• Includes Form 511NR
(Nonresident and Part-Year Resident Return)

2014 Oklahoma Individual Income Tax Forms and Instructions for Nonresidents and Part-Year Residents

This packet contains:

- Instructions for completing the 511NR income tax form
- 511NR income tax form
- 2014 income tax table
- This form is also used to file an amended return. See page 6.

Filing date:

- Generally, your return must be postmarked by April 15, 2015. For additional information, see the Due Date section in this packet.

Want your refund faster?

- See page 36 for Direct Deposit information.

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 68 Oklahoma Statutes (OS) 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 2014 Oklahoma Tax Packet?

• When computing Oklahoma's additional depletion, only major oil companies are limited to 50% of the net income per well. See the instructions for Schedule 511-B, line 8 on page 19.

• There is a new deduction for individuals providing foster care. See the instructions for Schedule 511-C, line C5 on page 22.

• Income from discharge of indebtedness which was added back to compute your Oklahoma taxable income in tax year 2010 may be partially deductible. See the instructions for Schedule 511-C, line C6, #12 on page 23.

• The Coal Credit and the Credit for Electricity Generated by Zero-Emission Facilities may be refundable. See the instructions for line 30 on page 14 and Forms 577 and 578.

• You may check the status of your refund on our website. For more information, see All About Refunds on page 6.

Helpful Reminder - The Schedule 511NR-C adjustments for Political Contributions and Interest Qualifying for Exclusion are no longer available. Both were repealed.

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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, educational 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 and has the same legal residency as the military member, the spouse may retain such legal residency. 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 have the same legal residency as 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 by the servicemember; it does not include income earned by performing other services in the state. The earnings of the spouse of the servicemember may be exempt; see the "Nonresident Spouse of United States Military Servicemember" section.

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 7 and 8 for further information.

Common Abbreviations Found in this Packet

IRC - Internal Revenue Code
OS - Oklahoma Statutes
OTC - Oklahoma Tax Commission
Sec. - Section(s)

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" on page 5 for further instructions.

If you do have an Oklahoma filing requirement, but do not have a federal filing requirement because your federal gross income was not sufficient to meet the federal filing requirement, complete line 2. 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. Write "not required to file" in the federal amount column. In the Oklahoma amount column enter your income from Oklahoma sources. Then complete lines 24 through 44 that are applicable to you. Leave lines 3 through 23 blank. If you filed a federal income tax return, **enclose** a copy.

Social Security Number (SSN)

The request for your SSN is authorized by Section 405, Title 42, of the United States Code. You **must** provide this information. It will be used to establish your identity for tax purposes only.

Oklahoma

e-file

Go easy on yourself...

make our website your starting point for e-filing both your state and federal income tax returns!

www.tax.ok.gov

Nonresident Spouse of United States Military Servicemember

Under the Federal Military Spouses Residency Relief Act (hereinafter the Act), a nonresident spouse of a nonresident servicemember may be exempt from Oklahoma income tax on income from services performed in Oklahoma if all of the following facts are true:

- the servicemember is present in Oklahoma in compliance with military orders;
- the spouse is in Oklahoma to be with the servicemember; and
- the spouse maintains the same domicile as the servicemember.

The "What is Oklahoma Source Income?" section on page 4 shows examples of the types of income which may be considered from Oklahoma sources, therefore subject to tax by Oklahoma, and types of income which are protected under the Act and therefore not subject to tax by Oklahoma.

If there is at least $1,000 of gross income from Oklahoma sources, such as Oklahoma rental or royalty income, complete the Oklahoma Form 511NR according to the "Select Line Instructions".

If all of the income earned in Oklahoma is protected under the Act, and Oklahoma taxes were withheld, complete the Oklahoma Form 511NR according to the "Not Required to File" section found on page 5.

If the nonresident spouse of a United States Military Servicemember is claiming the exemption provided for under the Act, they must furnish copies of the service-member's military W-2, the spouse's W-2, the Leave and Earnings Statement (LES), and copies of their federal income tax return and the resident state's return to avoid delays in the processing of their Oklahoma income tax return.

Frequently Asked Questions (FAQs) relating to Individual Income Tax Issues for Military can be found on our website at: **www.tax.ok.gov**.

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 **"Online Services"** link to make a payment electronically.

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

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 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. 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, see line 27.

Form OW-8-ES, for filing estimated tax payments, is available on our website at **www.tax.ok.gov**.

Estimated payments can be made through the Oklahoma Tax Commission (OTC) website by e-check or credit card. Visit the "Online Services" 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 on our website at **www.tax.ok.gov**.

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).

What Is Oklahoma Source Income? (continued)

Note: Salaries, wages and commissions for work performed in Oklahoma by a qualifying nonresident spouse of a military servicemember may not be subject to tax in Oklahoma and be protected under the Military Spouses Resident Act. (Civilian income earned in Oklahoma by the servicemember is not protected and is subject to Oklahoma tax.) Other examples of potentially protected income are:

- Personal service business income earned by the qualifying nonresident spouse. Examples of personal service business income include the business of a doctor, lawyer, accountant, carpenter or painter (these are examples only, and are not intended to be exclusive or exhaustive). A personal service business generally does not include any business that makes, buys, or sells goods to produce income.
- Income received from all sources of wagering, games of chance or any other winnings from sources within Oklahoma by the qualifying nonresident spouse. (Such income received by the servicemember is not protected and is subject to Oklahoma tax.)

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.

While living in Oklahoma, if you purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax, you owe Oklahoma Use Tax on those items. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

For more information visit www.tax.ok.gov

File and Pay Today!

Due Date

Generally, your Oklahoma income tax return is due April 15th. However:

- If you file electronically (through a preparer or the internet), your due date is extended to April 20th. Any payment of taxes due on April 20th must be remitted electronically in order to be considered timely paid. If the balance due on an electronically filed return is not remitted electronically, penalty and interest will accrue from the original due date.

- If the Internal Revenue Code of the IRS provides for a later due date, your return may be filed by the later due date and will be considered timely filed. You should write the appropriate "disaster designation" as determined by the IRS at the top of the return, if applicable. If a bill is received for delinquent penalty and interest, you should contact the OTC at the number on the bill.

- If the due date falls on a weekend or legal holiday when the OTC offices are closed, your return is due the next business day. Your return must be postmarked by the due date to be considered timely filed.

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 7 and 8. Be sure and place an 'X' in 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, complete Schedule 511NR-1, lines 1-19 of the "Federal Amount" column as per your federal income tax return. Then complete lines 1-18 of 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. Return to page 1 of Form 511NR and complete lines 1 and 2.

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 Schedule 511NR-1, lines 1-19 of the "Federal Amount" column; enter your gross income subject to the federal filing requirement and not the net income as would be reflected in your Federal Adjusted Gross Income. In the "Oklahoma Amount" column of Schedule 511NR-1, enter your income from Oklahoma sources. Return to page 1 of Form 511NR and complete lines 1 and 2.

Not Required to File (continued)

3. Complete lines 24 through 45 that are applicable to you. Sign and mail in Form 511NR, pages 1-3 only. Do not mail in pages 4 and 5. Include page 6 only if you have an entry on line 37 "Donations from your refund". Be sure to include your W-2s, 1099s or other withholding statements to substantiate any Oklahoma withholding.

If you filed a federal income tax return, **enclose** a copy.

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.

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.

For tax years 2001 – 2007 and tax years 2009 and subsequent, the years to which an NOL may be carried shall be determined solely by reference to Section 172 of the Internal Revenue Code (IRC.) For tax year 2008, the years to which an NOL may be carried back shall be limited to two years.

An NOL resulting from a farming loss may be carried back in accordance with and to the extent of IRC Section 172(b)(G). 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 IRC Section 172 and the amount of the NOL carryback will not be limited.

(continued on page 6)

Net Operating Loss (continued)

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 Schedule 511NR-1, 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 9 (Oklahoma subtractions) in the appropriate column. There is also a space provided to enter the loss year(s).

When to File an Amended Return

Generally, to claim a refund, your amended return must be filed within three years from the date tax, penalty and interest was paid. For most taxpayers, the three year period begins on the original due date of the Oklahoma tax return. Estimated tax and withholdings are deemed paid on the original due date (excluding extensions).

If your net income for any year is changed by the IRS, an amended return shall be filed within one year. Part-year residents and nonresidents shall use Form 511NR. Place an "X" in the box at the top of the Form 511NR indicating the return to be an amended return. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 31. Enter any refund previously received or overpayment applied on line 33. Complete Schedule 511NR-G "Amended Return Information" on Form 511NR, page 6. **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 check or statement of adjustment.

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 36.

Before You Begin

You must complete your federal income tax return before beginning 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

Taxpayers have two quick, convenient ways to check the status of their refund without having to speak to an OTC representative. You can check on your refund for the current tax year by one of the following ways:

- Visit the OTC website at **www.tax.ok.gov** and click on the "Where's My Refund" link, which will lead you to our Taxpayer Access Point (OkTAP). Once on this page, you will be required to enter the last seven digits of the primary social security number on the return, the Zip Code on the return as well as the amount of the anticipated refund.
- Call (405) 521-3160 and enter the same information as prompted by our interactive automated phone system.

Note: If your status has an approval date, you should allow five to seven business days from that date to receive your refund debit card, or five business days if you elected direct deposit.

If you do not choose to have your refund deposited directly into your bank account, you will receive an Oklahoma debit card. See page 12 for information on the debit card and page 36 for more information on direct deposit.

A debit card or direct deposit are not your only options to receive your refund. If timely filing you may 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 15, 2015, the same date as your federal income tax return. If you need to file for an extension, use Form 504 and then later, file Form 511NR. For more information regarding due dates, see page 5.
- After filing, if you have questions regarding the status of your refund, 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-G, 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.

Tax Tips:

√ Check your calculations carefully.

√ **Don't forget to sign your tax returns.**

√ Always copy your return for your records.

Top of Form Instructions

A

Form 511NR
2014

Oklahoma Nonresident/ Part-Year Income Tax Return

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

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

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

Name and Address Please Print or Type

Your first name, middle initial and last name

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

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

City, State and ZIP

Not Required to File G

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

Filing Status E

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate
• *If spouse is also filing, list name and SSN in the boxes:* Name: SSN:
4 ☐ Head of household with qualifying person
5 ☐ Qualifying widow(er) with dependent child
• *Please list the year spouse died in box at right:* ☐

Exemptions H

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

	Regular	* Special	Blind		
Yourself		+	+	=	
Spouse		+	+	=	
Number of dependent children				=	
Number of other dependents				=	

Add the Totals from the 4 boxes. Write the Total in the box below.

Total =

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

Residency Status F

☐ **Nonresident(s)** State of Residence: _____
☐ **Part-Year Resident(s)** From _____ to _____
☐ **Resident/Part-Year Resident/Nonresident**
State of Residence: Yourself _____ Spouse _____

Age 65 or Over? I (Please see instructions) ☐ Yourself ☐ Spouse

A Do Not Write in this Space

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

B Social Security Number

Enter your Social Security Number. If you file married filing joint, 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. Enter it in item D.

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. Place an 'X' in the appropriate box in the SSN area.

C Amended Return

Place an 'X' in the box if you are filing an amended return. Use lines 31 and 33 to report tax previously paid and/or previous overpayments. Complete Schedule 511NR-G.

D Name and Address

Print or type the first name, middle initial and last name for both yourself and spouse, if applicable. Complete the address portion including an apartment number and/or rural route, if applicable.

E 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 an Oklahoma return as married filing separate. The resident will file on Form 511 using the married filing separate rates and reporting only his/her income and deductions. 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. Form 574 "Allocation of Income and Deductions" must be filed with the return(s). You can obtain this form 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 income.

(continued on page 8)

Filing Status (continued)

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 non-resident 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.

F Residency Status

Nonresident - Place an 'X' in this box only if a nonresident the entire year. If filing a joint return, both must be nonresidents the entire year.

Part-year Resident - Place an 'X' in 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 - Place an 'X' in 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 mark the box for part-year resident.

G 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 5, place an 'X' in 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 OTC 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.

Electronic Payments

Log on to **www.tax.ok.gov** and visit the **"Online Services"** link to make a payment electronically. All electronic payment methods provide you with a confirmation number and the peace of mind in knowing your payment was received.

H 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 2 equal to $15,000 or less.

(2) Joint return with line 2 equal to $25,000 or less.

(3) Married filing separate return with line 2 equal to $12,500 or less.

(4) Head of household return with line 2 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, 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.

* **Note:** If you may be claimed as a dependent on another return, enter zero exemptions for yourself.

I Sixty-five or Over

Place an 'X' in the box(es) if your age, or your spouse's, is 65 on or before December 31, 2014. If you turned age 65 on January 1, 2015, you are considered to be age 65 at the end of 2014.

Federal Amount column - Lines 1 through 19 "Federal Amount" column are 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.

Note: Form W-2 income protected under the Military Spouses Residency Relief Act should not be entered in the "Oklahoma Amount" column. Enter any Oklahoma withholding on line 26. See the "Nonresident Spouse of United States Military Servicemember" section on page 3 for more information.

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 Schedule 511NR-1, 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 Schedule 511NR-1, 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 nonunitary 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.

Note: Income protected under the Military Spouses Residency Relief Act should not be entered in the "Oklahoma Amount" column. See the "Nonresident Spouse of United States Military Servicemember" section on page 3 for more information.

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.

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.

Schedule 511NR-1

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 4.

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 9, 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.

Need Help?

Call (405) 521-3160. The in-state toll free number is **(800) 522-8165**. Press "0" to speak to a representative.

Select Line Instructions

3 Additions
Enter the total from Schedule 511NR-A, line 7. See Schedule 511NR-A instructions on pages 16-17.

5 Subtractions
Enter the total from Schedule 511NR-B, line 15. See Schedule 511NR-B instructions on pages 18-21.

7 Adjusted Gross Income - ALL SOURCES
This is your Federal Adjusted Gross Income after Oklahoma Additions and Subtractions, which is your Adjusted Gross Income from all sources.

9 Adjustments
Enter the total from Schedule 511NR-C, line 7. See Schedule 511NR-C instructions on pages 21-23.

www.tax.ok.gov
Oklahoma tax assistance available 24/7.

11 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 $6,200.

If your filing status is **head of household,** your Oklahoma standard deduction is $9,100.

If your filing status is **married filing joint** or **qualifying widow(er)**, your Oklahoma standard deduction is $12,400.

- If you claimed itemized deductions on your federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions. (**Enclose** a copy of your Federal Schedule A.)

12 Exemptions and Dependents
Oklahoma allows $1,000 for each exemption claimed at the top of page 1 of Form 511NR.

15 Tax From Tax Table

Using Form 511NR, line 14, 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 22, and enter a "1" in the box.

Amounts withdrawn from a Health Savings Account for any purpose other than those described in 36 OS Sec. 6060.17 and which are included in your Federal Adjusted Gross Income are subject to an additional 10% tax. Add the additional 10% tax to your tax from the tax table* and enter a "2" in the box.

