



OKLAHOMA
Tax Commission

2022 Oklahoma Individual Income Tax Forms and Instructions for Nonresidents and Part-Year Residents

This packet contains:

- Instructions for Completing the 511-NR Income Tax Return
- Oklahoma Nonresident and Part-Year Resident Income Tax Return Form 511-NR
- 2022 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, 2023. For additional information, see the “Due Date” section on page 5.

Want your refund faster?

- See page 45 for direct deposit information.

2022 OKLAHOMA NONRESIDENT/PART-YEAR RESIDENT TAX PACKET

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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 26800
Oklahoma City, OK 73126-0800

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 at tax.ok.gov to check your refund or call 405.521.3160.

WHAT'S NEW IN THE 2022 OKLAHOMA TAX PACKET?

- The individual income tax rate was reduced by 0.25% for each tax bracket.
- The Oklahoma Earned Income Credit (EIC) was made refundable, and the credit amount may be calculated using the same requirements for computing the EIC for federal income tax purposes in effect for the 2020 income tax year. **Provide** Form 511-EIC (available at tax.ok.gov).
- The Credit for Verified Blood Donations was added to the Form 511-CR. To obtain Form 511-CR, visit tax.ok.gov.
- The Credit for Oklahoma Rural Jobs was added to the Form 511-CR. To obtain Form 511-CR, visit tax.ok.gov.
- The Credit for Contributions to an Eligible Public School Foundation or Public School District was added to the Form 511-CR. To obtain Form 511-CR, visit tax.ok.gov.
- The annual credit cap for contributions to eligible scholarship-granting organizations was increased from \$3.5 million to \$25 million, plus any suspended credits, and the annual credit cap for contributions to eligible educational improvement grant organizations, eligible public school foundations and public school districts was increased from \$1.5 million to \$25 million. In addition to the \$25 million cap, the credit amount is limited to \$200,000 of credits per public school district annually.
- The exemption for retirement benefits received from any component of the Armed Forces of the United States was increased to 100% of retirement benefits.
- A deduction for qualified equity investments in an eligible Oklahoma venture capital company was added. See Form 511-NR, Schedule 511-NR-B, Line 16. **Provide** Form 582-I (available at tax.ok.gov).

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 26 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 (IRC) 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 25 through 43 that are applicable to you. Sign and mail in Form 511-NR, pages 1-4 only. Do not mail in pages 5-7. Include page 8 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 a 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. **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 OkTAP at tax.ok.gov and click on the "Where's My Refund?" link under "Individuals." Once on this page, you will be required to enter the last seven digits of the primary social security number on the return, the amount of the expected refund, and the Zip Code on the return.
- 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
2022**



Oklahoma Nonresident/Part-Year Income Tax Return

Your Social Security Number

B

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

Spouse's Social Security Number
(joint return only)

B

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

AMENDED RETURN!

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

C

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
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Mailing Address (Number and street, including apartment number, rural route or PO Box)			City	State	ZIP or Postal Code
<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>
Country					
<input type="text"/>					

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:

Residency Status

Nonresident(s) State of Residence:

Part-Year Resident(s) From to

Resident/Part-Year Resident/Nonresident
State of Residence: Yourself Spouse

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

Exemptions	Regular	* Special	Blind	=	(a)
	Yourself	+	+		
Spouse	+	H	+	=	(c)
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.

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, 2022. If you turned age 65 on January 1, 2023, you are considered to be age 65 at the end of 2022.

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 25. 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.

Beginning January 1, 2019, alimony or separate maintenance payments are not included in the income of a receiving spouse if made under a divorce or separation agreement executed after December 31, 2018. This also applies to a divorce or separation agreement executed on or before December 31, 2018, and modified after December 31, 2018, as long as the modification changes the terms of the alimony or separate maintenance payments and states that the alimony or separate maintenance payments are not includable in the income of the receiving spouse.

Generally, alimony or separate maintenance payments are included in the income of the receiving spouse if made under a divorce or separation agreement executed on or before December 31, 2018, even if the agreement was modified after December 31, 2018, as long as the modification is not one described in the preceding paragraph.

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.

SCHEDULE 511-NR-1

10 Business Income or (loss) (continued)

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.

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.

SELECT LINE INSTRUCTIONS

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.

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 OS Sec. 2368(K)

20 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.

21 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.
- Credit for Verified Blood Donation
68 OS Sec. 2357.406.
- 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.
- 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.

SELECT LINE INSTRUCTIONS

21 Other credits (continued)

- 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.
- Credit for Contributions to an Eligible Public School Foundation or Public School District
68 OS Sec 2357.206.
- Credit for Oklahoma Rural Jobs
68 OS Sec. 3930 - 3937.

SELECT LINE INSTRUCTIONS

23 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 23.....	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 1/1/2022 through 12/31/2022.....			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 23.....	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

25 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

25 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.

26 Oklahoma Estimated Tax Payment

Enter any payments you made on your estimated Oklahoma income tax for 2022. Include any overpayment from your 2021 return you applied to your 2022 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.

27 Payments With Extension

If you filed Oklahoma extension Form 504-I for 2022, enter any amount you paid with that form.

28 Credit from Form 578

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.

29 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.

35 Amount Credited to 2023 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 23). 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.” 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 100% of their military retirement benefits. 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 100% of their military retirement benefits sourced to Oklahoma. "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 USC 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 2022:

- 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 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 29.

F1 Earned Income Credit

Residents and part-year residents are allowed a credit equal to 5% of the federal earned income credit calculated using the same requirements for calculating the earned income tax credit for federal income tax purposes in effect for the 2020 income tax year. **Provide** a copy of your federal return and Oklahoma Form 511-EIC (available at tax.ok.gov).

