

## Oklahoma Form 511NR - Individual Nonresident and Part-Year Resident Income Tax Return (Tax Year 2011)

| <u>Path</u> - (These are the element names, left to right.)       | <u>Element Name</u> | <u>Line Number</u> | <u>Description / Validation</u>   |
|---|---------------------|--------------------|---|
| ReturnState, ReturnDataState, FormOK511NR, FormHeader             | FilingStatus        |                    | <ul style="list-style-type: none"> <li>The filing status for Oklahoma is the same as Federal with one exception.</li> <li>This exception applies to married taxpayers who file a joint Federal return where one spouse is a full-year Oklahoma resident (either civilian or military) and the other is a full-year nonresident civilian (non-military). The nonresident has the option of filing married filing separate for Oklahoma on Form 511NR or electing to be treated as a resident for tax purposes and file a joint return on Form 511. If the option is chosen to file Form 511NR and if binary attachments are supported attach a PDF of Form 574.</li> </ul>   |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader             | Primary65OrOver     |                    | Must be at least 65 years old as of January 1, 2012.  |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader             | Secondary65OrOver   |                    | Must be at least 65 years old as of January 1, 2012.  |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader, Exemptions | Primary, Regular    |                    | The same exemption as claimed on the Federal return.  |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader, Exemptions | Primary, Special    |                    | Taxpayer must be at least 65 years of age <u>and</u> meet the following income limits based on Filing Status: <ul style="list-style-type: none"> <li>If Single, Federal Adjusted Gross Income must be \$15,000 or less.</li> <li>If Married filing Joint, Federal Adjusted Gross Income must be \$25,000 or less.</li> <li>If Married filing Separate, Federal Adjusted Gross Income must be \$12,500 or less.</li> <li>If Head of Household, Federal Adjusted Gross Income must be \$19,000 or less.</li> </ul> Note: If Federal Adjusted Gross Income includes income from the conversion of a traditional individual retirement account to a Roth individual retirement account this income is excluded when determining the Federal adjusted gross income limits. |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader, Exemptions | Primary, Blind      |                    | Same qualifications for being declared blind as Federal   |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader, Exemptions | Secondary, Regular  |                    | The same exemption as claimed on the Federal return.  |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader, Exemptions | Secondary, Special  |                    | Secondary must be at least 65 years of age <u>and</u> meet the following income limits based on Filing Status: <ul style="list-style-type: none"> <li>If Married filing Joint, Federal Adjusted Gross Income must be \$25,000 or less.</li> <li>If Married filing Separate, Federal Adjusted Gross Income must be \$12,500 or less.</li> </ul> Note: If Federal Adjusted Gross Income includes income from the conversion of a traditional individual retirement account to a Roth individual retirement account this income is excluded when determining the Federal adjusted gross income limits.   |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader, Exemptions | Secondary, Blind    |                    | Same qualifications for being declared blind as Federal   |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader, Exemptions | DependentsClaimed   |                    | Same as claimed on the Federal return, unless the election is made to file married filing separate for Oklahoma (see FilingStatus). If election is made, see instructions on Oklahoma Form 574.   |

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| ReturnState, ReturnDataState, FormOK511NR, FormHeader, Exemptions | TotalClaimed                     |         | Required, If no exemptions claimed enter 0.  |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader             | StateFilingExemption             |         | Form Header (StateFilingExemption) should be marked if taxpayer does not have sufficient gross income to require the filing of an income tax return. See Appendix A: Oklahoma's Filing Requirement in the MeF Electronic Filing Guide to determine if the taxpayer has a filing requirement.   |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader             | NonResidentStatus                |         | Mark if taxpayer is a full-year nonresident. If married filing joint, both taxpayer and secondary must be full-year nonresidents.  |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader             | PartYearResidentStatus           |         | Mark if taxpayer is a part-year nonresident. If married filing joint, both taxpayer and secondary must be part-year nonresidents.  |
