



# 2025 Oklahoma Individual Income Tax Forms and Instructions for Nonresidents and Part-Year Residents

**This packet contains:**

- Instructions for Completing the 511-NR Income Tax Return
- Oklahoma Nonresident and Part-Year Resident Income Tax Return Form 511-NR
- 2025 Income Tax Table
- This form is also used to file an amended return. See page 7.

**Filing date:**

- Generally, your return must be postmarked by April 15, 2026. For additional information, see the "Due Date" section on page 5.

**Want your refund faster?**

- See page 44 for direct deposit information.

# 2025 OKLAHOMA NONRESIDENT/PART-YEAR RESIDENT 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  
PTE - Pass-Through Entity  
Sec. - Section(s)

## HELPFUL HINTS

- File your return by the same due date as your federal income tax return. See page 5 for information regarding extended due dates for electronically filed returns.
- If you need to file for an extension, use Form 504-I and later file a Form 511-NR.
- Be sure to **provide** copies of your Form(s) W-2, 1099, or other withholding statement with your return. **Provide** all federal schedules as required.
- **Important:** If you fill out any portion of the Schedules 511-NR-A through 511-NR-H, you are required to **provide** those pages with your return. Failure to include the pages will result in a delay of your refund.
- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.
- Do not **provide** any correspondence other than those documents and schedules required for your return.
- If you purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax, you owe use tax on those items. For more information on use tax, see pages 16-17.
- Would you like your refund faster? Choose to have your refund direct deposited into your checking or savings account.
- When you complete the direct deposit section on the Form 511-NR, verify the routing and account numbers are correct. If the direct deposit fails to process, your refund will be mailed to you on a debit card.
- After filing, if you have questions regarding the status of your refund, use OkTAP at [oktap.tax.ok.gov](http://oktap.tax.ok.gov) to check 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-NR, Schedule 511-NR-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 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.

When the spouse of a military member is a civilian and has the same legal residency as the military member, the spouse may retain such legal residency. They file a joint resident tax return in the military members' State of Legal Residency (if required) and are taxed jointly under nonresident rules as they move from state to state. If the non-military spouse does not have the same legal residency as the military member, then the same residency rules apply as would apply to any other civilian. The spouse would then comply with all residency rules where living.

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.

A nonresident who is stationed in Oklahoma on active duty is exempt from Oklahoma income tax unless and until the military member chooses to establish a permanent residence in Oklahoma. This exemption applies only to military pay earned in Oklahoma by the servicemember; it does not include income earned by performing other services in the state. The earnings of the spouse of the servicemember may be exempt; see the "Nonresident Spouse of United States Military Servicemember" section on page 4.

### Resident/Nonresident

A nonresident filing a joint federal return with an Oklahoma resident spouse may have options for filing the Oklahoma return(s). See "Filing Status" in the "Top of Form Instructions" on pages 8-10 for further information.

## HOW NONRESIDENTS AND PART-YEAR RESIDENTS ARE TAXED

The Oklahoma taxable income of a part-year individual or nonresident individual shall be calculated as if all income were earned in Oklahoma, using Form 511-NR. The Federal Adjusted Gross Income (AGI) will be adjusted using the Oklahoma adjustments, allowed in 68 OS Sec. 2358, to arrive at AGI from all sources. The AGI from all sources is used to determine the taxable income. After the taxable income is calculated, it is prorated using a percentage of the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is the Oklahoma tax.

## WHO MUST FILE

### Resident

Every resident individual whose gross income from both within and outside of Oklahoma exceeds the standard deduction plus personal exemption is required to file an Oklahoma income tax return.

### Part-Year Resident

Every part-year resident, during the period of residency, has the same filing requirements as a resident. During the period of nonresidency, an Oklahoma return is also required if the Oklahoma part-year resident has gross income from Oklahoma sources of \$1,000 or more.

### Nonresident

Except as otherwise provided for in the Pass-Through Entity Tax Equity Act of 2019 (68 OS Sec. 2355.1P-1 et seq.), every nonresident with Oklahoma source **gross** income of \$1,000 or more is required to file an Oklahoma income tax return. A nonresident partner may elect to be included in a composite partnership return; see Rule 710:50-19-1.

**Note:** If you do not have an Oklahoma filing requirement but had Oklahoma tax withheld or made estimated tax payments, see the "Not Required to File" section on page 6 for further instructions.

## NONRESIDENT SPOUSE OF UNITED STATES MILITARY SERVICEMEMBER

Under Federal Military Spouses Residency Relief (Military Spouses Residency Relief Act & Veterans Benefits and Transition Act of 2018 [hereinafter, the Act]), a nonresident spouse of a nonresident servicemember may be exempt from Oklahoma income tax on income from services performed in Oklahoma if all of the following facts are true:

- The servicemember is present in Oklahoma in compliance with military orders;
- The spouse is in Oklahoma to be with the servicemember; **and**
- The spouse maintains the same domicile as the servicemember or elects to use the same residence for tax purposes as the service member in accordance with the Veterans Benefits and Transition Act of 2018.

The "What is Oklahoma Source Income?" section on page 5 shows examples of the types of income that may be considered from Oklahoma sources, therefore subject to tax by Oklahoma, and types of income that are protected under the Act and therefore not subject to tax by Oklahoma.

If there is at least \$1,000 of gross income from Oklahoma sources, such as Oklahoma rental or royalty income, complete the Oklahoma Form 511-NR according to the "Select Line Instructions" section beginning on page 13.

If all of the income earned in Oklahoma is protected under the Act and Oklahoma taxes were withheld, complete the Oklahoma Form 511-NR according to the "Not Required to File" section found on page 6.

If the nonresident spouse of a United States Military Servicemember is claiming the exemption provided for under the Act, they must furnish copies of the servicemember's military W-2, the spouse's W-2, the Leave and Earnings Statement, and copies of their federal income tax return, and the resident state's return to avoid delays in the processing of their Oklahoma income tax return.

Frequently Asked Questions (FAQs) relating to Individual Income Tax Issues for Military can be found on our website at [tax.ok.gov](http://tax.ok.gov).

## ESTIMATED INCOME TAX

You must make equal\* quarterly estimated tax payments if you can reasonably expect your tax liability to exceed your withholding by \$500 or more and expect your withholding to be less than the smaller of:

1. 70% of your current year's tax liability; or
2. The tax liability shown on your return for the preceding taxable year of 12 months.

Taxpayers who fail to make timely estimated tax payments may be subject to interest on underpayment. If at least 66.67% (or two-thirds) of your gross income for this year or last year is from farming, estimated payments are not required. If claiming this exception, see instructions for line 25 page 18.

Form OW-8-ES, for filing estimated tax payments, is available on our website at [tax.ok.gov](http://tax.ok.gov).

Estimated payments can be made online through OkTAP at [oktap.tax.ok.gov](http://oktap.tax.ok.gov).

\*For purposes of determining the amount of tax due on any of the respective dates, taxpayers may compute the tax by placing taxable income on an annualized basis. See Form OW-8-ES-SUP on our website at [tax.ok.gov](http://tax.ok.gov).

## WHAT IS OKLAHOMA SOURCE INCOME?

The sources of income taxable to a **nonresident** are:

- (1) Salaries, wages, and commissions for work performed in Oklahoma.
- (2) Income from an unincorporated business, profession, enterprise, or other activity as the result of work done, services rendered, or other business activities conducted in Oklahoma.\*
- (3) Distributive share of the Oklahoma part of partnership, estate, or trust income, gains, losses, or deductions.\*
- (4) Distributive share from Sub-chapter S Corporations doing business in Oklahoma.\*
- (5) Net rents and royalties from real and tangible personal property located in Oklahoma.
- (6) Gains from the sales or exchanges of real and tangible personal property located in Oklahoma.
- (7) Income received from all sources of wagering, games of chance, or any other winnings from sources within this state. Proceeds that are not money shall be taken into account at fair market value.

