



2006 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
- 2006 income tax table
- One return envelope

Filing date:

- Your return must be postmarked by April 16, 2007.
- This form is also used to file an amended return. See page 5.

Need assistance or a tax form?

- Check out page 32 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. 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 2006 OKLAHOMA TAX BOOKLET?

- Due to a change in legislation, there is no longer a tax deduction for Federal taxes paid. Therefore, computing your **taxable income** has now been simplified which **eliminated the need for a second tax table**.
- Changes have been made to the **Oklahoma standard deduction**. See the instructions for Form 511NR, line 28 on page 10.
- Changes have been made to the **retirement exclusions**. See the instructions for Schedule 511NR-B, lines 3, 4 and 5 on pages 16 and 17.
- Changes have been made to the holding period for the **Oklahoma capital gain deduction**. See the instructions for Schedule 511NR-B, line 12 on page 19.
- The date to make a contribution to an **Oklahoma 529 College Savings Plan** account has been extended. See the instructions for Schedule 511NR-C, line 6 on page 20.
- If you are an employer who uses the **Safety Pays OSHA Consulting Service** you may be entitled to an exemption. See the instructions for Schedule 511NR-C, number 7 on page 21.
- There are two new deductions for owners of **Oklahoma refineries**. See the instructions for Schedule 511NR-C, numbers 8 and 9 on page 21.

- There are seven **new credits** available to taxpayers on Form 511CR: Credit for Breeders of Specially Trained Canines, Credit for Wages Paid to an Injured Employee, Credit for Modification Expenses Paid for an Injured Employee, Dry Fire Hydrant Credit, Credit for the Construction of Energy Efficient Homes, Credit for Railroad Modernization and Research and Development New Jobs Credit. See page 11 for information on how to obtain the Form 511CR.

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.

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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 41 through 57 that are applicable to you. Leave lines 25 through 40 blank. If you filed a Federal income tax return, please enclose 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 payments 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 44.

Estimated payments can be made through the Oklahoma Tax Commission website by e-check or credit card. Visit the "**Payment Options**" section at www.tax.ok.gov.

**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:

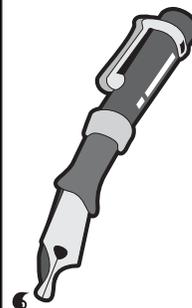
- (1) Salaries, wages and commissions for work performed in Oklahoma.
- (2) Income from an unincorporated business, profession, enterprise or other activity as the result of work done, services rendered, or other business activities conducted in Oklahoma.*
- (3) Distributive share of the Oklahoma part 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 fair market value.

* This includes 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
AND
KEEP A COPY
FOR YOUR RECORDS.**

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 had 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. 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. Complete lines 41 through 57 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 50 "Donations from your refund". Be sure to include your W-2s, 1099s or other withholding statements to substantiate any 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, 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 original 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. Enter as a positive number. The Oklahoma NOL(s) shall be subtracted on Schedule 511NR-B, line 8 (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, Form 1045, RAR, or other IRS notice, correspondence, and/or other documentation.

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

When amending Form 511NR, you must adjust line 43 (Oklahoma Income Tax Withheld) by subtracting previous overpayments or adding taxes previously paid. See the worksheet on page four of the Form 511NR.

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 32.

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

ALL ABOUT REFUNDS

You can check the status of your refund by telephone. Simply call us at (405) 521-3160 or in-state toll free at (800) 522-8165, and select the option to "*Check the Status of an Income Tax Refund*". By providing your SSN and amount of your refund, the system will provide you with the status of your refund. Please wait six weeks before calling. Should you have questions during your call, you will have the option to speak with an OTC representative.

You may have your refund deposited directly into your checking or savings account.

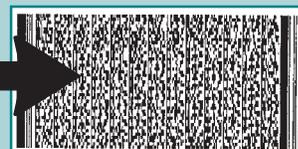
A refund check is not your only option when filing a timely return. You may choose to have any amount of overpayment applied to your next year's estimated tax. Refunds applied to the following year's Oklahoma estimated income tax (at the taxpayer's request) may not be adjusted after the original due date of the return.

HELPFUL HINTS

- File your return by April 16, 2007. 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-F, 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.

2-D BARCODE 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 barcode 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 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

This special mailing address is for 2-D forms only.

TOP OF FORM INSTRUCTIONS

FORM **511NR**

NONRESIDENT OR PART-YEAR RESIDENT

2006

For the year January 1 - December 31, 2006, or other taxable year beginning _____, 2006 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 _____ 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 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 _____ 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 your state withholding. (see instructions)

EXEMPTIONS

	REGULAR	SPECIAL	BLIND
YOURSELF	+ see instructions	+ see instructions	+ see instructions
SPOUSE	+ see instructions	+ see instructions	+ see instructions
NUMBER OF DEPENDENT CHILDREN	=		
NUMBER OF OTHER DEPENDENTS	=		
TOTAL	=		

ADD THE TOTALS FROM THE 4 SHADED BOXES.

WRITE THE TOTAL IN THE BOX BELOW.

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

65 OR OVER? (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.

A DO NOT WRITE IN THIS SPACE

The barcode near the form number contains page notation signifying the first page of a new return for processing equipment use. The blank area is used for processing notations. Please do not write in these areas.

B 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.

Note: If you file married filing separate, do not enter your spouse's Social Security Number here, but rather in item D.

C 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.

D 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 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.tax.ok.gov.

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 report all

FILING STATUS, CONTINUED

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 nonresident 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.

E 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. If either spouse is a part-year resident, list all states of residence for the part-year resident and enter the dates of Oklahoma residency above on the Part-Year Resident line. Do not check the box for Part-Year Resident.

F 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 for you. Once finished, simply print out two copies before closing the document. Mail one to the OTC and keep the other for your files.

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

G 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.

H SIXTY-FIVE OR OVER

Check the box(es) if your age, or your spouse's, is 65 or before December 31, 2006. If you turned age 65 on January 1, 2007, you are considered to be age 65 at the end of 2006.

I 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 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 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 was received while 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 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) 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 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 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.

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 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 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 8, 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 14. 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 8. 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.

If your filing status is **single** or **married filing separate**, your Oklahoma standard deduction is \$2,000.

If your filing status is **married filing joint, head of household** or **qualifying widow(er)**, your Oklahoma standard deduction is \$3,000.

- 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 From Tax Table

Using Form 511NR, line 31, find your tax in the Tax Table. Enter the result here; unless, you used Form 573 "Farm Income Averaging". If you used Form 573, enter the amount from Form 573, line 37, and mark the box.

33 Child Care Credit

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 your 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 Form 511NR, line 33.

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.

34 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 35 and 36.

35 Tax Percentage

The tax base (line 34) is prorated using the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is your Oklahoma income tax (line 36). 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%.

36 This is your Oklahoma Income Tax

The Oklahoma Percentage from Form 511NR, line 35 shall be multiplied by the amount of base tax (Form 511NR, line 34) in order to determine the amount of income tax which must be paid to the State of Oklahoma.

37 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 the other state(s) return or Form W-2G if the taxing 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 on the Oklahoma return based on the same income.

38 Credit for Biomedical Research Contribution

A credit is allowed to 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.

SELECT LINE INSTRUCTIONS

39 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 qualify for more than one type of credit, enter "99" in the box. See below for a list of the credits available on Form 511CR. You can obtain this form by calling our forms request line at (405) 521-3108 or 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 Hazardous 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 Vaccination 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
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 2370.1.
- 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
and Rule 710:50-15-106.
- 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 or Form 1B.
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
and Rule 710:50-15-98.
- Film or Music Project Credit
Enclose Form 562.
Title 68 O.S. Section 2357.101
and Rule 710:50-15-101.
- Credit for Breeders of Specially Trained Canines
Title 68 O.S. Section 2357.203
and Rule 710:50-15-97.
- Credit for Wages Paid to an Injured Employee
Title 68 O.S. Section 2357.47
and Rule 710:50-15-107.
- Credit for Modification Expenses Paid for an Injured Employee
Title 68 O.S. Section 2357.47
and Rule 710:50-15-107.
- Dry Fire Hydrant Credit
Title 68 O.S. Section 2357.102
and Rule 710:50-15-99.
- Credit for the Construction of Energy Efficient Homes
Title 68 O.S. Section 2357.46
and Rule 710:50-15-104.
- Credit for Railroad Modernization
Title 68 O.S. Section 2357.104
and Rule 710:50-15-103.
- Research and Development New Jobs Credit
Enclose Form 563.
Title 68 O.S. Section 54006
and Rule 710:50-15-105.

SELECT LINE INSTRUCTIONS

41 **Oklahoma Use Tax**
(For taxpayers who lived at least part of 2006 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 35, **or**
2. Use one of the worksheets below to calculate your Oklahoma use tax. Complete Worksheet One if you kept records of all your out-of-state purchases. Complete Worksheet Two if you did not keep records of all 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 41	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 35	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 1/1/06 through 12/31/06			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 41	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.tax.ok.gov.

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 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

43 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(s) W-2 to substantiate Oklahoma withholding.

If your employer withheld Oklahoma taxes from your wages in error, you must 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 an 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 43 (Oklahoma Income Tax Withheld) by subtracting any previous overpayments or adding any tax previously paid. See the worksheet on page four of Form 511NR.

SELECT LINE INSTRUCTIONS

44 Oklahoma Estimated Tax Payment

Enter on line 44, any payments you made on your estimated Oklahoma income tax for 2006. Include any overpayment from your 2005 return that you applied to your 2006 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.*

45 Payments With Extension

If you filed Oklahoma extension Form 504 for 2006, enter any amount you paid with that form.

