



OKLAHOMA
Tax Commission

2021 Oklahoma Individual Income Tax Forms and Instructions for Nonresidents and Part-Year Residents

This packet contains:

- Instructions for Completing the 511-NR Income Tax Form
- Form 511-NR: Oklahoma Nonresident and Part-Year Resident Income Tax Return Form
- 2021 Income Tax Table
- This form is also used to file an amended return. See page 7.

Filing date:

- Generally, your return must be postmarked by April 15, 2022. For additional information, see the “Due Date” section on page 5.

Want your refund faster?

- See page 45 for direct deposit information.

2021 OKLAHOMA NONRESIDENT/PART-YEAR RESIDENT TAX PACKET

TABLE OF CONTENTS

Resident Defined	3
How Nonresident and Part-year Residents are Taxed	3
Who Must File?.....	4
Nonresident Spouse of United States Military Member.....	4
Estimated Income Tax	4
What is Oklahoma Source Income?.....	5
Due Date	5
Not Required to File	6
What is an Extension?.....	6
Net Operating Loss	6
When to File an Amended Return	7
All About Refunds	7
Top of Form Instructions.....	8-10
Schedule 511-NR-1 Instructions.....	10-12
Form 511-NR: Select Line Instructions	12-19
Schedule 511-NR-A Instructions.....	19-21
Schedule 511-NR-B Instructions	21-25
Schedule 511-NR-C Instructions	25-28
Schedule 511-NR-D Instructions	28
Schedule 511-NR-E Instructions	28
Schedule 511-NR-F Instructions	28
Schedule 511-NR-G Instructions.....	29
Schedule 511-NR-H Instructions	29
When You Are Finished	29
Schedule 511-NR-G Information	29-30
Tax Table	31-42
Debit Card Information	43-44
Direct Deposit Information.....	45
Assistance Information	45

2-D Barcode Information



If your return has a separate page with barcodes, it was prepared using computer software utilizing 2-D barcoding. This means your tax information will be processed faster and more accurately and you will see your refund faster! **Provide** this page with your completed return

The mailing address for 2-D income tax forms is:

Oklahoma Tax Commission
PO Box 269045
Oklahoma City, OK 73126-9045

Note: Any handwritten information will not be captured when a return is processed using the 2-D barcode.

COMMON ABBREVIATIONS FOUND IN THIS PACKET

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

HELPFUL HINTS

- File your return by the same due date as your federal income tax return. See page 5 for information regarding extended due date for electronically filed returns.
- If you need to file for an extension, use Form 504-I and then later file a Form 511-NR.
- Be sure to provide copies of your Form(s) W-2, 1099 or other withholding statement with your return. Provide all federal schedules as required.
- **Important:** If you fill out any portion of the Schedules 511-NR-A through 511-NR-H, you are required to provide those pages with your return. Failure to include the pages will result in a delay of your refund.
- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.
- Do not provide any correspondence other than those documents and schedules required for your return.
- If you purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax, you owe use tax on those items. For more information on use tax, see pages 16-17.
- Would you like your refund faster? Choose to have your refund direct deposited into your checking or savings account.
- When you complete the direct deposit section on the Form 511-NR, verify the routing and account numbers are correct. If the direct deposit fails to process, your refund will be mailed to you on a debit card.
- After filing, if you have questions regarding the status of your refund, use OKTAP to check your refund or call 405.521.3160.

WHAT'S NEW IN THE 2021 OKLAHOMA TAX PACKET?

- The Credit for Employees in the Aerospace Sector and the Credits for Employers in the Aerospace Sector on the 511-CR were modified to include certain licensed Professional Engineers and to expand the definition of “qualified program”. To obtain Form 511-CR, visit our website at tax.ok.gov.
- A new deduction is allowed for contributions to accounts established under the Achieving a Better Life Experience (ABLE) program. See Schedule 511-NR-C on page 28.
- A donation may be made from your refund to support the Oklahoma chapter of the Y.M.C.A. Youth and Government program. See the instructions for Schedule 511-NR-G on page 29 for more information.

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

RESIDENT 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 Servicemembers’ Civil Relief Act of 2003 (SCRA), formerly known as the Soldiers’ and Sailors’ Civil Relief Act of 1940 (SSCRA).

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 8-10 for further 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 511-NR. 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. After the taxable income is calculated, it 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.

WHO MUST FILE

Resident

Every resident individual whose gross income from both within and outside of Oklahoma exceeds the standard deduction plus personal exemption is required to file an Oklahoma income tax return.

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

Except as otherwise provided for in the Pass-Through Entity Tax Equity Act of 2019, every nonresident with Oklahoma source **gross** income of \$1,000 or more is required to file an Oklahoma income tax return. A nonresident partner may elect to be included in a composite partnership return; see Rule 710:50-19-1.

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 6 for further instructions.

NONRESIDENT SPOUSE OF UNITED STATES MILITARY SERVICEMEMBER

Under Federal Military Spouses Residency Relief (Military Spouses Residency Relief Act & Veterans Benefits and Transition Act of 2018 [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 or elects to use the same residence for tax purposes as the service member in accordance with Veterans Benefits and Transition Act of 2018.

The "What is Oklahoma Source Income?" section on page 5 shows examples of the types of income that may be considered from Oklahoma sources, therefore subject to tax by Oklahoma, and types of income that 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 511-NR 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 511-NR according to the "Not Required to File" section found on page 6.

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 servicemember'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 tax.ok.gov.

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 66.67% (or two-thirds) 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 instructions on page 18.

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

Estimated payments can be made online through OkTAP.

*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 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, estate or trust 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 that are not money shall be taken into account at fair market value.

* This includes Limited Liability Companies (LLCs).

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.

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

Nonresidents 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 511-NR.

Complete the Form 511-NR as follows:

1. Fill out the top portion of the Form 511-NR according to the “Top of Form Instructions” on pages 8-10. Be sure to place an ‘X’ in the box “Not Required to File”.
2. If you are a nonresident who is not required to file because your gross Oklahoma source income is less than \$1,000, complete Schedule 511-NR-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 AGI. Return to page 1 of Form 511-NR and complete lines 1 and 2.
3. Complete lines 24 through 43 that are applicable to you. Sign and mail in Form 511-NR, pages 1-4 only. Do not mail in pages 5 and 6. Include page 7 only if you have an entry on line 36 “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, **provide** 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 provided 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-I.

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 511-NR-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 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.)

A 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. 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 511-NR-1, line 15 “other income”, shall be added on Schedule 511-NR-A, line 3 “Oklahoma additions” in the appropriate column. Enter as a positive number. The Oklahoma NOL(s) shall be subtracted on Schedule 511-NR-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 511-NR. Place an "X" in the box at the top of the Form 511-NR 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 30. Enter any refund previously received or overpayment applied on line 32. Complete Schedule 511-NR-H "Amended Return Information" on Form 511-NR, page 7. **Provide a copy of Federal Form 1040X, Form 1045, RAR, or other IRS notice, correspondence, and/or other documentation.**

Important: Provide 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 Resource Center at 405.521.3160.

ALL ABOUT REFUNDS

Taxpayers have two quick, convenient ways to check the status of their refund:

- Visit the OTC website at tax.ok.gov and click on the "Check On A 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 return was e-filed, you can generally begin checking on your refund about four days after the return was accepted by the OTC. If your return was paper filed, you should allow four to six weeks to begin checking on your refund. Once processed, allow five business days for the deposit to be made to a bank account. For debit card refunds, allow five to seven business days for delivery.

IMPORTANT: If you do not choose to have your refund deposited directly into your bank account, you will receive an Oklahoma debit card. See pages 43-44 for information on the debit card and page 45 for more information on direct deposit.

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.

TOP OF FORM INSTRUCTIONS

A

**Form 511-NR
2021**



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!

C

Place an 'X' in this box if this is an amended 511-NR. See Schedule 511-NR-H. →

Name and Address - Please Print or Type

Your first name		Middle initial	Last name	If a joint return, spouse's first name		Middle initial	Last name
Mailing address (number and street, including apartment number, rural route or PO Box)				City	State	ZIP	Country

D

E

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: _____
name and SSN in the boxes: 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: _____

*** Note:** If claiming **Special Exemption**, see instructions on page 10 of 511NR Packet.

Exemptions		Regular	* Special	Blind	
	Yourself	+	+	+	=
	Spouse	+	+	+	=
Number of dependents					=
Add the Totals from boxes (a), (b) and (c). Enter the TOTAL here:					=

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

H

F

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 Older? (Please see instructions) Yourself Spouse

G

Not Required to File - Place an 'X' in this box if you are a nonresident whose gross income from Oklahoma sources is less than \$1,000. (see instructions)

A

DO NOT WRITE OUTSIDE DESIGNATED AREAS

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 are married filing joint, enter your spouse's SSN in the space provided. **Note:** If you are married filing separate, do not enter your spouse's Social Security Number here. Enter it in item E.

Note: 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.

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 30 and 32 to report tax previously paid and/or previous overpayments. Complete Schedule 511-NR-H.

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.

TOP OF FORM INSTRUCTIONS

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 511-NR, using married filing separate rates and reporting his/her income and deductions. Form 574 "Resident/Nonresident Allocation" must be filed with the return(s). You can obtain this form from our website at 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. A tax credit (Oklahoma Form 511-TX) may be claimed for taxes paid to the other state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

The above exception does not apply if: 1) either spouse is a part-year resident or 2) an Oklahoma resident (either civilian or military) files a joint federal return with a nonresident **military** spouse. They shall use the same filing status as on the federal return. If they file a joint federal return, they shall complete Form 511-NR 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 a nonresident whose gross income from Oklahoma sources is less than \$1,000, place an 'X' in the box. See the instructions under "Not Required to File" to determine which lines on the rest of the Form 511-NR to complete.

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:

Yourself - You may claim an exemption for yourself if you can't be claimed as a dependent on another person's return. If you can be claimed as a dependent on another return, enter "0" for your exemption. You still qualify for the Oklahoma Standard Deduction.

Spouse - You may claim an exemption for your spouse if either of the following applies.

1. Your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.
2. You were married at the end of the tax year, your filing status is married filing separately or head of household, and both of the following apply.
 - a. Your spouse had no income and isn't filing a return.
 - b. Your spouse can't be claimed as a dependent on another person's return.

If your filing status is head of household and you claimed an exemption for your spouse, enter your spouse's name and social security number in the "Filing Status" section under "3. Married filing separate". If you became divorced or legally separated during the tax year, you can't take an exemption for your former spouse.

TOP OF FORM INSTRUCTIONS

H EXEMPTIONS (CONTINUED)

If your spouse died during the tax year and you didn't remarry by the end of the tax year, you may claim an exemption for your spouse if you could have taken an exemption for your spouse on the date of death.

Special: An additional exemption may be claimed for each taxpayer or spouse who meets the qualifications based on filing status and Federal AGI limits** below **and** who is 65 years of age or older 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 AGI 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 AGI limits. **Provide** copy of federal return and Form 8606.

Blind: An additional exemption may be claimed for each taxpayer or spouse who is legally blind.

Dependents: You may claim an exemption for each individual who is your dependent, as defined in IRC Sec. 152. Enter the number of dependents claimed; this usually equals the number of dependents listed on your federal return. If claiming an individual who qualifies as your dependent under IRC Sec. 152 but who is not listed as a dependent on your federal return, include a statement showing the dependent's name, SSN/ITIN and the reason the individual is not on your federal return.

Note for those filing Form 574 "Resident/Nonresident Allocation": 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.

I SIXTY-FIVE OR OLDER

Place an 'X' in the box(es) if your age, or your spouse's, is 65 on or before December 31, 2021. If you turned age 65 on January 1, 2022, you are considered to be age 65 at the end of 2021.

SCHEDULE 511-NR-1

Federal Amount Column - Lines 1 through 19, "Federal Amount" column are a summary of the items that make up your Federal AGI. 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 "Resident/Nonresident Allocation".

Provide 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 AGI.

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 4 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 511-NR-1, line 10.

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.

SCHEDULE 511-NR-1

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 511-NR-1, line 10.

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 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.

5 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.

6 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.

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 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.

9 Alimony Received

If you were a part-year resident, enter that part of the federal amount that represents the total alimony received while an Oklahoma resident.

Do not enter any alimony received during the period you were a nonresident.

10 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 that is carried on both within and without Oklahoma of a non-unitary character shall be separately allocated to the state to which such activity is conducted. Net income or (loss) from a business activity that 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 4 for more information.

11 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.

SCHEDULE 511-NR-1

12 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 5.

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.

13 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.

14 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.

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 511-NR-B, line 9, and **provide** the applicable schedule from Form 511-NR-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. **Provide** Federal Form 3903.

SELECT LINE INSTRUCTIONS

3 Additions

Enter the total from Schedule 511-NR-A, line 8. See Schedule 511-NR-A instructions on pages 19-21.

5 Subtractions

Enter the total from Schedule 511-NR-B, line 17. See Schedule 511-NR-B instructions on pages 21-25.

7 Adjusted Gross Income - ALL SOURCES

This is your Federal AGI after Oklahoma Additions and Subtractions, which is your AGI from all sources.

9 Adjustments

Enter the total from Schedule 511-NR-C, line 7. See Schedule 511-NR-C instructions on pages 25-28.

11 Deductions

If you claimed the standard deduction on your federal return, you must claim the Oklahoma standard deduction. If you claimed itemized deductions on your federal return, you must claim Oklahoma itemized deductions.

- Standard Deduction:

If you did not claim itemized deductions on your federal return, enter the Oklahoma standard deduction on line 11.

If your filing status is **single** or **married filing separate**, your Oklahoma standard deduction is \$6,350.

If your filing status is **head of household**, your Oklahoma standard deduction is \$9,350.

SELECT LINE INSTRUCTIONS

11 Deductions (continued)

If your filing status is **married filing joint** or **qualifying widow(er)**, your Oklahoma standard deduction is \$12,700.

-OR-

• Itemized Deductions:

If you claimed itemized deductions on your federal return (Form 1040 or 1040-SR, Schedule A), complete Schedule 511-NR-D to determine your Oklahoma itemized deductions. Schedule 511-NR-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. (**Provide** 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 511-NR.

15 Tax from tax table

(15a)

Using Form 511-NR, 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.

(15b)

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 AGI are subject to an additional 10% tax. Enter the additional 10% tax and enter a "2" in the box.

16 Child care/child tax credit

Complete Form 511-NR, line 16 unless your AGI from all sources (Form 511-NR, line 7) is less than your Federal AGI (Form 511-NR, line 2). If your AGI from all sources is less than your Federal AGI, complete Schedule 511-NR-E to determine the amount to enter on Form 511-NR, line 16.

If your Federal AGI 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.

-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 AGI is greater than \$100,000 no credit is allowed.

Provide 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 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 511-NR, "Oklahoma Column", line 6 in box "a". Enter the Federal Amount from Form 511-NR, "Federal Column", line 7 in box "b". Divide "a" by "b". Do not enter more than 100%.

SELECT LINE INSTRUCTIONS

19 This is Your Oklahoma Income Tax

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

Recapture of the Oklahoma Affordable Housing Tax Credit - If under IRC Section 42, a portion of any federal low-income housing credits taken on a qualified project is required to be recaptured during the first 10 years after a project is placed in service, the taxpayer claiming Oklahoma Affordable Housing Tax Credits with respect to such project shall also be required to recapture a portion of such credits. The amount of Oklahoma Affordable Housing Tax Credits subject to recapture is proportionally equal to the amount of federal low-income housing credits subject to recapture. Add the recaptured credit to the Oklahoma income tax and enter a "1" in the box.

