

## Oklahoma Form 511 - Individual Resident Income Tax Return (Tax Year 2011)

<u>Path</u> - (These are the element names, left to right.)	<u>Element Name</u>	<u>Line Number</u>	<u>Description / Validation</u>
ReturnState, ReturnDataState, FormOK511, FormHeader	FilingStatus		<ul style="list-style-type: none"> <li>The filing status for Oklahoma is the same as Federal with one exception.</li> <li>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 resident has the option of filing married filing separate for Oklahoma on Form 511. If this option chosen and if binary attachments are supported attach a PDF of Form 574.</li> </ul>
ReturnState, ReturnDataState, FormOK511, FormHeader	Primary65OrOver		Must be at least 65 years old as of January 1, 2012.
ReturnState, ReturnDataState, FormOK511, FormHeader	Secondary65OrOver		Must be at least 65 years old as of January 1, 2012.
ReturnState, ReturnDataState, FormOK511, FormHeader, Exemptions	Primary, Regular		The same exemption as claimed on the Federal return.
ReturnState, ReturnDataState, FormOK511, FormHeader, Exemptions	Primary, Special		Taxpayer must be at least 65 years of age <u>and</u> meet the following income limits based on Filing Status: <ul style="list-style-type: none"> <li>If Single, Federal Adjusted Gross Income must be \$15,000 or less.</li> <li>If Married filing Joint, Federal Adjusted Gross Income must be \$25,000 or less.</li> <li>If Married filing Separate, Federal Adjusted Gross Income must be \$12,500 or less.</li> <li>If Head of Household, Federal Adjusted Gross Income must be \$19,000 or less.</li> </ul> Note: If Federal Adjusted Gross Income includes income from the conversion of a traditional individual retirement account to a Roth individual retirement account this income is excluded when determining the Federal adjusted gross income limits.
ReturnState, ReturnDataState, FormOK511, FormHeader, Exemptions	Primary, Blind		Same qualifications for being declared blind as Federal
ReturnState, ReturnDataState, FormOK511, FormHeader, Exemptions	Secondary, Regular		The same exemption as claimed on the Federal return.
ReturnState, ReturnDataState, FormOK511, FormHeader, Exemptions	Secondary, Special		Secondary must be at least 65 years of age <u>and</u> meet the following income limits based on Filing Status: <ul style="list-style-type: none"> <li>If Married filing Joint, Federal Adjusted Gross Income must be \$25,000 or less.</li> <li>If Married filing Separate, Federal Adjusted Gross Income must be \$12,500 or less.</li> </ul> Note: If Federal Adjusted Gross Income includes income from the conversion of a traditional individual retirement account to a Roth individual retirement account this income is excluded when determining the Federal adjusted gross income limits.
ReturnState, ReturnDataState, FormOK511, FormHeader, Exemptions	Secondary, Blind		Same qualifications for being declared blind as Federal
ReturnState, ReturnDataState, FormOK511, FormHeader, 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.

ReturnState, ReturnDataState, FormOK511, FormHeader	FederalFilingExemption		Form Header (FederalFilingExemption) 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.
