



# OKLAHOMA NONRESIDENT/ PART-YEAR INCOME TAX RETURN

**Your Social Security Number**  Place an 'X' in this box if this taxpayer is deceased

**Spouse's Social Security Number** (joint return only)  Place an 'X' in this box if this taxpayer is deceased

**AMENDED RETURN!**  
Place an 'X' in this box if this is an amended 511NR. See Schedule 511NR-G.

**NAME AND ADDRESS PLEASE PRINT OR TYPE**

Your first name, middle initial and last name

If a joint return, spouse's first name, middle initial and last name

Mailing address (number and street, including apartment number, rural route or PO Box)

City, State and ZIP

**NOT REQUIRED TO FILE**

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

**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 name and SSN in the boxes: Name:  SSN:

4  Head of household with qualifying person

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

**EXEMPTIONS**

\* NOTE: If claiming Special Exemption, see instructions on page 8 of 511NR Packet.

	REGULAR	* SPECIAL	BLIND
YOURSELF	<input type="text"/>	<input type="text"/>	<input type="text"/>
SPOUSE	<input type="text"/>	<input type="text"/>	<input type="text"/>
NUMBER OF DEPENDENT CHILDREN	<input type="text"/>	<input type="text"/>	<input type="text"/>
NUMBER OF OTHER DEPENDENTS	<input type="text"/>	<input type="text"/>	<input type="text"/>

ADD THE TOTALS FROM THE 4 BOXES. WRITE THE TOTAL IN THE BOX BELOW.

TOTAL

NOTE: IF YOU MAY BE CLAIMED AS A DEPENDENT ON ANOTHER RETURN, ENTER "0" FOR YOUR REGULAR EXEMPTION.

**RESIDENCY STATUS**

Nonresident(s) State of Residence:

Part-Year Resident(s) From  to

Resident/Part-Year Resident/Nonresident  
 State of Residence: Yourself  Spouse

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

**Please Round to Nearest Whole Dollar**

**COMPLETE SCHEDULE 511NR-1 "INCOME ALLOCATION FOR NONRESIDENTS AND PART-YEAR RESIDENTS" to arrive at Oklahoma Source Income (line 1) and Federal adjusted gross income (line 2).**

	FEDERAL AMOUNT	OKLAHOMA AMOUNT
1 Oklahoma source income (Schedule 511NR-1, line 18).....		1 <input type="text"/> 00
2 Federal adjusted gross income (Schedule 511NR-1, line 19) .....	<input type="text"/> 00	2 <input type="text"/>
3 Oklahoma additions: Schedule 511NR-A, line 7.....	<input type="text"/> 00	3 <input type="text"/> 00
4 Add lines (Federal 2 and 3) and then (Oklahoma 1 and 3) .....	<input type="text"/> 00	4 <input type="text"/> 00
5 Oklahoma subtractions: Schedule 511NR-B, line 15.....	<input type="text"/> 00	5 <input type="text"/> 00
6 Adjusted gross income: <b>Okla. Source</b> (line 4 minus line 5).....	<input type="text"/>	6 <input type="text"/> 00
7 Adjusted gross income: <b>All Sources</b> (line 4 minus line 5) Also enter on line 8 ...	<input type="text"/> 00	7 <input type="text"/>