* If you also used Form 573, add the 10% tax to the tax from Form 573, line 22.

16 Child Care/Child Tax Credit

Complete Form 511NR, line 16 unless your adjusted gross income from all sources (Form 511NR, line 7) is less than your Federal Adjusted Gross Income (Form 511NR, line 2). 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 16.

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

- 20% of the credit for child care expenses allowed by the IRC. Your allowed federal credit cannot exceed the amount of your federal tax reported on your federal return.

or

- 5% of the child tax credit allowed by the IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

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

Enclose a copy of your federal return, and if applicable, the Federal Child Care Credit schedule.

17 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 18 and 19.

18 Tax Percentage

The tax base (line 17) is prorated using the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is your Oklahoma income tax (line 19). Enter the Oklahoma Amount from Form 511NR, "Oklahoma Column", line 6 in box "a". Enter the Federal Amount from Form 511NR, "Federal Column", line 7 in box "b". Divide "a" by "b". Do not enter more than 100%.

19 This is your Oklahoma Income Tax

The Oklahoma Percentage from Form 511NR, line 18 shall be multiplied by the amount of base tax (Form 511NR, line 17) in order to determine the amount of income tax which must be paid to the State of Oklahoma.

21 Credit for Tax Paid another State

A resident or part-year resident taxpayer who receives income for personal services performed in 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.

22 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 from our website at **www.tax.ok.gov**.

Tax credits transferred or allocated must be reported on OTC Form 569. Failure to file Form 569 will result in the affected credits being denied by the OTC pursuant to 68 OS Sec. 2357.1A-2.

- Oklahoma Investment/New Jobs Credit
  Enclose Form 506.
  68 OS Sec. 2357.4 and Rule 710:50-15-74.
- Coal Credit
  68 OS Sec. 2357.11 and Rule 710:50-15-76.
- Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property or Investment in Qualified Electric Motor Vehicle Property
  68 OS Sec. 2357.22 and Rule 710:50-15-81.
- Credit for Qualified Recycling Facility
  68 OS Sec. 2357.59 and Rule 710:50-15-84.
- Small Business Capital Credit
  Enclose Form 527-A.
  68 OS Sec. 2357.60 - 2357.65 and Rule 710:50-15-86.
- Oklahoma Agricultural Producers Credit
  Enclose Form 520.
  68 OS Sec. 2357.25 and Rule 710:50-15-85.
- Small Business Guaranty Fee Credit
  Enclose Form 529.
  68 OS Sec. 2357.30.
- Credit for Employers Providing Child Care Programs
  68 OS Sec. 2357.26 and Rule 710:50-15-91.
- Credit for Entities in the Business of Providing Child Care Services
  68 OS Sec. 2357.27.
- Credit for Commercial Space Industries
  68 OS Sec. 2357.13.
- Credit for Tourism Development or Qualified Media Production Facility
  68 OS Sec. 2357.34 - 2357.40.

(continued on page 12)

Other Credits (continued)

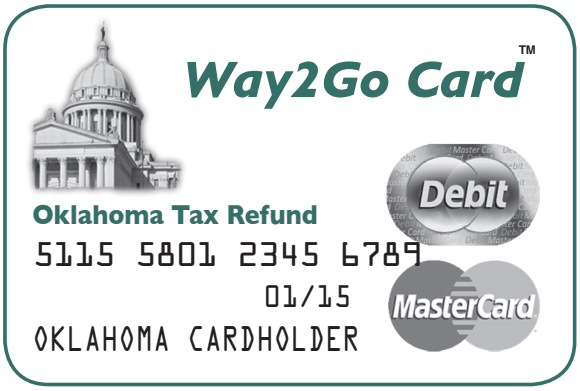
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit
  68 OS Sec. 2357.81.
- Credit for Qualified Rehabilitation Expenditures
  68 OS Sec. 2357.41 and Rule 710:50-15-108.
- Rural Small Business Capital Credit
  Enclose Form 526-A.
  68 OS Sec. 2357.71 - 2357.76 and Rule 710:50-15-87.
- Credit for Electricity Generated by Zero-Emission Facilities
  68 OS Sec. 2357.32A.
- Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act
  68 OS Sec. 2370.1.
- Credit for Manufacturers of Small Wind Turbines
  68 OS Sec. 2357.32B and Rule 710:50-15-92.
- Credit for Qualified Ethanol Facilities
  68 OS Sec. 2357.66 and Rule 710:50-15-106.
- Poultry Litter Credit
  68 OS Sec. 2357.100 and Rule 710:50-15-95.
- Volunteer Firefighter Credit
  Enclose the Council on Firefighter Training's Form.
  68 OS Sec. 2385.7 and Rule 710:50-15-94.
- Credit for Qualified Biodiesel Facilities
  68 OS Sec. 2357.67 and Rule 710:50-15-98.
- Film or Music Project Credit
  Enclose Form 562.
  68 OS Sec. 2357.101 and Rule 710:50-15-101.
- Credit for Breeders of Specially Trained Canines
  68 OS Sec. 2357.203 and Rule 710:50-15-97.
- Credit for Wages Paid to an Injured Employee
  68 OS Sec. 2357.47 and Rule 710:50-15-107.
- Credit for Modification Expenses Paid for an Injured Employee
  68 OS Sec. 2357.47 and Rule 710:50-15-107.
- Dry Fire Hydrant Credit
  68 OS Sec. 2357.102 and Rule 710:50-15-99.
- Credit for the Construction of Energy Efficient Homes
  68 OS Sec. 2357.46 and Rule 710:50-15-104.
- Credit for Railroad Modernization
  68 OS Sec. 2357.104 and Rule 710:50-15-103.
- Research and Development New Jobs Credit
  Enclose Form 563.
  68 OS Sec. 54006 and Rule 710:50-15-105.
- Credit for Biomedical Research Contribution
  68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Credit for Employees in the Aerospace Sector
  Enclose Form 564.
  68 OS Sec. 2357.301 & 2357.304 and Rule 710:50-15-109.
- Credits for Employers in the Aerospace Sector
  Enclose Form 565.
  68 OS Sec. 2357.301, 2357.302 and 2357.303 and Rule 710:50-15-109.
- Wire Transfer Fee Credit
  68 OS Sec. 2357.401 and Rule 710:50-15-111.
- Credit for Manufacturers of Electric Vehicles
  68 OS Sec. 2357.402 and Rule 710:50-15-112.

Other Credits (continued)

- Credit for Cancer Research Contribution
  68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Oklahoma Capital Investment Board Tax Credit
  74 OS Sec. 5085.7.
- Credit for Contributions to a Scholarship-Granting Organization
  68 OS Sec. 2357.206 and Rule 710:50-15-114.
- Credit for Contributions to an Educational Improvement Grant Organization
  68 OS Sec. 2357.206 and Rule 710:50-15-115.

Your Oklahoma refund made easy... the Oklahoma Tax Refund Debit Card!

If you do not choose direct deposit, you will receive a debit card for your income tax refund.



- **Safe, convenient and secure, choose to receive a debit card which can be used at your favorite stores and ATMs that accept MasterCard debit cards. In some cases a fee may apply at ATMs.**
- **Activating your card is easy, just call 1-888-929-2460. Only you have the information to do it. Detailed information on card activation, along with all the information you need for your Oklahoma Tax Refund debit card will be included with your card.**
- **Deposit or cash your debit card free at banks or financial institutions that accept MasterCard; or go online to www.goprogram.com and transfer your refund to your checking/savings account for a fee of 75 cents.**
- **Inactivity fees of $1.50 per month will apply if your card is not used for a period of 60 days. To avoid these fees use your card at least once every 60 days. Your card is good for three years from the date of issue.**

Visit www.tax.ok.gov for detailed information and answers to your frequently asked questions on the Oklahoma Tax Refund debit card.

See page 36 for information on direct deposit.

24 Oklahoma Use Tax

(For taxpayers who lived at least part of 2014 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 whether by mail order, catalog, television shopping networks, radio, Internet, phone or in person, 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.

Examples of items that are subject to sales tax include books, compact discs, computer equipment, computer software, electronics, clothing, appliances, furniture, 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 you owe based on your city and county sales tax rate, you can either:

1. Use the tax table on page 14 or multiply your Adjusted Gross Income from line 7 by 0.056% (.00056).

or

2. Use one of the worksheets below to calculate your Oklahoma use tax. Complete Worksheet One if you kept records of all of your out-of-state purchases.

Oklahoma Use Tax (continued)

Complete Worksheet Two if you did not keep records of all of 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. 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 the amount 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 that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax.

See Page 14 for the Oklahoma Use Tax Table

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 24	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 14 to establish the use tax based on your Federal Adjusted Gross Income from Form 511NR, line 2. Multiply the use tax from the table by the tax percentage from Form 511NR, line 18	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 made while living in Oklahoma of $1,000 or more for 1/1/2014 through 12/31/2014	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 24	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 our website at: **www.tax.ok.gov**.

Use Tax Table

If Federal Adjusted Gross Income (Form 511NR, line 2) 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

26 Oklahoma Income Tax Withheld

• If you have Form(s) W-2 showing Oklahoma income tax withheld, you should also have Oklahoma wages on Schedule 511NR-1, 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 Schedule 511NR-1 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 Withheld (continued)

• 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 Schedule 511NR-1 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.

27 Oklahoma Estimated Tax Payment

Enter any payments you made on your estimated Oklahoma income tax for 2014. Include any overpayment from your 2013 return you applied to your 2014 estimated tax. If at least 66-2/3% of your gross income is from farming, estimated payments are not required. If claiming this exception, you must place an 'X' in the box on this line and **enclose** a complete copy of your federal return.

Note: See page 4, "Estimated Income Tax" for information on who is required to make estimated tax payments.

28 Payments With Extension

If you filed Oklahoma extension Form 504 for 2014, enter any amount you paid with that form.

29 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 24.

Note: Nonresidents do not qualify for this credit.

30 Refundable Credits

Place an "X" in the box(es) on line 30 to report any credit from Form 577 or Form 578.

If claiming the **Refundable Coal Credit**, enclose Form 577. Any credits earned, but not used, based upon activity occurring on or after January 1, 2014 will be refunded at 85% of the face amount of the credits. A pass-through entity that does not file a claim for a direct refund will allocate the credit to one or more of its shareholders, partners or members.

If claiming the **Refundable Credit for Electricity Generated by Zero-Emission Facilities**, enclose Form 578. Any credits generated, but not used, on or after January 1, 2014 will be refunded to the taxpayer at 85% of the face amount of the credits. A pass-through entity that does not file a claim for a direct refund will allocate the credit to one or more of its shareholders, partners or members.

36 Amount Credited to 2015 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.

37 Donations (Original return only)

Schedule 511NR-F provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency. See Schedule 511NR-F for more information.

Place the line number of the organization from Schedule 511NR-F in the box on line 37. If giving to more than one organization, put a "99" in the box on line 37.

39 Amount to be Refunded

If you do not choose direct deposit or the direct deposit fails to process, you will be issued a debit card. See "All About Refunds" on page 6 for more information.

41 Eastern Red Cedar Revolving Fund (Original return only)

A donation to this fund may be made on a tax due return. For information regarding this fund, see Schedule 511NR-F Information on page 25.

42 Public School Classroom Support Fund (Original return only)

A donation to this fund may be made on a tax due return. For information regarding this fund, see Schedule 511NR-F Information on page 25.

43 Underpayment of Estimated Tax Interest

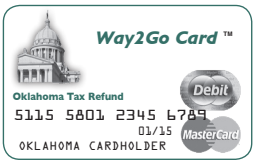
You were required to make estimated tax payments if your income tax liability exceeds your withholding by $500 or more. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed estimated tax payments and withholding are required to be the smaller of:

- 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 OTC will figure the interest and send you a bill.

The Oklahoma Tax Refund Debit Card



Safe, Convenient and Secure

44 Delinquent Penalty and Interest

After the original due date of the return, compute 5% penalty on the income tax due (line 40 minus lines 24). 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.

If an **amended return** is filed before the due date for filing the original return, including any extensions, the tax shown on the amended return is used to determine the amount of underpayment. If the amended return is filed after the due date, including extension, the tax shown on the amended return will not be used to compute the amount of underpayment.

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.

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 faster!

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 means 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 special mailing address for 2-D income tax forms is:

Oklahoma Tax Commission
Post Office Box 269045
Oklahoma City, OK 73126-9045

NOTE: Any hand written information will not be captured when a return is processed using the 2-D barcode.

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 state and local government obligations, **enclose** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

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 11 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 and IRA conversions are taxed in the same year as on the federal return. **Enclose** a copy of Form 1099, and complete copy of federal return.

Note: The lump-sum distribution may qualify for the Schedule 511NR-B, line 6 "Other Retirement Income exclusion." It must be received from a qualified plan and satisfy the requirements of the Internal Revenue Code as specified in the instructions for the exclusion.

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 Schedule 511NR-1, line 15. See the "Net Operating Loss" section on pages 5 and 6.

A4 Recapture of Depletion and Add Back of Excess Federal Depletion

Federal Amount column

Upon the expiration of the lease, depletion claimed must be restored to income in the case of non-producing properties. Enter depletion claimed on a lease bonus if no income was received from the property due to its lease expiration. A complete schedule by property must be furnished.

If the 22% Oklahoma option for computing depletion was used in a previous year and the 65% federal depletion limitation applied in that year, you must add back any unused federal depletion being carried over from such year and used in the current year's federal return. Applicable recapture is determined on a well-by-well basis.

For the Oklahoma option for computing depletion see the instructions for Schedule 511NR-B, line 8. 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.

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A5 Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)

Federal Amount column -

• If an individual elects to take a rollover on a contribution within one year of the date of the contribution, for which a deduction was taken on the previous year's return, the amount of such rollover is included in income. As used in this paragraph, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts to any other plan under IRC Section 529.

• An individual who makes a non-qualified withdrawal of contributions for which a deduction was taken in tax year 2005 or later, such non-qualified withdrawal and any earnings thereon are included in income. If any of the earnings have already been included in your Federal Adjusted Gross Income, do not include those earnings again on this line.

Oklahoma Amount column -

Enter that part of the "Federal Amount" column that represents the rollover taken or non-qualified withdrawal received while a resident of Oklahoma.

A6 Other Additions

Enter in the box on Schedule 511NR-A, line 6, the appropriate number as listed below which shows the type of addition. If you have more than one addition, enter the number "99".

Federal Amount column

Enter the number "1" if the following applies:

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 and Form 8949.

Enter the number "2" if the following applies:

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 (Schedule 511NR-C), 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 the number "3" if the following applies:

If a qualified Oklahoma refinery, of which you are a partner or shareholder, elected to expense the cost of qualified refinery property, such property is fully depreciated for Oklahoma purposes. For Oklahoma purposes, no depreciation expense can be taken for this tax year on such property. Enter your pro-rata share of such depreciation. Include the partnership's or corporation's name and ID number.

