

State of Oklahoma
**Credit for Tax Paid
to Another State**

Tax Year 2001
FORM 511tx

Who Qualifies?

Resident taxpayers who receive income for personal services performed in another state must report the full amount of such income on their Oklahoma return. If another state taxes this income, the resident may qualify for this credit.

Part-Year Residents who receive income from personal services performed in another state while they are Oklahoma residents must report the full amount of such income in the "Oklahoma Amount" column of Form 511NR. If another state taxes this income, part-year residents may qualify for this credit.

Who does not Qualify?

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 based on the same income.

Instructions

This schedule, a complete copy of the other state's tax return and copies of all W-2 forms must be enclosed with the Oklahoma return.

Line 1

Include only the amount of wages, salaries, commissions and other pay for personal services which is being taxed by Oklahoma and also the other state. Part-Year Residents include only the income for personal services from the "Oklahoma Amount" column of form 511NR which was also taxed by another state.

Line 6

Include only the amount of the tax paid to another state which is attributable to the income from personal services reported on line 1.

Example: $\frac{\text{personal services (from line 1)}}{\text{total income from other state}} \times \text{total tax paid to another state} = \text{tax paid to another state (not withholding tax)}$

If taxes were paid to more than one state, a separate 511TX must be provided for each state.

Name(s) - as shown on Form 511 or Form 511NR

Social Security Number(s)

1	Income for personal services taxed by both the other state and also Oklahoma	1			
2	Oklahoma Adjusted Gross Income (Form 511, line 7 or Form 511NR, line 23)	2			
3	Percentage Limitation (divide line 1 by line 2) (cannot exceed 100%)	3			%
4	Oklahoma Income Tax (Form 511, line 18 or Form 511NR, line 40) (not amount withheld)	4			
5	Limitation Amount (multiply line 3 by line 4)	5			
6	Income Tax paid to _____ (not amount withheld - see line 6 instructions above)	6			
7	Other state tax credit: enter the lesser of line 5 or line 6 here and on Form 511, line 21 or Form 511NR, line 41	7			

Enclose a complete copy of the other state's return.