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 by visiting OkTAP at tax.ok.gov and clicking on Where's My Refund. 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 Boulevard, 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.

2022 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 **\$347** (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	511	344
14,750	14,800	513	347
14,800	14,850	516	349

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	0	0
150	200	0	0
200	250	1	1
250	300	1	1
300	350	1	1
350	400	1	1
400	450	1	1
450	500	1	1
500	550	1	1
550	600	1	1
600	650	2	2
650	700	2	2
700	750	2	2
750	800	2	2
800	850	2	2
850	900	2	2
900	950	2	2
950	1,000	2	2
\$1,000			
1,000	1,050	3	3
1,050	1,100	3	3
1,100	1,150	3	3
1,150	1,200	4	3
1,200	1,250	4	3
1,250	1,300	5	3
1,300	1,350	5	3
1,350	1,400	5	3
1,400	1,450	6	4
1,450	1,500	6	4
1,500	1,550	6	4
1,550	1,600	7	4
1,600	1,650	7	4
1,650	1,700	8	4
1,700	1,750	8	4
1,750	1,800	8	4
1,800	1,850	9	5
1,850	1,900	9	5
1,900	1,950	9	5
1,950	2,000	10	5

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	10	5
2,050	2,100	11	6
2,100	2,150	11	6
2,150	2,200	11	6
2,200	2,250	12	7
2,250	2,300	12	7
2,300	2,350	12	7
2,350	2,400	13	8
2,400	2,450	13	8
2,450	2,500	14	9
2,500	2,550	14	9
2,550	2,600	15	9
2,600	2,650	16	10
2,650	2,700	17	10
2,700	2,750	18	10
2,750	2,800	19	11
2,800	2,850	19	11
2,850	2,900	20	12
2,900	2,950	21	12
2,950	3,000	22	12
\$3,000			
3,000	3,050	23	13
3,050	3,100	24	13
3,100	3,150	25	13
3,150	3,200	26	14
3,200	3,250	26	14
3,250	3,300	27	15
3,300	3,350	28	15
3,350	3,400	29	15
3,400	3,450	30	16
3,450	3,500	31	16
3,500	3,550	32	16
3,550	3,600	33	17
3,600	3,650	33	17
3,650	3,700	34	18
3,700	3,750	35	18
3,750	3,800	36	18
3,800	3,850	38	19
3,850	3,900	39	19
3,900	3,950	40	19
3,950	4,000	42	20

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	43	20
4,050	4,100	45	21
4,100	4,150	46	21
4,150	4,200	47	21
4,200	4,250	49	22
4,250	4,300	50	22
4,300	4,350	51	22
4,350	4,400	53	23
4,400	4,450	54	23
4,450	4,500	56	24
4,500	4,550	57	24
4,550	4,600	58	24
4,600	4,650	60	25
4,650	4,700	61	25
4,700	4,750	62	25
4,750	4,800	64	26
4,800	4,850	65	26
4,850	4,900	67	27
4,900	4,950	68	27
4,950	5,000	70	27
\$5,000			
5,000	5,050	72	28
5,050	5,100	74	29
5,100	5,150	76	30
5,150	5,200	78	31
5,200	5,250	79	31
5,250	5,300	81	32
5,300	5,350	83	33
5,350	5,400	85	34
5,400	5,450	87	35
5,450	5,500	89	36
5,500	5,550	91	37
5,550	5,600	93	38
5,600	5,650	94	38
5,650	5,700	96	39
5,700	5,750	98	40
5,750	5,800	100	41
5,800	5,850	102	42
5,850	5,900	104	43
5,900	5,950	106	44
5,950	6,000	108	45

