



- INCLUDES FORM 511NR
(Nonresident and Part-Year
Resident Return)

2005 OKLAHOMA INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS FOR NONRESIDENTS AND PART-YEAR RESIDENTS

This packet contains:

- Instructions for completing the 511NR income tax form
- Two 511NR income tax forms
- 2005 income tax tables
- One return envelope

Filing date:

- Your return must be postmarked by April 17, 2006.
- This form is also used to file an amended return. See page 5.

Need assistance or a tax form?

- Check out page 36 for methods of contacting us.

How nonresidents and part-year residents are taxed:

- The Oklahoma taxable income of a part-year individual or nonresident individual shall be calculated as if all income were earned in Oklahoma, using Form 511NR. The Federal adjusted gross income (AGI) will be adjusted using the Oklahoma adjustments allowed in Title 68 O.S. Section 2358, to arrive at AGI from all sources. The AGI from all sources is used to determine the taxable income. The tax is then calculated using Tax Tables 1 and 2. At this point, the tax is prorated using a percentage of the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is the Oklahoma tax.



WHAT'S NEW IN THE 2005 OKLAHOMA TAX BOOKLET?

- Changes have been made to the retirement exclusions. See the instructions for Schedule 511NR-B, lines 3 and 4 on pages 16 and 17.
- You may be able to deduct your Oklahoma capital gain; see the instructions for Schedule 511NR-B, line 11 on page 19.
- You can make a donation for the Support of the Retirement of Capital Dome Debt and for the Support of the Oklahoma National Guard. For further information about these or any other donation options, please see Schedule 511NR-G of Form 511NR.

- There are four new credits available to taxpayers on Form 511CR: Poultry Litter Credit, Volunteer Firefighter Credit, Credit for Qualified Biodiesel Facilities and Film or Music Project Credit. See page 11 for information on how to obtain the Form 511CR.
- You can receive a credit for contributions to a biomedical research institute. See the instructions for Form 511NR, line 42 on page 11.
- If you received an additional exemption on your Federal return for housing persons displaced by Hurricane Katrina, see the instructions for Schedule 511NR-C, line 11 on page 21.

RESIDENCE DEFINED

RESIDENT...

An Oklahoma resident is a person domiciled in this state for the entire tax year. "Domicile" is the place established as a person's true, fixed, and permanent home. It is the place you intend to return whenever you are away (as on vacation abroad, business assignment, education leave or military assignment). A domicile, once established, remains until a new one is adopted.

PART-YEAR RESIDENT...

A part-year resident is an individual whose domicile was in Oklahoma for a period of less than 12 months during the tax year.

NONRESIDENT...

A nonresident is an individual whose domicile was not in Oklahoma for any portion of the tax year.

MEMBERS OF THE ARMED FORCES...

Residency is established according to military domicile as established by the Soldiers' and Sailors' Civil Relief Act.

When the spouse of a military member is a civilian, most states, Oklahoma included, allow the spouse to retain the same legal residency as the military member. They file a joint resident tax return in the military members' State of Legal Residency (if required) and are taxed jointly under nonresident rules as they move from state to state. If the non-military spouse does not wish to choose the allowed residency of the military member, then the same residency rules apply as would apply to any other civilian. The spouse would then comply with all residency rules where living.

A nonresident who is stationed in Oklahoma on active duty is exempt from Oklahoma Income Tax unless and until the military member chooses to establish a permanent residence in Oklahoma. This exemption applies only to military pay earned in Oklahoma. It does not include income earned by performing other services in the state or earnings of the spouse of a service-member.

RESIDENT/NONRESIDENT...

A nonresident filing a joint Federal return with an Oklahoma resident spouse may have options for filing the Oklahoma return(s). See "Filing Status" in the "Top of Form Instructions" on pages 6 and 7 for further information.

TABLE OF CONTENTS

Residence Defined	2
Who Must File?	3
Estimated Income Tax	3
What is Oklahoma Source Income	4
Not Required to File	4
What is an Extension?	4
Net Operating Loss	4
When to File an Amended Return	5
All About Refunds	5
2-D Barcode Information	5
Top of Form Instructions	6-7
Form 511NR: Select Line Instructions	8-14
Credit Card Payment Information	14
Schedule 511NR-A Instructions	16
Schedule 511NR-B Instructions	16-19
Schedule 511NR-C Instructions	19-21
Schedule 511NR-D Instructions	21
Schedule 511NR-E Instructions	21
Schedule 511NR-F Instructions	21
Schedule 511NR-G Instructions	21
All About Direct Deposit	22
When You Are Finished	22
Tax Table 1	23-28
Tax Table 2	29-34
Need Assistance or a Tax Form?	36

WHO MUST FILE?

• RESIDENT...

Every Oklahoma resident who has sufficient gross income to require the filing of a Federal income tax return is required to file an Oklahoma return, regardless of the source of income.

• PART-YEAR RESIDENT...

Every part-year resident, during the period of residency, has the same filing requirements as a resident. During the period of nonresidency, an Oklahoma return is also required if the Oklahoma part-year resident has gross income from Oklahoma sources of \$1,000 or more.

• NONRESIDENT...

Every nonresident with Oklahoma source **gross** income of \$1,000 or more is required to file an Oklahoma income tax return.

Note: If you **do not** have an Oklahoma filing requirement but had Oklahoma tax withheld or made estimated tax payments, see the section "Not Required to File" for further instructions.

If you **do** have an Oklahoma filing requirement, but do not have a Federal filing requirement, write "not required to file" in the Federal Amount column. Complete the Oklahoma Amount column showing the gross Oklahoma source income. Then complete lines 45 through 61 that are applicable to you. Leave lines 25 through 44 blank. If you filed a Federal income tax return, please provide a copy.

ESTIMATED INCOME TAX...

You must make equal* quarterly estimated tax payments if you can reasonably expect your tax liability to exceed your withholding by \$500 or more **and** you expect your withholding to be less than the smaller of:

1. 70% of your current year's tax liability, or
2. The tax liability shown on your return for the preceding taxable year of 12 months.

Taxpayers who fail to make timely estimated tax payment may be subject to interest on underpayment. Form OW-8-ES, for filing estimated tax payments, will be supplied on request. If at least 66-2/3% of your gross income for this year or last year is from farming, estimated payments are not required. If claiming this exception, please see line 48.

**For purposes of determining the amount of tax due on any of the respective dates, taxpayers may compute the tax by placing taxable income on an annualized basis. See Form OW-8-ES-SUP.*

WHAT IS OKLAHOMA SOURCE INCOME?

The sources of income taxable to a **nonresident** are:

- (1) Salaries, wages and commissions for work performed in Oklahoma.
- (2) Income from an unincorporated business, profession, enterprise or other activity as the result of work done, services rendered, or other business activities conducted in Oklahoma.*
- (3) Distributive share of the Oklahoma part of partnership income, gains, losses or deductions.*
- (4) Distributive share from Sub-chapter S Corporations doing business in Oklahoma.*
- (5) Net rents and royalties from real and tangible personal property located in Oklahoma.
- (6) Gains from the sales or exchanges of real and tangible personal property located in Oklahoma.
- (7) Income received from all sources of wagering, games of chance or any other winnings from sources within this state. Proceeds which are not money shall be taken into account at their fair market value.

* This includes distributions from Limited Liability Companies (LLCs).

The Oklahoma source income of a **part-year** resident is the sum of the following:

- (1) All income reported on your Federal return for the period you are a resident of Oklahoma, except income from real and tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state; and
- (2) the Oklahoma source income for the period you were a nonresident of Oklahoma.

The Oklahoma source income of a **resident** filing with a part-year resident or nonresident spouse will include all income reported on your Federal return except income from real or tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state.



**DON'T FORGET
TO SIGN YOUR
TAX RETURN.**

NOT REQUIRED TO FILE

No Oklahoma Filing Requirement...

Nonresident and part-year residents who do not have an Oklahoma filing requirement, as shown in the section "Who Must File?", but have Oklahoma tax withheld or made estimated tax payments should complete the Form 511NR.

Complete the Form 511NR as follows:

1. Fill out the top portion of the Form 511NR according to the "Top of Form Instructions" on pages 6 and 7. Be sure and check the box "Not Required to File".
2. Next, if you are a nonresident or part-year resident who is not required to file because your gross Oklahoma source income is less than \$1,000, then complete lines 1-19 of the Federal amount column as per your Federal income tax return. However, in the Oklahoma amount column, enter your **gross income** from Oklahoma sources and **not the net income** as would be reflected in your Federal adjusted gross income.

OR

If you are a part-year resident who is not required to file because your Federal gross income was not sufficient to meet the Federal filing requirement, complete line 19. Enter the amount of your gross income subject to the Federal filing requirement. In most cases this will be the same as your Federal Adjusted Gross Income. Do not enter anything in the Oklahoma amount column.

3. Then, complete lines 45 through 61 that are applicable to you. Sign and mail in Form 511NR, pages 1 and 2 only. Do not mail in pages 3 and 4. Include page 5 only if you have an entry on line 54 "Donations from your refund". Be sure to include your W-2s, 1099s or other withholding statements to substantiate the Oklahoma withholding.

WHAT IS AN "EXTENSION?"

A valid extension of time in which to file your Federal return automatically extends the due date of your Oklahoma return if no Oklahoma liability is owed. A copy of the Federal extension must be enclosed with your Oklahoma return. If your Federal return is not extended or an Oklahoma liability is owed, an extension of time to file your Oklahoma return can be granted on Form 504.

90% of the tax liability must be paid by the original due date of the return to avoid penalty charges for late payment. Interest will be charged from the original due date of the return.

NET OPERATING LOSS...

The loss year return must be filed to establish the Oklahoma Net Operating Loss.

Please use the 511NR-NOL schedules.

When there is a Federal net operating loss (NOL), an Oklahoma NOL must be computed as if all the income were earned in Oklahoma. The figures from the "Federal Amount Column" are used for this computation. The loss is carried as an Oklahoma NOL and deductible in the "Federal Amount Column".

The true Oklahoma NOL is computed using the figures from the "Oklahoma Amount Column" and shall be allowed without regard to the existence of a Federal NOL. The loss is carried as an Oklahoma NOL and deductible in the "Oklahoma Amount Column".

Beginning with tax year 2001, NOLs may be carried forward and back in accordance with Section 172 of the Internal Revenue Code. For tax years 1996-2000, NOLs may not be carried back but may be carried forward for a period of time not to exceed 15 years.

Beginning with tax year 2000, an NOL resulting from a farming loss may be carried back in accordance with and to the extent of Section 172(b)(G) of the Internal Revenue Code. However, the amount of the NOL carryback shall not exceed the lesser of: \$60,000.00, or the loss properly shown on the Federal Schedule F reduced by half of the income from all other sources other than reflected on Schedule F. You can choose to treat the NOL as if it were not a farming loss. If you make this choice, the carryback period will be determined by reference to Section 172 of the Internal Revenue Code and the amount of the NOL carryback will not be limited.

An election may be made to forego the carryback period. A written statement of the election must be part of the original timely filed Oklahoma loss year return. However, if you filed your return on time without making the election, you may still make the election on an amended return filed within six months of the due date of the return (excluding extensions). Attach the election to the amended return. Once made, the election is irrevocable.

The Federal NOL allowed in the current tax year reported on Form 511NR, line 15 (other income), shall be added on Schedule 511NR-A, line 3 (Oklahoma additions) in the appropriate column. The Oklahoma NOL(s) shall be subtracted on Schedule 511NR-B, line 7 (Oklahoma subtractions) in the appropriate column.

WHEN TO FILE AN AMENDED RETURN

If your net income for any year is changed by the IRS, an amended return shall be filed within 1 year. Part-year residents and nonresidents shall use Form 511NR, place an X in the space provided in the upper left hand corner of the form next to the form number (511NR X) and enclose a copy of Federal Form 1040X or 1045.

Important: Enclose a copy of IRS refund or statement of adjustment.

When amending Form 511NR, you must adjust Form 511NR, line 47 (Oklahoma Income Tax Withheld) by subtracting previous overpayments or adding tax previously paid. See the worksheet on page 13.

If you discover you have made an error on your Oklahoma return, we may be able to help you correct the return. For additional information, contact our Taxpayer Assistance Division at one of the numbers shown on page 36.

BEFORE YOU BEGIN

You must complete your Federal income tax return before you begin your Oklahoma income tax return. You will use the information entered on your Federal return to complete your Oklahoma return.

Remember, when completing your Oklahoma return, round all amounts to the nearest dollar.

Example:

\$2.01 to \$2.49 - round down to \$2.00

\$2.50 to \$2.99 - round up to \$3.00

HELPFUL HINTS

- File your return by April 17, 2006. If you need to file for an extension, use Form 504 and then later, file Form 511NR.
- After filing, if you have questions regarding the status of your refund, please call (405) 521-3160. The in-state toll-free number is (800) 522-8165.
- If you fill out any portion of Schedules 511NR-A through 511NR-G, you are required to enclose those pages with your return. Failure to include the pages will result in a delay of your refund.
- Do not enclose any correspondence other than those documents and schedules required for your return.

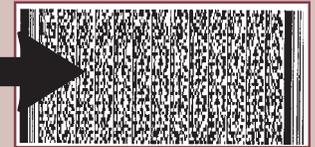
ALL ABOUT REFUNDS...

Once your return is filed, if you have any questions regarding your refund, please call (405) 521-3160. If you are calling from within Oklahoma, please call (800) 522-8165, press "0" to speak to a representative.

When your original return is timely filed, you may have any amount of overpayment applied to your next year's estimate. 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. If you are receiving a refund, your return must be signed. If a joint return, both the taxpayer and spouse must sign the return.

2-D BARCODING 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 check faster!

The Oklahoma Tax Commission accepts 2-D barcoded Forms 511 and 511NR income tax returns. Below are answers to common questions about barcoding.

What Are the Benefits of 2-D Barcoding?

This technology converts all the information on a tax return into a scannable barcode. In seconds, the Oklahoma Tax Commission can read the barcode, process it immediately into our system, and eliminate the need for any manual data entry. This enables the Oklahoma Tax Commission to process more returns, faster and with no errors. Ultimately, this will mean faster refunds for the taxpayers of Oklahoma.

What about Print Quality?

Generally, even when damaged, a 2-D barcode can be read with 100% accuracy, as long as the print quality is set at a high level (not draft).

Where Do I Mail 2-D forms?

The mailing address for 2-D income tax forms is:
Oklahoma Tax Commission
Post Office Box 269045
Oklahoma City, OK 73126-9045

TOP OF FORM INSTRUCTIONS

FORM 511NR 2005

**2005
NONRESIDENT
OR PART-YEAR
RESIDENT**

For the year January 1 - December 31, 2005, or other taxable year beginning _____, 2005 ending _____, _____.

The due date for this form is the 15th day of the fourth month after the close of the taxable year.

STATE OF OKLAHOMA INCOME TAX RETURN

Your Social Security Number →

Spouse's Social Security Number →

(joint return only)

PRINT OR TYPE

Your first name and middle initial _____ Last _____

If a joint return, spouse's first name and middle initial **B** _____ Last _____

Home address (number and street, including apartment number or rural route) _____

City, State and Zip _____

FILING STATUS

1 Single

2 Married filing joint return (even if only one had income)

3 **C** Married filing separate. If spouse is also filing, give SSN and name here: _____

4 Head of household with qualifying person

5 Qualifying widow(er) with dependent child
Please list year spouse died here: _____

RESIDENCY STATUS

Nonresident(s) State of Residence: _____

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

Resident/Part-Year Resident/Nonresident
State of Residence: Husband _____ Wife _____

NOT REQUIRED TO FILE...

Check this box if you do not have sufficient gross income to require you to file a Federal return. (see instructions)

EXEMPTIONS

	REGULAR	SPECIAL	BLIND
YOURSELF	<input type="checkbox"/>	<input type="checkbox"/> see instructions F	<input type="checkbox"/>
SPOUSE	<input type="checkbox"/>	<input type="checkbox"/> see instructions	<input type="checkbox"/>
NUMBER OF DEPENDENT CHILDREN			
NUMBER OF OTHER DEPENDENTS			

ADD THE TOTALS FROM THE 4 SHADED BOXES.

WRITE THE TOTAL IN THE BOX BELOW.

TOTAL

Please Note: If you may be claimed as a dependent on another return, enter "0" for your regular exemption.

65 OR OVER? **G** (See Instructions on page 7 of packet)

YOURSELF Spouse

Check this box if you do not wish to have a Form 511NR Packet mailed to you in the future. **H**

A SOCIAL SECURITY NUMBER

Please enter your social security number. Also, if you file married filing joint, please enter your spouse's social security number in the space provided.

B NAME AND ADDRESS

If you received a booklet with a pre-printed form in the center, please use it. Using the pre-printed form will speed the processing of your return. If your packet does not contain this feature, please print or type the requested information.

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. Enter the date of death following the first name of the decedent.

C 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

FILING STATUS, CONTINUED

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 his/her Oklahoma return as married filing separate. 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. The resident will file on Form 511 using the married filing separate rates and reporting only his/her income and deductions. Form 574 "Allocation of Income and Deductions" must be filed with the return(s). You can obtain this form by calling our forms request line at (405) 521-3108 or from our website at www.oktax.state.ok.us.

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

(Continued on page 7)

FILING STATUS, CONTINUED

report all income. 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 non-resident 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.

D RESIDENCY STATUS

Nonresident - Check this box only if a nonresident the entire year. If filing a joint return, both must be nonresidents the entire year.

Part-year Resident - Check 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 - Check this box only if filing a joint return and spouses have different residency status. Enter the state(s) of residence for each spouse.

E NOT REQUIRED TO FILE

If you are not required to file a return based on the filing requirements under the heading "Not Required to File" on page 4, check the box. See the instructions under "Not Required to File" to determine which lines on the rest of the Form 511NR to complete.

Want a Form that Does the Math?

