



- **INCLUDES FORM 511NR**  
(Nonresident and Part-Year Resident Return)

# 2011 OKLAHOMA INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS FOR NONRESIDENTS AND PART-YEAR RESIDENTS

## **This packet contains:**

- Instructions for completing the 511NR income tax form
- 511NR income tax form
- 2011 income tax table

## **Filing date:**

- Generally, your return must be postmarked by April 15, 2012. For additional information, see the Due Date section in this packet.
- This form is also used to file an amended return. See page 6.

## **New Convenient Debit Card:**

- See page 24 for details.

## **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 511NR. 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. The tax is then calculated. At this point, the tax 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.