Oklahoma Standard Deduction: <input type="checkbox"/> Single or Married Filing Separate: \$6,300 <input type="checkbox"/> Married Filing Joint or Qualifying Widow(er): \$12,600 <input type="checkbox"/> Head of Household: \$9,250	8 Adjusted gross income: <b>All Sources</b> (from line 7) .....	8 <input type="text"/> 00
	9 Oklahoma Adjustments (Schedule 511NR-C, line 7).....	9 <input type="text"/> 00
	10 Income after adjustments (line 8 minus line 9) .....	10 <input type="text"/> 00
	11 Oklahoma standard or Federal itemized deductions .....	11 <input type="text"/> 00
	12 Exemptions (\$1,000 x number of exemptions claimed above) .....	12 <input type="text"/> 00
	13 Total deductions and exemptions (add lines 11 and 12).....	13 <input type="text"/> 00
	14 <b>Oklahoma Taxable Income:</b> (line 10 minus line 13).....	14 <input type="text"/> 00
	15 Oklahoma Income Tax from Tax Table.....	15 <input type="text"/>
	If using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box. If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box. <input type="text"/>	<input type="text"/> 00
	<b>STOP AND READ:</b> If line 7 is equal to or larger than line 2, complete line 16. If line 7 is smaller than line 2, see Schedule 511NR-D.	
	16 Oklahoma child care/child tax credit (see instructions) .....	16 <input type="text"/> 00
	17 Subtract line 16 from line 15 (This is your tax base)(Do not enter less than zero)....	17 <input type="text"/> 00
	18 Tax percentage: $\frac{\text{Oklahoma Amount (from line 6)}}{a} \div \frac{\text{Federal Amount (from line 7)}}{b}$ .....	18 <input type="text"/> %
	19 <b>Oklahoma Income Tax.</b> Multiply line 17 by line 18 .....	19 <input type="text"/> 00



2015 Form 511NR - Nonresident/Part-Year Income Tax Return - Page 2

Name(s) shown on Form 511NR:

Your Social Security Number:

Table with 3 columns: Line number, Description, and Amount. Includes sections for Oklahoma Income Tax, Payments and credits, and Refund information.

Direct Deposit Note: Verify your account and routing numbers are correct. If your direct deposit fails to process or you do not choose direct deposit, you will receive a debit card.

Is this refund going to or through an account that is located outside of the United States? Deposit my refund in my: checking account, savings account. Includes routing and account number fields.

Table with 3 columns: Line number, Description, and Amount. Includes lines for tax due, donation, and delinquent payment.

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

Place an 'X' in this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.

Signature and occupation fields for the taxpayer.

Signature and occupation fields for the spouse.

Signature, address, and PTIN fields for the paid preparer.

A COPY OF FEDERAL RETURN MUST BE PROVIDED.

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



NOTE: Enclose this page with your return.

Name(s) shown on Form 511NR:

Your Social Security Number:

**SCHEDULE 511NR-1**

**Income Allocation for Nonresidents and Part-Year Residents**

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.

		FEDERAL AMOUNT		OKLAHOMA AMOUNT	
1	Wages, salaries, tips, etc.....		00	1	00
2	Taxable interest income.....		00	2	00
3	Dividend income.....		00	3	00
4	Taxable refunds (state income tax).....		00	4	00
5	Alimony received.....		00	5	00
6	Business income or (loss) (Federal Schedule C).....		00	6	00
7	Capital gains or losses (Federal Schedule D).....		00	7	00
8	Other gains or losses (Federal Form 4797).....		00	8	00
9	Taxable IRA distribution.....		00	9	00
10	Taxable pensions and annuities.....		00	10	00
11	Rental real estate, royalties, partnerships, etc.....		00	11	00
12	Farm income or (loss).....		00	12	00
13	Unemployment compensation.....		00	13	00
14	Taxable Social Security benefits (also enter on line 2 of Sch. 511NR-B)		00	14	00
15	Other income (identify: _____)		00	15	00
16	Add lines 1 through 15.....		00	16	00
17	Total Federal adjustments to income (identify: _____)		00	17	00
18	<b>Oklahoma source income</b> (line 16 minus line 17) Enter here and on page 1, line 1.....			18	00
19	<b>Federal adjusted gross income</b> (line 16 minus line 17) Enter here and on page 1, line 2.....		00	19	

**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	Recapture of contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s).....		00	5	00
6	Miscellaneous: Other additions (enter number in box for the type of addition <input type="text"/> )		00	6	00
7	<b>Total additions</b> ..... (add lines 1-6, enter total here and on line 3 of Form 511NR)		00	7	00



NOTE: Enclose this page ONLY if you have an amount shown on a schedule.