The Oklahoma Tax Commission has just the form for you. Visit our website at www.tax.ok.gov. Download the "2-D Calculating Form 511NR" from the income tax forms area of the website.

As you fill in your form on your computer screen, this form will be doing the calculating and checking for you. Once you finish, simply print out two copies before closing the document. Mail one to the Oklahoma Tax Commission and keep the other for you files.

By using this form type, your return will have a 2-D barcode at the top and will be processed faster than other returns. Faster processing means a faster refund to you.

Download the form today and give it a try!

F 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 19 equal to \$15,000 or less.
- (2) Joint return with line 19 equal to \$25,000 or less.
- (3) Married filing separate return with line 19 equal to \$12,500 or less.
- (4) Head of household return with line 19 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. Enclose 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, please 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.

* Please note that if you may be claimed as a dependent on another return, enter zero exemptions for yourself.

G SIXTY-FIVE OR OVER

Check the box(es) if your, or your spouse's, age is 65 on or before December 31, 2005. If you turned age 65 on January 1, 2006, you are considered to be age 65 at the end of 2005.

H NO MORE PAPER FORMS

In an effort to reduce the cost of printing and mailing paper each year, the Oklahoma Tax Commission is asking you to select the option of whether or not you want to continue to receive a paper 511NR packet. If you use a paid preparer or prepare your return with computer software, please check this box and we will not mail you a packet next year.

SELECT LINE INSTRUCTIONS

Federal Amount column - Lines 1 through 19 “Federal Amount” column is 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”.

Enclose 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.

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 Form 511NR, 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 you were 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 Form 511NR, 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 you were 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 you received while you were 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 you were 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) you 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.

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.

SELECT LINE INSTRUCTIONS

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 you were 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 you were a resident.

Do not enter any amount received during the period you were a nonresident.

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 3).

Passive losses are allowed in Oklahoma during the same tax year utilized on the Federal return.

Also, 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 you were 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 you were 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 7, and enclose 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.

20 Additions

Enter the total from Schedule 511NR-A, line 7. See instructions on pages 15-16.

22 Subtractions

Enter the total from Schedule 511NR-B, line 12. See instructions on pages 16-19.

25 Adjusted Gross Income - ALL SOURCES

Enter the amount from page 1, Form 511NR, line 24. This is your Federal Adjusted Gross Income after Oklahoma Additions and Subtractions, which is your Adjusted Gross Income from all sources.

26 Adjustments

Enter the total from Schedule 511NR-C, line 13. See instructions on pages 19-21.

SELECT LINE INSTRUCTIONS

28 Deductions

• Enter the Oklahoma standard deduction if you did not claim itemized deductions on your Federal return. The Oklahoma standard deduction is determined as follows:

If your filing status, on both your Federal and Oklahoma returns, is married filing separate, enter the larger of \$500 or 15% of Form 511NR, line 24, not to exceed \$1,000.

All other filing statuses:

- If Form 511NR, line 24 is \$6,666 or less, enter \$1,000.
 - If Form 511NR, line 24 is between \$6,666 and \$13,333, multiply Form 511NR, line 24 by 15% and enter that result.
 - If Form 511NR, line 24 is \$13,333 or more, enter \$2,000.
- If you claimed itemized deductions on your Federal return (Form 1040, Schedule A), enter the amount of your itemized deductions.

29 Exemptions and Dependents

Oklahoma allows \$1,000 for each exemption claimed at the top of the form of page 1 of Form 511NR.

32 Tax Method One

Using Form 511NR, line 31, find your tax in Tax Table 1. Enter the result here.

33 Federal Tax Deduction

Complete Form 511NR, line 33 unless your adjusted gross income from all sources (Form 511NR, line 24) is less than your Federal adjusted gross income (Form 511NR, line 19). If 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 line 33.

Compute Federal Income Tax deduction to enter on line 33 as follows:

On Federal Form 1040: Add lines 47, 57 and 60.

On Federal Form 1040A: Line 36.

On Federal Form 1040EZ: Line 10.

Do not use the amount reported on your Form(s) W-2.

35 Tax Method Two

Using Form 511NR, line 34, find your tax in Tax Table 2. Enter the result here.

36 Tax from Tax Table

Enter the lesser amount of Method One (Form 511NR, line 32) or Method Two (Form 511NR, line 35) on Form 511NR, line 36.

37 Child Care Credit

Complete Form 511NR, line 37 unless your adjusted gross income from all sources (Form 511NR, line 24) is less than your Federal adjusted gross income (Form 511NR, line 19). If your adjusted gross income from all sources is less than your Federal adjusted gross income, complete Schedule 511NR-E to determine the amount to enter on Form 511NR, line 37.

If you are allowed a credit for child care expenses on your Federal return, there shall be allowed to a resident individual, part-year resident individual or nonresident military individual, a credit against the Oklahoma tax equal to 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.

Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2.

Note: Do not use the Federal child tax credit when computing the Oklahoma credit. The Oklahoma child care credit is based on a percentage of the Federal child care credit only.

38 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 39 and 40.

39 Tax Percentage

The tax base (line 38) is prorated using the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is your Oklahoma income tax (line 40). Enter the Oklahoma Amount from Form 511NR, "Oklahoma Column", line 23 in box "a". Enter the Federal Amount from Form 511NR, "Federal Column", line 24 in box "b". Divide "a" by "b". Do not enter more than 100%.

40 This is your Oklahoma Income Tax

The Oklahoma Percentage from Form 511NR, line 39 shall be multiplied by the amount of base tax (Form 511NR, line 38) in order to determine the amount of income tax which must be paid to the State of Oklahoma.

41 Credit for Tax Paid another State

A resident or part-year resident taxpayer who receives income for personal services from 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 other state(s) return or Form W-2G if the taxing

SELECT LINE INSTRUCTIONS

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 based on the same income.

42 Credit for Biomedical Research Contribution

A credit is allowed for any taxpayer who makes a donation to a qualified independent biomedical research institute. The credit is 50% of the amount donated, but may not exceed \$1,000 for each individual taxpayer or \$2,000 for taxpayers filing a joint return. Any credit allowed, but not used, will have a four year carryover provision. An "independent biomedical research institute" means an organization which is exempt from taxation under the Internal Revenue Code section 501(c)(3) whose primary focus is conducting peer-reviewed basic biomedical research. The organization shall have a board of directors, be able to accept grants in its own name, be an identifiable institute that has its own employees and administrative staff, and receive at least \$15 million in National Institute of Health funding each year. A copy of the canceled check or receipt must be provided as proof of the donation. Title 68 O.S. Section 2357.45.

43 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 are taking more than one credit, enter "99" in the box. See the column below for a list of the credits available on Form 511CR. You can obtain the Form 511CR from our website at www.tax.ok.gov.

- Oklahoma Investment/New Jobs Credit
Enclose Form 506. Title 68 O.S. Section 2357.4 and Rule 710: 50-15-74.
- Coal Credit
Title 68 O.S. Section 2357.11 and Rule 710: 50-15-76.
- Credit for Energy Assistance Fund Contribution
Title 68 O.S. Section 2357.6.
- Venture Capital Credit
Title 68 O.S. Section 2357.7,8 and Rule 710: 50-15-77,78.
- Credit for Conversion of a Motor Vehicle to Clean Burning Fuels or for Investment in Qualified Electric Motor Vehicle Property
Title 68 O.S. Section 2357.22 and Rule 710: 50-15-81.
- Credit for Hazard Waste Disposal
Title 27A O.S. Section 2-11-303 and Rule 710: 50-15-75.
- Credit for Qualified Recycling Facility
Title 68 O.S. Section 2357.59 and Rule 710: 50-15-84.
- Small Business Capital Credit
Enclose Form 527-A. Title 68 O.S. Section 2357.60 - 2357.65 and Rule 710: 50-15-86.
- Oklahoma Agricultural Producers Credit
Enclose Form 520. Title 68 O.S. Section 2357.25 and Rule 710: 50-15-85.
- Small Business Guaranty Fee Credit
Enclose Form 529. Title 68 O.S. Section 2357.30.
- Credit for Employers Providing Child Care Programs
Title 68 O.S. Section 2357.26 and Rule 710: 50-15-91.
- Credit for Entities in the Business of Providing Child Care Services
Title 68 O.S. Section 2357.27.
- Credit for Food Service Establishments that Pay for Hepatitis A Vaccinations for their Employees
Title 68 O.S. Section 2357.33.
- Credit for Commercial Space Industries
Title 68 O.S. Section 2357.13.
- Credit for Nonstop Air Service from Oklahoma to the Coast
Title 68 O.S. Section 2357.28.
- Credit for Tourism Development
Title 68 O.S. Section 2357.34 - 2357.40.
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit
Title 68 O.S. Section 2357.81.
- Credit for Qualified Rehabilitation Expenditures Incurred with any Certified Historical Hotel or Historical Newspaper Plant Building
Title 68 O.S. Section 2357.41.
- Credit for Space Transportation Vehicle Provider
Title 68 O.S. Section 2357.42 and Rule 710:50-15-93.
- Rural Small Business Capital Credit
Enclose Form 526-A. Title 68 O.S. Section 2357.71 - 2357.76 and Rule 710:50-15-87.
- Credit for Electricity Generated by Zero-Emission Facilities
Title 68 O.S. Section 2357.32A.
- Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act
Title 68 O.S. Section 2370.
- Credit for Manufacturers of Small Wind Turbines
Title 68 O.S. Section 2357.32B and Rule 710:50-15-92.
- Credit for Qualified Ethanol Facilities
Title 68 O.S. Section 2357.66.
- Poultry Litter Credit
Title 68 O.S. Section 2357.100 and Rule 710:50-15-95.
- Volunteer Firefighter Credit
Enclose the Oklahoma State Firefighter Association's form, Form 1A. Title 68 O.S. Section 2385.7 and Rule 710:50-15-94.
- Credit for Qualified Biodiesel Facilities
Title 68 O.S. Section 2357.67.
- Film or Music Project Credit
Enclose Form 562. Title 68 O.S. Section 2357.101.

SELECT LINE INSTRUCTIONS

45 Oklahoma Use Tax

(For taxpayers who lived at least part of 2005 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, 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.

Use tax in Oklahoma is not a new tax. It was first enacted in 1937. Inclusion of use tax on the income tax return is being done to help increase awareness of and compliance with use tax.

When purchased from an out-of-state retailer, whether by mail order, catalog, television shopping networks, radio, Internet, phone or in person, all items that would be subject to sales tax if purchased in Oklahoma are subject to use tax. Items that are subject to sales tax include books, compact discs, computer equipment, computer software, electronics, clothing, appliances, furniture and other home furnishings, 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 that you owe based on your city and county sales tax rate, you can either:

1. Use the tax table on page 13 or multiply your Adjusted Gross Income from line 19 by 0.056% (.00056); then multiply the result by the tax percentage from Form 511NR, line 39, **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. 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.

(Continued on page 13)

USE TAX WORKSHEET ONE For Taxpayers Who Have Records of All Out-of-State Purchases

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 45	4	

USE TAX WORKSHEET TWO For Taxpayers Who Do Not Have Records of All Out-of-State Purchases

1	Purchases of items costing less than \$1,000: See the Use Tax Table on page 13 to establish the use tax based on your Federal adjusted gross income from Form 511NR, line 19. Multiply the use tax from the table by the tax percentage from Form 511NR, line 39	1			
2	Purchases of items costing \$1,000 or more: Complete lines 2a and 2b below to calculate the amount of use tax owed.				
2a	Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/05 through 12/31/05			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 45	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 the website at: www.oktax.state.ok.us/salesuse.html.

SELECT LINE INSTRUCTIONS

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 what you think 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 plus interest and penalty.

USE TAX TABLE		
If Federal Adjusted Gross Income (Form 511NR, line 19) 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

47 Oklahoma Income Tax Withheld

• If you have Form(s) W-2 showing Oklahoma income tax withheld, you should also have Oklahoma wages on the front page, Form 511NR, line 1 in the Oklahoma Amount column. Enclose Form W-2 to substantiate Oklahoma withholding.

If your employer withheld Oklahoma taxes from your wages in error, you must also 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 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 the front page of Form 511NR in the Oklahoma amount column. Enclose Form 1099-MISC, Form 500-A, Form K-1 or other documentation to substantiate Oklahoma withholding.

• 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. Enclose 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 the front page of Form 511NR in the Oklahoma Amount Column. If not, enclose 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.

For Amended Returns Only

• When amending Form 511NR you must adjust Form 511NR, line 47 (Oklahoma Income Tax Withheld) by subtracting any previous overpayments or adding any tax previously paid. See worksheet below:

1. Oklahoma income tax withheld		00
2. Amount paid with the original return plus additional paid after it was filed		00
3. Add lines 1 and 2		00
4. Overpayment, if any shown on original return or as previously adjusted by Oklahoma		00
5. Subtract line 4 from line 3. Enter here and on line 47 of the amended Form 511NR		00

SELECT LINE INSTRUCTIONS

48 Oklahoma Estimated Tax Payment

Enter on line 48, any payments you made on your estimated Oklahoma income tax for 2005. Include any overpayment from your 2004 return that you applied to your 2005 estimated tax. If at least 66-2/3% of your gross income is from farming, estimate payments are not required. If claiming this exception, you must mark the box on this line and enclose a complete copy of your Federal return.

Note: See page 3, "Estimated Income Tax..." for information on who is required to make estimated tax payments.

49 Payments With Extension

If you filed Oklahoma extension Form 504 for 2005, enter any amount you paid with that form.

50 Earned Income Credit

Residents and part-year residents are allowed an Earned Income Credit. Enter the total from Schedule 511NR-F, line 4. See instructions on page 21.

Note: Nonresidents do not qualify for this credit.

53 Amount Credited to 2006 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.

54 Donations

Schedule 511NR-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency.

Descriptive information for Schedule 511NR-G is on pages five and six of the Form 511NR.

Place the line number of the organization from Schedule 511NR-G in the oval on line 54. If giving to more than one organization, put a "99" in the oval on line 54.

58 Oklahoma Organ Donor Education Fund

A donation to this fund may also be made on a tax due return. For information regarding this fund, please see the information on page six of Form 511NR.

59 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 Oklahoma Tax Commission will figure the interest for you and send you a bill.

60 Delinquent Penalty and Interest

After the original due date of the return, compute 5% penalty on the income tax due (line 57 minus line 45). Compute interest on the income tax due at 1 1/4% 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.

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.

Credit Card Payments



You can pay the balance due on your income tax return by credit card. Payments can be made for tax year 2005 and all years prior.

1 You can log on to our website at www.tax.ok.gov. Click on the "Payment Options" link to pay your balance due online.

2 Or, you can pay your balance due over the phone by calling **1-800-2PAY-TAX**.
(1-800-272-9829)

(Note: If you live outside of Oklahoma, you will need to enter the jurisdiction code "4600" to use this service via telephone.)

Please keep in mind that there is a convenience fee of 2.5% for utilizing this service and is based on the amount of the charged balance due. For more information regarding this service, please visit our website at www.otax.ok.gov or call our Taxpayer Assistance Office at (405) 521-3160.

SCHEDULE 511NR-A

The "Federal Amount" column is a summary of your Oklahoma allowable additions and subtractions from ALL SOURCES, as though all income and deductions are from Oklahoma sources.

A1 State and Municipal Bond Interest

Federal Amount column

If you received income on bonds issued by any state or political subdivision thereof exempt from Federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to Federal Adjusted Gross Income. Income from Oklahoma Municipal Bonds, issued prior to July 2, 2001, is exempt only if so provided by the statute authorizing their issuance. Interest on local Oklahoma governmental obligations issued after July 1, 2001 shall be exempt from Oklahoma income tax, except those issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, or on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, or counties or by public trusts of which any of the foregoing is a beneficiary. All out-of-state municipals are added back. Enclose a schedule of all municipal interest received by source and amount. If the interest is from a mutual fund which invests in government obligations, enclose a detailed schedule from the mutual fund showing the amount of monies received from each government obligation or the percentage of funds received from each obligation.

Note: If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. The gain/loss from the sale of a state or municipal bond is exempt only if so provided by the statute authorizing its issuance. Enter exempt gains on Schedule 511NR-B, line 9, and exempt losses on Schedule 511NR-A, line 6.

Oklahoma Amount column

Enter that part of the "Federal Amount" column received while a resident of Oklahoma.

A2 Lump Sum Distributions

Federal Amount column

Lump sum distributions not included in the Federal Adjusted Gross Income (except any amount excluded on Federal Schedule D) shall be added to the Federal AGI. Rollovers are taxed in the same year as on the Federal return. Enclose a copy of Forms 1099, and complete copy of Federal return.

Oklahoma Amount column

Enter that part of the "Federal Amount" column that represents the lump sum distribution received while a resident of Oklahoma.

A3 Federal Net Operating Loss

Enter carryover(s) included on Federal Form 1040 and on Form 511NR, line 15. See "Net Operating Loss" instructions on page 4.

A4 Recapture of Depletion and Add Back of Excess Federal Depletion

Federal Amount column

Enter depletion claimed on a lease bonus if no income is received as a result of non-producing properties. Such depletion must be restored in the year the lease expires. A complete schedule by property must be furnished.

If the Oklahoma option for computing depletion was used in the previous year, you must add back any Federal depletion being carried over due to the 65% limitation. The full 22% of Oklahoma depletion would have been allowed in the previous year. For the Oklahoma option for computing depletion see the instructions for Schedule 511NR-B, line 6. *A complete schedule by property must be furnished.*

Oklahoma Amount column

Enter that part of the "Federal Amount" column that represents the recapture of depletion on Oklahoma properties.

Enter that part of the "Federal Amount" column that represents the add back of excess Federal depletion on Oklahoma properties.