Other Additions - Federal Amount column (continued)

Enter the number "4" if the following applies:

You will have an amount on this line if a pass-through entity, of which you are a member:

• was required to add-back rents and interest expenses paid to a captive real estate investment trust when determining Oklahoma distributable income; or

• was a captive real estate trust that was required to add-back the dividends-paid deduction when determining Oklahoma distributable income.

Enter your pro-rata share of such add-back. Include your pass-through entity's name and ID number.

Enter the number "5" if the following applies:

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:

1. losses from the sale of exempt government obligations incurred while a resident of Oklahoma,
2. the depreciation on Oklahoma property added back,

3&4. the amount of the add-back included in your pro-rata share of the Oklahoma distributable income,

5. the applicable portion of any addition not previously claimed.

Where's My Refund?

After filing your individual income tax return check the status of your refund by visiting OkTAP.

Oklahoma Taxpayer Access Point

OkTAP is the Oklahoma Tax Commission's web-based resource that allows taxpayers or their designated representatives access to their accounts online.

You'll need to provide the last 7 digits of your Social Security Number or Individual Taxpayer Identifiction Number, the ZIP Code on the return and the exact dollar amount of the refund.

www.tax.ok.gov/OkTAP

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 income is from a mutual fund which invests in U.S. government obligations, **enclose** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax. 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 11, 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 Schedule 511NR-1, 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 Schedule 511NR-1, line 14, in the "Oklahoma Amount" column.

B3 Federal Civil Service Retirement in Lieu of Social Security

Federal Amount column - Each individual may exclude 100% of their retirement benefits received from the Federal Civil Service Retirement System (CSRS), including survivor benefits, paid in lieu of Social Security to the extent such benefits are included in the Federal Adjusted Gross Income. Enter your Retirement Claim Number from your Form CSA 1099-R or CSF 1099-R in the box on Schedule 511NR-B, line 3. **Enclose** a copy of Form CSA 1099-R or CSF 1099-R with your return. To be eligible, such 1099-R must be in your name.

Note: Retirement benefits paid under the Federal Employees Retirement System (FERS) do not qualify for this exclusion. However, for retirement benefits containing both a FERS component and a CSRS component, the CSRS component will qualify for the exclusion. Provide substantiation for the CSRS component, such as a copy of your Notice of Annuity Adjustment.

Oklahoma Amount column - Each individual may exclude 100% of their CSRS retirement benefits included on Schedule 511NR-1, line 10, in the "Oklahoma Amount" column.

B4 Military Retirement

Federal Amount column - Each individual may exclude the greater of 75% of their military retirement benefits or $10,000, 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 75% of their military retirement benefits sourced to Oklahoma or $10,000, whichever is greater. "Sourced to Oklahoma" means the military retirement benefits entered on Schedule 511NR-1, 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.

B5 Oklahoma Government or Federal Civil Service Retirement

Federal Amount column - Each individual may exclude their retirement benefits up to $10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. (To be eligible retirement income must be in your name.) 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 19 OS Sec. 951, 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 11 OS Sec. 48-101 of the Oklahoma Statutes. (**Enclose** a copy of Form 1099-R.)

* Do not include on this line the CSRS retirement benefits already excluded on Schedule 511NR-B, line 3.

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. This distribution may qualify for the "Other Retirement Income" exclusion on Schedule 511NR-B, line 6.

Oklahoma Amount column - Enter all or part of the amount reported in the "Federal Amount" column that represents the income that is included on Schedule 511NR-1, line 10, in the "Oklahoma Amount" column. This exclusion is not prorated.

Don't forget to sign and make a copy of your return before mailing!

(continued on page 19)

B6 Other Retirement Income

Federal Amount Column - Each individual may exclude their retirement benefits, up to $10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. For any individual who claims the retirement exclusion on Schedule 511NR-B, line 5, the amount of the exclusion on this line cannot exceed $10,000 minus the amount already claimed on Schedule 511NR-B, line 5, 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 may exclude up to $10,000, but not to exceed the amount of qualified retirement benefits reported in the "Oklahoma Amount" column on Schedule 511NR-1. For any individual who claims the retirement exclusion on Schedule 511NR-B, line 5, the amount of the exclusion on this line cannot exceed $10,000 minus the amount already claimed on Schedule 511NR-B, line 5, in the "Oklahoma Amount" column (if less than zero, enter zero).

Enclose a copy of Form 1099 or other supporting documentation.

B7 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.

B8 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 the federal depletion claimed. If Oklahoma Options are exercised, the federal depletion not used due to the 65% limitation may not be carried over for Oklahoma purposes. A complete detailed schedule by property must be furnished.

Note: Major oil companies, as defined in 52 OS 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.

Additional Depletion (continued)

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 Schedule 511NR-1.

B9 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 the "Net Operating Loss" section on pages 5 and 6. (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. Also enter the loss year(s). **Enclose** a detailed schedule showing origin and NOL computation. See the "Net Operating Loss" section on pages 5 and 6. (Also see Schedule 511NR-A, line 3.)

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B10 Exempt Tribal Income

Federal Amount Column - 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 2014:

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.

Oklahoma Amount column - Enter the part of the "Federal Amount" column that represents tribal income exempt by statute and included in the "Oklahoma Amount" column.

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B11 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, line1. **Enclose** Federal Schedule D and Form 8949.

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.

B12 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 68 OS Sec. 2362. Enter nonresident active duty military pay only to the extent such pay is included on Schedule 511NR-1, line 1, in the "Federal Amount" column. **Enclose** a copy of the military Form W-2.

B13 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 IRC 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 headquartered 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; or
3) Be earned on the sale of real property, tangible personal property or intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma headquartered company, limited liability company, or partnership or an Oklahoma proprietorship business enterprise where such property has been owned by such entity or business enterprise or owned by the owners of such entity or business enterprise for a period of 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 and Form(s) 8949.

Oklahoma Amount Column – Enter the amount from Form 561NR, Column G, line 10.

Schedule 511NR-B

B14 **Miscellaneous: Other Subtractions**

Enter in the box on Schedule 511NR-B, line 14, 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 "99".

- **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. (74 OS Sec. 5064.7 (A)(1))

To support your deduction 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:**

Manufacturer's exclusion. (74 OS Sec. 5064.7 (A)(2))

- **Enter the number "3" if the following applies:**

Small Business Incubator exclusion: Exemption for income earned by the sponsor. (74 OS Sec. 5075) Exemption for income earned by the tenant. (74 OS Sec. 5078)

Miscellaneous: Other Subtractions (continued)

- **Enter the number "4" if the following applies:**

Payments received as a result of a Military member being killed in a combat zone: Any payment made by the United States Department of Defense as a result of the death of a member of the Armed Forces who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

- **Enter the number "5" if the following applies:**

Income earned by an individual whose Military spouse was killed in a combat zone: Any income earned by the spouse of a member of the Armed Forces of the United States who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

- **Enter the number "99" if the following applies:**

Allowable deductions not included in (1) through (5): 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 **Military Pay Exclusion**

Oklahoma residents who are members of any component of the Armed Services may exclude 100% of their active military pay, including Reserve & National Guard pay, received during the time they were a resident. The military pay must be included on Schedule 511NR-1, line 1 in the "Oklahoma Amount" column to qualify for this exclusion. Retired military see instructions for Schedule 511NR-B, line 4.

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. **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 **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. Expenses are

Qualified Adoption Expense (continued)

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.

Credit Card Payments Accepted

You can pay the balance due on any income tax return by credit card. Payments can be made for the current tax year and all years prior. Estimated income tax payments may also be made by credit card.

Log on to our website at www.tax.ok.gov. Click on the "Online Services" link and pay your balance due online.

A convenience fee will be added to credit and debit card transactions. For more information regarding this service, visit our website at www.tax.ok.gov or call our Taxpayer Assistance Office at (405) 521-3160.

C4 Contributions to an Oklahoma 529 College Savings Plan and OklahomaDream 529 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 or OklahomaDream 529 accounts plus any contributions to such accounts for prior tax years after December 31, 2004, which were not deducted. If a rollover* or non-qualified withdrawal is taken within the same tax year as a contribution is made, the deduction for such contribution must be reduced by the amount of the rollover or non-qualified withdrawal. 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. If a rollover* or non-qualified withdrawal is taken during the carryover period, the tax deduction otherwise available must be reduced by the amount of the rollover or non-qualified withdrawal. 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. **Enclose** proof of your contribution including the name of the beneficiary and the account number.

* For purposes of reducing the deduction, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 to any other plan under IRC Section 529.

Contributions must be made to an Oklahoma 529 College Savings Plan or OklahomaDream 529 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 or OklahomaDream 529 account to another may not be deducted.**

For information on setting up an Oklahoma 529 College Savings Plan visit **www.ok4savings.org** or call toll-free (877) 654-7284. For information on setting up an OklahomaDream 529 account, contact your financial advisor.

C5 Deductions for Providing Foster Care

If you contract with a child-placing agency, as defined in 10 OS Sec. 402, you may deduct $5,000 for expenses incurred providing foster care. Married persons filing separately in a year in which they could have filed a joint return may each claim only $2,500.

C6 Miscellaneous: Other Adjustments

Enter in the box on Schedule 511NR-C, line 6, the appropriate number as listed below which shows the type of deduction. If you are entitled to more than one deduction listed below, 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 63 OS Sec. 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 36 OS Sec. 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

(continued on page 23)

Miscellaneous: Other Adjustments - Enter the number "2" if the following applies (continued)
amount available in the carryover year. If the exclusion is through a partnership or corporation, the schedule must also include the partnership's or corporation's name, Federal 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 47 OS 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:
Deduction for Living Organ Donation: You may deduct up to $10,000 of unreimbursed expenses if you, or your dependent, donates one or more human organs while living. "Human organs" mean all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The deduction is allowed only one time and may be claimed only for unreimbursed expenses that are incurred by you and related to the organ donation of you or your dependent. The deduction may only be claimed in the taxable year in which the transplant occurs. **Enclose** a detailed schedule of expenses claimed.

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www.tax.ok.gov

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 corporation, include the partnership's or corporation's name and Federal 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 ID 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 ID Number.

Enter the number "10" if the following applies:
Emergency Medical Personnel Death Benefit exclusion: The $5,000 death benefit, provided for in 63 OS Sec. 1-2505.1, paid to the designated beneficiary of an emergency medical technician or a registered emergency medical responder whose death is a result of their official duties performed in the line of duty is exempt. Deduct the $5,000 death benefit if such death benefit is included in your Federal Adjusted Gross Income.

Enter the number "11" if the following applies:
Competitive Livestock Show Award: You may deduct any payment of less than $600 received as an award for participation in a competitive livestock show event if such award is included in your Federal Adjusted Gross Income. You must be able to substantiate this deduction upon request.

Enter the number "12"if the following applies:
Discharge of indebtedness under IRC Section 108(i)(1): Income from discharge of indebtedness deferred under IRC Section 108(i)(1), which was added back to compute Oklahoma taxable income in tax year 2010, may be partially deducted. Deduct an amount equal to the portion of such deferred income included in your Federal Adjusted Gross Income for tax year 2014.

If you are reporting this income as a member of a pass-through entity, include such entity's name and ID number and your pro-rata share of the deferred income.

Schedule 511NR-D

If your AGI from all sources (Form 511NR, line 7) is less than your Federal AGI (Form 511NR, line 2), your Oklahoma child care/child tax credit must be prorated.

D1 **Child Care/Child Tax Credit**

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

- 20% of the credit for child care expenses allowed by the IRC. Your allowed federal credit cannot exceed the amount of your federal tax reported on your federal return.

or

- 5% of the child tax credit allowed by the IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

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

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 29.

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 6) to Federal AGI (line 2). **Enclose** a copy of your federal return.

Schedule 511NR-F (Original Return Only)

Schedule 511NR-F provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations.

Place the line number of the organization from Schedule 511NR-F in the box on line 37 of Form 511NR. If you give to more than one organization, put a "99" in the box on line 37 of Form 511NR.

Descriptions of the organizations and the addresses to mail a donation if you are not receiving a refund, are shown on pages 24 and 25, Schedule 511NR-F Information.

Schedule 511NR-G

Complete Schedule 511NR-G if you are filing an amended return. If additional space is needed to explain the changes, enclose a separate schedule.

Place an "X" in the Amended Return check-box at the top of Form 511NR, page 1. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 31. Enter any refund previously received or overpayment applied on line 33.

When You Are Finished...

- Enclose a check or money order payable to "Oklahoma Tax Commission" for any balance due. Electronic payment options are available on our website at **www.tax.ok.gov**. Should you choose to pay by check or money order, write your SSN and tax year on the payment to ensure proper credit.
- Enclose copy of federal return and W-2s, 1099s or other withholding statements to substantiate income tax withholdings.
- If you do not have a return envelope, mail the originals, along with any payment due, to:

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

Schedule 511NR-F Information (Original Return Only)

1- 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 grants to the Oklahoma CASA Association. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., P.O. Box 54946, Oklahoma City, OK 73154.

2- 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. Mail your contribution to: Operation Homefront Task Force, 3501 Military Circle, Oklahoma City, OK 73111-4398.

(continued on page 25)

3- Support of Programs for Regional Food Banks in Oklahoma
You may donate from your tax refund for the benefit of the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma (Oklahoma Food Banks). The Oklahoma Food Banks are the largest hunger-relief organizations in the state - distributing food to charitable and faith-based feeding programs throughout all 77 counties in Oklahoma. Your donation will be used to help provide food to the more than 500,000 Oklahomans at risk of hunger on a daily basis. If you are not receiving a refund, you may still donate by mailing your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, P.O. Box 248893, Oklahoma City, OK 73124.

4- Support Oklahoma Honor Flights
You have the opportunity to donate any amount of your tax refund to support Oklahoma Honor Flights. Oklahoma Honor Flights is a 501(c)(3) not-for-profit organization that transports Oklahoma World War II veterans to Washington, D.C. to visit the memorial dedicated to honor their service and sacrifice. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Honor Flights, P.O. Box 10492, Midwest City, OK 73140.

5- Eastern Red Cedar Revolving Fund
Help stimulate rural development, improve public health and enhance wildlife habitat by donating to the Eastern Red Cedar Revolving Fund. The Fund was established to promote the harvesting and utilization of eastern red cedar trees and to promote the marketing, research and education efforts concerning the tree and eastern red cedar products. Monies donated may be expended by the State Board of Agriculture as directed by the Eastern Red Cedar Registry Board. You may also mail a contribution to: Eastern Red Cedar Revolving Fund, Oklahoma Department of Agriculture, Food and Forestry, 2800 North Lincoln Boulevard, Oklahoma City, OK 73105.

6- Support of Domestic Violence and Sexual Assault Services
You may donate from your tax refund for the benefit of domestic violence and sexual assault services in Oklahoma that have been certified by the Attorney General. Your donation will be used to provide grants to domestic violence and sexual assault service providers for the purpose of providing domestic violence and sexual assault services in Oklahoma. The term “services” includes but is not limited to programs, shelters or a combination thereof. If you are not receiving a refund, you may still donate. Mail your contribution to: Attorney General, Domestic Violence and Sexual Assault Services Fund, 313 NE 21st Street, Oklahoma City, OK 73105.