46 Earned Income Credit

Residents and part-year residents are allowed an Earned Income Credit. Enter the total from Schedule 511NR-E, line 4. See instructions on page 22. *Note: Nonresidents do not qualify for this credit.*

49 Amount Credited to 2007 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.

50 Donations

Schedule 511NR-F 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-F is on pages five and six of the Form 511NR.

Place the line number of the organization from Schedule 511NR-F in the oval on line 50. If giving to more than one organization, put a "99" in the oval on line 50.

54 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.

55 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 and send you a bill.

56 Delinquent Penalty and Interest

After the original due date of the return, compute 5% penalty on the income tax due (line 53 minus line 41). 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.

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 31. Should you choose to pay by check or money order, please write your SSN and tax year on the payment to ensure proper credit.
- Payment may also be made by credit card or electronic check. Visit our website for more information on payment options at www.tax.ok.gov.

- Enclose copy of Federal return and W-2s, 1099s or other withholding statements to substantiate income tax withholdings.
- 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**

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.

- 1) Income from all bonds, notes or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note or other obligation shall be free from Oklahoma taxation.
- 2) Income from local Oklahoma governmental obligations issued after July 1, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, 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.
- 3) Income from Oklahoma State and Municipal Bonds issued prior to July 2, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax only if so provided by the statute authorizing their issuance.
- 4) Income on bonds issued by another state or political subdivision thereof (non-Oklahoma), exempt from Federal taxation, is taxable for Oklahoma income tax.

Enclose a schedule of all municipal interest received by source and amount. If the income 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 sale of a state or municipal bond, other than those provided for in line 1, is exempt only if so provided by the statute authorizing its issuance. Enter exempt gains on Schedule 511NR-B, line 10 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 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 7. *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.

SCHEDULE 511NR-A

Expenses Incurred to Provide Child Care Programs - continued

Oklahoma Amount column

Enter the amount from the "Federal Amount" column.

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 7, Number "3"), the asset may be fully depreciated for Oklahoma purposes. Any depreciation deducted on this year's Federal return,

after the date the asset has been fully depreciated on your Oklahoma 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 detailed explanation specifying the type of addition and Oklahoma Statute authorizing the addition, and verifying documents.

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 10, 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 Military Retirement

Federal Amount column - Each individual may exclude 50% of their military retirement benefits or \$10,000, whichever is **greater**, but not to exceed the amount included in the Federal Adjusted Gross Income. Military retirement benefits are those benefits received by an individual from any component of the Armed Forces of the United States.

Oklahoma Amount column - Each individual may exclude 50% of their military retirement benefits sourced to Oklahoma or \$10,000, whichever is greater. "Sourced to Oklahoma" means the military retirement benefits entered on Form 511NR, line 10, in the "Oklahoma Amount" column. Military retirement benefits are those benefits received by an individual from any component of the Armed Forces of the United States.

(Continued on page 17)

Electronic Checks

Paper checks are not your only option when paying your balance due. You may pay directly from your checking account electronically through the Oklahoma Tax Commission website.

Log on to www.tax.ok.gov and visit the "Payment Options" link to make a payment electronically.

Other tax types are also accepted through this system, including estimated tax payments.

SCHEDULE 511NR-B

B4 Oklahoma Government or Federal Civil Service Retirement

Federal Amount column - Each individual may exclude his/her retirement benefits up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. The total exclusion from all retirement benefit plans may not exceed \$10,000 per retiree. To be eligible you must have retirement income in your name. For any individual who claims the exclusion for military retirees on Schedule 511NR-B, line 3, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511NR-B, line 3, in the "Federal Amount" column (if less than zero, enter zero).

The retirement benefits must be received from the following: the civil service 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 \$10,000 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. For any individual who claims the exclusion for military retirees on Schedule 511NR-B, line 3, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511NR-B, line 3, in the "Oklahoma Amount" column (if less than zero, enter zero).

B5 Other Retirement Income

Federal Amount Column - Each individual whose income does not exceed the limits in the worksheet in the next column, may exclude their retirement benefits, up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. The total exclusion from all retirement benefit plans may not exceed \$10,000 per retiree. For any individual who claims the retirement exclusion on Schedule 511NR-B, line 3 or 4, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511NR-

B, lines 3 & 4, in the "Federal Amount" column (if less than zero, enter zero).

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-R or other documentation.

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 \$10,000, but not to exceed the amount of qualified retirement benefits reported in the "Oklahoma Amount" column on the front of Form 511NR. For any individual who claims the retirement exclusion on Schedule 511NR-B, line 3 or 4, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511NR-B, lines 3 & 4, in the "Oklahoma Amount" column (if less than zero, enter zero).

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 6-13, 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 1-4 and 6-13.
3. Subtract the amount on line 2 (above) from line 1.

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 \$10,000 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 \$10,000 exclusion. *(If both husband and wife qualify, then each is eligible to exclude up to \$10,000 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 \$10,000 per taxpayer, but it cannot exceed the retirement amount included in the Federal Adjusted Gross Income.

B6 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.

B7 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 Title 52 O.S. Section 288.2, 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.

B8 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 and 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)

B9 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 2006:

- 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.

B10 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.

SCHEDULE 511NR-B

B11 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 Title 68 O.S. Section 2362. Enter nonresident active duty military pay only to 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.**

B12 Oklahoma Capital Gain Deduction

Federal Amount Column – You can deduct qualifying gains receiving capital treatment which are included in Federal Adjusted Gross 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 two 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.

B13 Miscellaneous: Other Subtractions

Enter in the box on Schedule 511NR-B, line 13, 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 O.S. Section 5064.7 (A)(1))

To support your deduction please furnish:

- 1) copy of the patent.
- 2) copy of the royalty agreement with the Oklahoma 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, O.S. 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 O.S. Section 2357.24)

• Enter the number "4" if the following applies:
Small Business Incubator exclusion: Exemption for income earned by the sponsor. (Title 74 O.S. Section 5075). Exemption for income earned by the tenant. (Title 74 O.S. 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 specifying the type of subtraction and Oklahoma Statute authorizing the subtraction, 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 O.S. 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 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 Plan Act. The maximum annual deduction is the amount of contributions to all Oklahoma 529 College Savings Plan accounts plus any contributions to such accounts for prior tax years after December 31, 2004, which were not deducted. In no event can this deduction exceed \$10,000 (\$20,000 on a joint return) per tax year. Any amount of a contribution that is not deducted in the year for which the contribution is made may be carried forward as a deduction from income for the succeeding 5 years. Deductions may be taken for contributions and rollovers made during a taxable year and up to April 15 of the succeeding year, or the due date of a taxpayer's state income tax return, excluding extensions, whichever is later. A deduction for the same contributions may not be taken for two different tax years.

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 deducted.**

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

C7 Miscellaneous: Other Adjustments

Enter in the box on Schedule 511NR-C, line 7, 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 "99".

Enter the number "1" if the following applies:

Qualified Medical Savings Account/Health Savings Account: Contributions made by an Oklahoma resident to an Oklahoma medical savings account and the interest earned on such account shall be exempt from taxation. The medical savings account must be established in this state pursuant to Title 63 O.S. Sections 2621 through 2623. 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.

Contributions made by an Oklahoma resident to an Oklahoma health savings account and the interest earned on such account shall be exempt from taxation. The health savings account must be established in this state pursuant to Title 36 O.S. Sections 6060.14 through 6060.18. 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. This is not on your W-2. Enclose a copy of your Federal return.

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

Enter the number "2" if the following applies:

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 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.

Enter the number “3” if the following applies:

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 511NR-A, line 6.

Enter the number “4” 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 “5” 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 “6” 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.



Need a form or have a tax question after hours?

Our website offers payment choices, filing options, downloadable tax forms, fill-in tax forms, 2-D barcode form options along with information and contact options.

Visit our website at www.tax.ok.gov for all your tax needs 24 hours a day, seven days a week.

Enter the number “7” if the following applies:

Safety Pays OSHA Consultation Service exemption: An employer that is eligible for and utilizes the Safety Pays OSHA Consultation Service provided by the Oklahoma Department of Labor shall receive a \$1,000 exemption for the tax year the service is utilized.

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

Enter the number “8” if the following applies:

Qualified Refinery Property: If a qualified Oklahoma refinery elected to expense the cost of qualified refinery property, enter any of such expense allocated to you. Enclose a copy of the written notice received from the refinery indicating the amount of the allocation, such notice should include the company's name and Federal Identification Number.

Enter the number “9” if the following applies:

Cost of Complying with Sulfur Regulations: If a qualified refinery elected to allocate all or a portion of the cost of complying with sulfur regulations to its owners, enter the portion of such cost allocated to you. Enclose a copy of the written notice received from the refinery indicating the amount of the allocation, such notice should include the company's name and Federal Identification Number.

SCHEDULE 511NR-D

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.

D1 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-E

Residents and part-year residents complete Schedule 511NR-E to determine the amount of Oklahoma earned income credit to enter on line 46.

E1 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-F

Schedule 511NR-F 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-F in the oval on line 50 of Form 511NR. If you give to more than one organization, please put a "99" in the oval on line 50 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.

GET YOUR REFUND FASTER - USE DIRECT DEPOSIT!

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 shown on your tax return. Also note, the Oklahoma Tax Commission will only issue one payment per bank account number. Therefore, if more than one refund is requested for direct deposit to the same bank account, the second and subsequent payments will be issued by paper check to the address shown on the tax return(s).

The image shows a sample check from Anyplace Bank. The check is addressed to Joe Smith and Susie Smith at 123 Main Street, Anyplace, OK 00000. The check is payable to the order of 'SAMPLE' for an amount of \$1,234.00. The bank name is Anyplace Bank, Anyplace, OK 00000. The check number is 1234. At the bottom, the MICR line is shown as |⑆120120012⑆| ⑆2020268620⑆" 1234. Two callouts are present: one pointing to the routing number '120120012' and another pointing to the account number '2020268620'.