A5 Expenses Incurred to Provide Child Care Programs

Federal Amount column

Employers incurring expenses to provide accredited Oklahoma child care programs for children of their employees may be allowed a credit. If the credit is allowed, the eligible expenses upon which the credit is based must be added back to arrive at Oklahoma taxable income. See Form 511CR, line 12 for the credit. Enclose a schedule of eligible expenses and the computation of the credit.

Oklahoma Amount column

Enter the amount from the "Federal Amount" column.

SCHEDULE 511NR-A

A6

Other Additions

Federal Amount column

- Losses from the sale of exempt government obligations: See the note in the instructions for Schedule 511NR-A, line 1 and Schedule 511NR-B, line 1. Enclose Federal Schedule D.
- If you are a swine or poultry producer who has deducted depreciation on an accelerated basis on your Oklahoma tax return in previous tax years (Sch. 511-C, line 10), the asset may be fully depreciated for Oklahoma purposes. Any return must be added back to avoid a duplication of depreciation. Enclose a copy of the Federal depreciation schedule showing the depreciation taken on the asset.

- Enter any additions not previously claimed. Enclose a statement of explanation.

Oklahoma Amount column

Enter the part of the "Federal Amount" column that represented:

- losses from the sale of exempt government obligations incurred while a resident of Oklahoma,
- the depreciation on Oklahoma property added back, and
- the applicable portion of any addition not previously claimed.

SCHEDULE 511NR-B

B1

Interest on U.S. Obligations

Federal Amount column - If you report interest on bonds, notes and other obligations of the U.S. government on your Federal return, this income may be excluded if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the interest is from a mutual fund which invests in government obligations, enclose a detailed schedule from the mutual fund showing the amount of monies received from each government obligation or the percentage of funds received from each obligation. Interest from entities such as FNMA & GNMA does not qualify.

Note: The capital gain/loss from the sale of an U.S. Government Obligation is exempt. Enter exempt gains on Schedule 511NR-B, line 9, and exempt losses on Schedule 511NR-A, line 6.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents U.S. Government interest included on Form 511NR, line 2, in the "Oklahoma Amount" column.

B2

Taxable Social Security

Federal Amount column - Social Security benefits received by an individual shall be exempt from taxable income, to the extent such benefits are included in the Federal Adjusted Gross Income.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents Social Security benefits exempt by statute included on Form 511NR, line 14, in the "Oklahoma Amount" column.

B3 Oklahoma or Federal Government Retirement

Federal Amount column - Each individual may exclude his/her retirement benefits up to \$7,500, but not to exceed the amount included in the Federal Adjusted Gross Income. The total exclusion from all retirement benefit plans may not exceed \$7,500 per retiree. To be eligible you must have retirement income in your name. The retirement benefits must be received from the following: the Civil Service of the United States, any component of the Armed Forces of the United States, the Oklahoma Public Employees Retirement System of Oklahoma, the Oklahoma Teacher's Retirement System, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Employee retirement systems created by counties pursuant to Sections 951 et seq. of Title 19 of the Oklahoma Statutes, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the Employee retirement systems created by municipalities pursuant to Sections 48 - 101 et seq. of Title 11 of the Oklahoma Statutes. (Enclose a copy of Form 1099-R)

Note: An early distribution from a retirement fund due to termination of employment prior to retirement or disability does not qualify for the \$7,500 retirement income exclusion. Generally, there is a "1" in box 7 of your Form 1099-R for this type of distribution.

Oklahoma Amount column - Enter all or part of the amount reported in the "Federal Amount" column that represents the income that is included on Form 511NR, line 10, in the "Oklahoma Amount" column. This exclusion is not prorated.

Looking for an Easy Way to Pay?
 Check out our website where you can pay
 your income tax balance due directly
 from your checking account!
www.tax.ok.gov

B4 Other Retirement Income

Federal Amount Column - Each individual whose income does not exceed the limits in the worksheet in the next column, may exclude his/her retirement benefits, up to \$7,500, but not to exceed the amount included in the Federal Adjusted Gross Income. The total exclusion from all retirement benefit plans may not exceed \$7,500 per retiree. Any individual, who claims the exclusion on Schedule 511NR-B, line 3 for government retirees, may not claim a combined total exclusion for Schedule 511NR-B, both lines 3 and 4, in an amount exceeding \$7,500.

The retirement benefits must be received from the following and satisfy the requirements of the Internal Revenue Code (IRC): an employee pension benefit plan under IRC section 401; an eligible deferred compensation plan under IRC section 457; an individual retirement account, annuity or trust or simplified employee pension under IRC section 408; an employee annuity under IRC section 403 (a) or (b); United States Retirement Bonds under IRC section 86; or lump-sum distributions from a retirement plan under IRC section 402 (e). Enclose a copy of Form 1099 or other documentation.

Note: An early distribution from a retirement fund due to termination of employment prior to retirement or disability does not qualify for the \$7,500 retirement income exclusion. Generally, there is a "1" in box 7 of your Form 1099-R for this type of distribution.

Oklahoma Amount Column - You are eligible for this exclusion based on the "Federal Amount" column's Other Retirement Income Worksheet. You may exclude up to \$7,500, but not to exceed the amount of qualified retirement benefits reported in the "Oklahoma Amount" column on the front of Form 511NR. This exclusion combined with the government retiree exclusion, allowed on Schedule 511NR-B, line 3, cannot exceed an overall exclusion of \$7,500.

Enclose a copy of Form 1099 or other supporting documentation.

OTHER RETIREMENT INCOME WORKSHEET

Please complete the following worksheet, using the Federal Amount column, to find if each of you are eligible for the retirement exclusion. Before you begin, you must complete Schedule 511NR-B, lines 5-12, of the Federal Amount column, if they apply to you. Upon completing these lines, you then fill in the section below. Please retain this worksheet for your records.

1. Enter the amounts on Form 511NR, line 21.	
	-
2. Add the amounts, if any, on Schedule 511NR-B, lines 1-3 and 5-12.	
	=
3. Subtract the amount on line 2 (above) from line 1.	TOTAL

If this total is \$37,500 or less with a filing status of single, head of household or married filing separate, then you qualify for the up to \$7,500 exclusion.

If this total is \$75,000 or less with a filing status of married filing joint or qualifying widow(er), then you qualify for the up to \$7,500 exclusion. *(If both husband and wife qualify, then each is eligible to exclude up to \$7,500 of his or her retirement income. To be eligible you must have retirement income in your name.)*

If you do not meet either of the above described circumstances, you do not qualify.

Remember, the amount of the exclusion is up to \$7,500 per taxpayer, but it cannot exceed the retirement amount included in the Federal Adjusted Gross Income.

B5 U.S. Railroad Retirement Board Benefits

Federal Amount column - All qualified U.S. Railroad Retirement Board benefits that are included in the Federal Adjusted Gross Income may be excluded.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents U.S. Railroad Retirement benefits exempt by statute included in the "Oklahoma Amount" column.

Need a Tax Form?

No need to wait for business hours to call
and then wait for the mail.

Log on to www.tax.ok.gov.

Download current and past year income tax
forms directly to your computer.

Don't wait for the mailman!
Get what you need now. Log on today!

B6 Additional Depletion

Federal Amount column - Depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each property (regardless where located) during the taxable year. Any depletion deduction allowable is the amount so computed minus Federal depletion claimed. If Oklahoma Options are exercised, the Federal depletion not used due to the 65% limit may not be carried over. A complete detailed schedule by property must be furnished.

Note: Major oil companies, as defined by Section 288.2 of Title 52 of the Oklahoma Statutes, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property.

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of nonproducing properties, upon expiration of the lease, such depletion must be restored on Schedule 511NR-A, line 4, in the year the lease expires.

If you have Federal depletion being carried over into this year, see Schedule 511NR-A, line 4.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents additional depletion only from Oklahoma properties, the net income of which is included in the "Oklahoma Amount" column on the front of Form 511NR.

B7 Oklahoma Net Operating Loss

The loss year return must be filed to establish the Oklahoma Net Operating Loss.

Federal Amount column - Enter the Oklahoma net operating loss, computed based on the "Federal Amount Column" carried over from previous years. Enclose a detailed schedule showing origin and NOL computation. Also, enclose a copy of Federal NOL computation. See "Net Operating Loss" instructions on page 4. (Also see Schedule 511NR-A, line 3)

Oklahoma Amount column - Enter the Oklahoma net operating loss, which was computed on the "Oklahoma Amount Column" carried over from previous years. Enclose a detailed schedule showing origin and NOL computation. See "Net Operating Loss" instructions on page 4. (Also see Schedule 511NR-A, line 3)

B8 Exempt Tribal Income

If the tribal member's principal residence is on "Indian country" as defined in 18 U.S.C. Section 1151, the income earned on Indian country may be deducted. Legally acknowledged Indian country must be within the jurisdiction of the tribe of which he or she is a member. All claimants must provide sufficient information to support that these requirements have been satisfied.

Provide the following information for tax year 2005:

a. A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; and

b. 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 United States during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; and

c. A copy of the trust deed, or other legal document, which describes the real estate upon which you were employed, performed work or received income and which was held by the United States of America 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

d. Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.

All information to support your claim for refund must be enclosed with your return.

Note: The military wages of an enrolled member of a federally recognized Indian tribe shall be exempt from Oklahoma individual tax when the income is compensation paid to an active member of the Armed Forces, if the member was residing within his tribe's "Indian Country" at the time of entering service, and the member has not elected to abandon such residence per Rule 710:50-15-2. Provide a copy of your DD Form 2058-2: Native American State Income Tax Withholding Exemption Certificate, along with the information requested in paragraphs a and b above.

B9 Gains from Sale of Exempt Gov't Obligations

Federal Amount Column- Gains from the sale of exempt government obligations: see the note in the instructions for Schedule 511NR-A, line 1, and Schedule 511NR-B, line 1. Enclose Federal Schedule D.

Oklahoma Amount Column- Enter that part of the "Federal Amount" column that represents gains from the sale of exempt government obligations incurred while a resident of Oklahoma.

B10 Nonresident Active Duty Military Wages

Nonresident active duty military pay, covered under the provisions of the Soldiers' and Sailors' Civil Relief Act, should be deducted from Federal Adjusted Gross Income before the calculation of tax under Oklahoma Statutes, Title 68, Section 2362. Enter nonresident active duty military pay only to

(Continued on page 19)

SCHEDULE 511NR-B

the extent such pay is included on Form 511NR, line 1, in the "Federal Amount" column. **Enclose a copy of the military Form W-2.**

B11 Oklahoma Capital Gain Deduction

Federal Amount Column – You can deduct qualifying gains receiving capital treatment which are included in federal taxable income. "Qualifying gains receiving capital treatment" means the amount of net capital gains, as defined under the Internal Revenue Code Section 1222(11). The qualifying gain must:

- 1) Be earned on real or tangible personal property located within Oklahoma that you have owned for at least five uninterrupted years prior to the date of the sale.
- 2) Be earned on the sale of stock or ownership interest in an Oklahoma company, limited liability company, or partnership where such stock or ownership interest has been owned by you for at least three uninterrupted years prior to the date of the sale.

Enter the amount from Form 561NR, Column F, line 10. Enclose Form 561NR and a copy of your Federal Schedule D.

Oklahoma Amount Column – Enter the amount from Form 561NR, Column G, line 10.

B12 Miscellaneous: Other Subtractions

Enter in the box on Schedule 511NR-B, line 12, the appropriate number as listed below, which shows the type of income you are subtracting. If you are entitled to more than one type of deduction, enter the number "5".

• Enter the number "1" if the following applies:

Royalty income earned by an inventor from a product developed and manufactured in this state shall be exempt from income tax for a period of seven years from January 1 of the first year in which such royalty is received as long as the manufacturer remains in this state. (Title 74, Section 5064.7 (A)(1))

To support your deduction please furnish:

- 1) copy of the patent.
- 2) copy of the royalty agreement with the manufacturer.
- 3) copy of registration form from Oklahoma Department of Commerce or Oklahoma Center for the Advancement of Science and Technology (OCAST).

• Enter the number "2" if the following applies: Manufacturers exclusion. (Title 74, Section 5064.7 (A)(2))

• Enter the number "3" if the following applies:

Historical Battle Sites: There shall be a deduction, limited to 50% of the capital gain, if you sell to the State of Oklahoma any real property which was the site of a historic battle during the nineteenth century and has been designated a National Historic Landmark. (Title 68, Section 2357.24)

• Enter the number "4" if the following applies:

Small Business Incubator exclusion: Exemption for income earned by the sponsor. (Title 74, Section 5075). Exemption for income earned by the tenant. (Title 74, Section 5078).

• Enter the number "5" if the following applies:

Allowable deductions not included in (1) through (4): Enter any allowable Oklahoma deductions from Federal Adjusted Gross Income to arrive at Oklahoma Adjusted Gross Income that were not previously claimed under this heading "**Miscellaneous: Other Subtractions.**" Enclose a detailed explanation and verifying documents.

SCHEDULE 511NR-C

C1 Partial Military Pay Exclusion

Oklahoma residents or part-year residents who are members of any component of the Armed Forces, may exclude the first \$1,500 of their active military pay, including Reserve and National Guard pay, received during the time they were a resident and the income was included in line 1 of "Oklahoma Amount" column.

Retired Military: see line instructions for Schedule 511NR-B, line 3.

C2 Qualifying Disability Deduction

If you are a resident or part-year resident individual with a physical disability constituting a substantial handicap to employment, you may deduct the expense incurred while you were a resident to modify a motor vehicle, home, or work place necessary to compensate for the disability. Please enclose a schedule detailing the expenses incurred and a description of the physical disability with documentation regarding the Social Security or Veterans Administration recognition and/or allowance of this expense.

C3 Political Contribution

If you contributed money to a political party or candidate for political office, you may deduct the amount contributed up to a maximum of \$100 (\$200 if a joint return is filed).

C4 Interest Qualifying for Exclusion

During the period of residency, residents and part-year residents may partially exclude interest received from a bank, credit union or savings and loan association located in Oklahoma. The total exclusion for interest claimed on your state return cannot exceed the interest received from an Oklahoma bank, credit union or savings and loan association included on Form 511NR, line 2, of the "Oklahoma Amount" column or \$100, whichever is less (\$200 if filing jointly even if only one spouse received interest income).

C5 Qualified Adoption Expense

During the period of residency, residents and part-year residents may deduct "Nonrecurring adoption expenses" not to exceed \$20,000 per calendar year (Title 68, Section 2358). Expenses are to be deducted in the year incurred. "Nonrecurring adoption expenses" means adoption fees, court costs, medical expenses, attorney fees and expenses which are directly related to the legal process of adoption of a child. Enclose a schedule describing the expenses claimed.

C6 Indian Employment Exclusion (employers only)

All qualified wages equal to the Federal Indian Employment Credit set forth in 26 U.S.C.A., Section 45A, shall be deducted from taxable income. Deduct on your Oklahoma return, an amount equal to the reduction of salaries and wages reported on your Federal return as a result of your Form 8845 "Indian Employment Credit". The deduction allowed shall only be permitted for the tax years in which the Federal credit is allowed, even if not used in such year because of your tax liability limit. *Enclose a copy of the Federal return, Form 8845 and if applicable, Form 3800.*

If the exclusion is through a Partnership or S corporation, the schedule must also include the partnership's or S corporation's name and ID number and your pro-rata share of the exclusion.

C7 Contributions to an Oklahoma 529 College Savings Plan account(s)

Each individual may deduct contributions made to accounts established pursuant to the Oklahoma College Savings Act. The deduction is the amount contributed to all Oklahoma 529 College Savings Plan accounts, but under no circumstances can this deduction exceed \$10,000 (\$20,000 on a joint return) per tax year. Any contributions made during this tax year but not deducted may be carried over for a period not to exceed 5 years. Enclose proof of your contribution including the name of the beneficiary and the account number.

Contributions must be made to an Oklahoma 529 College Savings Plan account(s). **Contributions made to other state's college savings plans, the Coverdell Education Savings Account or transfers from one Oklahoma 529 College Savings Plan account to another may not be excluded.**

For information on setting up an Oklahoma College Savings Plan visit: www.ok4savings.org or call toll-free (877) 654-7284.

C8 Qualified Medical Savings Account

Contributions made to and interest earned from an Oklahoma medical savings account established in this state, pursuant to Title 63 O.S. Sections 2621 through 2623, shall be exempt from taxable income. In order to be eligible for this deduction, contributions must be made to a medical savings account program approved by either the State Department of Health or the Insurance Commissioner. A statement of the contributions made to and interest earned on the account must be provided by the trustee of the plan, and enclosed as part of the filed return. Enclose a copy of the front page of your Federal return. This is not on your W-2.

Note: If you took a Health/Medical Savings Account Deduction to arrive at Federal adjusted gross income, you can not take a deduction on this line.

C9 Agricultural Commodity Processing Facility Exclusion

Owners of agricultural commodity processing facilities may exclude 15% of their investment in a new or expanded agricultural commodity processing facility located within Oklahoma. Agricultural commodity processing facility means buildings, structures, fixtures and improvements used or operated primarily for the processing or production of agricultural commodities to marketable products. This includes each part of the facility which is used in the processing of agricultural commodities, including receiving, storing, transporting and packaging or otherwise preparing the product for sale or shipment. The investment is deemed made when the property is placed in service. Under no circumstances shall this exclusion lower your taxable income below zero. In the event the exclusion does exceed income, any unused portion may be carried over for a period not to exceed six years. A schedule must be enclosed showing the type of investment(s), the date placed in service, and the cost of each investment. If the total exclusion available is not used, a copy of the schedule must be enclosed in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If

SCHEDULE 511NR-C

the exclusion is through a Partnership or S corporation, the schedule must also include the partnership's or S corporation's name and ID number and your pro-rata share of the exclusion.

