

# FORM 511NR 2002

FOR OFFICE USE ONLY

**NONRESIDENT  
OR  
PART-YEAR  
RESIDENT**

For the year January 1 - December 31, 2002, or other taxable year beginning \_\_\_\_\_, 2002 ending \_\_\_\_\_, \_\_\_\_\_.  
The due date for this form is the 15th day of the fourth month after the close of the taxable year.

## STATE OF OKLAHOMA INCOME TAX RETURN

Your Social Security Number →

Spouse's Social Security Number →            
(joint return only)

**PRINT OR TYPE**

Print first name and initial (If joint return, give first name and initial of both) Last name

Present home address (number and street, including apartment number or rural route)

City, State and Zip

**FILING STATUS**

1  Single

2  Married filing joint return (even if only one had income)

3  Married filing separate. If spouse is also filing, give SSN and name here: \_\_\_\_\_

4  Head of household with qualifying person

5  Qualifying widow(er) with dependent child  
Please list year spouse died here: \_\_\_\_\_

**RESIDENCY STATUS**

**Nonresident(s)** State of Residence: \_\_\_\_\_

**Part-Year Resident(s)** From \_\_\_\_\_ to \_\_\_\_\_

**Resident/Part-Year Resident/Nonresident**  
State of Residence: Husband \_\_\_\_\_ Wife \_\_\_\_\_

### NOT REQUIRED TO FILE...

Check this box if you do not have an Oklahoma filing requirement and are filing for refund of your state withholding. (see instructions)

**EXEMPTIONS**

	REGULAR	SPECIAL	BLIND
YOURSELF	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SPOUSE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NUMBER OF DEPENDENT CHILDREN	<input type="text"/>	<input type="text"/>	<input type="text"/>
NUMBER OF OTHER DEPENDENTS	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>TOTAL</b>			

ADD THE TOTALS FROM THE 4 SHADED BOXES.

WRITE THE TOTAL IN THE BOX BELOW.

**PLEASE NOTE:**  
If you may be claimed as a dependent on another return, enter "0" for your regular exemption.

**65 OR OVER?**  
(See Instructions on page 5 of packet) Yourself  Spouse

**START HERE:** To Arrive at Oklahoma Adjusted Gross Income.  
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.

**PLEASE ROUND TO NEAREST WHOLE DOLLAR**

FEDERAL AMOUNT	OKLAHOMA AMOUNT
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	FEDERAL AMOUNT	OKLAHOMA AMOUNT
1	Wages, salaries, tips, etc. . . . .	00
2	Taxable interest income . . . . .	00
3	Dividend income . . . . .	00
4	Taxable refunds (state income tax) . . . . .	00
5	Alimony received . . . . .	00
6	Business income or (loss) (Federal Schedule C) . . . . .	00
7	Capital gains or losses (Federal Schedule D) . . . . .	00
8	Other gains or losses (Federal Form 4797) . . . . .	00
9	Taxable IRA distribution . . . . .	00
10	Taxable pensions and annuities . . . . .	00
11	Rental real estate, royalties, partnerships, etc. . . . .	00
12	Farm income (loss) . . . . .	00
13	Unemployment compensation . . . . .	00
14	Taxable Social Security benefits (also enter on line 2 of Sch. 511NR-B) . . . . .	00
15	Other income (identify: _____) . . . . .	00
16	Add lines 1 through 15 . . . . .	00
17	Total Federal adjustments to income (identify: _____) . . . . .	00
18	<b>Oklahoma source income</b> (line 16 minus line 17) . . . . .	00
19	<b>Federal adjusted gross income</b> (line 16 minus line 17) . . . . .	00
20	Oklahoma additions: Total from Schedule 511NR-A, line 7 . . . . .	00
21	Add lines (Federal 19 & 20) and then (Oklahoma 18 & 20) . . . . .	00
22	Oklahoma subtractions: Total from Schedule 511NR-B, line 12 . . . . .	00
23	Adjusted gross income: <b>Okla. Source</b> (line 21 minus line 22) . . . . .	00
24	Adjusted gross income: <b>All Sources</b> (line 21 minus line 22) Also enter on line 25 . . . . .	00