2006 Oklahoma Income Tax Table

Instructions...

Use this table if your taxable income is less than \$70,000.

If your taxable income is \$70,000 or more, use the tax computation on the lower quarter of page 31.

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

Example...

Mr. and Mrs. Jones are filing a joint return. Their Oklahoma Taxable Income 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 tax line on their return.

If Oklahoma 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	619	381
14,750	14,800	622	384
14,800	14,850	625	386

If Oklahoma 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

If Oklahoma 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:	
2,100	2,150	16	11
2,150	2,200	17	12
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

If Oklahoma 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:	
4,200	4,250	59	32
4,250	4,300	61	33
4,300	4,350	62	33
4,350	4,400	64	34
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	133	65
6,250	6,300	135	66

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

2006 Oklahoma Income Tax Table

If Oklahoma 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:			
6,300	6,350	137	67
6,350	6,400	139	68
6,400	6,450	141	69
6,450	6,500	143	70
6,500	6,550	145	71
6,550	6,600	147	72
6,600	6,650	149	73
6,650	6,700	151	74
6,700	6,750	153	75
6,750	6,800	155	76
6,800	6,850	157	77
6,850	6,900	159	78
6,900	6,950	161	79
6,950	7,000	163	80
7,000	7,050	165	81
7,050	7,100	167	82
7,100	7,150	169	83
7,150	7,200	171	84
7,200	7,250	173	85
7,250	7,300	175	86
7,300	7,350	178	87
7,350	7,400	180	88
7,400	7,450	183	89
7,450	7,500	185	90
7,500	7,550	188	91
7,550	7,600	190	92
7,600	7,650	193	94
7,650	7,700	195	95
7,700	7,750	198	97
7,750	7,800	200	98
7,800	7,850	203	100
7,850	7,900	205	101
7,900	7,950	208	103
7,950	8,000	210	104
8,000	8,050	213	106
8,050	8,100	215	107
8,100	8,150	218	109
8,150	8,200	220	110
8,200	8,250	223	112
8,250	8,300	225	113
8,300	8,350	228	115
8,350	8,400	230	116
8,400	8,450	233	118
8,450	8,500	235	119
8,500	8,550	238	121
8,550	8,600	240	122
8,600	8,650	243	124
8,650	8,700	245	125
8,700	8,750	248	127
8,750	8,800	251	128
8,800	8,850	254	130
8,850	8,900	257	131
8,900	8,950	260	133
8,950	9,000	263	134
9,000	9,050	266	136
9,050	9,100	269	137
9,100	9,150	272	139

If Oklahoma 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:			
9,150	9,200	275	140
9,200	9,250	278	142
9,250	9,300	281	143
9,300	9,350	284	145
9,350	9,400	287	146
9,400	9,450	290	148
9,450	9,500	293	149
9,500	9,550	296	151
9,550	9,600	299	152
9,600	9,650	302	154
9,650	9,700	305	155
9,700	9,750	308	157
9,750	9,800	311	158
9,800	9,850	314	160
9,850	9,900	317	162
9,900	9,950	320	164
9,950	10,000	323	166
10,000	10,050	326	168
10,050	10,100	329	170
10,100	10,150	332	172
10,150	10,200	335	174
10,200	10,250	338	176
10,250	10,300	341	178
10,300	10,350	344	180
10,350	10,400	347	182
10,400	10,450	350	184
10,450	10,500	353	186
10,500	10,550	356	188
10,550	10,600	359	190
10,600	10,650	362	192
10,650	10,700	365	194
10,700	10,750	369	196
10,750	10,800	372	198
10,800	10,850	375	200
10,850	10,900	378	202
10,900	10,950	381	204
10,950	11,000	384	206
11,000	11,050	387	208
11,050	11,100	390	210
11,100	11,150	394	212
11,150	11,200	397	214
11,200	11,250	400	216
11,250	11,300	403	218
11,300	11,350	406	220
11,350	11,400	409	222
11,400	11,450	412	224
11,450	11,500	415	226
11,500	11,550	419	228
11,550	11,600	422	230
11,600	11,650	425	232
11,650	11,700	428	234
11,700	11,750	431	236
11,750	11,800	434	238
11,800	11,850	437	240
11,850	11,900	440	242
11,900	11,950	444	244
11,950	12,000	447	246

If Oklahoma 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:			
12,000	12,050	450	248
12,050	12,100	453	250
12,100	12,150	456	252
12,150	12,200	459	254
12,200	12,250	462	256
12,250	12,300	465	259
12,300	12,350	469	261
12,350	12,400	472	264
12,400	12,450	475	266
12,450	12,500	478	269
12,500	12,550	481	271
12,550	12,600	484	274
12,600	12,650	487	276
12,650	12,700	490	279
12,700	12,750	494	281
12,750	12,800	497	284
12,800	12,850	500	286
12,850	12,900	503	289
12,900	12,950	506	291
12,950	13,000	509	294
13,000	13,050	512	296
13,050	13,100	515	299
13,100	13,150	519	301
13,150	13,200	522	304
13,200	13,250	525	306
13,250	13,300	528	309
13,300	13,350	531	311
13,350	13,400	534	314
13,400	13,450	537	316
13,450	13,500	540	319
13,500	13,550	544	321
13,550	13,600	547	324
13,600	13,650	550	326
13,650	13,700	553	329
13,700	13,750	556	331
13,750	13,800	559	334
13,800	13,850	562	336
13,850	13,900	565	339
13,900	13,950	569	341
13,950	14,000	572	344
14,000	14,050	575	346
14,050	14,100	578	349
14,100	14,150	581	351
14,150	14,200	584	354
14,200	14,250	587	356
14,250	14,300	590	359
14,300	14,350	594	361
14,350	14,400	597	364
14,400	14,450	600	366
14,450	14,500	603	369
14,500	14,550	606	371
14,550	14,600	609	374
14,600	14,650	612	376
14,650	14,700	615	379
14,700	14,750	619	381
14,750	14,800	622	384
14,800	14,850	625	386

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

2006 Oklahoma Income Tax Table

If Oklahoma 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:	
14,850	14,900	628	389
14,900	14,950	631	391
14,950	15,000	634	394
15,000	15,050	637	397
15,050	15,100	640	400
15,100	15,150	644	403
15,150	15,200	647	406
15,200	15,250	650	409
15,250	15,300	653	412
15,300	15,350	656	415
15,350	15,400	659	418
15,400	15,450	662	421
15,450	15,500	665	424
15,500	15,550	669	427
15,550	15,600	672	430
15,600	15,650	675	433
15,650	15,700	678	436
15,700	15,750	681	439
15,750	15,800	684	442
15,800	15,850	687	445
15,850	15,900	690	448
15,900	15,950	694	451
15,950	16,000	697	454
16,000	16,050	700	457
16,050	16,100	703	460
16,100	16,150	706	463
16,150	16,200	709	466
16,200	16,250	712	469
16,250	16,300	715	472
16,300	16,350	719	475
16,350	16,400	722	478
16,400	16,450	725	481
16,450	16,500	728	484
16,500	16,550	731	487
16,550	16,600	734	490
16,600	16,650	737	493
16,650	16,700	740	496
16,700	16,750	744	499
16,750	16,800	747	502
16,800	16,850	750	505
16,850	16,900	753	508
16,900	16,950	756	511
16,950	17,000	759	514
17,000	17,050	762	517
17,050	17,100	765	520
17,100	17,150	769	523
17,150	17,200	772	526
17,200	17,250	775	529
17,250	17,300	778	532
17,300	17,350	781	535
17,350	17,400	784	538
17,400	17,450	787	541
17,450	17,500	790	544
17,500	17,550	794	547
17,550	17,600	797	550
17,600	17,650	800	553
17,650	17,700	803	556

If Oklahoma 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:	
17,700	17,750	806	559
17,750	17,800	809	562
17,800	17,850	812	565
17,850	17,900	815	568
17,900	17,950	819	571
17,950	18,000	822	574
18,000	18,050	825	577
18,050	18,100	828	580
18,100	18,150	831	583
18,150	18,200	834	586
18,200	18,250	837	589
18,250	18,300	840	592
18,300	18,350	844	595
18,350	18,400	847	598
18,400	18,450	850	601
18,450	18,500	853	604
18,500	18,550	856	607
18,550	18,600	859	610
18,600	18,650	862	613
18,650	18,700	865	616
18,700	18,750	869	619
18,750	18,800	872	622
18,800	18,850	875	625
18,850	18,900	878	628
18,900	18,950	881	631
18,950	19,000	884	634
19,000	19,050	887	637
19,050	19,100	890	640
19,100	19,150	894	643
19,150	19,200	897	646
19,200	19,250	900	649
19,250	19,300	903	652
19,300	19,350	906	655
19,350	19,400	909	658
19,400	19,450	912	661
19,450	19,500	915	664
19,500	19,550	919	667
19,550	19,600	922	670
19,600	19,650	925	673
19,650	19,700	928	676
19,700	19,750	931	679
19,750	19,800	934	682
19,800	19,850	937	685
19,850	19,900	940	688
19,900	19,950	944	691
19,950	20,000	947	694
20,000	20,050	950	697
20,050	20,100	953	700
20,100	20,150	956	703
20,150	20,200	959	706
20,200	20,250	962	709
20,250	20,300	965	712
20,300	20,350	969	715
20,350	20,400	972	718
20,400	20,450	975	721
20,450	20,500	978	724
20,500	20,550	981	727