\*This includes Limited Liability Companies (LLCs).

**Note:** Salaries, wages, and commissions for work performed in Oklahoma by a qualifying nonresident spouse of a military servicemember may not be subject to tax in Oklahoma and may be protected under the Military Spouses Residency Relief Act. (Civilian income earned in Oklahoma by the servicemember is not protected and is subject to Oklahoma tax.) Other examples of potentially protected income are:

- Personal service business income earned by the qualifying nonresident spouse. Examples of personal service business income include the business of a doctor, lawyer, accountant, carpenter, or painter (these are examples only, and are not intended to be exclusive or exhaustive). A personal service business generally does not include any business that makes, buys, or sells goods to produce income.
- Income received from all sources of wagering, games of chance, or any other winnings from sources within Oklahoma by the qualifying nonresident spouse. (Such income received by the servicemember is not protected and is subject to Oklahoma tax.)

The Oklahoma source income of a **part-year** resident is the sum of the following:

- (1) All income reported on your federal return for the period you are a resident of Oklahoma, except income from real and tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state; and
- (2) The Oklahoma source income for the period you were a nonresident of Oklahoma.

The Oklahoma source income of a **resident** filing with a part-year resident or nonresident spouse will include all income reported on your federal return except income from real or tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state.

## DUE DATE

Generally, your Oklahoma income tax return is due April 15th. However:

- If you file electronically (through a preparer or the internet), your due date is extended to April 20th. Any payment of taxes due on April 20th must be remitted electronically in order to be considered timely paid. If the balance due on an electronically filed return is not remitted electronically, penalty and interest will accrue from the original due date.
- If the Internal Revenue Code (IRC) of the 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 OTC at the number on the bill.
- If the due date falls on a weekend or legal holiday when the OTC offices are closed, your return is due the next business day. Your return must be postmarked by the due date to be considered timely filed.

## NOT REQUIRED TO FILE

### No Oklahoma Filing Requirement

Nonresidents who do not have an Oklahoma filing requirement, as shown in the "Who Must File?" section on page 4, but had Oklahoma tax withheld or made estimated tax payments should complete the Form 511-NR.

#### Complete the Form 511-NR as follows:

1. Fill out the top portion of the Form 511-NR according to the "Top of Form Instructions" on pages 8-10. Be sure to place an 'X' in the box "Not Required to File".
2. If you are a nonresident who is not required to file because your gross Oklahoma source income is less than \$1,000, complete Schedule 511-NR-1, lines 1-18 of the "Federal Amount" column as per your federal income tax return. Then complete lines 1-17 of the "Oklahoma Amount" column; enter your gross income from Oklahoma sources and not the net income as would be reflected in your Federal AGI. Return to page 1 of Form 511-NR and complete lines 1 and 2.
3. Complete lines 24 through 42 that are applicable to you. Sign and mail in Form 511-NR, pages 1-4 only. Do not mail in pages 5-7. Include page 8 only if you have an entry on line 36: Donations from your refund. Be sure to include your W-2s, 1099s, or other withholding statements to substantiate any Oklahoma withholding.

If you filed a federal income tax return, **provide** a copy.

## WHAT IS AN EXTENSION?

A valid extension of time in which to file your federal return automatically extends the due date of your Oklahoma return if no Oklahoma liability is owed. A copy of the federal extension must be provided with your Oklahoma return. If your federal return is not extended or an Oklahoma liability is owed, an extension of time to file your Oklahoma return can be granted on Form 504-I.

**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.**

## NET OPERATING LOSS

**The Oklahoma loss year return must be filed to establish the Oklahoma Net Operating Loss.**

**Use the 511-NR-NOL schedules.**

When there is a federal net operating loss (NOL), an Oklahoma NOL must be computed as if all the income were earned in Oklahoma. The figures from the "Federal Amount" column are used for this computation. The loss is carried as an Oklahoma NOL and deductible in the "Federal Amount" column.

The true Oklahoma NOL is computed using the figures from the "Oklahoma Amount" column and shall be allowed without regard to the existence of a Federal NOL. The loss is carried as an Oklahoma NOL and deductible in the "Oklahoma Amount" column.

For tax years 2009 and subsequent, the years to which an NOL may be carried shall be determined solely by reference to IRC Sec. 172.

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 original return (excluding extensions). Attach the election to the amended return. Once made, the election is irrevocable.

The Federal NOL allowed in the current tax year reported on Schedule 511-NR-1, line 15: Other income, shall be added on Schedule 511-NR-A, line 3: Federal net operating loss in the appropriate column. Enter as a positive number. The Oklahoma NOL(s) shall be subtracted on Schedule 511-NR-B, line 9: Oklahoma net operating loss in the appropriate column. There is also a space provided to enter the loss year(s).

## 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 net income for any year is changed by the IRS, an amended return shall be filed within one year. Part-year residents and nonresidents shall use Form 511-NR. Place an 'X' in the box at the top of the Form 511-NR indicating the return to be an amended return. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 30. Enter any refund previously received or overpayment applied on line 32. Complete Schedule 511-NR-H: Amended Return Information on Form 511-NR. **Provide a copy of Federal Form 1040-X, Form 1045, RAR, or other IRS notice, correspondence, and/or other documentation.**

**Important:** Provide a copy of the IRS refund check or statement of adjustment.

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

## ALL ABOUT REFUNDS

Taxpayers have two quick, convenient ways to check the status of their refund:

- Visit OkTAP at [oktap.tax.ok.gov](http://oktap.tax.ok.gov) and click the **Where's My Refund?** link under **Individuals**. Once on this page, you will be required to enter the last seven digits of the primary Social Security number on the return, the amount of the expected refund, and the ZIP Code on the return.
- Call **405.521.3160** and enter the same information as prompted by our interactive automated phone system.

**Note:** If your return was e-filed, you can generally begin checking on your refund about four days after the return was accepted by the OTC. If your return was paper filed, you should allow four to six weeks to begin checking on your refund. Once processed, allow five business days for the deposit to be made to a bank account. For debit card and paper check refunds, allow five to seven business days for delivery.

**IMPORTANT:** If you do not choose to have your refund deposited directly into your bank account, you may choose to receive a debit card or a paper check. See pages 42-43 for information on the debit card and page 44 for more information on direct deposit.

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. OAC 710:50-13-6(d).

## TOP OF FORM INSTRUCTIONS

### Oklahoma Nonresident/Part-Year Income Tax Return

**A** Form 511-NR  
2025



**C**

Your Social Security Number

**B**

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

Spouse's Social Security Number  
(Joint return only)

**B**

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

**AMENDED RETURN!**  
Place an 'X' in this box if this is an amended 511-NR. See Schedule 511-NR and 511-NR-H →

#### Name and Address - Please Print or Type

Your First Name

Middle Initial Last Name

If a Joint Return, Spouse's First Name

Middle Initial Last Name

**D**

Mailing Address (Number and street, including apartment number, rural route, or PO Box) City \_\_\_\_\_ State \_\_\_\_\_ ZIP or Postal Code \_\_\_\_\_ County in Which Located \_\_\_\_\_

Foreign Country (if not U.S.): \_\_\_\_\_

#### Filing Status

1  Single  
 2  Married filing joint return (even if only one had income)  
 3  Married filing separate (*If spouse is also filing, list name and SSN below*)  
 Name: \_\_\_\_\_  
 SSN: \_\_\_\_\_  
 4  Head of household with qualifying person  
 5  Qualifying surviving spouse with dependent child  
*List year of spouse's birth in box at right:*

**F**

#### Residency Status

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

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

#### Resident/Part-Year Resident/Nonresident

State of Residence: Yourself \_\_\_\_\_ Spouse \_\_\_\_\_

#### Exemptions

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

| <b>G</b>   | Regular  | *Special | Blind | = | (a) |
|--|----------|----------|-------|---|-----|
|  | Yourself |          |       |   |     |
| Spouse   |          |          |       | = | (b) |
|  |          |          |       | = |     |
| <b>Number of dependents</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.