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

2022 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:			
\$6,000											
6,000	6,050	109	45	9,000	9,050	240	113	12,000	12,050	383	218
6,050	6,100	111	46	9,050	9,100	243	115	12,050	12,100	385	220
6,100	6,150	113	47	9,100	9,150	245	116	12,100	12,150	387	222
6,150	6,200	115	48	9,150	9,200	247	117	12,150	12,200	390	224
6,200	6,250	117	49	9,200	9,250	250	119	12,200	12,250	392	226
6,250	6,300	119	50	9,250	9,300	252	120	12,250	12,300	395	228
6,300	6,350	121	51	9,300	9,350	254	121	12,300	12,350	397	230
6,350	6,400	123	52	9,350	9,400	257	123	12,350	12,400	399	233
6,400	6,450	124	52	9,400	9,450	259	124	12,400	12,450	402	235
6,450	6,500	126	53	9,450	9,500	262	126	12,450	12,500	404	238
6,500	6,550	128	54	9,500	9,550	264	127	12,500	12,550	406	240
6,550	6,600	130	55	9,550	9,600	266	128	12,550	12,600	409	242
6,600	6,650	132	56	9,600	9,650	269	130	12,600	12,650	411	245
6,650	6,700	134	57	9,650	9,700	271	131	12,650	12,700	414	247
6,700	6,750	136	58	9,700	9,750	273	132	12,700	12,750	416	249
6,750	6,800	138	59	9,750	9,800	276	134	12,750	12,800	418	252
6,800	6,850	139	59	9,800	9,850	278	135	12,800	12,850	421	254
6,850	6,900	141	60	9,850	9,900	281	137	12,850	12,900	423	257
6,900	6,950	143	61	9,900	9,950	283	139	12,900	12,950	425	259
6,950	7,000	145	62	9,950	10,000	285	141	12,950	13,000	428	261
\$7,000											
7,000	7,050	147	63	10,000	10,050	288	143	13,000	13,050	430	264
7,050	7,100	149	64	10,050	10,100	290	145	13,050	13,100	433	266
7,100	7,150	151	65	10,100	10,150	292	147	13,100	13,150	435	268
7,150	7,200	153	66	10,150	10,200	295	149	13,150	13,200	437	271
7,200	7,250	155	66	10,200	10,250	297	150	13,200	13,250	440	273
7,250	7,300	157	67	10,250	10,300	300	152	13,250	13,300	442	276
7,300	7,350	159	68	10,300	10,350	302	154	13,300	13,350	444	278
7,350	7,400	162	69	10,350	10,400	304	156	13,350	13,400	447	280
7,400	7,450	164	70	10,400	10,450	307	158	13,400	13,450	449	283
7,450	7,500	167	71	10,450	10,500	309	160	13,450	13,500	452	285
7,500	7,550	169	72	10,500	10,550	311	162	13,500	13,550	454	287
7,550	7,600	171	73	10,550	10,600	314	164	13,550	13,600	456	290
7,600	7,650	174	75	10,600	10,650	316	165	13,600	13,650	459	292
7,650	7,700	176	76	10,650	10,700	319	167	13,650	13,700	461	295
7,700	7,750	178	77	10,700	10,750	321	169	13,700	13,750	463	297
7,750	7,800	181	79	10,750	10,800	323	171	13,750	13,800	466	299
7,800	7,850	183	80	10,800	10,850	326	173	13,800	13,850	468	302
7,850	7,900	186	82	10,850	10,900	328	175	13,850	13,900	471	304
7,900	7,950	188	83	10,900	10,950	330	177	13,900	13,950	473	306
7,950	8,000	190	84	10,950	11,000	333	179	13,950	14,000	475	309
\$8,000											
8,000	8,050	193	86	11,000	11,050	335	180	14,000	14,050	478	311
8,050	8,100	195	87	11,050	11,100	338	182	14,050	14,100	480	314
8,100	8,150	197	88	11,100	11,150	340	184	14,100	14,150	482	316
8,150	8,200	200	90	11,150	11,200	342	186	14,150	14,200	485	318
8,200	8,250	202	91	11,200	11,250	345	188	14,200	14,250	487	321
8,250	8,300	205	93	11,250	11,300	347	190	14,250	14,300	490	323
8,300	8,350	207	94	11,300	11,350	349	192	14,300	14,350	492	325
8,350	8,400	209	95	11,350	11,400	352	194	14,350	14,400	494	328
8,400	8,450	212	97	11,400	11,450	354	195	14,400	14,450	497	330
8,450	8,500	214	98	11,450	11,500	357	197	14,450	14,500	499	333
8,500	8,550	216	99	11,500	11,550	359	199	14,500	14,550	501	335
8,550	8,600	219	101	11,550	11,600	361	201	14,550	14,600	504	337
8,600	8,650	221	102	11,600	11,650	364	203	14,600	14,650	506	340
8,650	8,700	224	104	11,650	11,700	366	205	14,650	14,700	509	342
8,700	8,750	226	105	11,700	11,750	368	207	14,700	14,750	511	344
8,750	8,800	228	106	11,750	11,800	371	209	14,750	14,800	513	347
8,800	8,850	231	108	11,800	11,850	373	210	14,800	14,850	516	349
8,850	8,900	233	109	11,850	11,900	376	212	14,850	14,900	518	352
8,900	8,950	235	110	11,900	11,950	378	214	14,900	14,950	520	354
8,950	9,000	238	112	11,950	12,000	380	216	14,950	15,000	523	356
\$9,000											
\$10,000											
\$11,000											
\$12,000											
\$13,000											
\$14,000											

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

2022 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	525	359
15,050	15,100	528	361
15,100	15,150	530	363
15,150	15,200	532	366
15,200	15,250	535	368
15,250	15,300	537	371
15,300	15,350	539	373
15,350	15,400	542	375
15,400	15,450	544	378
15,450	15,500	547	380
15,500	15,550	549	382
15,550	15,600	551	385
15,600	15,650	554	387
15,650	15,700	556	390
15,700	15,750	558	392
15,750	15,800	561	394
15,800	15,850	563	397
15,850	15,900	566	399
15,900	15,950	568	401
15,950	16,000	570	404
\$16,000			
16,000	16,050	573	406
16,050	16,100	575	409
16,100	16,150	577	411
16,150	16,200	580	413
16,200	16,250	582	416
16,250	16,300	585	418
16,300	16,350	587	420
16,350	16,400	589	423
16,400	16,450	592	425
16,450	16,500	594	428
16,500	16,550	596	430
16,550	16,600	599	432
16,600	16,650	601	435
16,650	16,700	604	437
16,700	16,750	606	439
16,750	16,800	608	442
16,800	16,850	611	444
16,850	16,900	613	447
16,900	16,950	615	449
16,950	17,000	618	451
\$17,000			
17,000	17,050	620	454
17,050	17,100	623	456
17,100	17,150	625	458
17,150	17,200	627	461
17,200	17,250	630	463
17,250	17,300	632	466
17,300	17,350	634	468
17,350	17,400	637	470
17,400	17,450	639	473
17,450	17,500	642	475
17,500	17,550	644	477
17,550	17,600	646	480
17,600	17,650	649	482
17,650	17,700	651	485
17,700	17,750	653	487
17,750	17,800	656	489
17,800	17,850	658	492
17,850	17,900	661	494
17,900	17,950	663	496
17,950	18,000	665	499

