

Oklahoma Nonresident/Part-Year Income Tax Return

Form 511-NR
2025



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 and 511-NR-H →

Name and Address - Please Print or Type

Your First Name _____ Middle Initial _____ Last Name _____
 If a Joint Return, Spouse's First Name _____ Middle Initial _____ Last Name _____
 Mailing Address (Number and street, including apartment number, rural route, or PO Box) _____ City _____ State _____ ZIP or Postal Code _____ County in Which Located _____

Foreign Country (if not U.S.): _____

Filing Status

- 1 Single
- 2 Married filing joint return (even if only one had income)
- 3 Married filing separate (If spouse is also filing, list name and SSN below)
 Name: _____
 SSN: _____
- 4 Head of household with qualifying person
- 5 Qualifying surviving spouse with dependent child
 List year of spouse death 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 _____

Exemptions

*Note: If claiming Special Exemption, see instructions on pages 9 and 10 of 511-NR Packet.

	Regular	*Special	Blind	=	
Yourself	<input type="text"/>	+ <input type="text"/>	+ <input type="text"/>	=	_____ (a)
Spouse	<input type="text"/>	+ <input type="text"/>	+ <input type="text"/>	=	_____ (b)
Number of dependents				=	_____ (c)
Add the Totals from lines (a), (b), and (c). Enter the TOTAL here:				=	_____

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

Age 65 or Older? (See instructions) Yourself Spouse

Dependents - If more than four dependents, see instructions and place an 'X' here:

1. First Name	2. Last Name	3. Social Security Number	4. Date of Birth	5. Relationship to You
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

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).

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

ROUND TO NEAREST WHOLE DOLLAR.



SSN: _____

Amount from line 9 on page 1 _____

10 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 Surviving Spouse: \$12,700 • Head of Household: \$9,350**)

11 Exemptions: Enter the total number of exemptions claimed on page 1 X \$1,000

12 Total deductions and exemptions (add lines 10 and 11)

13 **Oklahoma Taxable Income** (line 9 minus line 12)

14 (a) Oklahoma Income Tax from Tax Table **or** if using Farm Income Average, enter tax from Form 573, line 22 and enter a "1" in box on line 14c.....

(b) If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box on line 14c.....

14 (c) **Oklahoma Income Tax (line 14a plus line 14b)**

STOP AND READ: If line 7 is equal to or larger than line 2, complete line 15.
If line 7 is smaller than line 2, see Schedule 511-NR-E.

15 Oklahoma child care/child tax credit (see instructions)

16 Line 14 minus line 15 (This is your tax base) (**Do not enter less than zero**)

17 Tax percentage: **Oklahoma Amount** (from line 6) **Federal Amount** (from line 7)
_____ ÷ _____ %

18 **Oklahoma Income Tax.** Multiply line 16 by line 17. 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 Sec. 965(h) and 68 OS Sec. 2368(K), add the installment payment here and enter a "2" in the box).....

19 Credit for taxes paid to another state (**provide** Form 511-TX). Nonresidents do not qualify

20 Other Tax Credits (**provide** Form 511-CR). Enter the 511-CR line number of the credit in the box:.....

21 Line 18 minus lines 19 and 20 (**Do not enter less than zero**)

22 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:**

23 Balance (add lines 21 and 22).....

24 Oklahoma withholding (**provide W-2s, 1099s or withholding statement**)

25 2025 Oklahoma estimated tax payments. If you are a qualified farmer, place an 'X' here:.....

26 2025 payment with extension.....

27 Credit from Form 578 Refundable Credit for Electricity Generated by Zero-Emission Facilities.....

28 Oklahoma earned income credit (Schedule 511-NR-F, line 4)

29 Parental Choice Tax Credit for Homeschool Expenses (**provide** Form 591-D and receipts) **Total number of eligible students claimed:**

30 Amount paid with original return plus additional paid after it was filed (amended return only).....

31 **Payments and credits** (add lines 24-30)



SSN: _____

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)

33 **Total payments and credits** (line 31 minus line 32)

34 If line 33 is more than line 23, subtract line 23 from line 33. This is your **overpayment**

35 Amount of line 34 to be applied to 2026 estimated tax (**original return only**) (see page 4 of 511-NR Packet for further information).....

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

36 Donations from your refund (total from Schedule 511-NR-G)

37 Total deductions from refund (add lines 35 and 36)

38 Amount to be refunded to you (line 34 minus line 37).....

Refund Note: For Direct Deposit, verify your account and routing numbers are correct. If your direct deposit fails to process, you will receive a debit card. You can also choose to receive either a debit card or a paper check by placing an 'X' in the appropriate box below. **Note:** A minimum refund of \$10.00 is required to receive a paper check. If you request a paper check for an amount less than \$10.00, a debit card will be issued. If no options are selected, you will receive a debit card. See the 511-NR Packet for direct deposit, debit card, and paper check information.

Send my refund as a: Debit Card <input type="checkbox"/> Paper Check <input type="checkbox"/>	Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Direct Deposit my refund in my: <input type="checkbox"/> Checking Account Routing Number: _____ <input type="checkbox"/> Savings Account Account Number: _____	

39 If line 23 is more than line 33, subtract line 33 from line 23. This is your **tax due**

40 Underpayment of estimated tax interest (annualized installment method).....

41 (a) For delinquent payment add penalty of 5%.....