Making an Oklahoma installment payment pursuant to IRC Section 965(h) - If a taxpayer elected to make installment payments of tax due pursuant to the provisions of subsection (h) of Section 965 of the IRC, such election may also apply to the payment of Oklahoma income tax, attributable to the income upon which such installment payments are based. Add the installment payment to the Oklahoma income tax and enter a "2" in the box. **Provide** a schedule of the tax computation. 68 O.S. Sec. 2368(K)

20 Earned Income Credit

Residents and part-year residents are allowed an Earned Income Credit. Enter the total from Schedule 511-NR-F, line 4. See instructions on page 28.

Note: Nonresidents do not qualify for this credit.

21 Credit for Tax Paid to/in 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 511-NR. Complete Oklahoma Form 511-TX and furnish a copy of the other state return(s) 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 511-CR 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 511-CR. You can obtain this form from our website at 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
Provide 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
Provide Form 567-A.
68 OS Sec. 2357.22 and Rule 710:50-15-81.
- Credit for Qualified Software or Cybersecurity Employees
Provide Form 566.
68 OS Sec. 2357.405.
- Credit for Tourism Development or Qualified Media Production Facility
68 OS Sec. 2357.34 - 2357.40.
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit
68 OS Sec. 2357.81.

SELECT LINE INSTRUCTIONS

22 Other credits (continued)

- Credit for Qualified Rehabilitation Expenditures
68 OS Sec. 2357.41 and Rule 710:50-15-108.
- 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.
- Volunteer Firefighter Credit
Provide the Firefighter Training Advisory Committee's Form.
68 OS Sec. 2358.7 and Rule 710:50-15-94.
- Credit for Railroad Modernization
68 OS Sec. 2357.104 and Rule 710:50-15-103.
- Research and Development New Jobs Credit
Provide 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
Provide Form 564.
68 OS Sec. 2357.301 & 2357.304 and Rule 710:50-15-109.
- Credits for Employers in the Aerospace Sector
Provide 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 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.
- Credit for Venture Capital Investment
Provide Form 518-A or 518-B.
68 OS Sec. 2357.7 & 8 and Rule 710:50-15-77 & 78.
- Oklahoma Affordable Housing Tax Credit
68 OS Sec. 2357.403.
- Credit for Employees in the Vehicle Manufacturing Industry
Provide Form 584.
68 OS Sec. 2357.404 and Rule 710:50-15-116.
- Credits for Employers in the Vehicle Manufacturing Industry
Provide Form 585.
68 OS Sec. 2357.404 and Rule 710:50-15-116.

SELECT LINE INSTRUCTIONS

24 Oklahoma Use Tax

(For taxpayers who lived at least part of the tax year 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. Complete Worksheet Two if you did not keep records of all of your out-of-state purchases.

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 17** or multiply your AGI 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 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 AGI. The estimated amount is 0.056% (.00056) of Federal AGI. 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.

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 511-NR, line 24	4	

Use Tax Worksheet Two		For Taxpayers Who Do <u>Not</u> Have Records of All Out-of-State Purchases	
1	Purchases of items costing less than \$1,000: See the Use Tax Table on page 17 to establish the use tax based on your Federal AGI from Form 511-NR, line 2. Multiply the use tax from the table by the tax percentage from Form 511-NR, 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 1/1/2021 through 12/31/2021	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 511-NR, 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 tax.ok.gov.

SELECT LINE INSTRUCTIONS OKLAHOMA USE TAX TABLE

If Federal AGI (Form 511-NR, 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 511-NR-1, line 1 in the Oklahoma Amount column. **Provide** 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 511-NR-1 in the Oklahoma amount column. **Provide** Form 1099-MISC, Form 500-A, Form K-1 or other documentation to substantiate Oklahoma withholding.

Oklahoma income tax is withheld from distributions made by pass-through entities (partnerships, S corporations, limited liability companies or trusts) to nonresident members. If you are a nonresident member of a pass-through entity (PTE), Oklahoma income tax should have been withheld on any distribution of Oklahoma taxable income. Enter the Oklahoma income tax withheld on your distribution. **Provide** Form 500-B to substantiate Oklahoma withholding.

If you are entering withholding on this line, you should also have distributive income/(loss) from the PTE on Schedule 511-NR-1 in the Oklahoma Amount column. If not, **provide** an explanation.

SELECT LINE INSTRUCTIONS

26 Oklahoma Income Tax Withheld (continued)

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 512-SA, 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 2021. Include any overpayment from your 2020 return you applied to your 2021 estimated tax. If at least 66.67% (or two-thirds) 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 **provide** 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-I for 2021, enter any amount you paid with that form.

29 Refundable Credits

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

If claiming the **Refundable Coal Credit**, **provide** Form 577. Any credits earned, but not used, based upon activity occurring during the tax year will be refunded at 85% of the face amount of the credits. For any credit calculated, the credit allowed is equal to 75% of the amount otherwise provided. A PTE 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**, **provide** Form 578. Any credits earned, but not used, based on electricity generated during the tax year may be refunded to the taxpayer at 85% of the face amount of the credits. A PTE that does not file a claim for a direct refund may allocate the credit to one or more of its shareholders, partners or members.

35 Amount Credited to 2021 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.

36 Donations (original return only)

Schedule 511-NR-G 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. Information regarding each organization, including the address to mail a donation if you are not receiving a refund, is found under "Schedule 511-NR-G Information" on page 29-30.

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

38 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 7 for more information.

40 Support the 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 511-NR-G information.

41 Underpayment of Estimated Tax Interest

Estimated tax payments were required during the year if your income tax liability exceeded 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. **Check the box** if using the annualized installment method.

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.

SELECT LINE INSTRUCTIONS

42 Delinquent Penalty and Interest

After the original due date of the return, compute 5% penalty on the income tax due (line 39 minus line 24). Compute interest on the income tax due at 1.25% 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 IRC, except when specifically provided for in the Oklahoma Statutes or rules.

SCHEDULE 511-NR-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 AGI.

- 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.

Provide a schedule of all municipal interest received by source and amount. If the income is from a mutual fund that invests in state and local government obligations, **provide** 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 511-NR-B, line 11 and exempt losses on Schedule 511-NR-A, line 7.

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 AGI shall be added to the Federal AGI. Rollovers and IRA conversions are taxed in the same year as on the federal return. **Provide** a copy of Form 1099, and complete copy of federal return.

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

SCHEDULE 511-NR-A

A2 Lump-Sum Distributions (continued)

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 or 1040-SR and on Schedule 511-NR-1, line 15. See the "Net Operating Loss" section on page 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 511-NR-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.

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 AGI, 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 Oklahoma Loss Distributed by an Electing PTE

If you are a member, either directly or indirectly, of an electing PTE, add the Oklahoma loss covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 (68 OS Sec 2355.1P-1 et seq.). **Provide** a schedule listing the electing PTE, federal identification number, federal taxable income (loss) and Oklahoma taxable loss in Form 511-NR, line 1 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

Oklahoma Amount column -

Enter that part of the "Federal Amount" column that represents the electing PTE's loss included in the "Oklahoma Amount" column on Form 511-NR-1.

A7 Other Additions

Enter in the box the appropriate number as listed below that 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 511-NR-A, line 1 and Schedule 511-NR-B, line 1. **Provide** Federal Schedule D and Form 8949.

SCHEDULE 511-NR-A

A7 Other Additions (continued)

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 511-NR-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. **Provide** 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 and include the partnership’s or corporation’s name and ID number.

Enter the number “4” if the following applies:

You will have an amount on this line if a PTE, 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 PTE’s name and ID number.

Enter the number “5” if the following applies:

Enter any additions not previously claimed. **Provide** 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.

SCHEDULE 511-NR-B

B1 Interest on U.S. Obligations

Federal Amount column - If you report interest on bonds, notes and other obligations of the U.S. government on your federal return, this income may be excluded if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the income is from a mutual fund that invests in U.S. government obligations, **provide** 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 511-NR-B, line 11, and exempt losses on Schedule 511-NR-A, line 7.

Oklahoma Amount column - Enter that part of the “Federal Amount” column that represents U.S. government interest included on Schedule 511-NR-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 AGI.

Oklahoma Amount column - Enter that part of the “Federal Amount” column that represents Social Security benefits exempt by statute included on Schedule 511-NR-1, line 6, 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 AGI. Enter your Retirement Claim Number from your Form CSA 1099-R or CSF 1099-R in the box on Schedule 511-NR-B, line 3. **Provide** 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.

SCHEDULE 511-NR-B

B3 Federal Civil Service Retirement in Lieu of Social Security (continued)

Note: Retirement benefits paid under the Federal Employees Retirement System (FERS) do not qualify for this exclusion, except:

- Retirement benefits containing both a FERS and a CSRS component, the CSRS component will qualify for the exclusion.
- The FERS Annuity Supplement (as authorized by Chapter 84 of Title 5 of the United States Code) paid to certain FERS retirees until eligible for social security at age 62, will qualify for the exclusion.

Provide substantiation for the CSRS component or FERS Annuity Supplement, 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 511-NR-1, line 5, 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 AGI. 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 511-NR-1, line 5, 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 AGI. (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. **Provide** a copy of Form 1099-R.

* Do not include on this line the CSRS retirement benefits already excluded on Schedule 511-NR-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 511-NR-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 511-NR-1, line 5, in the "Oklahoma Amount" column. This exclusion is not prorated.

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 AGI. For any individual who claims the retirement exclusion on Schedule 511-NR-B, line 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511-NR-B, line 5, in the "Federal Amount" column (if less than zero, enter "0").

The retirement benefits must be received from the following and satisfy the requirements of the 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). **Provide** 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 511-NR-1. For any individual who claims the retirement exclusion on Schedule 511-NR-B, line 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511-NR-B, line 5, in the "Oklahoma Amount" column (if less than zero, enter "0").

Provide a copy of Form 1099-R or other supporting documentation.

SCHEDULE 511-NR-B

B7 U.S. Railroad Retirement Board Benefits

Federal Amount column - All qualified U.S. Railroad Retirement Board benefits that are included in the Federal AGI 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.

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 511-NR-A, line 4, in the year the lease expires.

If you have federal depletion being carried over into this year, see Schedule 511-NR-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 511-NR-1.

B9 Oklahoma Net Operating Loss

The loss year return must be filed to establish the Oklahoma NOL.

Federal Amount column - Enter the Oklahoma NOL, computed based on the "Federal Amount" column carried over from previous years. **Provide** a detailed schedule showing origin and NOL computation and **provide** a copy of Federal NOL computation. See the "Net Operating Loss" section on page 6. (Also see Schedule 511-NR-A, line 3.)

Oklahoma Amount column - Enter the Oklahoma NOL, which was computed on the "Oklahoma Amount Column" carried over from previous years. Also enter the loss year(s). **Provide** a detailed schedule showing origin and NOL computation. See the "Net Operating Loss" section on page 6. (Also see Schedule 511-NR-A, line 3.)

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.

To deduct income earned on Indian country, provide the following information for tax year 2021:

- 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, that describes the real estate upon that you maintained your principal place of residence and that 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, that describes the real estate upon which you were employed, performed work or received income and that was held by the United States of America in trust for a tribal member or an Indian tribe or that was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records that show you are employed on that Indian country or an explanation of your work on Indian country; **and**
- d. Any other evidence that 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 **provided** 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.

SCHEDULE 511-NR-B

B11 Gains from Sale of Exempt Government Obligations

Federal Amount column - See the note in the instructions for Schedule 511-NR-A, line 1, and Schedule 511-NR-B, line 1. **Provide** 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 AGI 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 511-NR-1, line 1, in the "Federal Amount" column. **Provide** a copy of the military Form W-2.

B13 Oklahoma Capital Gain Deduction

Federal Amount column - You can deduct qualifying gains receiving capital treatment that are included in Federal AGI. "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 561-NR, Column F, line 10. **Provide** Form 561-NR and a copy of your Federal Schedule D and Form(s) 8949.

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

B14 Income Tax Refund

Federal Amount column - Beginning tax year 2016, if you itemized your deductions on your federal return, you were required to add back state or local income tax to calculate Oklahoma itemized deductions. The refund of such taxes included on Schedule 511-NR-1, line 8 in the "Federal Amount" column may be deducted.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents an income tax refund included on Schedule 511-NR-1, line 8 in the "Oklahoma Amount" column.

B15 Oklahoma Income Distributed by an Electing PTE

Federal Amount column - If you are a member, either directly or indirectly, of an electing PTE, subtract the Oklahoma income covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 (68 OS Sec 2355.1P-1 et seq.). **Provide** a schedule listing the electing PTE, federal identification number, federal taxable income (loss) and Oklahoma taxable income in Form 511-NR, line 2 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents the electing PTE's income included in the "Oklahoma Amount" column on Form 511-NR-1.

B16 Miscellaneous: Other Subtractions

Enter in the box, the appropriate number as listed below that 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))

SCHEDULE 511-NR-B

B16 Miscellaneous: Other Subtractions (continued)

To support your deduction, **provide**:

- 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:

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 “4” 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 “5” if the following applies:

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

Enter the number “99” if the following applies:

Allowable deductions not included in (1) through (5): Enter any allowable Oklahoma deductions from Federal AGI to arrive at Oklahoma AGI that were not previously claimed under this heading “**Miscellaneous: Other Subtractions**”. **Provide** a detailed explanation specifying the type of subtraction and Oklahoma Statute authorizing the subtraction, and verifying documents.

SCHEDULE 511-NR-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 and National Guard pay, received during the time they were a resident. The military pay must be included on Schedule 511-NR-1, line 1 in the “Oklahoma Amount” column to qualify for this exclusion. Retired military see instructions for Schedule 511-NR-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. **Provide** 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 to be deducted in the year incurred. “Nonrecurring adoption expenses” means adoption fees, court costs, medical expenses, attorney fees and expenses that are directly related to the legal process of adoption of a child. **Provide** a schedule describing the expenses claimed.

SCHEDULE 511-NR-C

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, that 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 five 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. **Provide** 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.ok4saving.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 qualify to deduct up to \$5,000 for expenses incurred providing foster care. To qualify to deduct \$5,000, you must have been under contract and providing care for at least six months, regardless of the tax year during which the care occurs. If you were under contract and providing care for less than six months of the tax year, you may only claim a monthly pro rata share of the \$5,000 deduction. Married persons filing separately in a year in which they could have filed a joint return may each claim only one-half of the deduction that would have been allowed for a joint return.

C6 Miscellaneous: Other Adjustments

Enter in the box, the appropriate number as listed below that 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 **provided** as part of the filed return. **Provide** 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 **provided** as part of the filed return. This is not on your W-2. **Provide** a copy of your federal return.

Note: If you took a Health/Medical Savings Account Deduction to arrive at Federal AGI, 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 that 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

SCHEDULE 511-NR-C

C6 Miscellaneous: Other Adjustments (continued)

exceed income, any unused portion may be carried over for a period not to exceed six years. A schedule must be **provided** 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 **provided** in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If the exclusion is through a partnership or 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. **Provide** 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 511-NR-A, line 7.

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. **Provide** 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 AGI. The Oklahoma Police Corps was established under 47 OS Section 2-140.1 through 2-140.11. **Provide** 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. **Provide** a detailed schedule of expenses claimed.

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. **Provide** 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. **Provide** 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 AGI.

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 AGI. You must be able to substantiate this deduction upon request.

