



**OKLAHOMA**  
**Tax Commission**

# 2025 Oklahoma Resident Individual Income Tax Forms and Instructions

**This packet contains:**

- Instructions for completing the Oklahoma Resident Income Tax Return Form 511
- Oklahoma Resident Income Tax Return Form 511
- Sales Tax Relief Credit Form 538-S
- Instructions for the Direct Deposit option
- 2025 Income Tax Tables

**Filing date:**

- Generally, your return must be postmarked by April 15, 2026. For additional information, see the “Due Date” section on page 4.
- This form is also used to file an amended return. See page 6.

**Want your refund faster?**

- See page 41 for direct deposit information.

# 2025 OKLAHOMA RESIDENT INDIVIDUAL INCOME TAX PACKET

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## COMMON ABBREVIATIONS FOUND IN THIS PACKET

IRC	- Internal Revenue Code
IRS	- Internal Revenue Service
OAC	- Oklahoma Administrative Code
OS	- Oklahoma Statutes
OTC	- Oklahoma Tax Commission
Sec.	- Section(s)

## HELPFUL HINTS

- File your return by the same due date as your federal income tax return. See page 4 for information regarding extended due dates for electronically filed returns.
- If you need to file for an extension, use Form 504-I and later file a Form 511.
- 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-A through 511-I or Form 538-S, 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 must 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 13-14.
- 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 Form 511, 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, visit OkTAP at **oktap.tax.ok.gov** to check the status of your refund or call **405.521.3160**.

## WHAT'S NEW IN THE 2025 OKLAHOMA TAX PACKET?

- An exemption for employers providing paid leave to an employee for the purpose of volunteering as a poll worker with a county election board in Oklahoma was added. See Form 511, Schedule 511-C, line 6.
- The Electric Vehicle Charging Tax Credit was added to the Form 511-CR. To download Form 511-CR, visit [tax.ok.gov](http://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.

When completing your Oklahoma tax return, round all amounts to the nearest whole dollar on your return and schedules. Drop amounts under 50 cents to the lower dollar and round amounts from 50 to 99 cents up to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3. When you need to add two or more amounts to calculate a line entry, include cents when adding the amounts and round only the final total to the nearest whole dollar.

Remember, when completing your Oklahoma return, round all amounts to the nearest dollar.

Example: \$2.01 to \$2.49 - round down to \$2  
\$2.50 to \$2.99 - round up to \$3

## 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 to 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). The Veterans Auto and Education Improvement Act of 2022 (VAEIA) changed existing provisions under the SCRA on election of state residency for tax purposes for military servicemembers and their spouses.

If you were an Oklahoma resident at the time you entered military service, assignment to duty outside Oklahoma does not of itself change your state of residence. You must file your return as a resident of Oklahoma until such time as you establish a permanent residence in another state and change your military records (as evidenced by the military's Form DD2058). See the specific instructions for Schedule 511-C, line C1: Military Pay Exclusion.

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, the same residency rules apply as would apply to any other civilian. The spouse would then comply with all residency rules where living.

Under the VAEIA, for any taxable year of marriage, the servicemember and their spouse may elect a state of residence for income tax purposes based on the servicemember's residence, the spouse's residence, or the servicemember's permanent duty station.

An Oklahoma resident filing a joint federal return with a nonresident spouse may have options on how to file the Oklahoma return(s). See "Filing Status" in the "Top of Form Instructions" on page 8 for further information.

## WHAT IS "RESIDENT INCOME"?

An Oklahoma resident individual is taxed on all income reported on the federal return, 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.

**Note:** Residents are taxed on all income from non-business interest and dividends, salaries, commissions, and other pay for personal services regardless of where earned. Wages earned outside of Oklahoma must be included in your Oklahoma return, and credit for taxes paid to/in other states claimed on Oklahoma Form 511-TX. (See Form 511, line 16.)

## DUE DATE

Generally, your Oklahoma income tax return is due April 15th, the same day as your federal return. However:

- If you file your return 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 Internal Revenue Service (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 Oklahoma Tax Commission (OTC) at the number on the bill.
- If the due date falls on a weekend or legal holiday when 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.

## 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 requested on Form 504-I.

**At least 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.**

## 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. If you are uncertain about your filing requirement, see Charts A and B on page 5.

Resident individuals not required to file a federal income tax return must attach a completed federal income tax return to the Oklahoma income tax return to show how adjusted gross income (AGI) and deductions were determined, if their gross income is more than their AGI.

If you do not have a filing requirement, but had Oklahoma tax withheld, made estimated tax payments, qualify for the Natural Disaster Tax Credit, or claim other refundable credits, you should file a return to get your refund.

### **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. Use Form 511-NR.

### **Nonresident**

Except as otherwise provided for in the Pass-Through Entity Tax Equity Act of 2019 (68 OS Sec. 2355.1P-1 et seq.), every nonresident with gross income from Oklahoma sources of \$1,000 or more is required to file an Oklahoma income tax return. Use Form 511-NR.

## DETERMINING YOUR FILING REQUIREMENT

If you do not meet the Oklahoma filing requirement as shown in either Chart A or Chart B, you are not required to file an Oklahoma tax return. If you have withholding, made estimated tax payments, or qualify for a refundable credit, you should file a return to get your refund.

**Chart A: Oklahoma Filing Requirements** - You must file a return if your gross income exceeds the amount shown.

Filing Status	Gross Income
Single	\$7,350
Married Filing Joint	\$14,700
Married Filing Separate	\$7,350
Head of Household	\$10,350
Qualifying Surviving Spouse with a Dependent Child	\$13,700

**Chart B: Oklahoma Filing Requirements for Children and Other Dependents**

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file an Oklahoma return. You must file a return if your gross income exceeds the amount shown.

Marital Status	Gross Income
Single Dependents	\$6,350
Married Dependents	\$6,350

## 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** you 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 instructions for line 22.

Estimated payments can be made online through OkTAP at [oktap.tax.ok.gov](http://oktap.tax.ok.gov) or by filing Form OW-8-ES.

\*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.

## NET OPERATING LOSS

The loss year return must be filed to establish the Oklahoma Net Operating Loss (NOL). Oklahoma NOL shall be separately determined by reference to IRC Sec. 172 as modified by the Oklahoma Income Tax Act and shall be allowed without regard to the existence of a federal NOL. For tax years 2009 and subsequent, the years to which a NOL may be carried shall be determined solely by reference to IRC Sec. 172. **Provide** a detailed schedule showing the origin and NOL computation. Residents use Oklahoma 511-NOL Schedules. Also provide a copy of the federal NOL computation.

An NOL resulting from a farming loss may be carried back in accordance with and to the extent of IRC Sec. 172(b)(1) (B). 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 return (excluding extensions). Attach the election to the amended return. Once made, the election is irrevocable.

The Oklahoma NOL(s) shall be subtracted on Schedule 511-A, line 9. There is also a space provided to enter the loss year(s).

The federal NOL(s) shall be added on Schedule 511-B, line 4.

## ALL ABOUT REFUNDS

Taxpayers have two quick, convenient ways to check the status of their refund without speaking to an OTC representative.

- Visit OkTAP at [oktap.tax.ok.gov](http://oktap.tax.ok.gov) and click the **Where's My Refund?** link under "Individuals". You will be required to enter the last seven digits of the primary filer's Social Security Number, the exact dollar amount of the refund for which you are searching, 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 you do not choose to have your refund deposited directly into your bank account, you may choose to receive a debit card or a paper check. See pages 39 and 40 for information on debit cards and page 41 for more information on direct deposit.

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 and paper check refunds, allow five to seven business days for delivery.

A direct deposit, debit card, or paper check are not your only options to receive your refund. If timely filing, you may have any amount of overpayment applied to your next year's estimated tax. Overpayments applied to the following year's Oklahoma estimated income tax in error may be refunded to the taxpayer upon request; however, the taxpayer must file the refund request no later than October 15th of the year in which the refund was to be applied. Rule 710:50-13-6(d).

## AMENDED RETURNS

### WHEN TO FILE AN AMENDED RETURN

An amended return can be filed at any time. Generally, any claim for refund of an overpayment of tax must be made within three years from the due date of the return, including the period of any extension of time for filing a return, or two years from the payment of the tax liability, whichever period is later, or, if no return was filed, within two years of the time the tax was paid.

If your federal return for any year is changed, an amended Oklahoma return shall be filed within one year. If you amend your federal return, it is recommended you obtain confirmation the IRS approved your federal amendment before filing your amended Oklahoma return. Filing an amended Oklahoma return without such IRS confirmation may delay the processing of your return; however, this may be necessary to avoid the expiration of the statute of limitations.

File a separate amended return for each year you are amending. No amended return may encompass more than one single year. Mail each year's amended return in a separate envelope. Do not provide amendments from different years in the same envelope.

If you discover you have made an error only on your Oklahoma return, we may be able to help you correct the form instead of filing an amended return. For additional information, contact our Taxpayer Resource Center at **405.521.3160**.

### HOW TO COMPLETE AN AMENDED RETURN

Place an "X" in the Amended Return checkbox at the top of Form 511, page 1. Complete the 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-I: Amended Return Information on Form 511.

### WHEN YOU ARE FINISHED

**Provide** a copy of the following supporting documents, if applicable. Failure to provide the supporting documents may delay the processing of the return.

- Form 1040-X (Amended Federal Income Tax Return) or Form 1045 (Application for Federal Tentative Return);
- Proof the IRS has approved the claim, such as the statement of adjustment, IRS tax account transcript, any correspondence from IRS, or the deposit slip of your federal refund;
- Revenue Agent Report (RAR), CP2000, or other notification of an assessment or a change made by the IRS;
- Additional Forms W-2 or 1099 not furnished with original return; and
- Forms, schedules, or other documentation to substantiate any change made on the amended return.

# TOP OF FORM INSTRUCTIONS

**A**

Form 511  
2025



## Oklahoma Resident Income Tax Return

Your Social Security Number

**B**

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

**B**

Spouse's Social Security Number  
(joint return only)

### Name and Address - Please Print or Type

Your First Name

Middle Initial Last Name

**D**

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)
- 4  Head of household with qualifying person
- 5  Qualifying surviving spouse with dependent child  
• List year of spouse death here: \_\_\_\_\_

**E**

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

### Exemptions

\*Note: If claiming **Special Exemptions** see instructions on page 9 of 511 Packet.

	Regular	Medical	Blind	=	
Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	=	(a)
Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	=	(b)
				=	(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? (Please see instructions)  Yourself  Spouse

**F**

**G**

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

1. First Name

**H**

2. Last Name

3. Social Security Number

4. Date of Birth

5. Relationship to You

## **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 areas are used for processing notations. Do not write in these areas.

## **B** SOCIAL SECURITY NUMBER (SSN)

Enter your social security number. If you are married filing joint, enter your spouse's social security number in the space provided. **Note:** If you are married filing separate, do not enter your spouse's social security number here. Enter in Item E.

The request for your SSN is authorized by 42 United States Code Sec. 405. 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 deceased. 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-I.

## **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, and county in which located.

## 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 a full-year Oklahoma resident (either civilian or military), and the other is a full-year nonresident civilian (non-military). In this case, the taxpayers must either:

1. 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 their income and deductions. If the nonresident civilian also has an Oklahoma filing requirement, they will file on Form 511-NR using married filing separate rates and reporting their income and deductions. Form 574 Resident Nonresident Allocation must be filed with the return(s). You can download this form from our website at [tax.ok.gov](http://tax.ok.gov).

-OR-

2. 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 (Form 511-TX) may be claimed for taxes paid to another state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

If 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 the resident and the nonresident.

### F EXEMPTIONS

To the right of the word "Yourself", place a number "1" in all the boxes that apply to you. Next, total the boxes. Then do the same for your spouse, if applicable.

#### Exemption Terms

##### **Regular:**

Yourself - You may claim an exemption for yourself if you cannot 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 joint return and your spouse cannot be claimed as a dependent on another person's return:  
-OR-
2. You were married at the end of the tax year, your filing status is married filing separate or head of household, and both of the following apply:
  - a. Your spouse had no income and is not filing a return.
  - b. Your spouse cannot 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 cannot take an exemption for your former spouse.

If your spouse died during the tax year and you did not 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.

## TOP OF FORM INSTRUCTIONS

### F EXEMPTIONS (continued)

**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 1 equal to \$15,000 or less.
- (2) Joint return with line 1 equal to \$25,000 or less.
- (3) Married filing separate return with line 1 equal to \$12,500 or less.
- (4) Head of household return with line 1 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** a copy of your federal return and Form 8606.

**Legally 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 nonresident spouse also has an Oklahoma filing requirement and is filing separately on Form 511-NR, the dependency exemptions will be allocated between the resident's and nonresident's returns.

### G SIXTY-FIVE OR OLDER

Place an "X" in the box(es) if your age or your spouse's age is 65 or older on or before December 31, 2025. If you turned age 65 on January 1, 2026, you are considered to be age 65 at the end of 2025.

### H DEPENDENTS

If you have more than four dependents, check the box next to Dependents on page 1 of Form 511 or 511-NR and include a statement showing the information required in Columns (1) through (5).

## SELECT LINE INSTRUCTIONS

### 1 Federal Adjusted Gross Income (AGI)

Enter your Federal AGI from your federal return Form 1040 or 1040-SR.

### 2 Subtractions

Enter the total from Schedule 511-A, line 18. See Schedule 511-A instructions on pages 16-20.

### 4 Out-of-State Income

This is income from real or tangible personal property or business income in another state. This includes partnership gains and gains sustained by S corporations attributable to other states. It is **not** non-business interest or dividends, installment sale interest, **salary/wages**, pensions, unemployment compensation, gambling, or income from personal services. (See instructions for line 16.) **Provide** a brief description of the type of out-of-state income deducted. **Provide** a detailed schedule showing the type, nature, and source of the income and a copy of the federal return. Documents submitted should reflect to which state(s) the income is attributable. **Provide** the other state's return and/or Schedule K-1, if applicable.

### 6 Additions

Enter the total from Schedule 511-B, line 10. See Schedule 511-B instructions on pages 20-22.

### 8 Adjustments

Enter the total from Schedule 511-C, line 7. See Schedule 511-C instructions on pages 22-24.

## SELECT LINE INSTRUCTIONS

### 10 Deductions

Complete line 10 unless you have out-of-state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-E instead of line 10.

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 10.

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 surviving spouse,”** your Oklahoma standard deduction is \$12,700.

**Note:** You qualify for the Oklahoma standard deduction even when claimed as a dependent on another return.

-OR-

#### • Itemized Deductions:

If you claimed itemized deductions on your federal return (Form 1040 or 1040-SR, Schedule A), complete Schedule 511-D to determine your Oklahoma itemized deductions. Schedule 511-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.)

### 11 Exemptions

Complete line 11 unless you have out-of-state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-E instead of line 11.

Oklahoma allows \$1,000 for each exemption claimed on the top of the return.

### 12 Total Deductions and Exemptions

If you completed lines 10 and 11, enter the total on line 12. If you instead completed Schedule 511-E, enter the total from line 5 of Schedule 511-E.

### 14 Oklahoma Income Tax

**14a:** Using Form 511, line 13, find your tax in the Tax Table (pages 27-38). 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.

**14b:** 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.

**Recapture of the Oklahoma Affordable Housing Tax Credit** - If under IRC Sec. 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. Enter the recaptured credit and enter a “3” 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 Sec. 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. Enter the installment payment and enter a “4” in the box. **Provide** a schedule of the tax computation. 68 OS Sec. 2368(K)

## SELECT LINE INSTRUCTIONS

### 15 Child Care/Child Tax Credit

Complete line 15 unless your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). If your Oklahoma AGI is less than your Federal AGI, complete Schedule 511-F to determine the amount to enter on line 15.

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, 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.

### 16 Credit for Tax Paid to Another State

If you receive income for personal services from another state, you must report the full amount of such income on your Oklahoma return. If the other state also taxes the income, a credit is allowed on Form 511. Complete Oklahoma Form 511-TX and **provide** a copy of the other state(s) return, or Form W-2G if the taxing state does not allow a return to be filed for gambling winnings (example: Mississippi).

**Note:** 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 based on the same income.

### 17 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 download this form from our website at [tax.ok.gov](http://tax.ok.gov).

Tax credits transferred or allocated must be reported on 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.

- Electric Vehicle Charging Tax Credit  
**Provide Form 579.**  
68 OS Sec 6510.
- Caring for Caregivers Credit  
**Provide Form 592.**  
68 OS Sec. 2357.801 and Rule 710:50-15-120.
- 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 and Rule 710:50-15-117.
- Credit for Qualified Rehabilitation Expenditures  
68 OS Sec. 2357.41 and Rule 710:50-15-108.
- Credit for Electricity Generated by Zero-Emission Facilities  
**Provide Form 578.**  
68 OS Sec. 2357.32A.
- Credit for Adoption Expenses  
68 OS Sec. 2357.601.

## SELECT LINE INSTRUCTIONS

### Other Credits (continued)

- 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.
- Credit for Strategic Industrial Development Enhancement (SIDE) Projects  
68 OS Sec. 2357.105.
- 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, 2357.303, and Rule 710:50-15-109.
- 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 and Rule 710:50-15-78.
- 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

### 19 Oklahoma Use Tax

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.

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 14 or multiply your AGI from line 1 by 0.056% (.00056),  
-OR-
2. Use one of the worksheets below to calculate your Oklahoma use tax. Complete Worksheet One if you kept records of all of your out-of-state purchases. Complete Worksheet Two if you did not 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 what you think 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.