**H** Age 65 or Older? (See instructions)  Yourself  Spouse

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

1. First Name

**I**

2. Last Name

3. Social Security Number

4. Date of Birth

5. Relationship to You

**J**  Not Required to File - Place an 'X' in this box if you are a nonresident whose gross income from Oklahoma sources is less than \$1,000. (see instructions)

## **A** DO NOT WRITE OUTSIDE DESIGNATED AREAS

The barcode near the form number contains a page notation signifying the first page of a new return for processing equipment use. The blank area is used for processing notations. Do not write in these areas.

## **B** SOCIAL SECURITY NUMBER

Enter your Social Security Number (SSN). If you are married filing joint, enter your spouse's SSN in the space provided.

**Note:** If you are married filing separate, do not enter your spouse's SSN here. Enter it in item E.

The request for your SSN is authorized by Section 405, Title 42, of the United States Code. You **must** provide this information. It will be used to establish your identity for tax purposes only.

## WHAT ABOUT DECEASED TAXPAYERS?

If a taxpayer died before filing a return, the executor, administrator, or surviving spouse may have to file a return for the 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-NR-H.

## **D** NAME AND ADDRESS

Print or type the first name, middle initial, and last name for both yourself and spouse, if applicable. Complete the address portion including an apartment number and/or rural route, if applicable, 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 an Oklahoma resident (either civilian or military), and the other is a nonresident civilian (non-military). In this case the taxpayer must either:

- File as Oklahoma married filing separate. The Oklahoma resident, filing a joint federal return with a nonresident civilian spouse, may file an Oklahoma return as married filing separate. The resident will file on Form 511 using the married filing separate rates and reporting only their income and deductions. If the nonresident civilian has an Oklahoma filing requirement, they will file on Form 511-NR using married filing separate rates and reporting only their income and deductions. Form 574 Resident Nonresident Allocation must be filed with the return(s). You can obtain this form from our website at [tax.ok.gov](http://tax.ok.gov).
- -OR-
- File as if both the resident and the nonresident civilian were Oklahoma residents on Form 511. Use the “married filing joint” filing status, and report all income. A tax credit (Oklahoma Form 511-TX) may be claimed for taxes paid to the other state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

The above exception does not apply if either spouse is a part-year resident or 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 spouses.

### F RESIDENCY STATUS

**Nonresident** - If a nonresident the entire year, enter the state of residence. If filing a joint return, both must be nonresidents the entire year.

**Part-Year Resident** - If a part-year resident, enter the dates of residency in Oklahoma. If filing a joint return, both must be part-year residents.

**Resident/Part-Year Resident/Nonresident** - If filing a joint return and spouses have a different residency status, enter the state(s) of residence for each spouse. If either spouse is a part-year resident, list all states of residence for the part-year resident and enter the dates of Oklahoma residence above on the part-year resident line.

### G EXEMPTIONS

To the right of the word “Yourself,” place a number “1” in all the boxes that apply to you. Total the boxes. Then do the same for your spouse, if applicable. The terms for this section are defined below.

**Regular:**

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

## TOP OF FORM INSTRUCTIONS

### G

#### EXEMPTIONS (CONTINUED)

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.

**Special:** An additional exemption may be claimed for each taxpayer or spouse who meets the qualifications based on filing status and Federal AGI limits\* below and who is 65 years of age or older at the close of the tax year.

- (1) Single return with line 2 equal to \$15,000 or less.
- (2) Joint return with line 2 equal to \$25,000 or less.
- (3) Married filing separate return with line 2 equal to \$12,500 or less.
- (4) Head of household return with line 2 equal to \$19,000 or less.

**\*Note:** If your Federal AGI includes income from the conversion of a traditional individual retirement account to a Roth individual retirement account, this income shall be excluded in determining the Federal AGI limits. **Provide** copy of your federal return and Form 8606.

**Blind:** An additional exemption may be claimed for each taxpayer or spouse who is legally blind.

**Dependents:** You may claim an exemption for each individual who is your dependent, as defined in IRC Sec. 152. Enter the number of dependents claimed; this usually equals the number of dependents listed on your federal return. If claiming an individual who qualifies as your dependent under IRC Sec. 152 but who is not listed as a dependent on your federal return, include a statement showing the dependent's name, SSN/ITIN (individual taxpayer identification number), and the reason the individual is not on your federal return.

**Note for those filing Form 574 Resident Nonresident Allocation:** If the resident spouse also has an Oklahoma filing requirement and is filing separately on Form 511, the dependency exemptions will be allocated between the resident's and nonresident's returns.

### H

#### SIXTY-FIVE OR OLDER

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

### I

#### 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).

### J

#### NOT REQUIRED TO FILE

If you are a nonresident whose gross income from Oklahoma sources is less than \$1,000, place an 'X' in the box. See the instructions in the "Not Required to File" section on page 6 to determine which lines on the rest of the Form 511-NR to complete.

## SCHEDULE 511-NR-1

**Federal Amount Column** - Lines 1 through 18, "Federal Amount" column is a summary of the items that make up your Federal AGI. Complete your federal return, then enter all income items and federal adjustments exactly as entered on your federal return. However, if you are a nonresident civilian (non-military) filing a joint federal return with an Oklahoma resident spouse, enter the amounts from Form 574 Resident Nonresident Allocation.

**Provide a copy of your federal return.**

**Oklahoma Amount Column** - Lines 1 through 17, "Oklahoma Amount" column will be used to determine income from Oklahoma sources included in Federal AGI.

### 1

#### Wages, Salaries, Tips, etc.

Enter that part of the federal amount that represents services performed in Oklahoma as a nonresident.

If you were a part-year resident, you must also add the part of the federal amount that was earned while you were a resident.

**Note:** Form W-2 income protected under the Military Spouses Residency Relief Act should not be entered in the "Oklahoma Amount" column. Enter any Oklahoma withholding on Form 511-NR, line 24. See the "Nonresident Spouse of United States Military Servicemember" section on page 4 for more information.

## SCHEDULE 511-NR-1

### 2 Taxable Interest Income

Enter that part of the federal amount that represents interest income earned as a nonresident or part-year resident that is part of the receipts of your business, including partnerships and Sub S corporations, carried on in Oklahoma and not otherwise exempt from Oklahoma income tax. If you carry on business both in and out of Oklahoma, see the instructions for Schedule 511-NR-1, line 10.

If you were a part-year resident, you must also add the **non-business** part of the federal amount that was earned while a resident.

### 3 Dividend Income

Enter dividend income, earned as a nonresident or part-year resident, that is part of the receipts of your business, including partnerships and Sub S corporations, carried on in Oklahoma and not otherwise exempt from Oklahoma income tax. If you carry on business both in and out of Oklahoma, see the instructions for Schedule 511-NR-1, line 10.

If you were a part-year resident, you must also add the **non-business** part of the federal amount that was earned while a resident.

### 4 Taxable Amount of IRA Distribution

If you are a part-year resident, you must enter the part of the federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

### 5 Taxable Amount of Pensions and Annuities

If you are a part-year resident, you must enter the part of the federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

### 6 Social Security Benefits

If you were a part-year resident, you must enter the part of the federal taxable amount that was received while you were a resident.