SCHEDULE 511-NR-C

C6 Miscellaneous: Other Adjustments (continued)

Enter the number “12” if the following applies:

Home-buyer Savings Account Deduction: Oklahoma residents may deduct amounts contributed to home-buyer savings accounts, and the interest earned on these accounts will be excluded from Oklahoma taxable income. The amount eligible for deduction is \$5,000 for an account holder who files an individual tax return, or \$10,000 for joint account holders who file a joint tax return. The total amount of principal deducted and earnings excluded cannot exceed \$50,000. **Provide** Form 588 to support amount claimed.

Enter the number “13” if the following applies:

Indian Employment Exclusion: All qualified wages equal to the Federal Indian Employment Credit, set forth in IRC Section 45A, shall be deducted from taxable income. Deduct on your Oklahoma return, an amount equal to the reduction of salaries and wages reported on your federal return as a result of your Form 8845 “Indian Employment Credit”. The deduction shall only be permitted for the tax years in which the federal credit is allowed, even if not used in such year because of your tax liability limit. **Provide** a copy of the federal return, Form 8845 and if applicable, Form 3800.

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

Enter the number “14” if the following applies:

Achieving a Better Life (ABLE) Deduction: A tax deduction (\$10,000 per individual taxpayer or \$20,000 for taxpayers filing a joint return) is allowed for contributions to accounts established under the ABLE program pursuant to 56 O.S. Sec. 4001.1. Amounts contributed but not deducted by the taxpayer in the tax year for which the contribution is made may be carried forward as a deduction from income for up to five tax years. Deductions may be taken for contributions made during the tax year and through April 15 of the succeeding tax year, or through the due date of a taxpayer’s state income tax return excluding extensions, whichever is later. Provide proof of your contribution.

SCHEDULE 511-NR-D

Complete Schedule 511-NR-D to determine your Oklahoma itemized deductions. Schedule 511-NR-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. **Provide** a copy of your Federal Schedule A.

Note: If you claimed itemized deductions on your federal return, you must claim itemized deductions on your Oklahoma return. To claim the Oklahoma standard deduction, you must claim the standard deduction on you federal return.

SCHEDULE 511-NR-E

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

E1 Child Care/Child Tax Credit

If your Federal AGI 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.
- 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 AGI is greater than \$100,000, no credit is allowed.

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

SCHEDULE 511-NR-F

Residents and part-year residents complete Schedule 511-NR-F to determine the amount of Oklahoma earned income credit to enter on line 20.

F1 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). **Provide** a copy of your federal return.

SCHEDULE 511-NR-G

Schedule 511-NR-G 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 511-NR-G in the box on line 36 of Form 511-NR. If you give to more than one organization, put a "99" in the box on line 36 of Form 511-NR.

Descriptions of the organizations and the addresses to mail a donation if you are not receiving a refund, are shown on page 29-30, Schedule 511-NR-G Information.

SCHEDULE 511-NR-H

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

Place an "X" in the Amended Return check-box at the top of Form 511-NR, page 1. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 30. Enter any refund previously received or overpayment applied on line 32.

NOTE: See page 7 for specific instructions on filing amended returns.

WHEN YOU ARE FINISHED

Important: If you fill out any portion of the Schedules 511-NR-1 through 511-NR-H, you are required to provide those pages with your return. Failure to include the pages will result in a delay of your refund.

- If you owe taxes, provide a check or money order payable to "Oklahoma Tax Commission". Do not send cash.
- For information regarding electronic payment methods, visit our website at tax.ok.gov.
- Provide copies of federal return, W-2s, 1099s or other withholding statements to substantiate withholding.
- For amended returns, if you marked "yes" on Schedule 511-NR-H, provide a copy of the federal 1040X or 1045, and a copy of the IRS "Statement of Adjustment" or other IRS documentation to verify approval of the federal amendment.
- **Do not staple your return.** Use a paper clip if necessary.
- Math errors are the most common cause of a refund delay. Double check your calculations.
- After filing, you can check the status of your refund online using our Where's My Refund? tool at oktap.tax.ok.gov. For additional assistance regarding your refund, contact our Taxpayer Resource Center at 405.521.3160.
- Do not provide any correspondence other than those documents and schedules required for your return.
- Mail your return, along with any payment due, to:

Oklahoma Tax Commission
PO Box 26800
Oklahoma City, OK 73126-0800

SCHEDULE 511-NR-G 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., PO Box 54946, Oklahoma City, OK 73154.

2 - Y.M.C.A. Youth and Government Program

You may donate from your tax refund to support the Oklahoma chapter of the Y.M.C.A. Youth and Government program. Monies donated will be expended by the State Department of Education for the purpose of providing grants to the Program so young people may be educated regarding government and the legislative process. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Education, Y.M.C.A. Youth and Government Program, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City, OK 73105-4599.

SCHEDULE 511-NR-G INFORMATION (ORIGINAL RETURN ONLY)

3 - Support the Wildlife Diversity Fund

You may donate from your tax refund to support the conservation of rare or declining fish and wildlife along with common species not hunted or fished. Donations to the Oklahoma Department of Wildlife Conservation's Wildlife Diversity program supports field surveys of animals considered to be of greatest conservation need, as well as educational wildlife programs for all Oklahomans. Tax deductible donations to the Wildlife Diversity Fund also can be made at wildlifedepartment.com or by mail: Oklahoma Department of Wildlife Conservation, Re: Wildlife Diversity Fund, PO Box 53465, Oklahoma City, Oklahoma 73152.

4- Support of Programs for Regional Food Banks in Oklahoma

You may donate from your tax refund to support 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. Mail your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, PO Box 248893, Oklahoma City, OK 73124.

5- Public School Classroom Support Fund

You may donate from your tax refund to support the Public School Classroom Support Revolving Fund. It 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.

6- Oklahoma Pet Overpopulation Fund

You may donate from your tax refund to support the Oklahoma Pet Overpopulation Fund. Monies placed in this Fund will be expended for the purpose of developing educational programs on pet overpopulation and for implementing spay/neuter efforts in this state. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Animal Industry Division, 2800 North Lincoln Blvd., Oklahoma City, OK 73105.

7- Support the Oklahoma AIDS Care Fund

You may donate from your tax refund to support the Oklahoma AIDS Care Fund. Monies will be expended by the Department of Human Services for the purpose of providing grants to the Fund for purposes of emergency assistance, advocacy, education, prevention and collaboration with other entities. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: OK Aids Care Fund, PO Box 248893, Oklahoma City, OK 73124.

8- Oklahoma Silver Haired Legislature and Alumni Association Programs

You may donate from your tax refund to support the Oklahoma Silver Haired Legislature and their Alumni Association activities. The Oklahoma Silver Haired Legislature was created in 1981 as a forum to educate senior citizens in the legislative process and to highlight the needs of older persons to the Oklahoma State Legislature. Monies generated from donations will be used to fund expenses of the Silver Haired Legislators, training sessions, interim studies and advocacy activities. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Silver Haired Legislature and Alumni, PO Box 25352, Oklahoma City, OK 73125.

2021 OKLAHOMA INCOME TAX TABLE

Instructions...

Use this table if your taxable income is less than \$100,000.

If your taxable income is \$100,000 or more, use the tax computation on the lower portion of page 42.

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	548	381
14,750	14,800	550	384
14,800	14,850	553	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).

2021 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:			
At least	But less than	Single or married filing separate	Married* filing joint or head of household		
		Your tax is:			
\$6,000					
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	255	131		
8,900	8,950	258	133		
8,950	9,000	260	134		

If Oklahoma taxable income is:		And you are:			
At least	But less than	Single or married filing separate	Married* filing joint or head of household		
		Your tax is:			
\$9,000					
9,000	9,050	263	136		
9,050	9,100	265	137		
9,100	9,150	268	139		
9,150	9,200	270	140		
9,200	9,250	273	142		
9,250	9,300	275	143		
9,300	9,350	278	145		
9,350	9,400	280	146		
9,400	9,450	283	148		
9,450	9,500	285	149		
9,500	9,550	288	151		
9,550	9,600	290	152		
9,600	9,650	293	154		
9,650	9,700	295	155		
9,700	9,750	298	157		
9,750	9,800	300	158		
9,800	9,850	303	160		
9,850	9,900	305	162		
9,900	9,950	308	164		
9,950	10,000	310	166		
\$10,000					
10,000	10,050	313	168		
10,050	10,100	315	170		
10,100	10,150	318	172		
10,150	10,200	320	174		
10,200	10,250	323	176		
10,250	10,300	325	178		
10,300	10,350	328	180		
10,350	10,400	330	182		
10,400	10,450	333	184		
10,450	10,500	335	186		
10,500	10,550	338	188		
10,550	10,600	340	190		
10,600	10,650	343	192		
10,650	10,700	345	194		
10,700	10,750	348	196		
10,750	10,800	350	198		
10,800	10,850	353	200		
10,850	10,900	355	202		
10,900	10,950	358	204		
10,950	11,000	360	206		
\$11,000					
11,000	11,050	363	208		
11,050	11,100	365	210		
11,100	11,150	368	212		
11,150	11,200	370	214		
11,200	11,250	373	216		
11,250	11,300	375	218		
11,300	11,350	378	220		
11,350	11,400	380	222		
11,400	11,450	383	224		
11,450	11,500	385	226		
11,500	11,550	388	228		
11,550	11,600	390	230		
11,600	11,650	393	232		
11,650	11,700	395	234		
11,700	11,750	398	236		
11,750	11,800	400	238		
11,800	11,850	403	240		
11,850	11,900	405	242		
11,900	11,950	408	244		
11,950	12,000	410	246		

If Oklahoma taxable income is:		And you are:			
At least	But less than	Single or married filing separate	Married* filing joint or head of household		
		Your tax is:			
\$12,000					
12,000	12,050	413	248		
12,050	12,100	415	250		
12,100	12,150	418	252		
12,150	12,200	420	254		
12,200	12,250	423	256		
12,250	12,300	425	259		
12,300	12,350	428	261		
12,350	12,400	430	264		
12,400	12,450	433	266		
12,450	12,500	435	269		
12,500	12,550	438	271		
12,550	12,600	440	274		
12,600	12,650	443	276		
12,650	12,700	445	279		
12,700	12,750	448	281		
12,750	12,800	450	284		
12,800	12,850	453	286		
12,850	12,900	455	289		
12,900	12,950	458	291		
12,950	13,000	460	294		
\$13,000					
13,000	13,050	463	296		
13,050	13,100	465	299		
13,100	13,150	468	301		
13,150	13,200	470	304		
13,200	13,250	473	306		
13,250	13,300	475	309		
13,300	13,350	478	311		
13,350	13,400	480	314		
13,400	13,450	483	316		
13,450	13,500	485	319		
13,500	13,550	488	321		
13,550	13,600	490	324		
13,600	13,650	493	326		
13,650	13,700	495	329		
13,700	13,750	498	331		
13,750	13,800	500	334		
13,800	13,850	503	336		
13,850	13,900	505	339		
13,900	13,950	508	341		
13,950	14,000	510	344		
\$14,000					
14,000	14,050	513	346		
14,050	14,100	515	349		
14,100	14,150	518	351		
14,150	14,200	520	354		
14,200	14,250	523	356		
14,250	14,300	525	359		
14,300	14,350	528	361		
14,350	14,400	530	364		
14,400	14,450	533	366		
14,450	14,500	535	369		
14,500	14,550	538	371		
14,550	14,600	540	374		
14,600	14,650	543	376		
14,650	14,700	545	379		
14,700	14,750	548	381		
14,750	14,800	550	384		
14,800	14,850	553	386		
14,850	14,900	555	389		
14,900	14,950	558	391		
14,950	15,000	560	394		

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

2021 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$15,000			
15,000	15,050	563	396
15,050	15,100	565	399
15,100	15,150	568	401
15,150	15,200	570	404
15,200	15,250	573	406
15,250	15,300	575	409
15,300	15,350	578	411
15,350	15,400	580	414
15,400	15,450	583	416
15,450	15,500	585	419
15,500	15,550	588	421
15,550	15,600	590	424
15,600	15,650	593	426
15,650	15,700	595	429
15,700	15,750	598	431
15,750	15,800	600	434
15,800	15,850	603	436
15,850	15,900	605	439
15,900	15,950	608	441
15,950	16,000	610	444
\$16,000			
16,000	16,050	613	446
16,050	16,100	615	449
16,100	16,150	618	451
16,150	16,200	620	454
16,200	16,250	623	456
16,250	16,300	625	459
16,300	16,350	628	461
16,350	16,400	630	464
16,400	16,450	633	466
16,450	16,500	635	469
16,500	16,550	638	471
16,550	16,600	640	474
16,600	16,650	643	476
16,650	16,700	645	479
16,700	16,750	648	481
16,750	16,800	650	484
16,800	16,850	653	486
16,850	16,900	655	489
16,900	16,950	658	491
16,950	17,000	660	494
\$17,000			
17,000	17,050	663	496
17,050	17,100	665	499
17,100	17,150	668	501
17,150	17,200	670	504
17,200	17,250	673	506
17,250	17,300	675	509
17,300	17,350	678	511
17,350	17,400	680	514
17,400	17,450	683	516
17,450	17,500	685	519
17,500	17,550	688	521
17,550	17,600	690	524
17,600	17,650	693	526
17,650	17,700	695	529
17,700	17,750	698	531
17,750	17,800	700	534
17,800	17,850	703	536
17,850	17,900	705	539
17,900	17,950	708	541
17,950	18,000	710	544

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:			
\$18,000			
18,000	18,050	713	546
18,050	18,100	715	549
18,100	18,150	718	551
18,150	18,200	720	554
18,200	18,250	723	556
18,250	18,300	725	559
18,300	18,350	728	561
18,350	18,400	730	564
18,400	18,450	733	566
18,450	18,500	735	569
18,500	18,550	738	571
18,550	18,600	740	574
18,600	18,650	743	576
18,650	18,700	745	579
18,700	18,750	748	581
18,750	18,800	750	584
18,800	18,850	753	586
18,850	18,900	755	589
18,900	18,950	758	591
18,950	19,000	760	594
\$19,000			
19,000	19,050	763	596
19,050	19,100	765	599
19,100	19,150	768	601
19,150	19,200	770	604
19,200	19,250	773	606
19,250	19,300	775	609
19,300	19,350	778	611
19,350	19,400	780	614
19,400	19,450	783	616
19,450	19,500	785	619
19,500	19,550	788	621
19,550	19,600	790	624
19,600	19,650	793	626
19,650	19,700	795	629
19,700	19,750	798	631
19,750	19,800	800	634
19,800	19,850	803	636
19,850	19,900	805	639
19,900	19,950	808	641
19,950	20,000	810	644
\$20,000			
20,000	20,050	813	646
20,050	20,100	815	649
20,100	20,150	818	651
20,150	20,200	820	654
20,200	20,250	823	656
20,250	20,300	825	659
20,300	20,350	828	661
20,350	20,400	830	664
20,400	20,450	833	666
20,450	20,500	835	669
20,500	20,550	838	671
20,550	20,600	840	674
20,600	20,650	843	676
20,650	20,700	845	679
20,700	20,750	848	681
20,750	20,800	850	684
20,800	20,850	853	686
20,850	20,900	855	689
20,900	20,950	858	691
20,950	21,000	860	694