7- Support of Volunteer Fire Departments
You may donate from your tax refund for the benefit of volunteer fire departments in Oklahoma. Your donation will be used to provide grants to volunteer fire departments in this state for the purpose of purchasing bunker gear, wildland gear and other protective clothing. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Fire Marshal, Attn: Volunteer Fire Department Fund, 2401 NW 23rd Street, Suite 4, Oklahoma City, OK 73107.

8- Oklahoma Lupus Revolving Fund
You may donate from your refund for the benefit of the Oklahoma Lupus Revolving Fund. Monies from the fund will be used by the State Department of Health to provide grants to the Oklahoma Medical Research Foundation for the purpose of funding research into treating and curing lupus in this state. If you are not receiving a refund, you may still donate. Mail your contribution to: State Department of Health, Lupus Revolving Fund, P.O. Box 268823, Oklahoma City, OK 73152-8823.

9- Oklahoma Sports Eye Safety Program
You may donate from your refund for the benefit of the Oklahoma Sports Eye Safety Program. Your donation will be used by the State Department of Health to establish a sports eye safety grant program for the purchase and distribution of sports eye safety programs and materials to Oklahoma classrooms and sports eye safety protective wear to children age 18 and under. Monies will also be used to explore opportunities to utilize nonprofit organizations to provide such safety information or equipment. If you are not receiving a refund, you may still donate. Mail your contribution to: State Department of Health, Sports Eye Safety Fund, P.O. Box 268823, Oklahoma City, OK 73152-8823.

10 - Historic Greenwood District Music Festival Fund
With part of your tax refund you can support music festivals in the Historic Greenwood District of Tulsa. Your donation will be used by the Oklahoma Historical Society to assist with music education, public concerts, and a celebration of Tulsa’s and Oklahoma’s musical heritage. You may also mail your contributions to: Greenwood District Music Festival Fund, Oklahoma Historical Society, 800 Nazih Zuhdi Dr., Oklahoma City, OK 73105.

11 - Public School Classroom Support Fund
Donations to the Public School Classroom Support Revolving Fund will be used by the State Board of Education to provide one or more grants annually to public school classroom teachers. Grants will be used by the classroom teacher for supplies, materials, or equipment for the class or classes taught by the teacher. Grant applications will be considered on a statewide competitive basis. You may also mail a donation to: Oklahoma State Board of Education, Public School Classroom Support Fund, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City, OK 73105-4599.

2014 Oklahoma Income Tax Table

Instructions...

Use this table if your taxable income is less than $82,000.

If your taxable income is $82,000 or more, use the tax computation on the lower portion of page 35.

For an example, 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	563	381
14,750	14,800	565	384
14,800	14,850	568	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:	
Up to $999			
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			
1,000	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

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:	
$2,000			
2,000	2,050	15	10
2,050	2,100	16	11
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			
3,000	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

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:	
$4,000			
4,000	4,050	53	30
4,050	4,100	55	31
4,100	4,150	56	31
4,150	4,200	58	32
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			
5,000	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

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

2014 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$6,000			
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
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			
7,000	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			
8,000	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	250	128
8,800	8,850	253	130
8,850	8,900	256	131
8,900	8,950	258	133
8,950	9,000	261	134

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$9,000			
9,000	9,050	264	136
9,050	9,100	266	137
9,100	9,150	269	139
9,150	9,200	271	140
9,200	9,250	274	142
9,250	9,300	277	143
9,300	9,350	279	145
9,350	9,400	282	146
9,400	9,450	285	148
9,450	9,500	287	149
9,500	9,550	290	151
9,550	9,600	292	152
9,600	9,650	295	154
9,650	9,700	298	155
9,700	9,750	300	157
9,750	9,800	303	158
9,800	9,850	306	160
9,850	9,900	308	162
9,900	9,950	311	164
9,950	10,000	313	166
$10,000			
10,000	10,050	316	168
10,050	10,100	319	170
10,100	10,150	321	172
10,150	10,200	324	174
10,200	10,250	327	176
10,250	10,300	329	178
10,300	10,350	332	180
10,350	10,400	334	182
10,400	10,450	337	184
10,450	10,500	340	186
10,500	10,550	342	188
10,550	10,600	345	190
10,600	10,650	348	192
10,650	10,700	350	194
10,700	10,750	353	196
10,750	10,800	355	198
10,800	10,850	358	200
10,850	10,900	361	202
10,900	10,950	363	204
10,950	11,000	366	206
$11,000			
11,000	11,050	369	208
11,050	11,100	371	210
11,100	11,150	374	212
11,150	11,200	376	214
11,200	11,250	379	216
11,250	11,300	382	218
11,300	11,350	384	220
11,350	11,400	387	222
11,400	11,450	390	224
11,450	11,500	392	226
11,500	11,550	395	228
11,550	11,600	397	230
11,600	11,650	400	232
11,650	11,700	403	234
11,700	11,750	405	236
11,750	11,800	408	238
11,800	11,850	411	240
11,850	11,900	413	242
11,900	11,950	416	244
11,950	12,000	418	246

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$12,000			
12,000	12,050	421	248
12,050	12,100	424	250
12,100	12,150	426	252
12,150	12,200	429	254
12,200	12,250	432	256
12,250	12,300	434	259
12,300	12,350	437	261
12,350	12,400	439	264
12,400	12,450	442	266
12,450	12,500	445	269
12,500	12,550	447	271
12,550	12,600	450	274
12,600	12,650	453	276
12,650	12,700	455	279
12,700	12,750	458	281
12,750	12,800	460	284
12,800	12,850	463	286
12,850	12,900	466	289
12,900	12,950	468	291
12,950	13,000	471	294
$13,000			
13,000	13,050	474	296
13,050	13,100	476	299
13,100	13,150	479	301
13,150	13,200	481	304
13,200	13,250	484	306
13,250	13,300	487	309
13,300	13,350	489	311
13,350	13,400	492	314
13,400	13,450	495	316
13,450	13,500	497	319
13,500	13,550	500	321
13,550	13,600	502	324
13,600	13,650	505	326
13,650	13,700	508	329
13,700	13,750	510	331
13,750	13,800	513	334
13,800	13,850	516	336
13,850	13,900	518	339
13,900	13,950	521	341
13,950	14,000	523	344
$14,000			
14,000	14,050	526	346
14,050	14,100	529	349
14,100	14,150	531	351
14,150	14,200	534	354
14,200	14,250	537	356
14,250	14,300	539	359
14,300	14,350	542	361
14,350	14,400	544	364
14,400	14,450	547	366
14,450	14,500	550	369
14,500	14,550	552	371
14,550	14,600	555	374
14,600	14,650	558	376
14,650	14,700	560	379
14,700	14,750	563	381
14,750	14,800	565	384
14,800	14,850	568	386
14,850	14,900	571	389
14,900	14,950	573	391
14,950	15,000	576	394

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

2014 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$15,000			
15,000	15,050	579	396
15,050	15,100	581	399
15,100	15,150	584	402
15,150	15,200	586	404
15,200	15,250	589	407
15,250	15,300	592	409
15,300	15,350	594	412
15,350	15,400	597	415
15,400	15,450	600	417
15,450	15,500	602	420
15,500	15,550	605	423
15,550	15,600	607	425
15,600	15,650	610	428
15,650	15,700	613	430
15,700	15,750	615	433
15,750	15,800	618	436
15,800	15,850	621	438
15,850	15,900	623	441
15,900	15,950	626	444
15,950	16,000	628	446
$16,000			
16,000	16,050	631	449
16,050	16,100	634	451
16,100	16,150	636	454
16,150	16,200	639	457
16,200	16,250	642	459
16,250	16,300	644	462
16,300	16,350	647	465
16,350	16,400	649	467
16,400	16,450	652	470
16,450	16,500	655	472
16,500	16,550	657	475
16,550	16,600	660	478
16,600	16,650	663	480
16,650	16,700	665	483
16,700	16,750	668	486
16,750	16,800	670	488
16,800	16,850	673	491
16,850	16,900	676	493
16,900	16,950	678	496
16,950	17,000	681	499
$17,000			
17,000	17,050	684	501
17,050	17,100	686	504
17,100	17,150	689	507
17,150	17,200	691	509
17,200	17,250	694	512
17,250	17,300	697	514
17,300	17,350	699	517
17,350	17,400	702	520
17,400	17,450	705	522
17,450	17,500	707	525
17,500	17,550	710	528
17,550	17,600	712	530
17,600	17,650	715	533
17,650	17,700	718	535
17,700	17,750	720	538
17,750	17,800	723	541
17,800	17,850	726	543
17,850	17,900	728	546
17,900	17,950	731	549
17,950	18,000	733	551

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$18,000			
18,000	18,050	736	554
18,050	18,100	739	556
18,100	18,150	741	559
18,150	18,200	744	562
18,200	18,250	747	564
18,250	18,300	749	567
18,300	18,350	752	570
18,350	18,400	754	572
18,400	18,450	757	575
18,450	18,500	760	577
18,500	18,550	762	580
18,550	18,600	765	583
18,600	18,650	768	585
18,650	18,700	770	588
18,700	18,750	773	591
18,750	18,800	775	593
18,800	18,850	778	596
18,850	18,900	781	598
18,900	18,950	783	601
18,950	19,000	786	604
$19,000			
19,000	19,050	789	606
19,050	19,100	791	609
19,100	19,150	794	612
19,150	19,200	796	614
19,200	19,250	799	617
19,250	19,300	802	619
19,300	19,350	804	622
19,350	19,400	807	625
19,400	19,450	810	627
19,450	19,500	812	630
19,500	19,550	815	633
19,550	19,600	817	635
19,600	19,650	820	638
19,650	19,700	823	640
19,700	19,750	825	643
19,750	19,800	828	646
19,800	19,850	831	648
19,850	19,900	833	651
19,900	19,950	836	654
19,950	20,000	838	656
$20,000			
20,000	20,050	841	659
20,050	20,100	844	661
20,100	20,150	846	664
20,150	20,200	849	667
20,200	20,250	852	669
20,250	20,300	854	672
20,300	20,350	857	675
20,350	20,400	859	677
20,400	20,450	862	680
20,450	20,500	865	682
20,500	20,550	867	685
20,550	20,600	870	688
20,600	20,650	873	690
20,650	20,700	875	693
20,700	20,750	878	696
20,750	20,800	880	698
20,800	20,850	883	701
20,850	20,900	886	703
20,900	20,950	888	706
20,950	21,000	891	709

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$21,000			
21,000	21,050	894	711
21,050	21,100	896	714
21,100	21,150	899	717
21,150	21,200	901	719
21,200	21,250	904	722
21,250	21,300	907	724
21,300	21,350	909	727
21,350	21,400	912	730
21,400	21,450	915	732
21,450	21,500	917	735
21,500	21,550	920	738
21,550	21,600	922	740
21,600	21,650	925	743
21,650	21,700	928	745
21,700	21,750	930	748
21,750	21,800	933	751
21,800	21,850	936	753
21,850	21,900	938	756
21,900	21,950	941	759
21,950	22,000	943	761
$22,000			
22,000	22,050	946	764
22,050	22,100	949	766
22,100	22,150	951	769
22,150	22,200	954	772
22,200	22,250	957	774
22,250	22,300	959	777
22,300	22,350	962	780
22,350	22,400	964	782
22,400	22,450	967	785
22,450	22,500	970	787
22,500	22,550	972	790
22,550	22,600	975	793
22,600	22,650	978	795
22,650	22,700	980	798
22,700	22,750	983	801
22,750	22,800	985	803
22,800	22,850	988	806
22,850	22,900	991	808
22,900	22,950	993	811
22,950	23,000	996	814
$23,000			
23,000	23,050	999	816
23,050	23,100	1,001	819
23,100	23,150	1,004	822
23,150	23,200	1,006	824
23,200	23,250	1,009	827
23,250	23,300	1,012	829
23,300	23,350	1,014	832
23,350	23,400	1,017	835
23,400	23,450	1,020	837
23,450	23,500	1,022	840
23,500	23,550	1,025	843
23,550	23,600	1,027	845
23,600	23,650	1,030	848
23,650	23,700	1,033	850
23,700	23,750	1,035	853
23,750	23,800	1,038	856
23,800	23,850	1,041	858
23,850	23,900	1,043	861
23,900	23,950	1,046	864
23,950	24,000	1,048	866

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

2014 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$24,000			
24,000	24,050	1,051	869
24,050	24,100	1,054	871
24,100	24,150	1,056	874
24,150	24,200	1,059	877
24,200	24,250	1,062	879
24,250	24,300	1,064	882
24,300	24,350	1,067	885
24,350	24,400	1,069	887
24,400	24,450	1,072	890
24,450	24,500	1,075	892
24,500	24,550	1,077	895
24,550	24,600	1,080	898
24,600	24,650	1,083	900
24,650	24,700	1,085	903
24,700	24,750	1,088	906
24,750	24,800	1,090	908
24,800	24,850	1,093	911
24,850	24,900	1,096	913
24,900	24,950	1,098	916
24,950	25,000	1,101	919
$25,000			
25,000	25,050	1,104	921
25,050	25,100	1,106	924
25,100	25,150	1,109	927
25,150	25,200	1,111	929
25,200	25,250	1,114	932
25,250	25,300	1,117	934
25,300	25,350	1,119	937
25,350	25,400	1,122	940
25,400	25,450	1,125	942
25,450	25,500	1,127	945
25,500	25,550	1,130	948
25,550	25,600	1,132	950
25,600	25,650	1,135	953
25,650	25,700	1,138	955
25,700	25,750	1,140	958
25,750	25,800	1,143	961
25,800	25,850	1,146	963
25,850	25,900	1,148	966
25,900	25,950	1,151	969
25,950	26,000	1,153	971
$26,000			
26,000	26,050	1,156	974
26,050	26,100	1,159	976
26,100	26,150	1,161	979
26,150	26,200	1,164	982
26,200	26,250	1,167	984
26,250	26,300	1,169	987
26,300	26,350	1,172	990
26,350	26,400	1,174	992
26,400	26,450	1,177	995
26,450	26,500	1,180	997
26,500	26,550	1,182	1,000
26,550	26,600	1,185	1,003
26,600	26,650	1,188	1,005
26,650	26,700	1,190	1,008
26,700	26,750	1,193	1,011
26,750	26,800	1,195	1,013
26,800	26,850	1,198	1,016
26,850	26,900	1,201	1,018
26,900	26,950	1,203	1,021
26,950	27,000	1,206	1,024