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	668	501
18,050	18,100	670	504
18,100	18,150	672	506
18,150	18,200	675	508
18,200	18,250	677	511
18,250	18,300	680	513
18,300	18,350	682	515
18,350	18,400	684	518
18,400	18,450	687	520
18,450	18,500	689	523
18,500	18,550	691	525
18,550	18,600	694	527
18,600	18,650	696	530
18,650	18,700	699	532
18,700	18,750	701	534
18,750	18,800	703	537
18,800	18,850	706	539
18,850	18,900	708	542
18,900	18,950	710	544
18,950	19,000	713	546
\$19,000			
19,000	19,050	715	549
19,050	19,100	718	551
19,100	19,150	720	553
19,150	19,200	722	556
19,200	19,250	725	558
19,250	19,300	727	561
19,300	19,350	729	563
19,350	19,400	732	565
19,400	19,450	734	568
19,450	19,500	737	570
19,500	19,550	739	572
19,550	19,600	741	575
19,600	19,650	744	577
19,650	19,700	746	580
19,700	19,750	748	582
19,750	19,800	751	584
19,800	19,850	753	587
19,850	19,900	756	589
19,900	19,950	758	591
19,950	20,000	760	594
\$20,000			
20,000	20,050	763	596
20,050	20,100	765	599
20,100	20,150	767	601
20,150	20,200	770	603
20,200	20,250	772	606
20,250	20,300	775	608
20,300	20,350	777	610
20,350	20,400	779	613
20,400	20,450	782	615
20,450	20,500	784	618
20,500	20,550	786	620
20,550	20,600	789	622
20,600	20,650	791	625
20,650	20,700	794	627
20,700	20,750	796	629
20,750	20,800	798	632
20,800	20,850	801	634
20,850	20,900	803	637
20,900	20,950	805	639
20,950	21,000	808	641

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	810	644
21,050	21,100	813	646
21,100	21,150	815	648
21,150	21,200	817	651
21,200	21,250	820	653
21,250	21,300	822	656
21,300	21,350	824	658
21,350	21,400	827	660
21,400	21,450	829	663
21,450	21,500	832	665
21,500	21,550	834	667
21,550	21,600	836	670
21,600	21,650	839	672
21,650	21,700	841	675
21,700	21,750	843	677
21,750	21,800	846	679
21,800	21,850	848	682
21,850	21,900	851	684
21,900	21,950	853	686
21,950	22,000	855	689
\$22,000			
22,000	22,050	858	691
22,050	22,100	860	694
22,100	22,150	862	696
22,150	22,200	865	698
22,200	22,250	867	701
22,250	22,300	870	703
22,300	22,350	872	705
22,350	22,400	874	708
22,400	22,450	877	710
22,450	22,500	879	713
22,500	22,550	881	715
22,550	22,600	884	717
22,600	22,650	886	720
22,650	22,700	889	722
22,700	22,750	891	724
22,750	22,800	893	727
22,800	22,850	896	729
22,850	22,900	898	732
22,900	22,950	900	734
22,950	23,000	903	736
\$23,000			
23,000	23,050	905	739
23,050	23,100	908	741
23,100	23,150	910	743
23,150	23,200	912	746
23,200	23,250	915	748
23,250	23,300	917	751
23,300	23,350	919	753
23,350	23,400	922	755
23,400	23,450	924	758
23,450	23,500	927	760
23,500	23,550	929	762
23,550	23,600	931	765
23,600	23,650	934	767
23,650	23,700	936	770
23,700	23,750	938	772
23,750	23,800	941	774
23,800	23,850	943	777
23,850	23,900	946	779
23,900	23,950	948	781
23,950	24,000	950	784

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

2022 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	953	786
24,050	24,100	955	789
24,100	24,150	957	791
24,150	24,200	960	793
24,200	24,250	962	796
24,250	24,300	965	798
24,300	24,350	967	800
24,350	24,400	969	803
24,400	24,450	972	805
24,450	24,500	974	808
24,500	24,550	976	810
24,550	24,600	979	812
24,600	24,650	981	815
24,650	24,700	984	817
24,700	24,750	986	819
24,750	24,800	988	822
24,800	24,850	991	824
24,850	24,900	993	827
24,900	24,950	995	829
24,950	25,000	998	831
\$25,000			
25,000	25,050	1,000	834
25,050	25,100	1,003	836
25,100	25,150	1,005	838
25,150	25,200	1,007	841
25,200	25,250	1,010	843
25,250	25,300	1,012	846
25,300	25,350	1,014	848
25,350	25,400	1,017	850
25,400	25,450	1,019	853
25,450	25,500	1,022	855
25,500	25,550	1,024	857
25,550	25,600	1,026	860
25,600	25,650	1,029	862
25,650	25,700	1,031	865
25,700	25,750	1,033	867
25,750	25,800	1,036	869
25,800	25,850	1,038	872
25,850	25,900	1,041	874
25,900	25,950	1,043	876
25,950	26,000	1,045	879
\$26,000			
26,000	26,050	1,048	881
26,050	26,100	1,050	884
26,100	26,150	1,052	886
26,150	26,200	1,055	888
26,200	26,250	1,057	891
26,250	26,300	1,060	893
26,300	26,350	1,062	895
26,350	26,400	1,064	898
26,400	26,450	1,067	900
26,450	26,500	1,069	903
26,500	26,550	1,071	905
26,550	26,600	1,074	907
26,600	26,650	1,076	910
26,650	26,700	1,079	912
26,700	26,750	1,081	914
26,750	26,800	1,083	917
26,800	26,850	1,086	919
26,850	26,900	1,088	922
26,900	26,950	1,090	924
26,950	27,000	1,093	926