### See Page 14 for the Oklahoma Use Tax Table

<b>Use Tax Worksheet One</b> For Taxpayers Who Have Records of All Out-of-State Purchases	
1	Enter the total amount of out-of-state purchases for 1/1/2025 through 12/31/2025.....
2	Multiply line 1 by 7% (.07) or your local rate* and enter the amount.....
3	Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 2.....
4	Subtract line 3 from line 2 and enter the results, rounded to the nearest whole dollar, here and on Form 511, line 19 .....

<b>Use Tax Worksheet Two</b> For Taxpayers Who Do <u>Not</u> Have Records of All Out-of-State Purchases	
1	<b>Purchases of items costing less than \$1,000:</b> See the Use Tax Table on page 14 to establish the use tax due based on your Federal AGI from Form 511, line 1.....
2	<b>Purchases of items costing \$1,000 or more:</b> Complete lines 2a and 2b below to calculate the amount of use tax owed. 2a Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/2025 through 12/31/2025..... 2b Multiply line 2a by 7% (.07) or your local rate* and enter the amount .....
3	Add lines 1 and 2b and enter the total amount of use tax.....
4	Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 3.....
5	Subtract line 4 from line 3 and enter the results, rounded to the nearest whole dollar, here and on Form 511, line 19 .....

\*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](http://tax.ok.gov).

## SELECT LINE INSTRUCTIONS

### OKLAHOMA USE TAX TABLE

If Federal AGI (Form 511, line 1) 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 by 0.00056

#### **22 Oklahoma Estimated Tax Payments**

Enter any payments you made on your estimated Oklahoma income tax for 2025. Include any overpayment from your 2024 return you applied to your 2025 estimated tax.

If at least 66.67% (or two-thirds) of your gross income this year or last year is from farming, estimated payments are not required. If claiming this exception, you must mark the box on this line and **provide** a complete copy of your federal return.

For information regarding who is required to make estimated tax payments, refer the "Estimated Income Tax" section on page 5.

#### **23 Payment with Extension**

If you filed Oklahoma extension Form 504-I for 2025, enter any amount you paid with that form.

#### **24 Credit for Property Tax Relief**

Any person 65 years of age or older or any totally disabled person who is head of a household, a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income for such year does not exceed \$12,000, may file a claim for property tax relief on the amount of property taxes paid on the household they occupied during the preceding calendar year. The credit may not exceed \$200. The claim must be made on Form 538-H.

## SELECT LINE INSTRUCTIONS

### 25 Sales Tax Relief/Credit

If you are required to file an Oklahoma income tax return, your return must be filed by April 15th. An extension of time to file your return, including the April 20th due date for electronically filed returns, does apply to this credit.

To file for sales tax relief, you must be an Oklahoma resident for the entire year. Your total gross household income cannot exceed \$20,000 unless one of the following applies:

- You can claim an exemption for your dependent;
- You are 65 years of age or older by December 31, 2025; or
- You have a physical disability constituting a substantial handicap to employment (**provide** proof, see Form 538-S).

If any one of the above three items pertains to you, your total gross household income limit is increased to \$50,000. Complete and **provide** Form 538-S if you qualify for this credit. The Form 538-S is included in this packet.

The Oklahoma Department of Human Services will make the sales tax refund to persons who have continuously received aid to the aged, legally blind, disabled, or Medicaid payments for nursing home care from January 1, 2025, to December 31, 2025. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 2025 are not eligible for the sales tax refund.

A person convicted of a felony shall not be permitted to file a claim for sales tax relief for any year in which that person is an inmate in the custody of the Department of Corrections for any part of that year.

### 26 Natural Disaster Tax Credit

This credit is for owners of residential real property whose primary residence was damaged or destroyed in a natural disaster for which a Presidential Major Disaster Declaration was issued. The amount of the credit is the difference between the ad valorem property tax paid on such property in the tax year prior to the damage or destruction and the tax paid the first year after the property is rebuilt or repaired. The primary residence must be repaired or rebuilt and used as the primary residence no later than 36 months after any natural disaster. To claim this credit, **provide** Form 576 with your return.

### 27 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 pass-through entity (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.

### 28 Earned Income Credit

Complete Schedule 511-G to determine the amount to enter on line 28.

You 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.

### 29 Parental Choice Tax Credit for Homeschool Expenses

Complete Form 591-D to determine the amount to enter on line 29.

A credit is allowed for any Oklahoma taxpayer who incurs a qualified expense on behalf of an eligible homeschool student. The maximum credit is \$1,000 in qualified expenses per eligible student in each tax year. To claim the credit, a taxpayer must submit legible copies of all receipts for claimed expenses to the OTC. To claim the credit, a separate Form 591-D must be submitted for each eligible homeschool student. A qualified expense may not be claimed more than once. **Note: Form 591-D must be filed with the Form 511 or 511-NR to claim the credit; a stand-alone Form 591-D will not be processed.**

### 36 Donations (Original return only)

Schedule 511-H 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, can be found in the "Schedule 511-H" section on page 26.

Place the line number of the organization from Schedule 511-H in the box. If giving to more than one organization, put a "99" in the box and attach Schedule 511-H showing how you wish the donation to be divided.

## SELECT LINE INSTRUCTIONS

### 38 Amount to be Refunded

If you do not choose direct deposit, you may choose to receive your refund on a debit card or a paper check. If your direct deposit fails to process, you will be issued a debit card. See "All About Refunds" on page 6 for more information.

### 40 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 quarterly 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.

**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 for you and send you a bill.

If you owe underpayment of estimated tax interest and you have an overpayment (line 34), enter the amount of underpayment of estimated tax interest on this line (line 40) and reduce the amount you are applying to estimated tax (line 35) or your refund (line 38) by that same amount (but not less than zero). You will be using your overpayment to pay your underpayment of estimated tax interest. **Check the box** if using the annualized installment method. Do not provide a payment unless you still have a balance due after applying all of your overpayment.

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 an extension, the tax shown on the amended return will not be used to compute the amount of underpayment.

### 41a & b Delinquent Penalty and Interest

After the original due date of the return, compute a 5% penalty on the income tax due (line 39 minus line 19) and enter on line 41a. Compute interest on the income tax due at 1.25% per month from the original due date of the return and enter on line 41b. An extension does not extend the date for payment of tax.

**Note:** If you have a valid extension of time to file your return, a 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.

**Title 68 of the 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 OS or Rules.**

## SCHEDULE 511-A

### A1 Interest on U.S. Government Obligations

If you report interest on bonds, notes, and other obligations of the U.S. Government on your federal return, this income may be excluded from your Oklahoma AGI 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 Federal National Mortgage Association (FNMA) and Government National Mortgage Association (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-A, line 11 and exempt losses on Schedule 511-B, line 9.

### A2 Social Security

Social Security benefits that are included in the Federal AGI shall be subtracted. **Provide** a copy of your federal return.

## SCHEDULE 511-A

### A3 Federal Civil Service Retirement in Lieu of Social Security

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 on the line on Schedule 511-A, 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.

**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 Title 5, Chapter 84 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.

### A4 Military Retirement

Each individual may exclude 100% of retirement benefits from any component of the Armed Forces of the United States.

### A5 Oklahoma Government or Federal Civil Service Retirement

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, you must have retirement income 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.

**Provide** a copy of Form 1099-R.

\*Do not include on this line the CSRS retirement benefits already excluded on Schedule 511-A, line 3.

**Note:** An early distribution from a retirement fund due to termination of employment prior to your 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-A, line 6.

### A6 Other Retirement Income

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 exclusions for government retirees on Schedule 511-A, line 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amounts already claimed on Schedule 511-A, line 5 (if less than zero, enter "0"). If the maximum \$10,000 is claimed on Schedule 511-A, line 5, no additional amount is allowed on Schedule 511-A, line 6.

The retirement benefits must be received from the following and satisfy the requirements of the IRC:

- An employee pension benefit plan under IRC Sec. 401;
- An eligible deferred compensation plan under IRC Sec. 457;
- An individual retirement account, annuity or trust or simplified employee pension under IRC Sec. 408;
- An employee annuity under IRC Sec. 403 (a) or (b), United States Retirement Bonds under IRC Sec. 86; or
- Lump-sum distributions from a retirement plan under IRC Sec. 402 (e).

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

## SCHEDULE 511-A

### A7 U.S. Railroad Retirement Board Benefits

All qualified U.S. Railroad Retirement Board benefits that are included in the Federal AGI may be excluded.

### A8 Oklahoma Depletion

Oklahoma depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each Oklahoma property 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 Sec. 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 non-producing properties, see Schedule 511-B, line 5.

If you have federal depletion being carried over into this year, see Schedule 511-B, line 5.

### A9 Oklahoma Net Operating Loss (NOL)

Enter carryover(s) from previous years. Also enter the loss year(s). The loss year return must be filed to establish the Oklahoma NOL. See the "Net Operating Loss" section on page 5. Also see Schedule 511-B, line 4.

### A10 Exempt Tribal Income

If the tribal member's principal residence is in "Indian Country," as defined by OAC Sec. 710:50-15-2(a)(1), the income may be deducted. The Indian country must be within the jurisdiction of the tribe of which the claimant is a member. All claimants must provide sufficient proof to support the requirements of the exemption.

To deduct income earned in Indian country, provide the following information for tax year 2025:

- a. A copy of your tribal membership card demonstrating membership in the tribe for the entirety of the tax year;
- b. A copy of the trust deed, or other legal document, that describes the real estate upon which you maintained your principal place of residence that it 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;
- 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 that it 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. You must also **provide** a copy of employment records that show you are employed in that Indian country or an explanation of your work on Indian country; **and**
- d. Any other evidence which 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.

### A11 Gains from the Sale of Exempt Government Obligations

See the "note" for Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. **Provide** Federal Schedule D and Form 8949.

### A12 Oklahoma Capital Gain Deduction

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 IRC Sec. 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.

## SCHEDULE 511-A

### Oklahoma Capital Gain Deduction (continued)

- 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, 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 sale.

**Provide** Form 561, a copy of your Federal Schedule D, and Form 8949.

### A13 Income Tax Refund

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 your federal return (Form 1040 or 1040-SR, Schedule 1, line 1) may be deducted.

### A14 Oklahoma Income Distributed by an Electing PTE

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 Tax Equity 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 on Form 511, line 1 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

### A15 Oklahoma Bonus Depreciation Deductions

A deduction for bonus depreciation on qualified property or qualified improvement property covered under IRC Sec. 168 is allowed. The qualified property is eligible for 100% Oklahoma bonus depreciation and may be deducted as an expense incurred by the taxpayer during the taxable year during which the property is placed in service.

### A16 Oklahoma Deduction for Qualified Equity Investments in an Eligible Oklahoma Venture Capital Company

Effective for tax years 2022 through 2026, an accredited investor may deduct up to \$25 million during a taxable year for qualified equity investments in an eligible Oklahoma Venture Capital Company. The deduction may not reduce Oklahoma taxable income below zero, and no carryover of the deduction is allowed (68 OS Sec. 2358.110). **Provide** Form 582-I.

### A17 Miscellaneous: Other Subtractions

Enter in the box the appropriate number for the type of deduction as listed below. If you are entitled to more than one deduction type, 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. To support your deduction, **provide**:

- 1) A copy of the patent.
- 2) A copy of the royalty agreement with the manufacturer.
- 3) A copy of the registration form from the Oklahoma Center for Advancement in Science and Technology (OCAST). (74 OS Sec. 5064.7 (A)(1))

#### 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:

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

#### Enter the number "4" 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)

## SCHEDULE 511-A

### Miscellaneous: Other Subtractions (continued)

#### Enter the number “5” 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 “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 **Miscellaneous: Other Subtractions**. Specify the type of subtraction and Oklahoma Statute authorizing the subtraction.

**Provide a detailed explanation and verifying documents.**

## SCHEDULE 511-B

### B1 State and Municipal Bond Interest

If you received income on bonds issued by any state or political subdivision thereof that is 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 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, counties, or by public trusts of which any of the foregoing is a beneficiary.
- 3) Income from Oklahoma 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 (non-Oklahoma) that is exempt from federal taxation is subject to 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 the 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-A, line 11 and exempt losses on Schedule 511-B, line 9.

### B2 Out-of-State Losses

If you incurred losses from the operation of an out-of-state business, or from the rental or sale of out-of-state property, any such losses must be added back to Federal AGI. This includes partnership losses and losses sustained by Subchapter S Corporations attributable to other states.

### B3 Lump-Sum Distributions

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 a complete copy of the federal return.

**Note:** The lump-sum distribution, added back on this line, may qualify for an exclusion of retirement benefits found on Schedule 511-A. The distribution must be received from a qualified plan and satisfy the requirements of the exclusion.

### B4 Federal Net Operating Loss (NOL)

Enter carryover(s) included on Federal Form 1040 or 1040-SR. See the “Net Operating Loss” section on page 5. Also see Schedule 511-A, line 9.

## SCHEDULE 511-B

### **B5 Recapture of Depletion Claimed on a Lease Bonus or Add Back of Excess Federal Depletion**

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 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-A, line 8. A complete schedule by property must be provided.

### **B6 Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)**

- 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 Sec. 529.
- If 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.

### **B7 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 Tax Equity 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, line 1 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

### **B8 Oklahoma Bonus Depreciation Add-back**

If a taxpayer elects immediate and full expensing of qualified property or qualified improvement property, any depreciation calculated and claimed pursuant to 68 OS Sec. 2358.6a shall in no event be a duplication of any depreciation or bonus depreciation allowed or permitted on the federal income tax return of the taxpayer. For income tax returns filed on or after January 1, 2023, federal taxable income shall be increased by the amount of depreciation received under the IRC for the qualified property or qualified improvement property for which the election has been made to immediately and fully expense the asset on the Oklahoma income tax return for the year in which the property was placed in service.

### **B9 Miscellaneous: Other Additions**

Enter in the box the appropriate number for the type of addition as listed below. If you have more than one addition, enter the number "99".

#### **Enter the number "1" if the following applies:**

Losses from the sale of exempt government obligations: See the "note" in Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. **Provide** Federal Schedule D and Form 8949.

#### **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-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. Include the partnership's or corporation's name and ID number.

## SCHEDULE 511-B

### Miscellaneous: Other Additions (continued)

#### 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 statement of explanation specifying the type of addition, the Oklahoma Statute authorizing the addition, and verifying documents.

## SCHEDULE 511-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, to the extent such pay is included in the Federal AGI. For retired military exclusion information, see instructions for Schedule 511-A, line 4.

### C2 Qualifying Disability Deduction

If you have a physical disability constituting a substantial handicap to employment, you may deduct the expense incurred to modify a motor vehicle, home, or workplace 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 Administration recognition and/or allowance of this expense.

### C3 Contributions to 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 15th 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 accounts to any other plan under IRC Sec. 529.

Contributions must be made to Oklahoma 529 College Savings Plan or OklahomaDream 529 account(s). Contributions made to another 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.

**Note:** For information on setting up an Oklahoma 529 College Savings Plan, visit [ok4saving.org](http://ok4saving.org) or call 877.654.7284. For information on setting up an OklahomaDream 529 account, contact your financial advisor.

### C4 Deduction for Foster Care Expenses

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.

### C5 Parental Choice Tax Credit for Private School

You may deduct any Parental Choice Tax Credit payments received for qualified expenses paid for an eligible student to attend an accredited private school, **to the extent such payments are included in your Federal AGI**. **Provide** documentation to support the amount claimed and a copy of your federal return.

## SCHEDULE 511-C

### C6 Miscellaneous: Other Adjustments

Enter in the box the appropriate number for the type of deduction as listed below. 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 to, and interest earned from, an Oklahoma medical savings account established in this state, pursuant to 63 OS Sec. 2621 through 2623, shall be exempt from taxation. 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. This is not on your W-2. **Provide** a copy of your federal return.

Contributions made to, and interest earned from, an Oklahoma Health Savings Account established in this state, pursuant to 36 OS Sec. 6060.14 through 6060.18, shall be exempt from taxation. **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 (68 OS Sec. 2358). 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. 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 exceed income, any unused portion may be carried over for a period not to exceed six years.

**Provide** a schedule showing the type of investment(s), the date placed in service, and the cost. If the total exclusion available is not used, a copy of the schedule must be provided in the carryover year that shows the total exclusion available, the amount previously used, and the amount available in the carryover year. If the exclusion is through a partnership or S corporation, the schedule must also include the partnership's or S 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 or 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-B, line 8.

#### 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:

Exemption for Poll Workers; An employer may deduct up to \$100 for each day of leave provided to an employee for the purpose of volunteering as a poll worker with a county election board in Oklahoma. You must be able to substantiate this deduction upon request.

#### 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.

## SCHEDULE 511-C

### **Miscellaneous: Other Adjustments (continued)**

#### **Enter the number “7” if the following applies:**

Safety Pays Occupational Safety and Health Administration (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 exemption is through a partnership or corporation, include the partnership's or corporation's name, federal ID number, and your pro rata share of the exemption.

#### **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. The 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.

#### **Enter the number “12” if the following applies:**

Homebuyer Savings Account Deduction: Oklahoma residents may deduct amounts contributed to homebuyer 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 the 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 Sec. 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, 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 OS 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 15th 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-D

Complete Schedule 511-D to determine your Oklahoma itemized deductions. Schedule 511-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 your federal return.