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$27,000			
27,000	27,050	1,209	1,026
27,050	27,100	1,211	1,029
27,100	27,150	1,214	1,032
27,150	27,200	1,216	1,034
27,200	27,250	1,219	1,037
27,250	27,300	1,222	1,039
27,300	27,350	1,224	1,042
27,350	27,400	1,227	1,045
27,400	27,450	1,230	1,047
27,450	27,500	1,232	1,050
27,500	27,550	1,235	1,053
27,550	27,600	1,237	1,055
27,600	27,650	1,240	1,058
27,650	27,700	1,243	1,060
27,700	27,750	1,245	1,063
27,750	27,800	1,248	1,066
27,800	27,850	1,251	1,068
27,850	27,900	1,253	1,071
27,900	27,950	1,256	1,074
27,950	28,000	1,258	1,076
$28,000			
28,000	28,050	1,261	1,079
28,050	28,100	1,264	1,081
28,100	28,150	1,266	1,084
28,150	28,200	1,269	1,087
28,200	28,250	1,272	1,089
28,250	28,300	1,274	1,092
28,300	28,350	1,277	1,095
28,350	28,400	1,279	1,097
28,400	28,450	1,282	1,100
28,450	28,500	1,285	1,102
28,500	28,550	1,287	1,105
28,550	28,600	1,290	1,108
28,600	28,650	1,293	1,110
28,650	28,700	1,295	1,113
28,700	28,750	1,298	1,116
28,750	28,800	1,300	1,118
28,800	28,850	1,303	1,121
28,850	28,900	1,306	1,123
28,900	28,950	1,308	1,126
28,950	29,000	1,311	1,129
$29,000			
29,000	29,050	1,314	1,131
29,050	29,100	1,316	1,134
29,100	29,150	1,319	1,137
29,150	29,200	1,321	1,139
29,200	29,250	1,324	1,142
29,250	29,300	1,327	1,144
29,300	29,350	1,329	1,147
29,350	29,400	1,332	1,150
29,400	29,450	1,335	1,152
29,450	29,500	1,337	1,155
29,500	29,550	1,340	1,158
29,550	29,600	1,342	1,160
29,600	29,650	1,345	1,163
29,650	29,700	1,348	1,165
29,700	29,750	1,350	1,168
29,750	29,800	1,353	1,171
29,800	29,850	1,356	1,173
29,850	29,900	1,358	1,176
29,900	29,950	1,361	1,179
29,950	30,000	1,363	1,181

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$30,000			
30,000	30,050	1,366	1,184
30,050	30,100	1,369	1,186
30,100	30,150	1,371	1,189
30,150	30,200	1,374	1,192
30,200	30,250	1,377	1,194
30,250	30,300	1,379	1,197
30,300	30,350	1,382	1,200
30,350	30,400	1,384	1,202
30,400	30,450	1,387	1,205
30,450	30,500	1,390	1,207
30,500	30,550	1,392	1,210
30,550	30,600	1,395	1,213
30,600	30,650	1,398	1,215
30,650	30,700	1,400	1,218
30,700	30,750	1,403	1,221
30,750	30,800	1,405	1,223
30,800	30,850	1,408	1,226
30,850	30,900	1,411	1,228
30,900	30,950	1,413	1,231
30,950	31,000	1,416	1,234
$31,000			
31,000	31,050	1,419	1,236
31,050	31,100	1,421	1,239
31,100	31,150	1,424	1,242
31,150	31,200	1,426	1,244
31,200	31,250	1,429	1,247
31,250	31,300	1,432	1,249
31,300	31,350	1,434	1,252
31,350	31,400	1,437	1,255
31,400	31,450	1,440	1,257
31,450	31,500	1,442	1,260
31,500	31,550	1,445	1,263
31,550	31,600	1,447	1,265
31,600	31,650	1,450	1,268
31,650	31,700	1,453	1,270
31,700	31,750	1,455	1,273
31,750	31,800	1,458	1,276
31,800	31,850	1,461	1,278
31,850	31,900	1,463	1,281
31,900	31,950	1,466	1,284
31,950	32,000	1,468	1,286
$32,000			
32,000	32,050	1,471	1,289
32,050	32,100	1,474	1,291
32,100	32,150	1,476	1,294
32,150	32,200	1,479	1,297
32,200	32,250	1,482	1,299
32,250	32,300	1,484	1,302
32,300	32,350	1,487	1,305
32,350	32,400	1,489	1,307
32,400	32,450	1,492	1,310
32,450	32,500	1,495	1,312
32,500	32,550	1,497	1,315
32,550	32,600	1,500	1,318
32,600	32,650	1,503	1,320
32,650	32,700	1,505	1,323
32,700	32,750	1,508	1,326
32,750	32,800	1,510	1,328
32,800	32,850	1,513	1,331
32,850	32,900	1,516	1,333
32,900	32,950	1,518	1,336
32,950	33,000	1,521	1,339

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

2014 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$33,000			
33,000	33,050	1,524	1,341
33,050	33,100	1,526	1,344
33,100	33,150	1,529	1,347
33,150	33,200	1,531	1,349
33,200	33,250	1,534	1,352
33,250	33,300	1,537	1,354
33,300	33,350	1,539	1,357
33,350	33,400	1,542	1,360
33,400	33,450	1,545	1,362
33,450	33,500	1,547	1,365
33,500	33,550	1,550	1,368
33,550	33,600	1,552	1,370
33,600	33,650	1,555	1,373
33,650	33,700	1,558	1,375
33,700	33,750	1,560	1,378
33,750	33,800	1,563	1,381
33,800	33,850	1,566	1,383
33,850	33,900	1,568	1,386
33,900	33,950	1,571	1,389
33,950	34,000	1,573	1,391
$34,000			
34,000	34,050	1,576	1,394
34,050	34,100	1,579	1,396
34,100	34,150	1,581	1,399
34,150	34,200	1,584	1,402
34,200	34,250	1,587	1,404
34,250	34,300	1,589	1,407
34,300	34,350	1,592	1,410
34,350	34,400	1,594	1,412
34,400	34,450	1,597	1,415
34,450	34,500	1,600	1,417
34,500	34,550	1,602	1,420
34,550	34,600	1,605	1,423
34,600	34,650	1,608	1,425
34,650	34,700	1,610	1,428
34,700	34,750	1,613	1,431
34,750	34,800	1,615	1,433
34,800	34,850	1,618	1,436
34,850	34,900	1,621	1,438
34,900	34,950	1,623	1,441
34,950	35,000	1,626	1,444
$35,000			
35,000	35,050	1,629	1,446
35,050	35,100	1,631	1,449
35,100	35,150	1,634	1,452
35,150	35,200	1,636	1,454
35,200	35,250	1,639	1,457
35,250	35,300	1,642	1,459
35,300	35,350	1,644	1,462
35,350	35,400	1,647	1,465
35,400	35,450	1,650	1,467
35,450	35,500	1,652	1,470
35,500	35,550	1,655	1,473
35,550	35,600	1,657	1,475
35,600	35,650	1,660	1,478
35,650	35,700	1,663	1,480
35,700	35,750	1,665	1,483
35,750	35,800	1,668	1,486
35,800	35,850	1,671	1,488
35,850	35,900	1,673	1,491
35,900	35,950	1,676	1,494
35,950	36,000	1,678	1,496

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$36,000			
36,000	36,050	1,681	1,499
36,050	36,100	1,684	1,501
36,100	36,150	1,686	1,504
36,150	36,200	1,689	1,507
36,200	36,250	1,692	1,509
36,250	36,300	1,694	1,512
36,300	36,350	1,697	1,515
36,350	36,400	1,699	1,517
36,400	36,450	1,702	1,520
36,450	36,500	1,705	1,522
36,500	36,550	1,707	1,525
36,550	36,600	1,710	1,528
36,600	36,650	1,713	1,530
36,650	36,700	1,715	1,533
36,700	36,750	1,718	1,536
36,750	36,800	1,720	1,538
36,800	36,850	1,723	1,541
36,850	36,900	1,726	1,543
36,900	36,950	1,728	1,546
36,950	37,000	1,731	1,549
$37,000			
37,000	37,050	1,734	1,551
37,050	37,100	1,736	1,554
37,100	37,150	1,739	1,557
37,150	37,200	1,741	1,559
37,200	37,250	1,744	1,562
37,250	37,300	1,747	1,564
37,300	37,350	1,749	1,567
37,350	37,400	1,752	1,570
37,400	37,450	1,755	1,572
37,450	37,500	1,757	1,575
37,500	37,550	1,760	1,578
37,550	37,600	1,762	1,580
37,600	37,650	1,765	1,583
37,650	37,700	1,768	1,585
37,700	37,750	1,770	1,588
37,750	37,800	1,773	1,591
37,800	37,850	1,776	1,593
37,850	37,900	1,778	1,596
37,900	37,950	1,781	1,599
37,950	38,000	1,783	1,601
$38,000			
38,000	38,050	1,786	1,604
38,050	38,100	1,789	1,606
38,100	38,150	1,791	1,609
38,150	38,200	1,794	1,612
38,200	38,250	1,797	1,614
38,250	38,300	1,799	1,617
38,300	38,350	1,802	1,620
38,350	38,400	1,804	1,622
38,400	38,450	1,807	1,625
38,450	38,500	1,810	1,627
38,500	38,550	1,812	1,630
38,550	38,600	1,815	1,633
38,600	38,650	1,818	1,635
38,650	38,700	1,820	1,638
38,700	38,750	1,823	1,641
38,750	38,800	1,825	1,643
38,800	38,850	1,828	1,646
38,850	38,900	1,831	1,648
38,900	38,950	1,833	1,651
38,950	39,000	1,836	1,654

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$39,000			
39,000	39,050	1,839	1,656
39,050	39,100	1,841	1,659
39,100	39,150	1,844	1,662
39,150	39,200	1,846	1,664
39,200	39,250	1,849	1,667
39,250	39,300	1,852	1,669
39,300	39,350	1,854	1,672
39,350	39,400	1,857	1,675
39,400	39,450	1,860	1,677
39,450	39,500	1,862	1,680
39,500	39,550	1,865	1,683
39,550	39,600	1,867	1,685
39,600	39,650	1,870	1,688
39,650	39,700	1,873	1,690
39,700	39,750	1,875	1,693
39,750	39,800	1,878	1,696
39,800	39,850	1,881	1,698
39,850	39,900	1,883	1,701
39,900	39,950	1,886	1,704
39,950	40,000	1,888	1,706
$40,000			
40,000	40,050	1,891	1,709
40,050	40,100	1,894	1,711
40,100	40,150	1,896	1,714
40,150	40,200	1,899	1,717
40,200	40,250	1,902	1,719
40,250	40,300	1,904	1,722
40,300	40,350	1,907	1,725
40,350	40,400	1,909	1,727
40,400	40,450	1,912	1,730
40,450	40,500	1,915	1,732
40,500	40,550	1,917	1,735
40,550	40,600	1,920	1,738
40,600	40,650	1,923	1,740
40,650	40,700	1,925	1,743
40,700	40,750	1,928	1,746
40,750	40,800	1,930	1,748
40,800	40,850	1,933	1,751
40,850	40,900	1,936	1,753
40,900	40,950	1,938	1,756
40,950	41,000	1,941	1,759
$41,000			
41,000	41,050	1,944	1,761
41,050	41,100	1,946	1,764
41,100	41,150	1,949	1,767
41,150	41,200	1,951	1,769
41,200	41,250	1,954	1,772
41,250	41,300	1,957	1,774
41,300	41,350	1,959	1,777
41,350	41,400	1,962	1,780
41,400	41,450	1,965	1,782
41,450	41,500	1,967	1,785
41,500	41,550	1,970	1,788
41,550	41,600	1,972	1,790
41,600	41,650	1,975	1,793
41,650	41,700	1,978	1,795
41,700	41,750	1,980	1,798
41,750	41,800	1,983	1,801
41,800	41,850	1,986	1,803
41,850	41,900	1,988	1,806
41,900	41,950	1,991	1,809
41,950	42,000	1,993	1,811

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

2014 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$42,000			
42,000	42,050	1,996	1,814
42,050	42,100	1,999	1,816
42,100	42,150	2,001	1,819
42,150	42,200	2,004	1,822
42,200	42,250	2,007	1,824
42,250	42,300	2,009	1,827
42,300	42,350	2,012	1,830
42,350	42,400	2,014	1,832
42,400	42,450	2,017	1,835
42,450	42,500	2,020	1,837
42,500	42,550	2,022	1,840
42,550	42,600	2,025	1,843
42,600	42,650	2,028	1,845
42,650	42,700	2,030	1,848
42,700	42,750	2,033	1,851
42,750	42,800	2,035	1,853
42,800	42,850	2,038	1,856
42,850	42,900	2,041	1,858
42,900	42,950	2,043	1,861
42,950	43,000	2,046	1,864
$43,000			
43,000	43,050	2,049	1,866
43,050	43,100	2,051	1,869
43,100	43,150	2,054	1,872
43,150	43,200	2,056	1,874
43,200	43,250	2,059	1,877
43,250	43,300	2,062	1,879
43,300	43,350	2,064	1,882
43,350	43,400	2,067	1,885
43,400	43,450	2,070	1,887
43,450	43,500	2,072	1,890
43,500	43,550	2,075	1,893
43,550	43,600	2,077	1,895
43,600	43,650	2,080	1,898
43,650	43,700	2,083	1,900
43,700	43,750	2,085	1,903
43,750	43,800	2,088	1,906
43,800	43,850	2,091	1,908
43,850	43,900	2,093	1,911
43,900	43,950	2,096	1,914
43,950	44,000	2,098	1,916
$44,000			
44,000	44,050	2,101	1,919
44,050	44,100	2,104	1,921
44,100	44,150	2,106	1,924
44,150	44,200	2,109	1,927
44,200	44,250	2,112	1,929
44,250	44,300	2,114	1,932
44,300	44,350	2,117	1,935
44,350	44,400	2,119	1,937
44,400	44,450	2,122	1,940
44,450	44,500	2,125	1,942
44,500	44,550	2,127	1,945
44,550	44,600	2,130	1,948
44,600	44,650	2,133	1,950
44,650	44,700	2,135	1,953
44,700	44,750	2,138	1,956
44,750	44,800	2,140	1,958
44,800	44,850	2,143	1,961
44,850	44,900	2,146	1,963
44,900	44,950	2,148	1,966
44,950	45,000	2,151	1,969