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:			
\$21,000			
21,000	21,050	863	696
21,050	21,100	865	699
21,100	21,150	868	701
21,150	21,200	870	704
21,200	21,250	873	706
21,250	21,300	875	709
21,300	21,350	878	711
21,350	21,400	880	714
21,400	21,450	883	716
21,450	21,500	885	719
21,500	21,550	888	721
21,550	21,600	890	724
21,600	21,650	893	726
21,650	21,700	895	729
21,700	21,750	898	731
21,750	21,800	900	734
21,800	21,850	903	736
21,850	21,900	905	739
21,900	21,950	908	741
21,950	22,000	910	744
\$22,000			
22,000	22,050	913	746
22,050	22,100	915	749
22,100	22,150	918	751
22,150	22,200	920	754
22,200	22,250	923	756
22,250	22,300	925	759
22,300	22,350	928	761
22,350	22,400	930	764
22,400	22,450	933	766
22,450	22,500	935	769
22,500	22,550	938	771
22,550	22,600	940	774
22,600	22,650	943	776
22,650	22,700	945	779
22,700	22,750	948	781
22,750	22,800	950	784
22,800	22,850	953	786
22,850	22,900	955	789
22,900	22,950	958	791
22,950	23,000	960	794
\$23,000			
23,000	23,050	963	796
23,050	23,100	965	799
23,100	23,150	968	801
23,150	23,200	970	804
23,200	23,250	973	806
23,250	23,300	975	809
23,300	23,350	978	811
23,350	23,400	980	814
23,400	23,450	983	816
23,450	23,500	985	819
23,500	23,550	988	821
23,550	23,600	990	824
23,600	23,650	993	826
23,650	23,700	995	829
23,700	23,750	998	831
23,750	23,800	1,000	834
23,800	23,850	1,003	836
23,850	23,900	1,005	839
23,900	23,950	1,008	841
23,950	24,000	1,010	844

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

2021 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$24,000			
24,000	24,050	1,013	846
24,050	24,100	1,015	849
24,100	24,150	1,018	851
24,150	24,200	1,020	854
24,200	24,250	1,023	856
24,250	24,300	1,025	859
24,300	24,350	1,028	861
24,350	24,400	1,030	864
24,400	24,450	1,033	866
24,450	24,500	1,035	869
24,500	24,550	1,038	871
24,550	24,600	1,040	874
24,600	24,650	1,043	876
24,650	24,700	1,045	879
24,700	24,750	1,048	881
24,750	24,800	1,050	884
24,800	24,850	1,053	886
24,850	24,900	1,055	889
24,900	24,950	1,058	891
24,950	25,000	1,060	894
\$25,000			
25,000	25,050	1,063	896
25,050	25,100	1,065	899
25,100	25,150	1,068	901
25,150	25,200	1,070	904
25,200	25,250	1,073	906
25,250	25,300	1,075	909
25,300	25,350	1,078	911
25,350	25,400	1,080	914
25,400	25,450	1,083	916
25,450	25,500	1,085	919
25,500	25,550	1,088	921
25,550	25,600	1,090	924
25,600	25,650	1,093	926
25,650	25,700	1,095	929
25,700	25,750	1,098	931
25,750	25,800	1,100	934
25,800	25,850	1,103	936
25,850	25,900	1,105	939
25,900	25,950	1,108	941
25,950	26,000	1,110	944
\$26,000			
26,000	26,050	1,113	946
26,050	26,100	1,115	949
26,100	26,150	1,118	951
26,150	26,200	1,120	954
26,200	26,250	1,123	956
26,250	26,300	1,125	959
26,300	26,350	1,128	961
26,350	26,400	1,130	964
26,400	26,450	1,133	966
26,450	26,500	1,135	969
26,500	26,550	1,138	971
26,550	26,600	1,140	974
26,600	26,650	1,143	976
26,650	26,700	1,145	979
26,700	26,750	1,148	981
26,750	26,800	1,150	984
26,800	26,850	1,153	986
26,850	26,900	1,155	989
26,900	26,950	1,158	991
26,950	27,000	1,160	994

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:			
\$27,000			
27,000	27,050	1,163	996
27,050	27,100	1,165	999
27,100	27,150	1,168	1,001
27,150	27,200	1,170	1,004
27,200	27,250	1,173	1,006
27,250	27,300	1,175	1,009
27,300	27,350	1,178	1,011
27,350	27,400	1,180	1,014
27,400	27,450	1,183	1,016
27,450	27,500	1,185	1,019
27,500	27,550	1,188	1,021
27,550	27,600	1,190	1,024
27,600	27,650	1,193	1,026
27,650	27,700	1,195	1,029
27,700	27,750	1,198	1,031
27,750	27,800	1,200	1,034
27,800	27,850	1,203	1,036
27,850	27,900	1,205	1,039
27,900	27,950	1,208	1,041
27,950	28,000	1,210	1,044
\$28,000			
28,000	28,050	1,213	1,046
28,050	28,100	1,215	1,049
28,100	28,150	1,218	1,051
28,150	28,200	1,220	1,054
28,200	28,250	1,223	1,056
28,250	28,300	1,225	1,059
28,300	28,350	1,228	1,061
28,350	28,400	1,230	1,064
28,400	28,450	1,233	1,066
28,450	28,500	1,235	1,069
28,500	28,550	1,238	1,071
28,550	28,600	1,240	1,074
28,600	28,650	1,243	1,076
28,650	28,700	1,245	1,079
28,700	28,750	1,248	1,081
28,750	28,800	1,250	1,084
28,800	28,850	1,253	1,086
28,850	28,900	1,255	1,089
28,900	28,950	1,258	1,091
28,950	29,000	1,260	1,094
\$29,000			
29,000	29,050	1,263	1,096
29,050	29,100	1,265	1,099
29,100	29,150	1,268	1,101
29,150	29,200	1,270	1,104
29,200	29,250	1,273	1,106
29,250	29,300	1,275	1,109
29,300	29,350	1,278	1,111
29,350	29,400	1,280	1,114
29,400	29,450	1,283	1,116
29,450	29,500	1,285	1,119
29,500	29,550	1,288	1,121
29,550	29,600	1,290	1,124
29,600	29,650	1,293	1,126
29,650	29,700	1,295	1,129
29,700	29,750	1,298	1,131
29,750	29,800	1,300	1,134
29,800	29,850	1,303	1,136
29,850	29,900	1,305	1,139
29,900	29,950	1,308	1,141
29,950	30,000	1,310	1,144

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:			
\$30,000			
30,000	30,050	1,313	1,146
30,050	30,100	1,315	1,149
30,100	30,150	1,318	1,151
30,150	30,200	1,320	1,154
30,200	30,250	1,323	1,156
30,250	30,300	1,325	1,159
30,300	30,350	1,328	1,161
30,350	30,400	1,330	1,164
30,400	30,450	1,333	1,166
30,450	30,500	1,335	1,169
30,500	30,550	1,338	1,171
30,550	30,600	1,340	1,174
30,600	30,650	1,343	1,176
30,650	30,700	1,345	1,179
30,700	30,750	1,348	1,181
30,750	30,800	1,350	1,184
30,800	30,850	1,353	1,186
30,850	30,900	1,355	1,189
30,900	30,950	1,358	1,191
30,950	31,000	1,360	1,194
\$31,000			
31,000	31,050	1,363	1,196
31,050	31,100	1,365	1,199
31,100	31,150	1,368	1,201
31,150	31,200	1,370	1,204
31,200	31,250	1,373	1,206
31,250	31,300	1,375	1,209
31,300	31,350	1,378	1,211
31,350	31,400	1,380	1,214
31,400	31,450	1,383	1,216
31,450	31,500	1,385	1,219
31,500	31,550	1,388	1,221
31,550	31,600	1,390	1,224
31,600	31,650	1,393	1,226
31,650	31,700	1,395	1,229
31,700	31,750	1,398	1,231
31,750	31,800	1,400	1,234
31,800	31,850	1,403	1,236
31,850	31,900	1,405	1,239
31,900	31,950	1,408	1,241
31,950	32,000	1,410	1,244
\$32,000			
32,000	32,050	1,413	1,246
32,050	32,100	1,415	1,249
32,100	32,150	1,418	1,251
32,150	32,200	1,420	1,254
32,200	32,250	1,423	1,256
32,250	32,300	1,425	1,259
32,300	32,350	1,428	1,261
32,350	32,400	1,430	1,264
32,400	32,450	1,433	1,266
32,450	32,500	1,435	1,269
32,500	32,550	1,438	1,271
32,550	32,600	1,440	1,274
32,600	32,650	1,443	1,276
32,650	32,700	1,445	1,279
32,700	32,750	1,448	1,281
32,750	32,800	1,450	1,284
32,800	32,850	1,453	1,286
32,850	32,900	1,455	1,289
32,900	32,950	1,458	1,291
32,950	33,000	1,460	1,294

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

2021 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:		If Oklahoma taxable income is:		And you are:		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	At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:				Your tax is:				Your tax is:	
\$33,000				\$36,000				\$39,000			
33,000	33,050	1,463	1,296	36,000	36,050	1,613	1,446	39,000	39,050	1,763	1,596
33,050	33,100	1,465	1,299	36,050	36,100	1,615	1,449	39,050	39,100	1,765	1,599
33,100	33,150	1,468	1,301	36,100	36,150	1,618	1,451	39,100	39,150	1,768	1,601
33,150	33,200	1,470	1,304	36,150	36,200	1,620	1,454	39,150	39,200	1,770	1,604
33,200	33,250	1,473	1,306	36,200	36,250	1,623	1,456	39,200	39,250	1,773	1,606
33,250	33,300	1,475	1,309	36,250	36,300	1,625	1,459	39,250	39,300	1,775	1,609
33,300	33,350	1,478	1,311	36,300	36,350	1,628	1,461	39,300	39,350	1,778	1,611
33,350	33,400	1,480	1,314	36,350	36,400	1,630	1,464	39,350	39,400	1,780	1,614
33,400	33,450	1,483	1,316	36,400	36,450	1,633	1,466	39,400	39,450	1,783	1,616
33,450	33,500	1,485	1,319	36,450	36,500	1,635	1,469	39,450	39,500	1,785	1,619
33,500	33,550	1,488	1,321	36,500	36,550	1,638	1,471	39,500	39,550	1,788	1,621
33,550	33,600	1,490	1,324	36,550	36,600	1,640	1,474	39,550	39,600	1,790	1,624
33,600	33,650	1,493	1,326	36,600	36,650	1,643	1,476	39,600	39,650	1,793	1,626
33,650	33,700	1,495	1,329	36,650	36,700	1,645	1,479	39,650	39,700	1,795	1,629
33,700	33,750	1,498	1,331	36,700	36,750	1,648	1,481	39,700	39,750	1,798	1,631
33,750	33,800	1,500	1,334	36,750	36,800	1,650	1,484	39,750	39,800	1,800	1,634
33,800	33,850	1,503	1,336	36,800	36,850	1,653	1,486	39,800	39,850	1,803	1,636
33,850	33,900	1,505	1,339	36,850	36,900	1,655	1,489	39,850	39,900	1,805	1,639
33,900	33,950	1,508	1,341	36,900	36,950	1,658	1,491	39,900	39,950	1,808	1,641
33,950	34,000	1,510	1,344	36,950	37,000	1,660	1,494	39,950	40,000	1,810	1,644
\$34,000				\$37,000				\$40,000			
34,000	34,050	1,513	1,346	37,000	37,050	1,663	1,496	40,000	40,050	1,813	1,646
34,050	34,100	1,515	1,349	37,050	37,100	1,665	1,499	40,050	40,100	1,815	1,649
34,100	34,150	1,518	1,351	37,100	37,150	1,668	1,501	40,100	40,150	1,818	1,651
34,150	34,200	1,520	1,354	37,150	37,200	1,670	1,504	40,150	40,200	1,820	1,654
34,200	34,250	1,523	1,356	37,200	37,250	1,673	1,506	40,200	40,250	1,823	1,656
34,250	34,300	1,525	1,359	37,250	37,300	1,675	1,509	40,250	40,300	1,825	1,659
34,300	34,350	1,528	1,361	37,300	37,350	1,678	1,511	40,300	40,350	1,828	1,661
34,350	34,400	1,530	1,364	37,350	37,400	1,680	1,514	40,350	40,400	1,830	1,664
34,400	34,450	1,533	1,366	37,400	37,450	1,683	1,516	40,400	40,450	1,833	1,666
34,450	34,500	1,535	1,369	37,450	37,500	1,685	1,519	40,450	40,500	1,835	1,669
34,500	34,550	1,538	1,371	37,500	37,550	1,688	1,521	40,500	40,550	1,838	1,671
34,550	34,600	1,540	1,374	37,550	37,600	1,690	1,524	40,550	40,600	1,840	1,674
34,600	34,650	1,543	1,376	37,600	37,650	1,693	1,526	40,600	40,650	1,843	1,676
34,650	34,700	1,545	1,379	37,650	37,700	1,695	1,529	40,650	40,700	1,845	1,679
34,700	34,750	1,548	1,381	37,700	37,750	1,698	1,531	40,700	40,750	1,848	1,681
34,750	34,800	1,550	1,384	37,750	37,800	1,700	1,534	40,750	40,800	1,850	1,684
34,800	34,850	1,553	1,386	37,800	37,850	1,703	1,536	40,800	40,850	1,853	1,686
34,850	34,900	1,555	1,389	37,850	37,900	1,705	1,539	40,850	40,900	1,855	1,689
34,900	34,950	1,558	1,391	37,900	37,950	1,708	1,541	40,900	40,950	1,858	1,691
34,950	35,000	1,560	1,394	37,950	38,000	1,710	1,544	40,950	41,000	1,860	1,694
\$35,000				\$38,000				\$41,000			
35,000	35,050	1,563	1,396	38,000	38,050	1,713	1,546	41,000	41,050	1,863	1,696
35,050	35,100	1,565	1,399	38,050	38,100	1,715	1,549	41,050	41,100	1,865	1,699
35,100	35,150	1,568	1,401	38,100	38,150	1,718	1,551	41,100	41,150	1,868	1,701
35,150	35,200	1,570	1,404	38,150	38,200	1,720	1,554	41,150	41,200	1,870	1,704
35,200	35,250	1,573	1,406	38,200	38,250	1,723	1,556	41,200	41,250	1,873	1,706
35,250	35,300	1,575	1,409	38,250	38,300	1,725	1,559	41,250	41,300	1,875	1,709
35,300	35,350	1,578	1,411	38,300	38,350	1,728	1,561	41,300	41,350	1,878	1,711
35,350	35,400	1,580	1,414	38,350	38,400	1,730	1,564	41,350	41,400	1,880	1,714
35,400	35,450	1,583	1,416	38,400	38,450	1,733	1,566	41,400	41,450	1,883	1,716
35,450	35,500	1,585	1,419	38,450	38,500	1,735	1,569	41,450	41,500	1,885	1,719
35,500	35,550	1,588	1,421	38,500	38,550	1,738	1,571	41,500	41,550	1,888	1,721
35,550	35,600	1,590	1,424	38,550	38,600	1,740	1,574	41,550	41,600	1,890	1,724
35,600	35,650	1,593	1,426	38,600	38,650	1,743	1,576	41,600	41,650	1,893	1,726
35,650	35,700	1,595	1,429	38,650	38,700	1,745	1,579	41,650	41,700	1,895	1,729
35,700	35,750	1,598	1,431	38,700	38,750	1,748	1,581	41,700	41,750	1,898	1,731
35,750	35,800	1,600	1,434	38,750	38,800	1,750	1,584	41,750	41,800	1,900	1,734
35,800	35,850	1,603	1,436	38,800	38,850	1,753	1,586	41,800	41,850	1,903	1,736
35,850	35,900	1,605	1,439	38,850	38,900	1,755	1,589	41,850	41,900	1,905	1,739
35,900	35,950	1,608	1,441	38,900	38,950	1,758	1,591	41,900	41,950	1,908	1,741
35,950	36,000	1,610	1,444	38,950	39,000	1,760	1,594	41,950	42,000	1,910	1,744