## SCHEDULE 511-E

Complete Schedule 511-E if you have out-of-state income (Form 511, line 4). Your exemptions and deductions must be prorated on the ratio of Oklahoma AGI to Federal AGI reduced by allowable adjustment except out-of-state income. If you claimed itemized deductions on your federal return, complete Schedule 511-D before completing this schedule.

### E1 Deductions

#### Standard Deduction:

If you did not claim itemized deductions on your federal return, enter the Oklahoma standard deduction on line 1.

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 surviving spouse**,” your Oklahoma standard deduction is \$12,700.

**Note:** You qualify for the Oklahoma standard deduction even when claimed as a dependent on another return.

#### Itemized Deductions:

If you claimed itemized deductions on your federal return, enter the amount from Schedule 511-D, line 11.

### E2 Exemptions and Dependents

Oklahoma allows \$1,000 for each exemption claimed on top of the return.

Complete Schedule 511-F if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). Your Oklahoma child care/child tax credit must be prorated.

## SCHEDULE 511-F

### F1 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, you are allowed a credit against your Oklahoma income 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-G

Complete Schedule 511-G if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). Your Oklahoma earned income credit must be prorated.

### G1 Earned Income Credit

You 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.

## SCHEDULE 511-H

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

### 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 - Support the Wildlife Diversity Fund

You may donate from your tax refund to support helping conserve 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](http://wildlifedepartment.com) or by mail: Oklahoma Department of Wildlife Conservation, Re: Wildlife Diversity Fund, PO Box 53465, Oklahoma City, OK 73152.

## SCHEDULE 511-I

Complete Schedule 511-I 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 checkbox at the top of Form 511, 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 6 for specific instructions on filing amended returns.

## WHEN YOU ARE FINISHED

**Important:** If you fill out any portion of the Schedules 511-A through 511-I or Form 538-S, **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](http://tax.ok.gov).
- **Provide** W-2s, 1099s, or other withholding statements to substantiate withholding.
- For amended returns, if you marked "yes" on Schedule 511-I, **provide** a copy of the Federal Form 1040-X 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 [oktap.tax.ok.gov](http://oktap.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**

## 2025 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 38.

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 **\$325** (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
<b>Your tax is:</b>			
14,700	14,750	511	322
14,750	14,800	513	325
14,800	14,850	516	327

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
<b>Your tax is:</b>			

#### 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
<b>Your tax is:</b>			

\$2,000		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
<b>Your tax is:</b>			
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		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
<b>Your tax is:</b>			
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
<b>Your tax is:</b>			
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

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
<b>Your tax is:</b>			
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 Surviving Spouse.

## 2025 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:			
<b>\$6,000</b>											
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	225
6,250	6,300	119	50	9,250	9,300	252	120	12,250	12,300	395	227
6,300	6,350	121	51	9,300	9,350	254	121	12,300	12,350	397	229
6,350	6,400	123	52	9,350	9,400	257	123	12,350	12,400	399	231
6,400	6,450	124	52	9,400	9,450	259	124	12,400	12,450	402	233
6,450	6,500	126	53	9,450	9,500	262	126	12,450	12,500	404	235
6,500	6,550	128	54	9,500	9,550	264	127	12,500	12,550	406	237
6,550	6,600	130	55	9,550	9,600	266	128	12,550	12,600	409	239
6,600	6,650	132	56	9,600	9,650	269	130	12,600	12,650	411	240
6,650	6,700	134	57	9,650	9,700	271	131	12,650	12,700	414	242
6,700	6,750	136	58	9,700	9,750	273	132	12,700	12,750	416	244
6,750	6,800	138	59	9,750	9,800	276	134	12,750	12,800	418	246
6,800	6,850	139	59	9,800	9,850	278	135	12,800	12,850	421	248
6,850	6,900	141	60	9,850	9,900	281	137	12,850	12,900	423	250
6,900	6,950	143	61	9,900	9,950	283	139	12,900	12,950	425	252
6,950	7,000	145	62	9,950	10,000	285	141	12,950	13,000	428	254
<b>\$7,000</b>											
7,000	7,050	147	63	10,000	10,050	288	143	13,000	13,050	430	255
7,050	7,100	149	64	10,050	10,100	290	145	13,050	13,100	433	257
7,100	7,150	151	65	10,100	10,150	292	147	13,100	13,150	435	259
7,150	7,200	153	66	10,150	10,200	295	149	13,150	13,200	437	261
7,200	7,250	155	66	10,200	10,250	297	150	13,200	13,250	440	263
7,250	7,300	157	67	10,250	10,300	300	152	13,250	13,300	442	265
7,300	7,350	159	68	10,300	10,350	302	154	13,300	13,350	444	267
7,350	7,400	162	69	10,350	10,400	304	156	13,350	13,400	447	269
7,400	7,450	164	70	10,400	10,450	307	158	13,400	13,450	449	270
7,450	7,500	167	71	10,450	10,500	309	160	13,450	13,500	452	272
7,500	7,550	169	72	10,500	10,550	311	162	13,500	13,550	454	274
7,550	7,600	171	73	10,550	10,600	314	164	13,550	13,600	456	276
7,600	7,650	174	75	10,600	10,650	316	165	13,600	13,650	459	278
7,650	7,700	176	76	10,650	10,700	319	167	13,650	13,700	461	280
7,700	7,750	178	77	10,700	10,750	321	169	13,700	13,750	463	282
7,750	7,800	181	79	10,750	10,800	323	171	13,750	13,800	466	284
7,800	7,850	183	80	10,800	10,850	326	173	13,800	13,850	468	285
7,850	7,900	186	82	10,850	10,900	328	175	13,850	13,900	471	287
7,900	7,950	188	83	10,900	10,950	330	177	13,900	13,950	473	289
7,950	8,000	190	84	10,950	11,000	333	179	13,950	14,000	475	291
<b>\$8,000</b>											
8,000	8,050	193	86	11,000	11,050	335	180	14,000	14,050	478	293
8,050	8,100	195	87	11,050	11,100	338	182	14,050	14,100	480	295
8,100	8,150	197	88	11,100	11,150	340	184	14,100	14,150	482	297
8,150	8,200	200	90	11,150	11,200	342	186	14,150	14,200	485	299
8,200	8,250	202	91	11,200	11,250	345	188	14,200	14,250	487	300
8,250	8,300	205	93	11,250	11,300	347	190	14,250	14,300	490	302
8,300	8,350	207	94	11,300	11,350	349	192	14,300	14,350	492	304
8,350	8,400	209	95	11,350	11,400	352	194	14,350	14,400	494	306
8,400	8,450	212	97	11,400	11,450	354	195	14,400	14,450	497	308
8,450	8,500	214	98	11,450	11,500	357	197	14,450	14,500	499	311
8,500	8,550	216	99	11,500	11,550	359	199	14,500	14,550	501	313
8,550	8,600	219	101	11,550	11,600	361	201	14,550	14,600	504	315
8,600	8,650	221	102	11,600	11,650	364	203	14,600	14,650	506	318
8,650	8,700	224	104	11,650	11,700	366	205	14,650	14,700	509	320
8,700	8,750	226	105	11,700	11,750	368	207	14,700	14,750	511	322
8,750	8,800	228	106	11,750	11,800	371	209	14,750	14,800	513	325
8,800	8,850	231	108	11,800	11,850	373	210	14,800	14,850	516	327
8,850	8,900	233	109	11,850	11,900	376	212	14,850	14,900	518	330
8,900	8,950	235	110	11,900	11,950	378	214	14,900	14,950	520	332
8,950	9,000	238	112	11,950	12,000	380	216	14,950	15,000	523	334
<b>\$11,000</b>											
11,000	11,050	335	180	14,000	14,050	478	293	14,000	14,100	480	295
11,050	11,100	338	182	14,050	14,100	482	297	14,100	14,150	485	299
11,100	11,150	340	184	14,100	14,150	487	300	14,150	14,200	488	302
11,150	11,200	342	186	14,150	14,200	489	304	14,200	14,250	491	306
11,200	11,250	345	188	14,200	14,250	492	308	14,250	14,300	494	310
11,250	11,300	347	190	14,250	14,300	496	312	14,300	14,350	498	314
11,300	11,350	349	192	14,300	14,350	499	316	14,350	14,400	501	318
11,350	11,400	352	194	14,350	14,400	501	320	14,400	14,450	504	322
11,400	11,450	354	195	14,400	14,450	503	324	14,450	14,500	506	326
11,450	11,500	357	197	14,450	14,500	505	328	14,500	14,550	508	330
11,500	11,550	359	199	14,500	14,550	507	332	14,550	14,600	510	334
11,550	11,600	361	201	14,550	14,600	509	336	14,600	14,650	512	338
11,600	11,650	364	203	14,600	14,650	511	340	14,650	14,700	514	342
11,650	11,700	366	205	14,650	14,700	513	344	14,700	14,750	516	346
11,700	11,750	368	207	14,700	14,750	515	348	14,750	14,800	518	350
11,750	11,800	371	209	14,750	14,800	517	352	14,800	14,850	520	354
11,800	11,850	373	210	14,800	14,850	519	356	14,850	14,900	522	358
11,850	11,900	376	212	14,850	14,900	521	360	14,900	14,950	524	362
11,900	11,950	378	214	14,900	14,950	523	364	14,950	15,000	526	366
11,950	12,000	380	216	14,950	15,000	525	368	15,000	15,050	528	370

\* This column must also be used by a Qualified Surviving Spouse.

## 2025 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:			
<b>\$15,000</b>											
15,000	15,050	525	337	18,000	18,050	668	479	21,000	21,050	810	622
15,050	15,100	528	339	18,050	18,100	670	482	21,050	21,100	813	624
15,100	15,150	530	341	18,100	18,150	672	484	21,100	21,150	815	626
15,150	15,200	532	344	18,150	18,200	675	486	21,150	21,200	817	629
15,200	15,250	535	346	18,200	18,250	677	489	21,200	21,250	820	631
15,250	15,300	537	349	18,250	18,300	680	491	21,250	21,300	822	634
15,300	15,350	539	351	18,300	18,350	682	493	21,300	21,350	824	636
15,350	15,400	542	353	18,350	18,400	684	496	21,350	21,400	827	638
15,400	15,450	544	356	18,400	18,450	687	498	21,400	21,450	829	641
15,450	15,500	547	358	18,450	18,500	689	501	21,450	21,500	832	643
15,500	15,550	549	360	18,500	18,550	691	503	21,500	21,550	834	645
15,550	15,600	551	363	18,550	18,600	694	505	21,550	21,600	836	648
15,600	15,650	554	365	18,600	18,650	696	508	21,600	21,650	839	650
15,650	15,700	556	368	18,650	18,700	699	510	21,650	21,700	841	653
15,700	15,750	558	370	18,700	18,750	701	512	21,700	21,750	843	655
15,750	15,800	561	372	18,750	18,800	703	515	21,750	21,800	846	657
15,800	15,850	563	375	18,800	18,850	706	517	21,800	21,850	848	660
15,850	15,900	566	377	18,850	18,900	708	520	21,850	21,900	851	662
15,900	15,950	568	379	18,900	18,950	710	522	21,900	21,950	853	664
15,950	16,000	570	382	18,950	19,000	713	524	21,950	22,000	855	667
<b>\$16,000</b>											
16,000	16,050	573	384	19,000	19,050	715	527	22,000	22,050	858	669
16,050	16,100	575	387	19,050	19,100	718	529	22,050	22,100	860	672
16,100	16,150	577	389	19,100	19,150	720	531	22,100	22,150	862	674
16,150	16,200	580	391	19,150	19,200	722	534	22,150	22,200	865	676
16,200	16,250	582	394	19,200	19,250	725	536	22,200	22,250	867	679
16,250	16,300	585	396	19,250	19,300	727	539	22,250	22,300	870	681
16,300	16,350	587	398	19,300	19,350	729	541	22,300	22,350	872	683
16,350	16,400	589	401	19,350	19,400	732	543	22,350	22,400	874	686
16,400	16,450	592	403	19,400	19,450	734	546	22,400	22,450	877	688
16,450	16,500	594	406	19,450	19,500	737	548	22,450	22,500	879	691
16,500	16,550	596	408	19,500	19,550	739	550	22,500	22,550	881	693
16,550	16,600	599	410	19,550	19,600	741	553	22,550	22,600	884	695
16,600	16,650	601	413	19,600	19,650	744	555	22,600	22,650	886	698
16,650	16,700	604	415	19,650	19,700	746	558	22,650	22,700	889	700
16,700	16,750	606	417	19,700	19,750	748	560	22,700	22,750	891	702
16,750	16,800	608	420	19,750	19,800	751	562	22,750	22,800	893	705
16,800	16,850	611	422	19,800	19,850	753	565	22,800	22,850	896	707
16,850	16,900	613	425	19,850	19,900	756	567	22,850	22,900	898	710
16,900	16,950	615	427	19,900	19,950	758	569	22,900	22,950	900	712
16,950	17,000	618	429	19,950	20,000	760	572	22,950	23,000	903	714
<b>\$17,000</b>											
17,000	17,050	620	432	20,000	20,050	763	574	23,000	23,050	905	717
17,050	17,100	623	434	20,050	20,100	765	577	23,050	23,100	908	719
17,100	17,150	625	436	20,100	20,150	767	579	23,100	23,150	910	721
17,150	17,200	627	439	20,150	20,200	770	581	23,150	23,200	912	724
17,200	17,250	630	441	20,200	20,250	772	584	23,200	23,250	915	726
17,250	17,300	632	444	20,250	20,300	775	586	23,250	23,300	917	729
17,300	17,350	634	446	20,300	20,350	777	588	23,300	23,350	919	731
17,350	17,400	637	448	20,350	20,400	779	591	23,350	23,400	922	733
17,400	17,450	639	451	20,400	20,450	782	593	23,400	23,450	924	736
17,450	17,500	642	453	20,450	20,500	784	596	23,450	23,500	927	738
17,500	17,550	644	455	20,500	20,550	786	598	23,500	23,550	929	740
17,550	17,600	646	458	20,550	20,600	789	600	23,550	23,600	931	743
17,600	17,650	649	460	20,600	20,650	791	603	23,600	23,650	934	745
17,650	17,700	651	463	20,650	20,700	794	605	23,650	23,700	936	748
17,700	17,750	653	465	20,700	20,750	796	607	23,700	23,750	938	750
17,750	17,800	656	467	20,750	20,800	798	610	23,750	23,800	941	752
17,800	17,850	658	470	20,800	20,850	801	612	23,800	23,850	943	755
17,850	17,900	661	472	20,850	20,900	803	615	23,850	23,900	946	757
17,900	17,950	663	474	20,900	20,950	805	617	23,900	23,950	948	759
17,950	18,000	665	477	20,950	21,000	808	619	23,950	24,000	950	762

\* This column must also be used by a Qualified Surviving Spouse.