| ReturnState, ReturnDataState, FormOK511NR, FormHeader             | OtherResidentStatus              |         | Mark if taxpayer has one residency status and the secondary has another. For example: taxpayer is a full-year nonresident and secondary is a part-year resident.   |
| ReturnState, ReturnDataState, FormOK511NR, IncomeInformation      | OtherIncome                      | Line 15 | Provide the detail for Line 15 (OtherIncome) using the AdditionalSchedule, if needed.  |
| ReturnState, ReturnDataState, FormOK511NR, IncomeInformation      | TotalAdjustments                 | Line 17 | Provide the detail for Line 17 (TotalAdjustments) using the AdditionalSchedule, if needed.   |
| ReturnState, ReturnDataState, FormOK511NR, IncomeInformation      | StateSourceIncome                | Line 18 | <ul style="list-style-type: none"> <li>Line 18 (StateSourceIncome) equals the total of StateAmount lines 1 - 17, unless Form Header (StateFilingExemption) is marked.</li> <li>If the taxpayer does not have a filing requirement and Form Header (StateFilingExemption) is marked, see Oklahoma 511NR instructions for special instructions for the amount to enter in this field and for completing the rest of the return.</li> </ul>   |
| ReturnState, ReturnDataState, FormOK511NR, IncomeInformation      | FederalAdjustedGrossIncome       | Line 19 | <ul style="list-style-type: none"> <li>Line 19 (FederalAdjustedGrossIncome) equals the total of FederalAmount lines 1 - 17 and also the Adjusted Gross Income from the Federal return, unless Form Header (StateFilingExemption) is marked or the election is made to file married filing separate for Oklahoma (see FilingStatus).</li> <li>If the taxpayer does not have a filing requirement and Form Header (StateFilingExemption) is marked, see Oklahoma 511NR instructions for special instructions for the amount to enter in this field and for completing the rest of the return</li> <li>If the election to file married filing separate for Oklahoma, enter Federal Adjusted Gross Income from Oklahoma Form 574.</li> </ul> |
| ReturnState, ReturnDataState, FormOK511NR, IncomeInformation      | TotalAdditions, FederalAmount    | Line 20 | Line 20 (TotalAdditions, FederalAmount) equals Schedule 511NR-A, line 8 (TotalAdditions, FederalAmount)  |
| ReturnState, ReturnDataState, FormOK511NR, IncomeInformation      | TotalAdditions, StateAmount      | Line 20 | Line 20 (TotalAdditions, StateAmount) equals Schedule 511NR-A, line 8 (TotalAdditions, StateAmount)  |
| ReturnState, ReturnDataState, FormOK511NR, IncomeInformation      | TotalSubtractions, FederalAmount | Line 22 | Line 22 (TotalSubtractions, FederalAmount) equals Schedule 511NR-B, line 15 (TotalSubtractions, FederalAmount)   |
| ReturnState, ReturnDataState, FormOK511NR, IncomeInformation      | TotalSubtractions, StateAmount   | Line 22 | Line 22 (TotalSubtractions, StateAmount) equals Schedule 511NR-B, line 15 (TotalSubtractions, StateAmount)   |
| ReturnState, ReturnDataState, FormOK511NR, TaxInformation         | TotalStateAdjustments            | Line 26 | Line 26 (TotalStateAdjustments) equals Schedule 511NR-C, line 8 (TotalAdjustments)   |
| ReturnState, ReturnDataState, FormOK511NR, TaxInformation         | TotalDeductionAmount             | Line 28 | <ul style="list-style-type: none"> <li>See the Appendix B: Oklahoma Deductions in the MeF Electronic Filing Guide to determine the amount to enter on line 28 (TotalDeductionAmount), unless the election is made to file married filing separate for Oklahoma (see FilingStatus).</li> <li>If the election to file married filing separate for Oklahoma, see Oklahoma Form 574.</li> </ul>  |
| ReturnState, ReturnDataState, FormOK511NR, TaxInformation         | TotalExemptionAmount             | Line 29 | Line 29 (TotalExemptionAmount) equals \$1,000 X Number of Exemptions in the FormHeader, Exemptions, TotalClaimed.  |

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| ReturnState, ReturnDataState, FormOK511NR, TaxInformation  | TaxAmount                               | Line 32 | <ul style="list-style-type: none"> <li>• Compute line 32 (TaxAmount) using Appendix C: Oklahoma Tax Rate Schedules in the MeF Electronic Return Filing Guide and line 31 (TaxableIncome) unless line 32 (FarmIncomeAverageMethod / HealthSavingsAccountMethod) check-box is marked.</li> <li>• If line 32 (FarmIncomeAverageMethod) check-box is marked, line 32 (TaxAmount) would be entered from Form 573, line 22. If binary attachments are supported attach a PDF of Form 573.</li> <li>• If line 32 (HealthSavingsAccountMethod) check-box is marked, add the additional 10% tax on line 32 (TaxAmount).</li> </ul>  |