Do not enter any amount received during the period you were a nonresident.

### 7 Capital Gain or (loss)

As a nonresident or part-year resident, calculate the amount to be included in the "Oklahoma Amount" column as capital gain or (loss) from Oklahoma sources. Examples include gain or (loss) from the sale or exchange of real or tangible personal property located in Oklahoma regardless of residency **and** the gain or (loss) from the sale or exchange of intangible property that was sold during the period of residency.

### 8 Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

If you were a part-year resident, enter the part of the federal amount that was received while an Oklahoma resident.

Do not enter any amount received during the period you were a nonresident.

### 9 Alimony Received

If you were a part-year resident, enter the part of the federal amount that represents the total alimony received while an Oklahoma resident.

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

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

Do not enter any alimony received during the period you were a nonresident.

## SCHEDULE 511-NR-1

### 10 Business Income or (loss)

As a nonresident or part-year resident, enter the part of the federal amount that represents business income or (loss) received from a business carried on in Oklahoma.

**Business carried on in Oklahoma** - Your business is considered to be carried on in Oklahoma if you maintain, operate, or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your affairs are regularly carried on in Oklahoma. This definition is not exclusive. Your business is considered to be carried on in Oklahoma if it is transacted here with a fair measure of permanency and continuity.

**Business carried on both within and without Oklahoma** - Net income or (loss) from a business activity that is carried on both within and outside Oklahoma of a non-unitary character shall be separately allocated to the state in which such activity is conducted. Net income or (loss) from a business activity that is carried on both within and outside Oklahoma of a unitary character shall be apportioned according to a prescribed formula or an approved alternative method.

**Note:** Income protected under the Military Spouses Residency Relief Act should not be entered in the "Oklahoma Amount" column. See the "Nonresident Spouse of United States Servicemember" section on page 4 for more information.

### 11 Other Gains or (losses)

Enter the part of the federal amount that represents gain or (loss) from the sale or exchange of noncapital assets from Oklahoma sources. An example includes a gain or (loss) from the sale of business property located in Oklahoma.

### 12 Rental Real Estate, Royalties, Partnerships, etc.

Enter the part of the federal amount that was derived from or connected with Oklahoma sources. See "What is Oklahoma Source Income?" on page 5.

Passive losses are allowed in Oklahoma during the same tax year utilized on the federal return.

Report in the "Oklahoma Amount" column your share of any income from a partnership of which you are a member or an estate or trust of which you are a beneficiary if from Oklahoma sources.

### 13 Farm Income or (loss)

As a nonresident or part-year resident, enter the part of the federal amount that represents income or (loss) from farming carried on in Oklahoma.

### 14 Unemployment Compensation

If you were a part-year resident, you must enter the part of the federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

### 15 Other Income

Enter the part of the federal amount from or connected with Oklahoma sources as a nonresident or part-year resident.

If you were a part-year resident, you must also add the part of the federal amount that was received while a resident.

If you have a net operating loss from Oklahoma sources (without a corresponding federal net operating loss) that you are carrying forward, enter the amount of the loss on Schedule 511-NR-B, line 9, and **provide** the applicable schedule from Form 511-NR-NOL.

### 17 Total Federal Adjustments to Income

**Federal Amount Column** - Enter the total adjustments to income reported on your Federal Form 1040. Examples include penalty on early withdrawal of savings, IRA deduction, deduction for self-employment tax, and moving deduction.

**Oklahoma Amount Column** - If you were a nonresident or part-year resident, enter only adjustments attributable to income taxed by Oklahoma. If the adjustment is not attributable to income, the adjustment should be prorated based on the amount paid while an Oklahoma resident to total amount paid.

IRA deductions will be prorated on the basis of Oklahoma earned income to total earned income per taxpayer.

The moving expense deduction is an allowable adjustment in the "Oklahoma Amount" column for part-year residents moving into Oklahoma. **Provide** Federal Form 3903.

# FORM 511-NR: SELECT LINE INSTRUCTIONS

## 3 Additions

Enter the total from Schedule 511-NR-A, line 9. See Schedule 511-NR-A instructions on pages 19-21.

## 5 Subtractions

Enter the total from Schedule 511-NR-B, line 19. See Schedule 511-NR-B instructions on pages 21-25.

## 7 Adjusted Gross Income - ALL SOURCES

This is your Federal AGI after Oklahoma Additions and Subtractions, which is your AGI from all sources.

## 8 Adjustments

Enter the total from Schedule 511-NR-C, line 7. See Schedule 511-NR-C instructions on pages 25-28.

## 10 Deductions

If you claimed the standard deduction on your federal return, you must claim the Oklahoma standard deduction. If you claimed itemized deductions on your federal return, you must claim Oklahoma itemized deductions.

- Standard Deduction:

If you did not claim itemized deductions on your federal return, enter the Oklahoma standard deduction on line 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 **surviving spouse**, your Oklahoma standard deduction is \$12,700.

-OR-

- Itemized Deductions:

If you claimed itemized deductions on your federal return (Form 1040 or 1040-SR, Schedule A), complete Schedule 511-NR-D to determine your Oklahoma itemized deductions. Schedule 511-NR-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. (Provide a copy of your Federal Schedule A.)

## 11 Exemptions and Dependents

Oklahoma allows \$1,000 for each exemption claimed at the top of page 1 of Form 511-NR.

## 14 Tax from Tax Table

### (14a)

Using Form 511-NR, line 13, find your tax in the Tax Table. Enter the result here, unless you used Form 573 "Farm Income Averaging". If you used Form 573, enter the amount from Form 573, line 22, and enter a "1" in the box on line 14c.

### (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 on line 14c.

## 15 Child Care/Child Tax Credit

Complete Form 511-NR, line 15 unless your AGI from all sources (Form 511-NR, line 7) is less than your Federal AGI (Form 511-NR, line 2). If your AGI from all sources is less than your Federal AGI, complete Schedule 511-NR-E to determine the amount to enter on Form 511-NR, line 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, then as a resident, part-year resident, or nonresident military, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRC.

-OR-

- 5% of the child tax credit allowed by the IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal AGI is greater than \$100,000, no credit is allowed.

Provide a copy of your federal return, and if applicable, the Federal Child Care Credit schedule.

## SELECT LINE INSTRUCTIONS

### 16 Tax Base

This is the amount of tax computed on the total income from all sources. **This is not your Oklahoma income tax.** To determine your Oklahoma income tax, complete lines 17 and 18.

### 17 Tax Percentage

The tax base (line 16) is prorated using the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is your Oklahoma income tax (line 18). Enter the Oklahoma Amount from Form 511-NR, "Oklahoma Amount" column, line 6 in box "a". Enter the Federal Amount from Form 511-NR, "Federal Amount" column, line 7 in box "b". Divide "a" by "b". Do not enter more than 100%.

### 18 This is Your Oklahoma Income Tax

The Oklahoma percentage from Form 511-NR, line 17 shall be multiplied by the amount of base tax (Form 511-NR, line 16) in order to determine the amount of income tax that must be paid to the State of Oklahoma.

Recapture of the Oklahoma Affordable Housing Tax Credit - If under IRC 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. Add the recaptured credit to the Oklahoma income tax and enter a "1" in the box.

Making an Oklahoma installment payment pursuant to IRC Sec. 965(h) - If a taxpayer elected to make installment payments of tax due pursuant to the provisions of subsection (h) of Section 965 of the IRC, such election may also apply to the payment of Oklahoma income tax, attributable to the income upon which such installment payments are based. Add the installment payment to the Oklahoma income tax and enter a "2" in the box. **Provide** a schedule of the tax computation. 68 OS Sec. 2368(K).