ReturnState, ReturnDataState, FormOK511, PartOne	FederalAdjustedGrossIncome	Line 1	<ul style="list-style-type: none"> <li>Line 1 (FederalAdjustedGrossIncome) equals the Adjusted Gross Income from the Federal return, unless Form Header (FederalFilingExemption) is marked or the election is made to file married filing separate for Oklahoma (see FilingStatus).</li> <li>If the taxpayer does not have a filing requirement and Form Header (FederalFilingExemption) is marked, enter the gross income used to make such determination. See Oklahoma 511 instructions for special instructions on completing the remainder of the return.</li> <li>If the election to file married filing separate for Oklahoma, enter the Federal Adjusted Gross Income from Oklahoma Form 574.</li> </ul>
ReturnState, ReturnDataState, FormOK511, PartOne	TotalSubtractions	Line 2	Line 2 (TotalSubtractions) equals Schedule 511-A, line 14 (TotalSubtractions)
ReturnState, ReturnDataState, FormOK511, PartOne	OutOfStateIncome	Line 4b	<ul style="list-style-type: none"> <li>Provide the detail for Line 4b (OutOfStateIncome) using the AdditionalSchedule. Indicate the type, nature and source of the income and to which state(s) the income is attributable.</li> <li>If binary attachments are supported attach, as a PDF, the other state's return and/or Schedule K-1, if applicable.</li> <li>If there is an amount on Line 4 (OutOfStateIncome), Schedule 511-D (Deductions and exemptions schedule) must be completed.</li> </ul>
ReturnState, ReturnDataState, FormOK511, PartOne	TotalAdditions	Line 6	Line 6 (TotalAdditions) equals Schedule 511-B, line 9 (TotalAdditions)
ReturnState, ReturnDataState, FormOK511, PartTwo	TotalAdjustments	Line 8	Line 8 (TotalAdjustments) equals Schedule 511-C, line 8 (TotalAdjustments)
ReturnState, ReturnDataState, FormOK511, PartTwo	TotalDeductionAmount	Line 10	<ul style="list-style-type: none"> <li>Complete line 10 (TotalDeductionAmount) only if there is not an amount on line 4b (OutOfStateIncome).</li> <li>See the Appendix B: Oklahoma Deductions in the MeF Electronic Filing Guide to determine the amount to enter, unless the election is made to file married filing separate for Oklahoma (see FilingStatus).</li> <li>If elected to file married filing separate for Oklahoma, see Oklahoma Form 574</li> </ul>
ReturnState, ReturnDataState, FormOK511, PartTwo	TotalExemptionAmount	Line 11	<ul style="list-style-type: none"> <li>Complete line 11 (TotalExemptionAmount) only if there is not an amount on line 4b (OutOfStateIncome).</li> <li>Enter \$1,000 X Number of Exemptions in FormHeader, Exemptions, TotalClaimed.</li> </ul>
ReturnState, ReturnDataState, FormOK511, PartTwo	TotalDeductionsExemptions	Line 12	Line 12 (TotalDeductionsExemptions) equals line 10 (TotalDeductionAmount) plus line 11 (TotalExemptionAmount) -OR- equals Schedule 511-D, line 5 (TotalDeductionsExemptions).
ReturnState, ReturnDataState, FormOK511, PartTwo	TaxAmount	Line 14	<ul style="list-style-type: none"> <li>Compute line 14 (TaxAmount) using Appendix C: Oklahoma Tax Rate Schedules in the MeF Electronic Return Filing Guide and line 13 (TaxableIncome) unless line 14 (FarmIncomeAverageMethod / HealthSavingsAccountMethod) check-box is marked.</li> <li>If line 14 (FarmIncomeAverageMethod) check-box is marked, line 14 (TaxAmount) would be entered from Form 573, line 22. If binary attachments are supported attach a PDF of Form 573.</li> <li>If line 14 (HealthSavingsAccountMethod) check-box is marked, add the additional 10% tax on line 14 (TaxAmount).</li> </ul>
ReturnState, ReturnDataState, FormOK511, PartTwo	TotalChildCareOrChildTaxCredit	Line 15	<ul style="list-style-type: none"> <li>Line 15 (TotalChildCareOrChildTaxCredit) applies only to those taxpayer(s) whose line 1 (FederalAdjustedGrossIncome) is \$100,000 or less.</li> <li>If line 7 (StateAdjustedGrossIncome) is less than line 1 (FederalAdjustedGrossIncome) line 15 (TotalChildCareOrChildTaxCredit) equals Schedule 511-E, 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).</li> </ul>

ReturnState, ReturnDataState, FormOK511, PartTwo	TotalTaxCreditOtherStates	Line 16	<ul style="list-style-type: none"> <li>Line 16 (TotalTaxCreditOtherStates) equals Form OK 511TX, line 7 (OtherStateTaxCredit)</li> <li>If binary attachments are supported attach, as a PDF, a copy of the other state return upon which the credit was computed.</li> </ul>
ReturnState, ReturnDataState, FormOK511, PartTwo	TotalOtherCredits	Line 17	Line 17 (TotalOtherCredits) equals Form OK 511CR, line 46 (TotalCreditAmount)
ReturnState, ReturnDataState, FormOK511, PartThree	UseTaxAmount	Line 20	See Appendix D: Oklahoma Use Tax in the MeF Electronic Return Filing Guide.