If Oklahoma 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:	
20,550	20,600	984	730
20,600	20,650	987	733
20,650	20,700	990	736
20,700	20,750	994	739
20,750	20,800	997	742
20,800	20,850	1,000	745
20,850	20,900	1,003	748
20,900	20,950	1,006	751
20,950	21,000	1,009	754
21,000	21,050	1,012	757
21,050	21,100	1,015	760
21,100	21,150	1,019	763
21,150	21,200	1,022	766
21,200	21,250	1,025	769
21,250	21,300	1,028	772
21,300	21,350	1,031	775
21,350	21,400	1,034	778
21,400	21,450	1,037	782
21,450	21,500	1,040	785
21,500	21,550	1,044	788
21,550	21,600	1,047	791
21,600	21,650	1,050	794
21,650	21,700	1,053	797
21,700	21,750	1,056	800
21,750	21,800	1,059	803
21,800	21,850	1,062	807
21,850	21,900	1,065	810
21,900	21,950	1,069	813
21,950	22,000	1,072	816
22,000	22,050	1,075	819
22,050	22,100	1,078	822
22,100	22,150	1,081	825
22,150	22,200	1,084	828
22,200	22,250	1,087	832
22,250	22,300	1,090	835
22,300	22,350	1,094	838
22,350	22,400	1,097	841
22,400	22,450	1,100	844
22,450	22,500	1,103	847
22,500	22,550	1,106	850
22,550	22,600	1,109	853
22,600	22,650	1,112	857
22,650	22,700	1,115	860
22,700	22,750	1,119	863
22,750	22,800	1,122	866
22,800	22,850	1,125	869
22,850	22,900	1,128	872
22,900	22,950	1,131	875
22,950	23,000	1,134	878
23,000	23,050	1,137	882
23,050	23,100	1,140	885
23,100	23,150	1,144	888
23,150	23,200	1,147	891
23,200	23,250	1,150	894
23,250	23,300	1,153	897
23,300	23,350	1,156	900
23,350	23,400	1,159	903

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

2006 Oklahoma Income Tax Table

If Oklahoma 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:	
23,400	23,450	1,162	907
23,450	23,500	1,165	910
23,500	23,550	1,169	913
23,550	23,600	1,172	916
23,600	23,650	1,175	919
23,650	23,700	1,178	922
23,700	23,750	1,181	925
23,750	23,800	1,184	928
23,800	23,850	1,187	932
23,850	23,900	1,190	935
23,900	23,950	1,194	938
23,950	24,000	1,197	941
24,000	24,050	1,200	944
24,050	24,100	1,203	947
24,100	24,150	1,206	950
24,150	24,200	1,209	953
24,200	24,250	1,212	957
24,250	24,300	1,215	960
24,300	24,350	1,219	963
24,350	24,400	1,222	966
24,400	24,450	1,225	969
24,450	24,500	1,228	972
24,500	24,550	1,231	975
24,550	24,600	1,234	978
24,600	24,650	1,237	982
24,650	24,700	1,240	985
24,700	24,750	1,244	988
24,750	24,800	1,247	991
24,800	24,850	1,250	994
24,850	24,900	1,253	997
24,900	24,950	1,256	1,000
24,950	25,000	1,259	1,003
25,000	25,050	1,262	1,007
25,050	25,100	1,265	1,010
25,100	25,150	1,269	1,013
25,150	25,200	1,272	1,016
25,200	25,250	1,275	1,019
25,250	25,300	1,278	1,022
25,300	25,350	1,281	1,025
25,350	25,400	1,284	1,028
25,400	25,450	1,287	1,032
25,450	25,500	1,290	1,035
25,500	25,550	1,294	1,038
25,550	25,600	1,297	1,041
25,600	25,650	1,300	1,044
25,650	25,700	1,303	1,047
25,700	25,750	1,306	1,050
25,750	25,800	1,309	1,053
25,800	25,850	1,312	1,057
25,850	25,900	1,315	1,060
25,900	25,950	1,319	1,063
25,950	26,000	1,322	1,066
26,000	26,050	1,325	1,069
26,050	26,100	1,328	1,072
26,100	26,150	1,331	1,075
26,150	26,200	1,334	1,078
26,200	26,250	1,337	1,082

If Oklahoma 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:	
26,250	26,300	1,340	1,085
26,300	26,350	1,344	1,088
26,350	26,400	1,347	1,091
26,400	26,450	1,350	1,094
26,450	26,500	1,353	1,097
26,500	26,550	1,356	1,100
26,550	26,600	1,359	1,103
26,600	26,650	1,362	1,107
26,650	26,700	1,365	1,110
26,700	26,750	1,369	1,113
26,750	26,800	1,372	1,116
26,800	26,850	1,375	1,119
26,850	26,900	1,378	1,122
26,900	26,950	1,381	1,125
26,950	27,000	1,384	1,128
27,000	27,050	1,387	1,132
27,050	27,100	1,390	1,135
27,100	27,150	1,394	1,138
27,150	27,200	1,397	1,141
27,200	27,250	1,400	1,144
27,250	27,300	1,403	1,147
27,300	27,350	1,406	1,150
27,350	27,400	1,409	1,153
27,400	27,450	1,412	1,157
27,450	27,500	1,415	1,160
27,500	27,550	1,419	1,163
27,550	27,600	1,422	1,166
27,600	27,650	1,425	1,169
27,650	27,700	1,428	1,172
27,700	27,750	1,431	1,175
27,750	27,800	1,434	1,178
27,800	27,850	1,437	1,182
27,850	27,900	1,440	1,185
27,900	27,950	1,444	1,188
27,950	28,000	1,447	1,191
28,000	28,050	1,450	1,194
28,050	28,100	1,453	1,197
28,100	28,150	1,456	1,200
28,150	28,200	1,459	1,203
28,200	28,250	1,462	1,207
28,250	28,300	1,465	1,210
28,300	28,350	1,469	1,213
28,350	28,400	1,472	1,216
28,400	28,450	1,475	1,219
28,450	28,500	1,478	1,222
28,500	28,550	1,481	1,225
28,550	28,600	1,484	1,228
28,600	28,650	1,487	1,232
28,650	28,700	1,490	1,235
28,700	28,750	1,494	1,238
28,750	28,800	1,497	1,241
28,800	28,850	1,500	1,244
28,850	28,900	1,503	1,247
28,900	28,950	1,506	1,250
28,950	29,000	1,509	1,253
29,000	29,050	1,512	1,257
29,050	29,100	1,515	1,260

If Oklahoma 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:	
29,100	29,150	1,519	1,263
29,150	29,200	1,522	1,266
29,200	29,250	1,525	1,269
29,250	29,300	1,528	1,272
29,300	29,350	1,531	1,275
29,350	29,400	1,534	1,278
29,400	29,450	1,537	1,282
29,450	29,500	1,540	1,285
29,500	29,550	1,544	1,288
29,550	29,600	1,547	1,291
29,600	29,650	1,550	1,294
29,650	29,700	1,553	1,297
29,700	29,750	1,556	1,300
29,750	29,800	1,559	1,303
29,800	29,850	1,562	1,307
29,850	29,900	1,565	1,310
29,900	29,950	1,569	1,313
29,950	30,000	1,572	1,316
30,000	30,050	1,575	1,319
30,050	30,100	1,578	1,322
30,100	30,150	1,581	1,325
30,150	30,200	1,584	1,328
30,200	30,250	1,587	1,332
30,250	30,300	1,590	1,335
30,300	30,350	1,594	1,338
30,350	30,400	1,597	1,341
30,400	30,450	1,600	1,344
30,450	30,500	1,603	1,347
30,500	30,550	1,606	1,350
30,550	30,600	1,609	1,353
30,600	30,650	1,612	1,357
30,650	30,700	1,615	1,360
30,700	30,750	1,619	1,363
30,750	30,800	1,622	1,366
30,800	30,850	1,625	1,369
30,850	30,900	1,628	1,372
30,900	30,950	1,631	1,375
30,950	31,000	1,634	1,378
31,000	31,050	1,637	1,382
31,050	31,100	1,640	1,385
31,100	31,150	1,644	1,388
31,150	31,200	1,647	1,391
31,200	31,250	1,650	1,394
31,250	31,300	1,653	1,397
31,300	31,350	1,656	1,400
31,350	31,400	1,659	1,403
31,400	31,450	1,662	1,407
31,450	31,500	1,665	1,410
31,500	31,550	1,669	1,413
31,550	31,600	1,672	1,416
31,600	31,650	1,675	1,419
31,650	31,700	1,678	1,422
31,700	31,750	1,681	1,425
31,750	31,800	1,684	1,428
31,800	31,850	1,687	1,432
31,850	31,900	1,690	1,435
31,900	31,950	1,694	1,438