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	1,095	929
27,050	27,100	1,098	931
27,100	27,150	1,100	933
27,150	27,200	1,102	936
27,200	27,250	1,105	938
27,250	27,300	1,107	941
27,300	27,350	1,109	943
27,350	27,400	1,112	945
27,400	27,450	1,114	948
27,450	27,500	1,117	950
27,500	27,550	1,119	952
27,550	27,600	1,121	955
27,600	27,650	1,124	957
27,650	27,700	1,126	960
27,700	27,750	1,128	962
27,750	27,800	1,131	964
27,800	27,850	1,133	967
27,850	27,900	1,136	969
27,900	27,950	1,138	971
27,950	28,000	1,140	974
\$28,000			
28,000	28,050	1,143	976
28,050	28,100	1,145	979
28,100	28,150	1,147	981
28,150	28,200	1,150	983
28,200	28,250	1,152	986
28,250	28,300	1,155	988
28,300	28,350	1,157	990
28,350	28,400	1,159	993
28,400	28,450	1,162	995
28,450	28,500	1,164	998
28,500	28,550	1,166	1,000
28,550	28,600	1,169	1,002
28,600	28,650	1,171	1,005
28,650	28,700	1,174	1,007
28,700	28,750	1,176	1,009
28,750	28,800	1,178	1,012
28,800	28,850	1,181	1,014
28,850	28,900	1,183	1,017
28,900	28,950	1,185	1,019
28,950	29,000	1,188	1,021
\$29,000			
29,000	29,050	1,190	1,024
29,050	29,100	1,193	1,026
29,100	29,150	1,195	1,028
29,150	29,200	1,197	1,031
29,200	29,250	1,200	1,033
29,250	29,300	1,202	1,036
29,300	29,350	1,204	1,038
29,350	29,400	1,207	1,040
29,400	29,450	1,209	1,043
29,450	29,500	1,212	1,045
29,500	29,550	1,214	1,047
29,550	29,600	1,216	1,050
29,600	29,650	1,219	1,052
29,650	29,700	1,221	1,055
29,700	29,750	1,223	1,057
29,750	29,800	1,226	1,059
29,800	29,850	1,228	1,062
29,850	29,900	1,231	1,064
29,900	29,950	1,233	1,066
29,950	30,000	1,235	1,069

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	1,238	1,071
30,050	30,100	1,240	1,074
30,100	30,150	1,242	1,076
30,150	30,200	1,245	1,078
30,200	30,250	1,247	1,081
30,250	30,300	1,250	1,083
30,300	30,350	1,252	1,085
30,350	30,400	1,254	1,088
30,400	30,450	1,257	1,090
30,450	30,500	1,259	1,093
30,500	30,550	1,261	1,095
30,550	30,600	1,264	1,097
30,600	30,650	1,266	1,100
30,650	30,700	1,269	1,102
30,700	30,750	1,271	1,104
30,750	30,800	1,273	1,107
30,800	30,850	1,276	1,109
30,850	30,900	1,278	1,112
30,900	30,950	1,280	1,114
30,950	31,000	1,283	1,116
\$31,000			
31,000	31,050	1,285	1,119
31,050	31,100	1,288	1,121
31,100	31,150	1,290	1,123
31,150	31,200	1,292	1,126
31,200	31,250	1,295	1,128
31,250	31,300	1,297	1,131
31,300	31,350	1,299	1,133
31,350	31,400	1,302	1,135
31,400	31,450	1,304	1,138
31,450	31,500	1,307	1,140
31,500	31,550	1,309	1,142
31,550	31,600	1,311	1,145
31,600	31,650	1,314	1,147
31,650	31,700	1,316	1,150
31,700	31,750	1,318	1,152
31,750	31,800	1,321	1,154
31,800	31,850	1,323	1,157
31,850	31,900	1,326	1,159
31,900	31,950	1,328	1,161
31,950	32,000	1,330	1,164
\$32,000			
32,000	32,050	1,333	1,166
32,050	32,100	1,335	1,169
32,100	32,150	1,337	1,171
32,150	32,200	1,340	1,173
32,200	32,250	1,342	1,176
32,250	32,300	1,345	1,178
32,300	32,350	1,347	1,180
32,350	32,400	1,349	1,183
32,400	32,450	1,352	1,185
32,450	32,500	1,354	1,188
32,500	32,550	1,356	1,190
32,550	32,600	1,359	1,192
32,600	32,650	1,361	1,195
32,650	32,700	1,364	1,197
32,700	32,750	1,366	1,199
32,750	32,800	1,368	1,202
32,800	32,850	1,371	1,204
32,850	32,900	1,373	1,207
32,900	32,950	1,375	1,209
32,950	33,000	1,378	1,211

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

2022 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:			
\$33,000			
33,000	33,050	1,380	1,214
33,050	33,100	1,383	1,216
33,100	33,150	1,385	1,218
33,150	33,200	1,387	1,221
33,200	33,250	1,390	1,223
33,250	33,300	1,392	1,226
33,300	33,350	1,394	1,228
33,350	33,400	1,397	1,230
33,400	33,450	1,399	1,233
33,450	33,500	1,402	1,235
33,500	33,550	1,404	1,237
33,550	33,600	1,406	1,240
33,600	33,650	1,409	1,242
33,650	33,700	1,411	1,245
33,700	33,750	1,413	1,247
33,750	33,800	1,416	1,249
33,800	33,850	1,418	1,252
33,850	33,900	1,421	1,254
33,900	33,950	1,423	1,256
33,950	34,000	1,425	1,259
\$34,000			
34,000	34,050	1,428	1,261
34,050	34,100	1,430	1,264
34,100	34,150	1,432	1,266
34,150	34,200	1,435	1,268
34,200	34,250	1,437	1,271
34,250	34,300	1,440	1,273
34,300	34,350	1,442	1,275
34,350	34,400	1,444	1,278
34,400	34,450	1,447	1,280
34,450	34,500	1,449	1,283
34,500	34,550	1,451	1,285
34,550	34,600	1,454	1,287
34,600	34,650	1,456	1,290
34,650	34,700	1,459	1,292
34,700	34,750	1,461	1,294
34,750	34,800	1,463	1,297
34,800	34,850	1,466	1,299
34,850	34,900	1,468	1,302
34,900	34,950	1,470	1,304
34,950	35,000	1,473	1,306
\$35,000			
35,000	35,050	1,475	1,309
35,050	35,100	1,478	1,311
35,100	35,150	1,480	1,313
35,150	35,200	1,482	1,316
35,200	35,250	1,485	1,318
35,250	35,300	1,487	1,321
35,300	35,350	1,489	1,323
35,350	35,400	1,492	1,325
35,400	35,450	1,494	1,328
35,450	35,500	1,497	1,330
35,500	35,550	1,499	1,332
35,550	35,600	1,501	1,335
35,600	35,650	1,504	1,337
35,650	35,700	1,506	1,340
35,700	35,750	1,508	1,342
35,750	35,800	1,511	1,344
35,800	35,850	1,513	1,347
35,850	35,900	1,516	1,349
35,900	35,950	1,518	1,351
35,950	36,000	1,520	1,354