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

2021 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$42,000			
42,000	42,050	1,913	1,746
42,050	42,100	1,915	1,749
42,100	42,150	1,918	1,751
42,150	42,200	1,920	1,754
42,200	42,250	1,923	1,756
42,250	42,300	1,925	1,759
42,300	42,350	1,928	1,761
42,350	42,400	1,930	1,764
42,400	42,450	1,933	1,766
42,450	42,500	1,935	1,769
42,500	42,550	1,938	1,771
42,550	42,600	1,940	1,774
42,600	42,650	1,943	1,776
42,650	42,700	1,945	1,779
42,700	42,750	1,948	1,781
42,750	42,800	1,950	1,784
42,800	42,850	1,953	1,786
42,850	42,900	1,955	1,789
42,900	42,950	1,958	1,791
42,950	43,000	1,960	1,794
\$43,000			
43,000	43,050	1,963	1,796
43,050	43,100	1,965	1,799
43,100	43,150	1,968	1,801
43,150	43,200	1,970	1,804
43,200	43,250	1,973	1,806
43,250	43,300	1,975	1,809
43,300	43,350	1,978	1,811
43,350	43,400	1,980	1,814
43,400	43,450	1,983	1,816
43,450	43,500	1,985	1,819
43,500	43,550	1,988	1,821
43,550	43,600	1,990	1,824
43,600	43,650	1,993	1,826
43,650	43,700	1,995	1,829
43,700	43,750	1,998	1,831
43,750	43,800	2,000	1,834
43,800	43,850	2,003	1,836
43,850	43,900	2,005	1,839
43,900	43,950	2,008	1,841
43,950	44,000	2,010	1,844
\$44,000			
44,000	44,050	2,013	1,846
44,050	44,100	2,015	1,849
44,100	44,150	2,018	1,851
44,150	44,200	2,020	1,854
44,200	44,250	2,023	1,856
44,250	44,300	2,025	1,859
44,300	44,350	2,028	1,861
44,350	44,400	2,030	1,864
44,400	44,450	2,033	1,866
44,450	44,500	2,035	1,869
44,500	44,550	2,038	1,871
44,550	44,600	2,040	1,874
44,600	44,650	2,043	1,876
44,650	44,700	2,045	1,879
44,700	44,750	2,048	1,881
44,750	44,800	2,050	1,884
44,800	44,850	2,053	1,886
44,850	44,900	2,055	1,889
44,900	44,950	2,058	1,891
44,950	45,000	2,060	1,894

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:			
\$45,000			
45,000	45,050	2,063	1,896
45,050	45,100	2,065	1,899
45,100	45,150	2,068	1,901
45,150	45,200	2,070	1,904
45,200	45,250	2,073	1,906
45,250	45,300	2,075	1,909
45,300	45,350	2,078	1,911
45,350	45,400	2,080	1,914
45,400	45,450	2,083	1,916
45,450	45,500	2,085	1,919
45,500	45,550	2,088	1,921
45,550	45,600	2,090	1,924
45,600	45,650	2,093	1,926
45,650	45,700	2,095	1,929
45,700	45,750	2,098	1,931
45,750	45,800	2,100	1,934
45,800	45,850	2,103	1,936
45,850	45,900	2,105	1,939
45,900	45,950	2,108	1,941
45,950	46,000	2,110	1,944
\$46,000			
46,000	46,050	2,113	1,946
46,050	46,100	2,115	1,949
46,100	46,150	2,118	1,951
46,150	46,200	2,120	1,954
46,200	46,250	2,123	1,956
46,250	46,300	2,125	1,959
46,300	46,350	2,128	1,961
46,350	46,400	2,130	1,964
46,400	46,450	2,133	1,966
46,450	46,500	2,135	1,969
46,500	46,550	2,138	1,971
46,550	46,600	2,140	1,974
46,600	46,650	2,143	1,976
46,650	46,700	2,145	1,979
46,700	46,750	2,148	1,981
46,750	46,800	2,150	1,984
46,800	46,850	2,153	1,986
46,850	46,900	2,155	1,989
46,900	46,950	2,158	1,991
46,950	47,000	2,160	1,994
\$47,000			
47,000	47,050	2,163	1,996
47,050	47,100	2,165	1,999
47,100	47,150	2,168	2,001
47,150	47,200	2,170	2,004
47,200	47,250	2,173	2,006
47,250	47,300	2,175	2,009
47,300	47,350	2,178	2,011
47,350	47,400	2,180	2,014
47,400	47,450	2,183	2,016
47,450	47,500	2,185	2,019
47,500	47,550	2,188	2,021
47,550	47,600	2,190	2,024
47,600	47,650	2,193	2,026
47,650	47,700	2,195	2,029
47,700	47,750	2,198	2,031
47,750	47,800	2,200	2,034
47,800	47,850	2,203	2,036
47,850	47,900	2,205	2,039
47,900	47,950	2,208	2,041
47,950	48,000	2,210	2,044

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:			
\$48,000			
48,000	48,050	2,213	2,046
48,050	48,100	2,215	2,049
48,100	48,150	2,218	2,051
48,150	48,200	2,220	2,054
48,200	48,250	2,223	2,056
48,250	48,300	2,225	2,059
48,300	48,350	2,228	2,061
48,350	48,400	2,230	2,064
48,400	48,450	2,233	2,066
48,450	48,500	2,235	2,069
48,500	48,550	2,238	2,071
48,550	48,600	2,240	2,074
48,600	48,650	2,243	2,076
48,650	48,700	2,245	2,079
48,700	48,750	2,248	2,081
48,750	48,800	2,250	2,084
48,800	48,850	2,253	2,086
48,850	48,900	2,255	2,089
48,900	48,950	2,258	2,091
48,950	49,000	2,260	2,094
\$49,000			
49,000	49,050	2,263	2,096
49,050	49,100	2,265	2,099
49,100	49,150	2,268	2,101
49,150	49,200	2,270	2,104
49,200	49,250	2,273	2,106
49,250	49,300	2,275	2,109
49,300	49,350	2,278	2,111
49,350	49,400	2,280	2,114
49,400	49,450	2,283	2,116
49,450	49,500	2,285	2,119
49,500	49,550	2,288	2,121
49,550	49,600	2,290	2,124
49,600	49,650	2,293	2,126
49,650	49,700	2,295	2,129
49,700	49,750	2,298	2,131
49,750	49,800	2,300	2,134
49,800	49,850	2,303	2,136
49,850	49,900	2,305	2,139
49,900	49,950	2,308	2,141
49,950	50,000	2,310	2,144
\$50,000			
50,000	50,050	2,313	2,146
50,050	50,100	2,315	2,149
50,100	50,150	2,318	2,151
50,150	50,200	2,320	2,154
50,200	50,250	2,323	2,156
50,250	50,300	2,325	2,159
50,300	50,350	2,328	2,161
50,350	50,400	2,330	2,164
50,400	50,450	2,333	2,166
50,450	50,500	2,335	2,169
50,500	50,550	2,338	2,171
50,550	50,600	2,340	2,174
50,600	50,650	2,343	2,176
50,650	50,700	2,345	2,179
50,700	50,750	2,348	2,181
50,750	50,800	2,350	2,184
50,800	50,850	2,353	2,186
50,850	50,900	2,355	2,189
50,900	50,950	2,358	2,191
50,950	51,000	2,360	2,194

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

2021 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$51,000			
51,000	51,050	2,363	2,196
51,050	51,100	2,365	2,199
51,100	51,150	2,368	2,201
51,150	51,200	2,370	2,204
51,200	51,250	2,373	2,206
51,250	51,300	2,375	2,209
51,300	51,350	2,378	2,211
51,350	51,400	2,380	2,214
51,400	51,450	2,383	2,216
51,450	51,500	2,385	2,219
51,500	51,550	2,388	2,221
51,550	51,600	2,390	2,224
51,600	51,650	2,393	2,226
51,650	51,700	2,395	2,229
51,700	51,750	2,398	2,231
51,750	51,800	2,400	2,234
51,800	51,850	2,403	2,236
51,850	51,900	2,405	2,239
51,900	51,950	2,408	2,241
51,950	52,000	2,410	2,244
\$52,000			
52,000	52,050	2,413	2,246
52,050	52,100	2,415	2,249
52,100	52,150	2,418	2,251
52,150	52,200	2,420	2,254
52,200	52,250	2,423	2,256
52,250	52,300	2,425	2,259
52,300	52,350	2,428	2,261
52,350	52,400	2,430	2,264
52,400	52,450	2,433	2,266
52,450	52,500	2,435	2,269
52,500	52,550	2,438	2,271
52,550	52,600	2,440	2,274
52,600	52,650	2,443	2,276
52,650	52,700	2,445	2,279
52,700	52,750	2,448	2,281
52,750	52,800	2,450	2,284
52,800	52,850	2,453	2,286
52,850	52,900	2,455	2,289
52,900	52,950	2,458	2,291
52,950	53,000	2,460	2,294
\$53,000			
53,000	53,050	2,463	2,296
53,050	53,100	2,465	2,299
53,100	53,150	2,468	2,301
53,150	53,200	2,470	2,304
53,200	53,250	2,473	2,306
53,250	53,300	2,475	2,309
53,300	53,350	2,478	2,311
53,350	53,400	2,480	2,314
53,400	53,450	2,483	2,316
53,450	53,500	2,485	2,319
53,500	53,550	2,488	2,321
53,550	53,600	2,490	2,324
53,600	53,650	2,493	2,326
53,650	53,700	2,495	2,329
53,700	53,750	2,498	2,331
53,750	53,800	2,500	2,334
53,800	53,850	2,503	2,336
53,850	53,900	2,505	2,339
53,900	53,950	2,508	2,341
53,950	54,000	2,510	2,344

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$54,000			
54,000	54,050	2,513	2,346
54,050	54,100	2,515	2,349
54,100	54,150	2,518	2,351
54,150	54,200	2,520	2,354
54,200	54,250	2,523	2,356
54,250	54,300	2,525	2,359
54,300	54,350	2,528	2,361
54,350	54,400	2,530	2,364
54,400	54,450	2,533	2,366
54,450	54,500	2,535	2,369
54,500	54,550	2,538	2,371
54,550	54,600	2,540	2,374
54,600	54,650	2,543	2,376
54,650	54,700	2,545	2,379
54,700	54,750	2,548	2,381
54,750	54,800	2,550	2,384
54,800	54,850	2,553	2,386
54,850	54,900	2,555	2,389
54,900	54,950	2,558	2,391
54,950	55,000	2,560	2,394
\$55,000			
55,000	55,050	2,563	2,396
55,050	55,100	2,565	2,399
55,100	55,150	2,568	2,401
55,150	55,200	2,570	2,404
55,200	55,250	2,573	2,406
55,250	55,300	2,575	2,409
55,300	55,350	2,578	2,411
55,350	55,400	2,580	2,414
55,400	55,450	2,583	2,416
55,450	55,500	2,585	2,419
55,500	55,550	2,588	2,421
55,550	55,600	2,590	2,424
55,600	55,650	2,593	2,426
55,650	55,700	2,595	2,429
55,700	55,750	2,598	2,431
55,750	55,800	2,600	2,434
55,800	55,850	2,603	2,436
55,850	55,900	2,605	2,439
55,900	55,950	2,608	2,441
55,950	56,000	2,610	2,444
\$56,000			
56,000	56,050	2,613	2,446
56,050	56,100	2,615	2,449
56,100	56,150	2,618	2,451
56,150	56,200	2,620	2,454
56,200	56,250	2,623	2,456
56,250	56,300	2,625	2,459
56,300	56,350	2,628	2,461
56,350	56,400	2,630	2,464
56,400	56,450	2,633	2,466
56,450	56,500	2,635	2,469
56,500	56,550	2,638	2,471
56,550	56,600	2,640	2,474
56,600	56,650	2,643	2,476
56,650	56,700	2,645	2,479
56,700	56,750	2,648	2,481
56,750	56,800	2,650	2,484
56,800	56,850	2,653	2,486
56,850	56,900	2,655	2,489
56,900	56,950	2,658	2,491
56,950	57,000	2,660	2,494

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$57,000			
57,000	57,050	2,663	2,496
57,050	57,100	2,665	2,499
57,100	57,150	2,668	2,501
57,150	57,200	2,670	2,504
57,200	57,250	2,673	2,506
57,250	57,300	2,675	2,509
57,300	57,350	2,678	2,511
57,350	57,400	2,680	2,514
57,400	57,450	2,683	2,516
57,450	57,500	2,685	2,519
57,500	57,550	2,688	2,521
57,550	57,600	2,690	2,524
57,600	57,650	2,693	2,526
57,650	57,700	2,695	2,529
57,700	57,750	2,698	2,531
57,750	57,800	2,700	2,534
57,800	57,850	2,703	2,536
57,850	57,900	2,705	2,539
57,900	57,950	2,708	2,541
57,950	58,000	2,710	2,544
\$58,000			
58,000	58,050	2,713	2,546
58,050	58,100	2,715	2,549
58,100	58,150	2,718	2,551
58,150	58,200	2,720	2,554
58,200	58,250	2,723	2,556
58,250	58,300	2,725	2,559
58,300	58,350	2,728	2,561
58,350	58,400	2,730	2,564
58,400	58,450	2,733	2,566
58,450	58,500	2,735	2,569
58,500	58,550	2,738	2,571
58,550	58,600	2,740	2,574
58,600	58,650	2,743	2,576
58,650	58,700	2,745	2,579
58,700	58,750	2,748	2,581
58,750	58,800	2,750	2,584
58,800	58,850	2,753	2,586
58,850	58,900	2,755	2,589
58,900	58,950	2,758	2,591
58,950	59,000	2,760	2,594
\$59,000			
59,000	59,050	2,763	2,596
59,050	59,100	2,765	2,599
59,100	59,150	2,768	2,601
59,150	59,200	2,770	2,604
59,200	59,250	2,773	2,606
59,250	59,300	2,775	2,609
59,300	59,350	2,778	2,611
59,350	59,400	2,780	2,614
59,400	59,450	2,783	2,616
59,450	59,500	2,785	2,619
59,500	59,550	2,788	2,621
59,550	59,600	2,790	2,624
59,600	59,650	2,793	2,626
59,650	59,700	2,795	2,629
59,700	59,750	2,798	2,631
59,750	59,800	2,800	2,634
59,800	59,850	2,803	2,636
59,850	59,900	2,805	2,639
59,900	59,950	2,808	2,641
59,950	60,000	2,810	2,644

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

2021 OKLAHOMA INCOME TAX TABLE

Table with columns: 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), and rows for income brackets \$60,000 through \$62,950.

Table with columns: 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), and rows for income brackets \$63,000 through \$65,950.

Table with columns: 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), and rows for income brackets \$66,000 through \$68,950.

