

Oklahoma Form 511CR - Other Credits Form

(Filed with Form 512 or Form 512-S)

<u>Path</u> - (These are the element names, left to right.)	<u>Element Name</u>	<u>Line Number</u>	<u>Rules/Validation</u>
• ReturnState, ReturnDataState, FormOK511CR	InvestmentNewJobsCredit	Line 1	<ul style="list-style-type: none"> • If claiming a credit established in Tax Year 2009, the 2009 Form(s) 506 must be included as part of this e-filed return. Enter the amount from FormOK506, Line Number 2011, Column 10 (AmountOfCreditUsed). • If claiming a credit established in Tax Year 2010, the 2010 Form(s) 506 must be included as part of this e-filed return. Enter the amount from FormOK506-TY2010, Line Number 2011, Line 10 (AmountOfCreditUsed). • If claiming a credit established in Tax Year 2011, the 2011 Form(s) 506 must be included as part of this e-filed return. Enter the amount from FormOK506-TY2011, Line Number 2011, Line 10 (AmountOfCreditUsed). • If claiming a credit which was established in a prior year(s), a PDF attachment of the prior year's Form 506 must be attached. • If claiming credits allowed but unused in a prior year(s), attach, as a PDF, a schedule showing all carryover credits by tax year claimed and used.
• ReturnState, ReturnDataState, FormOK511CR	CoalCredit	Line 2	If the credit claimed was transferred to the taxpayer, a PDF of the Transfer Agreement (Form 572) must be attached.
• ReturnState, ReturnDataState, FormOK511CR	CleanBurningMotorFuelCredit	Line 3a	The Form(s) 567-A must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	SmallBusinessCapitalCredit	Line 4	The Form 527-A must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	StateAgriculturalProducersCr	Line 5	The Form 520 must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	SmallBusinessGuarantyFeeCredit	Line 6	<ul style="list-style-type: none"> • The Form 529 and proof of the guaranty fee must be attached as PDFs. • Banks and credit unions must attach as a PDF a separate schedule showing the name, FEIN, and type of each small business; including the amount of guaranty fee paid by such small business and the date paid. • For credit carryovers included on line 1 of Form 529, PDFs of the Form 529 for the year the credit was originally established and for all subsequent years must be attached.
• ReturnState, ReturnDataState, FormOK511CR	FoodSvcHepatitisVaccinationsCr	Line 7	A schedule showing the names and social security number of each employee immunized and the cost of the immunization must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	EnergyAssistFundContributionCr	Line 8	A copy of the canceled check or receipt must be attached as a PDF as proof of the contribution.
• ReturnState, ReturnDataState, FormOK511CR	VentureCapitalInvestmentCredit	Line 9	The applicable Form 518-A or Form 518-B must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	HazardousWasteControlCredit	Line 10	A copy of a verification certificate from Department of Environmental Quality must be attached as a PDF.

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• ReturnState, ReturnDataState, FormOK511CR	EmployerChildCareProgramsCr	Line 12	A schedule of eligible expenses and the computation of the credit must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	ChildCareServicesProviderCr	Line 13	<ul style="list-style-type: none"> • A schedule of eligible expenses and the computation of the credit must be attached as a PDF. • The eligible expenses upon which the credit is based must be added back to arrive at Oklahoma taxable income. <p>For Schedule A Corporations - the expenses are entered on: Ö FormOK512, Page2-4, ScheduleA, Line 10 (OtherIncome, StateAmount) - or - Ö FormOK512, ScheduleA, Line 10 (OtherIncome, StateAmount) of either the ParentReturnDataState or the SubsidiaryReturnDataState.</p> <p>For Schedule B Corporations - the expenses are entered as a positive number on: Ö FormOK512, Page2-4, ScheduleB, Line 6 (OKAllocatedItems, Amount) - or - Ö FormOK512, ScheduleB, Line 6 (OKAllocatedItems, Amount) of either the ParentReturnDataState or the SubsidiaryReturnDataState.</p>
• ReturnState, ReturnDataState, FormOK511CR	TourismFilmMusicFacilityCr	Line 16	The income tax credit memorandum granting the credit which was issued by the Oklahoma Tax Commission must be attached as PDF.
• ReturnState, ReturnDataState, FormOK511CR	RehabilitationExpendituresCr	Line 18	<ul style="list-style-type: none"> • Attach PDFs of the applicable Federal forms if not included in the Federal portion of this e-filed return. • If the credit claimed was transferred to the taxpayer, a PDF of the Transfer Agreement (Form 572) must be attached.
• ReturnState, ReturnDataState, FormOK511CR	SpaceTransportProviderCredit	Line 19	<ul style="list-style-type: none"> • The Oklahoma Tax Commission letter of certification must be attached as a PDF. • If the credit claimed was transferred to the taxpayer, a PDF of the Transfer Agreement (Form 572) must be attached.
• ReturnState, ReturnDataState, FormOK511CR	RuralSmallBusinessCapitalCr	Line 20	Form 526-A must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	ZeroEmissionElectricFacilityCr	Line 21	<ul style="list-style-type: none"> • A schedule showing the number of kilowatt-hours of electricity generated during each month of the taxable year and the calculation of the credit to be attached as a PDF. • If the credit claimed was transferred to the taxpayer, a PDF of the Transfer Agreement (Form 572) must be attached.
• ReturnState, ReturnDataState, FormOK511CR	SmallWindTurbineManufacturerCr	Line 23	<ul style="list-style-type: none"> • A schedule showing the square footage of rotor swept area produced each month of the taxable year and the calculation of the credit must be attached as a PDF. • If the credit claimed was transferred to the taxpayer, a PDF of the Transfer Agreement (Form 572) must be attached.