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

2006 Oklahoma Income Tax Table

If Oklahoma 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:	
31,950	32,000	1,697	1,441
32,000	32,050	1,700	1,444
32,050	32,100	1,703	1,447
32,100	32,150	1,706	1,450
32,150	32,200	1,709	1,453
32,200	32,250	1,712	1,457
32,250	32,300	1,715	1,460
32,300	32,350	1,719	1,463
32,350	32,400	1,722	1,466
32,400	32,450	1,725	1,469
32,450	32,500	1,728	1,472
32,500	32,550	1,731	1,475
32,550	32,600	1,734	1,478
32,600	32,650	1,737	1,482
32,650	32,700	1,740	1,485
32,700	32,750	1,744	1,488
32,750	32,800	1,747	1,491
32,800	32,850	1,750	1,494
32,850	32,900	1,753	1,497
32,900	32,950	1,756	1,500
32,950	33,000	1,759	1,503
33,000	33,050	1,762	1,507
33,050	33,100	1,765	1,510
33,100	33,150	1,769	1,513
33,150	33,200	1,772	1,516
33,200	33,250	1,775	1,519
33,250	33,300	1,778	1,522
33,300	33,350	1,781	1,525
33,350	33,400	1,784	1,528
33,400	33,450	1,787	1,532
33,450	33,500	1,790	1,535
33,500	33,550	1,794	1,538
33,550	33,600	1,797	1,541
33,600	33,650	1,800	1,544
33,650	33,700	1,803	1,547
33,700	33,750	1,806	1,550
33,750	33,800	1,809	1,553
33,800	33,850	1,812	1,557
33,850	33,900	1,815	1,560
33,900	33,950	1,819	1,563
33,950	34,000	1,822	1,566
34,000	34,050	1,825	1,569
34,050	34,100	1,828	1,572
34,100	34,150	1,831	1,575
34,150	34,200	1,834	1,578
34,200	34,250	1,837	1,582
34,250	34,300	1,840	1,585
34,300	34,350	1,844	1,588
34,350	34,400	1,847	1,591
34,400	34,450	1,850	1,594
34,450	34,500	1,853	1,597
34,500	34,550	1,856	1,600
34,550	34,600	1,859	1,603
34,600	34,650	1,862	1,607
34,650	34,700	1,865	1,610
34,700	34,750	1,869	1,613
34,750	34,800	1,872	1,616

If Oklahoma 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:	
34,800	34,850	1,875	1,619
34,850	34,900	1,878	1,622
34,900	34,950	1,881	1,625
34,950	35,000	1,884	1,628
35,000	35,050	1,887	1,632
35,050	35,100	1,890	1,635
35,100	35,150	1,894	1,638
35,150	35,200	1,897	1,641
35,200	35,250	1,900	1,644
35,250	35,300	1,903	1,647
35,300	35,350	1,906	1,650
35,350	35,400	1,909	1,653
35,400	35,450	1,912	1,657
35,450	35,500	1,915	1,660
35,500	35,550	1,919	1,663
35,550	35,600	1,922	1,666
35,600	35,650	1,925	1,669
35,650	35,700	1,928	1,672
35,700	35,750	1,931	1,675
35,750	35,800	1,934	1,678
35,800	35,850	1,937	1,682
35,850	35,900	1,940	1,685
35,900	35,950	1,944	1,688
35,950	36,000	1,947	1,691
36,000	36,050	1,950	1,694
36,050	36,100	1,953	1,697
36,100	36,150	1,956	1,700
36,150	36,200	1,959	1,703
36,200	36,250	1,962	1,707
36,250	36,300	1,965	1,710
36,300	36,350	1,969	1,713
36,350	36,400	1,972	1,716
36,400	36,450	1,975	1,719
36,450	36,500	1,978	1,722
36,500	36,550	1,981	1,725
36,550	36,600	1,984	1,728
36,600	36,650	1,987	1,732
36,650	36,700	1,990	1,735
36,700	36,750	1,994	1,738
36,750	36,800	1,997	1,741
36,800	36,850	2,000	1,744
36,850	36,900	2,003	1,747
36,900	36,950	2,006	1,750
36,950	37,000	2,009	1,753
37,000	37,050	2,012	1,757
37,050	37,100	2,015	1,760
37,100	37,150	2,019	1,763
37,150	37,200	2,022	1,766
37,200	37,250	2,025	1,769
37,250	37,300	2,028	1,772
37,300	37,350	2,031	1,775
37,350	37,400	2,034	1,778
37,400	37,450	2,037	1,782
37,450	37,500	2,040	1,785
37,500	37,550	2,044	1,788
37,550	37,600	2,047	1,791
37,600	37,650	2,050	1,794

If Oklahoma 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:	
37,650	37,700	2,053	1,797
37,700	37,750	2,056	1,800
37,750	37,800	2,059	1,803
37,800	37,850	2,062	1,807
37,850	37,900	2,065	1,810
37,900	37,950	2,069	1,813
37,950	38,000	2,072	1,816
38,000	38,050	2,075	1,819
38,050	38,100	2,078	1,822
38,100	38,150	2,081	1,825
38,150	38,200	2,084	1,828
38,200	38,250	2,087	1,832
38,250	38,300	2,090	1,835
38,300	38,350	2,094	1,838
38,350	38,400	2,097	1,841
38,400	38,450	2,100	1,844
38,450	38,500	2,103	1,847
38,500	38,550	2,106	1,850
38,550	38,600	2,109	1,853
38,600	38,650	2,112	1,857
38,650	38,700	2,115	1,860
38,700	38,750	2,119	1,863
38,750	38,800	2,122	1,866
38,800	38,850	2,125	1,869
38,850	38,900	2,128	1,872
38,900	38,950	2,131	1,875
38,950	39,000	2,134	1,878
39,000	39,050	2,137	1,882
39,050	39,100	2,140	1,885
39,100	39,150	2,144	1,888
39,150	39,200	2,147	1,891
39,200	39,250	2,150	1,894
39,250	39,300	2,153	1,897
39,300	39,350	2,156	1,900
39,350	39,400	2,159	1,903
39,400	39,450	2,162	1,907
39,450	39,500	2,165	1,910
39,500	39,550	2,169	1,913
39,550	39,600	2,172	1,916
39,600	39,650	2,175	1,919
39,650	39,700	2,178	1,922
39,700	39,750	2,181	1,925
39,750	39,800	2,184	1,928
39,800	39,850	2,187	1,932
39,850	39,900	2,190	1,935
39,900	39,950	2,194	1,938
39,950	40,000	2,197	1,941
40,000	40,050	2,200	1,944
40,050	40,100	2,203	1,947
40,100	40,150	2,206	1,950
40,150	40,200	2,209	1,953
40,200	40,250	2,212	1,957
40,250	40,300	2,215	1,960
40,300	40,350	2,219	1,963
40,350	40,400	2,222	1,966
40,400	40,450	2,225	1,969
40,450	40,500	2,228	1,972

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

2006 Oklahoma Income Tax Table

If Oklahoma 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:			
40,500	40,550	2,231	1,975
40,550	40,600	2,234	1,978
40,600	40,650	2,237	1,982
40,650	40,700	2,240	1,985
40,700	40,750	2,244	1,988
40,750	40,800	2,247	1,991
40,800	40,850	2,250	1,994
40,850	40,900	2,253	1,997
40,900	40,950	2,256	2,000
40,950	41,000	2,259	2,003
41,000	41,050	2,262	2,007
41,050	41,100	2,265	2,010
41,100	41,150	2,269	2,013
41,150	41,200	2,272	2,016
41,200	41,250	2,275	2,019
41,250	41,300	2,278	2,022
41,300	41,350	2,281	2,025
41,350	41,400	2,284	2,028
41,400	41,450	2,287	2,032
41,450	41,500	2,290	2,035
41,500	41,550	2,294	2,038
41,550	41,600	2,297	2,041
41,600	41,650	2,300	2,044
41,650	41,700	2,303	2,047
41,700	41,750	2,306	2,050
41,750	41,800	2,309	2,053
41,800	41,850	2,312	2,057
41,850	41,900	2,315	2,060
41,900	41,950	2,319	2,063
41,950	42,000	2,322	2,066
42,000	42,050	2,325	2,069
42,050	42,100	2,328	2,072
42,100	42,150	2,331	2,075
42,150	42,200	2,334	2,078
42,200	42,250	2,337	2,082
42,250	42,300	2,340	2,085
42,300	42,350	2,344	2,088
42,350	42,400	2,347	2,091
42,400	42,450	2,350	2,094
42,450	42,500	2,353	2,097
42,500	42,550	2,356	2,100
42,550	42,600	2,359	2,103
42,600	42,650	2,362	2,107
42,650	42,700	2,365	2,110
42,700	42,750	2,369	2,113
42,750	42,800	2,372	2,116
42,800	42,850	2,375	2,119
42,850	42,900	2,378	2,122
42,900	42,950	2,381	2,125
42,950	43,000	2,384	2,128
43,000	43,050	2,387	2,132
43,050	43,100	2,390	2,135
43,100	43,150	2,394	2,138
43,150	43,200	2,397	2,141
43,200	43,250	2,400	2,144
43,250	43,300	2,403	2,147
43,300	43,350	2,406	2,150

If Oklahoma 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:			
43,350	43,400	2,409	2,153
43,400	43,450	2,412	2,157
43,450	43,500	2,415	2,160
43,500	43,550	2,419	2,163
43,550	43,600	2,422	2,166
43,600	43,650	2,425	2,169
43,650	43,700	2,428	2,172
43,700	43,750	2,431	2,175
43,750	43,800	2,434	2,178
43,800	43,850	2,437	2,182
43,850	43,900	2,440	2,185
43,900	43,950	2,444	2,188
43,950	44,000	2,447	2,191
44,000	44,050	2,450	2,194
44,050	44,100	2,453	2,197
44,100	44,150	2,456	2,200
44,150	44,200	2,459	2,203
44,200	44,250	2,462	2,207
44,250	44,300	2,465	2,210
44,300	44,350	2,469	2,213
44,350	44,400	2,472	2,216
44,400	44,450	2,475	2,219
44,450	44,500	2,478	2,222
44,500	44,550	2,481	2,225
44,550	44,600	2,484	2,228
44,600	44,650	2,487	2,232
44,650	44,700	2,490	2,235
44,700	44,750	2,494	2,238
44,750	44,800	2,497	2,241
44,800	44,850	2,500	2,244
44,850	44,900	2,503	2,247
44,900	44,950	2,506	2,250
44,950	45,000	2,509	2,253
45,000	45,050	2,512	2,257
45,050	45,100	2,515	2,260
45,100	45,150	2,519	2,263
45,150	45,200	2,522	2,266
45,200	45,250	2,525	2,269
45,250	45,300	2,528	2,272
45,300	45,350	2,531	2,275
45,350	45,400	2,534	2,278
45,400	45,450	2,537	2,282
45,450	45,500	2,540	2,285
45,500	45,550	2,544	2,288
45,550	45,600	2,547	2,291
45,600	45,650	2,550	2,294
45,650	45,700	2,553	2,297
45,700	45,750	2,556	2,300
45,750	45,800	2,559	2,303
45,800	45,850	2,562	2,307
45,850	45,900	2,565	2,310
45,900	45,950	2,569	2,313
45,950	46,000	2,572	2,316
46,000	46,050	2,575	2,319
46,050	46,100	2,578	2,322
46,100	46,150	2,581	2,325
46,150	46,200	2,584	2,328