ReturnState, ReturnDataState, FormOK511, PartThree	BusinessActivityTax	Line 21	If there is an amount on Line 21 (BusinessActivityTax), the Form 511-BAT must be included as part of this e-filed return.
ReturnState, ReturnDataState, FormOK511, PartThree	PropertyTaxCredit	Line 26	Line 26 (PropertyTaxCredit) equals Form OK 538-H, Part Three, line 18 (PropertyTaxCredit)
ReturnState, ReturnDataState, FormOK511, PartThree	SalesTaxReliefCredit	Line 27	Line 27 (SalesTaxReliefCredit) equals Form OK 538-S, Part Four, line 15 (SalesTaxCredit)
ReturnState, ReturnDataState, FormOK511, PartThree	StateEarnedIncomeCredit	Line 28	<ul style="list-style-type: none"> <li>If line 7 (StateAdjustedGrossIncome) is less than line 1 (FederalAdjustedGrossIncome) line 28 (StateEarnedIncomeCredit) equals Schedule 511-F, line 4 (StateEarnedIncomeCredit); otherwise enter 5% of the Federal earned income credit.</li> <li>If line 7 (StateAdjustedGrossIncome) and/or line 1 (FederalAdjustedGrossIncome) are negative see Schedule 511-F, line 3 below.</li> </ul>
ReturnState, ReturnDataState, FormOK511, Schedule511-A	InterestUSGovernment	Line 1	If the income is from a mutual fund which invest in U.S. government obligations and binary attachments are supported attach documentation from the mutual fund, as a PDF, to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.
ReturnState, ReturnDataState, FormOK511, Schedule511-A	CivilSvclnLieuSocialSecurity	Line 3	<ul style="list-style-type: none"> <li>If there is an amount for Schedule 511-A, line 3 (CivilSvclnLieuSocialSecurity), there must be a claim number in Schedule 511-A, line 3 (ClaimNumberPrimary) &amp;/or (ClaimNumberSpouse).</li> <li>If the retirement benefits contain both a FERS and a CSRS component and if binary attachments are supported attach, as a PDF, substantiation for the CSRS component.</li> </ul>
ReturnState, ReturnDataState, FormOK511, Schedule511-A	StateDepletion	Line 8	If binary attachments are supported attach, as a PDF, a complete detailed schedule by property.
ReturnState, ReturnDataState, FormOK511, Schedule511-A	StateNOL	Line 9	If binary attachments are supported attach a PDF of Form 511-NOL, Schedule A or B
ReturnState, ReturnDataState, FormOK511, Schedule511-A	ExemptTriballIncome	Line 10	<p>If binary attachments are supported, provide the following documentation as PDF attachments:</p> <ol style="list-style-type: none"> <li>1- A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; and</li> <li>2- A copy of the trust deed, or other legal document, which describes the real estate upon which you maintained your principal place of residence and which was an Indian allotment, restricted, or held in trust by the U.S. during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; and</li> <li>3- A copy of the trust deed, or other documentation, which describes the real estate upon which you were employed or performed work or received income and which was held by the U.S. in trust for a tribal member or an Indian tribe or which was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records which show you are employed on that Indian country or an explanation of your work on Indian country; and</li> <li>4- Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.</li> </ol>
ReturnState, ReturnDataState, FormOK511, Schedule511-A	CapitalGainDeduction	Line 12	Schedule 511-A, Line 12 (CapitalGainDeduction) equals Form OK 561, line 10 (StateCapitalGainDeduction)

ReturnState, ReturnDataState, FormOK511, Schedule511-A	MiscOtherSubtractions	Line 13	If there is an amount for Schedule 511-A, line 13 (MiscOtherSubtractions) there must be a number in Schedule 511-A, Line 13 (TypeOfOtherSubtraction).