### 19 Credit for Tax Paid to/in Another State

A resident or part-year resident taxpayer who receives income for personal services performed in another state while a resident of Oklahoma must report the full amount of such income in the "Oklahoma Amount" column. If the other state also taxes the income, a credit is allowed on Form 511-NR. Complete Oklahoma Form 511-TX and **provide** a copy of the other state return(s) or Form W-2G if the taxing state does not allow a return to be filed for gambling winnings (i.e. Mississippi). Personal service income not included in the "Oklahoma Amount" column does not qualify for this credit.

**Note:** Nonresident taxpayers do not qualify for this credit. Taxpayers who have claimed credit for taxes paid to another state on the other state's income tax return do not qualify to claim this credit on the Oklahoma return based on the same income.

### 20 Other Credits

The amount of other credits as claimed on Form 511-CR should be entered on this line. Enter in the box the number that corresponds with the credit to which you are entitled. If you qualify for more than one type of credit, enter "99" in the box. See below for a list of the credits available on Form 511-CR. You can obtain this form from our website at [tax.ok.gov](http://tax.ok.gov).

Tax credits transferred or allocated must be reported on OTC Form 569. Failure to file Form 569 will result in the affected credits being denied by the OTC pursuant to 68 OS Sec. 2357.1A-2.

- Electric Vehicle Charging Tax Credit  
**Provide Form 579.**  
68 OS Sec. 6510.
- 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.

## SELECT LINE INSTRUCTIONS

### 20 Other Credits (continued)

- Caring for Caregiver Credit

**Provide Form 592.**

68 OS Sec. 2357.801 and Rule 710:50-15-120.

- Credit for Qualified Rehabilitation Expenditures

68 OS Sec. 2357.41 and Rule 710:50-15-108.

- Credit for Electricity Generated by Zero-Emission Facilities

68 OS Sec. 2357.32A.

**Provide Form 578.**

- Credit for Adoption Expenses

68 OS Sec. 2357.601.

- 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 710:50-15-77.

- 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

### 22 Oklahoma Use Tax

#### (For taxpayers who lived at least part of the tax year in Oklahoma)

Every state with a sales tax has a companion tax for purchases made outside the state. In Oklahoma, that tax is called "use tax". If you have purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax, whether by mail order, catalog, television shopping networks, radio, Internet, phone, or in person, you owe Oklahoma use tax on those items. Use tax is paid by the buyer when the Oklahoma sales tax has not been collected by the seller. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

Examples of items that are subject to sales tax include books, compact discs, computer equipment, computer software, electronics, clothing, appliances, furniture, sporting goods, and jewelry. When an out-of-state retailer does not collect Oklahoma sales tax, the responsibility of paying the tax falls on the purchaser. Complete Worksheet Two if you did not keep records of all of your out-of-state purchases.

Use tax is calculated at the same rate as sales tax, which varies by city and county. The state sales tax rate is 4.5% (.045) plus the applicable city and/or county rates. If you do not know the exact amount of Oklahoma use tax you owe based on your city and county sales tax rate, you can either:

1. Use the **tax table on page 17** or multiply your AGI from line 7 by 0.056%, (.00056).  
-OR-
2. Use one of the worksheets below to calculate your Oklahoma use tax. Complete Worksheet One if you kept records of all of your out-of-state purchases.

Worksheet Two has two parts. The first part is a calculation of the amount due on items that cost less than \$1,000 each, and the second part is a calculation of the amount due on items that cost \$1,000 or more each. The first calculation is based on a Use Tax Table that reflects the estimated amount of use tax due by taxpayers with varying amounts of Federal AGI. The estimated amount is 0.056% (.00056) of Federal AGI. If you believe that estimate from the table is too high for your out-of-state purchases, you may estimate the amount you owe.

If you paid another state's sales or use tax on any purchase, that amount may be credited against the Oklahoma use tax due on that purchase.

**Note: Your use tax worksheets may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax.**

| Use Tax Worksheet One |   | For Taxpayers Who Have Records of All Out-of-State Purchases |  |
|-----------------------|---|--|--|
| 1                     | Enter the total amount of out-of-state purchases made while living in Oklahoma .....  | 1  |  |
| 2                     | Multiply line 1 by 7% (.07) or your local rate* and enter the amount.....   | 2  |  |
| 3                     | Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 2.....                    | 3  |  |
| 4                     | Subtract line 3 from line 2 and enter the results, rounded to the nearest whole dollar, here and on Form 511-NR, line 22..... | 4  |  |

| Use Tax Worksheet Two |  | For Taxpayers Who Do Not 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 17 to establish the use tax based on your Federal AGI from Form 511-NR, line 2. Multiply the use tax from the table by the tax percentage from Form 511-NR, line 17 ..... | 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 made while living in Oklahoma of \$1,000 or more for 1/1/2025 through 12/31/2025 .....  | 2a  |  |
| 2b                    | Multiply line 2a by 7% (.07) or your local rate* and enter the amount .....  | 2b  |  |
| 3                     | Add lines 1 and 2b and enter the total amount of use tax.....  | 3   |  |
| 4                     | Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 3.....   | 4   |  |
| 5                     | Subtract line 4 from line 3 and enter the results, rounded to the nearest whole dollar, here and on Form 511-NR, line 22 .....   | 5   |  |

\*Use tax is calculated the same as sales tax. Your local rate would be the state sales tax rate of 4.5% (.045) plus the applicable city and/or county rate based on where you lived when the purchase was made. The rate charts can be found on our website at [tax.ok.gov](http://tax.ok.gov).

## SELECT LINE INSTRUCTIONS

### OKLAHOMA USE TAX TABLE

| If Federal AGI<br>(Form 511-NR, line 2) is: |               | Your Use Tax Amount is:                  |
|---|---------------|--|
| At least                                    | But less than |  |
| 0   | 2,090         | 1  |
| 2,090                                       | 4,670         | 2  |
| 4,670                                       | 6,420         | 3  |
| 6,420                                       | 8,170         | 4  |
| 8,170                                       | 9,920         | 5  |
| 9,920                                       | 11,795        | 6  |
| 11,795                                      | 13,545        | 7  |
| 13,545                                      | 15,295        | 8  |
| 15,295                                      | 17,170        | 9  |
| 17,170                                      | 18,920        | 10                                       |
| 18,920                                      | 20,670        | 11                                       |
| 20,670                                      | 22,420        | 12                                       |
| 22,420                                      | 24,295        | 13                                       |
| 24,295                                      | 26,045        | 14                                       |
| 26,045                                      | 27,795        | 15                                       |
| 27,795                                      | 29,670        | 16                                       |
| 29,670                                      | 31,420        | 17                                       |
| 31,420                                      | 33,170        | 18                                       |
| 33,170                                      | 34,920        | 19                                       |
| 34,920                                      | 36,795        | 20                                       |
| 36,795                                      | 38,545        | 21                                       |
| 38,545                                      | 40,295        | 22                                       |
| 40,295                                      | 42,170        | 23                                       |
| 42,170                                      | 43,920        | 24                                       |
| 43,920                                      | 45,670        | 25                                       |
| 45,670                                      | 47,420        | 26                                       |
| 47,420                                      | 49,295        | 27                                       |
| 49,295                                      | 51,045        | 28                                       |
| 51,045                                      | 52,795        | 29                                       |
| 52,795                                      | 54,670        | 30                                       |
| 54,670                                      | and over      | multiply Federal AGI<br>times by 0.00056 |

#### 24 Oklahoma Income Tax Withheld

If you have Form(s) W-2 showing Oklahoma income tax withheld, you should also have Oklahoma wages on Schedule 511-NR-1, line 1 in the "Oklahoma Amount" column. **Provide** Form(s) W-2 to substantiate Oklahoma withholding.

