

OKLAHOMA NONRESIDENT/ PART-YEAR INCOME TAX RETURN



Form 511NR - 2008

Your Social Security Number

Check box if this taxpayer is deceased

Spouse's Social Security Number (joint return only)

Check box if this taxpayer is deceased

NAME AND ADDRESS PLEASE PRINT OR TYPE	Your first name	middle initial	Last name
	If a joint return, spouse's first name	middle initial	Last name
	Mailing address (number and street, including apartment number or rural route)		
	City	State	Zip

FILING STATUS

1 Single

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

3 Married filing separate
 • If spouse is also filing, list SSN and name in box:

4 Head of household with qualifying person

5 Qualifying widow(er) with dependent child
 • Please list the year spouse died in box at right:

RESIDENCY STATUS

Nonresident(s) State of Residence:

Part-Year Resident(s) From to

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

NOT REQUIRED TO FILE

Check this box if you do not have an Oklahoma filing requirement and are filing for refund of State withholding. (see instructions)

EXEMPTIONS	YOURSELF	REGULAR	SPECIAL	BLIND	= = =	ADD THE TOTALS FROM THE 4 SHADED BOXES. WRITE THE TOTAL IN THE BOX BELOW. TOTAL <input type="text"/> Note: If you may be claimed as a dependent on another return, enter "0" for your regular exemption.	
		+	see instructions	+			
	SPOUSE	+	see instructions	+			
	NUMBER OF DEPENDENT CHILDREN						=
	NUMBER OF OTHER DEPENDENTS						=

AGE 65 OR OVER? (Please see instructions) Yourself Spouse

AMENDED RETURN! Check box if this is an amended 511NR:

Please Round to Nearest Whole Dollar

BEGIN HERE: To Arrive at Oklahoma Adjusted Gross Income. Lines 1-19: In the Federal column, enter the amounts from your Federal Tax Return. See the instructions to figure the amounts to report in the Oklahoma column.

1	Wages, salaries, tips, etc.
2	Taxable interest income
3	Dividend income
4	Taxable refunds (state income tax)
5	Alimony received
6	Business income or (loss) (Federal Schedule C)
7	Capital gains or losses (Federal Schedule D)
8	Other gains or losses (Federal Form 4797)
9	Taxable IRA distribution
10	Taxable pensions and annuities
11	Rental real estate, royalties, partnerships, etc.
12	Farm income or (loss)
13	Unemployment compensation
14	Taxable Social Security benefits (also enter on line 2 of Sch. 511NR-B)
15	Other income (identify: _____)
16	Add lines 1 through 15
17	Total Federal adjustments to income (identify: _____)
18	Oklahoma source income (line 16 minus line 17)
19	Federal adjusted gross income (line 16 minus line 17)
20	Oklahoma additions: Schedule 511NR-A, line 8
21	Add lines (Federal 19 and 20) and then (Oklahoma 18 and 20) . .
22	Oklahoma subtractions: Schedule 511NR-B, line 15
23	Adjusted gross income: Okl. Source (line 21 minus line 22)
24	Adjusted gross income: All Sources (line 21 minus line 22) Also enter on line 25

FEDERAL AMOUNT		OKLAHOMA AMOUNT	
	00	1	00
	00	2	00
	00	3	00
	00	4	00
	00	5	00
	00	6	00
	00	7	00
	00	8	00
	00	9	00
	00	10	00
	00	11	00
	00	12	00
	00	13	00
	00	14	00
	00	15	00
	00	16	00
	00	17	00
		18	00
	00	19	00
	00	20	00
	00	21	00
	00	22	00
		23	00
	00	24	00



Oklahoma Standard Deduction:
 • Single or Married Filing Separate: \$3,250
 • Married Filing Joint or Qualifying Widow(er): \$6,500
 • Head of Household: \$4,875

Federal Itemized Deductions:
 Enclose a copy of the Federal Sch.

If filing an amended return, complete worksheet on page 4 of Form 511NR.

For further information regarding estimated tax, see page 3 of instructions.