If Oklahoma 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:			
46,200	46,250	2,587	2,332
46,250	46,300	2,590	2,335
46,300	46,350	2,594	2,338
46,350	46,400	2,597	2,341
46,400	46,450	2,600	2,344
46,450	46,500	2,603	2,347
46,500	46,550	2,606	2,350
46,550	46,600	2,609	2,353
46,600	46,650	2,612	2,357
46,650	46,700	2,615	2,360
46,700	46,750	2,619	2,363
46,750	46,800	2,622	2,366
46,800	46,850	2,625	2,369
46,850	46,900	2,628	2,372
46,900	46,950	2,631	2,375
46,950	47,000	2,634	2,378
47,000	47,050	2,637	2,382
47,050	47,100	2,640	2,385
47,100	47,150	2,644	2,388
47,150	47,200	2,647	2,391
47,200	47,250	2,650	2,394
47,250	47,300	2,653	2,397
47,300	47,350	2,656	2,400
47,350	47,400	2,659	2,403
47,400	47,450	2,662	2,407
47,450	47,500	2,665	2,410
47,500	47,550	2,669	2,413
47,550	47,600	2,672	2,416
47,600	47,650	2,675	2,419
47,650	47,700	2,678	2,422
47,700	47,750	2,681	2,425
47,750	47,800	2,684	2,428
47,800	47,850	2,687	2,432
47,850	47,900	2,690	2,435
47,900	47,950	2,694	2,438
47,950	48,000	2,697	2,441
48,000	48,050	2,700	2,444
48,050	48,100	2,703	2,447
48,100	48,150	2,706	2,450
48,150	48,200	2,709	2,453
48,200	48,250	2,712	2,457
48,250	48,300	2,715	2,460
48,300	48,350	2,719	2,463
48,350	48,400	2,722	2,466
48,400	48,450	2,725	2,469
48,450	48,500	2,728	2,472
48,500	48,550	2,731	2,475
48,550	48,600	2,734	2,478
48,600	48,650	2,737	2,482
48,650	48,700	2,740	2,485
48,700	48,750	2,744	2,488
48,750	48,800	2,747	2,491
48,800	48,850	2,750	2,494
48,850	48,900	2,753	2,497
48,900	48,950	2,756	2,500
48,950	49,000	2,759	2,503
49,000	49,050	2,762	2,507

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

2006 Oklahoma Income Tax Table

If Oklahoma 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:			
49,050	49,100	2,765	2,510
49,100	49,150	2,769	2,513
49,150	49,200	2,772	2,516
49,200	49,250	2,775	2,519
49,250	49,300	2,778	2,522
49,300	49,350	2,781	2,525
49,350	49,400	2,784	2,528
49,400	49,450	2,787	2,532
49,450	49,500	2,790	2,535
49,500	49,550	2,794	2,538
49,550	49,600	2,797	2,541
49,600	49,650	2,800	2,544
49,650	49,700	2,803	2,547
49,700	49,750	2,806	2,550
49,750	49,800	2,809	2,553
49,800	49,850	2,812	2,557
49,850	49,900	2,815	2,560
49,900	49,950	2,819	2,563
49,950	50,000	2,822	2,566
50,000	50,050	2,825	2,569
50,050	50,100	2,828	2,572
50,100	50,150	2,831	2,575
50,150	50,200	2,834	2,578
50,200	50,250	2,837	2,582
50,250	50,300	2,840	2,585
50,300	50,350	2,844	2,588
50,350	50,400	2,847	2,591
50,400	50,450	2,850	2,594
50,450	50,500	2,853	2,597
50,500	50,550	2,856	2,600
50,550	50,600	2,859	2,603
50,600	50,650	2,862	2,607
50,650	50,700	2,865	2,610
50,700	50,750	2,869	2,613
50,750	50,800	2,872	2,616
50,800	50,850	2,875	2,619
50,850	50,900	2,878	2,622
50,900	50,950	2,881	2,625
50,950	51,000	2,884	2,628
51,000	51,050	2,887	2,632
51,050	51,100	2,890	2,635
51,100	51,150	2,894	2,638
51,150	51,200	2,897	2,641
51,200	51,250	2,900	2,644
51,250	51,300	2,903	2,647
51,300	51,350	2,906	2,650
51,350	51,400	2,909	2,653
51,400	51,450	2,912	2,657
51,450	51,500	2,915	2,660
51,500	51,550	2,919	2,663
51,550	51,600	2,922	2,666
51,600	51,650	2,925	2,669
51,650	51,700	2,928	2,672
51,700	51,750	2,931	2,675
51,750	51,800	2,934	2,678
51,800	51,850	2,937	2,682
51,850	51,900	2,940	2,685

If Oklahoma 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:			
51,900	51,950	2,944	2,688
51,950	52,000	2,947	2,691
52,000	52,050	2,950	2,694
52,050	52,100	2,953	2,697
52,100	52,150	2,956	2,700
52,150	52,200	2,959	2,703
52,200	52,250	2,962	2,707
52,250	52,300	2,965	2,710
52,300	52,350	2,969	2,713
52,350	52,400	2,972	2,716
52,400	52,450	2,975	2,719
52,450	52,500	2,978	2,722
52,500	52,550	2,981	2,725
52,550	52,600	2,984	2,728
52,600	52,650	2,987	2,732
52,650	52,700	2,990	2,735
52,700	52,750	2,994	2,738
52,750	52,800	2,997	2,741
52,800	52,850	3,000	2,744
52,850	52,900	3,003	2,747
52,900	52,950	3,006	2,750
52,950	53,000	3,009	2,753
53,000	53,050	3,012	2,757
53,050	53,100	3,015	2,760
53,100	53,150	3,019	2,763
53,150	53,200	3,022	2,766
53,200	53,250	3,025	2,769
53,250	53,300	3,028	2,772
53,300	53,350	3,031	2,775
53,350	53,400	3,034	2,778
53,400	53,450	3,037	2,782
53,450	53,500	3,040	2,785
53,500	53,550	3,044	2,788
53,550	53,600	3,047	2,791
53,600	53,650	3,050	2,794
53,650	53,700	3,053	2,797
53,700	53,750	3,056	2,800
53,750	53,800	3,059	2,803
53,800	53,850	3,062	2,807
53,850	53,900	3,065	2,810
53,900	53,950	3,069	2,813
53,950	54,000	3,072	2,816
54,000	54,050	3,075	2,819
54,050	54,100	3,078	2,822
54,100	54,150	3,081	2,825
54,150	54,200	3,084	2,828
54,200	54,250	3,087	2,832
54,250	54,300	3,090	2,835
54,300	54,350	3,094	2,838
54,350	54,400	3,097	2,841
54,400	54,450	3,100	2,844
54,450	54,500	3,103	2,847
54,500	54,550	3,106	2,850
54,550	54,600	3,109	2,853
54,600	54,650	3,112	2,857
54,650	54,700	3,115	2,860
54,700	54,750	3,119	2,863

If Oklahoma 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:			
54,750	54,800	3,122	2,866
54,800	54,850	3,125	2,869
54,850	54,900	3,128	2,872
54,900	54,950	3,131	2,875
54,950	55,000	3,134	2,878
55,000	55,050	3,137	2,882
55,050	55,100	3,140	2,885
55,100	55,150	3,144	2,888
55,150	55,200	3,147	2,891
55,200	55,250	3,150	2,894
55,250	55,300	3,153	2,897
55,300	55,350	3,156	2,900
55,350	55,400	3,159	2,903
55,400	55,450	3,162	2,907
55,450	55,500	3,165	2,910
55,500	55,550	3,169	2,913
55,550	55,600	3,172	2,916
55,600	55,650	3,175	2,919
55,650	55,700	3,178	2,922
55,700	55,750	3,181	2,925
55,750	55,800	3,184	2,928
55,800	55,850	3,187	2,932
55,850	55,900	3,190	2,935
55,900	55,950	3,194	2,938
55,950	56,000	3,197	2,941
56,000	56,050	3,200	2,944
56,050	56,100	3,203	2,947
56,100	56,150	3,206	2,950
56,150	56,200	3,209	2,953
56,200	56,250	3,212	2,957
56,250	56,300	3,215	2,960
56,300	56,350	3,219	2,963
56,350	56,400	3,222	2,966
56,400	56,450	3,225	2,969
56,450	56,500	3,228	2,972
56,500	56,550	3,231	2,975
56,550	56,600	3,234	2,978
56,600	56,650	3,237	2,982
56,650	56,700	3,240	2,985
56,700	56,750	3,244	2,988
56,750	56,800	3,247	2,991
56,800	56,850	3,250	2,994
56,850	56,900	3,253	2,997
56,900	56,950	3,256	3,000
56,950	57,000	3,259	3,003
57,000	57,050	3,262	3,007
57,050	57,100	3,265	3,010
57,100	57,150	3,269	3,013
57,150	57,200	3,272	3,016
57,200	57,250	3,275	3,019
57,250	57,300	3,278	3,022
57,300	57,350	3,281	3,025
57,350	57,400	3,284	3,028
57,400	57,450	3,287	3,032
57,450	57,500	3,290	3,035
57,500	57,550	3,294	3,038
57,550	57,600	3,297	3,041