ReturnState, ReturnDataState, FormOK511, Schedule511-A	TypeOfOtherSubtraction	Line 13	Enter the number, as listed below, which shows the type of subtraction claimed. 1- Royalty income earned by an inventor. If binary attachments are supported provide the following documentation as PDF attachments: a copy of the patent, a copy of the royalty agreement with the manufacturers, and a copy of the registration form from OCAST. 2- Manufacturer's exclusion 3- Historical Battle Sites 4- Small Business Incubator exclusion 5- Payments received as a result of a Military member being killed in a combat zone 6- Income earned by an individual whose Military spouse was killed in a combat zone 99- Any other subtraction or if more than one type of subtraction is being claimed. If binary attachments are supported provide the following information as PDF attachments: a detailed explanation of the type of subtraction, the Oklahoma Statute authorizing the subtractions, and verifying documents.
ReturnState, ReturnDataState, FormOK511, Schedule511-B	StateAndMuniBondInterest	Line 1	<ul style="list-style-type: none"> <li>• If binary attachments are supported attach a schedule, as a PDF, of all municipal interest received by source and amount.</li> <li>• If the income is from a mutual fund which invests in state and local government obligations also attach documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.</li> </ul>
ReturnState, ReturnDataState, FormOK511, Schedule511-B	OutOfStateLosses	Line 2	Provide the detail for Schedule 511-B, line 2 (OutOfStateLosses) using the AdditionalSchedule, if needed.
ReturnState, ReturnDataState, FormOK511, Schedule511-B	FederalNOL	Line 4	If binary attachments are supported attach a PDF of the Federal NOL computation.
ReturnState, ReturnDataState, FormOK511, Schedule511-B	RecaptureDepletion	Line 5	If binary attachments are supported attach, as a PDF, a schedule of eligible expenses and the computation of the credit.
ReturnState, ReturnDataState, FormOK511, Schedule511-B	OtherAdditions	Line 8	If there is an amount for Schedule 511-B, line 8 (OtherAdditions) there must be a number in Schedule 511-B, Line 8 (TypeOfOtherAdditions).
ReturnState, ReturnDataState, FormOK511, Schedule511-B	TypeOfOtherAdditions	Line 8	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 -or- the required add-back of the dividends-paid deduction by a captive real estate trust of which you are a member. 5- Any other additions - If binary attachments are supported, provide the following information as PDF attachments: a detailed explanation of the type of subtraction, the Oklahoma Statute authorizing the subtractions, and verifying documents. 99- If more than one type of addition is claimed
ReturnState, ReturnDataState, FormOK511, Schedule511-C	MilitaryPayExclusion	Line 1	100% of active military pay, including Reserve and National Guard pay, is excludable.
ReturnState, ReturnDataState, FormOK511, Schedule511-C	DisabilityDeduction	Line 2	If binary attachments are supported attach, as a PDF, a schedule detailing the expenses incurred and a description of the physical disability with documentation regarding the Social Security Administration recognition and /or allowance of this expense.

ReturnState, ReturnDataState, FormOK511, Schedule511-C	PoliticalContributions	Line 3	Limited to \$100 (\$200 for joint return)
ReturnState, ReturnDataState, FormOK511, Schedule511-C	InterestExclusion	Line 4	Limited to \$100 (\$200 for joint return)
ReturnState, ReturnDataState, FormOK511, Schedule511-C	AdoptionExpense	Line 5	<ul style="list-style-type: none"> <li>• Limited to \$20,000</li> <li>• If binary attachments are supported attach, as a PDF, a schedule describing the expenses claimed.</li> </ul>
ReturnState, ReturnDataState, FormOK511, Schedule511-C	StateCollegeSavingsPlan	Line 6	<ul style="list-style-type: none"> <li>• Limited to \$10,000 (\$20,000 for joint return)</li> <li>• If binary attachments are supported attach, as a PDF, proof of your contribution including the name of the beneficiary and the account number.</li> </ul>
ReturnState, ReturnDataState, FormOK511, Schedule511-C	OtherAdjustments	Line 7	If there is an amount for Schedule 511-C, line 7 (OtherAdjustments) there must be a number in Schedule 511-C, Line 7 (OtherAdjustmentsType).