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

2021 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:		If Oklahoma taxable income is:		And you are:		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	At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household
\$69,000				\$72,000				\$75,000			
69,000	69,050	3,263	3,096	72,000	72,050	3,413	3,246	75,000	75,050	3,563	3,396
69,050	69,100	3,265	3,099	72,050	72,100	3,415	3,249	75,050	75,100	3,565	3,399
69,100	69,150	3,268	3,101	72,100	72,150	3,418	3,251	75,100	75,150	3,568	3,401
69,150	69,200	3,270	3,104	72,150	72,200	3,420	3,254	75,150	75,200	3,570	3,404
69,200	69,250	3,273	3,106	72,200	72,250	3,423	3,256	75,200	75,250	3,573	3,406
69,250	69,300	3,275	3,109	72,250	72,300	3,425	3,259	75,250	75,300	3,575	3,409
69,300	69,350	3,278	3,111	72,300	72,350	3,428	3,261	75,300	75,350	3,578	3,411
69,350	69,400	3,280	3,114	72,350	72,400	3,430	3,264	75,350	75,400	3,580	3,414
69,400	69,450	3,283	3,116	72,400	72,450	3,433	3,266	75,400	75,450	3,583	3,416
69,450	69,500	3,285	3,119	72,450	72,500	3,435	3,269	75,450	75,500	3,585	3,419
69,500	69,550	3,288	3,121	72,500	72,550	3,438	3,271	75,500	75,550	3,588	3,421
69,550	69,600	3,290	3,124	72,550	72,600	3,440	3,274	75,550	75,600	3,590	3,424
69,600	69,650	3,293	3,126	72,600	72,650	3,443	3,276	75,600	75,650	3,593	3,426
69,650	69,700	3,295	3,129	72,650	72,700	3,445	3,279	75,650	75,700	3,595	3,429
69,700	69,750	3,298	3,131	72,700	72,750	3,448	3,281	75,700	75,750	3,598	3,431
69,750	69,800	3,300	3,134	72,750	72,800	3,450	3,284	75,750	75,800	3,600	3,434
69,800	69,850	3,303	3,136	72,800	72,850	3,453	3,286	75,800	75,850	3,603	3,436
69,850	69,900	3,305	3,139	72,850	72,900	3,455	3,289	75,850	75,900	3,605	3,439
69,900	69,950	3,308	3,141	72,900	72,950	3,458	3,291	75,900	75,950	3,608	3,441
69,950	70,000	3,310	3,144	72,950	73,000	3,460	3,294	75,950	76,000	3,610	3,444
\$70,000				\$73,000				\$76,000			
70,000	70,050	3,313	3,146	73,000	73,050	3,463	3,296	76,000	76,050	3,613	3,446
70,050	70,100	3,315	3,149	73,050	73,100	3,465	3,299	76,050	76,100	3,615	3,449
70,100	70,150	3,318	3,151	73,100	73,150	3,468	3,301	76,100	76,150	3,618	3,451
70,150	70,200	3,320	3,154	73,150	73,200	3,470	3,304	76,150	76,200	3,620	3,454
70,200	70,250	3,323	3,156	73,200	73,250	3,473	3,306	76,200	76,250	3,623	3,456
70,250	70,300	3,325	3,159	73,250	73,300	3,475	3,309	76,250	76,300	3,625	3,459
70,300	70,350	3,328	3,161	73,300	73,350	3,478	3,311	76,300	76,350	3,628	3,461
70,350	70,400	3,330	3,164	73,350	73,400	3,480	3,314	76,350	76,400	3,630	3,464
70,400	70,450	3,333	3,166	73,400	73,450	3,483	3,316	76,400	76,450	3,633	3,466
70,450	70,500	3,335	3,169	73,450	73,500	3,485	3,319	76,450	76,500	3,635	3,469
70,500	70,550	3,338	3,171	73,500	73,550	3,488	3,321	76,500	76,550	3,638	3,471
70,550	70,600	3,340	3,174	73,550	73,600	3,490	3,324	76,550	76,600	3,640	3,474
70,600	70,650	3,343	3,176	73,600	73,650	3,493	3,326	76,600	76,650	3,643	3,476
70,650	70,700	3,345	3,179	73,650	73,700	3,495	3,329	76,650	76,700	3,645	3,479
70,700	70,750	3,348	3,181	73,700	73,750	3,498	3,331	76,700	76,750	3,648	3,481
70,750	70,800	3,350	3,184	73,750	73,800	3,500	3,334	76,750	76,800	3,650	3,484
70,800	70,850	3,353	3,186	73,800	73,850	3,503	3,336	76,800	76,850	3,653	3,486
70,850	70,900	3,355	3,189	73,850	73,900	3,505	3,339	76,850	76,900	3,655	3,489
70,900	70,950	3,358	3,191	73,900	73,950	3,508	3,341	76,900	76,950	3,658	3,491
70,950	71,000	3,360	3,194	73,950	74,000	3,510	3,344	76,950	77,000	3,660	3,494
\$71,000				\$74,000				\$77,000			
71,000	71,050	3,363	3,196	74,000	74,050	3,513	3,346	77,000	77,050	3,663	3,496
71,050	71,100	3,365	3,199	74,050	74,100	3,515	3,349	77,050	77,100	3,665	3,499
71,100	71,150	3,368	3,201	74,100	74,150	3,518	3,351	77,100	77,150	3,668	3,501
71,150	71,200	3,370	3,204	74,150	74,200	3,520	3,354	77,150	77,200	3,670	3,504
71,200	71,250	3,373	3,206	74,200	74,250	3,523	3,356	77,200	77,250	3,673	3,506
71,250	71,300	3,375	3,209	74,250	74,300	3,525	3,359	77,250	77,300	3,675	3,509
71,300	71,350	3,378	3,211	74,300	74,350	3,528	3,361	77,300	77,350	3,678	3,511
71,350	71,400	3,380	3,214	74,350	74,400	3,530	3,364	77,350	77,400	3,680	3,514
71,400	71,450	3,383	3,216	74,400	74,450	3,533	3,366	77,400	77,450	3,683	3,516
71,450	71,500	3,385	3,219	74,450	74,500	3,535	3,369	77,450	77,500	3,685	3,519
71,500	71,550	3,388	3,221	74,500	74,550	3,538	3,371	77,500	77,550	3,688	3,521
71,550	71,600	3,390	3,224	74,550	74,600	3,540	3,374	77,550	77,600	3,690	3,524
71,600	71,650	3,393	3,226	74,600	74,650	3,543	3,376	77,600	77,650	3,693	3,526
71,650	71,700	3,395	3,229	74,650	74,700	3,545	3,379	77,650	77,700	3,695	3,529
71,700	71,750	3,398	3,231	74,700	74,750	3,548	3,381	77,700	77,750	3,698	3,531
71,750	71,800	3,400	3,234	74,750	74,800	3,550	3,384	77,750	77,800	3,700	3,534
71,800	71,850	3,403	3,236	74,800	74,850	3,553	3,386	77,800	77,850	3,703	3,536
71,850	71,900	3,405	3,239	74,850	74,900	3,555	3,389	77,850	77,900	3,705	3,539
71,900	71,950	3,408	3,241	74,900	74,950	3,558	3,391	77,900	77,950	3,708	3,541
71,950	72,000	3,410	3,244	74,950	75,000	3,560	3,394	77,950	78,000	3,710	3,544

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

2021 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
\$78,000			
78,000	78,050	3,713	3,546
78,050	78,100	3,715	3,549
78,100	78,150	3,718	3,551
78,150	78,200	3,720	3,554
78,200	78,250	3,723	3,556
78,250	78,300	3,725	3,559
78,300	78,350	3,728	3,561
78,350	78,400	3,730	3,564
78,400	78,450	3,733	3,566
78,450	78,500	3,735	3,569
78,500	78,550	3,738	3,571
78,550	78,600	3,740	3,574
78,600	78,650	3,743	3,576
78,650	78,700	3,745	3,579
78,700	78,750	3,748	3,581
78,750	78,800	3,750	3,584
78,800	78,850	3,753	3,586
78,850	78,900	3,755	3,589
78,900	78,950	3,758	3,591
78,950	79,000	3,760	3,594
\$79,000			
79,000	79,050	3,763	3,596
79,050	79,100	3,765	3,599
79,100	79,150	3,768	3,601
79,150	79,200	3,770	3,604
79,200	79,250	3,773	3,606
79,250	79,300	3,775	3,609
79,300	79,350	3,778	3,611
79,350	79,400	3,780	3,614
79,400	79,450	3,783	3,616
79,450	79,500	3,785	3,619
79,500	79,550	3,788	3,621
79,550	79,600	3,790	3,624
79,600	79,650	3,793	3,626
79,650	79,700	3,795	3,629
79,700	79,750	3,798	3,631
79,750	79,800	3,800	3,634
79,800	79,850	3,803	3,636
79,850	79,900	3,805	3,639
79,900	79,950	3,808	3,641
79,950	80,000	3,810	3,644
\$80,000			
80,000	80,050	3,813	3,646
80,050	80,100	3,815	3,649
80,100	80,150	3,818	3,651
80,150	80,200	3,820	3,654
80,200	80,250	3,823	3,656
80,250	80,300	3,825	3,659
80,300	80,350	3,828	3,661
80,350	80,400	3,830	3,664
80,400	80,450	3,833	3,666
80,450	80,500	3,835	3,669
80,500	80,550	3,838	3,671
80,550	80,600	3,840	3,674
80,600	80,650	3,843	3,676
80,650	80,700	3,845	3,679
80,700	80,750	3,848	3,681
80,750	80,800	3,850	3,684
80,800	80,850	3,853	3,686
80,850	80,900	3,855	3,689
80,900	80,950	3,858	3,691
80,950	81,000	3,860	3,694

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:	
\$81,000			
81,000	81,050	3,863	3,696
81,050	81,100	3,865	3,699
81,100	81,150	3,868	3,701
81,150	81,200	3,870	3,704
81,200	81,250	3,873	3,706
81,250	81,300	3,875	3,709
81,300	81,350	3,878	3,711
81,350	81,400	3,880	3,714
81,400	81,450	3,883	3,716
81,450	81,500	3,885	3,719
81,500	81,550	3,888	3,721
81,550	81,600	3,890	3,724
81,600	81,650	3,893	3,726
81,650	81,700	3,895	3,729
81,700	81,750	3,898	3,731
81,750	81,800	3,900	3,734
81,800	81,850	3,903	3,736
81,850	81,900	3,905	3,739
81,900	81,950	3,908	3,741
81,950	82,000	3,910	3,744
\$82,000			
82,000	82,050	3,913	3,746
82,050	82,100	3,915	3,749
82,100	82,150	3,918	3,751
82,150	82,200	3,920	3,754
82,200	82,250	3,923	3,756
82,250	82,300	3,925	3,759
82,300	82,350	3,928	3,761
82,350	82,400	3,930	3,764
82,400	82,450	3,933	3,766
82,450	82,500	3,935	3,769
82,500	82,550	3,938	3,771
82,550	82,600	3,940	3,774
82,600	82,650	3,943	3,776
82,650	82,700	3,945	3,779
82,700	82,750	3,948	3,781
82,750	82,800	3,950	3,784
82,800	82,850	3,953	3,786
82,850	82,900	3,955	3,789
82,900	82,950	3,958	3,791
82,950	83,000	3,960	3,794
\$83,000			
83,000	83,050	3,963	3,796
83,050	83,100	3,965	3,799
83,100	83,150	3,968	3,801
83,150	83,200	3,970	3,804
83,200	83,250	3,973	3,806
83,250	83,300	3,975	3,809
83,300	83,350	3,978	3,811
83,350	83,400	3,980	3,814
83,400	83,450	3,983	3,816
83,450	83,500	3,985	3,819
83,500	83,550	3,988	3,821
83,550	83,600	3,990	3,824
83,600	83,650	3,993	3,826
83,650	83,700	3,995	3,829
83,700	83,750	3,998	3,831
83,750	83,800	4,000	3,834
83,800	83,850	4,003	3,836
83,850	83,900	4,005	3,839
83,900	83,950	4,008	3,841
83,950	84,000	4,010	3,844

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:	
\$84,000			
84,000	84,050	4,013	3,846
84,050	84,100	4,015	3,849
84,100	84,150	4,018	3,851
84,150	84,200	4,020	3,854
84,200	84,250	4,023	3,856
84,250	84,300	4,025	3,859
84,300	84,350	4,028	3,861
84,350	84,400	4,030	3,864
84,400	84,450	4,033	3,866
84,450	84,500	4,035	3,869
84,500	84,550	4,038	3,871
84,550	84,600	4,040	3,874
84,600	84,650	4,043	3,876
84,650	84,700	4,045	3,879
84,700	84,750	4,048	3,881
84,750	84,800	4,050	3,884
84,800	84,850	4,053	3,886
84,850	84,900	4,055	3,889
84,900	84,950	4,058	3,891
84,950	85,000	4,060	3,894
\$85,000			
85,000	85,050	4,063	3,896
85,050	85,100	4,065	3,899
85,100	85,150	4,068	3,901
85,150	85,200	4,070	3,904
85,200	85,250	4,073	3,906
85,250	85,300	4,075	3,909
85,300	85,350	4,078	3,911
85,350	85,400	4,080	3,914
85,400	85,450	4,083	3,916
85,450	85,500	4,085	3,919
85,500	85,550	4,088	3,921
85,550	85,600	4,090	3,924
85,600	85,650	4,093	3,926
85,650	85,700	4,095	3,929
85,700	85,750	4,098	3,931
85,750	85,800	4,100	3,934
85,800	85,850	4,103	3,936
85,850	85,900	4,105	3,939
85,900	85,950	4,108	3,941
85,950	86,000	4,110	3,944
\$86,000			
86,000	86,050	4,113	3,946
86,050	86,100	4,115	3,949
86,100	86,150	4,118	3,951
86,150	86,200	4,120	3,954
86,200	86,250	4,123	3,956
86,250	86,300	4,125	3,959
86,300	86,350	4,128	3,961
86,350	86,400	4,130	3,964
86,400	86,450	4,133	3,966
86,450	86,500	4,135	3,969
86,500	86,550	4,138	3,971
86,550	86,600	4,140	3,974
86,600	86,650	4,143	3,976
86,650	86,700	4,145	3,979
86,700	86,750	4,148	3,981
86,750	86,800	4,150	3,984
86,800	86,850	4,153	3,986
86,850	86,900	4,155	3,989
86,900	86,950	4,158	3,991
86,950	87,000	4,160	3,994

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

2021 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$87,000			
87,000	87,050	4,163	3,996
87,050	87,100	4,165	3,999
87,100	87,150	4,168	4,001
87,150	87,200	4,170	4,004
87,200	87,250	4,173	4,006
87,250	87,300	4,175	4,009
87,300	87,350	4,178	4,011
87,350	87,400	4,180	4,014
87,400	87,450	4,183	4,016
87,450	87,500	4,185	4,019
87,500	87,550	4,188	4,021
87,550	87,600	4,190	4,024
87,600	87,650	4,193	4,026
87,650	87,700	4,195	4,029
87,700	87,750	4,198	4,031
87,750	87,800	4,200	4,034
87,800	87,850	4,203	4,036
87,850	87,900	4,205	4,039
87,900	87,950	4,208	4,041
87,950	88,000	4,210	4,044
\$88,000			
88,000	88,050	4,213	4,046
88,050	88,100	4,215	4,049
88,100	88,150	4,218	4,051
88,150	88,200	4,220	4,054
88,200	88,250	4,223	4,056
88,250	88,300	4,225	4,059
88,300	88,350	4,228	4,061
88,350	88,400	4,230	4,064
88,400	88,450	4,233	4,066
88,450	88,500	4,235	4,069
88,500	88,550	4,238	4,071
88,550	88,600	4,240	4,074
88,600	88,650	4,243	4,076
88,650	88,700	4,245	4,079
88,700	88,750	4,248	4,081
88,750	88,800	4,250	4,084
88,800	88,850	4,253	4,086
88,850	88,900	4,255	4,089
88,900	88,950	4,258	4,091
88,950	89,000	4,260	4,094
\$89,000			
89,000	89,050	4,263	4,096
89,050	89,100	4,265	4,099
89,100	89,150	4,268	4,101
89,150	89,200	4,270	4,104
89,200	89,250	4,273	4,106
89,250	89,300	4,275	4,109
89,300	89,350	4,278	4,111
89,350	89,400	4,280	4,114
89,400	89,450	4,283	4,116
89,450	89,500	4,285	4,119
89,500	89,550	4,288	4,121
89,550	89,600	4,290	4,124
89,600	89,650	4,293	4,126
89,650	89,700	4,295	4,129
89,700	89,750	4,298	4,131
89,750	89,800	4,300	4,134
89,800	89,850	4,303	4,136
89,850	89,900	4,305	4,139
89,900	89,950	4,308	4,141
89,950	90,000	4,310	4,144

