR instructions for special instructions for the amount to enter in this field and for completing the rest of the return.
Income Information, Line 19	FederalAdjustedGrossIncome	Line 19 (FederalAdjustedGrossIncome) equals the total of FederalAmount lines 1 - 17 and also the Adjusted Gross Income from the Federal return, unless Form Header (StateFilingExemption) is marked or the election is made to file married filing separate for Oklahoma (see FilingStatus). If the taxpayer does not have a filing requirement and Form Header (StateFilingExemption) is marked, see Oklahoma 511NR instructions for special instructions for the amount to enter in this field and for completing the rest of the return. If the election to file married filing separate for Oklahoma, enter the Federal Adjusted Gross Income from Oklahoma Form 574.
Income Information, Line 20	TotalAdditions, FederalAmount	Line 20 (TotalAdditions, FederalAmount) equals Schedule 511NR-A, line 8 (TotalAdditions, FederalAmount)
Income Information, Line 20	TotalAdditions, StateAmount	Line 20 (TotalAdditions, StateAmount) equals Schedule 511NR-A, line 8 (TotalAdditions, StateAmount)
Income Information, Line 22	TotalSubtractions, FederalAmount	Line 22 (TotalSubtractions, FederalAmount) equals Schedule 511NR-B, line 15 (TotalSubtractions, FederalAmount)
Income Information, Line 22	TotalSubtractions, StateAmount	Line 22 (TotalSubtractions, StateAmount) equals Schedule 511NR-B, line 15 (TotalSubtractions, StateAmount)
Tax Information, Line 26	TotalStateAdjustments	Line 26 (TotalStateAdjustments) equals Schedule 511NR-C, line 8 (TotalAdjustments)
Tax Information, Line 28	TotalDeductionAmount	See the Appendix B: Oklahoma Deductions in the MeF Electronic Filing Guide to determine the amount to enter on line 28 (TotalDeductionAmount), unless the election is made to file married filing separate for Oklahoma (see FilingStatus). If the election to file married filing separate for Oklahoma, see Oklahoma Form 574.
Tax Information, Line 29	TotalExemptionAmount	Line 29 (TotalExemptionAmount) equals \$1,000 X Number of Exemptions in the FormHeader, Exemptions, TotalClaimed.
Tax Information, Line 32	TaxAmount	Compute line 32 (TaxAmount) using Appendix E: Oklahoma Tax Rate Schedules in the MeF Electronic Return Filing Guide and line 31 (TaxableIncome) unless line 32 (FarmIncomeAverageMethod / HealthSavingsAccountMethod) check-box is marked. If line 32 (FarmIncomeAverageMethod) check-box is marked, line 32 (TaxAmount) would be entered from Form 573, line 22