25	Adjusted gross income: All Sources (from page 1, line 24)	25		00
26	Oklahoma Adjustments (Schedule 511NR-C, line 8)	26		00
27	Income after adjustments (line 25 minus line 26)	27		00
28	Oklahoma standard or Federal itemized deductions	28	00	
29	Exemptions (\$1000 x number of exemptions claimed on page 1)	29	00	
30	Total deductions and exemptions (add lines 28-29)	30		00
31	Oklahoma Taxable Income: (line 27 minus line 30)	31		00
32	Oklahoma Income Tax from Tax Table <small>If using Farm Income Averaging, enter tax from Form 573, line 28 and enter a "1" in box. <input type="checkbox"/></small> <small>If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box. <input type="checkbox"/></small>	32		00
STOP AND READ: 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.				
33	Oklahoma child care/child tax credit (see instructions)	33		00
34	Subtract line 33 from line 32 (This is your tax base)	34		00
35	Tax percentage: $\frac{\text{Oklahoma Amount (from line 23)}}{\text{Federal Amount (from line 24)}}$	35		%
36	Oklahoma Income Tax. Multiply line 34 by line 35	36		00
37	Credit for taxes paid to another state (enclose Form 511TX) nonresidents do not qualify	37		00
38	Credit for biomedical research contribution (enclose proof of contribution)	38		00
39	Other nonrefundable credits (511CR) - List 511CR line number claimed here: <input type="text"/>	39		00
40	Line 36 minus lines 37, 38, and 39	40		00
41	Use Tax. Check here if no use tax is due: <input type="checkbox"/>	41		00
42	Balance (add lines 40 and 41)	42		00
43	Oklahoma withholding (enclose W-2s, 1099s or withholding statement)	43	00	
44	2008 Oklahoma estimated tax payments <small>If you are a qualified farmer, check here: <input type="checkbox"/></small>	44	00	
45	2008 payment with extension	45	00	
46	Oklahoma earned income credit (Sch. 511NR-E, line 4)	46	00	
47	Total payments and credits (add lines 43-46)	47		00
48	If line 47 is more than line 42, subtract line 42 from line 47. This is your overpayment	48		00
49	Amount of line 48 to be applied to 2009 estimated tax	49	00	
50	Donations from your refund (Sch. 511NR-F, line 12) <input type="text"/>	50	00	
51	Total deductions from refund (add lines 49 and 50)	51		00
52	Amount to be refunded (line 48 minus line 51)	52		00

Direct Deposit?
 Have your refund directly deposited into your bank account for a faster refund. See page 22 of the packet.

Deposit my refund in my:
 checking account
 savings account

Routing Number:

Account Number:

53	If line 42 is more than line 47, subtract line 47 from line 42. This is your tax due	53		00
54	Underpayment of estimated tax interest . . . (annualized installment method <input type="checkbox"/>)	54		00
55	Delinquent payment (add penalty of 5% plus interest at 1.25% per month)	55		00
56	Total tax, penalty and interest (add lines 53-55)	56		00

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

Taxpayer's signature	Spouse's signature	Paid Preparer's signature	Date
Date	Taxpayer's occupation	Paid Preparer's address and phone number	
Daytime Phone Number (optional)		Check box if OTC may discuss this return with your preparer. <input type="checkbox"/>	

**COPY OF FEDERAL RETURN
MUST BE ENCLOSED.**

Paid Preparer's SSN, EIN or PTIN

Please remit to: Oklahoma Tax Commission, P.O. 26800, Oklahoma City, OK 73126-0800

If you complete any portion of Schedules 511NR-A to 511NR-F, enclose with Form 511NR.

Name(s) shown on Form 511NR



Your Social Security Number

SCHEDULE 511NR-A

Oklahoma Additions

See instructions for details on qualifications and required enclosures.

		FEDERAL AMOUNT		OKLAHOMA AMOUNT	
1	State and municipal bond interest		00	1	00
2	Lump sum distributions (not included in your Federal AGI)		00	2	00
3	Federal net operating loss		00	3	00
4	Recapture depletion claimed on a lease bonus or add back of excess Federal depletion		00	4	00
5	Expenses incurred to provide Okla. child care programs		00	5	00
6	Recapture of contributions to Oklahoma 529 College Savings Plan		00	6	00
7	Miscellaneous: Other additions (describe _____) Enter as a positive number		00	7	00
8	Total additions (add lines 1-7, enter total here and on line 20 of Form 511NR)		00	8	00

SCHEDULE 511NR-B

Oklahoma Subtractions

See instructions for details on qualifications and required enclosures.