Do not staple documentation to this form. If you need to attach items, please use a paper clip. If filing an amended return, please place an "X" in the space provided next to the Form number: "511NR X"

25	Adjusted gross income: <b>All Sources</b> (from page 1, line 24) . . . . .	25		00
26	Adjustments to adjusted gross income (Schedule 511NR-C, line 13) . . . . .	26		00
27	Income after adjustments (line 25 minus line 26) . . . . .	27		00
28	Oklahoma standard or Federal itemized deductions . . . . .	28		00
29	Exemptions (\$1000 x number of exemptions claimed on pg. 1) . . . . .	29		00
30	Total deductions and exemptions (add lines 28-29) . . . . .	30		00
31	<b>Taxable income: METHOD 1</b> (line 27 minus line 30) . . . . .	31		00
32	Tax from <b>Tax Table 1</b> . . . . .	32		00
	<i>If line 24 is equal to or larger than line 19, complete line 33. If line 24 is smaller than line 19, see Schedule 511NR-D.</i>			
33	Federal income tax deduction: (see instructions) . . . . .	33		00
34	<b>Taxable income: METHOD 2</b> (line 31 minus line 33) . . . . .	34		00
35	Tax from <b>Tax Table 2</b> . . . . .	35		00
36	Oklahoma Income Tax Enter lesser of line 32 or 35 or, if using Farm Income Averaging, total from Form 573, line 42 & check here <input type="checkbox"/> . . . . .	36		00
	<i>If line 24 is equal to or larger than line 19, complete line 37. If line 24 is smaller than line 19, see Schedule 511NR-E.</i>			
37	Oklahoma child care credit (see instructions) . . . . .	37		00
38	Subtract line 37 from line 36 (this is your tax base) . . . . .	38		00
39	Tax percentage: <b>Oklahoma Amount</b> (from line 23) <b>Federal Amount</b> (from line 24)			
	<input type="text"/> a $\div$ <input type="text"/> b =	39		%
40	Multiply line 38 by line 39 ( <b>This is your Oklahoma Income Tax</b> ) . . . . .	40		00
41	Credit for taxes paid to another state (enclose Form 511TX) <i>nonresidents do not qualify</i> . . . . .	41		00
42	Other nonrefundable credits (511CR) <i>List 511CR line number claimed here</i> <input type="text"/> . . . . .	42		00
43	Balance (line 40 minus lines 41 and 42) . . . . .	43		00
44	Oklahoma withholding (enclose W-2's and 1099's having withholding) . . . . .	44		00
45	2002 Oklahoma estimated tax payments . . . . . <i>(qualified farmer <input type="checkbox"/>)</i>	45		00
46	2002 payment with extension . . . . .	46		00
47	Oklahoma earned income credit (Schedule 511NR-F) . . . . .	47		00
48	Total payments (add lines 44- 47) . . . . .	48		00
49	Overpayment (if line 48 is greater than line 43) <i>subtract line 43 from line 48</i> <b>OVERPAYMENT</b>	49		00
50	Amount from line 49 to be credited to your 2003 estimated tax	50		00
51	Donations from your refund (total from Schedule 511NR-G) <input type="text"/> . . . . .	51		00
52	Total deductions from refund (add lines 50 and 51) . . . . .	52		00
53	Amount to be refunded (line 49 minus line 52) . . . . . <b>REFUND</b>	53		00
54	Tax due (if line 43 is greater than line 48) <i>subtract line 48 from line 43</i> . . . . . <b>TAX DUE</b>	54		00
55	Donation: Oklahoma organ donor education fund . . . . . <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____ . . . . .	55		00
56	Underpayment of estimated tax . . . . . <i>(annualized installment method <input type="checkbox"/>)</i> . . . . .	56		00
57	Delinquent payment (add penalty of 5% plus interest at 1.25% per month) . . . . .	57		00
58	Total tax, penalty and interest (add lines 54-57) . . . . . <b>BALANCE DUE</b>	58		00

**DIRECT DEPOSIT OPTION:**

For instructions, please see page 15 in your Tax Packet.