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:			
\$36,000			
36,000	36,050	1,523	1,356
36,050	36,100	1,525	1,359
36,100	36,150	1,527	1,361
36,150	36,200	1,530	1,363
36,200	36,250	1,532	1,366
36,250	36,300	1,535	1,368
36,300	36,350	1,537	1,370
36,350	36,400	1,539	1,373
36,400	36,450	1,542	1,375
36,450	36,500	1,544	1,378
36,500	36,550	1,546	1,380
36,550	36,600	1,549	1,382
36,600	36,650	1,551	1,385
36,650	36,700	1,554	1,387
36,700	36,750	1,556	1,389
36,750	36,800	1,558	1,392
36,800	36,850	1,561	1,394
36,850	36,900	1,563	1,397
36,900	36,950	1,565	1,399
36,950	37,000	1,568	1,401
\$37,000			
37,000	37,050	1,570	1,404
37,050	37,100	1,573	1,406
37,100	37,150	1,575	1,408
37,150	37,200	1,577	1,411
37,200	37,250	1,580	1,413
37,250	37,300	1,582	1,416
37,300	37,350	1,584	1,418
37,350	37,400	1,587	1,420
37,400	37,450	1,589	1,423
37,450	37,500	1,592	1,425
37,500	37,550	1,594	1,427
37,550	37,600	1,596	1,430
37,600	37,650	1,599	1,432
37,650	37,700	1,601	1,435
37,700	37,750	1,603	1,437
37,750	37,800	1,606	1,439
37,800	37,850	1,608	1,442
37,850	37,900	1,611	1,444
37,900	37,950	1,613	1,446
37,950	38,000	1,615	1,449
\$38,000			
38,000	38,050	1,618	1,451
38,050	38,100	1,620	1,454
38,100	38,150	1,622	1,456
38,150	38,200	1,625	1,458
38,200	38,250	1,627	1,461
38,250	38,300	1,630	1,463
38,300	38,350	1,632	1,465
38,350	38,400	1,634	1,468
38,400	38,450	1,637	1,470
38,450	38,500	1,639	1,473
38,500	38,550	1,641	1,475
38,550	38,600	1,644	1,477
38,600	38,650	1,646	1,480
38,650	38,700	1,649	1,482
38,700	38,750	1,651	1,484
38,750	38,800	1,653	1,487
38,800	38,850	1,656	1,489
38,850	38,900	1,658	1,492
38,900	38,950	1,660	1,494
38,950	39,000	1,663	1,496

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:			
\$39,000			
39,000	39,050	1,665	1,499
39,050	39,100	1,668	1,501
39,100	39,150	1,670	1,503
39,150	39,200	1,672	1,506
39,200	39,250	1,675	1,508
39,250	39,300	1,677	1,511
39,300	39,350	1,679	1,513
39,350	39,400	1,682	1,515
39,400	39,450	1,684	1,518
39,450	39,500	1,687	1,520
39,500	39,550	1,689	1,522
39,550	39,600	1,691	1,525
39,600	39,650	1,694	1,527
39,650	39,700	1,696	1,530
39,700	39,750	1,698	1,532
39,750	39,800	1,701	1,534
39,800	39,850	1,703	1,537
39,850	39,900	1,706	1,539
39,900	39,950	1,708	1,541
39,950	40,000	1,710	1,544
\$40,000			
40,000	40,050	1,713	1,546
40,050	40,100	1,715	1,549
40,100	40,150	1,717	1,551
40,150	40,200	1,720	1,553
40,200	40,250	1,722	1,556
40,250	40,300	1,725	1,558
40,300	40,350	1,727	1,560
40,350	40,400	1,729	1,563
40,400	40,450	1,732	1,565
40,450	40,500	1,734	1,568
40,500	40,550	1,736	1,570
40,550	40,600	1,739	1,572
40,600	40,650	1,741	1,575
40,650	40,700	1,744	1,577
40,700	40,750	1,746	1,579
40,750	40,800	1,748	1,582
40,800	40,850	1,751	1,584
40,850	40,900	1,753	1,587
40,900	40,950	1,755	1,589
40,950	41,000	1,758	1,591
\$41,000			
41,000	41,050	1,760	1,594
41,050	41,100	1,763	1,596
41,100	41,150	1,765	1,598
41,150	41,200	1,767	1,601
41,200	41,250	1,770	1,603
41,250	41,300	1,772	1,606
41,300	41,350	1,774	1,608
41,350	41,400	1,777	1,610
41,400	41,450	1,779	1,613
41,450	41,500	1,782	1,615
41,500	41,550	1,784	1,617
41,550	41,600	1,786	1,620
41,600	41,650	1,789	1,622
41,650	41,700	1,791	1,625
41,700	41,750	1,793	1,627
41,750	41,800	1,796	1,629
41,800	41,850	1,798	1,632
41,850	41,900	1,801	1,634
41,900	41,950	1,803	1,636
41,950	42,000	1,805	1,639

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

2022 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). Sub-section: \$60,000. Rows show income brackets and tax amounts for both filing statuses.