C10 Depreciation Adjustment for Swine/Poultry Producers

Individuals who are swine or poultry producers, may deduct depreciation on an accelerated basis for new construction or expansion costs. The same depreciation method elected for Federal income tax purposes will be used, except the assets will be deemed to have a seven year life. Any depreciation deduction allowable is the amount so computed minus the Federal depreciation claimed. Enclose a copy of the Federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

Note: Once you have fully depreciated an asset on your Oklahoma return, you must add back any depreciation deducted on your Federal return, see Schedule 511-B, line 7.

C11 Miscellaneous: Other Adjustments

Enter in the box on Schedule 511NR-C, line 11, the appropriate number as listed below, which shows the type of deduction. If you are entitled to more than one deduction type, enter the number "4".

• **Enter the number "1" if the following applies:** Discharge of Indebtedness for Farmers: An individual, engaged in production of agriculture, may exclude income resulting from the discharge of indebtedness incurred to finance the production of agricultural products. Enclose Federal Schedule F and Form 1099-C or other substantiating documentation.

• **Enter the number "2" if the following applies:** Oklahoma Police Corps Program Scholarship/Stipend: You may deduct any scholarship or stipend, received from participation in the Oklahoma Police Corps Program, that is included in your Federal adjusted gross income. The Oklahoma Police Corps was established under Title 74 O.S. Section 2-140.1 through 2-140.11. Enclose documentation to support amount claimed and a copy of your Federal return.

• **Enter the number "3" if the following applies:** Hurricane Katrina: If you were allowed an additional exemption amount on your Federal return for providing housing to persons displaced by Hurricane Katrina, you are entitled to that same exemption amount on your Oklahoma return. Enter the additional exemption amount claimed on your Federal return. Enclose a copy of your Federal return and Form 8914.

SCHEDULE 511NR-D

Complete Form 511NR-D if your AGI from all sources (Form 511NR, line 24) is less than your Federal AGI (Form 511NR, line 19). Federal income taxes are deductible only to the extent they relate to income subject to taxation in Oklahoma. Federal income tax must be prorated on the ratio of AGI from all sources to Federal AGI.

D1 Federal Tax Deduction

Compute Federal Income Tax deduction to enter on Schedule 511NR-D, line 1, as follows:

On Federal Form 1040: Add lines 47, 57 and 60.

On Federal Form 1040A: Line 36.

On Federal Form 1040EZ: Line 10.

Do not use the amount reported on your Form(s) W-2.

SCHEDULE 511NR-E

If your AGI from all sources (Form 511NR, line 24) is less than your Federal AGI (Form 511NR, line 19), your Oklahoma child care credit must be prorated.

E1 Child Care Credit

If you are allowed a credit for child care expenses on your Federal return, there shall be allowed to a resident individual, part-year resident individual, or nonresident military individual, a credit against your Oklahoma tax equal to 20% of the credit for child care expenses allowed by the IRS code. The credit must be prorated. Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2.

Note: Do not use the Federal child tax credit when computing the Oklahoma child care credit. The Oklahoma child care credit is based on a percentage of the Federal child care credit only.

SCHEDULE 511NR-F

Residents and part-year residents complete Schedule F to determine the amount of Oklahoma earned income credit to enter on line 50.

F1 Earned Income Credit

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 AGI-Oklahoma sources (line 23) to Federal AGI (line 19). Enclose a copy of your Federal return.

SCHEDULE 511NR-G

Schedule 511NR-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please place the line number of the organization from Schedule 511NR-G in the oval on line 54 of Form 511NR. If you give to more than one organization, please put a "99" in the oval on line 54 of Form 511NR. Descriptions of the organizations and the address to mail a donation if you are not receiving a refund are shown on pages five and six of Form 511NR.

WHEN YOU ARE FINISHED...

- Please enclose a check or money order payable to "Oklahoma Tax Commission" for any balance due or check out the credit card payment option on page 14. Should you choose to pay by check or money order, please write your SSN and tax year on the payment to ensure proper credit.
- Enclose W-2s, 1099s or other withholding statements to substantiate income tax withholdings.
- Do not enclose any other correspondence in this envelope.
- After filing, if you have any questions regarding your refund, please contact us at (405) 521-3160. The in-state toll-free number is (800) 522-8165.
- Please send a copy of your Federal return.
- If for some reason you do not have a return envelope with labels, please mail the originals, along with any payment due, to the address below:

**Oklahoma Tax Commission
Income Tax
P.O. Box 26800
Oklahoma City, OK 73126-0800**

GET YOUR REFUND FASTER - USE DIRECT DEPOSIT!

Filling Out Direct Deposit Box...

Please complete the direct deposit box on the tax return if you want us to directly deposit the amount shown on the refund line of your return into your account at a bank or other financial institution instead of sending you a check.

- 1** Check the appropriate box as to whether the check will be going into a checking or savings account. Please keep in mind you will not receive notification of the deposit.
- 2** Fill out the routing number. The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check will be issued instead. Using the sample check shown below, the routing number is **120120012**.
- 3** Enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown below, the account number is **2020268620**.

Please Note:

The Oklahoma Tax Commission is not responsible if a financial institution refuses a direct deposit. If a direct deposit is refused, a check will be issued to the address on the tax return.

A sample check from ANYPLACE BANK, Anyplace, OK 00000. The check is payable to JOE SMITH and SUSIE SMITH at 123 Main Street, Anyplace, OK 00000. The amount is \$1234 (15-0000/0000). The check features a routing number of 120120012 and an account number of 2020268620. Red circles and lines highlight the routing number and account number fields on the check. The word 'SAMPLE' is printed in large letters across the check.

Note: The routing and account numbers may appear in different places on your check.

Instructions...

Use this table if your taxable income is less than \$50,000 and you do not deduct Federal Income Tax.

If your taxable income is \$50,000 or more, use the tax computation on the lower quarter of page 28.

For an example, please see the box to the right.

Example...

Mr. and Mrs. Jones are filing a joint return. Their Taxable Income: Method 1 before deducting Federal Income Tax is **\$14,793**. First, they find the **\$14,750 - \$14,800** income line. Next, they find the column for *married filing joint* and read down the column. The amount shown where the income line and filing status column meet is **\$384 (see example at right)**. This is the amount they must write on the **Method 1** tax line on their return.

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
14,700	14,750	659	381
14,750	14,800	662	384
14,800	14,850	665	386

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
0	50	0	0
50	100	0	0
100	150	1	1
150	200	1	1
200	250	1	1
250	300	1	1
300	350	2	2
350	400	2	2
400	450	2	2
450	500	2	2
500	550	3	3
550	600	3	3
600	650	3	3
650	700	3	3
700	750	4	4
750	800	4	4
800	850	4	4
850	900	4	4
900	950	5	5
950	1000	5	5
1000	1050	5	5
1050	1100	6	5
1100	1150	6	6
1150	1200	7	6
1200	1250	7	6
1250	1300	8	6
1300	1350	8	7
1350	1400	9	7
1400	1450	9	7
1450	1500	10	7
1500	1550	10	8
1550	1600	11	8
1600	1650	11	8
1650	1700	12	8
1700	1750	12	9
1750	1800	13	9
1800	1850	13	9
1850	1900	14	9
1900	1950	14	10
1950	2000	15	10
2000	2050	15	10
2050	2100	16	11
2100	2150	16	11
2150	2200	17	12

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
2200	2250	17	12
2250	2300	18	13
2300	2350	18	13
2350	2400	19	14
2400	2450	19	14
2450	2500	20	15
2500	2550	21	15
2550	2600	22	16
2600	2650	23	16
2650	2700	24	17
2700	2750	25	17
2750	2800	26	18
2800	2850	27	18
2850	2900	28	19
2900	2950	29	19
2950	3000	30	20
3000	3050	31	20
3050	3100	32	21
3100	3150	33	21
3150	3200	34	22
3200	3250	35	22
3250	3300	36	23
3300	3350	37	23
3350	3400	38	24
3400	3450	39	24
3450	3500	40	25
3500	3550	41	25
3550	3600	42	26
3600	3650	43	26
3650	3700	44	27
3700	3750	45	27
3750	3800	46	28
3800	3850	47	28
3850	3900	49	29
3900	3950	50	29
3950	4000	52	30
4000	4050	53	30
4050	4100	55	31
4100	4150	56	31
4150	4200	58	32
4200	4250	59	32
4250	4300	61	33
4300	4350	62	33
4350	4400	64	34

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
4400	4450	65	34
4450	4500	67	35
4500	4550	68	35
4550	4600	70	36
4600	4650	71	36
4650	4700	73	37
4700	4750	74	37
4750	4800	76	38
4800	4850	77	38
4850	4900	79	39
4900	4950	81	39
4950	5000	83	40
5000	5050	85	41
5050	5100	87	42
5100	5150	89	43
5150	5200	91	44
5200	5250	93	45
5250	5300	95	46
5300	5350	97	47
5350	5400	99	48
5400	5450	101	49
5450	5500	103	50
5500	5550	105	51
5550	5600	107	52
5600	5650	109	53
5650	5700	111	54
5700	5750	113	55
5750	5800	115	56
5800	5850	117	57
5850	5900	119	58
5900	5950	121	59
5950	6000	123	60
6000	6050	125	61
6050	6100	127	62
6100	6150	129	63
6150	6200	131	64
6200	6250	133	65
6250	6300	135	66
6300	6350	138	67
6350	6400	140	68
6400	6450	143	69
6450	6500	145	70
6500	6550	148	71
6550	6600	150	72

* This column must also be used by a Qualified Widow(er).

2005 Oklahoma Income Tax Table 1

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
6600	6650	153	73
6650	6700	155	74
6700	6750	158	75
6750	6800	160	76
6800	6850	163	77
6850	6900	165	78
6900	6950	168	79
6950	7000	170	80
7000	7050	173	81
7050	7100	175	82
7100	7150	178	83
7150	7200	180	84
7200	7250	183	85
7250	7300	185	86
7300	7350	188	87
7350	7400	190	88
7400	7450	193	89
7450	7500	195	90
7500	7550	198	91
7550	7600	200	92
7600	7650	203	94
7650	7700	205	95
7700	7750	208	97
7750	7800	211	98
7800	7850	214	100
7850	7900	217	101
7900	7950	220	103
7950	8000	223	104
8000	8050	226	106
8050	8100	229	107
8100	8150	232	109
8150	8200	235	110
8200	8250	238	112
8250	8300	241	113
8300	8350	244	115
8350	8400	247	116
8400	8450	250	118
8450	8500	253	119
8500	8550	256	121
8550	8600	259	122
8600	8650	262	124
8650	8700	265	125
8700	8750	268	127
8750	8800	271	128
8800	8850	274	130
8850	8900	277	131
8900	8950	280	133
8950	9000	283	134
9000	9050	286	136
9050	9100	289	137
9100	9150	292	139
9150	9200	295	140
9200	9250	298	142
9250	9300	301	143
9300	9350	304	145
9350	9400	307	146
9400	9450	310	148
9450	9500	313	149
9500	9550	316	151
9550	9600	319	152

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
9600	9650	322	154
9650	9700	325	155
9700	9750	328	157
9750	9800	331	158
9800	9850	334	160
9850	9900	337	162
9900	9950	340	164
9950	10000	343	166
10000	10050	346	168
10050	10100	349	170
10100	10150	353	172
10150	10200	356	174
10200	10250	359	176
10250	10300	363	178
10300	10350	366	180
10350	10400	369	182
10400	10450	373	184
10450	10500	376	186
10500	10550	379	188
10550	10600	383	190
10600	10650	386	192
10650	10700	389	194
10700	10750	393	196
10750	10800	396	198
10800	10850	399	200
10850	10900	403	202
10900	10950	406	204
10950	11000	409	206
11000	11050	413	208
11050	11100	416	210
11100	11150	419	212
11150	11200	423	214
11200	11250	426	216
11250	11300	429	218
11300	11350	433	220
11350	11400	436	222
11400	11450	439	224
11450	11500	443	226
11500	11550	446	228
11550	11600	449	230
11600	11650	453	232
11650	11700	456	234
11700	11750	459	236
11750	11800	463	238
11800	11850	466	240
11850	11900	469	242
11900	11950	473	244
11950	12000	476	246
12000	12050	479	248
12050	12100	482	250
12100	12150	486	252
12150	12200	489	254
12200	12250	492	256
12250	12300	496	259
12300	12350	499	261
12350	12400	502	264
12400	12450	506	266
12450	12500	509	269
12500	12550	512	271
12550	12600	516	274

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
12600	12650	519	276
12650	12700	522	279
12700	12750	526	281
12750	12800	529	284
12800	12850	532	286
12850	12900	536	289
12900	12950	539	291
12950	13000	542	294
13000	13050	546	296
13050	13100	549	299
13100	13150	552	301
13150	13200	556	304
13200	13250	559	306
13250	13300	562	309
13300	13350	566	311
13350	13400	569	314
13400	13450	572	316
13450	13500	576	319
13500	13550	579	321
13550	13600	582	324
13600	13650	586	326
13650	13700	589	329
13700	13750	592	331
13750	13800	596	334
13800	13850	599	336
13850	13900	602	339
13900	13950	606	341
13950	14000	609	344
14000	14050	612	346
14050	14100	615	349
14100	14150	619	351
14150	14200	622	354
14200	14250	625	356
14250	14300	629	359
14300	14350	632	361
14350	14400	635	364
14400	14450	639	366
14450	14500	642	369
14500	14550	645	371
14550	14600	649	374
14600	14650	652	376
14650	14700	655	379
14700	14750	659	381
14750	14800	662	384
14800	14850	665	386
14850	14900	669	389
14900	14950	672	391
14950	15000	675	394
15000	15050	679	397
15050	15100	682	400
15100	15150	685	403
15150	15200	689	406
15200	15250	692	409
15250	15300	695	412
15300	15350	699	415
15350	15400	702	418
15400	15450	705	421
15450	15500	709	424
15500	15550	712	427
15550	15600	715	430

* This column must also be used by a Qualified Widow(er).

2005 Oklahoma Income Tax Table 1

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
15600	15650	719	433
15650	15700	722	436
15700	15750	725	439
15750	15800	729	442
15800	15850	732	445
15850	15900	735	448
15900	15950	739	451
15950	16000	742	454
16000	16050	745	457
16050	16100	748	460
16100	16150	752	463
16150	16200	755	466
16200	16250	758	469
16250	16300	762	472
16300	16350	765	475
16350	16400	768	478
16400	16450	772	481
16450	16500	775	484
16500	16550	778	487
16550	16600	782	490
16600	16650	785	493
16650	16700	788	496
16700	16750	792	499
16750	16800	795	502
16800	16850	798	505
16850	16900	802	508
16900	16950	805	511
16950	17000	808	514
17000	17050	812	517
17050	17100	815	520
17100	17150	818	523
17150	17200	822	526
17200	17250	825	529
17250	17300	828	532
17300	17350	832	535
17350	17400	835	538
17400	17450	838	541
17450	17500	842	544
17500	17550	845	547
17550	17600	848	550
17600	17650	852	553
17650	17700	855	556
17700	17750	858	559
17750	17800	862	562
17800	17850	865	565
17850	17900	868	568
17900	17950	872	571
17950	18000	875	574
18000	18050	878	577
18050	18100	881	580
18100	18150	885	583
18150	18200	888	586
18200	18250	891	589
18250	18300	895	592
18300	18350	898	595
18350	18400	901	598
18400	18450	905	601
18450	18500	908	604
18500	18550	911	607
18550	18600	915	610

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
18600	18650	918	613
18650	18700	921	616
18700	18750	925	619
18750	18800	928	622
18800	18850	931	625
18850	18900	935	628
18900	18950	938	631
18950	19000	941	634
19000	19050	945	637
19050	19100	948	640
19100	19150	951	643
19150	19200	955	646
19200	19250	958	649
19250	19300	961	652
19300	19350	965	655
19350	19400	968	658
19400	19450	971	661
19450	19500	975	664
19500	19550	978	667
19550	19600	981	670
19600	19650	985	673
19650	19700	988	676
19700	19750	991	679
19750	19800	995	682
19800	19850	998	685
19850	19900	1001	688
19900	19950	1005	691
19950	20000	1008	694
20000	20050	1011	697
20050	20100	1014	700
20100	20150	1018	703
20150	20200	1021	706
20200	20250	1024	709
20250	20300	1028	712
20300	20350	1031	715
20350	20400	1034	718
20400	20450	1038	721
20450	20500	1041	724
20500	20550	1044	727
20550	20600	1048	730
20600	20650	1051	733
20650	20700	1054	736
20700	20750	1058	739
20750	20800	1061	742
20800	20850	1064	745
20850	20900	1068	748
20900	20950	1071	751
20950	21000	1074	754
21000	21050	1078	757
21050	21100	1081	760
21100	21150	1084	763
21150	21200	1088	767
21200	21250	1091	770
21250	21300	1094	773
21300	21350	1098	777
21350	21400	1101	780
21400	21450	1104	783
21450	21500	1108	787
21500	21550	1111	790
21550	21600	1114	793

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
21600	21650	1118	797
21650	21700	1121	800
21700	21750	1124	803
21750	21800	1128	807
21800	21850	1131	810
21850	21900	1134	813
21900	21950	1138	817
21950	22000	1141	820
22000	22050	1144	823
22050	22100	1147	826
22100	22150	1151	830
22150	22200	1154	833
22200	22250	1157	836
22250	22300	1161	840
22300	22350	1164	843
22350	22400	1167	846
22400	22450	1171	850
22450	22500	1174	853
22500	22550	1177	856
22550	22600	1181	860
22600	22650	1184	863
22650	22700	1187	866
22700	22750	1191	870
22750	22800	1194	873
22800	22850	1197	876
22850	22900	1201	880
22900	22950	1204	883
22950	23000	1207	886
23000	23050	1211	890
23050	23100	1214	893
23100	23150	1217	896
23150	23200	1221	900
23200	23250	1224	903
23250	23300	1227	906
23300	23350	1231	910
23350	23400	1234	913
23400	23450	1237	916
23450	23500	1241	920
23500	23550	1244	923
23550	23600	1247	926
23600	23650	1251	930
23650	23700	1254	933
23700	23750	1257	936
23750	23800	1261	940
23800	23850	1264	943
23850	23900	1267	946
23900	23950	1271	950
23950	24000	1274	953
24000	24050	1277	956
24050	24100	1280	959
24100	24150	1284	963
24150	24200	1287	966
24200	24250	1290	969
24250	24300	1294	973
24300	24350	1297	976
24350	24400	1300	979
24400	24450	1304	983
24450	24500	1307	986
24500	24550	1310	989
24550	24600	1314	993

* This column must also be used by a Qualified Widow(er).