*If your employer withheld Oklahoma taxes from your wages in error, you must file an Oklahoma return in order to receive a refund even though you have no income from Oklahoma sources. A letter from your employer, on company letterhead and signed by an authorized company official, explaining the error must accompany your return.*

Oklahoma income tax is withheld from royalty payments paid to nonresident royalty owners. Enter the withholding on this line. You should have Oklahoma royalty income on Schedule 511-NR-1 in the "Oklahoma Amount" column. **Provide** Form 1099-MISC, Form 500-A, Form K-1, or other documentation to substantiate Oklahoma withholding.

Oklahoma income tax is withheld from distributions made by pass-through entities (partnerships, S corporations, limited liability companies, or trusts) to nonresident members. If you are a nonresident member of a pass-through entity (PTE), Oklahoma income tax should have been withheld on any distribution of Oklahoma taxable income. Enter the Oklahoma income tax withheld on your distribution. **Provide** Form 500-B to substantiate Oklahoma withholding.

If you are entering withholding on this line, you should also have distributive income/(loss) from the PTE on Schedule 511-NR-1 in the "Oklahoma Amount" column. If not, **provide** an explanation.

## SELECT LINE INSTRUCTIONS

### 24 Oklahoma Income Tax Withheld (continued)

**Note:** If you are a nonresident partner and are electing to be included in a composite return or are a nonresident shareholder who has not filed a Form 512-SA, do not include your withholding on this line. The partnership or the S corporation will claim the withholding on their return.

### 25 Oklahoma Estimated Tax Payment

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 is from farming, estimated payments are not required. If claiming this exception, you must place an 'X' in the box on this line and **provide** a complete copy of your federal return.

**Note:** See the "Estimated Income Tax" section on page 4 for information on who is required to make estimated tax payments.

### 26 Payments With Extension

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

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

If claiming the refundable credit for electricity generated by zero-emission facilities, **provide** Form 578. Any credits earned, but not used, based on electricity generated during the tax year may be refunded to the taxpayer at 85% of the face amount of the credits. A PTE that does not file a claim for a direct refund may allocate the credit to one or more of its shareholders, partners, or members.

### 28 Earned Income Credit

Qualified residents and part-year residents are allowed an Earned Income Credit. Enter the total from Schedule 511-NR-F, line 4. See instructions on page 29.

**Note:** Nonresidents do not qualify for this credit.

### 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 Form 511 or 511-NR to claim the credit; a stand-alone Form 591-D will not be processed.**

### 35 Amount Credited to 2026 Estimated Tax

Refunds applied to the following year's Oklahoma estimated income tax (at the taxpayer's request) may not be adjusted after the original due date of the return.

### 36 Donations (original return only)

Schedule 511-NR-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency. Information regarding each organization, including the address to mail a donation if you are not receiving a refund, can be found in the "Schedule 511-NR-G Information (Original Return Only)" section on page 29.

Place the line number of the organization from Schedule 511-NR-G in the box. If giving to more than one organization, put a "99" in the box.

### 38 Amount to be Refunded

If you do not choose direct deposit, 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 7 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 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.

## SELECT LINE INSTRUCTIONS

### 40 Underpayment of Estimated Tax Interest (continued)

The income tax liability is the Oklahoma income tax due less all credits except amounts paid on withholding, estimated tax, and extension payments. **Check the box** if using the annualized installment method.

**Note:** No underpayment of estimated tax interest shall be imposed if the income tax liability shown on the return is less than \$1,000. If you do not meet one of the above exceptions, you may complete Form OW-8-P, or the OTC will figure the interest and send you a bill.

### 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 22) 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 tax 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.

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

**Title 68 of the Oklahoma Statutes provides that any term used in this Oklahoma Income Tax Act shall have the same meaning as when used in a comparable context in the IRC, except when specifically provided for in the Oklahoma Statutes or Rules.**

## SCHEDULE 511-NR-A

**The “Federal Amount” column is a summary of your Oklahoma allowable additions and subtractions from ALL SOURCES, as though all income and deductions are from Oklahoma sources.**

### A1 State and Municipal Bond Interest

#### Federal Amount Column

If you received income on bonds issued by any state or political subdivision thereof, exempt from federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to Federal AGI.

- 1) Income from all bonds, notes, or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note, or other obligation shall be free from Oklahoma taxation.
- 2) Income from local Oklahoma governmental obligations issued after July 1, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, counties, or by public trusts of which any of the foregoing is a beneficiary.
- 3) Income from Oklahoma State and Municipal Bonds issued prior to July 2, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax only if so provided by the statute authorizing their issuance.
- 4) Income on bonds issued by another state or political subdivision thereof (non-Oklahoma), exempt from federal taxation, is taxable for Oklahoma income tax.

**Provide** a schedule of all municipal interest received by source and amount. If the income is from a mutual fund that invests in state and local government obligations, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

**Note:** If the interest is exempt, the capital gain/(loss) from the sale of the bond may also be exempt. The gain/(loss) from 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-NR-B, line 11 and exempt losses on Schedule 511-NR-A, line 8.

#### Oklahoma Amount Column

Enter that part of the “Federal Amount” column received while a resident of Oklahoma.

### A2 Lump-Sum Distributions

#### Federal Amount Column

Lump-sum distributions not included in the Federal AGI shall be added to the Federal AGI. Rollovers and IRA conversions are taxed in the same year as on the federal return. **Provide** a copy of Form 1099 and a complete copy of your federal return.

## SCHEDULE 511-NR-A

### A2 Lump-Sum Distributions (continued)

**Note:** The lump-sum distribution may qualify for the Schedule 511-NR-B, line 6: Other Retirement Income. It must be received from a qualified plan and satisfy the requirements of the IRC as specified in the instructions for the exclusion.

#### Oklahoma Amount Column

Enter that part of the "Federal Amount" column that represents the lump-sum distribution received while a resident of Oklahoma.

### A3 Federal Net Operating Loss

Enter carryover(s) included on Federal Form 1040 or 1040-SR and on Schedule 511-NR-1, line 15. See the "Net Operating Loss" section on page 6.

### A4 Recapture of Depletion and Add Back of Excess Federal Depletion

#### Federal Amount Column

Upon the expiration of the lease, depletion claimed must be restored to income in the case of non-producing properties. Enter depletion claimed on a lease bonus if no income was received from the property due to its lease expiration. A complete schedule by property must be furnished.

If the 22% Oklahoma option for computing depletion was used in a previous year and the 65% federal depletion limitation applied in that year, you must add back any unused federal depletion being carried over from such year that is used in the current year's federal return. Applicable recapture is determined on a well-by-well basis.

For the Oklahoma option for computing depletion, see the instructions for Schedule 511-NR-B, line 8. A complete schedule by property must be furnished.

#### Oklahoma Amount Column

Enter that part of the "Federal Amount" column that represents the recapture of depletion on Oklahoma properties.

Enter that part of the "Federal Amount" column that represents the add back of excess federal depletion on Oklahoma properties.

### A5 Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)

#### Federal Amount Column

If an individual elects to take a rollover on a contribution within one year of the date of the contribution for which a deduction was taken on the previous year's return, the amount of such rollover is included in income. As used in this paragraph, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts to any other plan under IRC Sec. 529.

If an individual makes a non-qualified withdrawal of contributions for which a deduction was taken in tax year 2005 or later, such non-qualified withdrawal and any earnings thereon are included in income. If any of the earnings have already been included in your Federal AGI, do not include those earnings again on this line.

#### Oklahoma Amount Column

Enter that part of the "Federal Amount" column that represents the rollover taken or non-qualified withdrawal received while a resident of Oklahoma.