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

2006 Oklahoma Income Tax Table

If Oklahoma 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:	
57,600	57,650	3,300	3,044
57,650	57,700	3,303	3,047
57,700	57,750	3,306	3,050
57,750	57,800	3,309	3,053
57,800	57,850	3,312	3,057
57,850	57,900	3,315	3,060
57,900	57,950	3,319	3,063
57,950	58,000	3,322	3,066
58,000	58,050	3,325	3,069
58,050	58,100	3,328	3,072
58,100	58,150	3,331	3,075
58,150	58,200	3,334	3,078
58,200	58,250	3,337	3,082
58,250	58,300	3,340	3,085
58,300	58,350	3,344	3,088
58,350	58,400	3,347	3,091
58,400	58,450	3,350	3,094
58,450	58,500	3,353	3,097
58,500	58,550	3,356	3,100
58,550	58,600	3,359	3,103
58,600	58,650	3,362	3,107
58,650	58,700	3,365	3,110
58,700	58,750	3,369	3,113
58,750	58,800	3,372	3,116
58,800	58,850	3,375	3,119
58,850	58,900	3,378	3,122
58,900	58,950	3,381	3,125
58,950	59,000	3,384	3,128
59,000	59,050	3,387	3,132
59,050	59,100	3,390	3,135
59,100	59,150	3,394	3,138
59,150	59,200	3,397	3,141
59,200	59,250	3,400	3,144
59,250	59,300	3,403	3,147
59,300	59,350	3,406	3,150
59,350	59,400	3,409	3,153
59,400	59,450	3,412	3,157
59,450	59,500	3,415	3,160
59,500	59,550	3,419	3,163
59,550	59,600	3,422	3,166
59,600	59,650	3,425	3,169
59,650	59,700	3,428	3,172
59,700	59,750	3,431	3,175
59,750	59,800	3,434	3,178
59,800	59,850	3,437	3,182
59,850	59,900	3,440	3,185
59,900	59,950	3,444	3,188
59,950	60,000	3,447	3,191
60,000	60,050	3,450	3,194
60,050	60,100	3,453	3,197
60,100	60,150	3,456	3,200
60,150	60,200	3,459	3,203
60,200	60,250	3,462	3,207
60,250	60,300	3,465	3,210
60,300	60,350	3,469	3,213
60,350	60,400	3,472	3,216
60,400	60,450	3,475	3,219

If Oklahoma 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:	
60,450	60,500	3,478	3,222
60,500	60,550	3,481	3,225
60,550	60,600	3,484	3,228
60,600	60,650	3,487	3,232
60,650	60,700	3,490	3,235
60,700	60,750	3,494	3,238
60,750	60,800	3,497	3,241
60,800	60,850	3,500	3,244
60,850	60,900	3,503	3,247
60,900	60,950	3,506	3,250
60,950	61,000	3,509	3,253
61,000	61,050	3,512	3,257
61,050	61,100	3,515	3,260
61,100	61,150	3,519	3,263
61,150	61,200	3,522	3,266
61,200	61,250	3,525	3,269
61,250	61,300	3,528	3,272
61,300	61,350	3,531	3,275
61,350	61,400	3,534	3,278
61,400	61,450	3,537	3,282
61,450	61,500	3,540	3,285
61,500	61,550	3,544	3,288
61,550	61,600	3,547	3,291
61,600	61,650	3,550	3,294
61,650	61,700	3,553	3,297
61,700	61,750	3,556	3,300
61,750	61,800	3,559	3,303
61,800	61,850	3,562	3,307
61,850	61,900	3,565	3,310
61,900	61,950	3,569	3,313
61,950	62,000	3,572	3,316
62,000	62,050	3,575	3,319
62,050	62,100	3,578	3,322
62,100	62,150	3,581	3,325
62,150	62,200	3,584	3,328
62,200	62,250	3,587	3,332
62,250	62,300	3,590	3,335
62,300	62,350	3,594	3,338
62,350	62,400	3,597	3,341
62,400	62,450	3,600	3,344
62,450	62,500	3,603	3,347
62,500	62,550	3,606	3,350
62,550	62,600	3,609	3,353
62,600	62,650	3,612	3,357
62,650	62,700	3,615	3,360
62,700	62,750	3,619	3,363
62,750	62,800	3,622	3,366
62,800	62,850	3,625	3,369
62,850	62,900	3,628	3,372
62,900	62,950	3,631	3,375
62,950	63,000	3,634	3,378
63,000	63,050	3,637	3,382
63,050	63,100	3,640	3,385
63,100	63,150	3,644	3,388
63,150	63,200	3,647	3,391
63,200	63,250	3,650	3,394
63,250	63,300	3,653	3,397

If Oklahoma 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:	
63,300	63,350	3,656	3,400
63,350	63,400	3,659	3,403
63,400	63,450	3,662	3,407
63,450	63,500	3,665	3,410
63,500	63,550	3,669	3,413
63,550	63,600	3,672	3,416
63,600	63,650	3,675	3,419
63,650	63,700	3,678	3,422
63,700	63,750	3,681	3,425
63,750	63,800	3,684	3,428
63,800	63,850	3,687	3,432
63,850	63,900	3,690	3,435
63,900	63,950	3,694	3,438
63,950	64,000	3,697	3,441
64,000	64,050	3,700	3,444
64,050	64,100	3,703	3,447
64,100	64,150	3,706	3,450
64,150	64,200	3,709	3,453
64,200	64,250	3,712	3,457
64,250	64,300	3,715	3,460
64,300	64,350	3,719	3,463
64,350	64,400	3,722	3,466
64,400	64,450	3,725	3,469
64,450	64,500	3,728	3,472
64,500	64,550	3,731	3,475
64,550	64,600	3,734	3,478
64,600	64,650	3,737	3,482
64,650	64,700	3,740	3,485
64,700	64,750	3,744	3,488
64,750	64,800	3,747	3,491
64,800	64,850	3,750	3,494
64,850	64,900	3,753	3,497
64,900	64,950	3,756	3,500
64,950	65,000	3,759	3,503
65,000	65,050	3,762	3,507
65,050	65,100	3,765	3,510
65,100	65,150	3,769	3,513
65,150	65,200	3,772	3,516
65,200	65,250	3,775	3,519
65,250	65,300	3,778	3,522
65,300	65,350	3,781	3,525
65,350	65,400	3,784	3,528
65,400	65,450	3,787	3,532
65,450	65,500	3,790	3,535
65,500	65,550	3,794	3,538
65,550	65,600	3,797	3,541
65,600	65,650	3,800	3,544
65,650	65,700	3,803	3,547
65,700	65,750	3,806	3,550
65,750	65,800	3,809	3,553
65,800	65,850	3,812	3,557
65,850	65,900	3,815	3,560
65,900	65,950	3,819	3,563
65,950	66,000	3,822	3,566
66,000	66,050	3,825	3,569
66,050	66,100	3,828	3,572
66,100	66,150	3,831	3,575

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

2006 Oklahoma Income Tax Table

If Oklahoma 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:			
66,150	66,200	3,834	3,578
66,200	66,250	3,837	3,582
66,250	66,300	3,840	3,585
66,300	66,350	3,844	3,588
66,350	66,400	3,847	3,591
66,400	66,450	3,850	3,594
66,450	66,500	3,853	3,597
66,500	66,550	3,856	3,600
66,550	66,600	3,859	3,603
66,600	66,650	3,862	3,607
66,650	66,700	3,865	3,610
66,700	66,750	3,869	3,613
66,750	66,800	3,872	3,616
66,800	66,850	3,875	3,619
66,850	66,900	3,878	3,622
66,900	66,950	3,881	3,625
66,950	67,000	3,884	3,628
67,000	67,050	3,887	3,632
67,050	67,100	3,890	3,635
67,100	67,150	3,894	3,638
67,150	67,200	3,897	3,641
67,200	67,250	3,900	3,644
67,250	67,300	3,903	3,647
67,300	67,350	3,906	3,650
67,350	67,400	3,909	3,653
67,400	67,450	3,912	3,657
67,450	67,500	3,915	3,660
67,500	67,550	3,919	3,663
67,550	67,600	3,922	3,666

If Oklahoma 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:			
67,600	67,650	3,925	3,669
67,650	67,700	3,928	3,672
67,700	67,750	3,931	3,675
67,750	67,800	3,934	3,678
67,800	67,850	3,937	3,682
67,850	67,900	3,940	3,685
67,900	67,950	3,944	3,688
67,950	68,000	3,947	3,691
68,000	68,050	3,950	3,694
68,050	68,100	3,953	3,697
68,100	68,150	3,956	3,700
68,150	68,200	3,959	3,703
68,200	68,250	3,962	3,707
68,250	68,300	3,965	3,710
68,300	68,350	3,969	3,713
68,350	68,400	3,972	3,716
68,400	68,450	3,975	3,719
68,450	68,500	3,978	3,722
68,500	68,550	3,981	3,725
68,550	68,600	3,984	3,728
68,600	68,650	3,987	3,732
68,650	68,700	3,990	3,735
68,700	68,750	3,994	3,738
68,750	68,800	3,997	3,741
68,800	68,850	4,000	3,744
68,850	68,900	4,003	3,747
68,900	68,950	4,006	3,750
68,950	69,000	4,009	3,753
69,000	69,050	4,012	3,757

If Oklahoma 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:			
69,050	69,100	4,015	3,760
69,100	69,150	4,019	3,763
69,150	69,200	4,022	3,766
69,200	69,250	4,025	3,769
69,250	69,300	4,028	3,772
69,300	69,350	4,031	3,775
69,350	69,400	4,034	3,778
69,400	69,450	4,037	3,782
69,450	69,500	4,040	3,785
69,500	69,550	4,044	3,788
69,550	69,600	4,047	3,791
69,600	69,650	4,050	3,794
69,650	69,700	4,053	3,797
69,700	69,750	4,056	3,800
69,750	69,800	4,059	3,803
69,800	69,850	4,062	3,807
69,850	69,900	4,065	3,810
69,900	69,950	4,069	3,813
69,950	70,000	4,072	3,816

If your Taxable Income is \$70,000 or more, use the tax computation worksheet below.