## 2025 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:			
<b>\$24,000</b>		953	764	<b>\$27,000</b>		1,095	907	<b>\$30,000</b>		1,238	1,049
24,000	24,050	953	764	27,000	27,050	1,095	907	30,000	30,050	1,238	1,049
24,050	24,100	955	767	27,050	27,100	1,098	909	30,050	30,100	1,240	1,052
24,100	24,150	957	769	27,100	27,150	1,100	911	30,100	30,150	1,242	1,054
24,150	24,200	960	771	27,150	27,200	1,102	914	30,150	30,200	1,245	1,056
24,200	24,250	962	774	27,200	27,250	1,105	916	30,200	30,250	1,247	1,059
24,250	24,300	965	776	27,250	27,300	1,107	919	30,250	30,300	1,250	1,061
24,300	24,350	967	778	27,300	27,350	1,109	921	30,300	30,350	1,252	1,063
24,350	24,400	969	781	27,350	27,400	1,112	923	30,350	30,400	1,254	1,066
24,400	24,450	972	783	27,400	27,450	1,114	926	30,400	30,450	1,257	1,068
24,450	24,500	974	786	27,450	27,500	1,117	928	30,450	30,500	1,259	1,071
24,500	24,550	976	788	27,500	27,550	1,119	930	30,500	30,550	1,261	1,073
24,550	24,600	979	790	27,550	27,600	1,121	933	30,550	30,600	1,264	1,075
24,600	24,650	981	793	27,600	27,650	1,124	935	30,600	30,650	1,266	1,078
24,650	24,700	984	795	27,650	27,700	1,126	938	30,650	30,700	1,269	1,080
24,700	24,750	986	797	27,700	27,750	1,128	940	30,700	30,750	1,271	1,082
24,750	24,800	988	800	27,750	27,800	1,131	942	30,750	30,800	1,273	1,085
24,800	24,850	991	802	27,800	27,850	1,133	945	30,800	30,850	1,276	1,087
24,850	24,900	993	805	27,850	27,900	1,136	947	30,850	30,900	1,278	1,090
24,900	24,950	995	807	27,900	27,950	1,138	949	30,900	30,950	1,280	1,092
24,950	25,000	998	809	27,950	28,000	1,140	952	30,950	31,000	1,283	1,094
<b>\$25,000</b>		<b>\$28,000</b>				<b>\$31,000</b>					
25,000	25,050	1,000	812	28,000	28,050	1,143	954	31,000	31,050	1,285	1,097
25,050	25,100	1,003	814	28,050	28,100	1,145	957	31,050	31,100	1,288	1,099
25,100	25,150	1,005	816	28,100	28,150	1,147	959	31,100	31,150	1,290	1,101
25,150	25,200	1,007	819	28,150	28,200	1,150	961	31,150	31,200	1,292	1,104
25,200	25,250	1,010	821	28,200	28,250	1,152	964	31,200	31,250	1,295	1,106
25,250	25,300	1,012	824	28,250	28,300	1,155	966	31,250	31,300	1,297	1,109
25,300	25,350	1,014	826	28,300	28,350	1,157	968	31,300	31,350	1,299	1,111
25,350	25,400	1,017	828	28,350	28,400	1,159	971	31,350	31,400	1,302	1,113
25,400	25,450	1,019	831	28,400	28,450	1,162	973	31,400	31,450	1,304	1,116
25,450	25,500	1,022	833	28,450	28,500	1,164	976	31,450	31,500	1,307	1,118
25,500	25,550	1,024	835	28,500	28,550	1,166	978	31,500	31,550	1,309	1,120
25,550	25,600	1,026	838	28,550	28,600	1,169	980	31,550	31,600	1,311	1,123
25,600	25,650	1,029	840	28,600	28,650	1,171	983	31,600	31,650	1,314	1,125
25,650	25,700	1,031	843	28,650	28,700	1,174	985	31,650	31,700	1,316	1,128
25,700	25,750	1,033	845	28,700	28,750	1,176	987	31,700	31,750	1,318	1,130
25,750	25,800	1,036	847	28,750	28,800	1,178	990	31,750	31,800	1,321	1,132
25,800	25,850	1,038	850	28,800	28,850	1,181	992	31,800	31,850	1,323	1,135
25,850	25,900	1,041	852	28,850	28,900	1,183	995	31,850	31,900	1,326	1,137
25,900	25,950	1,043	854	28,900	28,950	1,185	997	31,900	31,950	1,328	1,139
25,950	26,000	1,045	857	28,950	29,000	1,188	999	31,950	32,000	1,330	1,142
<b>\$26,000</b>		<b>\$29,000</b>				<b>\$32,000</b>					
26,000	26,050	1,048	859	29,000	29,050	1,190	1,002	32,000	32,050	1,333	1,144
26,050	26,100	1,050	862	29,050	29,100	1,193	1,004	32,050	32,100	1,335	1,147
26,100	26,150	1,052	864	29,100	29,150	1,195	1,006	32,100	32,150	1,337	1,149
26,150	26,200	1,055	866	29,150	29,200	1,197	1,009	32,150	32,200	1,340	1,151
26,200	26,250	1,057	869	29,200	29,250	1,200	1,011	32,200	32,250	1,342	1,154
26,250	26,300	1,060	871	29,250	29,300	1,202	1,014	32,250	32,300	1,345	1,156
26,300	26,350	1,062	873	29,300	29,350	1,204	1,016	32,300	32,350	1,347	1,158
26,350	26,400	1,064	876	29,350	29,400	1,207	1,018	32,350	32,400	1,349	1,161
26,400	26,450	1,067	878	29,400	29,450	1,209	1,021	32,400	32,450	1,352	1,163
26,450	26,500	1,069	881	29,450	29,500	1,212	1,023	32,450	32,500	1,354	1,166
26,500	26,550	1,071	883	29,500	29,550	1,214	1,025	32,500	32,550	1,356	1,168
26,550	26,600	1,074	885	29,550	29,600	1,216	1,028	32,550	32,600	1,359	1,170
26,600	26,650	1,076	888	29,600	29,650	1,219	1,030	32,600	32,650	1,361	1,173
26,650	26,700	1,079	890	29,650	29,700	1,221	1,033	32,650	32,700	1,364	1,175
26,700	26,750	1,081	892	29,700	29,750	1,223	1,035	32,700	32,750	1,366	1,177
26,750	26,800	1,083	895	29,750	29,800	1,226	1,037	32,750	32,800	1,368	1,180
26,800	26,850	1,086	897	29,800	29,850	1,228	1,040	32,800	32,850	1,371	1,182
26,850	26,900	1,088	900	29,850	29,900	1,231	1,042	32,850	32,900	1,373	1,185
26,900	26,950	1,090	902	29,900	29,950	1,233	1,044	32,900	32,950	1,375	1,187
26,950	27,000	1,093	904	29,950	30,000	1,235	1,047	32,950	33,000	1,378	1,189

\* This column must also be used by a Qualified Surviving Spouse.

## 2025 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:					
<b>\$33,000</b>											
33,000	33,050	1,380	1,192	36,000	36,050	1,523	1,334	39,000	39,050	1,665	1,477
33,050	33,100	1,383	1,194	36,050	36,100	1,525	1,337	39,050	39,100	1,668	1,479
33,100	33,150	1,385	1,196	36,100	36,150	1,527	1,339	39,100	39,150	1,670	1,481
33,150	33,200	1,387	1,199	36,150	36,200	1,530	1,341	39,150	39,200	1,672	1,484
33,200	33,250	1,390	1,201	36,200	36,250	1,532	1,344	39,200	39,250	1,675	1,486
33,250	33,300	1,392	1,204	36,250	36,300	1,535	1,346	39,250	39,300	1,677	1,489
33,300	33,350	1,394	1,206	36,300	36,350	1,537	1,348	39,300	39,350	1,679	1,491
33,350	33,400	1,397	1,208	36,350	36,400	1,539	1,351	39,350	39,400	1,682	1,493
33,400	33,450	1,399	1,211	36,400	36,450	1,542	1,353	39,400	39,450	1,684	1,496
33,450	33,500	1,402	1,213	36,450	36,500	1,544	1,356	39,450	39,500	1,687	1,498
33,500	33,550	1,404	1,215	36,500	36,550	1,546	1,358	39,500	39,550	1,689	1,500
33,550	33,600	1,406	1,218	36,550	36,600	1,549	1,360	39,550	39,600	1,691	1,503
33,600	33,650	1,409	1,220	36,600	36,650	1,551	1,363	39,600	39,650	1,694	1,505
33,650	33,700	1,411	1,223	36,650	36,700	1,554	1,365	39,650	39,700	1,696	1,508
33,700	33,750	1,413	1,225	36,700	36,750	1,556	1,367	39,700	39,750	1,698	1,510
33,750	33,800	1,416	1,227	36,750	36,800	1,558	1,370	39,750	39,800	1,701	1,512
33,800	33,850	1,418	1,230	36,800	36,850	1,561	1,372	39,800	39,850	1,703	1,515
33,850	33,900	1,421	1,232	36,850	36,900	1,563	1,375	39,850	39,900	1,706	1,517
33,900	33,950	1,423	1,234	36,900	36,950	1,565	1,377	39,900	39,950	1,708	1,519
33,950	34,000	1,425	1,237	36,950	37,000	1,568	1,379	39,950	40,000	1,710	1,522
<b>\$34,000</b>											
34,000	34,050	1,428	1,239	37,000	37,050	1,570	1,382	40,000	40,050	1,713	1,524
34,050	34,100	1,430	1,242	37,050	37,100	1,573	1,384	40,050	40,100	1,715	1,527
34,100	34,150	1,432	1,244	37,100	37,150	1,575	1,386	40,100	40,150	1,717	1,529
34,150	34,200	1,435	1,246	37,150	37,200	1,577	1,389	40,150	40,200	1,720	1,531
34,200	34,250	1,437	1,249	37,200	37,250	1,580	1,391	40,200	40,250	1,722	1,534
34,250	34,300	1,440	1,251	37,250	37,300	1,582	1,394	40,250	40,300	1,725	1,536
34,300	34,350	1,442	1,253	37,300	37,350	1,584	1,396	40,300	40,350	1,727	1,538
34,350	34,400	1,444	1,256	37,350	37,400	1,587	1,398	40,350	40,400	1,729	1,541
34,400	34,450	1,447	1,258	37,400	37,450	1,589	1,401	40,400	40,450	1,732	1,543
34,450	34,500	1,449	1,261	37,450	37,500	1,592	1,403	40,450	40,500	1,734	1,546
34,500	34,550	1,451	1,263	37,500	37,550	1,594	1,405	40,500	40,550	1,736	1,548
34,550	34,600	1,454	1,265	37,550	37,600	1,596	1,408	40,550	40,600	1,739	1,550
34,600	34,650	1,456	1,268	37,600	37,650	1,599	1,410	40,600	40,650	1,741	1,553
34,650	34,700	1,459	1,270	37,650	37,700	1,601	1,413	40,650	40,700	1,744	1,555
34,700	34,750	1,461	1,272	37,700	37,750	1,603	1,415	40,700	40,750	1,746	1,557
34,750	34,800	1,463	1,275	37,750	37,800	1,606	1,417	40,750	40,800	1,748	1,560
34,800	34,850	1,466	1,277	37,800	37,850	1,608	1,420	40,800	40,850	1,751	1,562
34,850	34,900	1,468	1,280	37,850	37,900	1,611	1,422	40,850	40,900	1,753	1,565
34,900	34,950	1,470	1,282	37,900	37,950	1,613	1,424	40,900	40,950	1,755	1,567
34,950	35,000	1,473	1,284	37,950	38,000	1,615	1,427	40,950	41,000	1,758	1,569
<b>\$35,000</b>											
35,000	35,050	1,475	1,287	38,000	38,050	1,618	1,429	41,000	41,050	1,760	1,572
35,050	35,100	1,478	1,289	38,050	38,100	1,620	1,432	41,050	41,100	1,763	1,574
35,100	35,150	1,480	1,291	38,100	38,150	1,622	1,434	41,100	41,150	1,765	1,576
35,150	35,200	1,482	1,294	38,150	38,200	1,625	1,436	41,150	41,200	1,767	1,579
35,200	35,250	1,485	1,296	38,200	38,250	1,627	1,439	41,200	41,250	1,770	1,581
35,250	35,300	1,487	1,299	38,250	38,300	1,630	1,441	41,250	41,300	1,772	1,584
35,300	35,350	1,489	1,301	38,300	38,350	1,632	1,443	41,300	41,350	1,774	1,586
35,350	35,400	1,492	1,303	38,350	38,400	1,634	1,446	41,350	41,400	1,777	1,588
35,400	35,450	1,494	1,306	38,400	38,450	1,637	1,448	41,400	41,450	1,779	1,591
35,450	35,500	1,497	1,308	38,450	38,500	1,639	1,451	41,450	41,500	1,782	1,593
35,500	35,550	1,499	1,310	38,500	38,550	1,641	1,453	41,500	41,550	1,784	1,595
35,550	35,600	1,501	1,313	38,550	38,600	1,644	1,455	41,550	41,600	1,786	1,598
35,600	35,650	1,504	1,315	38,600	38,650	1,646	1,458	41,600	41,650	1,789	1,600
35,650	35,700	1,506	1,318	38,650	38,700	1,649	1,460	41,650	41,700	1,791	1,603
35,700	35,750	1,508	1,320	38,700	38,750	1,651	1,462	41,700	41,750	1,793	1,605
35,750	35,800	1,511	1,322	38,750	38,800	1,653	1,465	41,750	41,800	1,796	1,607
35,800	35,850	1,513	1,325	38,800	38,850	1,656	1,467	41,800	41,850	1,798	1,610
35,850	35,900	1,516	1,327	38,850	38,900	1,658	1,470	41,850	41,900	1,801	1,612
35,900	35,950	1,518	1,329	38,900	38,950	1,660	1,472	41,900	41,950	1,803	1,614
35,950	36,000	1,520	1,332	38,950	39,000	1,663	1,474	41,950	42,000	1,805	1,617

\* This column must also be used by a Qualified Surviving Spouse.

## 2025 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:					
<b>\$42,000</b>				<b>\$45,000</b>		<b>\$48,000</b>		<b>\$43,000</b>		<b>\$46,000</b>	
42,000	42,050	1,808	1,619	45,000	45,050	1,950	1,762	48,000	48,050	2,093	1,904
42,050	42,100	1,810	1,622	45,050	45,100	1,953	1,764	48,050	48,100	2,095	1,907
42,100	42,150	1,812	1,624	45,100	45,150	1,955	1,766	48,100	48,150	2,097	1,909
42,150	42,200	1,815	1,626	45,150	45,200	1,957	1,769	48,150	48,200	2,100	1,911
42,200	42,250	1,817	1,629	45,200	45,250	1,960	1,771	48,200	48,250	2,102	1,914
42,250	42,300	1,820	1,631	45,250	45,300	1,962	1,774	48,250	48,300	2,105	1,916
42,300	42,350	1,822	1,633	45,300	45,350	1,964	1,776	48,300	48,350	2,107	1,918
42,350	42,400	1,824	1,636	45,350	45,400	1,967	1,778	48,350	48,400	2,109	1,921
42,400	42,450	1,827	1,638	45,400	45,450	1,969	1,781	48,400	48,450	2,112	1,923
42,450	42,500	1,829	1,641	45,450	45,500	1,972	1,783	48,450	48,500	2,114	1,926
42,500	42,550	1,831	1,643	45,500	45,550	1,974	1,785	48,500	48,550	2,116	1,928
42,550	42,600	1,834	1,645	45,550	45,600	1,976	1,788	48,550	48,600	2,119	1,930
42,600	42,650	1,836	1,648	45,600	45,650	1,979	1,790	48,600	48,650	2,121	1,933
42,650	42,700	1,839	1,650	45,650	45,700	1,981	1,793	48,650	48,700	2,124	1,935
42,700	42,750	1,841	1,652	45,700	45,750	1,983	1,795	48,700	48,750	2,126	1,937
42,750	42,800	1,843	1,655	45,750	45,800	1,986	1,797	48,750	48,800	2,128	1,940
42,800	42,850	1,846	1,657	45,800	45,850	1,988	1,800	48,800	48,850	2,131	1,942
42,850	42,900	1,848	1,660	45,850	45,900	1,991	1,802	48,850	48,900	2,133	1,945
42,900	42,950	1,850	1,662	45,900	45,950	1,993	1,804	48,900	48,950	2,135	1,947
42,950	43,000	1,853	1,664	45,950	46,000	1,995	1,807	48,950	49,000	2,138	1,949
<b>\$43,000</b>		<b>\$46,000</b>		<b>\$49,000</b>							
43,000	43,050	1,855	1,667	46,000	46,050	1,998	1,809	49,000	49,050	2,140	1,952
43,050	43,100	1,858	1,669	46,050	46,100	2,000	1,812	49,050	49,100	2,143	1,954
43,100	43,150	1,860	1,671	46,100	46,150	2,002	1,814	49,100	49,150	2,145	1,956
43,150	43,200	1,862	1,674	46,150	46,200	2,005	1,816	49,150	49,200	2,147	1,959
43,200	43,250	1,865	1,676	46,200	46,250	2,007	1,819	49,200	49,250	2,150	1,961
43,250	43,300	1,867	1,679	46,250	46,300	2,010	1,821	49,250	49,300	2,152	1,964
43,300	43,350	1,869	1,681	46,300	46,350	2,012	1,823	49,300	49,350	2,154	1,966
43,350	43,400	1,872	1,683	46,350	46,400	2,014	1,826	49,350	49,400	2,157	1,968
43,400	43,450	1,874	1,686	46,400	46,450	2,017	1,828	49,400	49,450	2,159	1,971
43,450	43,500	1,877	1,688	46,450	46,500	2,019	1,831	49,450	49,500	2,162	1,973
43,500	43,550	1,879	1,690	46,500	46,550	2,021	1,833	49,500	49,550	2,164	1,975
43,550	43,600	1,881	1,693	46,550	46,600	2,024	1,835	49,550	49,600	2,166	1,978
43,600	43,650	1,884	1,695	46,600	46,650	2,026	1,838	49,600	49,650	2,169	1,980
43,650	43,700	1,886	1,698	46,650	46,700	2,029	1,840	49,650	49,700	2,171	1,983
43,700	43,750	1,888	1,700	46,700	46,750	2,031	1,842	49,700	49,750	2,173	1,985
43,750	43,800	1,891	1,702	46,750	46,800	2,033	1,845	49,750	49,800	2,176	1,987
43,800	43,850	1,893	1,705	46,800	46,850	2,036	1,847	49,800	49,850	2,178	1,990
43,850	43,900	1,896	1,707	46,850	46,900	2,038	1,850	49,850	49,900	2,181	1,992
43,900	43,950	1,898	1,709	46,900	46,950	2,040	1,852	49,900	49,950	2,183	1,994
43,950	44,000	1,900	1,712	46,950	47,000	2,043	1,854	49,950	50,000	2,185	1,997
<b>\$44,000</b>		<b>\$47,000</b>		<b>\$50,000</b>							
44,000	44,050	1,903	1,714	47,000	47,050	2,045	1,857	50,000	50,050	2,188	1,999
44,050	44,100	1,905	1,717	47,050	47,100	2,048	1,859	50,050	50,100	2,190	2,002
44,100	44,150	1,907	1,719	47,100	47,150	2,050	1,861	50,100	50,150	2,192	2,004
44,150	44,200	1,910	1,721	47,150	47,200	2,052	1,864	50,150	50,200	2,195	2,006
44,200	44,250	1,912	1,724	47,200	47,250	2,055	1,866	50,200	50,250	2,197	2,009
44,250	44,300	1,915	1,726	47,250	47,300	2,057	1,869	50,250	50,300	2,200	2,011
44,300	44,350	1,917	1,728	47,300	47,350	2,059	1,871	50,300	50,350	2,202	2,013
44,350	44,400	1,919	1,731	47,350	47,400	2,062	1,873	50,350	50,400	2,204	2,016
44,400	44,450	1,922	1,733	47,400	47,450	2,064	1,876	50,400	50,450	2,207	2,018
44,450	44,500	1,924	1,736	47,450	47,500	2,067	1,878	50,450	50,500	2,209	2,021
44,500	44,550	1,926	1,738	47,500	47,550	2,069	1,880	50,500	50,550	2,211	2,023
44,550	44,600	1,929	1,740	47,550	47,600	2,071	1,883	50,550	50,600	2,214	2,025
44,600	44,650	1,931	1,743	47,600	47,650	2,074	1,885	50,600	50,650	2,216	2,028
44,650	44,700	1,934	1,745	47,650	47,700	2,076	1,888	50,650	50,700	2,219	2,030
44,700	44,750	1,936	1,747	47,700	47,750	2,078	1,890	50,700	50,750	2,221	2,032
44,750	44,800	1,938	1,750	47,750	47,800	2,081	1,892	50,750	50,800	2,223	2,035
44,800	44,850	1,941	1,752	47,800	47,850	2,083	1,895	50,800	50,850	2,226	2,037
44,850	44,900	1,943	1,755	47,850	47,900	2,086	1,897	50,850	50,900	2,228	2,040
44,900	44,950	1,945	1,757	47,900	47,950	2,088	1,899	50,900	50,950	2,230	2,042
44,950	45,000	1,948	1,759	47,950	48,000	2,090	1,902	50,950	51,000	2,233	2,044

\* This column must also be used by a Qualified Surviving Spouse.