Yes! Please deposit my refund in my  checking account  savings account


Routing Number:


Account Number:

Check this box if the Tax Commission may discuss this return with your tax preparer.

Under penalty of perjury, I declare that the information contained in this document and all attachments are true and correct to the best of my knowledge and belief.

Taxpayer's signature   
 Date \_\_\_\_\_ Taxpayer's occupation \_\_\_\_\_  
 Daytime Phone Number (optional) \_\_\_\_\_

Spouse's signature   
 Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_  
 Daytime Phone Number (optional) \_\_\_\_\_

Paid Preparer's signature   
 Paid Preparer's address and phone number \_\_\_\_\_  
 Paid Preparer's SSN, EIN or PTIN \_\_\_\_\_

**A COPY OF YOUR FEDERAL RETURN MUST BE ENCLOSED.**

Please remit to: Oklahoma Tax Commission, P.O. 26800, Oklahoma City, OK 73126-0800

Name(s) shown on Form 511NR \_\_\_\_\_

Your Social Security Number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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# SCHEDULE 511NR-A

## Oklahoma Additions

See instructions for detail on qualification and enclosures.

	FEDERAL AMOUNT	OKLAHOMA AMOUNT
1 State and municipal bond interest .....	00	00
2 Lump sum distributions (not included in your Federal AGI) .....	00	00
3 Federal net operating loss .....	00	00
4 Recapture depletion claimed on a lease bonus .....	00	00
5 Expenses incurred to provide Okla. child care programs .....	00	00
6 Losses from the sale of exempt government obligations or other additions (describe _____) .....	00	00
7 <b>Total additions</b> (add lines 1-6, enter total here and on line 20 of Form 511NR) .....	00	00

# SCHEDULE 511NR-B

## Oklahoma Subtractions

See instructions for detail on qualification and enclosures.

	FEDERAL AMOUNT	OKLAHOMA AMOUNT
1 Interest on U.S. government obligations .....	00	00
2 Taxable Social Security (from Form 511NR, line 14) .....	00	00
3 Oklahoma or Federal government retirement .....	00	00
4 Other retirement income .....	00	00
5 U.S. Railroad Retirement Board Benefits .....	00	00
6 Additional depletion .....	00	00
7 Oklahoma net operating loss .....	00	00
8 Exempt tribal income .....	00	00
9 Gains from the sale of exempt government obligations .....	00	00
10 Nonresident military wages .....	00	
11 Miscellaneous: Other subtractions (enter number in box for the type of deduction <input type="text"/> ) .....	00	00
12 <b>Total subtractions</b> (add lines 1-11, enter total here and on line 22 of Form 511NR) .....	00	00

# SCHEDULE 511NR-C

## Adjustments to AGI

See instructions for detail on qualification and enclosures.

1 Partial military pay exclusion (not retirement) .....	00
2 Qualifying disability deduction (residents and part-year residents only) .....	00
3 Political contribution (limited to \$100 single or \$200 joint) .....	00
4 Interest qualifying for exclusion (limited to \$100 single or \$200 joint) .....	00
5 Qualified adoption expense .....	00
6 Indian employment exclusion .....	00
7 Contributions to an Oklahoma 529 College Savings Plan account(s) .....	00
8 Qualified medical savings account (not deducted on your Federal return) .....	00
9 Agricultural commodity processing facility exclusion .....	00
10 Accelerated Oklahoma depreciation for swine or poultry producers .....	00
11 Discharge of indebtedness for farmers .....	00
12 Oklahoma Police Corps Program Scholarship or Stipend .....	00
13 <b>Total Adjustments</b> (add lines 1-12, enter total here and on line 26 of Form 511NR) .....	00