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:			
\$90,000			
90,000	90,050	4,313	4,146
90,050	90,100	4,315	4,149
90,100	90,150	4,318	4,151
90,150	90,200	4,320	4,154
90,200	90,250	4,323	4,156
90,250	90,300	4,325	4,159
90,300	90,350	4,328	4,161
90,350	90,400	4,330	4,164
90,400	90,450	4,333	4,166
90,450	90,500	4,335	4,169
90,500	90,550	4,338	4,171
90,550	90,600	4,340	4,174
90,600	90,650	4,343	4,176
90,650	90,700	4,345	4,179
90,700	90,750	4,348	4,181
90,750	90,800	4,350	4,184
90,800	90,850	4,353	4,186
90,850	90,900	4,355	4,189
90,900	90,950	4,358	4,191
90,950	91,000	4,360	4,194
\$91,000			
91,000	91,050	4,363	4,196
91,050	91,100	4,365	4,199
91,100	91,150	4,368	4,201
91,150	91,200	4,370	4,204
91,200	91,250	4,373	4,206
91,250	91,300	4,375	4,209
91,300	91,350	4,378	4,211
91,350	91,400	4,380	4,214
91,400	91,450	4,383	4,216
91,450	91,500	4,385	4,219
91,500	91,550	4,388	4,221
91,550	91,600	4,390	4,224
91,600	91,650	4,393	4,226
91,650	91,700	4,395	4,229
91,700	91,750	4,398	4,231
91,750	91,800	4,400	4,234
91,800	91,850	4,403	4,236
91,850	91,900	4,405	4,239
91,900	91,950	4,408	4,241
91,950	92,000	4,410	4,244
\$92,000			
92,000	92,050	4,413	4,246
92,050	92,100	4,415	4,249
92,100	92,150	4,418	4,251
92,150	92,200	4,420	4,254
92,200	92,250	4,423	4,256
92,250	92,300	4,425	4,259
92,300	92,350	4,428	4,261
92,350	92,400	4,430	4,264
92,400	92,450	4,433	4,266
92,450	92,500	4,435	4,269
92,500	92,550	4,438	4,271
92,550	92,600	4,440	4,274
92,600	92,650	4,443	4,276
92,650	92,700	4,445	4,279
92,700	92,750	4,448	4,281
92,750	92,800	4,450	4,284
92,800	92,850	4,453	4,286
92,850	92,900	4,455	4,289
92,900	92,950	4,458	4,291
92,950	93,000	4,460	4,294

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:			
\$93,000			
93,000	93,050	4,463	4,296
93,050	93,100	4,465	4,299
93,100	93,150	4,468	4,301
93,150	93,200	4,470	4,304
93,200	93,250	4,473	4,306
93,250	93,300	4,475	4,309
93,300	93,350	4,478	4,311
93,350	93,400	4,480	4,314
93,400	93,450	4,483	4,316
93,450	93,500	4,485	4,319
93,500	93,550	4,488	4,321
93,550	93,600	4,490	4,324
93,600	93,650	4,493	4,326
93,650	93,700	4,495	4,329
93,700	93,750	4,498	4,331
93,750	93,800	4,500	4,334
93,800	93,850	4,503	4,336
93,850	93,900	4,505	4,339
93,900	93,950	4,508	4,341
93,950	94,000	4,510	4,344
\$94,000			
94,000	94,050	4,513	4,346
94,050	94,100	4,515	4,349
94,100	94,150	4,518	4,351
94,150	94,200	4,520	4,354
94,200	94,250	4,523	4,356
94,250	94,300	4,525	4,359
94,300	94,350	4,528	4,361
94,350	94,400	4,530	4,364
94,400	94,450	4,533	4,366
94,450	94,500	4,535	4,369
94,500	94,550	4,538	4,371
94,550	94,600	4,540	4,374
94,600	94,650	4,543	4,376
94,650	94,700	4,545	4,379
94,700	94,750	4,548	4,381
94,750	94,800	4,550	4,384
94,800	94,850	4,553	4,386
94,850	94,900	4,555	4,389
94,900	94,950	4,558	4,391
94,950	95,000	4,560	4,394
\$95,000			
95,000	95,050	4,563	4,396
95,050	95,100	4,565	4,399
95,100	95,150	4,568	4,401
95,150	95,200	4,570	4,404
95,200	95,250	4,573	4,406
95,250	95,300	4,575	4,409
95,300	95,350	4,578	4,411
95,350	95,400	4,580	4,414
95,400	95,450	4,583	4,416
95,450	95,500	4,585	4,419
95,500	95,550	4,588	4,421
95,550	95,600	4,590	4,424
95,600	95,650	4,593	4,426
95,650	95,700	4,595	4,429
95,700	95,750	4,598	4,431
95,750	95,800	4,600	4,434
95,800	95,850	4,603	4,436
95,850	95,900	4,605	4,439
95,900	95,950	4,608	4,441
95,950	96,000	4,610	4,444

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

2021 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
\$96,000			
96,000	96,050	4,613	4,446
96,050	96,100	4,615	4,449
96,100	96,150	4,618	4,451
96,150	96,200	4,620	4,454
96,200	96,250	4,623	4,456
96,250	96,300	4,625	4,459
96,300	96,350	4,628	4,461
96,350	96,400	4,630	4,464
96,400	96,450	4,633	4,466
96,450	96,500	4,635	4,469
96,500	96,550	4,638	4,471
96,550	96,600	4,640	4,474
96,600	96,650	4,643	4,476
96,650	96,700	4,645	4,479
96,700	96,750	4,648	4,481
96,750	96,800	4,650	4,484
96,800	96,850	4,653	4,486
96,850	96,900	4,655	4,489
96,900	96,950	4,658	4,491
96,950	97,000	4,660	4,494

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:			
\$97,000			
97,000	97,050	4,663	4,496
97,050	97,100	4,665	4,499
97,100	97,150	4,668	4,501
97,150	97,200	4,670	4,504
97,200	97,250	4,673	4,506
97,250	97,300	4,675	4,509
97,300	97,350	4,678	4,511
97,350	97,400	4,680	4,514
97,400	97,450	4,683	4,516
97,450	97,500	4,685	4,519
97,500	97,550	4,688	4,521
97,550	97,600	4,690	4,524
97,600	97,650	4,693	4,526
97,650	97,700	4,695	4,529
97,700	97,750	4,698	4,531
97,750	97,800	4,700	4,534
97,800	97,850	4,703	4,536
97,850	97,900	4,705	4,539
97,900	97,950	4,708	4,541
97,950	98,000	4,710	4,544

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:			
\$99,000			
99,000	99,050	4,763	4,596
99,050	99,100	4,765	4,599
99,100	99,150	4,768	4,601
99,150	99,200	4,770	4,604
99,200	99,250	4,773	4,606
99,250	99,300	4,775	4,609
99,300	99,350	4,778	4,611
99,350	99,400	4,780	4,614
99,400	99,450	4,783	4,616
99,450	99,500	4,785	4,619
99,500	99,550	4,788	4,621
99,550	99,600	4,790	4,624
99,600	99,650	4,793	4,626
99,650	99,700	4,795	4,629
99,700	99,750	4,798	4,631
99,750	99,800	4,800	4,634
99,800	99,850	4,803	4,636
99,850	99,900	4,805	4,639
99,900	99,950	4,808	4,641
99,950	100,000	4,810	4,644

Calculating Tax on Taxable Income of \$100,000 or more for Single or Married Filing Separate

\$4,812 plus 0.05 over \$100,000

1. Taxable Income
2. Less -
3. Total: Subtract Line 2 from Line 1 and enter here
=
4. Multiply Line 3 by 0.05 and enter here
5. Tax on \$100,000
6. Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax**
=

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:			
\$98,000			
98,000	98,050	4,713	4,546
98,050	98,100	4,715	4,549
98,100	98,150	4,718	4,551
98,150	98,200	4,720	4,554
98,200	98,250	4,723	4,556
98,250	98,300	4,725	4,559
98,300	98,350	4,728	4,561
98,350	98,400	4,730	4,564
98,400	98,450	4,733	4,566
98,450	98,500	4,735	4,569
98,500	98,550	4,738	4,571
98,550	98,600	4,740	4,574
98,600	98,650	4,743	4,576
98,650	98,700	4,745	4,579
98,700	98,750	4,748	4,581
98,750	98,800	4,750	4,584
98,800	98,850	4,753	4,586
98,850	98,900	4,755	4,589
98,900	98,950	4,758	4,591
98,950	99,000	4,760	4,594

If your taxable income is \$100,000 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 \$100,000 or more for Married Filing Joint, Head of Household or Qualified Widow(er)

\$4,645 plus 0.05 over \$100,000

1. Taxable Income
2. Less -
3. Total: Subtract Line 2 from Line 1 and enter here
=
4. Multiply Line 3 by 0.05 and enter here
5. Tax on \$100,000
6. Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax**
=

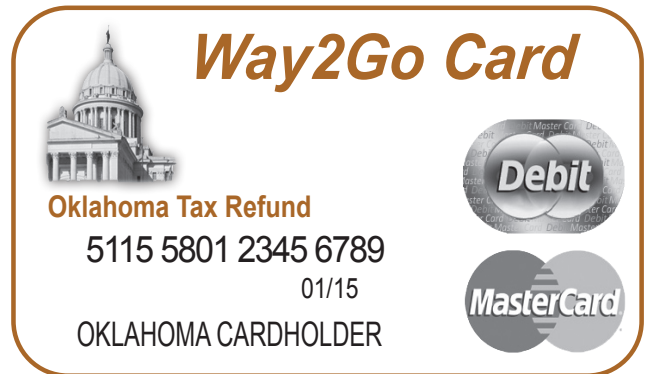
* This column must also be used by a Qualified Widow(er).

DEBIT CARD INFORMATION

OTC's statement regarding refund debit cards.

Please be aware that if you do not choose direct deposit, you will receive a debit card for your income tax refund. The OTC does not offer paper checks as a refund option. Your options for receiving your refund are:

1. **Providing direct deposit information.** Make sure the information entered is correct, or a debit card will be issued.
2. **Debit card.** State law requires disbursements from the State Treasury to be in electronic form. If direct deposit information is not provided, or is incorrect, a debit card will be issued. Once you receive and activate your card, the balance can be transferred to your bank account or used anywhere MasterCard is accepted. After a debit card has been issued, the OTC cannot convert the card into a direct deposit or a credit to the taxpayer account.



Should you choose to receive a debit card, it can be used at your favorite stores and ATMs that accept MasterCard debit cards. In some cases a fee may apply at ATMs.

The disclosure below is provided by the debit card company, Conduent, to all Oklahoma state agencies using Comerica debit cards.

Oklahoma Tax Refund Prepaid Card issued by Comerica

You have several options to receive your payments: direct deposit to your bank account; direct deposit to your own prepaid account; or this prepaid card. You do not have to accept this prepaid card. Ask about other ways to receive your funds.

Monthly fee	Per purchase	ATM withdrawal	Cash reload
\$0	\$0	\$0 in-network	N/A
		\$0.95 out-of-network	
ATM balance inquiry			\$0
Customer service (automated or live agent)			\$0 or \$0.25 per call
Inactivity (after 12 months with no transactions)			\$2.00 per month
We charge 3 other types of fees. Here are some of them:			
Card replacement fee (regular or expedited delivery)			\$0 or \$15.00
Int'l transaction (excl. ATM withdrawal and balance inquiry fee)			2% of the transaction amount

* This fee can be lower depending on how and where this card is used. See separate disclosure for ways to access your funds and balance information for no fee.

No overdraft/credit feature.

Your funds are eligible for FDIC insurance.

For general information about prepaid accounts, visit cfpb.gov/prepaid.

Find details and conditions for all fees and services in the cardholder agreement.

DEBIT CARD INFORMATION (continued)

The disclosure below is provided by the debit card company, Conduent, to all Oklahoma state agencies using Comerica debit cards.

List of all fees for Oklahoma Tax Refund Way2Go Card Prepaid Card

All Fees	Amount	Details
Get Started		
Card Purchase	\$0.00	There is no fee to obtain a card account.
Spend money		
Point-of-sale (POS)	\$0.00	There is no fee for POS purchase transactions conducted in the U.S. using your signature or PIN number.
Get cash		
ATM withdrawal (in-network)	\$0.00	There is no fee for ATM withdrawals conducted at MoneyPass and Comerica Bank ATM locations. In-network locations can be found at moneypass.com/atm-locator.html and locations.comerica.com/location/atm-x0680021 . When using your card at an ATM, the maximum amount that can be withdrawn from your card account per calendar day is \$500.00.
ATM withdrawal (out-of-network)*	\$0.95	This is our fee. You will be assessed a fee for each ATM withdrawal you conduct at an out of network ATM. Out-of-network refers to any ATMs not in the MoneyPass or Comerica Bank ATM Network. You may also be charged a fee by the ATM operator, even if you do not complete a transaction. When using your card at an ATM, the maximum amount that can be withdrawn from your card account per calendar day is \$500.00.
Teller-assisted cash withdrawal (OTC)	\$0.00	There is no fee for cash withdrawals conducted at Mastercard Member Bank or Credit Union teller windows.
Information		
ATM balance inquiry (in-network and out-of-network)	\$0.00	There is no fee for ATM balance inquiries. You may be assessed a fee by ATM operator for out-of-network balance inquiries.
Customer service (automated or live agent)*	\$0.25	This is our fee. You are allowed two (2) calls for no fee each month to the automated customer service number. A fee is charged for each additional call.
Using your card outside the U.S.		
International ATM withdrawals	\$0.95	This is our fee. You will be assessed a fee for each ATM withdrawal conducted outside of the U.S. You may also be charged a fee by the ATM operator, even if you do not complete the transaction. International transaction fee also applies.
International transaction fee	2%	Conversion rate is a Mastercard fee for each transaction amount conducted outside of the U.S.
Other		
Card replacement	\$0.00	There is no fee to replace your card when sent by regular mail. Standard delivery (7 to 10 calendar days).
Expedited card delivery	\$15.00	If you request your replacement card to be expedited rather than receiving it by regular mail, you will be assessed the expedited card delivery fee, in addition to any applicable card replacement fee. Expedited card delivery can be expected within 3 to 5 calendar days.
Funds transfer via Interactive Voice Response (IVR-phone) or web portal	\$0.00	There is no fee for you to transfer funds from your card account to a U.S. bank account owned by you.
Inactivity Fee	\$2.00	This is our fee. After 12 consecutive months of inactivity, following the activation of your card, we will assess the fee in the month following the 12th month period of inactivity, and each consecutive month of inactivity, thereafter. Inactivity is defined as no deposits, purchases, calls to the automated or live customer service, cash withdrawals, ATM balance inquiries, or fund transfers for 12 consecutive months. The inactivity fee will not be charged after the card account balance reaches zero (\$0.00) or after the card account begins to have activity.

* "No Fee" transactions expire at the end of each calendar month if not used.