## 2025 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:			
<b>\$51,000</b>				<b>\$54,000</b>				<b>\$57,000</b>			
51,000	51,050	2,235	2,047	54,000	54,050	2,378	2,189	57,000	57,050	2,520	2,332
51,050	51,100	2,238	2,049	54,050	54,100	2,380	2,192	57,050	57,100	2,523	2,334
51,100	51,150	2,240	2,051	54,100	54,150	2,382	2,194	57,100	57,150	2,525	2,336
51,150	51,200	2,242	2,054	54,150	54,200	2,385	2,196	57,150	57,200	2,527	2,339
51,200	51,250	2,245	2,056	54,200	54,250	2,387	2,199	57,200	57,250	2,530	2,341
51,250	51,300	2,247	2,059	54,250	54,300	2,390	2,201	57,250	57,300	2,532	2,344
51,300	51,350	2,249	2,061	54,300	54,350	2,392	2,203	57,300	57,350	2,534	2,346
51,350	51,400	2,252	2,063	54,350	54,400	2,394	2,206	57,350	57,400	2,537	2,348
51,400	51,450	2,254	2,066	54,400	54,450	2,397	2,208	57,400	57,450	2,539	2,351
51,450	51,500	2,257	2,068	54,450	54,500	2,399	2,211	57,450	57,500	2,542	2,353
51,500	51,550	2,259	2,070	54,500	54,550	2,401	2,213	57,500	57,550	2,544	2,355
51,550	51,600	2,261	2,073	54,550	54,600	2,404	2,215	57,550	57,600	2,546	2,358
51,600	51,650	2,264	2,075	54,600	54,650	2,406	2,218	57,600	57,650	2,549	2,360
51,650	51,700	2,266	2,078	54,650	54,700	2,409	2,220	57,650	57,700	2,551	2,363
51,700	51,750	2,268	2,080	54,700	54,750	2,411	2,222	57,700	57,750	2,553	2,365
51,750	51,800	2,271	2,082	54,750	54,800	2,413	2,225	57,750	57,800	2,556	2,367
51,800	51,850	2,273	2,085	54,800	54,850	2,416	2,227	57,800	57,850	2,558	2,370
51,850	51,900	2,276	2,087	54,850	54,900	2,418	2,230	57,850	57,900	2,561	2,372
51,900	51,950	2,278	2,089	54,900	54,950	2,420	2,232	57,900	57,950	2,563	2,374
51,950	52,000	2,280	2,092	54,950	55,000	2,423	2,234	57,950	58,000	2,565	2,377
<b>\$52,000</b>		<b>\$55,000</b>				<b>\$58,000</b>					
52,000	52,050	2,283	2,094	55,000	55,050	2,425	2,237	58,000	58,050	2,568	2,379
52,050	52,100	2,285	2,097	55,050	55,100	2,428	2,239	58,050	58,100	2,570	2,382
52,100	52,150	2,287	2,099	55,100	55,150	2,430	2,241	58,100	58,150	2,572	2,384
52,150	52,200	2,290	2,101	55,150	55,200	2,432	2,244	58,150	58,200	2,575	2,386
52,200	52,250	2,292	2,104	55,200	55,250	2,435	2,246	58,200	58,250	2,577	2,389
52,250	52,300	2,295	2,106	55,250	55,300	2,437	2,249	58,250	58,300	2,580	2,391
52,300	52,350	2,297	2,108	55,300	55,350	2,439	2,251	58,300	58,350	2,582	2,393
52,350	52,400	2,299	2,111	55,350	55,400	2,442	2,253	58,350	58,400	2,584	2,396
52,400	52,450	2,302	2,113	55,400	55,450	2,444	2,256	58,400	58,450	2,587	2,398
52,450	52,500	2,304	2,116	55,450	55,500	2,447	2,258	58,450	58,500	2,589	2,401
52,500	52,550	2,306	2,118	55,500	55,550	2,449	2,260	58,500	58,550	2,591	2,403
52,550	52,600	2,309	2,120	55,550	55,600	2,451	2,263	58,550	58,600	2,594	2,405
52,600	52,650	2,311	2,123	55,600	55,650	2,454	2,265	58,600	58,650	2,596	2,408
52,650	52,700	2,314	2,125	55,650	55,700	2,456	2,268	58,650	58,700	2,599	2,410
52,700	52,750	2,316	2,127	55,700	55,750	2,458	2,270	58,700	58,750	2,601	2,412
52,750	52,800	2,318	2,130	55,750	55,800	2,461	2,272	58,750	58,800	2,603	2,415
52,800	52,850	2,321	2,132	55,800	55,850	2,463	2,275	58,800	58,850	2,606	2,417
52,850	52,900	2,323	2,135	55,850	55,900	2,466	2,277	58,850	58,900	2,608	2,420
52,900	52,950	2,325	2,137	55,900	55,950	2,468	2,279	58,900	58,950	2,610	2,422
52,950	53,000	2,328	2,139	55,950	56,000	2,470	2,282	58,950	59,000	2,613	2,424
<b>\$53,000</b>		<b>\$56,000</b>				<b>\$59,000</b>					
53,000	53,050	2,330	2,142	56,000	56,050	2,473	2,284	59,000	59,050	2,615	2,427
53,050	53,100	2,333	2,144	56,050	56,100	2,475	2,287	59,050	59,100	2,618	2,429
53,100	53,150	2,335	2,146	56,100	56,150	2,477	2,289	59,100	59,150	2,620	2,431
53,150	53,200	2,337	2,149	56,150	56,200	2,480	2,291	59,150	59,200	2,622	2,434
53,200	53,250	2,340	2,151	56,200	56,250	2,482	2,294	59,200	59,250	2,625	2,436
53,250	53,300	2,342	2,154	56,250	56,300	2,485	2,296	59,250	59,300	2,627	2,439
53,300	53,350	2,344	2,156	56,300	56,350	2,487	2,298	59,300	59,350	2,629	2,441
53,350	53,400	2,347	2,158	56,350	56,400	2,489	2,301	59,350	59,400	2,632	2,443
53,400	53,450	2,349	2,161	56,400	56,450	2,492	2,303	59,400	59,450	2,634	2,446
53,450	53,500	2,352	2,163	56,450	56,500	2,494	2,306	59,450	59,500	2,637	2,448
53,500	53,550	2,354	2,165	56,500	56,550	2,496	2,308	59,500	59,550	2,639	2,450
53,550	53,600	2,356	2,168	56,550	56,600	2,499	2,310	59,550	59,600	2,641	2,453
53,600	53,650	2,359	2,170	56,600	56,650	2,501	2,313	59,600	59,650	2,644	2,455
53,650	53,700	2,361	2,173	56,650	56,700	2,504	2,315	59,650	59,700	2,646	2,458
53,700	53,750	2,363	2,175	56,700	56,750	2,506	2,317	59,700	59,750	2,648	2,460
53,750	53,800	2,366	2,177	56,750	56,800	2,508	2,320	59,750	59,800	2,651	2,462
53,800	53,850	2,368	2,180	56,800	56,850	2,511	2,322	59,800	59,850	2,653	2,465
53,850	53,900	2,371	2,182	56,850	56,900	2,513	2,325	59,850	59,900	2,656	2,467
53,900	53,950	2,373	2,184	56,900	56,950	2,515	2,327	59,900	59,950	2,658	2,469
53,950	54,000	2,375	2,187	56,950	57,000	2,518	2,329	59,950	60,000	2,660	2,472

\* This column must also be used by a Qualified Surviving Spouse.

## 2025 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:	
<b>\$60,000</b>				<b>\$63,000</b>				<b>\$66,000</b>			
60,000	60,050	2,663	2,474	63,000	63,050	2,805	2,617	66,000	66,050	2,948	2,759
60,050	60,100	2,665	2,477	63,050	63,100	2,808	2,619	66,050	66,100	2,950	2,762
60,100	60,150	2,667	2,479	63,100	63,150	2,810	2,621	66,100	66,150	2,952	2,764
60,150	60,200	2,670	2,481	63,150	63,200	2,812	2,624	66,150	66,200	2,955	2,766
60,200	60,250	2,672	2,484	63,200	63,250	2,815	2,626	66,200	66,250	2,957	2,769
60,250	60,300	2,675	2,486	63,250	63,300	2,817	2,629	66,250	66,300	2,960	2,771
60,300	60,350	2,677	2,488	63,300	63,350	2,819	2,631	66,300	66,350	2,962	2,773
60,350	60,400	2,679	2,491	63,350	63,400	2,822	2,633	66,350	66,400	2,964	2,776
60,400	60,450	2,682	2,493	63,400	63,450	2,824	2,636	66,400	66,450	2,967	2,778
60,450	60,500	2,684	2,496	63,450	63,500	2,827	2,638	66,450	66,500	2,969	2,781
60,500	60,550	2,686	2,498	63,500	63,550	2,829	2,640	66,500	66,550	2,971	2,783
60,550	60,600	2,689	2,500	63,550	63,600	2,831	2,643	66,550	66,600	2,974	2,785
60,600	60,650	2,691	2,503	63,600	63,650	2,834	2,645	66,600	66,650	2,976	2,788
60,650	60,700	2,694	2,505	63,650	63,700	2,836	2,648	66,650	66,700	2,979	2,790
60,700	60,750	2,696	2,507	63,700	63,750	2,838	2,650	66,700	66,750	2,981	2,792
60,750	60,800	2,698	2,510	63,750	63,800	2,841	2,652	66,750	66,800	2,983	2,795
60,800	60,850	2,701	2,512	63,800	63,850	2,843	2,655	66,800	66,850	2,986	2,797
60,850	60,900	2,703	2,515	63,850	63,900	2,846	2,657	66,850	66,900	2,988	2,800
60,900	60,950	2,705	2,517	63,900	63,950	2,848	2,659	66,900	66,950	2,990	2,802
60,950	61,000	2,708	2,519	63,950	64,000	2,850	2,662	66,950	67,000	2,993	2,804
<b>\$61,000</b>				<b>\$64,000</b>				<b>\$67,000</b>			
61,000	61,050	2,710	2,522	64,000	64,050	2,853	2,664	67,000	67,050	2,995	2,807
61,050	61,100	2,713	2,524	64,050	64,100	2,855	2,667	67,050	67,100	2,998	2,809
61,100	61,150	2,715	2,526	64,100	64,150	2,857	2,669	67,100	67,150	3,000	2,811
61,150	61,200	2,717	2,529	64,150	64,200	2,860	2,671	67,150	67,200	3,002	2,814
61,200	61,250	2,720	2,531	64,200	64,250	2,862	2,674	67,200	67,250	3,005	2,816
61,250	61,300	2,722	2,534	64,250	64,300	2,865	2,676	67,250	67,300	3,007	2,819
61,300	61,350	2,724	2,536	64,300	64,350	2,867	2,678	67,300	67,350	3,009	2,821
61,350	61,400	2,727	2,538	64,350	64,400	2,869	2,681	67,350	67,400	3,012	2,823
61,400	61,450	2,729	2,541	64,400	64,450	2,872	2,683	67,400	67,450	3,014	2,826
61,450	61,500	2,732	2,543	64,450	64,500	2,874	2,686	67,450	67,500	3,017	2,828
61,500	61,550	2,734	2,545	64,500	64,550	2,876	2,688	67,500	67,550	3,019	2,830
61,550	61,600	2,736	2,548	64,550	64,600	2,879	2,690	67,550	67,600	3,021	2,833
61,600	61,650	2,739	2,550	64,600	64,650	2,881	2,693	67,600	67,650	3,024	2,835
61,650	61,700	2,741	2,553	64,650	64,700	2,884	2,695	67,650	67,700	3,026	2,838
61,700	61,750	2,743	2,555	64,700	64,750	2,886	2,697	67,700	67,750	3,028	2,840
61,750	61,800	2,746	2,557	64,750	64,800	2,888	2,700	67,750	67,800	3,031	2,842
61,800	61,850	2,748	2,560	64,800	64,850	2,891	2,702	67,800	67,850	3,033	2,845
61,850	61,900	2,751	2,562	64,850	64,900	2,893	2,705	67,850	67,900	3,036	2,847
61,900	61,950	2,753	2,564	64,900	64,950	2,895	2,707	67,900	67,950	3,038	2,849
61,950	62,000	2,755	2,567	64,950	65,000	2,898	2,709	67,950	68,000	3,040	2,852
<b>\$62,000</b>				<b>\$65,000</b>				<b>\$68,000</b>			
62,000	62,050	2,758	2,569	65,000	65,050	2,900	2,712	68,000	68,050	3,043	2,854
62,050	62,100	2,760	2,572	65,050	65,100	2,903	2,714	68,050	68,100	3,045	2,857
62,100	62,150	2,762	2,574	65,100	65,150	2,905	2,716	68,100	68,150	3,047	2,859
62,150	62,200	2,765	2,576	65,150	65,200	2,907	2,719	68,150	68,200	3,050	2,861
62,200	62,250	2,767	2,579	65,200	65,250	2,910	2,721	68,200	68,250	3,052	2,864
62,250	62,300	2,770	2,581	65,250	65,300	2,912	2,724	68,250	68,300	3,055	2,866
62,300	62,350	2,772	2,583	65,300	65,350	2,914	2,726	68,300	68,350	3,057	2,868
62,350	62,400	2,774	2,586	65,350	65,400	2,917	2,728	68,350	68,400	3,059	2,871
62,400	62,450	2,777	2,588	65,400	65,450	2,919	2,731	68,400	68,450	3,062	2,873
62,450	62,500	2,779	2,591	65,450	65,500	2,922	2,733	68,450	68,500	3,064	2,876
62,500	62,550	2,781	2,593	65,500	65,550	2,924	2,735	68,500	68,550	3,066	2,878
62,550	62,600	2,784	2,595	65,550	65,600	2,926	2,738	68,550	68,600	3,069	2,880
62,600	62,650	2,786	2,598	65,600	65,650	2,929	2,740	68,600	68,650	3,071	2,883
62,650	62,700	2,789	2,600	65,650	65,700	2,931	2,743	68,650	68,700	3,074	2,885
62,700	62,750	2,791	2,602	65,700	65,750	2,933	2,745	68,700	68,750	3,076	2,887
62,750	62,800	2,793	2,605	65,750	65,800	2,936	2,747	68,750	68,800	3,078	2,890
62,800	62,850	2,796	2,607	65,800	65,850	2,938	2,750	68,800	68,850	3,081	2,892
62,850	62,900	2,798	2,610	65,850	65,900	2,941	2,752	68,850	68,900	3,083	2,895
62,900	62,950	2,800	2,612	65,900	65,950	2,943	2,754	68,900	68,950	3,085	2,897
62,950	63,000	2,803	2,614	65,950	66,000	2,945	2,757	68,950	69,000	3,088	2,899

\* This column must also be used by a Qualified Surviving Spouse.