2005 Oklahoma Income Tax Table 1

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
24600	24650	1317	996
24650	24700	1320	999
24700	24750	1324	1003
24750	24800	1327	1006
24800	24850	1330	1009
24850	24900	1334	1013
24900	24950	1337	1016
24950	25000	1340	1019
25000	25050	1344	1023
25050	25100	1347	1026
25100	25150	1350	1029
25150	25200	1354	1033
25200	25250	1357	1036
25250	25300	1360	1039
25300	25350	1364	1043
25350	25400	1367	1046
25400	25450	1370	1049
25450	25500	1374	1053
25500	25550	1377	1056
25550	25600	1380	1059
25600	25650	1384	1063
25650	25700	1387	1066
25700	25750	1390	1069
25750	25800	1394	1073
25800	25850	1397	1076
25850	25900	1400	1079
25900	25950	1404	1083
25950	26000	1407	1086
26000	26050	1410	1089
26050	26100	1413	1092
26100	26150	1417	1096
26150	26200	1420	1099
26200	26250	1423	1102
26250	26300	1427	1106
26300	26350	1430	1109
26350	26400	1433	1112
26400	26450	1437	1116
26450	26500	1440	1119
26500	26550	1443	1122
26550	26600	1447	1126
26600	26650	1450	1129
26650	26700	1453	1132
26700	26750	1457	1136
26750	26800	1460	1139
26800	26850	1463	1142
26850	26900	1467	1146
26900	26950	1470	1149
26950	27000	1473	1152
27000	27050	1477	1156
27050	27100	1480	1159
27100	27150	1483	1162
27150	27200	1487	1166
27200	27250	1490	1169
27250	27300	1493	1172
27300	27350	1497	1176
27350	27400	1500	1179
27400	27450	1503	1182
27450	27500	1507	1186
27500	27550	1510	1189
27550	27600	1513	1192

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
27600	27650	1517	1196
27650	27700	1520	1199
27700	27750	1523	1202
27750	27800	1527	1206
27800	27850	1530	1209
27850	27900	1533	1212
27900	27950	1537	1216
27950	28000	1540	1219
28000	28050	1543	1222
28050	28100	1546	1225
28100	28150	1550	1229
28150	28200	1553	1232
28200	28250	1556	1235
28250	28300	1560	1239
28300	28350	1563	1242
28350	28400	1566	1245
28400	28450	1570	1249
28450	28500	1573	1252
28500	28550	1576	1255
28550	28600	1580	1259
28600	28650	1583	1262
28650	28700	1586	1265
28700	28750	1590	1269
28750	28800	1593	1272
28800	28850	1596	1275
28850	28900	1600	1279
28900	28950	1603	1282
28950	29000	1606	1285
29000	29050	1610	1289
29050	29100	1613	1292
29100	29150	1616	1295
29150	29200	1620	1299
29200	29250	1623	1302
29250	29300	1626	1305
29300	29350	1630	1309
29350	29400	1633	1312
29400	29450	1636	1315
29450	29500	1640	1319
29500	29550	1643	1322
29550	29600	1646	1325
29600	29650	1650	1329
29650	29700	1653	1332
29700	29750	1656	1335
29750	29800	1660	1339
29800	29850	1663	1342
29850	29900	1666	1345
29900	29950	1670	1349
29950	30000	1673	1352
30000	30050	1676	1355
30050	30100	1679	1358
30100	30150	1683	1362
30150	30200	1686	1365
30200	30250	1689	1368
30250	30300	1693	1372
30300	30350	1696	1375
30350	30400	1699	1378
30400	30450	1703	1382
30450	30500	1706	1385
30500	30550	1709	1388
30550	30600	1713	1392

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
30600	30650	1716	1395
30650	30700	1719	1398
30700	30750	1723	1402
30750	30800	1726	1405
30800	30850	1729	1408
30850	30900	1733	1412
30900	30950	1736	1415
30950	31000	1739	1418
31000	31050	1743	1422
31050	31100	1746	1425
31100	31150	1749	1428
31150	31200	1753	1432
31200	31250	1756	1435
31250	31300	1759	1438
31300	31350	1763	1442
31350	31400	1766	1445
31400	31450	1769	1448
31450	31500	1773	1452
31500	31550	1776	1455
31550	31600	1779	1458
31600	31650	1783	1462
31650	31700	1786	1465
31700	31750	1789	1468
31750	31800	1793	1472
31800	31850	1796	1475
31850	31900	1799	1478
31900	31950	1803	1482
31950	32000	1806	1485
32000	32050	1809	1488
32050	32100	1812	1491
32100	32150	1816	1495
32150	32200	1819	1498
32200	32250	1822	1501
32250	32300	1826	1505
32300	32350	1829	1508
32350	32400	1832	1511
32400	32450	1836	1515
32450	32500	1839	1518
32500	32550	1842	1521
32550	32600	1846	1525
32600	32650	1849	1528
32650	32700	1852	1531
32700	32750	1856	1535
32750	32800	1859	1538
32800	32850	1862	1541
32850	32900	1866	1545
32900	32950	1869	1548
32950	33000	1872	1551
33000	33050	1876	1555
33050	33100	1879	1558
33100	33150	1882	1561
33150	33200	1886	1565
33200	33250	1889	1568
33250	33300	1892	1571
33300	33350	1896	1575
33350	33400	1899	1578
33400	33450	1902	1581
33450	33500	1906	1585
33500	33550	1909	1588
33550	33600	1912	1591

* This column must also be used by a Qualified Widow(er).

2005 Oklahoma Income Tax Table 1

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* joint or head of household
Your tax is:			
33600	33650	1916	1595
33650	33700	1919	1598
33700	33750	1922	1601
33750	33800	1926	1605
33800	33850	1929	1608
33850	33900	1932	1611
33900	33950	1936	1615
33950	34000	1939	1618
34000	34050	1942	1621
34050	34100	1945	1624
34100	34150	1949	1628
34150	34200	1952	1631
34200	34250	1955	1634
34250	34300	1959	1638
34300	34350	1962	1641
34350	34400	1965	1644
34400	34450	1969	1648
34450	34500	1972	1651
34500	34550	1975	1654
34550	34600	1979	1658
34600	34650	1982	1661
34650	34700	1985	1664
34700	34750	1989	1668
34750	34800	1992	1671
34800	34850	1995	1674
34850	34900	1999	1678
34900	34950	2002	1681
34950	35000	2005	1684
35000	35050	2009	1688
35050	35100	2012	1691
35100	35150	2015	1694
35150	35200	2019	1698
35200	35250	2022	1701
35250	35300	2025	1704
35300	35350	2029	1708
35350	35400	2032	1711
35400	35450	2035	1714
35450	35500	2039	1718
35500	35550	2042	1721
35550	35600	2045	1724
35600	35650	2049	1728
35650	35700	2052	1731
35700	35750	2055	1734
35750	35800	2059	1738
35800	35850	2062	1741
35850	35900	2065	1744
35900	35950	2069	1748
35950	36000	2072	1751
36000	36050	2075	1754
36050	36100	2078	1757
36100	36150	2082	1761
36150	36200	2085	1764
36200	36250	2088	1767
36250	36300	2092	1771
36300	36350	2095	1774
36350	36400	2098	1777
36400	36450	2102	1781
36450	36500	2105	1784
36500	36550	2108	1787
36550	36600	2112	1791

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* joint or head of household
Your tax is:			
36600	36650	2115	1794
36650	36700	2118	1797
36700	36750	2122	1801
36750	36800	2125	1804
36800	36850	2128	1807
36850	36900	2132	1811
36900	36950	2135	1814
36950	37000	2138	1817
37000	37050	2142	1821
37050	37100	2145	1824
37100	37150	2148	1827
37150	37200	2152	1831
37200	37250	2155	1834
37250	37300	2158	1837
37300	37350	2162	1841
37350	37400	2165	1844
37400	37450	2168	1847
37450	37500	2172	1851
37500	37550	2175	1854
37550	37600	2178	1857
37600	37650	2182	1861
37650	37700	2185	1864
37700	37750	2188	1867
37750	37800	2192	1871
37800	37850	2195	1874
37850	37900	2198	1877
37900	37950	2202	1881
37950	38000	2205	1884
38000	38050	2208	1887
38050	38100	2211	1890
38100	38150	2215	1894
38150	38200	2218	1897
38200	38250	2221	1900
38250	38300	2225	1904
38300	38350	2228	1907
38350	38400	2231	1910
38400	38450	2235	1914
38450	38500	2238	1917
38500	38550	2241	1920
38550	38600	2245	1924
38600	38650	2248	1927
38650	38700	2251	1930
38700	38750	2255	1934
38750	38800	2258	1937
38800	38850	2261	1940
38850	38900	2265	1944
38900	38950	2268	1947
38950	39000	2271	1950
39000	39050	2275	1954
39050	39100	2278	1957
39100	39150	2281	1960
39150	39200	2285	1964
39200	39250	2288	1967
39250	39300	2291	1970
39300	39350	2295	1974
39350	39400	2298	1977
39400	39450	2301	1980
39450	39500	2305	1984
39500	39550	2308	1987
39550	39600	2311	1990

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* joint or head of household
Your tax is:			
39600	39650	2315	1994
39650	39700	2318	1997
39700	39750	2321	2000
39750	39800	2325	2004
39800	39850	2328	2007
39850	39900	2331	2010
39900	39950	2335	2014
39950	40000	2338	2017
40000	40050	2341	2020
40050	40100	2344	2023
40100	40150	2348	2027
40150	40200	2351	2030
40200	40250	2354	2033
40250	40300	2358	2037
40300	40350	2361	2040
40350	40400	2364	2043
40400	40450	2368	2047
40450	40500	2371	2050
40500	40550	2374	2053
40550	40600	2378	2057
40600	40650	2381	2060
40650	40700	2384	2063
40700	40750	2388	2067
40750	40800	2391	2070
40800	40850	2394	2073
40850	40900	2398	2077
40900	40950	2401	2080
40950	41000	2404	2083
41000	41050	2408	2087
41050	41100	2411	2090
41100	41150	2414	2093
41150	41200	2418	2097
41200	41250	2421	2100
41250	41300	2424	2103
41300	41350	2428	2107
41350	41400	2431	2110
41400	41450	2434	2113
41450	41500	2438	2117
41500	41550	2441	2120
41550	41600	2444	2123
41600	41650	2448	2127
41650	41700	2451	2130
41700	41750	2454	2133
41750	41800	2458	2137
41800	41850	2461	2140
41850	41900	2464	2143
41900	41950	2468	2147
41950	42000	2471	2150
42000	42050	2474	2153
42050	42100	2477	2156
42100	42150	2481	2160
42150	42200	2484	2163
42200	42250	2487	2166
42250	42300	2491	2170
42300	42350	2494	2173
42350	42400	2497	2176
42400	42450	2501	2180
42450	42500	2504	2183
42500	42550	2507	2186
42550	42600	2511	2190

* This column must also be used by a Qualified Widow(er).

2005 Oklahoma Income Tax Table 1

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
42600	42650	2514	2193
42650	42700	2517	2196
42700	42750	2521	2200
42750	42800	2524	2203
42800	42850	2527	2206
42850	42900	2531	2210
42900	42950	2534	2213
42950	43000	2537	2216
43000	43050	2541	2220
43050	43100	2544	2223
43100	43150	2547	2226
43150	43200	2551	2230
43200	43250	2554	2233
43250	43300	2557	2236
43300	43350	2561	2240
43350	43400	2564	2243
43400	43450	2567	2246
43450	43500	2571	2250
43500	43550	2574	2253
43550	43600	2577	2256
43600	43650	2581	2260
43650	43700	2584	2263
43700	43750	2587	2266
43750	43800	2591	2270
43800	43850	2594	2273
43850	43900	2597	2276
43900	43950	2601	2280
43950	44000	2604	2283
44000	44050	2607	2286
44050	44100	2610	2289
44100	44150	2614	2293
44150	44200	2617	2296
44200	44250	2620	2299
44250	44300	2624	2303
44300	44350	2627	2306
44350	44400	2630	2309
44400	44450	2634	2313
44450	44500	2637	2316
44500	44550	2640	2319
44550	44600	2644	2323
44600	44650	2647	2326
44650	44700	2650	2329
44700	44750	2654	2333
44750	44800	2657	2336
44800	44850	2660	2339
44850	44900	2664	2343
44900	44950	2667	2346
44950	45000	2670	2349
45000	45050	2674	2353
45050	45100	2677	2356

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
45100	45150	2680	2359
45150	45200	2684	2363
45200	45250	2687	2366
45250	45300	2690	2369
45300	45350	2694	2373
45350	45400	2697	2376
45400	45450	2700	2379
45450	45500	2704	2383
45500	45550	2707	2386
45550	45600	2710	2389
45600	45650	2714	2393
45650	45700	2717	2396
45700	45750	2720	2399
45750	45800	2724	2403
45800	45850	2727	2406
45850	45900	2730	2409
45900	45950	2734	2413
45950	46000	2737	2416
46000	46050	2740	2419
46050	46100	2743	2422
46100	46150	2747	2426
46150	46200	2750	2429
46200	46250	2753	2432
46250	46300	2757	2436
46300	46350	2760	2439
46350	46400	2763	2442
46400	46450	2767	2446
46450	46500	2770	2449
46500	46550	2773	2452
46550	46600	2777	2456
46600	46650	2780	2459
46650	46700	2783	2462
46700	46750	2787	2466
46750	46800	2790	2469
46800	46850	2793	2472
46850	46900	2797	2476
46900	46950	2800	2479
46950	47000	2803	2482
47000	47050	2807	2486
47050	47100	2810	2489
47100	47150	2813	2492
47150	47200	2817	2496
47200	47250	2820	2499
47250	47300	2823	2502
47300	47350	2827	2506
47350	47400	2830	2509
47400	47450	2833	2512
47450	47500	2837	2516
47500	47550	2840	2519
47550	47600	2843	2522

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
47600	47650	2847	2526
47650	47700	2850	2529
47700	47750	2853	2532
47750	47800	2857	2536
47800	47850	2860	2539
47850	47900	2863	2542
47900	47950	2867	2546
47950	48000	2870	2549
48000	48050	2873	2552
48050	48100	2876	2555
48100	48150	2880	2559
48150	48200	2883	2562
48200	48250	2886	2565
48250	48300	2890	2569
48300	48350	2893	2572
48350	48400	2896	2575
48400	48450	2900	2579
48450	48500	2903	2582
48500	48550	2906	2585
48550	48600	2910	2589
48600	48650	2913	2592
48650	48700	2916	2595
48700	48750	2920	2599
48750	48800	2923	2602
48800	48850	2926	2605
48850	48900	2930	2609
48900	48950	2933	2612
48950	49000	2936	2615
49000	49050	2940	2619
49050	49100	2943	2622
49100	49150	2946	2625
49150	49200	2950	2629
49200	49250	2953	2632
49250	49300	2956	2635
49300	49350	2960	2639
49350	49400	2963	2642
49400	49450	2966	2645
49450	49500	2970	2649
49500	49550	2973	2652
49550	49600	2976	2655
49600	49650	2980	2659
49650	49700	2983	2662
49700	49750	2986	2665
49750	49800	2990	2669
49800	49850	2993	2672
49850	49900	2996	2675
49900	49950	3000	2679
49950	50000	3003	2682

If your Taxable Income is \$50,000 or more, use the tax computation below.

Worksheet for Calculating Tax on Taxable Income \$50,000 or more

1. Taxable Income
2. Less
3. Subtract: Line 1 minus Line 2
4. Multiply Line 3 by .0665
5. Tax on \$50,000
6. Add: Line 4 plus Line 5 = **Total Tax**

\$3,005 + 0.0665 over \$50,000
Single or Married filing separate

- 50,000

+ 3,005

\$2,684 + 0.0665 over \$50,000
Married filing joint or Head of Household*

- 50,000

+ 2,684

* This column must also be used by a Qualified Widow(er).

Instructions...

Use this table if your taxable income is less than \$50,000 after you deduct Federal Income Tax.

If your taxable income is \$50,000 or more, use the tax computation on the lower quarter of page 34.

For an example, please see the box to the right.

Example...

Mr. and Mrs. Smith are filing a joint return. Their Oklahoma Taxable Income: Method 2 after deducting Federal Income Tax is **\$21,760**. First, they find the **\$21,750 - \$21,800** income line. Next, they find the column for *married filing joint* and read down the column. The amount shown where the income line and filing status column meet is **\$1,049** (see example at right). This is the amount they must write on the **Method 2** tax line on their return.