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). Sub-section: \$63,000. Rows show income brackets and tax amounts for both filing statuses.

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). Sub-section: \$66,000. Rows show income brackets and tax amounts for both filing statuses.

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). Sub-section: \$61,000. Rows show income brackets and tax amounts for both filing statuses.

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). Sub-section: \$64,000. Rows show income brackets and tax amounts for both filing statuses.

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). Sub-section: \$67,000. Rows show income brackets and tax amounts for both filing statuses.

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). Sub-section: \$62,000. Rows show income brackets and tax amounts for both filing statuses.

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). Sub-section: \$65,000. Rows show income brackets and tax amounts for both filing statuses.

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). Sub-section: \$68,000. Rows show income brackets and tax amounts for both filing statuses.

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

2022 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	4,373	4,206
96,050	96,100	4,375	4,209
96,100	96,150	4,377	4,211
96,150	96,200	4,380	4,213
96,200	96,250	4,382	4,216
96,250	96,300	4,385	4,218
96,300	96,350	4,387	4,220
96,350	96,400	4,389	4,223
96,400	96,450	4,392	4,225
96,450	96,500	4,394	4,228
96,500	96,550	4,396	4,230
96,550	96,600	4,399	4,232
96,600	96,650	4,401	4,235
96,650	96,700	4,404	4,237
96,700	96,750	4,406	4,239
96,750	96,800	4,408	4,242
96,800	96,850	4,411	4,244
96,850	96,900	4,413	4,247
96,900	96,950	4,415	4,249
96,950	97,000	4,418	4,251

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	4,420	4,254
97,050	97,100	4,423	4,256
97,100	97,150	4,425	4,258
97,150	97,200	4,427	4,261
97,200	97,250	4,430	4,263
97,250	97,300	4,432	4,266
97,300	97,350	4,434	4,268
97,350	97,400	4,437	4,270
97,400	97,450	4,439	4,273
97,450	97,500	4,442	4,275
97,500	97,550	4,444	4,277
97,550	97,600	4,446	4,280
97,600	97,650	4,449	4,282
97,650	97,700	4,451	4,285
97,700	97,750	4,453	4,287
97,750	97,800	4,456	4,289
97,800	97,850	4,458	4,292
97,850	97,900	4,461	4,294
97,900	97,950	4,463	4,296
97,950	98,000	4,465	4,299

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	4,515	4,349
99,050	99,100	4,518	4,351
99,100	99,150	4,520	4,353
99,150	99,200	4,522	4,356
99,200	99,250	4,525	4,358
99,250	99,300	4,527	4,361
99,300	99,350	4,529	4,363
99,350	99,400	4,532	4,365
99,400	99,450	4,534	4,368
99,450	99,500	4,537	4,370
99,500	99,550	4,539	4,372
99,550	99,600	4,541	4,375
99,600	99,650	4,544	4,377
99,650	99,700	4,546	4,380
99,700	99,750	4,548	4,382
99,750	99,800	4,551	4,384
99,800	99,850	4,553	4,387
99,850	99,900	4,556	4,389
99,900	99,950	4,558	4,391
99,950	100,000	4,560	4,394

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

\$4,562 plus 0.0475 over \$100,000

- Taxable Income
- Less -
- Total: Subtract Line 2 from Line 1 and enter here
=
- Multiply Line 3 by 0.0475 and enter here
- Tax on \$100,000
- 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	4,468	4,301
98,050	98,100	4,470	4,304
98,100	98,150	4,472	4,306
98,150	98,200	4,475	4,308
98,200	98,250	4,477	4,311
98,250	98,300	4,480	4,313
98,300	98,350	4,482	4,315
98,350	98,400	4,484	4,318
98,400	98,450	4,487	4,320
98,450	98,500	4,489	4,323
98,500	98,550	4,491	4,325
98,550	98,600	4,494	4,327
98,600	98,650	4,496	4,330
98,650	98,700	4,499	4,332
98,700	98,750	4,501	4,334
98,750	98,800	4,503	4,337
98,800	98,850	4,506	4,339
98,850	98,900	4,508	4,342
98,900	98,950	4,510	4,344
98,950	99,000	4,513	4,346

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)

\$4,395 plus 0.0475 over \$100,000

- Taxable Income
- Less -
- Total: Subtract Line 2 from Line 1 and enter here
=
- Multiply Line 3 by 0.0475 and enter here
- Tax on \$100,000
- Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax**
=

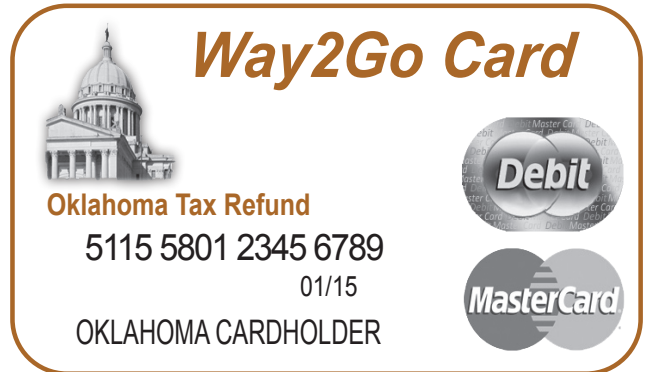
* This column must also be used by a Qualified Widow(er).