Enclose with Form 511NR • Enclose with Form 511NR • Enclose with Form 511NR

Name(s) shown on Form 511NR

Your Social Security Number

# SCHEDULE 511NR-D

## Federal Income Tax Deduction Computation Worksheet

Federal income taxes are deductible only to the extent they relate to income subject to taxation in Oklahoma. Federal income tax must be prorated on the ratio of Adjusted Gross Income: All Sources to the Federal Adjusted Gross Income.

1	2002 Federal income tax (amount paid, not amount withheld) . . . . .	<input type="text"/>	00
2	Divide the amount on line 24 of Form 511NR by the amount on line 19 of Form 511NR	<input type="text"/> ÷ <input type="text"/>	
	Enter the percentage from the above calculation here (do not enter more than 100%) . .		%
3	<b>Allowable Federal income tax deduction</b> (multiply line 1 by percentage on line 2, enter total here and on line 33 of Form 511NR) . . . . .		00

# SCHEDULE 511NR-E

## Child Care Credit Computation Worksheet

If you are allowed a credit for child care expenses on your Federal return, there shall be allowed to a resident individual, part-year resident individual, or nonresident military individual, a credit against the Oklahoma tax equal to 20% of the credit for child care expenses allowed under the Internal Revenue Code of the United States. The credit must be prorated on the ratio of Adjusted Gross Income: All Sources to Federal Adjusted Gross Income. Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2.

*Note: Do not use the Federal child tax credit when computing the Oklahoma credit. The Oklahoma child care credit is based on a percentage of the Federal child care credit only.*

1	Federal child care credit . . . . .	<input type="text"/>	00
2	Multiply line 1 by 20% . . . . .		00
3	Divide the amount on line 24 of Form 511NR by the amount on line 19 of Form 511NR	<input type="text"/> ÷ <input type="text"/>	
	Enter the percentage from the above calculation here (do not enter more than 100%) . .		%
4	Oklahoma child care credit . . . . . (multiply line 2 by line 3, enter total here and on line 37 of Form 511NR)		00

# SCHEDULE 511NR-F

## Earned Income Credit Computation Worksheet

Residents and part-year residents are allowed a credit against Oklahoma tax equal to 5% of the Earned Income Credit allowed on the Federal return. The credit must be prorated on the ratio of Oklahoma source AGI to Federal AGI. Enclose a copy of your Federal return. Nonresidents do not qualify.

1	Federal earned income credit . . . . .	<input type="text"/>	00
2	Multiply line 1 by 5% . . . . .		00
3	Divide the amount on line 23 of Form 511NR by the amount on line 19 of Form 511NR	<input type="text"/> ÷ <input type="text"/>	
	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 47 of Form 511NR)		00

Name(s) shown on Form 511NR \_\_\_\_\_

Your Social Security Number    -

# SCHEDULE 511NR-G

# Donations from Refund

*This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, their mission, how funds are utilized, and their mailing address are shown below and on the back of this form (Schedule 511-H Information). If you are not receiving a refund, but would like to make a donation to one of these charities, Schedule 511-H Information lists the mailing address to mail your donation to the organization. If you are not receiving a refund and are wishing to donate to the Oklahoma Organ Donor Education Fund, please see line 55 of Form 511NR.*

*Please check the box associated with the dollar amount you are wishing 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 51 of Form 511NR, please listed the line number of the charity to which you donated. Example: If you donated to the Oklahoma Breast Cancer Program, write a "4" in the green oval on line 51 of Form 511NR. If you donate to more than one charity, please write a "99" in the green oval on line 51 of Form 511NR.*