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
21,700	21,750	1,440	1,045
21,750	21,800	1,445	1,049
21,800	21,850	1,450	1,054

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
0	50	0	0
50	100	0	0
100	150	1	1
150	200	1	1
200	250	1	1
250	300	1	1
300	350	2	2
350	400	2	2
400	450	2	2
450	500	2	2
500	550	3	3
550	600	3	3
600	650	3	3
650	700	3	3
700	750	4	4
750	800	4	4
800	850	4	4
850	900	4	4
900	950	5	5
950	1,000	5	5
1,000	1,050	5	5
1,050	1,100	6	5
1,100	1,150	6	6
1,150	1,200	7	6
1,200	1,250	7	6
1,250	1,300	8	6
1,300	1,350	8	7
1,350	1,400	9	7
1,400	1,450	9	7
1,450	1,500	10	7
1,500	1,550	10	8
1,550	1,600	11	8
1,600	1,650	11	8
1,650	1,700	12	8
1,700	1,750	12	9
1,750	1,800	13	9
1,800	1,850	13	9
1,850	1,900	14	9
1,900	1,950	14	10
1,950	2,000	15	10
2,000	2,050	15	10
2,050	2,100	16	11
2,100	2,150	16	11
2,150	2,200	17	12

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
2,200	2,250	17	12
2,250	2,300	18	13
2,300	2,350	18	13
2,350	2,400	19	14
2,400	2,450	19	14
2,450	2,500	20	15
2,500	2,550	21	15
2,550	2,600	22	16
2,600	2,650	23	16
2,650	2,700	24	17
2,700	2,750	25	17
2,750	2,800	26	18
2,800	2,850	27	18
2,850	2,900	28	19
2,900	2,950	29	19
2,950	3,000	30	20
3,000	3,050	31	20
3,050	3,100	32	21
3,100	3,150	33	21
3,150	3,200	34	22
3,200	3,250	35	22
3,250	3,300	36	23
3,300	3,350	37	23
3,350	3,400	38	24
3,400	3,450	39	24
3,450	3,500	40	25
3,500	3,550	41	25
3,550	3,600	42	26
3,600	3,650	43	26
3,650	3,700	44	27
3,700	3,750	45	27
3,750	3,800	46	28
3,800	3,850	47	28
3,850	3,900	49	29
3,900	3,950	50	29
3,950	4,000	52	30
4,000	4,050	53	30
4,050	4,100	55	31
4,100	4,150	56	31
4,150	4,200	58	32
4,200	4,250	59	32
4,250	4,300	61	33
4,300	4,350	62	33
4,350	4,400	64	34

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
4,400	4,450	65	34
4,450	4,500	67	35
4,500	4,550	68	35
4,550	4,600	70	36
4,600	4,650	71	36
4,650	4,700	73	37
4,700	4,750	74	37
4,750	4,800	76	38
4,800	4,850	77	38
4,850	4,900	79	39
4,900	4,950	81	39
4,950	5,000	83	40
5,000	5,050	85	41
5,050	5,100	87	42
5,100	5,150	89	43
5,150	5,200	91	44
5,200	5,250	93	45
5,250	5,300	95	46
5,300	5,350	97	47
5,350	5,400	99	48
5,400	5,450	101	49
5,450	5,500	103	50
5,500	5,550	105	51
5,550	5,600	107	52
5,600	5,650	109	53
5,650	5,700	111	54
5,700	5,750	113	55
5,750	5,800	115	56
5,800	5,850	117	57
5,850	5,900	119	58
5,900	5,950	121	59
5,950	6,000	123	60
6,000	6,050	125	61
6,050	6,100	127	62
6,100	6,150	129	63
6,150	6,200	131	64
6,200	6,250	134	65
6,250	6,300	136	66
6,300	6,350	139	67
6,350	6,400	141	68
6,400	6,450	144	69
6,450	6,500	146	70
6,500	6,550	149	71
6,550	6,600	151	72

* This column must also be used by a Qualified Widow(er).

2005 Oklahoma Income Tax Table 2

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* joint or head of household
		Your tax is:	
6,600	6,650	154	73
6,650	6,700	156	74
6,700	6,750	159	75
6,750	6,800	161	76
6,800	6,850	164	77
6,850	6,900	166	78
6,900	6,950	169	79
6,950	7,000	171	80
7,000	7,050	174	81
7,050	7,100	176	82
7,100	7,150	179	83
7,150	7,200	181	84
7,200	7,250	184	85
7,250	7,300	186	86
7,300	7,350	189	87
7,350	7,400	191	88
7,400	7,450	194	89
7,450	7,500	196	90
7,500	7,550	199	91
7,550	7,600	202	92
7,600	7,650	205	94
7,650	7,700	208	95
7,700	7,750	211	97
7,750	7,800	214	98
7,800	7,850	217	100
7,850	7,900	220	101
7,900	7,950	223	103
7,950	8,000	226	104
8,000	8,050	229	106
8,050	8,100	232	107
8,100	8,150	235	109
8,150	8,200	238	110
8,200	8,250	241	112
8,250	8,300	244	113
8,300	8,350	247	115
8,350	8,400	250	116
8,400	8,450	253	118
8,450	8,500	256	119
8,500	8,550	259	121
8,550	8,600	262	122
8,600	8,650	265	124
8,650	8,700	268	125
8,700	8,750	271	127
8,750	8,800	274	128
8,800	8,850	277	130
8,850	8,900	280	131
8,900	8,950	283	133
8,950	9,000	286	135
9,000	9,050	289	137
9,050	9,100	293	139
9,100	9,150	296	141
9,150	9,200	300	143
9,200	9,250	303	145
9,250	9,300	307	147
9,300	9,350	310	149
9,350	9,400	314	151
9,400	9,450	317	153
9,450	9,500	321	155
9,500	9,550	324	157
9,550	9,600	328	159

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* joint or head of household
		Your tax is:	
9,600	9,650	331	161
9,650	9,700	335	163
9,700	9,750	338	165
9,750	9,800	342	167
9,800	9,850	345	169
9,850	9,900	349	171
9,900	9,950	352	173
9,950	10,000	356	175
10,000	10,050	359	177
10,050	10,100	363	179
10,100	10,150	366	181
10,150	10,200	370	183
10,200	10,250	373	185
10,250	10,300	377	187
10,300	10,350	380	189
10,350	10,400	384	191
10,400	10,450	387	193
10,450	10,500	391	196
10,500	10,550	395	198
10,550	10,600	399	201
10,600	10,650	403	203
10,650	10,700	407	206
10,700	10,750	411	208
10,750	10,800	415	211
10,800	10,850	419	213
10,850	10,900	423	216
10,900	10,950	427	218
10,950	11,000	431	221
11,000	11,050	435	223
11,050	11,100	439	226
11,100	11,150	443	228
11,150	11,200	447	231
11,200	11,250	451	233
11,250	11,300	455	236
11,300	11,350	459	238
11,350	11,400	463	241
11,400	11,450	467	243
11,450	11,500	471	246
11,500	11,550	475	248
11,550	11,600	479	251
11,600	11,650	483	253
11,650	11,700	487	256
11,700	11,750	491	258
11,750	11,800	495	261
11,800	11,850	499	263
11,850	11,900	503	266
11,900	11,950	507	268
11,950	12,000	511	271
12,000	12,050	515	274
12,050	12,100	519	277
12,100	12,150	523	280
12,150	12,200	527	283
12,200	12,250	531	286
12,250	12,300	535	289
12,300	12,350	539	292
12,350	12,400	543	295
12,400	12,450	547	298
12,450	12,500	551	301
12,500	12,550	555	304
12,550	12,600	559	307

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* joint or head of household
		Your tax is:	
12,600	12,650	564	310
12,650	12,700	568	313
12,700	12,750	573	316
12,750	12,800	577	319
12,800	12,850	582	322
12,850	12,900	586	325
12,900	12,950	591	328
12,950	13,000	595	331
13,000	13,050	600	334
13,050	13,100	604	337
13,100	13,150	609	340
13,150	13,200	613	343
13,200	13,250	618	346
13,250	13,300	622	349
13,300	13,350	627	352
13,350	13,400	631	356
13,400	13,450	636	359
13,450	13,500	640	363
13,500	13,550	645	366
13,550	13,600	649	370
13,600	13,650	654	373
13,650	13,700	658	377
13,700	13,750	663	380
13,750	13,800	667	384
13,800	13,850	672	387
13,850	13,900	676	391
13,900	13,950	681	394
13,950	14,000	685	398
14,000	14,050	690	401
14,050	14,100	694	405
14,100	14,150	699	408
14,150	14,200	703	412
14,200	14,250	708	415
14,250	14,300	712	419
14,300	14,350	717	422
14,350	14,400	721	426
14,400	14,450	726	429
14,450	14,500	730	433
14,500	14,550	735	436
14,550	14,600	739	440
14,600	14,650	744	443
14,650	14,700	748	447
14,700	14,750	753	450
14,750	14,800	757	454
14,800	14,850	762	457
14,850	14,900	766	461
14,900	14,950	771	464
14,950	15,000	775	468
15,000	15,050	780	472
15,050	15,100	784	476
15,100	15,150	789	480
15,150	15,200	793	484
15,200	15,250	798	488
15,250	15,300	802	492
15,300	15,350	807	496
15,350	15,400	811	500
15,400	15,450	816	504
15,450	15,500	820	508
15,500	15,550	825	512
15,550	15,600	829	516

* This column must also be used by a Qualified Widow(er).

2005 Oklahoma Income Tax Table 2

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
15,600	15,650	834	520
15,650	15,700	838	524
15,700	15,750	843	528
15,750	15,800	847	532
15,800	15,850	852	536
15,850	15,900	856	540
15,900	15,950	861	544
15,950	16,000	865	548
16,000	16,050	870	552
16,050	16,100	875	556
16,100	16,150	880	560
16,150	16,200	885	564
16,200	16,250	890	568
16,250	16,300	895	572
16,300	16,350	900	576
16,350	16,400	905	580
16,400	16,450	910	584
16,450	16,500	915	588
16,500	16,550	920	592
16,550	16,600	925	596
16,600	16,650	930	600
16,650	16,700	935	604
16,700	16,750	940	608
16,750	16,800	945	612
16,800	16,850	950	616
16,850	16,900	955	620
16,900	16,950	960	624
16,950	17,000	965	628
17,000	17,050	970	632
17,050	17,100	975	636
17,100	17,150	980	640
17,150	17,200	985	644
17,200	17,250	990	648
17,250	17,300	995	652
17,300	17,350	1,000	656
17,350	17,400	1,005	660
17,400	17,450	1,010	664
17,450	17,500	1,015	668
17,500	17,550	1,020	672
17,550	17,600	1,025	676
17,600	17,650	1,030	680
17,650	17,700	1,035	684
17,700	17,750	1,040	688
17,750	17,800	1,045	692
17,800	17,850	1,050	696
17,850	17,900	1,055	700
17,900	17,950	1,060	704
17,950	18,000	1,065	708
18,000	18,050	1,070	712
18,050	18,100	1,075	716
18,100	18,150	1,080	721
18,150	18,200	1,085	725
18,200	18,250	1,090	730
18,250	18,300	1,095	734
18,300	18,350	1,100	739
18,350	18,400	1,105	743
18,400	18,450	1,110	748
18,450	18,500	1,115	752
18,500	18,550	1,120	757
18,550	18,600	1,125	761

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
18,600	18,650	1,130	766
18,650	18,700	1,135	770
18,700	18,750	1,140	775
18,750	18,800	1,145	779
18,800	18,850	1,150	784
18,850	18,900	1,155	788
18,900	18,950	1,160	793
18,950	19,000	1,165	797
19,000	19,050	1,170	802
19,050	19,100	1,175	806
19,100	19,150	1,180	811
19,150	19,200	1,185	815
19,200	19,250	1,190	820
19,250	19,300	1,195	824
19,300	19,350	1,200	829
19,350	19,400	1,205	833
19,400	19,450	1,210	838
19,450	19,500	1,215	842
19,500	19,550	1,220	847
19,550	19,600	1,225	851
19,600	19,650	1,230	856
19,650	19,700	1,235	860
19,700	19,750	1,240	865
19,750	19,800	1,245	869
19,800	19,850	1,250	874
19,850	19,900	1,255	878
19,900	19,950	1,260	883
19,950	20,000	1,265	887
20,000	20,050	1,270	892
20,050	20,100	1,275	896
20,100	20,150	1,280	901
20,150	20,200	1,285	905
20,200	20,250	1,290	910
20,250	20,300	1,295	914
20,300	20,350	1,300	919
20,350	20,400	1,305	923
20,400	20,450	1,310	928
20,450	20,500	1,315	932
20,500	20,550	1,320	937
20,550	20,600	1,325	941
20,600	20,650	1,330	946
20,650	20,700	1,335	950
20,700	20,750	1,340	955
20,750	20,800	1,345	959
20,800	20,850	1,350	964
20,850	20,900	1,355	968
20,900	20,950	1,360	973
20,950	21,000	1,365	977
21,000	21,050	1,370	982
21,050	21,100	1,375	986
21,100	21,150	1,380	991
21,150	21,200	1,385	995
21,200	21,250	1,390	1,000
21,250	21,300	1,395	1,004
21,300	21,350	1,400	1,009
21,350	21,400	1,405	1,013
21,400	21,450	1,410	1,018
21,450	21,500	1,415	1,022
21,500	21,550	1,420	1,027
21,550	21,600	1,425	1,031

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
21,600	21,650	1,430	1,036
21,650	21,700	1,435	1,040
21,700	21,750	1,440	1,045
21,750	21,800	1,445	1,049
21,800	21,850	1,450	1,054
21,850	21,900	1,455	1,058
21,900	21,950	1,460	1,063
21,950	22,000	1,465	1,067
22,000	22,050	1,470	1,072
22,050	22,100	1,475	1,076
22,100	22,150	1,480	1,081
22,150	22,200	1,485	1,085
22,200	22,250	1,490	1,090
22,250	22,300	1,495	1,094
22,300	22,350	1,500	1,099
22,350	22,400	1,505	1,103
22,400	22,450	1,510	1,108
22,450	22,500	1,515	1,112
22,500	22,550	1,520	1,117
22,550	22,600	1,525	1,121
22,600	22,650	1,530	1,126
22,650	22,700	1,535	1,130
22,700	22,750	1,540	1,135
22,750	22,800	1,545	1,139
22,800	22,850	1,550	1,144
22,850	22,900	1,555	1,148
22,900	22,950	1,560	1,153
22,950	23,000	1,565	1,157
23,000	23,050	1,570	1,162
23,050	23,100	1,575	1,166
23,100	23,150	1,580	1,171
23,150	23,200	1,585	1,175
23,200	23,250	1,590	1,180
23,250	23,300	1,595	1,184
23,300	23,350	1,600	1,189
23,350	23,400	1,605	1,193
23,400	23,450	1,610	1,198
23,450	23,500	1,615	1,202
23,500	23,550	1,620	1,207
23,550	23,600	1,625	1,211
23,600	23,650	1,630	1,216
23,650	23,700	1,635	1,220
23,700	23,750	1,640	1,225
23,750	23,800	1,645	1,229
23,800	23,850	1,650	1,234
23,850	23,900	1,655	1,238
23,900	23,950	1,660	1,243
23,950	24,000	1,665	1,247
24,000	24,050	1,670	1,252
24,050	24,100	1,675	1,257
24,100	24,150	1,680	1,262
24,150	24,200	1,685	1,267
24,200	24,250	1,690	1,272
24,250	24,300	1,695	1,277
24,300	24,350	1,700	1,282
24,350	24,400	1,705	1,287
24,400	24,450	1,710	1,292
24,450	24,500	1,715	1,297
24,500	24,550	1,720	1,302
24,550	24,600	1,725	1,307

* This column must also be used by a Qualified Widow(er).

2005 Oklahoma Income Tax Table 2

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
24,600	24,650	1,730	1,312
24,650	24,700	1,735	1,317
24,700	24,750	1,740	1,322
24,750	24,800	1,745	1,327
24,800	24,850	1,750	1,332
24,850	24,900	1,755	1,337
24,900	24,950	1,760	1,342
24,950	25,000	1,765	1,347
25,000	25,050	1,770	1,352
25,050	25,100	1,775	1,357
25,100	25,150	1,780	1,362
25,150	25,200	1,785	1,367
25,200	25,250	1,790	1,372
25,250	25,300	1,795	1,377
25,300	25,350	1,800	1,382
25,350	25,400	1,805	1,387
25,400	25,450	1,810	1,392
25,450	25,500	1,815	1,397
25,500	25,550	1,820	1,402
25,550	25,600	1,825	1,407
25,600	25,650	1,830	1,412
25,650	25,700	1,835	1,417
25,700	25,750	1,840	1,422
25,750	25,800	1,845	1,427
25,800	25,850	1,850	1,432
25,850	25,900	1,855	1,437
25,900	25,950	1,860	1,442
25,950	26,000	1,865	1,447
26,000	26,050	1,870	1,452
26,050	26,100	1,875	1,457
26,100	26,150	1,880	1,462
26,150	26,200	1,885	1,467
26,200	26,250	1,890	1,472
26,250	26,300	1,895	1,477
26,300	26,350	1,900	1,482
26,350	26,400	1,905	1,487
26,400	26,450	1,910	1,492
26,450	26,500	1,915	1,497
26,500	26,550	1,920	1,502
26,550	26,600	1,925	1,507
26,600	26,650	1,930	1,512
26,650	26,700	1,935	1,517
26,700	26,750	1,940	1,522
26,750	26,800	1,945	1,527
26,800	26,850	1,950	1,532
26,850	26,900	1,955	1,537
26,900	26,950	1,960	1,542
26,950	27,000	1,965	1,547
27,000	27,050	1,970	1,552
27,050	27,100	1,975	1,557
27,100	27,150	1,980	1,562
27,150	27,200	1,985	1,567
27,200	27,250	1,990	1,572
27,250	27,300	1,995	1,577
27,300	27,350	2,000	1,582
27,350	27,400	2,005	1,587
27,400	27,450	2,010	1,592
27,450	27,500	2,015	1,597
27,500	27,550	2,020	1,602
27,550	27,600	2,025	1,607

