

Oklahoma Form 511 - Individual Resident Income Tax Return

Line Number	Element Name	Description / Validation
Form Header	FilingStatus	The filing status for Oklahoma is the same as Federal with one exception. This exception applies to married taxpayers who file a joint Federal return where one spouse is a full-year Oklahoma resident (either civilian or military) and the other is a full-year nonresident civilian (non-military). The resident has the option of filing married filing separate for Oklahoma on Form 511.
Form Header	Primary65OrOver	Must be at least 65 years old as of January 1, 2010.
Form Header	Secondary65OrOver	Must be at least 65 years old as of January 1, 2010.
Form Header, Exemptions	Primary, Regular	The same exemption as claimed on the Federal return.
Form Header, Exemptions	Primary, Special	Taxpayer must be at least 65 years of age and meet the following income limits based on Filing Status: If Single, Federal Adjusted Gross Income must be \$15,000 or less. If Married filing Joint, Federal Adjusted Gross Income must be \$25,000 or less. If Married filing Separate, Federal Adjusted Gross Income must be \$12,500 or less. If Head of Household, Federal Adjusted Gross Income must be \$19,000 or less.
Form Header, Exemptions	Primary, Blind	Same qualifications for being declared blind as Federal
Form Header, Exemptions	Secondary, Regular	The same exemption as claimed on the Federal return.
Form Header, Exemptions	Secondary, Special	Secondary must be at least 65 years of age and meet the following income limits based on Filing Status: If Married filing Joint, Federal Adjusted Gross Income must be \$25,000 or less. If Married filing Separate, Federal Adjusted Gross Income must be \$12,500 or less.
Form Header, Exemptions	Secondary, Blind	Same qualifications for being declared blind as Federal
Form Header, Exemptions	DependentsClaimed	Same as claimed on the Federal return, unless the election is made to file married filing separate for Oklahoma (see FilingStatus). If election is made, see instructions on Oklahoma Form 574.
Form Header, Exemptions	TotalClaimed	Required, If no exemptions claimed enter 0.
Form Header	FederalFilingExemption	Form Header (FederalFilingExemption) should be marked if taxpayer does not have sufficient gross income to require the filing of an income tax return. See Appendix A: Oklahoma's Filing Requirement in the MeF Electronic Filing Guide to determine if the taxpayer has a filing requirement.
Part One, Line 1	FederalAdjustedGrossIncome	Part One, Line 1 (FederalAdjustedGrossIncome) equals the Adjusted Gross Income from the Federal return, unless Form Header (FederalFilingExemption) is marked or the election is made to file married filing separate for Oklahoma (see FilingStatus). If the taxpayer does not have a filing requirement and Form Header (FederalFilingExemption) is marked, enter the gross income used to make such determination. See Oklahoma 511 instructions for special instructions on completing the remainder of the return. If the election to file married filing separate for Oklahoma, enter the Federal Adjusted Gross Income from Oklahoma Form 574.
Part One, Line 2	TotalSubtractions	Line 2 (TotalSubtractions) equals Schedule 511-A, line 14 (TotalSubtractions)
Part One, Line 4b	OutOfStateIncome	If there is an amount on Line 4 (OutOfStateIncome), Schedule 511-D (Deductions and exemptions schedule) must be completed.
Part One, Line 6	TotalAdditions	Line 6 (TotalAdditions) equals Schedule 511-B, line 9 (TotalAdditions)
Part Two, Line 8	TotalAdjustments	Line 8 (TotalAdjustments) equals Schedule 511-C, line 8 (TotalAdjustments)
Part Two, Line 10	TotalDeductionAmount	Complete line 10 (TotalDeductionAmount) only if there is not an amount on line 4b (OutOfStateIncome). See the Appendix B: Oklahoma Deductions in the MeF Electronic Filing Guide to determine the amount to enter, unless the election is made to file married filing separate for Oklahoma (see FilingStatus). If elected to file married filing separate for Oklahoma, see Oklahoma Form 574.
Page Two, Line 11	TotalExemptionAmount	Complete line 11 (TotalExemptionAmount) only if there is not an amount on line 4b (OutOfStateIncome). Enter \$1,000 X Number of Exemptions in FormHeader, Exemptions, TotalClaimed.
Part Two, Line 12	TotalDeductionsExemptions	Line 12 (TotalDeductionsExemptions) equals line 10 (TotalDeductionAmount) plus line 11 (TotalExemptionAmount) -OR- equals Schedule 511-D, line 5 (TotalDeductionsExemptions).
Part Two, Line 14	TaxAmount	Compute line 14 (TaxAmount) using Appendix E: Oklahoma Tax Rate Schedules in the MeF Electronic Return Filing Guide and line 13 (TaxableIncome) unless line 14 (FarmIncomeAverageMethod / HealthSavingsAccountMethod) check-box is marked. If line 14 (FarmIncomeAverageMethod) check-box is marked, line 14 (TaxAmount) would be entered from Form 573, line 22 If line 14 (HealthSavingsAccountMethod) check-box is marked, add the additional 10% tax on line 14 (TaxAmount).