## 2025 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:	
<b>\$69,000</b>				<b>\$72,000</b>				<b>\$75,000</b>			
69,000	69,050	3,090	2,902	72,000	72,050	3,233	3,044	75,000	75,050	3,375	3,187
69,050	69,100	3,093	2,904	72,050	72,100	3,235	3,047	75,050	75,100	3,378	3,189
69,100	69,150	3,095	2,906	72,100	72,150	3,237	3,049	75,100	75,150	3,380	3,191
69,150	69,200	3,097	2,909	72,150	72,200	3,240	3,051	75,150	75,200	3,382	3,194
69,200	69,250	3,100	2,911	72,200	72,250	3,242	3,054	75,200	75,250	3,385	3,196
69,250	69,300	3,102	2,914	72,250	72,300	3,245	3,056	75,250	75,300	3,387	3,199
69,300	69,350	3,104	2,916	72,300	72,350	3,247	3,058	75,300	75,350	3,389	3,201
69,350	69,400	3,107	2,918	72,350	72,400	3,249	3,061	75,350	75,400	3,392	3,203
69,400	69,450	3,109	2,921	72,400	72,450	3,252	3,063	75,400	75,450	3,394	3,206
69,450	69,500	3,112	2,923	72,450	72,500	3,254	3,066	75,450	75,500	3,397	3,208
69,500	69,550	3,114	2,925	72,500	72,550	3,256	3,068	75,500	75,550	3,399	3,210
69,550	69,600	3,116	2,928	72,550	72,600	3,259	3,070	75,550	75,600	3,401	3,213
69,600	69,650	3,119	2,930	72,600	72,650	3,261	3,073	75,600	75,650	3,404	3,215
69,650	69,700	3,121	2,933	72,650	72,700	3,264	3,075	75,650	75,700	3,406	3,218
69,700	69,750	3,123	2,935	72,700	72,750	3,266	3,077	75,700	75,750	3,408	3,220
69,750	69,800	3,126	2,937	72,750	72,800	3,268	3,080	75,750	75,800	3,411	3,222
69,800	69,850	3,128	2,940	72,800	72,850	3,271	3,082	75,800	75,850	3,413	3,225
69,850	69,900	3,131	2,942	72,850	72,900	3,273	3,085	75,850	75,900	3,416	3,227
69,900	69,950	3,133	2,944	72,900	72,950	3,275	3,087	75,900	75,950	3,418	3,229
69,950	70,000	3,135	2,947	72,950	73,000	3,278	3,089	75,950	76,000	3,420	3,232
<b>\$70,000</b>				<b>\$73,000</b>				<b>\$76,000</b>			
70,000	70,050	3,138	2,949	73,000	73,050	3,280	3,092	76,000	76,050	3,423	3,234
70,050	70,100	3,140	2,952	73,050	73,100	3,283	3,094	76,050	76,100	3,425	3,237
70,100	70,150	3,142	2,954	73,100	73,150	3,285	3,096	76,100	76,150	3,427	3,239
70,150	70,200	3,145	2,956	73,150	73,200	3,287	3,099	76,150	76,200	3,430	3,241
70,200	70,250	3,147	2,959	73,200	73,250	3,290	3,101	76,200	76,250	3,432	3,244
70,250	70,300	3,150	2,961	73,250	73,300	3,292	3,104	76,250	76,300	3,435	3,246
70,300	70,350	3,152	2,963	73,300	73,350	3,294	3,106	76,300	76,350	3,437	3,248
70,350	70,400	3,154	2,966	73,350	73,400	3,297	3,108	76,350	76,400	3,439	3,251
70,400	70,450	3,157	2,968	73,400	73,450	3,299	3,111	76,400	76,450	3,442	3,253
70,450	70,500	3,159	2,971	73,450	73,500	3,302	3,113	76,450	76,500	3,444	3,256
70,500	70,550	3,161	2,973	73,500	73,550	3,304	3,115	76,500	76,550	3,446	3,258
70,550	70,600	3,164	2,975	73,550	73,600	3,306	3,118	76,550	76,600	3,449	3,260
70,600	70,650	3,166	2,978	73,600	73,650	3,309	3,120	76,600	76,650	3,451	3,263
70,650	70,700	3,169	2,980	73,650	73,700	3,311	3,123	76,650	76,700	3,454	3,265
70,700	70,750	3,171	2,982	73,700	73,750	3,313	3,125	76,700	76,750	3,456	3,267
70,750	70,800	3,173	2,985	73,750	73,800	3,316	3,127	76,750	76,800	3,458	3,270
70,800	70,850	3,176	2,987	73,800	73,850	3,318	3,130	76,800	76,850	3,461	3,272
70,850	70,900	3,178	2,990	73,850	73,900	3,321	3,132	76,850	76,900	3,463	3,275
70,900	70,950	3,180	2,992	73,900	73,950	3,323	3,134	76,900	76,950	3,465	3,277
70,950	71,000	3,183	2,994	73,950	74,000	3,325	3,137	76,950	77,000	3,468	3,279
<b>\$71,000</b>				<b>\$74,000</b>				<b>\$77,000</b>			
71,000	71,050	3,185	2,997	74,000	74,050	3,328	3,139	77,000	77,050	3,470	3,282
71,050	71,100	3,188	2,999	74,050	74,100	3,330	3,142	77,050	77,100	3,473	3,284
71,100	71,150	3,190	3,001	74,100	74,150	3,332	3,144	77,100	77,150	3,475	3,286
71,150	71,200	3,192	3,004	74,150	74,200	3,335	3,146	77,150	77,200	3,477	3,289
71,200	71,250	3,195	3,006	74,200	74,250	3,337	3,149	77,200	77,250	3,480	3,291
71,250	71,300	3,197	3,009	74,250	74,300	3,340	3,151	77,250	77,300	3,482	3,294
71,300	71,350	3,199	3,011	74,300	74,350	3,342	3,153	77,300	77,350	3,484	3,296
71,350	71,400	3,202	3,013	74,350	74,400	3,344	3,156	77,350	77,400	3,487	3,298
71,400	71,450	3,204	3,016	74,400	74,450	3,347	3,158	77,400	77,450	3,489	3,301
71,450	71,500	3,207	3,018	74,450	74,500	3,349	3,161	77,450	77,500	3,492	3,303
71,500	71,550	3,209	3,020	74,500	74,550	3,351	3,163	77,500	77,550	3,494	3,305
71,550	71,600	3,211	3,023	74,550	74,600	3,354	3,165	77,550	77,600	3,496	3,308
71,600	71,650	3,214	3,025	74,600	74,650	3,356	3,168	77,600	77,650	3,499	3,310
71,650	71,700	3,216	3,028	74,650	74,700	3,359	3,170	77,650	77,700	3,501	3,313
71,700	71,750	3,218	3,030	74,700	74,750	3,361	3,172	77,700	77,750	3,503	3,315
71,750	71,800	3,221	3,032	74,750	74,800	3,363	3,175	77,750	77,800	3,506	3,317
71,800	71,850	3,223	3,035	74,800	74,850	3,366	3,177	77,800	77,850	3,508	3,320
71,850	71,900	3,226	3,037	74,850	74,900	3,368	3,180	77,850	77,900	3,511	3,322
71,900	71,950	3,228	3,039	74,900	74,950	3,370	3,182	77,900	77,950	3,513	3,324
71,950	72,000	3,230	3,042	74,950	75,000	3,373	3,184	77,950	78,000	3,515	3,327

\* This column must also be used by a Qualified Surviving Spouse.

## 2025 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:	
<b>\$78,000</b>				<b>\$81,000</b>				<b>\$84,000</b>			
78,000	78,050	3,518	3,329	81,000	81,050	3,660	3,472	84,000	84,050	3,803	3,614
78,050	78,100	3,520	3,332	81,050	81,100	3,663	3,474	84,050	84,100	3,805	3,617
78,100	78,150	3,522	3,334	81,100	81,150	3,665	3,476	84,100	84,150	3,807	3,619
78,150	78,200	3,525	3,336	81,150	81,200	3,667	3,479	84,150	84,200	3,810	3,621
78,200	78,250	3,527	3,339	81,200	81,250	3,670	3,481	84,200	84,250	3,812	3,624
78,250	78,300	3,530	3,341	81,250	81,300	3,672	3,484	84,250	84,300	3,815	3,626
78,300	78,350	3,532	3,343	81,300	81,350	3,674	3,486	84,300	84,350	3,817	3,628
78,350	78,400	3,534	3,346	81,350	81,400	3,677	3,488	84,350	84,400	3,819	3,631
78,400	78,450	3,537	3,348	81,400	81,450	3,679	3,491	84,400	84,450	3,822	3,633
78,450	78,500	3,539	3,351	81,450	81,500	3,682	3,493	84,450	84,500	3,824	3,636
78,500	78,550	3,541	3,353	81,500	81,550	3,684	3,495	84,500	84,550	3,826	3,638
78,550	78,600	3,544	3,355	81,550	81,600	3,686	3,498	84,550	84,600	3,829	3,640
78,600	78,650	3,546	3,358	81,600	81,650	3,689	3,500	84,600	84,650	3,831	3,643
78,650	78,700	3,549	3,360	81,650	81,700	3,691	3,503	84,650	84,700	3,834	3,645
78,700	78,750	3,551	3,362	81,700	81,750	3,693	3,505	84,700	84,750	3,836	3,647
78,750	78,800	3,553	3,365	81,750	81,800	3,696	3,507	84,750	84,800	3,838	3,650
78,800	78,850	3,556	3,367	81,800	81,850	3,698	3,510	84,800	84,850	3,841	3,652
78,850	78,900	3,558	3,370	81,850	81,900	3,701	3,512	84,850	84,900	3,843	3,655
78,900	78,950	3,560	3,372	81,900	81,950	3,703	3,514	84,900	84,950	3,845	3,657
78,950	79,000	3,563	3,374	81,950	82,000	3,705	3,517	84,950	85,000	3,848	3,659
<b>\$79,000</b>				<b>\$82,000</b>				<b>\$85,000</b>			
79,000	79,050	3,565	3,377	82,000	82,050	3,708	3,519	85,000	85,050	3,850	3,662
79,050	79,100	3,568	3,379	82,050	82,100	3,710	3,522	85,050	85,100	3,853	3,664
79,100	79,150	3,570	3,381	82,100	82,150	3,712	3,524	85,100	85,150	3,855	3,666
79,150	79,200	3,572	3,384	82,150	82,200	3,715	3,526	85,150	85,200	3,857	3,669
79,200	79,250	3,575	3,386	82,200	82,250	3,717	3,529	85,200	85,250	3,860	3,671
79,250	79,300	3,577	3,389	82,250	82,300	3,720	3,531	85,250	85,300	3,862	3,674
79,300	79,350	3,579	3,391	82,300	82,350	3,722	3,533	85,300	85,350	3,864	3,676
79,350	79,400	3,582	3,393	82,350	82,400	3,724	3,536	85,350	85,400	3,867	3,678
79,400	79,450	3,584	3,396	82,400	82,450	3,727	3,538	85,400	85,450	3,869	3,681
79,450	79,500	3,587	3,398	82,450	82,500	3,729	3,541	85,450	85,500	3,872	3,683
79,500	79,550	3,589	3,400	82,500	82,550	3,731	3,543	85,500	85,550	3,874	3,685
79,550	79,600	3,591	3,403	82,550	82,600	3,734	3,545	85,550	85,600	3,876	3,688
79,600	79,650	3,594	3,405	82,600	82,650	3,736	3,548	85,600	85,650	3,879	3,690
79,650	79,700	3,596	3,408	82,650	82,700	3,739	3,550	85,650	85,700	3,881	3,693
79,700	79,750	3,598	3,410	82,700	82,750	3,741	3,552	85,700	85,750	3,883	3,695
79,750	79,800	3,601	3,412	82,750	82,800	3,743	3,555	85,750	85,800	3,886	3,697
79,800	79,850	3,603	3,415	82,800	82,850	3,746	3,557	85,800	85,850	3,888	3,700
79,850	79,900	3,606	3,417	82,850	82,900	3,748	3,560	85,850	85,900	3,891	3,702
79,900	79,950	3,608	3,419	82,900	82,950	3,750	3,562	85,900	85,950	3,893	3,704
79,950	80,000	3,610	3,422	82,950	83,000	3,753	3,564	85,950	86,000	3,895	3,707
<b>\$80,000</b>				<b>\$83,000</b>				<b>\$86,000</b>			
80,000	80,050	3,613	3,424	83,000	83,050	3,755	3,567	86,000	86,050	3,898	3,709
80,050	80,100	3,615	3,427	83,050	83,100	3,758	3,569	86,050	86,100	3,900	3,712
80,100	80,150	3,617	3,429	83,100	83,150	3,760	3,571	86,100	86,150	3,902	3,714
80,150	80,200	3,620	3,431	83,150	83,200	3,762	3,574	86,150	86,200	3,905	3,716
80,200	80,250	3,622	3,434	83,200	83,250	3,765	3,576	86,200	86,250	3,907	3,719
80,250	80,300	3,625	3,436	83,250	83,300	3,767	3,579	86,250	86,300	3,910	3,721
80,300	80,350	3,627	3,438	83,300	83,350	3,769	3,581	86,300	86,350	3,912	3,723
80,350	80,400	3,629	3,441	83,350	83,400	3,772	3,583	86,350	86,400	3,914	3,726
80,400	80,450	3,632	3,443	83,400	83,450	3,774	3,586	86,400	86,450	3,917	3,728
80,450	80,500	3,634	3,446	83,450	83,500	3,777	3,588	86,450	86,500	3,919	3,731
80,500	80,550	3,636	3,448	83,500	83,550	3,779	3,590	86,500	86,550	3,921	3,733
80,550	80,600	3,639	3,450	83,550	83,600	3,781	3,593	86,550	86,600	3,924	3,735
80,600	80,650	3,641	3,453	83,600	83,650	3,784	3,595	86,600	86,650	3,926	3,738
80,650	80,700	3,644	3,455	83,650	83,700	3,786	3,598	86,650	86,700	3,929	3,740
80,700	80,750	3,646	3,457	83,700	83,750	3,788	3,600	86,700	86,750	3,931	3,742
80,750	80,800	3,648	3,460	83,750	83,800	3,791	3,602	86,750	86,800	3,933	3,745
80,800	80,850	3,651	3,462	83,800	83,850	3,793	3,605	86,800	86,850	3,936	3,747
80,850	80,900	3,653	3,465	83,850	83,900	3,796	3,607	86,850	86,900	3,938	3,750
80,900	80,950	3,655	3,467	83,900	83,950	3,798	3,609	86,900	86,950	3,940	3,752
80,950	81,000	3,658	3,469	83,950	84,000	3,800	3,612	86,950	87,000	3,943	3,754

\* This column must also be used by a Qualified Surviving Spouse.

## 2025 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:								
<b>\$87,000</b>								<b>\$90,000</b>						
87,000	87,050	3,945	3,757	90,000	90,050	4,088	3,899	93,000	93,050	4,230	4,042			
87,050	87,100	3,948	3,759	90,050	90,100	4,090	3,902	93,050	93,100	4,233	4,044			
87,100	87,150	3,950	3,761	90,100	90,150	4,092	3,904	93,100	93,150	4,235	4,046			
87,150	87,200	3,952	3,764	90,150	90,200	4,095	3,906	93,150	93,200	4,237	4,049			
87,200	87,250	3,955	3,766	90,200	90,250	4,097	3,909	93,200	93,250	4,240	4,051			
87,250	87,300	3,957	3,769	90,250	90,300	4,100	3,911	93,250	93,300	4,242	4,054			
87,300	87,350	3,959	3,771	90,300	90,350	4,102	3,913	93,300	93,350	4,244	4,056			
87,350	87,400	3,962	3,773	90,350	90,400	4,104	3,916	93,350	93,400	4,247	4,058			
87,400	87,450	3,964	3,776	90,400	90,450	4,107	3,918	93,400	93,450	4,249	4,061			
87,450	87,500	3,967	3,778	90,450	90,500	4,109	3,921	93,450	93,500	4,252	4,063			
87,500	87,550	3,969	3,780	90,500	90,550	4,111	3,923	93,500	93,550	4,254	4,065			
87,550	87,600	3,971	3,783	90,550	90,600	4,114	3,925	93,550	93,600	4,256	4,068			
87,600	87,650	3,974	3,785	90,600	90,650	4,116	3,928	93,600	93,650	4,259	4,070			
87,650	87,700	3,976	3,788	90,650	90,700	4,119	3,930	93,650	93,700	4,261	4,073			
87,700	87,750	3,978	3,790	90,700	90,750	4,121	3,932	93,700	93,750	4,263	4,075			
87,750	87,800	3,981	3,792	90,750	90,800	4,123	3,935	93,750	93,800	4,266	4,077			
87,800	87,850	3,983	3,795	90,800	90,850	4,126	3,937	93,800	93,850	4,268	4,080			
87,850	87,900	3,986	3,797	90,850	90,900	4,128	3,940	93,850	93,900	4,271	4,082			
87,900	87,950	3,988	3,799	90,900	90,950	4,130	3,942	93,900	93,950	4,273	4,084			
87,950	88,000	3,990	3,802	90,950	91,000	4,133	3,944	93,950	94,000	4,275	4,087			
<b>\$88,000</b>		<b>\$91,000</b>						<b>\$94,000</b>						
88,000	88,050	3,993	3,804	91,000	91,050	4,135	3,947	94,000	94,050	4,278	4,089			
88,050	88,100	3,995	3,807	91,050	91,100	4,138	3,949	94,050	94,100	4,280	4,092			
88,100	88,150	3,997	3,809	91,100	91,150	4,140	3,951	94,100	94,150	4,282	4,094			
88,150	88,200	4,000	3,811	91,150	91,200	4,142	3,954	94,150	94,200	4,285	4,096			
88,200	88,250	4,002	3,814	91,200	91,250	4,145	3,956	94,200	94,250	4,287	4,099			
88,250	88,300	4,005	3,816	91,250	91,300	4,147	3,959	94,250	94,300	4,290	4,101			
88,300	88,350	4,007	3,818	91,300	91,350	4,149	3,961	94,300	94,350	4,292	4,103			
88,350	88,400	4,009	3,821	91,350	91,400	4,152	3,963	94,350	94,400	4,294	4,106			
88,400	88,450	4,012	3,823	91,400	91,450	4,154	3,966	94,400	94,450	4,297	4,108			
88,450	88,500	4,014	3,826	91,450	91,500	4,157	3,968	94,450	94,500	4,299	4,111			
88,500	88,550	4,016	3,828	91,500	91,550	4,159	3,970	94,500	94,550	4,301	4,113			
88,550	88,600	4,019	3,830	91,550	91,600	4,161	3,973	94,550	94,600	4,304	4,115			
88,600	88,650	4,021	3,833	91,600	91,650	4,164	3,975	94,600	94,650	4,306	4,118			
88,650	88,700	4,024	3,835	91,650	91,700	4,166	3,978	94,650	94,700	4,309	4,120			
88,700	88,750	4,026	3,837	91,700	91,750	4,168	3,980	94,700	94,750	4,311	4,122			
88,750	88,800	4,028	3,840	91,750	91,800	4,171	3,982	94,750	94,800	4,313	4,125			
88,800	88,850	4,031	3,842	91,800	91,850	4,173	3,985	94,800	94,850	4,316	4,127			
88,850	88,900	4,033	3,845	91,850	91,900	4,176	3,987	94,850	94,900	4,318	4,130			
88,900	88,950	4,035	3,847	91,900	91,950	4,178	3,989	94,900	94,950	4,320	4,132			
88,950	89,000	4,038	3,849	91,950	92,000	4,180	3,992	94,950	95,000	4,323	4,134			
<b>\$89,000</b>		<b>\$92,000</b>						<b>\$95,000</b>						
89,000	89,050	4,040	3,852	92,000	92,050	4,183	3,994	95,000	95,050	4,325	4,137			
89,050	89,100	4,043	3,854	92,050	92,100	4,185	3,997	95,050	95,100	4,328	4,139			
89,100	89,150	4,045	3,856	92,100	92,150	4,187	3,999	95,100	95,150	4,330	4,141			
89,150	89,200	4,047	3,859	92,150	92,200	4,190	4,001	95,150	95,200	4,332	4,144			
89,200	89,250	4,050	3,861	92,200	92,250	4,192	4,004	95,200	95,250	4,335	4,146			
89,250	89,300	4,052	3,864	92,250	92,300	4,195	4,006	95,250	95,300	4,337	4,149			
89,300	89,350	4,054	3,866	92,300	92,350	4,197	4,008	95,300	95,350	4,339	4,151			
89,350	89,400	4,057	3,868	92,350	92,400	4,199	4,011	95,350	95,400	4,342	4,153			
89,400	89,450	4,059	3,871	92,400	92,450	4,202	4,013	95,400	95,450	4,344	4,156			
89,450	89,500	4,062	3,873	92,450	92,500	4,204	4,016	95,450	95,500	4,347	4,158			
89,500	89,550	4,064	3,875	92,500	92,550	4,206	4,018	95,500	95,550	4,349	4,160			
89,550	89,600	4,066	3,878	92,550	92,600	4,209	4,020	95,550	95,600	4,351	4,163			
89,600	89,650	4,069	3,880	92,600	92,650	4,211	4,023	95,600	95,650	4,354	4,165			
89,650	89,700	4,071	3,883	92,650	92,700	4,214	4,025	95,650	95,700	4,356	4,168			
89,700	89,750	4,073	3,885	92,700	92,750	4,216	4,027	95,700	95,750	4,358	4,170			
89,750	89,800	4,076	3,887	92,750	92,800	4,218	4,030	95,750	95,800	4,361	4,172			
89,800	89,850	4,078	3,890	92,800	92,850	4,221	4,032	95,800	95,850	4,363	4,175			
89,850	89,900	4,081	3,892	92,850	92,900	4,223	4,035	95,850	95,900	4,366	4,177			
89,900	89,950	4,083	3,894	92,900	92,950	4,225	4,037	95,900	95,950	4,368	4,179			
89,950	90,000	4,085	3,897	92,950	93,000	4,228	4,039	95,950	96,000	4,370	4,182			