- Your funds are eligible for FDIC insurance and will be held at or transferred to Comerica Bank, an FDIC-insured institution. Once there, your funds are insured up to \$250,000 by the FDIC in the event Comerica Bank fails, if specific deposit insurance requirements are met. See fdic.gov/deposit/deposits/prepaid.html for details.
- No overdraft/credit feature.
- Contact Go Program Customer Service by calling 1-888-929-2460, by mail at P.O. Box 245997, San Antonio, TX 78224-5997 or visit www.GoProgram.com.
- For general information about prepaid accounts, visit cfpb.gov/prepaid.
- If you have a complaint about a prepaid account, call the Consumer Financial Protection Bureau at 1-855-411-2372 or visit cfpb.gov/complaint.

GET YOUR REFUND FASTER. USE DIRECT DEPOSIT!

Complete the direct deposit box on your 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** Enter your 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. 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 you will be issued a paper check.

The image shows a sample check from Anyplace Bank. The check is payable to Joe Smith and Susie Smith at 123 Main Street, Anyplace, OK 00000. The routing number is 120120012 and the account number is 2020268620. The check amount is \$1234.00. Callouts point to the routing number and account number fields. A note states: "Note: The routing and account numbers may appear in different places on your check."

Account Number

Routing Number

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

THE OKLAHOMA TAX COMMISSION IS JUST ONE CLICK AWAY FOR YOUR CONVENIENCE, 24/7



tax.ok.gov



Locations

Oklahoma City: 300 North Broadway Ave.

Tulsa: 440 South Houston, 5th Floor

(This location accepts online electronic payments only)



Taxpayer Resource Center

Monday - Friday 8:00 a.m. - 5:30 p.m.

405.521.3160

Stay Connected





Oklahoma Nonresident/Part-Year Income Tax Return

Your Social Security Number <input style="width: 100%;" type="text"/>	Place an 'X' in this box if this taxpayer is deceased →	Spouse's Social Security Number (joint return only) <input style="width: 100%;" type="text"/>	Place an 'X' in this box if this taxpayer is deceased →	AMENDED RETURN! Place an 'X' in this box if this is an amended 511-NR. See Schedule 511-NR-H. → <input style="width: 20px; height: 20px;" type="checkbox"/>
--------------------------------------------------------------------------	---------------------------------------------------------	--------------------------------------------------------------------------------------------------	---------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------

Name and Address - Please Print or Type

Your first name	Middle initial	Last name	If a joint return, spouse's first name	Middle initial	Last name	
Mailing address (number and street, including apartment number, rural route or PO Box)			City	State	ZIP or Postal Code	Country

Filing Status	1	<input type="checkbox"/> Single
	2	<input type="checkbox"/> Married filing joint return (even if only one had income)
	3	<input type="checkbox"/> Married filing separate • If spouse is also filing, list Name: _____ name and SSN in the boxes: SSN: _____
	4	<input type="checkbox"/> Head of household with qualifying person
	5	<input type="checkbox"/> Qualifying widow(er) with dependent child • Please list the year spouse died in box at right: _____

*** Note:** If claiming **Special Exemption**, see instructions on page 10 of 511NR Packet.

Exemptions		Regular	* Special	Blind		
	Yourself	+	+	+	=	
	Spouse	+	+	+	=	
	Number of dependents					=

Add the Totals from boxes (a), (b) and (c). Enter the TOTAL here:

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

Residency Status	<input type="checkbox"/> Nonresident(s) State of Residence: _____
	<input type="checkbox"/> Part-Year Resident(s) From _____ to _____
	<input type="checkbox"/> Resident/Part-Year Resident/Nonresident State of Residence: Yourself _____ Spouse _____

Age 65 or Older? (Please see instructions) Yourself Spouse

Not Required to File - Place an 'X' in this box if you are a nonresident whose gross income from Oklahoma sources is less than \$1,000. (see instructions)

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

		Federal Amount	Oklahoma Amount
1	Oklahoma source income (Schedule 511-NR-1, line 18) .....		.00
2	Federal adjusted gross income (Schedule 511-NR-1, line 19) .....	.00	
3	Oklahoma additions: Schedule 511-NR-A, line 8 .....	.00	.00
4	Add lines (Federal 2 and 3) and then (Oklahoma 1 and 3) .....	.00	.00
5	Oklahoma subtractions: Schedule 511-NR-B, line 17 .....	.00	.00
6	Adjusted gross income: Oklahoma Source (line 4 minus line 5) .....		.00
7	Adjusted gross income: All Sources (line 4 minus line 5) Also enter on line 8.....	.00	
8	Adjusted gross income: All Sources (from line 7) .....		.00
9	Oklahoma Adjustments (Schedule 511-NR-C, line 7) .....		.00
10	Income after adjustments (line 8 minus line 9).....		.00



Name(s) shown on Form 511NR:

Your Social Security Number:

Amount from line 10 on page 1

11	Oklahoma itemized deductions (Schedule 511-NR-D, line 11) or Oklahoma standard deduction (Single or Married Filing Separate: \$6,350 • Married Filing Joint or Qualifying Widow(er): \$12,700 • Head of Household: \$9,350) ..	11	.00
12	Exemptions: Enter the total number of exemptions claimed on page 1 <input type="text"/> X \$1,000.....	12	.00
13	Total deductions and exemptions (add lines 11 and 12)	13	.00
14	Oklahoma Taxable Income: (line 10 minus line 13).....	14	.00
15	(a) Oklahoma Income Tax from Tax Table or if using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box on line 15.....	15a	.00
	(b) If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box on line 15.....	15b	.00
	Oklahoma Income Tax (line 15a plus line 15b)	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 511-NR-E.			
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: $\frac{\text{Oklahoma Amount (from line 6)}}{\text{Federal Amount (from line 7)}}$	18	%
19	Oklahoma Income Tax. Multiply line 17 by line 18 If recapturing the Oklahoma Affordable Housing Tax Credit, add recaptured credit here and enter a "1" in box. If making an Oklahoma installment payment pursuant to IRC Section 965(h) and 68 O.S. Sec. 2368(K), add the installment payment here and enter a "2" in the box).....	19	.00
20	Oklahoma earned income credit (Sch. 511-NR-F, line 4)	20	.00
21	Credit for taxes paid to another state (provide Form 511-TX) nonresidents do not qualify	21	.00
22	Form 511-CR - Other Credits Form - List 511-CR line number claimed here: <input type="text"/>	22	.00
23	Line 19 minus lines 20, 21 and 22	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: <input type="checkbox"/>	24	.00
25	Balance (add lines 23 and 24).....	25	.00
26	Oklahoma withholding (provide W-2s, 1099s or withholding statement).....	26	.00
27	2021 Oklahoma estimated tax payments If you are a qualified farmer, place an 'X' here: <input type="checkbox"/>	27	.00
28	2021 payment with extension.....	28	.00
29	Credits from Form a) <input type="checkbox"/> 577 b) <input type="checkbox"/> 578	29	.00
30	Amount paid with original return plus additional paid after it was filed (amended return only)	30	.00
31	Payments and credits (add lines 26-30)	31	.00



Name(s) shown on Form 511NR: _____

Your Social Security Number: _____

Amount from line 31 on page 2

32	Overpayment, if any, as shown on original return and/or prior amended return(s) or as previously adjusted by Oklahoma (amended return only)	32	.00
33	Total payments and credits (line 31 minus line 32)	33	.00
34	If line 33 is more than line 25, subtract line 25 from line 33. This is your overpayment	34	.00
35	Amount of line 34 to be applied to 2022 estimated tax (original return only) (see page 4 of 511NR Packet for further information)	35	.00

Schedule 511-NR-G 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 511-NR-G in the box. If you give to more than one organization, put a "99" in the box. Provide Schedule 511-NR-G.....

36	Donations from your refund (total from Schedule 511NR-G)	36	.00
37	Total deductions from refund (add lines 35 and 36)	37	.00
38	Amount to be refunded (line 34 minus line 37)	38	.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: _____

39	If line 25 is more than line 33, subtract line 33 from line 25. This is your tax due	39	.00
40	Donation: Public School Classroom Support Fund (original return only)	40	.00
41	Underpayment of estimated tax interest (annualized installment method <input type="checkbox"/>)	41	.00
42	For delinquent payment add penalty of 5% \$\$ _____ plus interest of 1.25% per month.....\$ _____	42	.00
43	Total tax, donation, penalty and interest (add lines 39-42)	43	.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
Taxpayer's occupation	
Daytime Phone Number (optional)	

Spouse's signature	Date
Spouse's occupation	

Paid Preparer's signature	Date
Paid Preparer's address and phone number	
Paid Preparer's PTIN	

A COPY OF FEDERAL RETURN MUST BE PROVIDED.

Do not staple documentation to this form. To attach items, please use a paper clip.
Mailing Address for this form: PO Box 26800, Oklahoma City, OK 73126-0800

Note: Provide this page with your return.



Name(s) shown on Form 511NR:

Your Social Security Number:

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

Schedule 511-NR-A: Oklahoma Additions See instructions for details on qualifications and required documents.

		Federal Amount		Oklahoma Amount	
1	State and municipal bond interest.....	00	1	00	00
2	Lump sum distributions (not included in your Federal AGI).....	00	2	00	00
3	Federal net operating loss.....	00	3	00	00
4	Recapture depletion claimed on a lease bonus or add back of excess Federal depletion.....	00	4	00	00
5	Recapture of contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s).....	00	5	00	00
6	Oklahoma loss distributed by an electing PTE.....	00	6	00	00
7	Miscellaneous: Other additions (enter number in box for the type of addition <input style="width: 40px; height: 15px;" type="text"/>).....	00	7	00	00
8	Total additions (add lines 1-7, enter total here and on line 3 of Form 511-NR)....	00	8	00	00



Name(s) shown on Form 511NR:

Your Social Security Number:

Schedule 511-NR-B: Oklahoma Subtractions See instructions for details on qualifications and required documents.

		Federal Amount		Oklahoma Amount
1	Interest on U.S. government obligations	00	1	00
2	Taxable Social Security (from Schedule 511-NR-1, line 6).....	00	2	00
3	Federal civil service retirement in lieu of social security.....	00	3	00
<p style="text-align: center;">Taxpayer Number Spouse Number</p> <p>- Retirement Claim Number: <input type="text"/> <input type="text"/></p>				
4	Military Retirement (see instructions for limitation).....	00	4	00
5	Oklahoma government or Federal civil service retirement	00	5	00
6	Other retirement income.....	00	6	00
7	U.S. Railroad Retirement Board Benefits	00	7	00
8	Additional depletion	00	8	00
9	Oklahoma net operating loss (Loss Year[s] <input type="text"/>) (provide Schedules)	00	9	00
10	Exempt tribal income (see instructions for qualifications).....	00	10	00
11	Gains from the sale of exempt government obligations	00	11	00
12	Nonresident military wages (provide W-2)	00	12	
13	Oklahoma Capital Gain Deduction (provide Form 561-NR).....	00	13	00
14	Income Tax Refund (Federal Form 1040 or 1040-SR, Schedule 1, line 1).....	00	14	00
15	Oklahoma income distributed by an electing PTE.....	00	15	00
16	Miscellaneous: Other subtractions (enter number in box for the type of deduction <input type="text"/>)....	00	16	00
17	Total subtractions (add lines 1-16, enter total here and on line 5 of Form 511-NR)	00	17	00

Schedule 511-NR-C: Oklahoma Adjustments See instructions for details on qualifications and required documents.

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



Name(s) shown on Form 511NR:

Your Social Security Number:

Schedule 511-NR-D: Oklahoma Itemized Deductions

If you claimed itemized deductions on your Federal return, you must claim Oklahoma Itemized Deductions.

1	Federal itemized deductions from Federal Sch. A, line 17	1		00
2	State and local sales or income taxes from Federal Sch. A, line 5a (If Federal Sch A, line 5e is limited, enter that portion of Federal Sch A, line 5a included in line 5e)	2		00
3	Line 1 minus line 2.....	3		00
4	Medical and Dental expenses from Federal Sch. A, line 4	4		00
5	Gifts to Charity from Federal Sch. A, line 14	5		00
6	Line 3 minus lines 4 and 5.....	6		00
7	Is line 6 more than \$17,000? <input type="checkbox"/> YES. Your itemized deductions are limited. Complete lines 9-11. <input type="checkbox"/> NO. Your itemized deductions are not limited. Skip lines 9 and 10. Go to line 11.			
8	Maximum amount allowed for itemized deductions. (Exception, lines 9 and 10)	8	17,000	00
9	Medical and Dental expenses from Federal Sch. A, line 4	9		00
10	Gifts to Charity from Federal Sch. A, line 14	10		00
11	Oklahoma Itemized Deductions If you responded YES on line 7: Add lines 8, 9 and 10 If you responded NO on line 7: Enter the amount from line 3.....	11		00

Enter your Oklahoma Itemized Deductions on line 11 of Form 511-NR.

Schedule 511-NR-E: Child Care/Child Tax Credit See instructions for details on qualifications and required documents.

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.

OR

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

The credit must be prorated based on the ratio of Adjusted Gross Income: All sources to Federal Adjusted Gross Income. If your Federal Adjusted Gross Income is greater than \$100,000, no credit is allowed. **Provide** 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 511-NR by the amount on line 2 of Form 511-NR <div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; width: 150px; height: 25px; margin-right: 10px;"></div> <div style="font-size: 2em; margin: 0 10px;">÷</div> <div style="border: 1px solid black; width: 150px; height: 25px; margin-left: 10px;"></div> </div> Enter the percentage from the above calculation here (do not enter more than 100%)	6		%
7	Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit. Enter total here and on line 16 of Form 511-NR.....	7		00



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

Schedule 511-NR-F: Earned Income Credit See instructions for details on qualifications and required documents.

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. **Provide** a copy of your Federal return.

Nonresidents do not qualify.

1	Federal earned income credit	1	00
2	Multiply line 1 by 5%	2	00
3	Divide the amount on line 6 of Form 511NR by the amount on line 2 of Form 511NR		
	<div style="border: 1px solid black; width: 150px; height: 25px; display: inline-block;"></div> \div <div style="border: 1px solid black; width: 150px; height: 25px; display: inline-block;"></div>		
	Enter the percentage from the above calculation here (do not enter more than 100%)	3	%
4	Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 20 of Form 511-NR).....	4	00

Schedule 511-NR-G: 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 511-NR-G Information on pages 29-30 of the 511-NR Packet. If you are not receiving a refund but would like to make a donation to one of these organizations, Schedule 511-NR-G 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 Public School Classroom Fund, see line 40 of Form 511-NR.

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 36 of Form 511-NR, 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 36 of Form 511-NR.

1	Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children.....	\$2	\$5	\$		1	00
2	Y.M.C.A. Youth and Government Program	\$2	\$5	\$		2	00
3	Support Wildlife Diversity Fund	\$2	\$5	\$		3	00
4	Support of Programs for Regional Food Banks in Oklahoma	\$2	\$5	\$		4	00
5	Public School Classroom Support Fund.....	\$2	\$5	\$		5	00
6	Oklahoma Pet Overpopulation Fund	\$2	\$5	\$		6	00
7	Support the Oklahoma AIDS Care Fund	\$2	\$5	\$		7	00
8	Support Oklahoma Silver Haired Legislature and Alumni Association Program	\$2	\$5	\$		8	00
9	Total donations (add lines 1-8, enter total here and on line 36 of Form 511-NR).....					9	00

Schedule 511-NR-H: Amended Return Information

Did you file an amended Federal return? Yes No

If Yes, **provide** a copy of the IRS Form 1040X or 1045 AND proof of IRS acceptance, such as a copy of the IRS "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, **provide** a separate schedule.