### A6 Oklahoma Loss Distributed by an Electing PTE

If you are a member, either directly or indirectly, of an electing PTE, add the Oklahoma loss covered by the election pursuant to the provisions of the Pass-Through Entity 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-NR, line 1 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

#### Oklahoma Amount Column

Enter that part of the "Federal Amount" column that represents the electing PTE's loss included in the "Oklahoma Amount" column on Form 511-NR-1.

### A7 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.

## SCHEDULE 511-NR-A

### A8 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".

#### Federal Amount Column

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

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

##### Enter the number "2" if the following applies:

If you are a swine or poultry producer who has deducted depreciation on an accelerated basis on your Oklahoma tax return in previous tax years (Schedule 511-NR-C), the asset may be fully depreciated for Oklahoma purposes. Any depreciation deducted on this year's federal return, after the date the asset has been fully depreciated on your Oklahoma return, must be added back to avoid a duplication of depreciation. **Provide** a copy of the federal depreciation schedule showing the depreciation taken on the asset.

##### Enter the number "3" if the following applies:

If a qualified Oklahoma refinery, of which you are a partner or shareholder, elected to expense the cost of qualified refinery property, such property is fully depreciated for Oklahoma purposes. For Oklahoma purposes, no depreciation expense can be taken for this tax year on such property. Enter your pro rata share of such depreciation and include the partnership's or corporation's name and ID number.

##### Enter the number "4" if the following applies:

You will have an amount on this line if a PTE, of which you are a member:

- Was required to add-back rents and interest expenses paid to a captive real estate investment trust when determining Oklahoma distributable income; or
- Was a captive real estate trust that was required to add-back the dividends-paid deduction when determining Oklahoma distributable income.

Enter your pro rata share of such add-back. Include your PTE's name and ID number.

##### Enter the number "5" if the following applies:

Enter any additions not previously claimed. **Provide** a detailed explanation specifying the type of addition, the Oklahoma Statute authorizing the addition, and verifying documents.

#### Oklahoma Amount Column

Enter the part of the "Federal Amount" column that represented:

- Losses from the sale of exempt government obligations incurred while a resident of Oklahoma.
- The depreciation on Oklahoma property added back.
- & 4. The amount of the add-back included in your pro rata share of the Oklahoma distributable income.
- The applicable portion of any addition not previously claimed.

## SCHEDULE 511-NR-B

### B1 Interest on U.S. Obligations

**Federal Amount Column** - If you report interest on bonds, notes, and other obligations of the U.S. government on your federal return, this income may be excluded if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the income is from a mutual fund that invests in U.S. government obligations, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax. Interest from entities such as 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-NR-B, line 11, and exempt losses on Schedule 511-NR-A, line 8.

**Oklahoma Amount Column** - Enter that part of the "Federal Amount" column that represents U.S. government interest included on Schedule 511-NR-1, line 2, in the "Oklahoma Amount" column.

### B2 Taxable Social Security

**Federal Amount Column** - Social Security benefits received by an individual shall be exempt from taxable income, to the extent such benefits are included in the Federal AGI.

**Oklahoma Amount Column** - Enter that part of the "Federal Amount" column that represents Social Security benefits exempt by statute included on Schedule 511-NR-1, line 6, in the "Oklahoma Amount" column.

## SCHEDULE 511-NR-B

### B3 Federal Civil Service Retirement in Lieu of Social Security

**Federal Amount Column** - Each individual may exclude 100% of their retirement benefits received from the Federal Civil Service Retirement System (CSRS), including survivor benefits, paid in lieu of Social Security to the extent such benefits are included in the Federal AGI. Enter your Retirement Claim Number from your Form CSA 1099-R or CSF 1099-R in the box on Schedule 511-NR-B, line 3. **Provide** a copy of Form CSA 1099-R or CSF 1099-R with your return. To be eligible, such 1099-R must be in your name.

**Note:** Retirement benefits paid under the Federal Employees Retirement System (FERS) do not qualify for this exclusion, except:

- Retirement benefits containing both a FERS and a CSRS component; the CSRS component will qualify for the exclusion.
- The FERS Annuity Supplement (as authorized by Chapter 84 of Title 5 of the United States Code) paid to certain FERS retirees until eligible for Social Security at age 62, will qualify for the exclusion.

**Provide** substantiation for the CSRS component or FERS Annuity Supplement, such as a copy of your Notice of Annuity Adjustment.

**Oklahoma Amount Column** - Each individual may exclude 100% of their CSRS retirement benefits included on Schedule 511-NR-1, line 5, in the "Oklahoma Amount" column.

### B4 Military Retirement

**Federal Amount Column** - Each individual may exclude 100% of their military retirement benefits. Military retirement benefits are those benefits received by an individual from any component of the Armed Forces of the United States.

**Oklahoma Amount Column** - Each individual may exclude 100% of their military retirement benefits sourced to Oklahoma. "Sourced to Oklahoma" means the military retirement benefits entered on Schedule 511-NR-1, line 5, in the "Oklahoma Amount" column. Military retirement benefits are those benefits received by an individual from any component of the Armed Forces of the United States.

### B5 Oklahoma Government or Federal Civil Service Retirement

**Federal Amount Column** - Each individual may exclude their retirement benefits up to \$10,000, but not to exceed the amount included in the Federal AGI. (To be eligible, retirement income must be in your name.) The retirement benefits must be received from the following: the Civil Service of the United States\*, the Oklahoma Public Employees Retirement System of Oklahoma, the Oklahoma Teacher's Retirement System, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Employee retirement systems created by counties pursuant to 19 OS Sec. 951, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the Employee retirement systems created by municipalities pursuant to 11 OS Sec. 48-101. **Provide** a copy of Form 1099-R.

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

**Note:** An early distribution from a retirement fund due to termination of employment prior to retirement or disability does not qualify for the \$10,000 retirement income exclusion. Generally, there is a "1" in box 7 of your Form 1099-R for this type of distribution. This distribution may qualify for the "Other Retirement Income" exclusion on Schedule 511-NR-B, line 6.

**Oklahoma Amount Column** - Enter all or part of the amount reported in the "Federal Amount" column that represents the income that is included on Schedule 511-NR-1, line 5, in the "Oklahoma Amount" column. This exclusion is not prorated.

### B6 Other Retirement Income

**Federal Amount Column** - Each individual may exclude their retirement benefits, up to \$10,000, but not to exceed the amount included in the Federal AGI. For any individual who claims the retirement exclusion on Schedule 511-NR-B, line 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511-NR-B, line 5, in the "Federal Amount" column (if less than zero, enter "0").

The retirement benefits must be received from the following and satisfy the requirements of the IRC: an employee pension benefit plan under IRC Sec. 401, an eligible deferred compensation plan under IRC Sec. 457, an individual retirement account, annuity, 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-NR-B

### Other Retirement Income (continued)

**Oklahoma Amount Column** - You may exclude up to \$10,000, but not to exceed the amount of qualified retirement benefits reported in the "Oklahoma Amount" column on Schedule 511-NR-1. For any individual who claims the retirement exclusion on Schedule 511-NR-B, line 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511-NR-B, line 5, in the "Oklahoma Amount" column (if less than zero, enter "0").

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

### B7 U.S. Railroad Retirement Board Benefits

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

**Oklahoma Amount Column** - Enter that part of the "Federal Amount" column that represents U.S. Railroad Retirement benefits exempt by statute included in the "Oklahoma Amount" column.

### B8 Additional Depletion

**Federal Amount Column** - Depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each property (regardless where located) during the taxable year. Any depletion deduction allowable is the amount so computed minus the federal depletion claimed. If Oklahoma options are exercised, the federal depletion not used due to the 65% limitation may not be carried over for Oklahoma purposes. A complete, detailed schedule by property must be furnished.