		FEDERAL AMOUNT		OKLAHOMA AMOUNT	
1	Interest on U.S. government obligations		00	1	00
2	Taxable Social Security (from Form 511NR, line 14)		00	2	00
3	Civil service retirement in lieu of social security - Retirement Claim Number: Taxpayer _____ Spouse _____		00	3	00
4	Military Retirement (see instructions for limitation)		00	4	00
5	Oklahoma government or Federal civil service retirement		00	5	00
6	Other retirement income		00	6	00
7	U.S. Railroad Retirement Board Benefits		00	7	00
8	Additional depletion		00	8	00
9	Oklahoma net operating loss		00	9	00
10	Exempt tribal income		00	10	00
11	Gains from the sale of exempt government obligations		00	11	00
12	Nonresident military wages (enclose W-2)		00	12	00
13	Oklahoma Capital Gain Deduction (Enclose Form 561NR)		00	13	00
14	Miscellaneous: Other subtractions (enter number in box for the type of deduction _____)		00	14	00
15	Total subtractions (add lines 1-14, enter total here and on line 22 of Form 511NR)		00	15	00

SCHEDULE 511NR-C

Oklahoma Adjustments

See instructions for details on qualifications and required enclosures.

1	Partial military pay exclusion (not retirement)	1	00
2	Qualifying disability deduction (residents and part-year residents only)	2	00
3	Political contribution (limited to \$100 single or \$200 joint)	3	00
4	Interest qualifying for exclusion (limited to \$100 single or \$200 joint)	4	00
5	Qualified adoption expense	5	00
6	Contributions to an Oklahoma 529 College Savings Plan account(s)	6	00
7	Miscellaneous: Other adjustments (enter number in box for the type of deduction _____)	7	00
8	Total Adjustments (add lines 1-7, enter total here and on line 26 of Form 511NR)	8	00

If you complete any portion of Schedules 511NR-A to 511NR-F, enclose with Form 511NR.



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SCHEDULE 511NR-D

Child Care/Child Tax Credit

See instructions for details on qualifications and required enclosures.

If your Federal Adjusted Gross Income is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your Federal return, then as a resident, part-year resident or nonresident military, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 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.
- or**
- 5% of the child tax credit allowed by the IRS Code.
This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

The credit must be prorated based on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income.

If your Federal Adjusted Gross Income is greater than \$100,000, no credit is allowed.

Enclose a copy of your Federal return and, if applicable, the Federal child care credit schedule.

1	Enter your Federal child care credit	1		00	
2	Multiply line 1 by 20%	2		00	
3	Enter your Federal child tax credit (total of child tax credit & additional child tax credit)	3		00	
4	Multiply line 3 by 5%	4		00	
5	Enter the larger of line 2 or line 4	5		00	
6	Divide the amount on line 24 of Form 511NR by the amount on line 19 of Form 511NR <div style="text-align: center; margin: 5px 0;"><input style="width: 150px; height: 20px;" type="text"/> ÷ <input style="width: 150px; height: 20px;" type="text"/></div>				
	Enter the percentage from the above calculation here (do not enter more than 100%)	6		%	
7	Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit. Enter total here and on Form 511NR, line 33	7		00	

SCHEDULE 511NR-E

Earned Income Credit

See instructions for details on qualifications and required enclosures.

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	1		00	
2	Multiply line 1 by 5%	2		00	
3	Divide the amount on line 23 of Form 511NR by the amount on line 19 of Form 511NR <div style="text-align: center; margin: 5px 0;"><input style="width: 150px; height: 20px;" type="text"/> ÷ <input style="width: 150px; height: 20px;" type="text"/></div>				
	Enter the percentage from the above calculation here (do not enter more than 100%)	3		%	
4	Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 46 of Form 511NR)	4		00	

If you complete any portion of Schedules 511NR-A to 511NR-F, enclose with Form 511NR.



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WORKSHEET FOR AMENDED RETURNS ONLY (Form 511NR, Page 2, Line 43)

When amending Form 511NR you must adjust Form 511NR, line 43 (Oklahoma Income Tax Withheld) by subtracting any previous overpayments or adding any tax previously paid. Use worksheet below.