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

	\$4,074 + 0.0625 over \$70,000 Single or Married filing separate	\$3,818 + 0.0625 over \$70,000 Married filing joint or Head of Household*
1. Taxable Income	_____	_____
2. Less	- 70,000	- 70,000
3. Subtract: Line 1 minus Line 2	_____	_____
4. Multiply Line 3 by .0625	_____	_____
5. Tax on \$70,000	+ 4,074	+ 3,818
6. Add: Line 4 plus Line 5 = Total Tax	_____	_____

Credit Card Payments...

You can pay the balance due on your income tax return by credit card. Payments can be made for any tax year.

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

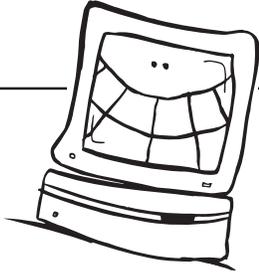
You can pay your balance due over the phone by calling 1-800-2-PAY-TAX. (1-800-272-9829)



(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.tax.ok.gov or call our Taxpayer Assistance Office at (405) 521-3160.

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.

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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.

If filing an amended return, please place an "X" in the space provided next to the form number: "511NR X"

FORM 511NR



NONRESIDENT OR PART-YEAR RESIDENT

2006

For the year January 1 - December 31, 2006, or other taxable year beginning _____, 2006 ending _____.

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 _____ 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 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 _____ 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 your Oklahoma withholding. (see instructions)

EXEMPTIONS

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

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?

(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.

START 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 (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 7
21	Add lines (Federal 19 and 20) and then (Oklahoma 18 and 20) ...
22	Oklahoma subtractions: Schedule 511NR-B, line 14
23	Adjusted gross income: Okla. Source (line 21 minus line 22)
24	Adjusted gross income: All Sources (line 21 minus line 22) Also enter on line 25 ..

Please Round to Nearest Whole Dollar

FEDERAL AMOUNT		OKLAHOMA AMOUNT		
<input type="text"/>	00	1	<input type="text"/>	00
<input type="text"/>	00	2	<input type="text"/>	00
<input type="text"/>	00	3	<input type="text"/>	00
<input type="text"/>	00	4	<input type="text"/>	00
<input type="text"/>	00	5	<input type="text"/>	00
<input type="text"/>	00	6	<input type="text"/>	00
<input type="text"/>	00	7	<input type="text"/>	00
<input type="text"/>	00	8	<input type="text"/>	00
<input type="text"/>	00	9	<input type="text"/>	00
<input type="text"/>	00	10	<input type="text"/>	00
<input type="text"/>	00	11	<input type="text"/>	00
<input type="text"/>	00	12	<input type="text"/>	00
<input type="text"/>	00	13	<input type="text"/>	00
<input type="text"/>	00	14	<input type="text"/>	00
<input type="text"/>	00	15	<input type="text"/>	00
<input type="text"/>	00	16	<input type="text"/>	00
<input type="text"/>	00	17	<input type="text"/>	00
<input type="text"/>	00	18	<input type="text"/>	00
<input type="text"/>	00	19	<input type="text"/>	00
<input type="text"/>	00	20	<input type="text"/>	00
<input type="text"/>	00	21	<input type="text"/>	00
<input type="text"/>	00	22	<input type="text"/>	00
<input type="text"/>	00	23	<input type="text"/>	00
<input type="text"/>	00	24	<input type="text"/>	00



Oklahoma Standard Deduction:

- Single or Married Filing Separate: \$2,000
- Married Filing Joint, Head of Household, or Qualifying Widow(er): \$3,000

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	32		00
	If using Farm Income Averaging, total from Form 573, line 37 and check here: <input type="checkbox"/>			

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.

Federal Itemized Deductions:

Enclose a copy of the Federal Schedule A.

33	Oklahoma child care credit (see instructions)	33		00
34	Subtract line 33 from line 32 (This is your tax base)	34		00
35	Tax percentage: Oklahoma Amount (from line 23) a ÷ Federal Amount (from line 24) b	35		%
36	Oklahoma Income Tax. Multiply line 34 by line 35	36		00
37	Credit for taxes paid to another state (enclose Form 511TX) <i>nonresidents do not qualify</i>	37		00
38	Credit for biomedical research contribution <i>(enclose proof of contribution)</i>	38		00
39	Other nonrefundable credits (511CR) - List 511CR line number claimed here: <input type="checkbox"/>	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	43	00	
44	2006 Oklahoma estimated tax payments	44	00	
	If you are a qualified farmer, check here: <input type="checkbox"/>			
45	2006 payment with extension	45	00	
46	Oklahoma earned income credit (Sch. 511NR-E, line 4)	46	00	
47	Total payments (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	48		00
49	Amount of line 48 to be applied to 2007 estimated tax	49	00	
50	Donations from your refund (Sch. 511NR-F, line 19) • <input type="checkbox"/> 50	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

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

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

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	53		00
54	Donation: Oklahoma Organ Donor Education Fund <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____ 54	54		00
55	Underpayment of estimated tax <i>(annualized installment method)</i> <input type="checkbox"/> 55	55		00
56	Delinquent payment (add penalty of 5% plus interest at 1.25% per month) 56	56		00
57	Total tax, penalty and interest (add lines 53-56) 57	57		00

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	Spouse's signature	Paid Preparer's signature	Date
Date	Taxpayer's occupation	Paid Preparer's address and phone number	
Daytime Phone Number (optional)		Paid Preparer's SSN, EIN or PTIN	

A COPY OF YOUR FEDERAL RETURN MUST BE ENCLOSED.

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

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



Name(s) shown on Form 511NR

Your Social Security Number

Grid for Social Security Number

SCHEDULE 511NR-A

Oklahoma Additions

See instructions for detail on qualification and enclosures.

Table with 7 rows for Oklahoma Additions, including State and municipal bond interest, Lump sum distributions, Federal net operating loss, etc.

SCHEDULE 511NR-B

Oklahoma Subtractions

See instructions for detail on qualification and enclosures.

Table with 14 rows for Oklahoma Subtractions, including Interest on U.S. government obligations, Taxable Social Security, Military Retirement, etc.

SCHEDULE 511NR-C

Oklahoma Adjustments

See instructions for detail on qualification and enclosures.

Table with 8 rows for Oklahoma Adjustments, including Partial military pay exclusion, Qualifying disability deduction, Political contribution, etc.

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



Name(s) shown on Form 511NR

Your Social Security Number

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

SCHEDULE 511NR-D

Child Care Credit

See instructions for detail on qualification and enclosures.

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)		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 <div style="text-align: center;"> <input type="text"/> ÷ <input type="text"/> </div> 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 33 of Form 511NR)		00

SCHEDULE 511NR-E

Earned Income Credit

See instructions for detail on qualification and 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		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 <div style="text-align: center;"> <input type="text"/> ÷ <input type="text"/> </div> 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 46 of Form 511NR)		00

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 underpayment penalty)		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



Name(s) shown on Form 511NR _____

Your Social Security Number -

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 below and 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 charities, Schedule 511NR-F Information lists the mailing address to mail your donation to the organization. If you are not receiving a refund and are wishing to donate to the Oklahoma Organ Donor Education Fund, please see line 54 of Form 511NR.

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 charity to which you donated. If you donate to more than one charity, please write a "99" in the oval on 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 City Bombing Memorial Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 5		00
6	Oklahoma Organ Donor Education Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 6		00
7	Okla. School for the Blind/Okla. School for the Deaf	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 7		00
8	Tulsa Reconciliation Educ. & Scholarship Trust Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 8		00
9	Oklahoma Silver Haired Legislature Program	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 9		00
10	Support of Oklahoma Common Schools	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 10		00
11	Support of Oklahoma Road & Highway Maintenance	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 11		00
12	Support of Oklahoma Medicaid Program	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 12		00
13	County Fair Enhancement Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 13		00
14	Junior Livestock Auction Scholarship Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 14		00
15	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"/> \$_____ . . . 15		00
16	Oklahoma Pet Overpopulation Fund	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 16		00
17	Support the Retirement of Capitol Dome Debt	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 17		00
18	Support of the Oklahoma National Guard	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$_____ . . . 18		00
19	Total donations (add lines 1-18, enter total here and on line 50 of Form 511NR) . . . 19					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 donate. Mail your contribution 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 still donate. Mail your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Indigent Health Care Revolving Fund, P.O. Box 25352, Oklahoma City, OK 73125.

3 - Veterans Affairs Capital Improvement Program
You may donate from your tax refund to help the Department of Veterans Affairs to 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.

Continued...

Schedule 511NR-F: 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. If you are not receiving a refund, you may still donate. Mail your 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 donate. Mail your contribution 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. 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-F, you are required to enclose these pages with your return. Failure to include these pages will result in a delay of your refund.