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• ReturnState, ReturnDataState, FormOK511CR	PoultryLitterCredit	Line 25	The current license of the Certified Poultry Waste Applicator and the Waste Applier Annual Report for the period affected must be attached as PDFs.
• ReturnState, ReturnDataState, FormOK511CR	VolunteerFirefighterCredit	Line 26	Line 26 (VolunteerFirefighterCredit) is for individual taxpayers only.
• ReturnState, ReturnDataState, FormOK511CR	FilmOrMusicProjectCredit	Line 28	Form 562 must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	TrainedCanineBreederCredit	Line 29	<ul style="list-style-type: none"> • The certificate and acknowledgement letter issued by the USDA must be attached as a PDF. • A PDF of a schedule of the qualified direct cost upon which the credit was based must also be attached.
• ReturnState, ReturnDataState, FormOK511CR	WagesPaidToAnInjuredEmployeeCr	Line 30	A schedule showing the computation of the credit, including employee name, social security number, eligible wages paid, and the number of days for which the eligible wages were paid, must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	InjuredWorkerModExpensesCr	Line 31	A schedule showing the computation of the credit, including employee name, social security number and the eligible modification expenses for such employee, must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	DryFireHydrantCredit	Line 32	Either an invoice for the purchase price or a schedule of actual expenditures upon which the credit was based must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	ConstructEnergyEfficientHomeCr	Line 33	<ul style="list-style-type: none"> • Proof of the energy rating, such as a copy of the Energy Star Certification sticker or the Energy Star Certificate, must be attached as a PDF. • If the credit claimed was transferred to the taxpayer, a PDF of the Transfer Agreement (Form 572) must be attached.
• ReturnState, ReturnDataState, FormOK511CR	RailroadModernizationCredit	Line 34	<ul style="list-style-type: none"> • An "Affidavit" from the Department of Transportation must be attached as a PDF. • If the credit claimed was transferred to the taxpayer, a PDF of the Transfer Agreement (Form 572) must be attached.
• ReturnState, ReturnDataState, FormOK511CR	ResearchDevelopmentNewJobsCr	Line 35	<ul style="list-style-type: none"> • The Form 563 must be attached as a PDF. • A schedule showing the computation of the employee count for all columns of Form 563 which includes name, SSN, brief job description and annual wages for each employee must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	StaffordLoanOriginationFeeCr	Line 36	Line 36 (StaffordLoanOriginationFeeCr) is available only to banks and credits unions filing a Form 512 Corporate return.
• ReturnState, ReturnDataState, FormOK511CR	GasUsedInManufacturingCredit	Line 37	A schedule showing the computation of the credit must be attached as a PDF. If a member of a pass-through entity (PTE), the schedule should also contain the name and Federal ID number of the PTE and the portion of the credit allocated to the taxpayer.
• ReturnState, ReturnDataState, FormOK511CR	BiomedicalResearchCredit	Line 38	A copy of the canceled check or receipt must be attached as a PDF as proof of the donation.

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• ReturnState, ReturnDataState, FormOK511CR	AerospaceEmployeesCredit	Line 39	Line 39 (AerospaceEmployeesCredit) is for individual taxpayers only.
• ReturnState, ReturnDataState, FormOK511CR	AerospaceEmployersCredit	Line 40	The Form 565 must be attached as a PDF.
• ReturnState, ReturnDataState, FormOK511CR	CreditForCancerResearch	Line 44	A copy of the canceled check or receipt must be attached as a PDF as proof of the donation.
• ReturnState, ReturnDataState, FormOK511CR	CapitalInvestmentBoardCredit	Line 45	<ul style="list-style-type: none"> • A copy of the Tax Credit Certificate issued by the Oklahoma Capital Investment Board must be attached as a PDF. • If the credit claimed was transferred to the taxpayer, a PDF of the Transfer Agreement (Form 572) must be attached.
• ReturnState, ReturnDataState, FormOK511CR	TotalCreditAmount	Line 46	<p>Line 46 (TotalCreditAmount) is entered on:</p> <p>For Form 512</p> <ul style="list-style-type: none"> • FormOK512, Page1, TaxSummary, Line 3 (OtherCredits) -or- • Form512, TaxSummary, Line 3 (OtherCredits) <p>For Form 512-S</p> <ul style="list-style-type: none"> • FormOK512S, Page1, TaxSummary, Line 3 (OtherCredits)
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