1. Oklahoma income tax withheld		00
2. Amount paid with the original return plus additional paid after it was filed (Do not include payments of underpayment of estimated tax interest)		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 43 of the amended Form 511NR		00

SCHEDULE 511NR-F Donations from Refund

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, their mission, how funds are utilized, and their mailing address are shown on the back of this form (Schedule 511NR-F Information). If you are not receiving a refund, but would like to make a donation to one of these organizations, Schedule 511NR-F Information lists the mailing address to mail your donation to the organization.

Please check the box associated with the dollar amount you are wishing to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right. When you carry your figure back to line 50 of Form 511NR, please list the line number of the organization(s) to which you donated. If you donate to more than one organization, please write a "99" in the oval at line 50 of Form 511NR.

1	Oklahoma Wildlife Diversity Program	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____	1		00
2	Low Income Health Care Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____	2		00
3	Veterans Affairs Capital Improvement Program	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____	3		00
4	Oklahoma Breast and Cervical Cancer Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____	4		00
5	Oklahoma Silver Haired Legislature and Alumni Association Programs	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____	5		00
6	Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____	6		00
7	Oklahoma Pet Overpopulation Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____	7		00
8	Support the Retirement of Capitol Dome Debt	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____	8		00
9	Support of the Oklahoma National Guard	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____	9		00
10	Oklahoma Leukemia and Lymphoma Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____	10		00
11	Support of Programs for Regional Food Banks in Oklahoma	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____	11		00
12	Total donations (add lines 1-11, enter total here and on line 50 of Form 511NR)				12		00

Schedule 511NR-F: Information

1- Oklahoma Wildlife Diversity Program

The Oklahoma Wildlife Diversity Program is funded primarily by concerned Oklahomans. All donations provide for a variety of projects, including research on Texas horned lizards and other rare wildlife, wildlife observation activities, such as statewide educational workshops, informational brochures and posters, and management of a bat cave purchased with previous program donations. If you are not receiving a refund, you may still support Oklahoma wildlife by sending a donation to: Wildlife Diversity Program, 1801 North Lincoln, Oklahoma City, OK 73105.

2- Low Income Health Care Fund

Oklahomans helping each other is what the Indigent (Low Income) Health Care Fund is all about. Donations made to the fund are used to help provide medical and dental care for needy children and families. Every dollar you donate goes directly for health care costs. If you are not receiving a refund, you may contribute toward indigent health care by sending a donation to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Indigent Health Care Revolving Fund, P.O. Box 53306, Oklahoma City, OK 73152.

3- Veterans Affairs Capital Improvement Program

You may donate from your tax refund to help the Department of Veterans Affairs purchase equipment and develop capital improvement projects and to acquire properties for expanding or improving existing projects. If you are not receiving a refund, you may still donate. Mail your contribution to: Department of Veterans Affairs, P.O. Box 53067, Oklahoma City, OK 73152.

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 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 Silver Haired Legislature and Alumni Association Programs

You may donate from your tax refund for the benefit of Oklahoma Silver Haired Legislature and their Alumni Association 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 expenses of the Silver Haired Legislators, training sessions, interim studies and advocacy activities. 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.

6- 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., P.O. Box 54946, Oklahoma City, OK 73154.

7- 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 North Lincoln Blvd., Oklahoma City, OK 73105.

8- 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 Commission's 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.

9- 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.

10- Oklahoma Leukemia and Lymphoma Fund

You have the opportunity to donate from your tax refund for the benefit of the Oklahoma Leukemia and Lymphoma Revolving Fund. Monies from the fund will be used by the State Department of Health for the purpose of supporting voluntary health agencies dedicated to curing Leukemia, Lymphoma, Hodgkin's Disease, and Myeloma and to improving the quality of life of patients and their families. If you are not receiving a refund, you may still donate. Please mail your contribution to: State Department of Health, Oklahoma Leukemia and Lymphoma Revolving Fund - 228, P.O. Box 268823, Oklahoma City, OK 73152-8823.

11- Support of Programs for Regional Food Banks in Oklahoma

You may donate from your tax refund for the benefit of the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma (Oklahoma Food Banks). The Oklahoma Food Banks are the largest hunger-relief organizations in the state - distributing food to charitable and faith-based feeding programs throughout all 77 counties in Oklahoma. Your donation will be used to help provide food to the more than 500,000 Oklahomans at risk of hunger on a daily basis. If you are not receiving a refund, you may still donate by mailing your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, P.O. Box 53306, Oklahoma City, OK 73152.