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) amount			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 payee is Joe Smith and Susie Smith, 123 Main Street, Anyplace, OK 00000. The check is payable to the order of 'SAMPLE' for an amount of '\$ 1234'. The bank name is 'ANYPLACE BANK, Anyplace, OK 00000'. The MICR line at the bottom contains the routing number '120120012', the account number '2020268620', and the check number '1234'. Two callout boxes with orange circles point to the routing number and account number fields. A note on the right states: '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



Location

Oklahoma City: 300 North Broadway Ave.
Monday - Friday 7:30 a.m. - 4:30 p.m.



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

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

AMENDED RETURN!
Place an 'X' in this box if this is an amended 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
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Mailing Address (Number and street, including apartment number, rural route or PO Box) City			State	ZIP or Postal Code	Country
<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>

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	E	(a)
	+ + +	+ + +	+ + +		
Yourself	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(b)
Spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Number of dependents				E	(c)
Add the Totals from boxes (a), (b) and (c). Enter the TOTAL here:				E	<input type="text"/>

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

Residency Status

Nonresident(s) State of Residence:

Part-Year Resident(s) From to

Resident/Part-Year Resident/Nonresident
 State of Residence: Yourself Spouse

Age 65 or 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)	<input type="text"/>	<input type="text"/>
2	Federal adjusted gross income (Schedule 511-NR-1, line 19)	<input type="text"/>	<input type="text"/>
3	Oklahoma additions (Schedule 511-NR-A, line 8)	<input type="text"/>	<input type="text"/>
4	Add lines (Federal 2 and 3) and then (Oklahoma 1 and 3)	<input type="text"/>	<input type="text"/>
5	Oklahoma subtractions (Schedule 511-NR-B, line 17)	<input type="text"/>	<input type="text"/>
6	Adjusted gross income: Oklahoma Source (line 4 minus line 5)	<input type="text"/>	<input type="text"/>
7	Adjusted gross income: All Sources (line 4 minus line 5) Also enter on line 8	<input type="text"/>	<input type="text"/>
8	Adjusted gross income: All Sources (from line 7)	<input type="text"/>	<input type="text"/>
9	Oklahoma Adjustments (Schedule 511-NR-C, line 7)	<input type="text"/>	<input type="text"/>
10	Income after adjustments (line 8 minus line 9)	<input type="text"/>	<input type="text"/>



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 <input type="text"/> 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 <input type="text"/> 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 OS Sec. 2368(K), add the installment payment here and enter a "2" in the box)..... <input type="text"/>	19	00
20	Credit for taxes paid to another state (provide Form 511-TX) nonresidents do not qualify	20	00
21	Form 511-CR - Other Credits Form - List 511-CR line number claimed here: <input type="text"/>	21	00
22	Line 19 minus lines 20 and 21	22	00
23	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"/>	23	00
24	Balance (add lines 22 and 23).....	24	00
25	Oklahoma withholding (provide W-2s, 1099s or withholding statement) ..	25	00
26	2022 Oklahoma estimated tax payments If you are a qualified farmer, place an 'X' here: <input type="checkbox"/>	26	00
27	2022 payment with extension.....	27	00
28	Credit from Form 578	28	00
29	Oklahoma earned income credit (Sch. 511-NR-F, line 4).....	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 25-30)	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 24, subtract line 24 from line 33. This is your overpayment	34	00
35	Amount of line 34 to be applied to 2023 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 24 is more than line 33, subtract line 33 from line 24. 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="text"/>)	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
 The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

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

See instructions on pages 10-12.

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 (divorce/separation agreement date: _____)	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.....		18		00
19	Federal adjusted gross income (line 16 minus line 17) Enter here and on page 1, line 2.....	00	19		



Name(s) Shown on Form 511NR:

Your Social Security Number:

Schedule 511-NR-A: Oklahoma Additions
 See instructions on pages 19-21.

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

Federal Amount		Oklahoma Amount	
00	1		00
00	2		00
00	3		00
00	4		00
00	5		00
00	6		00
00	7		00
00	8		00

Schedule 511-NR-B: Oklahoma Subtractions
 See instructions on pages 21-25.

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

Federal Amount		Oklahoma Amount	
00	1		00
00	2		00
00	3		00
00	4		00
00	5		00
00	6		00
00	7		00
00	8		00
00	9		00
00	10		00
00	11		00
00	12		00
00	13		00
00	14		00
00	15		00
00	16		00
00	17		00



Name(s) Shown on Form 511NR:

Your Social Security Number:

Schedule 511-NR-C: Oklahoma Adjustments See instructions on pages 25-28.

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

Schedule 511-NR-D: Oklahoma Itemized Deductions See instructions on page 28.

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.



Name(s) Shown on Form 511NR:

Your Social Security Number:

Schedule 511-NR-E: Child Care/Child Tax Credit See instructions on page 28.

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: 20px; margin-right: 10px;"></div> <div style="text-align: center; margin-right: 10px;">÷</div> <div style="border: 1px solid black; width: 150px; height: 20px;"></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

Schedule 511-NR-F: Earned Income Credit See instructions on page 28.

Residents and part-year residents are allowed a credit equal to 5% of the federal earned income credit calculated using the same requirements for calculating the earned income tax credit for federal income tax purposes in effect for the 2020 income tax year. **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 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: 20px; margin-right: 10px;"></div> <div style="text-align: center; margin-right: 10px;">÷</div> <div style="border: 1px solid black; width: 150px; height: 20px;"></div> </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 29 of Form 511-NR).....	4		00



Note: Provide this page if you have an amount shown on a schedule or are filing an Amended Return.

Name(s) Shown on Form 511NR:

Your Social Security Number:

Schedule 511-NR-G: Donations from Refund (Original Return Only) See instructions on page 29.

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 See instructions on page 29.

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.