| ReturnState, ReturnDataState, FormOK511NR, TaxInformation  | TotalChildCareOrChildTaxCredit          | Line 33 | <p>For Oklahoma residents, part-year residents and nonresident military only.</p> <ul style="list-style-type: none"> <li>• Line 33 (TotalChildCareOrChildTaxCredit) applies only to qualifying taxpayer(s) whose line 19 (FederalAdjustedGrossIncome) is \$100,000 or less.</li> <li>• If line 24 (AdjustedGrossIncomeAllSources) is less than line 19 (FederalAdjustedGrossIncome) line 33 (TotalChildCareOrChildTaxCredit) equals Schedule 511NR-D, line 7 (StateChildCareChildTaxCredit); otherwise enter the greater of 20% of the Federal child care credit or 5% of the Federal child tax credit (refundable and nonrefundable portions).</li> </ul>   |
| ReturnState, ReturnDataState, FormOK511NR, TaxInformation  | StatePercentageTax                      | Line 35 | Line 35 (StatePercentageTax) equals line 23 (AdjustedGrossIncomeStateSource) divided by line 24  |
| ReturnState, ReturnDataState, FormOK511NR, TaxInformation  | TotalTaxCreditOtherStates               | Line 37 | <p>For Oklahoma residents and part-year residents, during the period of residency only.</p> <ul style="list-style-type: none"> <li>• Line 37 (TotalTaxCreditOtherStates) equals Form OK 511TX, line 7 (OtherStateTaxCredit).</li> <li>• If binary attachments are supported attach, as a PDF, a copy of the other state return upon which the credit was computed.</li> </ul>  |
| ReturnState, ReturnDataState, FormOK511NR, TaxInformation  | TotalOtherCredits                       | Line 38 | Line 38 (TotalOtherCredits) equals Form OK 511CR, line 46 (TotalCreditAmount).   |
| ReturnState, ReturnDataState, FormOK511NR, TaxInformation  | UseTaxAmount                            | Line 40 | See Appendix D: Oklahoma Use Tax in the MeF Electronic Return Filing Guide.  |
| ReturnState, ReturnDataState, FormOK511NR, TaxInformation  | BusinessActivityTax                     | Line 41 | If there is an amount on Line 41 (BusinessActivityTax), the Form 511-BAT must be included as part of this e-filed return.  |
| ReturnState, ReturnDataState, FormOK511NR, TaxInformation  | EarnedIncomeCredit                      | Line 46 | <p>For Oklahoma residents and part-year residents only.</p> <ul style="list-style-type: none"> <li>• Line 46 (EarnedIncomeCredit) equals Schedule 511NR-E, line 4 (StateEarnedIncomeCredit).</li> </ul>  |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-A | StateAndMuniBondInterest, FederalAmount | Line 1  | <ul style="list-style-type: none"> <li>• If binary attachments are supported attach a schedule, as a PDF, of all municipal interest received by source and amount.</li> <li>• If the income is from a mutual fund which invests in state and local government obligations also attach documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.</li> </ul>  |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-A | RecaptureDepletion, FederalAmount       | Line 4  | If binary attachments are supported attach, as a PDF, a schedule of eligible expenses and the computation of the credit.   |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-A | OtherAdditions, FederalAmount           | Line 7  | If there is an amount for Schedule 511NR-A, line 7 (OtherAdditions, FederalAmount) there must be a number in Schedule 511NR-A, Line 7 (TypeOtherAdditions).  |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-A | OtherAdditions, TypeOtherAdditions      | Line 7  | <p>Enter the number, as listed below, which shows the type of addition claimed.</p> <ol style="list-style-type: none"> <li>1- Losses from the sale of exempt government obligations</li> <li>2- Depreciation add-back for swine or poultry producers</li> <li>3- Depreciation add-back for an Oklahoma refinery of which the taxpayer is a member</li> <li>4- Rents and interest expense add-back for payments paid to a captive Real Estate Investment Trust by a pass-through entity of which you are a member -or- the required add-back of the dividends-paid deduction by a captive real estate trust of which you are a member.</li> <li>5- Any other additions - If binary attachments are supported, provide the following information as PDF attachments: a detailed explanation of the type of subtraction, the Oklahoma Statute authorizing the subtractions, and verifying documents.</li> </ol> <p>99- If more than one type of addition is claimed</p> |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-B | InterestUSGovernment, FederalAmount     | Line 1  | If the income is from a mutual fund which invest in U.S. government obligations and binary attachments are supported attach documentation from the mutual fund, as a PDF, to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.  |