1	Oklahoma Wildlife Diversity Program . . . . .	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____ . . . . .		00
2	Low Income Health Care Fund . . . . .	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____ . . . . .		00
3	Veteran Affairs Capital Improvement Program. . . . .	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____ . . . . .		00
4	Oklahoma Breast Cancer Program . . . . .	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____ . . . . .		00
5	Oklahoma City Bombing Memorial Fund . . . . .	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____ . . . . .		00
6	Oklahoma Organ Donor Education Fund . . . . .	<input type="checkbox"/> \$2	<input type="checkbox"/> \$5	<input type="checkbox"/> \$ _____ . . . . .		00
7	Oklahoma School for the Blind/Oklahoma School for the Deaf <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ _____ . . . . .					00
8	Total donations (add lines 1-7, enter total here and on line 51 of Form 511NR . . . . .)					00

## Enclose with Form 511NR

**If you filled out any portion of Schedules 511NR-A through 511NR-G, you are required to enclose these pages with your return. Failure to include these pages will result in a delay of your refund.**

# SCHEDULE 511-G INFORMATION

### Oklahoma Wildlife Diversity Program

The Oklahoma Wildlife Diversity Program is funded primarily by concerned Oklahomans. All donations provide for a variety of projects, including research on Texas horned lizards and other rare wildlife, wildlife observation activities, such as statewide educational workshops, informational brochures and posters, and management of a bat cave purchased with previous program donations.

If you are not receiving a refund, you may still support Oklahoma wildlife by sending a donation to: Wildlife Diversity Program, 1801 North Lincoln, Oklahoma City, OK 73105.

### Low Income Health Care Fund

Oklahomans helping each other is what the Indigent (Low Income) Health Care Fund is all about. Donations made to the fund are used to help provide medical and dental care for needy children and families. Every dollar you donate goes directly for health care costs.

If you are not receiving a refund, you may contribute toward indigent health care by sending a donation to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Indigent Health Care Revolving Fund, P.O. Box 25352, Oklahoma City, OK 73125.

*Continued...*

# SCHEDULE 511-G INFORMATION CONTINUED

## Veterans Affairs Capital Improvement Program

You may donate from your tax refund to help the Department of Veterans Affairs to purchase equipment and develop capital improvement projects and to acquire properties for expanding or improving existing projects.

If you are not receiving a refund, you may still donate. Mail your contribution to: Department of Veteran Affairs, P.O. Box 53067, Oklahoma City, OK 73152.

## Oklahoma Breast Cancer Program

If you wish to donate from your tax refund for Oklahoma Breast Cancer Research, enter the amount on Form 511, line 33d. The donation will be forwarded to the State Department of Health.

If you are not receiving a refund, you may still donate. Mail your contribution to: State Department of Health, 1000 NE 10th Street, Oklahoma City, OK 73152.

## Oklahoma City Bombing Memorial Fund

You may donate to remember the victims of the April 19, 1995 bombing of the Alfred P. Murrah Federal Building. Donations will help defray the expense to construct and maintain the national memorial created to honor the victims of the bombing.

If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma City National Memorial Foundation, P.O. Box 323, Oklahoma City, OK 73101-0323.

## Oklahoma Organ Donor Education Fund

Donate *Life* to your fellow Oklahomans. Hundreds of Oklahomans are waiting for the *Gift of Life* and your donation will fund statewide education programs to make Oklahomans aware of the importance of organ and tissue donation.

You can also mail a contribution to: State Department of Health, c/o ODEAP Fund, 1000 N.E. 10th St., Oklahoma City, OK 73152.

## Oklahoma School for the Deaf / Oklahoma School for the Blind

The Oklahoma School for the Deaf and the Oklahoma School for the Blind provide free preschool through high school education programs for children with hearing or vision disabilities. The schools also provide advice for families of infants and preschoolers and consultation statewide to help local schools meet the educational needs of their students with these disabilities.

If you are not receiving a refund, you may still send a donation to Oklahoma Department of Rehabilitation Services, C/O OSD/OSB Donation, 3535 N.W. 58th Street, #500, Oklahoma City, OK 73112-4815.