(b) For delinquent payment add interest of 1.25% per month

42 **Total tax, penalty and interest** (add lines 39 through 41b).....

If the Oklahoma Tax Commission may discuss this return with your tax preparer, place an 'X' here: **Make check payable to the Oklahoma Tax Commission**

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.

Taxpayer's Signature	Date	Spouse's Signature	Date	Paid Preparer's Signature	Date
Taxpayer's Occupation		Spouse's Occupation		Paid Preparer's Address and Phone Number	
Daytime Phone (optional)		Daytime Phone (optional)		Preparer's PTIN	



SSN: _____

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



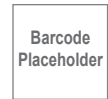
SSN: _____

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

	Federal Amount	Oklahoma Amount
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 Oklahoma Bonus Depreciation Add-back.....	_____	_____
8 Miscellaneous: Other additions (enter number in box for the type of addition)	_____	_____
9 Total additions (add lines 1-8, enter total here and on line 3 of Form 511-NR).....	_____	_____

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

	Federal Amount	Oklahoma Amount				
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.....	_____	_____				
<table border="0"> <tr> <td style="text-align: center;">Taxpayer Number</td> <td style="text-align: center;">Spouse Number</td> </tr> <tr> <td>Retirement Claim Number: <input type="text"/></td> <td><input type="text"/></td> </tr> </table>	Taxpayer Number	Spouse Number	Retirement Claim Number: <input type="text"/>	<input type="text"/>		
Taxpayer Number	Spouse Number					
Retirement 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]) (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)	_____	_____				



SSN: _____

Schedule 511-NR-B: Oklahoma Subtractions (continued)

	Federal Amount	Oklahoma Amount
15 Oklahoma income distributed by an electing PTE.....	_____	_____
16 Oklahoma Bonus Depreciation Deduction	_____	_____
17 Oklahoma Deduction for Qualified Equity Investment in an Eligible Oklahoma Venture Capital Company (provide Form 582-I).....	_____	_____
18 Miscellaneous: Other subtractions (enter number in box for the type of deduction) <input type="text"/>	_____	_____
19 Total subtractions (add lines 1-18, enter total here and on line 5 of Form 511-NR).....	_____	_____

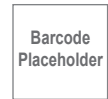
Schedule 511-NR-C: Oklahoma Adjustments (See instructions on pages 25-28)

1 Military pay exclusion - Active Duty, Reserve, and National Guard (not retirement)	_____	_____
2 Qualifying disability deduction (residents and part-year residents only)	_____	_____
3 Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)	_____	_____
4 Deductions for providing foster care.....	_____	_____
5 Parental Choice Tax Credit for Private School included in Federal Adjusted Gross Income (AGI)	_____	_____
6 Miscellaneous: Other adjustments (enter number in box for the type of deduction)	<input type="text"/>	_____
7 Total Adjustments (add lines 1-6, enter total here and on line 8 of Form 511-NR).....	_____	_____

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	_____	_____
2 State and local sales or income taxes from Federal Schedule A, line 5a (If Federal Schedule A, line 5e is limited, enter that portion of Federal Schedule A, line 5a included in line 5e).....	_____	_____
3 Line 1 minus line 2	_____	_____
4 Medical and Dental expenses from Federal Sch. A, line 4.....	_____	_____
5 Gifts to Charity from Federal Sch. A, line 14	_____	_____
6 Line 3 minus lines 4 and 5.....	_____	_____
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).....	_____	17,000
9 Medical and Dental expenses from Federal Sch. A, line 4.....	_____	_____



SSN: _____

Schedule 511-NR-D: Oklahoma Itemized Deductions (continued)

- 10 Gifts to Charity from Federal Sch. A, line 14 _____
- 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 _____

Enter your Oklahoma Itemized Deductions on line 10 of Form 511-NR.

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.

If your AGI from all sources (Form 511-NR, line 7) is less than your Federal AGI (Form 511-NR, line 2), your Oklahoma childcare/child tax credit must be prorated. 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 _____
- 2 Multiply line 1 by 20%..... _____
- 3 Enter your federal child **tax** credit
(total of child tax credit and additional child tax credit)..... _____
- 4 Multiply line 3 by 5%..... _____
- 5 Enter the larger of line 2 or line 4 _____
- 6 Divide the amount on line 7 of Form 511-NR by the amount on line 2 of Form 511-NR:
$$\frac{\text{Line 7}}{\text{Line 2}}$$

Enter the percentage from the above calculation here (**do not enter more than 100%**)..... _____ %
- 7 Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit.
Enter total here and on line 15 of Form 511-NR..... _____

Schedule 511-NR-F: Earned Income Credit (See instructions on page 29)

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 OTC Form 511-EIC. **Nonresidents do not qualify.**

- 1 Federal earned income credit (from OTC Form 511-EIC) _____
- 2 Multiply line 1 by 5%..... _____
- 3 Divide the amount on line 6 of Form 511-NR by the amount on line 2 of Form 511-NR:
$$\frac{\text{Line 6}}{\text{Line 2}}$$

Enter the percentage from the above calculation here (**do not enter more than 100%**)..... _____ %
- 4 Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 28 of Form 511-NR) _____