		If line 32 (HealthSavingsAccountMethod) check-box is marked, add the additional 10% tax on line 32 (TaxAmount).
Tax Information, Line 33	TotalChildCareOrChildTaxCredit	Line 33 (TotalChildCareOrChildTaxCredit) applies only to those taxpayer(s) whose line 19 (FederalAdjustedGrossIncome) is \$100,000 or less. If line 24 (AdjustedGrossIncomeAllSources) is less than line 19 (FederalAdjustedGrossIncome) line 33 (TotalChildCareOrChildTaxCredit) equals Schedule 511NR-D, line 7 (StateChildCareChildTaxCredit); otherwise enter the greater of 20% of the Federal child care credit or 5% of the Federal child tax credit (refundable and nonrefundable portions).
Tax Information, Line 35	StatePercentageTax	Line 35 (StatePercentageTax) equals line 23 (AdjustedGrossIncomeStateSource) divided by line 24 (AdjustedGrossIncomeAllSources).
Tax Information, Line 37	TotalTaxCreditOtherStates	Line 37 (TotalTaxCreditOtherStates) equals Form OK 511TX, line 7 (OtherStateTaxCredit).
Tax Information, Line 38	TotalOtherCredits	Line 38 (TotalOtherCredits) equals Form OK 511CR, line 41 (TotalCreditAmount).
Tax Information, Line 39	IncomeTaxBalance	Line 39 (IncomeTaxBalance) can not be less than zero.
Tax Information, Line 40	UseTaxAmount	See Appendix C: Oklahoma Use Tax in the MeF Electronic Return Filing Guide.
Tax Information, Line 45	EarnedIncomeCredit	Line 45 (EarnedIncomeCredit) equals Schedule 511NR-E, line 4 (StateEarnedIncomeCredit).
Schedule 511NR-A, Line 3	FederalNOL	Schedule 511NR-A, line 3 (FederalNOL) must be entered as a positive number.
Schedule 511NR-A, Line 7	OtherAdditions, FederalAmount	Schedule 511NR-A, line 7 (OtherAdditions, FederalAmount) must be entered as a positive number. If there is an amount for Schedule 511NR-A, line 7 (OtherAdditions, FederalAmount) there must be a number in Schedule 511NR-A, Line 7 (TypeOtherAdditions).
Schedule 511NR-A, Line 7	OtherAdditions, StateAmount	Schedule 511NR-A, line 7 (OtherAdditions, OklahomaAmount) must be entered as a positive number. If there is an amount for Schedule 511NR-A, line 7 (OtherAdditions, OklahomaAmount) there must be a number in Schedule 511NR-A, Line 7 (TypeOtherAdditions).
Schedule 511NR-A, Line 7	OtherAdditions, TypeOtherAdditions	Enter the number, as listed below, which shows the type of addition claimed. 1- Losses from the sale of exempt government obligations 2- Depreciation add-back for swine or poultry producers 3- Depreciation add-back for an Oklahoma refinery of which the taxpayer is a member 4 - Rents and interest expense add-back for payments paid to a captive Real Estate Investment Trust by a pass-through entity of which you are a member. 5- Up to \$2,400 of unemployment compensation add-back 6 - Any other additions 99 - If more than one type of addition is claimed.
Schedule 511NR-B, Line 3	ClaimNumberPrimary	If there is an amount for Schedule 511NR-B, line 3 (CivilSvclnLieuSocialSecurity), there must be a claim number in Schedule 511NR-B, line 3 (ClaimNumberPrimary) &/or (ClaimNumberSpouse)
Schedule 511NR-B, Line 3	ClaimNumberSpouse	If there is an amount for Schedule 511NR-B, line 3 (CivilSvclnLieuSocialSecurity), there must be a claim number in Schedule 511NR-B, line 3 (ClaimNumberPrimary) &/or (ClaimNumberSpouse)
Schedule 511NR-B, Line 13	CapitalGainDeduction, FederalAmount	Schedule 511NR-B, Line 13 (CapitalGainDeduction, FederalAmount) equals Form OK 561NR, line 10 (StateCapitalGainDeduction, FederalAmount)
Schedule 511NR-B, Line 13	CapitalGainDeduction, StateAmount	Schedule 511NR-B, Line 13 (CapitalGainDeduction, StateAmount) equals Form OK 561NR, line 10 (StateCapitalGainDeduction, StateAmount)
Schedule 511NR-B, Line 14	MiscOtherSubtractions, FederalAmount	If there is an amount for Schedule 511NR-B, line 14 (MiscOtherSubtractions, FederalAmount) there must be a number in Schedule 511NR-B, Line-14 (TypeOfOtherSubtraction).
Schedule 511NR-B, Line 14	MiscOtherSubtractions, StateAmount	If there is an amount for Schedule 511NR-B, line 14 (MiscOtherSubtractions, StateAmount) there must be a number in Schedule 511NR-B, Line-14 (TypeOfOtherSubtraction).
Schedule 511NR-B, Line 14	TypeOfOtherSubtraction	Enter the number, as listed below, which shows the type of subtraction claimed. 1- Royalty income earned by an inventor 2- Manufactures exclusion 3- Historical Battle Sites 4- Small Business Incubator exclusion 5- Any other subtractions or if more than one type of subtraction is claimed.
Schedule 511NR-C, Line 1	MilitaryPayExclusion	Limited to \$1,500 (\$3,000 for joint return)
Schedule 511NR-C, Line 3	PoliticalContributions	Limited to \$100 (\$200 for joint return)
Schedule 511NR-C, Line 4	InterestExclusion	Limited to \$100 (\$200 for joint return)
Schedule 511NR-C, Line 5	AdoptionExpense	Limited to \$20,000
Schedule 511NR-C, Line 6	StateCollegeSavingsPlan	Limited to \$10,000 (\$20,000 for joint return)
Schedule 511NR-C, Line 7	OtherAdjustments	If there is an amount for Schedule 511NR-C, line 7 (OtherAdjustments) there must be a number in Schedule 511NR-C, Line 7 (OtherAdjustmentsType).
Schedule 511NR-C, Line 7	OtherAdjustmentsType	Enter the number, as listed below, which shows the type of deduction claimed. 1 - Qualified Medical Savings Account / Health Savings Account 2 - Agricultural Commodity Processing Facility Exclusion

- 3 - Depreciation Adjustment for Swine / Poultry Producers
- 4 - Discharge of Indebtedness for Farmers
- 5 - Oklahoma Police Corps Program Scholarship / Stipend
- 6 - Deduction for Living Organ Donation
- 7 - Safety Pays OSHA Consultation Service exemption
- 8 - Qualified Refinery Property
- 9 - Cost of Complying with Sulfur Regulations
- 10 - Indian Employment Exclusion
- 11 - Midwestern Disaster Area
- 12 - EMT Death Benefit exclusion
- 13 - Competitive Livestock Show Award
- 99 - If more than one type of deduction is claimed.

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