\* This column must also be used by a Qualified Surviving Spouse.

# 2025 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
<b>Your tax is:</b>			

**\$96,000**

96,000	96,050	4,373	4,184
96,050	96,100	4,375	4,187
96,100	96,150	4,377	4,189
96,150	96,200	4,380	4,191
96,200	96,250	4,382	4,194
96,250	96,300	4,385	4,196
96,300	96,350	4,387	4,198
96,350	96,400	4,389	4,201
96,400	96,450	4,392	4,203
96,450	96,500	4,394	4,206
96,500	96,550	4,396	4,208
96,550	96,600	4,399	4,210
96,600	96,650	4,401	4,213
96,650	96,700	4,404	4,215
96,700	96,750	4,406	4,217
96,750	96,800	4,408	4,220
96,800	96,850	4,411	4,222
96,850	96,900	4,413	4,225
96,900	96,950	4,415	4,227
96,950	97,000	4,418	4,229

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
<b>Your tax is:</b>			

**\$97,000**

97,000	97,050	4,420	4,232
97,050	97,100	4,423	4,234
97,100	97,150	4,425	4,236
97,150	97,200	4,427	4,239
97,200	97,250	4,430	4,241
97,250	97,300	4,432	4,244
97,300	97,350	4,434	4,246
97,350	97,400	4,437	4,248
97,400	97,450	4,439	4,251
97,450	97,500	4,442	4,253
97,500	97,550	4,444	4,255
97,550	97,600	4,446	4,258
97,600	97,650	4,449	4,260
97,650	97,700	4,451	4,263
97,700	97,750	4,453	4,265
97,750	97,800	4,456	4,267
97,800	97,850	4,458	4,270
97,850	97,900	4,461	4,272
97,900	97,950	4,463	4,274
97,950	98,000	4,465	4,277

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
<b>Your tax is:</b>			

**\$99,000**

99,000	99,050	4,515	4,327
99,050	99,100	4,518	4,329
99,100	99,150	4,520	4,331
99,150	99,200	4,522	4,334
99,200	99,250	4,525	4,336
99,250	99,300	4,527	4,339
99,300	99,350	4,529	4,341
99,350	99,400	4,532	4,343
99,400	99,450	4,534	4,346
99,450	99,500	4,537	4,348
99,500	99,550	4,539	4,350
99,550	99,600	4,541	4,353
99,600	99,650	4,544	4,355
99,650	99,700	4,546	4,358
99,700	99,750	4,548	4,360
99,750	99,800	4,551	4,362
99,800	99,850	4,553	4,365
99,850	99,900	4,556	4,367
99,900	99,950	4,558	4,369
99,950	100,000	4,560	4,372

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

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

1. Taxable Income
2. Less -  100,000
3. Total: Subtract Line 2 from Line 1 and enter here  =
4. Multiply Line 3 by 0.0475 and enter here
5. Tax on \$100,000  4,562
6. Total Tax: Add line 4 to line 5. Enter total here. This is your Total Tax  =

98,000	98,050	4,468	4,279
98,050	98,100	4,470	4,282
98,100	98,150	4,472	4,284
98,150	98,200	4,475	4,286
98,200	98,250	4,477	4,289
98,250	98,300	4,480	4,291
98,300	98,350	4,482	4,293
98,350	98,400	4,484	4,296
98,400	98,450	4,487	4,298
98,450	98,500	4,489	4,301
98,500	98,550	4,491	4,303
98,550	98,600	4,494	4,305
98,600	98,650	4,496	4,308
98,650	98,700	4,499	4,310
98,700	98,750	4,501	4,312
98,750	98,800	4,503	4,315
98,800	98,850	4,506	4,317
98,850	98,900	4,508	4,320
98,900	98,950	4,510	4,322
98,950	99,000	4,513	4,324

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)

**\$4,373 plus 0.0475 over \$100,000**

1. Taxable Income
2. Less -  100,000
3. Total: Subtract Line 2 from Line 1 and enter here  =
4. Multiply Line 3 by 0.0475 and enter here
5. Tax on \$100,000  4,373
6. Total Tax: Add line 4 to line 5. Enter total here. This is your Total Tax  =

\* This column must also be used by a Qualified Surviving Spouse.

## DEBIT CARD AND PAPER CHECK INFORMATION

### The OTC's statement regarding refund debit cards and paper checks.

Be aware that if you do not choose direct deposit, you can choose to receive a debit card or a paper check for your income tax refund. Your options for receiving your refund are:

- Providing direct deposit information.** Make sure the banking information entered is correct. If your direct deposit fails to process, you will be issued a debit card.
- Debit card.** You can choose to receive your refund as a debit card. 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.
- Paper check.** 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.

**Note:** If none of the available options are chosen, you will receive a debit card.

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	\$2.00 per month

**We charge 3 other types of fees.** Here are some of them:

Card replacement fee (regular or <b>expedited delivery</b> )	\$0 or \$15.00
International ATM withdrawals	\$0.95
International transaction fee	2% of the transaction amount

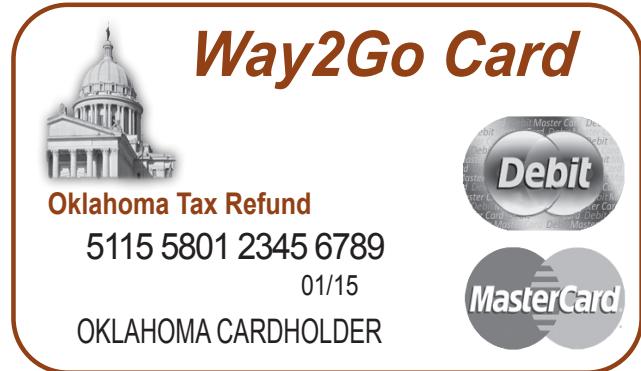
\* This fee can be lower depending on how and where this card is used. See <https://locations.comerica.com> and [moneypass.com/atm-locator.html](https://moneypass.com/atm-locator.html) for free ways to access your funds and balance information.

No overdraft/credit feature.

Your funds are eligible for FDIC insurance.

For general information about prepaid accounts, visit [cfpb.gov/prepaid](http://cfpb.gov/prepaid).

Find details and conditions for all fees and services in [www.GoProgram.com](http://www.GoProgram.com).



## 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
<b>Get Started</b>		
Card Purchase	\$0.00	There is no fee to obtain a card account.
<b>Monthly usage</b>		
Monthly Usage Fee	\$0.00	There is no monthly fee associated with this Card.
<b>Spend money</b>		
Point-of-sale (POS)	\$0.00	There is no fee for POS purchase transactions conducted in the U.S. using your signature or Personal Identification Number (PIN) number.
Transactions at Point-of-Sale (POS) locations	\$0.00	There is no fee for Personal Identification Number (PIN) or signature based POS transactions in the U.S.
<b>Get cash</b>		
ATM withdrawal (in-network)	\$0.00	There is no fee for ATM withdrawals conducted at Comerica, MoneyPass or Transfund ATM locations. In-network locations can be found at <a href="https://locations.comerica.com">https://locations.comerica.com</a> and <a href="https://moneypass.com/atm-locator.html">moneypass.com/atm-locator.html</a> . 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 our 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.
<b>Information</b>		
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.
<b>Using your card outside the U.S.</b>		
International ATM withdrawals	\$0.95	This is our fee. You will be assessed a fee for each ATM withdrawal conducted outside the U.S. In addition to this fee, you will be assessed an International Transaction fee of 2% of the total amount of the withdrawal when conducted in an ATM outside 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	2%	Conversion rate is a Mastercard fee for each transaction amount conducted outside of the U.S.
<b>Other</b>		
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. 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](https://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](http://www.GoProgram.com).
- For general information about prepaid accounts, visit [cfpb.gov/prepaid](http://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](http://cfpb.gov/complaint).

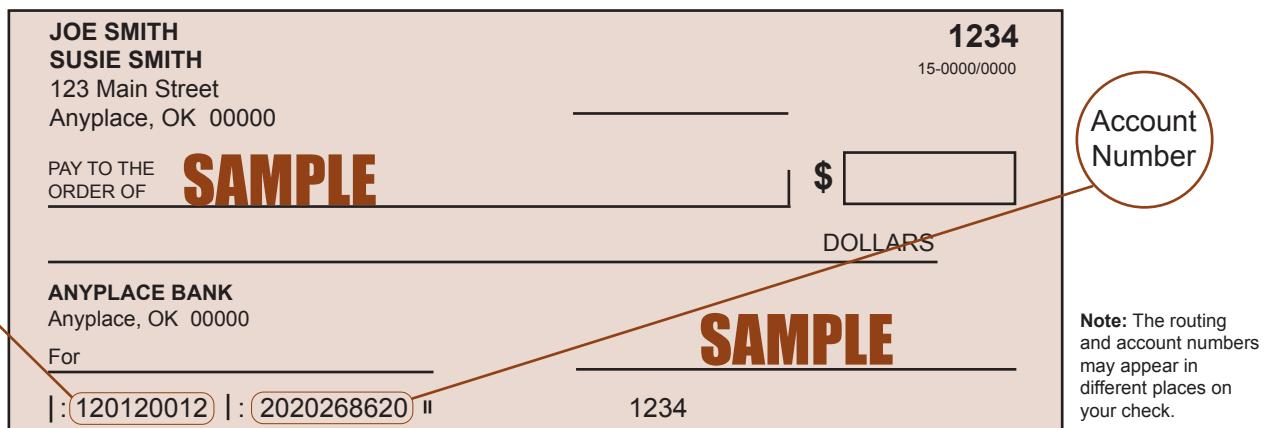
## GET YOUR REFUND FASTER. USE DIRECT DEPOSIT!

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 can choose to receive a debit card or a paper check.

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



[tax.ok.gov](http://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, 7:30 a.m. - 4:30 p.m.  
**405.521.3160**

### Stay Connected





## Oklahoma Resident 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. See  
Schedule 511-I. → 

## 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 \_\_\_\_\_ Social Security Number \_\_\_\_\_

4  Head of household with qualifying person

5  Qualifying surviving spouse with dependent child  
• List year of spouse death here: \_\_\_\_\_

## Exemptions

\*Note: If claiming Special Exemption, see instructions on page 9 of 511 Packet.

	Regular	*Special	Blind	=	
Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	=	(a)
Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	=	(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? (Please see instructions)  Yourself  SpouseDependents - 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

## PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME

ROUND TO NEAREST WHOLE DOLLAR.

1 Federal adjusted gross income (from Federal 1040 or 1040-SR) .....

2 Oklahoma Subtractions (provide Schedule 511-A) .....

3 Line 1 minus line 2 .....

4 Out-of-state income, **except wages**. Describe: \_\_\_\_\_  
(Provide Federal schedule with detailed description; see instructions)

5 Line 3 minus line 4 .....

6 Oklahoma Additions (provide Schedule 511-B).....

7 Oklahoma adjusted gross income (line 5 plus line 6).....  
(If line 7 is different than line 1, provide a copy of your federal return.)

## PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS

8 Oklahoma Adjustments (provide Schedule 511-C).....

9 Oklahoma income after adjustments (line 7 minus line 8).....



Your Social Security Number: \_\_\_\_\_

**PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS (continued)****STOP AND READ:** If line 4 on page 1 is zero, complete lines 10-11. If line 4 is more than zero, see Schedule 511-E and do not complete lines 10-11.10 Oklahoma itemized deductions (from Schedule 511-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 or amount from Sch. 511-E, line 5) \_\_\_\_\_

13 Oklahoma Taxable Income (line 9 minus line 12) \_\_\_\_\_

14 (a) Oklahoma Income Tax from Tax Table (see pages 27-38 of instructions) **or** if using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box on line 14 \_\_\_\_\_

(b) If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box on line 14. If recapturing the Oklahoma Affordable Housing Tax Credit, add recaptured credit here and enter a "3" in box on line 14. If making an Oklahoma installment payment pursuant to IRC Section 965(h) and 68 Oklahoma Statutes (OS) Section 2368(K), add the installment payment here and enter a "4" in the box on line 14 \_\_\_\_\_

14 Oklahoma Income Tax (line 14a plus line 14b) \_\_\_\_\_  \_\_\_\_\_**STOP AND READ:** If line 7 is equal to or larger than line 1, complete line 15. If line 7 is smaller than line 1, complete Schedules 511-F and 511-G.

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

16 Credit for taxes paid to another state (**provide** Form 511-TX) \_\_\_\_\_17 Other Tax Credits (**provide** Form 511-CR). Enter the 511-CR line number of the credit in the box: \_\_\_\_\_  \_\_\_\_\_18 **Income Tax** (line 14 minus lines 15-17) Do not enter less than zero. \_\_\_\_\_  
**DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 41.****PART THREE: TAX, CREDITS, AND PAYMENTS**19 Use tax due on Internet, mail order, or other out-of-state purchases  
(See page 14 of the Packet or Use Tax Table) If you certify that no use tax is due, place an 'X' here: \_\_\_\_\_  \_\_\_\_\_

20 Balance (add lines 18 and 19) \_\_\_\_\_

21 Oklahoma withholding (**provide** all W-2s, 1099s, or other withholding statements) \_\_\_\_\_22 2025 estimated tax payments ..... **(qualified farmer**  **)** \_\_\_\_\_

23 2025 payment with extension \_\_\_\_\_

24 Low Income Property Tax Credit (**provide** Form 538-H) \_\_\_\_\_25 Sales Tax Relief Credit (**provide** Form 538-S) \_\_\_\_\_26 Natural Disaster Tax Credit (**provide** Form 576) \_\_\_\_\_

27 Credit from Form 578 \_\_\_\_\_

28 Oklahoma earned income credit (**provide** Form 511-EIC) (see instructions) \_\_\_\_\_29 Parental Choice Tax Credit for Homeschool Expenses (**provide** Form 591-D)Total number of eligible students claimed: \_\_\_\_\_  \_\_\_\_\_

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



Your Social Security Number: \_\_\_\_\_

**PART THREE: TAX, CREDITS, AND PAYMENTS (continued)**

31 Payments and credits (add lines 21-30 from 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 32)..... \_\_\_\_\_

**PART FOUR: REFUND**

34 If line 33 is more than line 20, subtract line 20 from line 33. This is your overpayment..... \_\_\_\_\_

35 Amount of line 34 to be applied to 2026 estimated tax (original return only)  
(For further information regarding estimated tax, see page 5 of the 511 Packet.)..... \_\_\_\_\_

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

36 Donations from your refund (total from Schedule 511-H)..... \_\_\_\_\_

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 Packet for direct deposit, debit card, and paper check information. 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.