Name(s) shown on Form 511NR:

Your Social Security Number:

**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 Schedule 511NR-1, line 14) ...		00	2	00
3	Federal civil service retirement in lieu of social security .....		00	3	00
	- Retirement Claim Number: <input type="text" value="TAXPAYER NUMBER"/> <input type="text" value="SPOUSE NUMBER"/>				
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 (Loss Year[s] <input type="text"/> )		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	
13	Oklahoma Capital Gain Deduction (Enclose Form 561NR) .....		00	13	00
14	Miscellaneous: Other subtractions .....			14	
	(enter number in box for the type of deduction <input type="text"/> )		00		00
15	<b>Total subtractions</b> .....		00	15	00
(add lines 1-14, enter total here and on line 5 of Form 511NR)					

**SCHEDULE 511NR-C Oklahoma Adjustments** See instructions for details on qualifications and required enclosures.

1	Military pay exclusion - Active Duty, Reserve and National Guard (not retirement) .....	1		00
2	Qualifying disability deduction (residents and part-year residents only) .....	2		00
3	Qualified adoption expense .....	3		00
4	Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s) ...	4		00
5	Deductions for providing foster care .....	5		00
6	Miscellaneous: Other adjustments (enter number in box for the type of deduction <input type="text"/> ) .....	6		00
7	<b>Total Adjustments</b> (add lines 1-6, enter total here and on line 9 of Form 511NR) .....	7		00



NOTE: Enclose this page **ONLY** if you have an amount shown on a schedule.

Name(s) shown on Form 511NR:

Your Social Security Number:

**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 Adjusted Gross Income: All sources 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 <b>care</b> credit.....1	00	
2	Multiply line 1 by 20%.....2	00	
3	Enter your Federal child <b>tax</b> 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 7 of Form 511NR by the amount on line 2 of Form 511NR <div style="text-align: center; margin: 5px 0;"><input style="width: 150px; height: 25px;" type="text"/> ÷ <input style="width: 150px; height: 25px;" 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 line 16 of Form 511NR.....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 6 of Form 511NR by the amount on line 2 of Form 511NR <div style="text-align: center; margin: 5px 0;"><input style="width: 150px; height: 25px;" type="text"/> ÷ <input style="width: 150px; height: 25px;" type="text"/></div> Enter the percentage from the above calculation here (do not enter more than 100%) .....3	%	
4	Oklahoma earned income credit.....4 (multiply line 2 by line 3, enter total here and on line 29 of Form 511NR)	00	





# State of Oklahoma OTHER CREDITS FORM

FORM **511CR** 2015

Enclose this form and supporting documents with your Oklahoma tax return.

Name as shown on return:	Social Security Number:
	-OR-
	Federal Employer Identification Number:

Enter in **Column A** all unused carryover credits established in prior tax years but not used in any prior tax year.

Enter in **Column B** all credits established this tax year. This includes a credit generated this tax year; a credit transferred to you on a filed transfer agreement (Form 572) which may be claimed this tax year; and a credit, that once established, may be claimed over multiple years and you are claiming the subsequent years' credit (e.g. Investment/New Jobs Credit or Credit for Qualified Ethanol Facilities).

**Attention members of pass-through entities:** Enter your share of the pass-through entities' credit on the appropriate line for the type of credit. For example: Your share of the pass-through entities' Coal Credit would be entered on line 2.

See instructions for details on qualifications and required enclosures.