Part Two, Line 15	TotalChildCareOrChildTaxCredit	Line 15 (TotalChildCareOrChildTaxCredit) applies only to those taxpayer(s) whose line 1 (FederalAdjustedGrossIncome) is \$100,000 or less. If line 7 (StateAdjustedGrossIncome) is less than line 1 (FederalAdjustedGrossIncome) line 15 (TotalChildCareOrChildTaxCredit) equals Schedule 511-E, line 7 (StateChildCareChildTaxCredit); otherwise enter the greater of 20% of the Federal child care credit or 5% of the Federal child tax credit (refundable and nonrefundable portions)
Part Two, Line 16	TotalTaxCreditOtherStates	Line 16 (TotalTaxCreditOtherStates) equals Form OK 511TX, line 7 (OtherStateTaxCredit)
Part Two, Line 17	TotalOtherCredits	Line 17 (TotalOtherCredits) equals Form OK 511CR, line 41 (TotalCreditAmount)
Part Two, Line 18	IncomeTaxBalance	Line 18 (IncomeTaxBalance) can not be less than zero.
Part Three, Line 20	UseTaxAmount	See Appendix C: Oklahoma Use Tax in the MeF Electronic Return Filing Guide.
Part Three, Line 25	PropertyTaxCredit	Line 25 (PropertyTaxCredit) equals Form OK 538-H, Part Three, line 18 (PropertyTaxCredit)
Part Three, Line 26	SalesTaxReliefCredit	Line 26 (SalesTaxReliefCredit) equals Form OK 538-S, Part Four, line 15 (SalesTaxCredit)
Part Three, Line 27	TornadoTaxCredit	From Oklahoma Form 575
Part Three, Line 28	StateEarnedIncomeCredit	If line 7 (StateAdjustedGrossIncome) is less than line 1 (FederalAdjustedGrossIncome) line 28 (StateEarnedIncomeCredit) equals Schedule 511-F, line 4 (StateEarnedIncomeCredit); otherwise enter 5% of the Federal earned income credit.
Schedule 511-A, Line 3	CivilSvcInLieuSocialSecurity	If there is an amount for Schedule 511-A, line 3 (CivilSvcInLieuSocialSecurity), there must be a claim number in Schedule 511-A, line 3 (ClaimNumberPrimary) &/or (ClaimNumberSpouse)
Schedule 511-A, Line 12	CapitalGainDeduction	Schedule 511-A, Line 12 (CapitalGainDeduction) equals Form OK 561, line 10 (StateCapitalGainDeduction)
Schedule 511-A, Line 13	MiscOtherSubtractions	If there is an amount for Schedule 511-A, line 13 (MiscOtherSubtractions) there must be a number in Schedule 511-A, Line-13 (TypeOfOtherSubtraction).
Schedule 511-A, Line 13	TypeOfOtherSubtraction	Enter the number, as listed below, which shows the type of subtraction claimed. 1- Royalty income earned by an inventor 2- Manufactures exclusion 3- Historical Battle Sites 4- Small Business Incubator exclusion 5- Any other subtractions or if more than one type of subtraction is claimed.
Schedule 511-B, Line 2	OutOfStateLosses	Schedule 511-B, line 2 (OutOfStateLosses) must be entered as a positive number.
Schedule 511-B, Line 4	FederalNOL	Schedule 511-B, line 4 (FederalNOL) must be entered as a positive number.
Schedule 511-B, Line 8	OtherAdditions	Schedule 511-B, line 8 (OtherAdditions) must be entered as a positive number. If there is an amount for Schedule 511-B, line 8 (OtherAdditions) there must be a number in Schedule 511-B, Line 8 (TypeOfOtherAdditions).
Schedule 511-B, Line 8	TypeOfOtherAdditions	Enter the number, as listed below, which shows the type of addition claimed. 1- Losses from the sale of exempt government obligations 2- Depreciation add-back for swine or poultry producers 3- Depreciation add-back for an Oklahoma refinery of which the taxpayer is a member 4 - Rents and interest expense add-back for payments paid to a captive Real Estate Investment Trust by a pass-through entity of which you are a member. 5- Up to \$2,400 of unemployment compensation add-back 6 - Any other additions 99 - If more than one type of addition is claimed.
Schedule 511-C, Line 1	MilitaryPayExclusion	Limited to \$1,500 (\$3,000 for joint return)
Schedule 511-C, Line 3	PoliticalContributions	Limited to \$100 (\$200 for joint return)
Schedule 511-C, Line 4	InterestExclusion	Limited to \$100 (\$200 for joint return)
Schedule 511-C, Line 5	AdoptionExpense	Limited to \$20,000
Schedule 511-C, Line 6	StateCollegeSavingsPlan	Limited to \$10,000 (\$20,000 for joint return)
Schedule 511-C, Line 7	OtherAdjustments	If there is an amount for Schedule 511-C, line 7 (OtherAdjustments) there must be a number in Schedule 511-C, Line 7 (OtherAdjustmentsType).
Schedule 511-C, Line 7	OtherAdjustmentsType	Enter the number, as listed below, which shows the type of deduction claimed. 1 - Qualified Medical Savings Account / Health Savings Account 2 - Agricultural Commodity Processing Facility Exclusion 3 - Depreciation Adjustment for Swine / Poultry Producers 4 - Discharge of Indebtedness for Farmers 5 - Oklahoma Police Corps Program Scholarship / Stipend

		6 - Deduction for Living Organ Donation 7 - Safety Pays OSHA Consultation Service exemption 8 - Qualified Refinery Property 9 - Cost of Complying with Sulfur Regulations 10 - Indian Employment Exclusion 11 - Midwestern Disaster Area 12 - EMT Death Benefit exclusion 13 - Competitive Livestock Show Award 99 - If more than one type of deduction is claimed.
EOD		