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
27,600	27,650	2,030	1,612
27,650	27,700	2,035	1,617
27,700	27,750	2,040	1,622
27,750	27,800	2,045	1,627
27,800	27,850	2,050	1,632
27,850	27,900	2,055	1,637
27,900	27,950	2,060	1,642
27,950	28,000	2,065	1,647
28,000	28,050	2,070	1,652
28,050	28,100	2,075	1,657
28,100	28,150	2,080	1,662
28,150	28,200	2,085	1,667
28,200	28,250	2,090	1,672
28,250	28,300	2,095	1,677
28,300	28,350	2,100	1,682
28,350	28,400	2,105	1,687
28,400	28,450	2,110	1,692
28,450	28,500	2,115	1,697
28,500	28,550	2,120	1,702
28,550	28,600	2,125	1,707
28,600	28,650	2,130	1,712
28,650	28,700	2,135	1,717
28,700	28,750	2,140	1,722
28,750	28,800	2,145	1,727
28,800	28,850	2,150	1,732
28,850	28,900	2,155	1,737
28,900	28,950	2,160	1,742
28,950	29,000	2,165	1,747
29,000	29,050	2,170	1,752
29,050	29,100	2,175	1,757
29,100	29,150	2,180	1,762
29,150	29,200	2,185	1,767
29,200	29,250	2,190	1,772
29,250	29,300	2,195	1,777
29,300	29,350	2,200	1,782
29,350	29,400	2,205	1,787
29,400	29,450	2,210	1,792
29,450	29,500	2,215	1,797
29,500	29,550	2,220	1,802
29,550	29,600	2,225	1,807
29,600	29,650	2,230	1,812
29,650	29,700	2,235	1,817
29,700	29,750	2,240	1,822
29,750	29,800	2,245	1,827
29,800	29,850	2,250	1,832
29,850	29,900	2,255	1,837
29,900	29,950	2,260	1,842
29,950	30,000	2,265	1,847
30,000	30,050	2,270	1,852
30,050	30,100	2,275	1,857
30,100	30,150	2,280	1,862
30,150	30,200	2,285	1,867
30,200	30,250	2,290	1,872
30,250	30,300	2,295	1,877
30,300	30,350	2,300	1,882
30,350	30,400	2,305	1,887
30,400	30,450	2,310	1,892
30,450	30,500	2,315	1,897
30,500	30,550	2,320	1,902
30,550	30,600	2,325	1,907

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
30,600	30,650	2,330	1,912
30,650	30,700	2,335	1,917
30,700	30,750	2,340	1,922
30,750	30,800	2,345	1,927
30,800	30,850	2,350	1,932
30,850	30,900	2,355	1,937
30,900	30,950	2,360	1,942
30,950	31,000	2,365	1,947
31,000	31,050	2,370	1,952
31,050	31,100	2,375	1,957
31,100	31,150	2,380	1,962
31,150	31,200	2,385	1,967
31,200	31,250	2,390	1,972
31,250	31,300	2,395	1,977
31,300	31,350	2,400	1,982
31,350	31,400	2,405	1,987
31,400	31,450	2,410	1,992
31,450	31,500	2,415	1,997
31,500	31,550	2,420	2,002
31,550	31,600	2,425	2,007
31,600	31,650	2,430	2,012
31,650	31,700	2,435	2,017
31,700	31,750	2,440	2,022
31,750	31,800	2,445	2,027
31,800	31,850	2,450	2,032
31,850	31,900	2,455	2,037
31,900	31,950	2,460	2,042
31,950	32,000	2,465	2,047
32,000	32,050	2,470	2,052
32,050	32,100	2,475	2,057
32,100	32,150	2,480	2,062
32,150	32,200	2,485	2,067
32,200	32,250	2,490	2,072
32,250	32,300	2,495	2,077
32,300	32,350	2,500	2,082
32,350	32,400	2,505	2,087
32,400	32,450	2,510	2,092
32,450	32,500	2,515	2,097
32,500	32,550	2,520	2,102
32,550	32,600	2,525	2,107
32,600	32,650	2,530	2,112
32,650	32,700	2,535	2,117
32,700	32,750	2,540	2,122
32,750	32,800	2,545	2,127
32,800	32,850	2,550	2,132
32,850	32,900	2,555	2,137
32,900	32,950	2,560	2,142
32,950	33,000	2,565	2,147
33,000	33,050	2,570	2,152
33,050	33,100	2,575	2,157
33,100	33,150	2,580	2,162
33,150	33,200	2,585	2,167
33,200	33,250	2,590	2,172
33,250	33,300	2,595	2,177
33,300	33,350	2,600	2,182
33,350	33,400	2,605	2,187
33,400	33,450	2,610	2,192
33,450	33,500	2,615	2,197
33,500	33,550	2,620	2,202
33,550	33,600	2,625	2,207

* This column must also be used by a Qualified Widow(er).

2005 Oklahoma Income Tax Table 2

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
33,600	33,650	2,630	2,212
33,650	33,700	2,635	2,217
33,700	33,750	2,640	2,222
33,750	33,800	2,645	2,227
33,800	33,850	2,650	2,232
33,850	33,900	2,655	2,237
33,900	33,950	2,660	2,242
33,950	34,000	2,665	2,247
34,000	34,050	2,670	2,252
34,050	34,100	2,675	2,257
34,100	34,150	2,680	2,262
34,150	34,200	2,685	2,267
34,200	34,250	2,690	2,272
34,250	34,300	2,695	2,277
34,300	34,350	2,700	2,282
34,350	34,400	2,705	2,287
34,400	34,450	2,710	2,292
34,450	34,500	2,715	2,297
34,500	34,550	2,720	2,302
34,550	34,600	2,725	2,307
34,600	34,650	2,730	2,312
34,650	34,700	2,735	2,317
34,700	34,750	2,740	2,322
34,750	34,800	2,745	2,327
34,800	34,850	2,750	2,332
34,850	34,900	2,755	2,337
34,900	34,950	2,760	2,342
34,950	35,000	2,765	2,347
35,000	35,050	2,770	2,352
35,050	35,100	2,775	2,357
35,100	35,150	2,780	2,362
35,150	35,200	2,785	2,367
35,200	35,250	2,790	2,372
35,250	35,300	2,795	2,377
35,300	35,350	2,800	2,382
35,350	35,400	2,805	2,387
35,400	35,450	2,810	2,392
35,450	35,500	2,815	2,397
35,500	35,550	2,820	2,402
35,550	35,600	2,825	2,407
35,600	35,650	2,830	2,412
35,650	35,700	2,835	2,417
35,700	35,750	2,840	2,422
35,750	35,800	2,845	2,427
35,800	35,850	2,850	2,432
35,850	35,900	2,855	2,437
35,900	35,950	2,860	2,442
35,950	36,000	2,865	2,447
36,000	36,050	2,870	2,452
36,050	36,100	2,875	2,457
36,100	36,150	2,880	2,462
36,150	36,200	2,885	2,467
36,200	36,250	2,890	2,472
36,250	36,300	2,895	2,477
36,300	36,350	2,900	2,482
36,350	36,400	2,905	2,487
36,400	36,450	2,910	2,492
36,450	36,500	2,915	2,497
36,500	36,550	2,920	2,502
36,550	36,600	2,925	2,507

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
36,600	36,650	2,930	2,512
36,650	36,700	2,935	2,517
36,700	36,750	2,940	2,522
36,750	36,800	2,945	2,527
36,800	36,850	2,950	2,532
36,850	36,900	2,955	2,537
36,900	36,950	2,960	2,542
36,950	37,000	2,965	2,547
37,000	37,050	2,970	2,552
37,050	37,100	2,975	2,557
37,100	37,150	2,980	2,562
37,150	37,200	2,985	2,567
37,200	37,250	2,990	2,572
37,250	37,300	2,995	2,577
37,300	37,350	3,000	2,582
37,350	37,400	3,005	2,587
37,400	37,450	3,010	2,592
37,450	37,500	3,015	2,597
37,500	37,550	3,020	2,602
37,550	37,600	3,025	2,607
37,600	37,650	3,030	2,612
37,650	37,700	3,035	2,617
37,700	37,750	3,040	2,622
37,750	37,800	3,045	2,627
37,800	37,850	3,050	2,632
37,850	37,900	3,055	2,637
37,900	37,950	3,060	2,642
37,950	38,000	3,065	2,647
38,000	38,050	3,070	2,652
38,050	38,100	3,075	2,657
38,100	38,150	3,080	2,662
38,150	38,200	3,085	2,667
38,200	38,250	3,090	2,672
38,250	38,300	3,095	2,677
38,300	38,350	3,100	2,682
38,350	38,400	3,105	2,687
38,400	38,450	3,110	2,692
38,450	38,500	3,115	2,697
38,500	38,550	3,120	2,702
38,550	38,600	3,125	2,707
38,600	38,650	3,130	2,712
38,650	38,700	3,135	2,717
38,700	38,750	3,140	2,722
38,750	38,800	3,145	2,727
38,800	38,850	3,150	2,732
38,850	38,900	3,155	2,737
38,900	38,950	3,160	2,742
38,950	39,000	3,165	2,747
39,000	39,050	3,170	2,752
39,050	39,100	3,175	2,757
39,100	39,150	3,180	2,762
39,150	39,200	3,185	2,767
39,200	39,250	3,190	2,772
39,250	39,300	3,195	2,777
39,300	39,350	3,200	2,782
39,350	39,400	3,205	2,787
39,400	39,450	3,210	2,792
39,450	39,500	3,215	2,797
39,500	39,550	3,220	2,802
39,550	39,600	3,225	2,807

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
39,600	39,650	3,230	2,812
39,650	39,700	3,235	2,817
39,700	39,750	3,240	2,822
39,750	39,800	3,245	2,827
39,800	39,850	3,250	2,832
39,850	39,900	3,255	2,837
39,900	39,950	3,260	2,842
39,950	40,000	3,265	2,847
40,000	40,050	3,270	2,852
40,050	40,100	3,275	2,857
40,100	40,150	3,280	2,862
40,150	40,200	3,285	2,867
40,200	40,250	3,290	2,872
40,250	40,300	3,295	2,877
40,300	40,350	3,300	2,882
40,350	40,400	3,305	2,887
40,400	40,450	3,310	2,892
40,450	40,500	3,315	2,897
40,500	40,550	3,320	2,902
40,550	40,600	3,325	2,907
40,600	40,650	3,330	2,912
40,650	40,700	3,335	2,917
40,700	40,750	3,340	2,922
40,750	40,800	3,345	2,927
40,800	40,850	3,350	2,932
40,850	40,900	3,355	2,937
40,900	40,950	3,360	2,942
40,950	41,000	3,365	2,947
41,000	41,050	3,370	2,952
41,050	41,100	3,375	2,957
41,100	41,150	3,380	2,962
41,150	41,200	3,385	2,967
41,200	41,250	3,390	2,972
41,250	41,300	3,395	2,977
41,300	41,350	3,400	2,982
41,350	41,400	3,405	2,987
41,400	41,450	3,410	2,992
41,450	41,500	3,415	2,997
41,500	41,550	3,420	3,002
41,550	41,600	3,425	3,007
41,600	41,650	3,430	3,012
41,650	41,700	3,435	3,017
41,700	41,750	3,440	3,022
41,750	41,800	3,445	3,027
41,800	41,850	3,450	3,032
41,850	41,900	3,455	3,037
41,900	41,950	3,460	3,042
41,950	42,000	3,465	3,047
42,000	42,050	3,470	3,052
42,050	42,100	3,475	3,057
42,100	42,150	3,480	3,062
42,150	42,200	3,485	3,067
42,200	42,250	3,490	3,072
42,250	42,300	3,495	3,077
42,300	42,350	3,500	3,082
42,350	42,400	3,505	3,087
42,400	42,450	3,510	3,092
42,450	42,500	3,515	3,097
42,500	42,550	3,520	3,102
42,550	42,600	3,525	3,107

* This column must also be used by a Qualified Widow(er).

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
42,600	42,650	3,530	3,112
42,650	42,700	3,535	3,117
42,700	42,750	3,540	3,122
42,750	42,800	3,545	3,127
42,800	42,850	3,550	3,132
42,850	42,900	3,555	3,137
42,900	42,950	3,560	3,142
42,950	43,000	3,565	3,147
43,000	43,050	3,570	3,152
43,050	43,100	3,575	3,157
43,100	43,150	3,580	3,162
43,150	43,200	3,585	3,167
43,200	43,250	3,590	3,172
43,250	43,300	3,595	3,177
43,300	43,350	3,600	3,182
43,350	43,400	3,605	3,187
43,400	43,450	3,610	3,192
43,450	43,500	3,615	3,197
43,500	43,550	3,620	3,202
43,550	43,600	3,625	3,207
43,600	43,650	3,630	3,212
43,650	43,700	3,635	3,217
43,700	43,750	3,640	3,222
43,750	43,800	3,645	3,227
43,800	43,850	3,650	3,232
43,850	43,900	3,655	3,237
43,900	43,950	3,660	3,242
43,950	44,000	3,665	3,247
44,000	44,050	3,670	3,252
44,050	44,100	3,675	3,257
44,100	44,150	3,680	3,262
44,150	44,200	3,685	3,267
44,200	44,250	3,690	3,272
44,250	44,300	3,695	3,277
44,300	44,350	3,700	3,282
44,350	44,400	3,705	3,287
44,400	44,450	3,710	3,292
44,450	44,500	3,715	3,297
44,500	44,550	3,720	3,302
44,550	44,600	3,725	3,307
44,600	44,650	3,730	3,312
44,650	44,700	3,735	3,317
44,700	44,750	3,740	3,322
44,750	44,800	3,745	3,327
44,800	44,850	3,750	3,332
44,850	44,900	3,755	3,337
44,900	44,950	3,760	3,342
44,950	45,000	3,765	3,347
45,000	45,050	3,770	3,352
45,050	45,100	3,775	3,357

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
45,100	45,150	3,780	3,362
45,150	45,200	3,785	3,367
45,200	45,250	3,790	3,372
45,250	45,300	3,795	3,377
45,300	45,350	3,800	3,382
45,350	45,400	3,805	3,387
45,400	45,450	3,810	3,392
45,450	45,500	3,815	3,397
45,500	45,550	3,820	3,402
45,550	45,600	3,825	3,407
45,600	45,650	3,830	3,412
45,650	45,700	3,835	3,417
45,700	45,750	3,840	3,422
45,750	45,800	3,845	3,427
45,800	45,850	3,850	3,432
45,850	45,900	3,855	3,437
45,900	45,950	3,860	3,442
45,950	46,000	3,865	3,447
46,000	46,050	3,870	3,452
46,050	46,100	3,875	3,457
46,100	46,150	3,880	3,462
46,150	46,200	3,885	3,467
46,200	46,250	3,890	3,472
46,250	46,300	3,895	3,477
46,300	46,350	3,900	3,482
46,350	46,400	3,905	3,487
46,400	46,450	3,910	3,492
46,450	46,500	3,915	3,497
46,500	46,550	3,920	3,502
46,550	46,600	3,925	3,507
46,600	46,650	3,930	3,512
46,650	46,700	3,935	3,517
46,700	46,750	3,940	3,522
46,750	46,800	3,945	3,527
46,800	46,850	3,950	3,532
46,850	46,900	3,955	3,537
46,900	46,950	3,960	3,542
46,950	47,000	3,965	3,547
47,000	47,050	3,970	3,552
47,050	47,100	3,975	3,557
47,100	47,150	3,980	3,562
47,150	47,200	3,985	3,567
47,200	47,250	3,990	3,572
47,250	47,300	3,995	3,577
47,300	47,350	4,000	3,582
47,350	47,400	4,005	3,587
47,400	47,450	4,010	3,592
47,450	47,500	4,015	3,597
47,500	47,550	4,020	3,602
47,550	47,600	4,025	3,607

If taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
47,600	47,650	4,030	3,612
47,650	47,700	4,035	3,617
47,700	47,750	4,040	3,622
47,750	47,800	4,045	3,627
47,800	47,850	4,050	3,632
47,850	47,900	4,055	3,637
47,900	47,950	4,060	3,642
47,950	48,000	4,065	3,647
48,000	48,050	4,070	3,652
48,050	48,100	4,075	3,657
48,100	48,150	4,080	3,662
48,150	48,200	4,085	3,667
48,200	48,250	4,090	3,672
48,250	48,300	4,095	3,677
48,300	48,350	4,100	3,682
48,350	48,400	4,105	3,687
48,400	48,450	4,110	3,692
48,450	48,500	4,115	3,697
48,500	48,550	4,120	3,702
48,550	48,600	4,125	3,707
48,600	48,650	4,130	3,712
48,650	48,700	4,135	3,717
48,700	48,750	4,140	3,722
48,750	48,800	4,145	3,727
48,800	48,850	4,150	3,732
48,850	48,900	4,155	3,737
48,900	48,950	4,160	3,742
48,950	49,000	4,165	3,747
49,000	49,050	4,170	3,752
49,050	49,100	4,175	3,757
49,100	49,150	4,180	3,762
49,150	49,200	4,185	3,767
49,200	49,250	4,190	3,772
49,250	49,300	4,195	3,777
49,300	49,350	4,200	3,782
49,350	49,400	4,205	3,787
49,400	49,450	4,210	3,792
49,450	49,500	4,215	3,797
49,500	49,550	4,220	3,802
49,550	49,600	4,225	3,807
49,600	49,650	4,230	3,812
49,650	49,700	4,235	3,817
49,700	49,750	4,240	3,822
49,750	49,800	4,245	3,827
49,800	49,850	4,250	3,832
49,850	49,900	4,255	3,837
49,900	49,950	4,260	3,842
49,950	50,000	4,265	3,847

If your Taxable Income is \$50,000 or more, use the tax computation below.

Worksheet for Calculating Tax on Taxable Income \$50,000 or more

\$4,268 + 10% over \$50,000
Single or Married filing separate

\$3,850 + 10% over \$50,000
Married filing joint or Head of Household*

1. Taxable Income
2. Less
3. Subtract: Line 1 minus Line 2
4. Multiply Line 3 by .10
5. Tax on \$50,000
6. Add: Line 4 plus Line 5 = **Total Tax**

_____	- 50,000

_____	+ 4,268

_____	- 50,000

_____	+ 3,850

* This column must also be used by a Qualified Widow(er).