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$45,000			
45,000	45,050	2,154	1,971
45,050	45,100	2,156	1,974
45,100	45,150	2,159	1,977
45,150	45,200	2,161	1,979
45,200	45,250	2,164	1,982
45,250	45,300	2,167	1,984
45,300	45,350	2,169	1,987
45,350	45,400	2,172	1,990
45,400	45,450	2,175	1,992
45,450	45,500	2,177	1,995
45,500	45,550	2,180	1,998
45,550	45,600	2,182	2,000
45,600	45,650	2,185	2,003
45,650	45,700	2,188	2,005
45,700	45,750	2,190	2,008
45,750	45,800	2,193	2,011
45,800	45,850	2,196	2,013
45,850	45,900	2,198	2,016
45,900	45,950	2,201	2,019
45,950	46,000	2,203	2,021
$46,000			
46,000	46,050	2,206	2,024
46,050	46,100	2,209	2,026
46,100	46,150	2,211	2,029
46,150	46,200	2,214	2,032
46,200	46,250	2,217	2,034
46,250	46,300	2,219	2,037
46,300	46,350	2,222	2,040
46,350	46,400	2,224	2,042
46,400	46,450	2,227	2,045
46,450	46,500	2,230	2,047
46,500	46,550	2,232	2,050
46,550	46,600	2,235	2,053
46,600	46,650	2,238	2,055
46,650	46,700	2,240	2,058
46,700	46,750	2,243	2,061
46,750	46,800	2,245	2,063
46,800	46,850	2,248	2,066
46,850	46,900	2,251	2,068
46,900	46,950	2,253	2,071
46,950	47,000	2,256	2,074
$47,000			
47,000	47,050	2,259	2,076
47,050	47,100	2,261	2,079
47,100	47,150	2,264	2,082
47,150	47,200	2,266	2,084
47,200	47,250	2,269	2,087
47,250	47,300	2,272	2,089
47,300	47,350	2,274	2,092
47,350	47,400	2,277	2,095
47,400	47,450	2,280	2,097
47,450	47,500	2,282	2,100
47,500	47,550	2,285	2,103
47,550	47,600	2,287	2,105
47,600	47,650	2,290	2,108
47,650	47,700	2,293	2,110
47,700	47,750	2,295	2,113
47,750	47,800	2,298	2,116
47,800	47,850	2,301	2,118
47,850	47,900	2,303	2,121
47,900	47,950	2,306	2,124
47,950	48,000	2,308	2,126

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$48,000			
48,000	48,050	2,311	2,129
48,050	48,100	2,314	2,131
48,100	48,150	2,316	2,134
48,150	48,200	2,319	2,137
48,200	48,250	2,322	2,139
48,250	48,300	2,324	2,142
48,300	48,350	2,327	2,145
48,350	48,400	2,329	2,147
48,400	48,450	2,332	2,150
48,450	48,500	2,335	2,152
48,500	48,550	2,337	2,155
48,550	48,600	2,340	2,158
48,600	48,650	2,343	2,160
48,650	48,700	2,345	2,163
48,700	48,750	2,348	2,166
48,750	48,800	2,350	2,168
48,800	48,850	2,353	2,171
48,850	48,900	2,356	2,173
48,900	48,950	2,358	2,176
48,950	49,000	2,361	2,179
$49,000			
49,000	49,050	2,364	2,181
49,050	49,100	2,366	2,184
49,100	49,150	2,369	2,187
49,150	49,200	2,371	2,189
49,200	49,250	2,374	2,192
49,250	49,300	2,377	2,194
49,300	49,350	2,379	2,197
49,350	49,400	2,382	2,200
49,400	49,450	2,385	2,202
49,450	49,500	2,387	2,205
49,500	49,550	2,390	2,208
49,550	49,600	2,392	2,210
49,600	49,650	2,395	2,213
49,650	49,700	2,398	2,215
49,700	49,750	2,400	2,218
49,750	49,800	2,403	2,221
49,800	49,850	2,406	2,223
49,850	49,900	2,408	2,226
49,900	49,950	2,411	2,229
49,950	50,000	2,413	2,231
$50,000			
50,000	50,050	2,416	2,234
50,050	50,100	2,419	2,236
50,100	50,150	2,421	2,239
50,150	50,200	2,424	2,242
50,200	50,250	2,427	2,244
50,250	50,300	2,429	2,247
50,300	50,350	2,432	2,250
50,350	50,400	2,434	2,252
50,400	50,450	2,437	2,255
50,450	50,500	2,440	2,257
50,500	50,550	2,442	2,260
50,550	50,600	2,445	2,263
50,600	50,650	2,448	2,265
50,650	50,700	2,450	2,268
50,700	50,750	2,453	2,271
50,750	50,800	2,455	2,273
50,800	50,850	2,458	2,276
50,850	50,900	2,461	2,278
50,900	50,950	2,463	2,281
50,950	51,000	2,466	2,284

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

2014 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$51,000			
51,000	51,050	2,469	2,286
51,050	51,100	2,471	2,289
51,100	51,150	2,474	2,292
51,150	51,200	2,476	2,294
51,200	51,250	2,479	2,297
51,250	51,300	2,482	2,299
51,300	51,350	2,484	2,302
51,350	51,400	2,487	2,305
51,400	51,450	2,490	2,307
51,450	51,500	2,492	2,310
51,500	51,550	2,495	2,313
51,550	51,600	2,497	2,315
51,600	51,650	2,500	2,318
51,650	51,700	2,503	2,320
51,700	51,750	2,505	2,323
51,750	51,800	2,508	2,326
51,800	51,850	2,511	2,328
51,850	51,900	2,513	2,331
51,900	51,950	2,516	2,334
51,950	52,000	2,518	2,336
$52,000			
52,000	52,050	2,521	2,339
52,050	52,100	2,524	2,341
52,100	52,150	2,526	2,344
52,150	52,200	2,529	2,347
52,200	52,250	2,532	2,349
52,250	52,300	2,534	2,352
52,300	52,350	2,537	2,355
52,350	52,400	2,539	2,357
52,400	52,450	2,542	2,360
52,450	52,500	2,545	2,362
52,500	52,550	2,547	2,365
52,550	52,600	2,550	2,368
52,600	52,650	2,553	2,370
52,650	52,700	2,555	2,373
52,700	52,750	2,558	2,376
52,750	52,800	2,560	2,378
52,800	52,850	2,563	2,381
52,850	52,900	2,566	2,383
52,900	52,950	2,568	2,386
52,950	53,000	2,571	2,389
$53,000			
53,000	53,050	2,574	2,391
53,050	53,100	2,576	2,394
53,100	53,150	2,579	2,397
53,150	53,200	2,581	2,399
53,200	53,250	2,584	2,402
53,250	53,300	2,587	2,404
53,300	53,350	2,589	2,407
53,350	53,400	2,592	2,410
53,400	53,450	2,595	2,412
53,450	53,500	2,597	2,415
53,500	53,550	2,600	2,418
53,550	53,600	2,602	2,420
53,600	53,650	2,605	2,423
53,650	53,700	2,608	2,425
53,700	53,750	2,610	2,428
53,750	53,800	2,613	2,431
53,800	53,850	2,616	2,433
53,850	53,900	2,618	2,436
53,900	53,950	2,621	2,439
53,950	54,000	2,623	2,441

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$54,000			
54,000	54,050	2,626	2,444
54,050	54,100	2,629	2,446
54,100	54,150	2,631	2,449
54,150	54,200	2,634	2,452
54,200	54,250	2,637	2,454
54,250	54,300	2,639	2,457
54,300	54,350	2,642	2,460
54,350	54,400	2,644	2,462
54,400	54,450	2,647	2,465
54,450	54,500	2,650	2,467
54,500	54,550	2,652	2,470
54,550	54,600	2,655	2,473
54,600	54,650	2,658	2,475
54,650	54,700	2,660	2,478
54,700	54,750	2,663	2,481
54,750	54,800	2,665	2,483
54,800	54,850	2,668	2,486
54,850	54,900	2,671	2,488
54,900	54,950	2,673	2,491
54,950	55,000	2,676	2,494
$55,000			
55,000	55,050	2,679	2,496
55,050	55,100	2,681	2,499
55,100	55,150	2,684	2,502
55,150	55,200	2,686	2,504
55,200	55,250	2,689	2,507
55,250	55,300	2,692	2,509
55,300	55,350	2,694	2,512
55,350	55,400	2,697	2,515
55,400	55,450	2,700	2,517
55,450	55,500	2,702	2,520
55,500	55,550	2,705	2,523
55,550	55,600	2,707	2,525
55,600	55,650	2,710	2,528
55,650	55,700	2,713	2,530
55,700	55,750	2,715	2,533
55,750	55,800	2,718	2,536
55,800	55,850	2,721	2,538
55,850	55,900	2,723	2,541
55,900	55,950	2,726	2,544
55,950	56,000	2,728	2,546
$56,000			
56,000	56,050	2,731	2,549
56,050	56,100	2,734	2,551
56,100	56,150	2,736	2,554
56,150	56,200	2,739	2,557
56,200	56,250	2,742	2,559
56,250	56,300	2,744	2,562
56,300	56,350	2,747	2,565
56,350	56,400	2,749	2,567
56,400	56,450	2,752	2,570
56,450	56,500	2,755	2,572
56,500	56,550	2,757	2,575
56,550	56,600	2,760	2,578
56,600	56,650	2,763	2,580
56,650	56,700	2,765	2,583
56,700	56,750	2,768	2,586
56,750	56,800	2,770	2,588
56,800	56,850	2,773	2,591
56,850	56,900	2,776	2,593
56,900	56,950	2,778	2,596
56,950	57,000	2,781	2,599

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$57,000			
57,000	57,050	2,784	2,601
57,050	57,100	2,786	2,604
57,100	57,150	2,789	2,607
57,150	57,200	2,791	2,609
57,200	57,250	2,794	2,612
57,250	57,300	2,797	2,614
57,300	57,350	2,799	2,617
57,350	57,400	2,802	2,620
57,400	57,450	2,805	2,622
57,450	57,500	2,807	2,625
57,500	57,550	2,810	2,628
57,550	57,600	2,812	2,630
57,600	57,650	2,815	2,633
57,650	57,700	2,818	2,635
57,700	57,750	2,820	2,638
57,750	57,800	2,823	2,641
57,800	57,850	2,826	2,643
57,850	57,900	2,828	2,646
57,900	57,950	2,831	2,649
57,950	58,000	2,833	2,651
$58,000			
58,000	58,050	2,836	2,654
58,050	58,100	2,839	2,656
58,100	58,150	2,841	2,659
58,150	58,200	2,844	2,662
58,200	58,250	2,847	2,664
58,250	58,300	2,849	2,667
58,300	58,350	2,852	2,670
58,350	58,400	2,854	2,672
58,400	58,450	2,857	2,675
58,450	58,500	2,860	2,677
58,500	58,550	2,862	2,680
58,550	58,600	2,865	2,683
58,600	58,650	2,868	2,685
58,650	58,700	2,870	2,688
58,700	58,750	2,873	2,691
58,750	58,800	2,875	2,693
58,800	58,850	2,878	2,696
58,850	58,900	2,881	2,698
58,900	58,950	2,883	2,701
58,950	59,000	2,886	2,704
$59,000			
59,000	59,050	2,889	2,706
59,050	59,100	2,891	2,709
59,100	59,150	2,894	2,712
59,150	59,200	2,896	2,714
59,200	59,250	2,899	2,717
59,250	59,300	2,902	2,719
59,300	59,350	2,904	2,722
59,350	59,400	2,907	2,725
59,400	59,450	2,910	2,727
59,450	59,500	2,912	2,730
59,500	59,550	2,915	2,733
59,550	59,600	2,917	2,735
59,600	59,650	2,920	2,738
59,650	59,700	2,923	2,740
59,700	59,750	2,925	2,743
59,750	59,800	2,928	2,746
59,800	59,850	2,931	2,748
59,850	59,900	2,933	2,751
59,900	59,950	2,936	2,754
59,950	60,000	2,938	2,756

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

2014 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$60,000			
60,000	60,050	2,941	2,759
60,050	60,100	2,944	2,761
60,100	60,150	2,946	2,764
60,150	60,200	2,949	2,767
60,200	60,250	2,952	2,769
60,250	60,300	2,954	2,772
60,300	60,350	2,957	2,775
60,350	60,400	2,959	2,777
60,400	60,450	2,962	2,780
60,450	60,500	2,965	2,782
60,500	60,550	2,967	2,785
60,550	60,600	2,970	2,788
60,600	60,650	2,973	2,790
60,650	60,700	2,975	2,793
60,700	60,750	2,978	2,796
60,750	60,800	2,980	2,798
60,800	60,850	2,983	2,801
60,850	60,900	2,986	2,803
60,900	60,950	2,988	2,806
60,950	61,000	2,991	2,809
$61,000			
61,000	61,050	2,994	2,811
61,050	61,100	2,996	2,814
61,100	61,150	2,999	2,817
61,150	61,200	3,001	2,819
61,200	61,250	3,004	2,822
61,250	61,300	3,007	2,824
61,300	61,350	3,009	2,827
61,350	61,400	3,012	2,830
61,400	61,450	3,015	2,832
61,450	61,500	3,017	2,835
61,500	61,550	3,020	2,838
61,550	61,600	3,022	2,840
61,600	61,650	3,025	2,843
61,650	61,700	3,028	2,845
61,700	61,750	3,030	2,848
61,750	61,800	3,033	2,851
61,800	61,850	3,036	2,853
61,850	61,900	3,038	2,856
61,900	61,950	3,041	2,859
61,950	62,000	3,043	2,861
$62,000			
62,000	62,050	3,046	2,864
62,050	62,100	3,049	2,866
62,100	62,150	3,051	2,869
62,150	62,200	3,054	2,872
62,200	62,250	3,057	2,874
62,250	62,300	3,059	2,877
62,300	62,350	3,062	2,880
62,350	62,400	3,064	2,882
62,400	62,450	3,067	2,885
62,450	62,500	3,070	2,887
62,500	62,550	3,072	2,890
62,550	62,600	3,075	2,893
62,600	62,650	3,078	2,895
62,650	62,700	3,080	2,898
62,700	62,750	3,083	2,901
62,750	62,800	3,085	2,903
62,800	62,850	3,088	2,906
62,850	62,900	3,091	2,908
62,900	62,950	3,093	2,911
62,950	63,000	3,096	2,914

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$63,000			
63,000	63,050	3,099	2,916
63,050	63,100	3,101	2,919
63,100	63,150	3,104	2,922
63,150	63,200	3,106	2,924
63,200	63,250	3,109	2,927
63,250	63,300	3,112	2,929
63,300	63,350	3,114	2,932
63,350	63,400	3,117	2,935
63,400	63,450	3,120	2,937
63,450	63,500	3,122	2,940
63,500	63,550	3,125	2,943
63,550	63,600	3,127	2,945
63,600	63,650	3,130	2,948
63,650	63,700	3,133	2,950
63,700	63,750	3,135	2,953
63,750	63,800	3,138	2,956
63,800	63,850	3,141	2,958
63,850	63,900	3,143	2,961
63,900	63,950	3,146	2,964
63,950	64,000	3,148	2,966
$64,000			
64,000	64,050	3,151	2,969
64,050	64,100	3,154	2,971
64,100	64,150	3,156	2,974
64,150	64,200	3,159	2,977
64,200	64,250	3,162	2,979
64,250	64,300	3,164	2,982
64,300	64,350	3,167	2,985
64,350	64,400	3,169	2,987
64,400	64,450	3,172	2,990
64,450	64,500	3,175	2,992
64,500	64,550	3,177	2,995
64,550	64,600	3,180	2,998
64,600	64,650	3,183	3,000
64,650	64,700	3,185	3,003
64,700	64,750	3,188	3,006
64,750	64,800	3,190	3,008
64,800	64,850	3,193	3,011
64,850	64,900	3,196	3,013
64,900	64,950	3,198	3,016
64,950	65,000	3,201	3,019
$65,000			
65,000	65,050	3,204	3,021
65,050	65,100	3,206	3,024
65,100	65,150	3,209	3,027
65,150	65,200	3,211	3,029
65,200	65,250	3,214	3,032
65,250	65,300	3,217	3,034
65,300	65,350	3,219	3,037
65,350	65,400	3,222	3,040
65,400	65,450	3,225	3,042
65,450	65,500	3,227	3,045
65,500	65,550	3,230	3,048
65,550	65,600	3,232	3,050
65,600	65,650	3,235	3,053
65,650	65,700	3,238	3,055
65,700	65,750	3,240	3,058
65,750	65,800	3,243	3,061
65,800	65,850	3,246	3,063
65,850	65,900	3,248	3,066
65,900	65,950	3,251	3,069
65,950	66,000	3,253	3,071