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| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-B | CivilSvclnLieuSocialSecurity, FederalAmount | Line 3  | <ul style="list-style-type: none"> <li>• If there is an amount for Schedule 511NR-B, line 3 (CivilSvclnLieuSocialSecurity), there must be a claim number in Schedule 511NR-B, line 3 (ClaimNumberPrimary) &amp;/or (ClaimNumberSpouse).</li> <li>• If the retirement benefits contain both a FERS and a CSRS component and if binary attachments are supported attach, as a PDF, substantiation for the CSRS component.</li> </ul>  |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-B | OklahomaDepletion, FederalAmount            | Line 8  | If binary attachments are supported attach, as a PDF, a complete detailed schedule by property.   |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-B | OklahomaNOL, FederalAmount                  | Line 9  | If binary attachments are supported attach a PDF of Form 511NR-NOL, Schedule A or B, Federal  |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-B | OklahomaNOL, StateAmount                    | Line 9  | If binary attachments are supported attach a PDF of Form 511NR-NOL, Schedule A or B, Oklahoma   |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-B | ExemptTribalIncome                          | Line 10 | <p>If binary attachments are supported, provide the following documentation as PDF attachments:</p> <ol style="list-style-type: none"> <li>1- A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; and</li> <li>2- A copy of the trust deed, or other legal document, which describes the real estate upon which you maintained your principal place of residence and which was an Indian allotment, restricted, or held in trust by the U.S. during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; and</li> <li>3- A copy of the trust deed, or other documentation, which describes the real estate upon which you were employed or performed work or received income and which was held by the U.S. in trust for a tribal member or an Indian tribe or which was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records which show you are employed on that Indian country or an explanation of your work on Indian country; and</li> <li>4- Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.</li> </ol> |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-B | CapitalGainDeduction, FederalAmount         | Line 13 | Schedule 511NR-B, Line 13 (CapitalGainDeduction, FederalAmount) equals Form OK 561NR, line 10 (StateCapitalGainDeduction, FederalAmount)  |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-B | CapitalGainDeduction, StateAmount           | Line 13 | Schedule 511NR-B, Line 13 (CapitalGainDeduction, StateAmount) equals Form OK 561NR, line 10 (StateCapitalGainDeduction, StateAmount)  |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-B | MiscOtherSubtractions, FederalAmount        | Line 14 | If there is an amount for Schedule 511NR-B, line 14 (MiscOtherSubtractions, FederalAmount) there must be a number in Schedule 511NR-B, Line-14 (TypeOfOtherSubtraction).  |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-B | TypeOfOtherSubtraction                      | Line 14 | <p>Enter the number, as listed below, which shows the type of subtraction claimed.</p> <ol style="list-style-type: none"> <li>1- Royalty income earned by an inventor. If binary attachments are supported provide the following documentation as PDF attachments: a copy of the patent, a copy of the royalty agreement with the manufacturers, and a copy of the registration form from OCAST.</li> <li>2- Manufacturer's exclusion</li> <li>3- Historical Battle Sites</li> <li>4- Small Business Incubator exclusion</li> <li>5- Payments received as a result of a Military member being killed in a combat zone</li> <li>6- Income earned by an individual whose Military spouse was killed in a combat zone</li> <li>99- Any other subtraction or if more than one type of subtraction is being claimed. If binary attachments are supported provide the following information as PDF attachments: a detailed explanation of the type of subtraction, the Oklahoma Statute authorizing the subtractions, and verifying documents.</li> </ol>   |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-C | MilitaryPayExclusion                        | Line 1  | <p>For Oklahoma residents only.</p> <ul style="list-style-type: none"> <li>• 100% of active military pay, including Reserve and National Guard pay, is excludable.</li> </ul>   |