ReturnState, ReturnDataState, FormOK511, Schedule511-C	OtherAdjustmentsType	Line 7	<p>Enter the number, as listed below, which shows the type of deduction claimed.</p> <p><u>1 - Qualified Medical Savings Account / Health Savings Account</u> - If binary attachments are supported attach, as a PDF, a statement, provided by the trustee of the plan, of the contribution made to, and interest earned on, the account.</p> <p><u>2 - Agricultural Commodity Processing Facility Exclusion</u> - If binary attachments are supported attach, as a PDF, a schedule showing the type of investment(s), the date placed in service, and the cost. If the exclusion is through a pass-through entity (PTE), the schedule must also include the PTE's name, ID #, and your pro-rata share of the exclusion. For any unused exclusion being carried into this year, a PDF showing the total exclusion available in the earlier year, the amount previously used and the amount available this year must also be attached.</p> <p><u>3 - Depreciation Adjustment for Swine / Poultry Producers</u> - If binary attachments are supported attach, as a PDF, a schedule of the accelerated Oklahoma depreciation.</p> <p><u>4 - Discharge of Indebtedness for Farmers</u> -</p> <p><u>5 - Oklahoma Police Corps Program Scholarship / Stipend</u> - If binary attachments are supported attach, as a PDF, documentation to support the amount claimed.</p> <p><u>6 - Deduction for Living Organ Donation</u> - If binary attachments are supported attach, as a PDF, a schedule of the expenses claimed.</p> <p><u>7 - Safety Pays OSHA Consultation Service exemption</u> - If the exemption is through a pass-through entity (PTE) and binary attachments are supported attach, as a PDF, a schedule showing the PTE's name, ID #, and your pro-rata share of the exemption.</p> <p><u>8 - Qualified Refinery Property</u> - If binary attachments are supported attach, as a PDF, the written notice received from the refinery indicating the amount of the allocation. The notice should include the company's name and Federal ID #.</p> <p><u>9 - Cost of Complying with Sulfur Regulations</u> - If binary attachments are supported attach, as a PDF, the written notice received from the refinery indicating the amount of the allocation. The notice should include the company's name and Federal ID.</p> <p><u>10 - Emergency Medical Personnel Death Benefit exclusion</u> -</p> <p><u>11 - Competitive Livestock Show Award</u> -</p> <p><u>12 - Indian Employment Exclusion</u> -</p> <p><u>99 - If more than one type of deduction is claimed</u> -</p>

ReturnState, ReturnDataState, FormOK511, Schedule511-F	ProrationRate	Line 3	<p>If line 7 (StateAdjustedGrossIncome) or line 1 (FederalAdjustedGrossIncome) is negative the ratio will be determined as follows:</p> <ul style="list-style-type: none"> <li>• When the line 7 (StateAdjustedGrossIncome) is negative and is less than the line 1 (FederalAdjustedGrossIncome), the ratio is 0%. (For example: Oklahoma Adjusted Gross Income is negative \$1,000 and the Federal Adjusted Gross Income is negative \$500, the ratio = 0%)</li> <li>• When the line 1 (FederalAdjustedGrossIncome) is negative and is equal to or less than the line 7 (StateAdjustedGrossIncome), the ratio is 100%. (For example: Oklahoma Adjusted Gross Income is negative \$500 and the Federal Adjusted Gross Income is negative \$1,000 the ratio = 100%)</li> </ul>
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