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$66,000			
66,000	66,050	3,256	3,074
66,050	66,100	3,259	3,076
66,100	66,150	3,261	3,079
66,150	66,200	3,264	3,082
66,200	66,250	3,267	3,084
66,250	66,300	3,269	3,087
66,300	66,350	3,272	3,090
66,350	66,400	3,274	3,092
66,400	66,450	3,277	3,095
66,450	66,500	3,280	3,097
66,500	66,550	3,282	3,100
66,550	66,600	3,285	3,103
66,600	66,650	3,288	3,105
66,650	66,700	3,290	3,108
66,700	66,750	3,293	3,111
66,750	66,800	3,295	3,113
66,800	66,850	3,298	3,116
66,850	66,900	3,301	3,118
66,900	66,950	3,303	3,121
66,950	67,000	3,306	3,124
$67,000			
67,000	67,050	3,309	3,126
67,050	67,100	3,311	3,129
67,100	67,150	3,314	3,132
67,150	67,200	3,316	3,134
67,200	67,250	3,319	3,137
67,250	67,300	3,322	3,139
67,300	67,350	3,324	3,142
67,350	67,400	3,327	3,145
67,400	67,450	3,330	3,147
67,450	67,500	3,332	3,150
67,500	67,550	3,335	3,153
67,550	67,600	3,337	3,155
67,600	67,650	3,340	3,158
67,650	67,700	3,343	3,160
67,700	67,750	3,345	3,163
67,750	67,800	3,348	3,166
67,800	67,850	3,351	3,168
67,850	67,900	3,353	3,171
67,900	67,950	3,356	3,174
67,950	68,000	3,358	3,176
$68,000			
68,000	68,050	3,361	3,179
68,050	68,100	3,364	3,181
68,100	68,150	3,366	3,184
68,150	68,200	3,369	3,187
68,200	68,250	3,372	3,189
68,250	68,300	3,374	3,192
68,300	68,350	3,377	3,195
68,350	68,400	3,379	3,197
68,400	68,450	3,382	3,200
68,450	68,500	3,385	3,202
68,500	68,550	3,387	3,205
68,550	68,600	3,390	3,208
68,600	68,650	3,393	3,210
68,650	68,700	3,395	3,213
68,700	68,750	3,398	3,216
68,750	68,800	3,400	3,218
68,800	68,850	3,403	3,221
68,850	68,900	3,406	3,223
68,900	68,950	3,408	3,226
68,950	69,000	3,411	3,229

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

2014 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$69,000			
69,000	69,050	3,414	3,231
69,050	69,100	3,416	3,234
69,100	69,150	3,419	3,237
69,150	69,200	3,421	3,239
69,200	69,250	3,424	3,242
69,250	69,300	3,427	3,244
69,300	69,350	3,429	3,247
69,350	69,400	3,432	3,250
69,400	69,450	3,435	3,252
69,450	69,500	3,437	3,255
69,500	69,550	3,440	3,258
69,550	69,600	3,442	3,260
69,600	69,650	3,445	3,263
69,650	69,700	3,448	3,265
69,700	69,750	3,450	3,268
69,750	69,800	3,453	3,271
69,800	69,850	3,456	3,273
69,850	69,900	3,458	3,276
69,900	69,950	3,461	3,279
69,950	70,000	3,463	3,281
$70,000			
70,000	70,050	3,466	3,284
70,050	70,100	3,469	3,286
70,100	70,150	3,471	3,289
70,150	70,200	3,474	3,292
70,200	70,250	3,477	3,294
70,250	70,300	3,479	3,297
70,300	70,350	3,482	3,300
70,350	70,400	3,484	3,302
70,400	70,450	3,487	3,305
70,450	70,500	3,490	3,307
70,500	70,550	3,492	3,310
70,550	70,600	3,495	3,313
70,600	70,650	3,498	3,315
70,650	70,700	3,500	3,318
70,700	70,750	3,503	3,321
70,750	70,800	3,505	3,323
70,800	70,850	3,508	3,326
70,850	70,900	3,511	3,328
70,900	70,950	3,513	3,331
70,950	71,000	3,516	3,334
$71,000			
71,000	71,050	3,519	3,336
71,050	71,100	3,521	3,339
71,100	71,150	3,524	3,342
71,150	71,200	3,526	3,344
71,200	71,250	3,529	3,347
71,250	71,300	3,532	3,349
71,300	71,350	3,534	3,352
71,350	71,400	3,537	3,355
71,400	71,450	3,540	3,357
71,450	71,500	3,542	3,360
71,500	71,550	3,545	3,363
71,550	71,600	3,547	3,365
71,600	71,650	3,550	3,368
71,650	71,700	3,553	3,370
71,700	71,750	3,555	3,373
71,750	71,800	3,558	3,376
71,800	71,850	3,561	3,378
71,850	71,900	3,563	3,381
71,900	71,950	3,566	3,384
71,950	72,000	3,568	3,386

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$72,000			
72,000	72,050	3,571	3,389
72,050	72,100	3,574	3,391
72,100	72,150	3,576	3,394
72,150	72,200	3,579	3,397
72,200	72,250	3,582	3,399
72,250	72,300	3,584	3,402
72,300	72,350	3,587	3,405
72,350	72,400	3,589	3,407
72,400	72,450	3,592	3,410
72,450	72,500	3,595	3,412
72,500	72,550	3,597	3,415
72,550	72,600	3,600	3,418
72,600	72,650	3,603	3,420
72,650	72,700	3,605	3,423
72,700	72,750	3,608	3,426
72,750	72,800	3,610	3,428
72,800	72,850	3,613	3,431
72,850	72,900	3,616	3,433
72,900	72,950	3,618	3,436
72,950	73,000	3,621	3,439
$73,000			
73,000	73,050	3,624	3,441
73,050	73,100	3,626	3,444
73,100	73,150	3,629	3,447
73,150	73,200	3,631	3,449
73,200	73,250	3,634	3,452
73,250	73,300	3,637	3,454
73,300	73,350	3,639	3,457
73,350	73,400	3,642	3,460
73,400	73,450	3,645	3,462
73,450	73,500	3,647	3,465
73,500	73,550	3,650	3,468
73,550	73,600	3,652	3,470
73,600	73,650	3,655	3,473
73,650	73,700	3,658	3,475
73,700	73,750	3,660	3,478
73,750	73,800	3,663	3,481
73,800	73,850	3,666	3,483
73,850	73,900	3,668	3,486
73,900	73,950	3,671	3,489
73,950	74,000	3,673	3,491
$74,000			
74,000	74,050	3,676	3,494
74,050	74,100	3,679	3,496
74,100	74,150	3,681	3,499
74,150	74,200	3,684	3,502
74,200	74,250	3,687	3,504
74,250	74,300	3,689	3,507
74,300	74,350	3,692	3,510
74,350	74,400	3,694	3,512
74,400	74,450	3,697	3,515
74,450	74,500	3,700	3,517
74,500	74,550	3,702	3,520
74,550	74,600	3,705	3,523
74,600	74,650	3,708	3,525
74,650	74,700	3,710	3,528
74,700	74,750	3,713	3,531
74,750	74,800	3,715	3,533
74,800	74,850	3,718	3,536
74,850	74,900	3,721	3,538
74,900	74,950	3,723	3,541
74,950	75,000	3,726	3,544

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$75,000			
75,000	75,050	3,729	3,546
75,050	75,100	3,731	3,549
75,100	75,150	3,734	3,552
75,150	75,200	3,736	3,554
75,200	75,250	3,739	3,557
75,250	75,300	3,742	3,559
75,300	75,350	3,744	3,562
75,350	75,400	3,747	3,565
75,400	75,450	3,750	3,567
75,450	75,500	3,752	3,570
75,500	75,550	3,755	3,573
75,550	75,600	3,757	3,575
75,600	75,650	3,760	3,578
75,650	75,700	3,763	3,580
75,700	75,750	3,765	3,583
75,750	75,800	3,768	3,586
75,800	75,850	3,771	3,588
75,850	75,900	3,773	3,591
75,900	75,950	3,776	3,594
75,950	76,000	3,778	3,596
$76,000			
76,000	76,050	3,781	3,599
76,050	76,100	3,784	3,601
76,100	76,150	3,786	3,604
76,150	76,200	3,789	3,607
76,200	76,250	3,792	3,609
76,250	76,300	3,794	3,612
76,300	76,350	3,797	3,615
76,350	76,400	3,799	3,617
76,400	76,450	3,802	3,620
76,450	76,500	3,805	3,622
76,500	76,550	3,807	3,625
76,550	76,600	3,810	3,628
76,600	76,650	3,813	3,630
76,650	76,700	3,815	3,633
76,700	76,750	3,818	3,636
76,750	76,800	3,820	3,638
76,800	76,850	3,823	3,641
76,850	76,900	3,826	3,643
76,900	76,950	3,828	3,646
76,950	77,000	3,831	3,649
$77,000			
77,000	77,050	3,834	3,651
77,050	77,100	3,836	3,654
77,100	77,150	3,839	3,657
77,150	77,200	3,841	3,659
77,200	77,250	3,844	3,662
77,250	77,300	3,847	3,664
77,300	77,350	3,849	3,667
77,350	77,400	3,852	3,670
77,400	77,450	3,855	3,672
77,450	77,500	3,857	3,675
77,500	77,550	3,860	3,678
77,550	77,600	3,862	3,680
77,600	77,650	3,865	3,683
77,650	77,700	3,868	3,685
77,700	77,750	3,870	3,688
77,750	77,800	3,873	3,691
77,800	77,850	3,876	3,693
77,850	77,900	3,878	3,696
77,900	77,950	3,881	3,699
77,950	78,000	3,883	3,701

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

2014 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$78,000			
78,000	78,050	3,886	3,704
78,050	78,100	3,889	3,706
78,100	78,150	3,891	3,709
78,150	78,200	3,894	3,712
78,200	78,250	3,897	3,714
78,250	78,300	3,899	3,717
78,300	78,350	3,902	3,720
78,350	78,400	3,904	3,722
78,400	78,450	3,907	3,725
78,450	78,500	3,910	3,727
78,500	78,550	3,912	3,730
78,550	78,600	3,915	3,733
78,600	78,650	3,918	3,735
78,650	78,700	3,920	3,738
78,700	78,750	3,923	3,741
78,750	78,800	3,925	3,743
78,800	78,850	3,928	3,746
78,850	78,900	3,931	3,748
78,900	78,950	3,933	3,751
78,950	79,000	3,936	3,754

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$79,000			
79,000	79,050	3,939	3,756
79,050	79,100	3,941	3,759
79,100	79,150	3,944	3,762
79,150	79,200	3,946	3,764
79,200	79,250	3,949	3,767
79,250	79,300	3,952	3,769
79,300	79,350	3,954	3,772
79,350	79,400	3,957	3,775
79,400	79,450	3,960	3,777
79,450	79,500	3,962	3,780
79,500	79,550	3,965	3,783
79,550	79,600	3,967	3,785
79,600	79,650	3,970	3,788
79,650	79,700	3,973	3,790
79,700	79,750	3,975	3,793
79,750	79,800	3,978	3,796
79,800	79,850	3,981	3,798
79,850	79,900	3,983	3,801
79,900	79,950	3,986	3,804
79,950	80,000	3,988	3,806
$80,000			
80,000	80,050	3,991	3,809
80,050	80,100	3,994	3,811
80,100	80,150	3,996	3,814
80,150	80,200	3,999	3,817
80,200	80,250	4,002	3,819
80,250	80,300	4,004	3,822
80,300	80,350	4,007	3,825
80,350	80,400	4,009	3,827
80,400	80,450	4,012	3,830
80,450	80,500	4,015	3,832
80,500	80,550	4,017	3,835
80,550	80,600	4,020	3,838
80,600	80,650	4,023	3,840
80,650	80,700	4,025	3,843
80,700	80,750	4,028	3,846
80,750	80,800	4,030	3,848
80,800	80,850	4,033	3,851
80,850	80,900	4,036	3,853
80,900	80,950	4,038	3,856
80,950	81,000	4,041	3,859

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$81,000			
81,000	81,050	4,044	3,861
81,050	81,100	4,046	3,864
81,100	81,150	4,049	3,867
81,150	81,200	4,051	3,869
81,200	81,250	4,054	3,872
81,250	81,300	4,057	3,874
81,300	81,350	4,059	3,877
81,350	81,400	4,062	3,880
81,400	81,450	4,065	3,882
81,450	81,500	4,067	3,885
81,500	81,550	4,070	3,888
81,550	81,600	4,072	3,890
81,600	81,650	4,075	3,893
81,650	81,700	4,078	3,895
81,700	81,750	4,080	3,898
81,750	81,800	4,083	3,901
81,800	81,850	4,086	3,903
81,850	81,900	4,088	3,906
81,900	81,950	4,091	3,909
81,950	82,000	4,093	3,911

Calculating Tax on Taxable Income of $82,000 or more for Single or Married Filing Separate

$4,095 plus 0.0525 over $82,000

1. Taxable Income _____
2. Less - 82,000
3. Total: Subtract Line 2 from Line 1 and enter here = _____
4. Multiply Line 3 by 0.0525 and enter here _____
5. Tax on $82,000 4,095
6. Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax** = _____

If your Taxable Income is $82,000 or more, use the tax computation worksheets.

For Single or Married Filing Separate, use the worksheet on the left.

For Married Filing Joint, Head of Household or Qualified Widow(er), use the worksheet on the right.