HOW TO CONTACT THE OKLAHOMA TAX COMMISSION



VISIT US ON THE WEB!

You'll find a wealth of information on our website, including downloadable tax forms, answers to common questions, and online filing options for both income and business taxes!

www.tax.ok.gov

Whether you need a tax form, have a question or need further information, there are many ways to reach us.

OFFICE LOCATIONS!

Oklahoma City • (405) 521-3160

2501 North Lincoln Boulevard

Tulsa • (918) 581-2399

440 South Houston, 5th Floor

Ardmore • (580) 226-4636

301 West Main, Suite 316

Lawton • (580) 248-8440

1602 NW Lawton Ave., Suite B

McAlester • (918) 426-0777

1533 South Main



GIVE US A CALL!

The Oklahoma Tax Commission can be reached at **(405) 521-3160**.

The in-state toll free number is **(800) 522-8165**.

Press "0" to speak to a representative. Also see the box to the left for field office phone numbers.

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

36

Oklahoma Tax Commission
Income Tax
P. O. Box 26800
Oklahoma City, OK 73126-0800

Presort Standard
U.S. Postage Paid
Oklahoma Tax Commission

For faster processing of your return, please peel off the lower portion of the label at the right* and place in the name/address area of your Form 511NR.



*If your packet does not have a mailing label in this area, please fill in the name/address area of your Form 511NR completely.

25	Adjusted gross income: All Sources (from page 1, line 24)	25	00				
26	Oklahoma Adjustments (Schedule 511NR-C, line 12)	26	00				
27	Income after adjustments (line 25 minus line 26)	27	00				
28	Oklahoma standard or Federal itemized deductions 28	28	00				
29	Exemptions (\$1000 x number of exemptions claimed on pg. 1) 29	29	00				
30	Total deductions and exemptions (add lines 28-29)	30	00				
31	Taxable income: METHOD 1 (line 27 minus line 30)	31	00				
32	Tax from Tax Table 1 32	32	00				
<i>If line 24 is equal to or larger than line 19, complete line 33. If line 24 is smaller than line 19, see Schedule 511NR-D.</i>							
33	Federal income tax deduction: (see instructions)	33	00				
34	Taxable income: METHOD 2 (line 31 minus line 33)	34	00				
35	Tax from Tax Table 2 35	35	00				
36	Oklahoma Income Tax Enter lesser of line 32 or 35 or, if using Farm Income Averaging, total from Form 573, line 42 & check here <input type="checkbox"/> 36	36	00				
<i>If line 24 is equal to or larger than line 19, complete line 37. If line 24 is smaller than line 19, see Schedule 511NR-E.</i>							
37	Oklahoma child care credit (see instructions)	37	00				
38	Subtract line 37 from line 36 (this is your tax base)	38	00				
39	Tax percentage: <table style="display: inline-table; border: 1px solid black; margin: 0 5px;"><tr><td style="padding: 2px;">Oklahoma Amount (from line 23)</td></tr><tr><td style="text-align:center;">a)</td></tr></table> \div <table style="display: inline-table; border: 1px solid black; margin: 0 5px;"><tr><td style="padding: 2px;">Federal Amount (from line 24)</td></tr><tr><td style="text-align:center;">b)</td></tr></table> =	Oklahoma Amount (from line 23)	a)	Federal Amount (from line 24)	b)	39	%
Oklahoma Amount (from line 23)							
a)							
Federal Amount (from line 24)							
b)							
40	Multiply line 38 by line 39 (This is your Oklahoma Income Tax)	40	00				
41	Credit for taxes paid to another state (enclose Form 511TX) <i>nonresidents do not qualify</i>	41	00				
42	Credit for biomedical research contribution	42	00				
43	Other nonrefundable credits (511CR) <i>List 511CR line number claimed here</i> <input style="width: 50px;" type="text"/>	43	00				
44	Line 40 minus lines 41, 42, and 43	44	00				
45	Use Tax (see instructions on page 12) <input type="checkbox"/> Check here if no use tax is due	45	00				
46	Balance (add lines 44 and 45)	46	00				
47	Oklahoma withholding (enclose W-2s, 1099s or other withholding statement) 47	47	00				
48	2005 Oklahoma estimated tax payments. (<i>qualified farmer</i> <input type="checkbox"/>) 48	48	00				
49	2005 payment with extension	49	00				
50	Oklahoma earned income credit (Schedule 511NR-F, line 4)	50	00				
51	Total payments (add lines 47-50)	51	00				
52	Overpayment (if line 51 is greater than line 46) <i>subtract line 46 from line 51</i> OVERPAYMENT 52	52	00				
53	Amount from line 52 to be credited to your 2006 estimated tax 53	53	00				
54	Donations from your refund (Schedule 511NR-G, line 19) <input type="checkbox"/> 54	54	00				
55	Total deductions from refund (add lines 53 and 54)	55	00				
56	Amount to be refunded (line 52 minus line 55) REFUND 56	56	00				
57	Tax due (if line 46 is greater than line 51) <i>subtract line 51 from line 46</i> TAX DUE 57	57	00				
58	Donation: Oklahoma organ donor education fund <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____	58	00				
59	Underpayment of estimated tax (<i>annualized installment method</i> <input type="checkbox"/>)	59	00				
60	Delinquent payment (add penalty of 5% plus interest at 1.25% per month)	60	00				
61	Total tax, penalty and interest (add lines 57-60) BALANCE DUE 61	61	00				

DIRECT DEPOSIT OPTION: For instructions, please see page 22 in your Tax Packet.

Yes! Please deposit my refund in my checking account savings account

Routing Number: Account Number:

Check this box if the Tax Commission may discuss this return with your tax preparer.

Under penalty of perjury, I declare that the information contained in this document and all attachments are true and correct to the best of my knowledge and belief.

Taxpayer's signature
 Date _____ Taxpayer's occupation _____
 Daytime Phone Number (optional) _____

Spouse's signature
 Date _____ Spouse's occupation _____

Paid Preparer's signature _____ Date _____
 Paid Preparer's address and phone number _____
 Paid Preparer's SSN, EIN or PTIN _____

A COPY OF YOUR FEDERAL RETURN MUST BE ENCLOSED.

Name(s) shown on Form 511NR _____

Your Social Security Number

<input type="text"/>							
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

SCHEDULE 511NR-A

Oklahoma Additions

See instructions for detail on qualification and enclosures.

	FEDERAL AMOUNT	OKLAHOMA AMOUNT
1 State and municipal bond interest	00	00
2 Lump sum distributions (not included in your Federal AGI)	00	00
3 Federal net operating loss	00	00
4 Recapture depletion claimed on a lease bonus or add back of excess Federal depletion	00	00
5 Expenses incurred to provide Okla. child care programs	00	00
6 Miscellaneous: Other additions (describe _____) Enter as a positive number	00	00
7 Total additions (add lines 1-6, enter total here and on line 20 of Form 511NR)	00	00

SCHEDULE 511NR-B

Oklahoma Subtractions

See instructions for detail on qualification and enclosures.

	FEDERAL AMOUNT	OKLAHOMA AMOUNT
1 Interest on U.S. government obligations	00	00
2 Taxable Social Security (from Form 511NR, line 14)	00	00
3 Oklahoma or Federal government retirement (see instructions for limitation)	00	00
4 Other retirement income	00	00
5 U.S. Railroad Retirement Board Benefits	00	00
6 Additional depletion	00	00
7 Oklahoma net operating loss	00	00
8 Exempt tribal income	00	00
9 Gains from the sale of exempt government obligations ..	00	00
10 Nonresident military wages	00	
11 Oklahoma Capital Gain Deduction (Enclose Form 561NR) ..	00	00
12 Miscellaneous: Other subtractions (enter number in box for the type of deduction <input type="text"/>)	00	00
13 Total subtractions (add lines 1-12, enter total here and on line 22 of Form 511NR)	00	00

SCHEDULE 511NR-C

Oklahoma Adjustments

See instructions for detail on qualification and enclosures.

1 Partial military pay exclusion (not retirement)	00
2 Qualifying disability deduction (residents and part-year residents only)	00
3 Political contribution (limited to \$100 single or \$200 joint)	00
4 Interest qualifying for exclusion (limited to \$100 single or \$200 joint)	00
5 Qualified adoption expense	00
6 Indian employment exclusion (Enclose Federal Form 8845)	00
7 Contributions to an Oklahoma 529 College Savings Plan account(s)	00
8 Qualified medical savings account (not deducted on your Federal return)	00
9 Agricultural commodity processing facility exclusion	00
10 Accelerated Oklahoma depreciation for swine or poultry producers	00
11 Miscellaneous: Other adjustments (enter number in box for the type of deduction <input type="text"/>)	00
12 Total Adjustments (add lines 1-11, enter total here and on line 26 of Form 511NR)	00

If you filled out any portion of Schedules 511NR-A through 511NR-G, enclose those schedules with Form 511NR.

Name(s) shown on Form 511NR

Your Social Security Number

SCHEDULE 511NR-D

Federal Income Tax Deduction Computation Worksheet

Federal income taxes are deductible only to the extent they relate to income subject to taxation in Oklahoma. Federal income tax must be prorated on the ratio of Adjusted Gross Income: All Sources to the Federal Adjusted Gross Income.

1	2005 Federal income tax (amount paid, not amount withheld)	<input type="text"/>	00
2	Divide the amount on line 24 of Form 511NR by the amount on line 19 of Form 511NR	<input type="text"/> ÷ <input type="text"/>	
	Enter the percentage from the above calculation here (do not enter more than 100%) . .		%
3	Allowable Federal income tax deduction (multiply line 1 by percentage on line 2, enter total here and on line 33 of Form 511NR)		00

SCHEDULE 511NR-E

Child Care Credit Computation Worksheet

If you are allowed a credit for child care expenses on your Federal return, there shall be allowed to a resident individual, part-year resident individual, or nonresident military individual, a credit against the Oklahoma tax equal to 20% of the credit for child care expenses allowed under the Internal Revenue Code of the United States. The credit must be prorated on the ratio of Adjusted Gross Income: All Sources to Federal Adjusted Gross Income. Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2.

Note: Do not use the Federal child tax credit when computing the Oklahoma credit. The Oklahoma child care credit is based on a percentage of the Federal child care credit only.

1	Federal child care credit (Do not enter Federal child tax credit)	<input type="text"/>	00
2	Multiply line 1 by 20%		00
3	Divide the amount on line 24 of Form 511NR by the amount on line 19 of Form 511NR	<input type="text"/> ÷ <input type="text"/>	
	Enter the percentage from the above calculation here (do not enter more than 100%) . .		%
4	Oklahoma child care credit (multiply line 2 by line 3, enter total here and on line 37 of Form 511NR)		00

SCHEDULE 511NR-F

Earned Income Credit Computation Worksheet

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. Enclose a copy of your Federal return. Nonresidents do not qualify.

1	Federal earned income credit	<input type="text"/>	00
2	Multiply line 1 by 5%		00
3	Divide the amount on line 23 of Form 511NR by the amount on line 19 of Form 511NR	<input type="text"/> ÷ <input type="text"/>	
	Enter the percentage from the above calculation here (do not enter more than 100%) . .		%
4	Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 50 of Form 511NR)		00

SCHEDULE 511NR-G: INFORMATION

4 - Oklahoma Breast and Cervical Cancer Fund

You may donate for the benefit of breast and cervical cancer early detection, public education and research. Your donation will be placed in a fund to be used for the purpose of funding programs to increase knowledge of breast and cervical cancer risk and prevention and to provide mammograms, pap tests and biopsies for low income women. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Health, Breast and Cervical Cancer Revolving Fund, 1000 NE 10th Street, Oklahoma City, OK 73152.

5 - Oklahoma City Bombing Memorial Fund

You may donate to remember the victims of the April 19, 1995 bombing of the Alfred P. Murrah Federal Building. Donations will help defray the expense to construct and maintain the national memorial created to honor the victims of the bombing. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma City National Memorial Foundation, P.O. Box 323, Oklahoma City, OK 73101-0323.

6 - Oklahoma Organ Donor Education Fund

Donate *Life* to your fellow Oklahomans. Hundreds of Oklahomans are waiting for the *Gift of Life* and your donation will fund statewide education programs to make Oklahomans aware of the importance of organ and tissue donation. You can also mail a contribution to: State Department of Health, c/o ODEAP Fund, 1000 NE 10th Street, Oklahoma City, OK 73152.

7 - Oklahoma School for the Deaf / Oklahoma School for the Blind

Oklahoma School for the Deaf and the Oklahoma School for the Blind provide free preschool through high school education programs for children with hearing or vision disabilities. The schools also provide advice for families with infants and preschoolers and consultation statewide to help local schools meet the educational needs of their students with these disabilities. If you are not receiving a refund, you may still send a donation to: Oklahoma Department of Rehabilitation Services, c/o OSD/OSB Donation, 3535 NW 58th Street, #500, Oklahoma City, OK 73112-4815.

8 - Tulsa Reconciliation Education and Scholarship Trust Fund

You may donate from your tax refund for the benefit of scholarships pursuant to the Tulsa Reconciliation Education & Scholarship Trust Fund. Monies generated from donations shall be used to provide scholarship awards to residents of the Tulsa Public School District, which was greatly impacted both socially and economically by the civil unrest that occurred in the City of Tulsa during 1921. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Regents for Higher Education, Tulsa Reconciliation Education and Scholarship Trust Fund, P. O. Box 108850, Oklahoma City, OK 73101-8850.

9 - Oklahoma Silver Haired Legislature Program

You may donate from your tax refund for the benefit of Oklahoma Silver Haired Legislature activities. The Oklahoma Silver Haired Legislature was created in 1981 as a forum to educate senior citizens in the legislative process and to highlight the needs of older persons to the Oklahoma State Legislature. Monies generated from donations will be used to fund training sessions and interim studies. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Silver Haired Legislature and Alumni, c/o Division of Aging Services, 312 NE 28th Street, Oklahoma City, OK 73105.

10 - Support of Oklahoma Common Schools

You may donate from your tax refund for the benefit of Oklahoma common schools. Donations will be placed in a fund to be used by the Department of Education for the purpose of funding common education. Monies from the fund will be apportioned as and in the manner that state aid is provided to the common schools. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Education, C/O Support of Oklahoma Common Schools, 2500 N Lincoln Blvd., Suite 112, Oklahoma City OK 73105.

11 - Support of Oklahoma Road and Highway Maintenance

You may donate from your tax refund for the benefit of maintenance of Oklahoma's roads, highways and bridges. Donations will be placed in a fund to be used by the Department of Transportation (ODOT) for the purpose of funding road, highway and bridge maintenance. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Transportation, Attn: Comptroller Division, 200 NE 21st Street, Oklahoma City OK 73105.

12 - Support of Oklahoma Medicaid Program

You may donate from your tax refund for the benefit of the Oklahoma Medicaid Program. The program provides health care to low-income children, pregnant women, elderly Oklahomans and people with disabilities. Your donation will be matched with federal Medicaid money. Every dollar donated will draw approximately \$2.40 in federal dollars. Donations will be placed in a fund to be used by the state Health Care Authority for the purpose of funding the Medicaid program. If you are not receiving a refund, you may still donate. Mail your contribution to: OHCA, PO Box 18276, Oklahoma City OK 73154.

13 - County Fair Enhancement Fund

You may donate from your tax refund for the benefit of Oklahoma county fairs. Donations will be placed in the Oklahoma County Fair Enhancement Fund. Funds will be used for construction, facility improvements, and payment of premiums at county fairs. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Market Development Division, 2800 N. Lincoln Blvd., Oklahoma City OK 73105.

14 - Junior Livestock Auction Scholarship Fund

You may donate from your tax refund for the benefit of the State of Oklahoma Junior Livestock Auction Scholarship Revolving Fund. Monies from the fund may be budgeted for the purpose of helping fund educational opportunities for students exhibiting at the two statewide Junior Livestock Auctions which service the entire state and are held annually in Oklahoma City and Tulsa. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Market Development Division, 2800 N. Lincoln Blvd., Oklahoma City OK 73105.

15 - Support for Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children

You may donate from your tax refund to support programs for volunteers to act as Court Appointed Special Advocates for abused or neglected children. Donations will be placed in the Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates. Monies will be expended by the Office of the Attorney General for the purpose of providing recruitment, training, and supervision of the special advocates. All Court Appointed Special Advocate programs in the state shall receive a portion of this money. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., PO Box 54946, Oklahoma City OK 73154.

16 - Oklahoma Pet Overpopulation Fund

You may donate from your tax refund for the benefit of the Oklahoma Pet Overpopulation Fund. Monies placed in this fund will be expended for the purpose of developing educational programs on pet overpopulation and for implementing spay/neuter efforts in this state. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Animal Industry Division, 2800 N. Lincoln Blvd., Oklahoma City OK 73105.

17 - Support the Retirement of Capitol Dome Debt

You have the opportunity to help retire the debt incurred in construction and completion of the Oklahoma State Capitol Dome. Anyone may donate to the Oklahoma Centennial Commissions Fund to defray the dome construction costs. If you are not receiving a refund, you may still donate. Please make checks payable to and mail your contribution to: Oklahoma Centennial Commemoration Fund, Inc., 133 W Main Street, Suite 100, Oklahoma City, OK 73102.

18 - Support of the Oklahoma National Guard

You have the opportunity to donate from your tax refund for the benefit of providing financial relief to qualified members of the Oklahoma National Guard and their families. Donations will be placed in the Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program. Monies, to assist Oklahoma National Guard members and their families with approved hardship expenses, will be expended by the Military Department. If you are not receiving a refund, you may still donate. Please mail your contribution to: Operation Homefront Task Force, 3501 Military Circle, Oklahoma City, OK 73111-4398.

Enclose with Form 511NR

If you filled out any portion of Schedules 511NR-A through 511NR-G, you are required to enclose these pages with your return. Failure to include these pages will result in a delay of your refund.