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| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-C | DisabilityDeduction     | Line 2 | For Oklahoma residents and part-year residents only.<br>• If binary attachments are supported attach, as a PDF, a schedule detailing the expenses incurred and a description of the physical disability with documentation regarding the Social Security Administration recognition and /or allowance of this expense.   |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-C | PoliticalContributions  | Line 3 | For Oklahoma residents and part-year residents, during the period of residency only.<br>• Limited to \$100 (\$200 for joint return)  |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-C | InterestExclusion       | Line 4 | For Oklahoma residents and part-year residents, during the period of residency only.<br>• Limited to \$100 (\$200 for joint return)  |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-C | AdoptionExpense         | Line 5 | For Oklahoma residents and part-year residents, during the period of residency only.<br>• Limited to \$20,000<br>• If binary attachments are supported attach, as a PDF, a schedule describing the expenses claimed.   |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-C | StateCollegeSavingsPlan | Line 6 | • Limited to \$10,000 (\$20,000 for joint return)<br>• If binary attachments are supported attach, as a PDF, proof of your contribution including the name of the beneficiary and the account number.  |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-C | OtherAdjustments        | Line 7 | If there is an amount for Schedule 511NR-C, line 7 (OtherAdjustments) there must be a number in Schedule 511NR-C, Line 7 (OtherAdjustmentsType).   |
| ReturnState, ReturnDataState, FormOK511NR, Schedule511NR-C | OtherAdjustmentsType    | Line 7 | Enter the number, as listed below, which shows the type of deduction claimed.<br><u>1 - Qualified Medical Savings Account / Health Savings Account</u> - If binary attachments are supported attach, as a PDF, a statement, provided by the trustee of the plan, of the contribution made to, and interest earned on, the account.<br><u>2 - Agricultural Commodity Processing Facility Exclusion</u> - If binary attachments are supported attach, as a PDF, a schedule showing the type of investment(s), the date placed in service, and the cost. If the exclusion is through a pass-through entity (PTE), the schedule must also include the PTE's name, ID #, and your pro-rata share of the exclusion. For any unused exclusion being carried into this year, a PDF showing the total exclusion available in the earlier year, the amount previously used and the amount available this year must also be attached<br><u>3 - Depreciation Adjustment for Swine / Poultry Producers</u> - If binary attachments are supported attach, as a PDF, a schedule of the accelerated Oklahoma depreciation.<br><u>4 - Discharge of Indebtedness for Farmers</u> -<br><u>5 - Oklahoma Police Corps Program Scholarship / Stipend</u> - If binary attachments are supported attach, as a PDF, documentation to support the amount claimed.<br><u>6 - Deduction for Living Organ Donation</u> - If binary attachments are supported attach, as a PDF, a schedule of the expenses claimed.<br><u>7 - Safety Pays OSHA Consultation Service exemption</u> - If the exemption is through a pass-through entity (PTE) and binary attachments are supported attach, as a PDF, a schedule showing the PTE's name, Federal ID #, and your pro-rata share of the exemption.<br><u>8 - Qualified Refinery Property</u> - If binary attachments are supported attach, as a PDF, the written notice received from the refinery indicating the amount of the allocation. The notice should include the company's name and Federal ID #.<br><u>9 - Cost of Complying with Sulfur Regulations</u> - If binary attachments are supported attach, as a PDF, the written notice received from the refinery indicating the amount of the allocation. The notice should include the company's name and Federal ID.<br><u>10 - Emergency Medical Personnel Death Benefit exclusion</u> -<br><u>11 - Competitive Livestock Show Award</u> -<br><u>12 - Indian Employment Exclusion</u> -<br><u>99 - If more than one type of deduction is claimed</u> - |

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| ReturnState, ReturnDataState,<br>FormOK511NR, Schedule511NR-E | ProrationRate | Line 3 | <p>If line 23 (AdjustedGrossIncomeStateSource) or line 19 (FederalAdjustedGrossIncome) is negative the ratio will be determined as follows:</p> <ul style="list-style-type: none"> <li>• When the line 23 (AdjustedGrossIncomeStateSource) is negative and is less than the line 19 (FederalAdjustedGrossIncome), the ratio is 0%. (For example: Adjusted Gross Income Oklahoma Source is negative \$1,000 and the Federal Adjusted Gross Income is negative \$500, the ratio = 0%)</li> <li>• When the line 1 (FederalAdjustedGrossIncome) is negative and is equal to or less than the line 23 (AdjustedGrossIncomeStateSource), the ratio is 100%. (For example: Adjusted Gross Income Oklahoma Source is negative \$500 and the Federal Adjusted Gross Income is negative \$1,000 the ratio = 100%)</li> </ul> |
| EOD   |               |        |  |