	<b>A</b> Unused Credit Carried Over from Prior Year(s)		<b>B</b> Credit Established During Current Tax Year	<b>C</b> Total Available Credit (A + B = C)
<b>1</b> Oklahoma Investment/New Jobs Credit (enclose Form 506).....	00	1	00	00
<b>2</b> Coal Credit.....	00	2	00	00
<b>3</b> Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property (enclose Form 567-A) <b>Enter the number of Form(s) 567-A enclosed with this return for 3a and 3b</b> .....	Number of Form(s) 567-A <input style="width: 100%;" type="text"/>			
<b>3a</b> Credit from Form 567-A, Part 1, Section A, line 3. (If completing multiple Forms 567-A; enter the total amounts from all Part 1, Section A, line 3.) .....	00	3a	00	00
<b>3b</b> Credit from Form 567-A, Part 4, line 4 .....	00	3b	00	00
<b>4</b> Credit for Investment in Qualified Electric Motor Vehicle Property (placed in service before July 1, 2010) ...	00	4	Not Applicable	00
<b>5</b> Small Business Capital Credit (enclose Form 527-A) .....	00	5	Not Applicable	00
<b>6</b> Oklahoma Agricultural Producers Credit (enclose Form 520) .....	00	6	Not Applicable	00
<b>7</b> Small Business Guaranty Fee Credit (enclose Form 529) .....	00	7	00	00
<b>8</b> Credit for Employers Providing Child Care Programs .....	00	8	Not Applicable	00
<b>9</b> Credit for Entities in the Business of Providing Child Care Services .....	00	9	00	00
<b>10</b> Credit for Commercial Space Industries .....	00	10	Not Applicable	00
<b>11</b> Credit for Tourism Development or Qualified Media Production Facility .....	00	11	Not Applicable	00
<b>12</b> Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit .....	00	12	Not Applicable	00
<b>13</b> Credit for Qualified Rehabilitation Expenditures .....	00	13	00	00
<b>14</b> Rural Small Business Capital Credit (enclose Form 526-A) .....	00	14	Not Applicable	00



# OTHER CREDITS FORM

Name as shown on return:	Social Security/Federal Employer Identification Number:
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	<b>A</b>		<b>B</b>		<b>C</b>
	Unused Credit Carried Over from Prior Year(s)		Credit Established During Current Tax Year		Total Available Credit (A + B = C)
<b>15</b> Credit for Electricity Generated by Zero-Emission Facilities .....	00	15	00		00
<b>16</b> Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act.....	00	16	00		00
<b>17</b> Credit for Manufacturers of Small Wind Turbines.....	00	17	00		00
<b>18</b> Credit for Qualified Ethanol Facilities .....	Not Applicable	18	00		00
<b>19</b> Poultry Litter Credit.....	00	19	Not Applicable		00
<b>20</b> Volunteer Firefighter Credit ( <b>enclose COFT's Form, see instructions on page 5</b> ) .....	Not Applicable	20	00		00
<b>21</b> Credit for Qualified Biodiesel Facilities .....	Not Applicable	21	00		00
<b>22</b> Credit for Breeders of Specially Trained Canines.....	00	22	Not Applicable		00
<b>23</b> Credit for Modification Expenses Paid for an Injured Employee.....	Not Applicable	23	00		00
<b>24</b> Dry Fire Hydrant Credit .....	00	24	Not Applicable		00
<b>25</b> Credit for the Construction of Energy Efficient Homes .....	00	25	00		00
<b>26</b> Credit for Railroad Modernization.....	00	26	00		00
<b>27</b> Research and Development New Jobs Credit ( <b>enclose Form 563</b> ).....	00	27	00		00
<b>28</b> Credit for Stafford Loan Origination Fee (for banks & credit unions filing Form 512).....	00	28	Not Applicable		00
<b>29</b> Credit for Biomedical Research Contribution .....	00	29	00		00
<b>30</b> Credit for Employees in the Aerospace Sector ( <b>enclose Form 564</b> ).....	00	30	00		00
<b>31</b> Credits for Employers in the Aerospace Sector ( <b>enclose Form 565</b> ).....	Not Applicable	31	00		00
<b>32</b> Wire Transfer Fee Credit .....	00	32	00		00
<b>33</b> Credit for Manufacturers of Electric Vehicles.....	00	33	Not Applicable		00
<b>34</b> Credit for Cancer Research Contribution .....	00	34	00		00
<b>35</b> Oklahoma Capital Investment Board Tax Credit.....	Not Applicable	35	00		00
<b>36</b> Credit for Contributions to a Scholarship-Granting Organization .....	00	36	00		00
<b>37</b> Credit for Contributions to an Educational Improvement Grant Organization .....	00	37	00		00
<b>38</b> Credit for Venture Capital Investment ( <b>enclose Form 518-A or 518-B</b> ).....	00	38	00		00
<b>39 Total</b> (add lines 1 through 38) .....		<b>39</b>			<b>00</b>

Enter on the applicable line of income tax return and enter the number in the box for the type of credit. If more than one credit is claimed, enter "99" in the box.