<b>Send my refund as a:</b> <input type="checkbox"/> Debit Card <input type="checkbox"/> Paper Check	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 <b>Direct Deposit my refund in my:</b> <input type="checkbox"/> Checking Account      Routing Number: _____ <input type="checkbox"/> Savings Account      Account Number: _____
--	---

**PART FIVE: AMOUNT YOU OWE**

39 If line 20 is more than line 33, subtract line 33 from line 20. This is your tax due..... \_\_\_\_\_

40 Underpayment of estimated tax interest (annualized installment method).....  .....  
(If you have an underpayment of estimated tax (line 40) and overpayment (line 34), see instructions.)

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:	

**Do not staple documentation to this form. To attach items, 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.



Your Social Security Number: \_\_\_\_\_

**Schedule 511-A: Oklahoma Subtractions (See instructions on pages 16-20.)**

- 1 Interest on U.S. government obligations ..... \_\_\_\_\_
- 2 Social Security benefits taxed on your Federal Form 1040 or 1040-SR ..... \_\_\_\_\_
- 3 Federal civil service retirement in lieu of social security.....  
└ Retirement Claim Number: Taxpayer \_\_\_\_\_ Spouse \_\_\_\_\_
- 4 Military Retirement ..... \_\_\_\_\_
- 5 Oklahoma government or Federal civil service retirement (see instructions for limitation) ..... \_\_\_\_\_
- 6 Other retirement income (see instructions for limitation)..... \_\_\_\_\_
- 7 U.S. Railroad Retirement Board benefits ..... \_\_\_\_\_
- 8 Oklahoma depletion ..... \_\_\_\_\_
- 9 Oklahoma net operating loss (**provide** schedules) ..... Loss Year(s):  ..... \_\_\_\_\_
- 10 Exempt tribal income (see instructions for qualifications) ..... \_\_\_\_\_
- 11 Gains from the sale of exempt government obligations ..... \_\_\_\_\_
- 12 Oklahoma Capital Gain Deduction (**provide** Form 561) ..... \_\_\_\_\_
- 13 Income Tax Refund (Federal Form 1040 or 1040-SR, Schedule 1, line 1) ..... \_\_\_\_\_
- 14 Oklahoma income distributed by an electing PTE..... \_\_\_\_\_
- 15 Oklahoma Bonus Depreciation Deduction ..... \_\_\_\_\_
- 16 Oklahoma Deduction for Qualified Equity Investments in an Eligible Oklahoma Venture Capital Company ..... \_\_\_\_\_
- 17 Miscellaneous: Other subtractions (enter number in box for type of deduction) .....  ..... \_\_\_\_\_
- 18 **Total subtractions** (add lines 1-17, enter total here and on line 2 of Form 511)..... \_\_\_\_\_

**Schedule 511-B: Oklahoma Additions (See instructions on pages 20-22.)**

- 1 State and municipal bond interest ..... \_\_\_\_\_
- 2 Out-of-state losses (describe \_\_\_\_\_) Enter as a positive number \_\_\_\_\_
- 3 Lump sum distributions (not included in your Federal Adjusted Gross Income) ..... \_\_\_\_\_
- 4 Federal net operating loss - Enter as a positive number ..... \_\_\_\_\_
- 5 Recapture of depletion claimed on a lease bonus or add back of excess Federal depletion..... \_\_\_\_\_
- 6 Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)..... \_\_\_\_\_



Your Social Security Number: \_\_\_\_\_

### Schedule 511-B: Oklahoma Additions (continued)

7 Oklahoma loss distributed by an electing PTE ..... \_\_\_\_\_

8 Oklahoma Bonus Depreciation Add-back ..... \_\_\_\_\_

9 Miscellaneous: Other additions (enter number in box for type of addition) .....  \_\_\_\_\_

10 **Total additions** (add lines 1-9, enter total here and on line 6 of Form 511) ..... \_\_\_\_\_

### Schedule 511-C: Oklahoma Adjustments (See instructions on pages 22-24.)

1 Military pay exclusion - Active Duty, Reserve, and National Guard (not retirement income) ..... \_\_\_\_\_

2 Qualifying disability deduction ..... \_\_\_\_\_

3 Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s) ..... \_\_\_\_\_

4 Deduction for providing foster care ..... \_\_\_\_\_

5 Parental Choice Tax Credit for Private School ..... \_\_\_\_\_

6 Miscellaneous: Other adjustments (enter number in box for type of deduction) .....  \_\_\_\_\_

7 **Total adjustments** (add lines 1-6, enter total here and on line 8 of Form 511) ..... \_\_\_\_\_

### Schedule 511-D: Oklahoma Itemized Deductions (See instructions on page 25.)

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 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) ..... \_\_\_\_\_

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?

YES. Your itemized deductions are limited. Complete lines 9-11.

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 ..... \_\_\_\_\_

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 unless you have out-of-state income on line 4 of Form 511. If you have an amount on line 4 of Form 511, complete Schedule 511-E: Deductions and Exemptions to determine the amount to enter on line 12 of Form 511.



Your Social Security Number: \_\_\_\_\_

### Schedule 511-E: Deductions and Exemptions (See instructions on page 25.)

Use this schedule if you have out-of-state income (Form 511, line 4). Your exemptions and deductions must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income reduced by allowable adjustments except out-of-state income. If you claimed itemized deductions on your federal return, complete Schedule 511-D before completing this schedule.

- 1 Oklahoma itemized deductions (Schedule 511-D, line 11) or Oklahoma standard deduction..... \_\_\_\_\_
- 2 Exemptions (\$1,000 x number of exemptions claimed on page 1 of Form 511) ..... \_\_\_\_\_
- 3 Total (add lines 1 and 2)..... \_\_\_\_\_
- 4 Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511:  
\_\_\_\_\_  $\div$  \_\_\_\_\_

Enter the percentage from the above calculation here (**do not enter more than 100%**) ..... \_\_\_\_\_ %

- 5 **Total allowable deductions and exemptions.** Multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511. (**Leave lines 10-11 of Form 511 blank.**) ..... \_\_\_\_\_

### Schedule 511-F: Child Care/Child Tax Credit (See instructions on page 25.)

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, 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 Oklahoma Adjusted Gross Income 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 by the amount on line 1 of Form 511:  
\_\_\_\_\_  $\div$  \_\_\_\_\_

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 ..... \_\_\_\_\_



Your Social Security Number: \_\_\_\_\_

### Schedule 511-G: Earned Income Credit (See instructions on page 25.)

You 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. The credit must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. **Provide** a copy of your federal return and OTC Form 511-EIC.

- 1 Federal earned income credit (from OTC Form 511-EIC)..... \_\_\_\_\_
- 2 Multiply line 1 by 5%..... \_\_\_\_\_
- 3 Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511:  
\_\_\_\_\_  $\div$  \_\_\_\_\_

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)..... \_\_\_\_\_

### Schedule 511-H: Donations from Refund (Original Return Only) (See instructions on page 26.)

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-H Information. If you are not receiving a refund, but would like to make a donation to one of these organizations, Schedule 511-H Information lists the mailing address to mail your donation to the organization.

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, list the line number of the organization to which you donated. If you donate to more than one organization, write a "99" in the box at line 36 of Form 511.

- 1 Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children.....  \$2  \$5  \$..... \_\_\_\_\_
- 2 Support Wildlife Diversity Fund .....  \$2  \$5  \$..... \_\_\_\_\_
- 3 **Total donations** (add lines 1 and 2, enter total here and on line 36 of Form 511)..... \_\_\_\_\_



Your Social Security Number: \_\_\_\_\_

**Schedule 511-I: Amended Return Information (See instructions on page 26.)**

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.

# Oklahoma Claim for Credit/Refund of Sales Tax

See instructions on page 3. Read carefully - an incomplete form may delay your refund.



Taxpayer's Social Security Number: \_\_\_\_\_

If deceased in 2025 or 2026, enter date of death: \_\_\_\_\_

Spouse's Social Security Number: \_\_\_\_\_

If deceased in 2025 or 2026, enter date of death: \_\_\_\_\_

FORM

**538-S**

2025

Taxpayer's First Name \_\_\_\_\_

Middle Initial \_\_\_\_\_ Last Name \_\_\_\_\_

Spouse's First Name (If a Joint Return) \_\_\_\_\_

Middle Initial \_\_\_\_\_ Last Name \_\_\_\_\_

Mailing Address (Number and street, including apartment number or rural route) \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ ZIP \_\_\_\_\_

## PART 1: TAXPAYER INFORMATION

Physical Address in 2025 (If different than shown in mailing address above):

Place an 'X' if you or your spouse have a physical disability constituting a substantial handicap to employment (provide proof).

Place an 'X' if you or your spouse are 65 years of age or over. Oklahoma resident for the entire year?  Yes  No

## PART 2: DEPENDENT (Note: Do not enter the taxpayer or spouse as a dependent. See instructions.)

### 1. Dependents

(first name, middle initial, last name) If you have additional dependents, provide a schedule.

2. Age 3. Social Security Number 4. Relationship 5. Yearly Income

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

### EXEMPTION INFORMATION: QUALIFIED EXEMPTIONS

A. Yourself .....

B. Spouse .....

C. Number of dependents .....

D. Total exemptions claimed (add A-C) ...

## PART 3: GROSS INCOME: Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2025.

Note: When completing your claim for credit/refund of sales tax, round all amounts to the nearest whole dollar on your return. Drop amounts under 50 cents to the lower dollar and round amounts from 50 to 99 cents up to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

See the definition of "Total gross household income" on page 3 for examples of income.

**YEARLY INCOME**  
YOU MAY NOT ENTER NEGATIVE AMOUNTS.  
ROUND TO NEAREST WHOLE DOLLARS.

- 1 Enter total wages, salaries, fees, commissions, bonuses, and tips (including **nontaxable** income from your W-2s) .....
- 2 Enter total interest and dividend income received .....
- 3 Total of all dependents' income (from Part 2, Column 5) .....
- 4 Social Security payments (total including Medicare) .....
- 5 Railroad Retirement benefits .....
- 6 Other pensions, annuities, and Individual Retirement Accounts (IRAs) .....
- 7 Alimony .....
- 8 Unemployment benefits .....



Your Social Security Number: \_\_\_\_\_

**PART 3: GROSS INCOME:** Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2025. See the definition of "Total gross household income" on page 3 for examples of income.

**YEARLY INCOME**  
YOU MAY NOT ENTER NEGATIVE AMOUNTS.  
ROUND TO NEAREST WHOLE DOLLAR.

9 Earned Income Credit (EIC) received in 2025 (if applicable, combine federal and Oklahoma amounts) ..... \_\_\_\_\_

10 Nontaxable sources of income (specify): ..... \_\_\_\_\_

11 Enter **gross** (positive) income from rentals, royalties, partnerships, estates, trusts, and gains from the sale or exchange of property (taxable & nontaxable) (**provide** federal return including schedules) ..... \_\_\_\_\_12 Enter **gross** (positive) income from business and farm (**provide** federal return including schedules) ..... \_\_\_\_\_13 Other income, including income of others living in your household (specify below):  
\_\_\_\_\_14 **Total gross household income** (Add lines 1-13) ..... \_\_\_\_\_

If line 14 is over income limits shown in steps 2 and 3 on page 3, no credit is allowed.

**PART 4: SALES TAX CREDIT COMPUTATION** (For households with gross income below allowable limits, see Steps 2 and 3 on page 3.)

15 Total qualified exemptions claimed in Box D on page 1  x \$40 (credit claimed) ..... \_\_\_\_\_

If you are filing a Form 511, carry the credit to Form 511, line 25.

**DIRECT DEPOSIT OPTION:** For those NOT filing a Form 511. See page 3 for Refund Information.

**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. 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. Due to electronic banking rules, the Oklahoma Tax Commission (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.

<b>Send my refund as a:</b> <input type="checkbox"/> Debit Card <input type="checkbox"/> Paper Check	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 <b>Direct Deposit my refund in my:</b> <input type="checkbox"/> Checking Account      Routing Number: _____ <input type="checkbox"/> Savings Account      Account Number: _____
--	---

If the OTC may discuss this return with your tax preparer, place an 'X' here: 

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

Taxpayer Signature	Date	Spouse's Signature	Date
Occupation		Occupation	
Preparer's Signature	Date	Preparer's PTIN	

## Notice

- Persons who have received Temporary Assistance for Needy Families (TANF) for any month in the year of 2025 will not be eligible for the sales tax credit or refund. Your monthly TANF benefit included Sales Tax Relief money.
- The Department of Human Services will make sales tax refunds to persons who have continuously received aid to the aged, blind, disabled, or Medicaid payment for nursing home care from January 1, 2025 to December 31, 2025.

## Form 538-S Instructions

Follow the steps below to determine if you (or your spouse) are eligible to claim the Sales Tax Relief/Credit:

**Step 1** Were you a resident of Oklahoma\* (defined below) for the entire year?



**GO** Yes - go to step 2.



**STOP** No - you do not qualify to file this form.

**Step 2** Is your total gross household income\* (defined below) \$20,000 or less?



**GO** Yes - File Form 538-S.



**STOP** No - go to step 3.

**Step 3** Is your total gross household income\* (defined below) \$50,000 or less and at least one of the following applies?

- You can claim an exemption for your dependent.
- You and/or your spouse are 65 years of age or older by December 31, 2025.
- You have a physical disability constituting handicap to employment (**provide proof\*** as defined below).



**GO** Yes - File Form 538-S.



**STOP** No - you do not qualify to file this form.

### Exceptions:

- A person convicted of a felony and who is an inmate in the custody of the Department of Corrections for any portion of the year is not eligible to file a claim for the sales tax relief.
- Individuals living in Oklahoma under a visa do not qualify for the sales tax relief.
- If a taxpayer or spouse died during the tax year, they will not qualify for the sales tax credit. If the death occurred after December 31, 2025, but before this tax form was filed, the sales tax credit or refund for the deceased will be issued to their estate. Enter the date of death in the box next to the taxpayer and/or spouse's Social Security Number.

### Dependents:

To qualify as a dependent for the sales tax credit or refund, your listed dependent must qualify and be claimed as a dependent for federal income tax purposes. The name, Social Security Number, age, relationship, and yearly income (if any) must be entered for all dependents. All of the other sales tax credit or refund requirements listed above must also be met (example: Resident of Oklahoma for the entire year). Do not enter the taxpayer or spouse as a dependent. If you have more than four dependents, include a statement showing the information required in Columns 1 through 5.

### Refund Information for those not filing a Form 511:

- If you are **NOT** filing a Form 511, and would like to have the amount shown on line 15 deposited directly into your checking or savings account, complete the "Direct Deposit Option" section. If you do not choose direct deposit, you may choose to receive a debit card or a paper check. (If you **are** filing a Form 511, you will complete the Direct Deposit section on the Form 511.)
- **WARNING!** The OTC will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution, your refund will be mailed to the address shown on your return.

### \*Definitions for the purpose of this form:

- Resident of Oklahoma is defined as a person legally domiciled in this state for the entire tax year.
- Household means any house, dwelling, or other type of living quarters.
- Total gross household income means the total amount of gross income received by ALL persons living in the same household whether the income was taxable or not for income tax purposes. This includes, but is not limited to, public assistance payments, support money (example: Child support), workers' compensation, school grants or scholarships, veterans disability compensation, loss-of-time insurance payments, and all of the types of income shown on this form. Income that is exempt must be included in the year received, for example: Nontaxable sources of income on your W-2 (such as a dependent care reimbursement account), military housing assistance, and the distribution of earnings from a Roth IRA. **Note:** Do not include income deferred for federal income tax purposes, for example: Tax deductible contributions to a 401K or to a traditional IRA. This income will be included when distributed and taxed on your federal return.
- Proof of disability may be established by certification by an agency of State Government, an insurance company, a physician, or by eligibility to receive disability benefits under the Federal Social Security Act. A veteran certified by the U.S. Department of Veterans Affairs as having a service-connected disability shall constitute proof.

### Filing instructions and due date:

If you **are** required to file an Oklahoma income tax return, claim the sales tax refund as a credit on your tax return, Form 511, and provide this signed form. Your return claiming the sales tax credit must be filed no later than April 15th. (See note at bottom of page.)

If you are **not** required to file an Oklahoma income tax return, this form must be filed no later than June 30th. If you have withholding or made estimated payments and are filing for a refund on Form 511, you must claim the sales tax credit on your return and provide this signed form. If you are not filing an income tax return, mail this completed and signed form to: **Oklahoma Tax Commission, PO Box 26800, Oklahoma City, OK 73126-0800.**

An amended return cannot be filed to claim this credit after the due date. The claim must be filed on or before the due date, including extensions.

### Note:

- If the Internal Revenue Code of the IRS provides for a later due date, this form may be filed by the later due date.
- If the due date falls on a weekend or legal holiday when the OTC offices are closed, this form is due the next business day.
- Extensions **do** apply to this form. If you have been granted an extension of time in order to file your income tax return (including the April 20th due date for electronically filed returns), file this form with your income tax return on or before the due date granted by the extension. **Provide** a copy of the extension.