Calculating Tax on Taxable Income of $82,000 or more for Married Filing Joint, Head of Household or Qualified Widow(er)

$3,913 plus 0.0525 over $82,000

1. Taxable Income _____
2. Less - 82,000
3. Total: Subtract Line 2 from Line 1 and enter here = _____
4. Multiply Line 3 by 0.0525 and enter here _____
5. Tax on $82,000 3,913
6. Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax** = _____

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

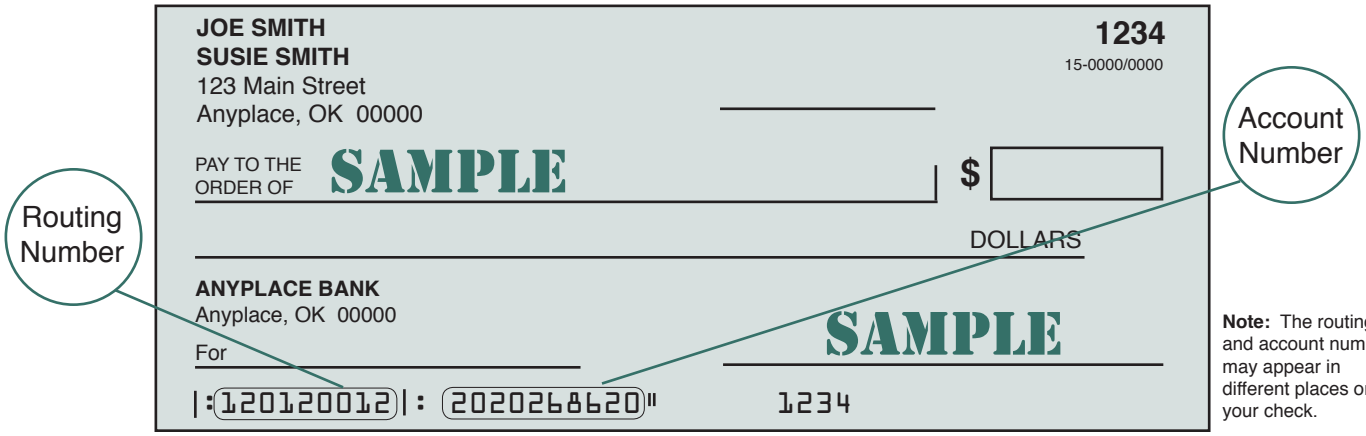
Get Your Refund Faster - Use Direct Deposit!

Complete the direct deposit box on the tax return to have your refund directly deposited into your account at a bank or other financial institution. If you do not have your refund deposited directly into your bank account, you will receive a debit card.

1. Place an 'X' in the appropriate box as to whether the refund will be going into a checking or savings account. Keep in mind you will not receive notification of the deposit.
2. Fill out the routing number. The routing number must be nine digits. Using the sample check shown below, the routing number is **120120012**. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will fail to process.
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**.

NOTE: Verify your routing and account numbers are correct. If the direct deposit fails to process, your refund will be mailed to you on a debit card.

WARNING! Due to electronic banking rules, the OTC will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution or have a foreign address on your income tax return you will be issued a paper check. If you have an address with an APO, FPO or DPO you are not considered to have a foreign address; your refund is eligible for direct deposit.



Note: The routing and account numbers may appear in different places on your check.

How to Contact the Oklahoma Tax Commission

Whether you need a tax form, have a question or need further information, there are many ways to reach us.

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

Office Locations!

Oklahoma City
2501 North Lincoln Boulevard
(405) 521-3160

Tulsa
440 South Houston, 5th Floor
(918) 581-2399

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.

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

Form 511NR
2014

Oklahoma Nonresident/ Part-Year Income Tax Return

Your Social Security Number

Place an 'X' in this box if this taxpayer is deceased ☐

Spouse's Social Security Number (joint return only)

Place an 'X' in this box if this taxpayer is deceased ☐

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

Name and Address Please Print or Type

Your first name, middle initial and last name

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

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

City, State and ZIP

Not Required to File

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

Filing Status

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate
• *If spouse is also filing, list name and SSN in the boxes:* Name: SSN:
4 ☐ Head of household with qualifying person
5 ☐ Qualifying widow(er) with dependent child
• *Please list the year spouse died in box at right:*

Exemptions

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

	Regular	* Special	Blind		
Yourself		+	+	=	
Spouse		+	+	=	
Number of dependent children				=	
Number of other dependents				=	

Add the totals from the 4 boxes. Write the total in the box below.

Total =

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

Residency Status

☐ **Nonresident(s)** State of Residence: _____
☐ **Part-Year Resident(s)** From _____ to _____
☐ **Resident/Part-Year Resident/Nonresident**
State of Residence: Yourself _____ Spouse _____

Age 65 or Over? (Please see instructions) ☐ **Yourself** ☐ **Spouse**

Please Round to Nearest Whole Dollar

Complete Schedule 511NR-1 "Income Allocation for Nonresidents and Part-Year Residents" to arrive at Oklahoma Source Income (line 1) and Federal adjusted gross income (line 2).

		Federal Amount			Oklahoma Amount	
1	**Oklahoma source income** (Schedule 511NR-1, line 18)			1		00
2	**Federal adjusted gross income** (Schedule 511NR-1, line 19)		00	2		
3	Oklahoma additions: Schedule 511NR-A, line 7		00	3		00
4	Add lines (Federal 2 and 3) and then (Oklahoma 1 and 3)		00	4		00
5	Oklahoma subtractions: Schedule 511NR-B, line 15		00	5		00
6	Adjusted gross income: **Okla. Source** (line 4 minus line 5)			6		00
7	Adjusted gross income: **All Sources** (line 4 minus line 5) Also enter on line 8		00	7		

Oklahoma Standard Deduction:
• **Single or Married Filing Separate: $6,200**
• **Married Filing Joint or Qualifying Widow(er): $12,400**
• **Head of Household: $9,100**

Itemized Deductions: Enclose a copy of the Federal Schedule

8	Adjusted gross income: **All Sources** (from line 7)		8		00
9	Oklahoma Adjustments (Schedule 511NR-C, line 7)		9		00
10	Income after adjustments (line 8 minus line 9)		10		00
11	Oklahoma standard or Federal itemized deductions	00	11		
12	Exemptions ($1,000 x number of exemptions claimed above)	00	12		
13	Total deductions and exemptions (add lines 11 and 12)		13		00
14	**Oklahoma Taxable Income:** (line 10 minus line 13)		14		00
15	Oklahoma Income Tax from Tax Table. If using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box. If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box. ☐		15		00

STOP AND READ: If line 7 is equal to or larger than line 2, complete line 16. If line 7 is smaller than line 2, see Schedule 511NR-D.

16	Oklahoma child care/child tax credit (see instructions)		16		00
17	Subtract line 16 from line 15 (This is your tax base) **(Do not enter less than zero)**		17		00
18	Tax percentage: **Oklahoma Amount** (from line 6) **a)** ÷ **Federal Amount** (from line 7) **b)**		18		%
19	**Oklahoma Income Tax.** Multiply line 17 by line 18		19		00

Name(s) shown on Form 511NR:	Your Social Security Number:

20	**Oklahoma Income Tax.** (from page 1, line 19)	20		00
21	Credit for taxes paid to another state (enclose Form 511TX) nonresidents do not qualify	21		00
22	Form 511CR - Other Credits Form - List 511CR line number claimed here: ☐	22		00
23	Line 20 minus lines 21 and 22 **(Do not enter less than zero)**	23		00
24	Use tax due on Internet, mail order, or other out-of-state purchases while living in Oklahoma If you certify that no use tax is due, place an 'X' here: ☐	24		00
25	Balance (add lines 23 and 24)	25		00
26	Oklahoma withholding **(enclose W-2s, 1099s or withholding statement)**	26	00	
27	2014 Oklahoma estimated tax payments If you are a qualified farmer, place an 'X' here: ☐	27	00	
28	2014 payment with extension	28	00	
29	Oklahoma earned income credit (Sch. 511NR-E, line 4)	29	00	
30	Credits from Form a) ☐ 577 b) ☐ 578	30	00	
31	Amount paid with original return plus additional paid after it was filed (amended return only)	31	00	
32	**Payments and credits** (add lines 26-31)	32		00
33	Overpayment, if any, as shown on original return and/or prior amended return(s) or as previously adjusted by Oklahoma (amended return only)	33		00
34	**Total payments and credits** (line 32 minus line 33)	34		00
35	If line 34 is more than line 25, subtract line 25 from line 34. This is your **overpayment**	35		00
36	Amount of line 35 to be applied to 2015 estimated tax **(original return only)** (see page 4 of 511NR Packet for further information)	36	00	

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 box below. If you give to more than one organization, put a "99" in the box. Enclose Schedule 511NR-F. ☐

37	Donations from your refund (Sch. 511NR-F, line 12)	37	00	
38	Total deductions from refund (add lines 36 and 37)	38		00
39	Amount to be **refunded** (line 35 minus line 38)	39		00

Direct Deposit Note:

Verify your account and routing numbers are correct. If your direct deposit fails to process or you do not choose direct deposit, you will receive a debit card. See the 511NR Packet for direct deposit and debit card information.

Is this refund going to or through an account that is located outside of the United States? ☐ **Yes** ☐ **No**

Deposit my refund in my:

☐ **checking account** **Routing Number:**

☐ **savings account** **Account Number:**

40	If line 25 is more than line 34, subtract line 34 from line 25. This is your **tax due**	40		00
41	Donation: Eastern Red Cedar Revolving Fund **(original return only)**	41		00
42	Donation: Public School Classroom Support Fund **(original return only)**	42		00
43	Underpayment of estimated tax interest (annualized installment method ☐)	43		00
44	**For delinquent payment** add penalty of 5% $ _____ plus interest of 1.25% per month $ _____	44		00
45	**Total** tax, donation, penalty and interest (add lines 40-44)	45		00

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

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

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

A COPY OF FEDERAL RETURN MUST BE PROVIDED.

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

NOTE: Enclose this page with your return.

Name(s) shown on Form 511NR:	Your Social Security Number:

SCHEDULE 511NR-1 Income Allocation for Nonresidents and Part-Year Residents

Lines 1-19: In the Federal column, enter the amounts from your Federal tax return. See the instructions to figure the amounts to report in the Oklahoma column.

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

SCHEDULE 511NR-A Oklahoma Additions

See instructions for details on qualifications and required enclosures.

		FEDERAL AMOUNT			OKLAHOMA AMOUNT	
1	State and municipal bond interest		00	1		00
2	Lump sum distributions (not included in your Federal AGI)		00	2		00
3	Federal net operating loss		00	3		00
4	Recapture depletion claimed on a lease bonus or add back of excess Federal depletion		00	4		00
5	Recapture of contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)		00	5		00
6	Miscellaneous: Other additions (enter number in box for the type of addition [ ])		00	6		00
7	**Total additions** (add lines 1-6, enter total here and on line 3 of Form 511NR)		00	7		00

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

Name(s) shown on Form 511NR:	Your Social Security Number:

SCHEDULE 511NR-B Oklahoma Subtractions

See instructions for details on qualifications and required enclosures.

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

SCHEDULE 511NR-C Oklahoma Adjustments

See instructions for details on qualifications and required enclosures.

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

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

Name(s) shown on Form 511NR:	Your Social Security Number:

SCHEDULE 511NR-D Child Care/Child Tax Credit

See instructions for details on qualifications and required enclosures.

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

- 20% of the credit for child care expenses allowed by the IRS Code.
  Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.
  or
- 5% of the child tax credit allowed by the IRS Code.
  This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

The credit must be prorated based on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. If your Federal Adjusted Gross Income is greater than $100,000, no credit is allowed. Enclose a copy of your Federal return and, if applicable, the Federal child care credit schedule.

1	Enter your Federal child **care** credit 1		00		
2	Multiply line 1 by 20% 2		00		
3	Enter your Federal child **tax** credit (total of child tax credit & additional child tax credit) 3		00		
4	Multiply line 3 by 5% 4		00		
5	Enter the larger of line 2 or line 4 5				00
6	Divide the amount on line 7 of Form 511NR by the amount on line 2 of Form 511NR ÷				
	Enter the percentage from the above calculation here **(do not enter more than 100%)** 6				%
7	Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit. Enter total here and on line 16 of Form 511NR 7				00

SCHEDULE 511NR-E Earned Income Credit

See instructions for details on qualifications and required enclosures.

Residents and part-year residents are allowed a credit equal to 5% of the Earned Income Credit allowed on the Federal return. The credit must be prorated on the ratio of Oklahoma source AGI to Federal AGI. Enclose a copy of your Federal return.

Nonresidents do not qualify.

1	Federal earned income credit 1		00
2	Multiply line 1 by 5% 2		00
3	Divide the amount on line 6 of Form 511NR by the amount on line 2 of Form 511NR ÷		
	Enter the percentage from the above calculation here **(do not enter more than 100%)** 3		%
4	Oklahoma earned income credit ..... 4 (multiply line 2 by line 3, enter total here and on line 29 of Form 511NR)		00

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

Name(s) shown on Form 511NR:	Your Social Security Number:

SCHEDULE 511NR-F Donations from Refund (Original return only)

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, its mission, how funds are utilized and mailing addresses are shown in Schedule 511NR-F Information on pages 24 and 25 of the 511NR Packet. If you are not receiving a refund but would like to make a donation to one of these organizations, Schedule 511NR-F Information lists the mailing address to mail your donation to the organization. If you are not receiving a refund and wish to donate to the Eastern Red Cedar Revolving Fund or the Public School Classroom Support Fund, please see line 41 or 42 of Form 511NR.

Place an 'X' in the box associated with the dollar amount you wish 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 37 of Form 511NR, please list the line number of the organization to which you donated. If you donate to more than one organization, please write a "99" in the box at line 37 of Form 511NR.

1	Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children	☐ $2	☐ $5	☐ $	... 1		00
2	Support of the Oklahoma National Guard	☐ $2	☐ $5	☐ $	... 2		00
3	Support of Programs for Regional Food Banks in Oklahoma	☐ $2	☐ $5	☐ $	... 3		00
4	Support Oklahoma Honor Flights	☐ $2	☐ $5	☐ $	... 4		00
5	Eastern Red Cedar Revolving Fund	☐ $2	☐ $5	☐ $	... 5		00
6	Support of Domestic Violence and Sexual Assault Services	☐ $2	☐ $5	☐ $	... 6		00
7	Support of Volunteer Fire Departments	☐ $2	☐ $5	☐ $	... 7		00
8	Oklahoma Lupus Revolving Fund	☐ $2	☐ $5	☐ $	... 8		00
9	Oklahoma Sports Eye Safety Program	☐ $2	☐ $5	☐ $	... 9		00
10	Historic Greenwood District Music Festival Fund	☐ $2	☐ $5	☐ $	. 10		00
11	Public School Classroom Support Fund	☐ $2	☐ $5	☐ $	. 11		00
12	**Total donations** (add lines 1-11, enter total here and on line 37 of Form 511NR				12		00

SCHEDULE 511NR-G Amended Return Information

Did you file an amended Federal return? Yes ☐ No ☐

If Yes, enclose a copy of the IRS Form 1040X or 1045 AND a copy of the "Statement of Adjustment", IRS check or deposit slip. IRS documents submitted after filing this Oklahoma amended return may delay processing.

Explain the changes to income, deductions, and/or credits below. Enter the line reference number for which you are reporting a change and give the reason. If more space is needed, enclose a separate schedule.

_____

_____

_____

_____

_____

_____

_____