**Note:** Major oil companies, as defined in 52 OS 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, upon expiration of the lease, such depletion must be restored on Schedule 511-NR-A, line 4, in the year the lease expires.

If you have federal depletion being carried over into this year, see Schedule 511-NR-A, line 4.

**Oklahoma Amount column** - Enter that part of the "Federal Amount" column that represents additional depletion only from Oklahoma properties, the net income of which is included in the "Oklahoma Amount" column on Schedule 511-NR-1.

### B9 Oklahoma Net Operating Loss

The Oklahoma loss year return must be filed to establish the Oklahoma NOL.

**Federal Amount Column** - Enter the Oklahoma NOL, computed based on the "Federal Amount" column carried over from previous years. **Provide** a detailed schedule showing origin and NOL computation and **provide** a copy of Federal NOL computation. See the "Net Operating Loss" section on page 6. (Also see Schedule 511-NR-A, line 3.)

**Oklahoma Amount Column** - Enter the Oklahoma NOL, computed on the "Oklahoma Amount" column carried over from previous years. Also enter the loss year(s). **Provide** a detailed schedule showing origin and NOL computation. See the "Net Operating Loss" section on page 6. (Also see Schedule 511-NR-A, line 3.)

### B10 Exempt Tribal Income

**Federal Amount Column** - If the tribal member's principal residence is on "Indian Country," as defined by OAC Sec. 710:50-15-2, the income may be deducted. The Indian country must be within the jurisdiction of the tribe of which they are a member. All claimants must provide sufficient proof to support the requirements of the exemption.

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

- a. A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; **and**
- b. A copy of the trust deed, or other legal document, that describes the real estate upon which you maintained your principal place of residence and that was an Indian allotment, restricted, or held in trust by the United States during the tax year. If your name does not appear on the deed, or other document, **provide** proof of residence on such property; **and**
- c. A copy of the trust deed, or other legal document, that describes the real estate upon which you were employed, performed work or received income that was held by the United States of America in trust for a tribal member or an Indian tribe or that was allotted or restricted Indian land during the tax year. You must also **provide** a copy of employment or payroll records that show you are employed on that Indian country or an explanation of your work on Indian country; **and**
- d. Any other evidence that you believe supports your claim that you meet all of the criteria for exemption from income tax.

## SCHEDULE 511-NR-B

### B10 Exempt Tribal Income (continued)

All information to support your claim for refund must be **provided** with your return.

**Oklahoma Amount Column** - Enter the part of the "Federal Amount" column that represents tribal income exempt by statute and included in the "Oklahoma Amount" column.

### B11 Gains from Sale of Exempt Government Obligations

**Federal Amount Column** - See the note in the instructions for Schedule 511-NR-A, line 1, and Schedule 511-NR-B, line 1.

**Provide** Federal Schedule D and Form 8949.

**Oklahoma Amount Column** - Enter that part of the "Federal Amount" column that represents gains from the sale of exempt government obligations incurred while a resident of Oklahoma.

### B12 Nonresident Active Duty Military Wages

Nonresident active duty military pay, covered under the provisions of the Soldiers' and Sailors' Civil Relief Act, should be deducted from Federal AGI before the calculation of tax under 68 OS Sec. 2362. Enter nonresident active duty military pay only to the extent such pay is included on Schedule 511-NR-1, line 1, in the "Federal Amount" column. **Provide** a copy of the military Form W-2.

### B13 Oklahoma Capital Gain Deduction

**Federal Amount Column** - You can deduct qualifying gains receiving capital treatment that are included in Federal AGI. "Qualifying gains receiving capital treatment" means the amount of net capital gains, as defined under the IRC 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; or
- 3) Be earned on the sale of real property, tangible personal property, or intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma headquartered company, limited liability company, partnership, or an Oklahoma proprietorship business enterprise where such property has been owned by such entity or business enterprise or owned by the owners of such entity or business enterprise for a period of at least two uninterrupted years prior to the date of the sale.

Enter the amount from Form 561-NR, Column F, line 10. **Provide** Form 561-NR and a copy of your Federal Schedule D and Form(s) 8949.

**Oklahoma Amount Column** - Enter the amount from Form 561-NR, Column G, line 10.

### B14 Income Tax Refund

**Federal Amount Column** - Beginning tax year 2016, if you itemized your deductions on your federal return, you were required to add back state or local income tax to calculate Oklahoma itemized deductions. The refund of such taxes included on Schedule 511-NR-1, line 8 in the "Federal Amount" column may be deducted.

**Oklahoma Amount Column** - Enter that part of the "Federal Amount" column that represents an income tax refund included on Schedule 511-NR-1, line 8 in the "Oklahoma Amount" column.

### B15 Oklahoma Income Distributed by an Electing PTE

**Federal Amount Column** - If you are a member, either directly or indirectly, of an electing PTE, subtract the Oklahoma income covered by the election pursuant to the provisions of the Pass-Through Entity 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 in Form 511-NR, line 2 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

**Oklahoma Amount Column** - Enter that part of the "Federal Amount" column that represents the electing PTE's income included in the "Oklahoma Amount" column on Form 511-NR-1.

## SCHEDULE 511-NR-B

### B16 Oklahoma Bonus Depreciation Deductions

A deduction for bonus depreciation on qualified property and 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.

### B17 Oklahoma Deduction for Qualified Equity Investments in an Eligible Oklahoma Venture Capital Company

This 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.

### B18 Miscellaneous: Other Subtractions

Enter in the box the appropriate number for the type of income you are subtracting as listed below. If you are entitled to more than one type of deduction, enter the number "99".

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

Royalty income earned by an inventor from a product developed and manufactured in this state shall be exempt from income tax for a period of seven years from January 1st of the first year in which such royalty is received as long as the manufacturer remains in this state. (74 OS Sec. 5064.7 (A)(1))

To support your deduction, **provide**:

- 1) A copy of the patent.
- 2) A copy of the royalty agreement with the Oklahoma manufacturer.
- 3) A copy of registration form from Oklahoma Department of Commerce or Oklahoma Center for the Advancement of Science and Technology (OCAST).

#### Enter the number "2" if the following applies:

Manufacturer's exclusion. (74 OS Sec. 5064.7 (A)(2))

#### Enter the number "3" if the following applies:

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)

#### 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**. **Provide** a detailed explanation specifying the type of subtraction, and Oklahoma Statute authorizing the subtraction, and verifying documents.

## SCHEDULE 511-NR-C

### C1 Military Pay Exclusion

Oklahoma residents who are members of any component of the armed services may exclude 100% of their active military pay, including Reserve and National Guard pay, received during the time they were a resident. The military pay must be included on Schedule 511-NR-1, line 1 in the "Oklahoma Amount" column to qualify for this exclusion. For retired military exclusion information, see instructions for Schedule 511-NR-B, line 4.

### C2 Qualifying Disability Deduction

If you are a resident or part-year resident individual with a physical disability constituting a substantial handicap to employment, you may deduct the expense incurred while you were a resident to modify a motor vehicle, home, or work place necessary to compensate for the disability. **Provide** a schedule detailing the expenses incurred and a description of the physical disability with documentation regarding the Social Security or Veterans Administration recognition and/or allowance of this expense.

## SCHEDULE 511-NR-C

### C3 Contributions to an Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)

Each individual may deduct contributions made to accounts established pursuant to the Oklahoma College Savings Plan Act. The maximum annual deduction is the amount of contributions to all Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts plus any contributions to such accounts for prior tax years after December 31, 2004, that were not deducted. If a rollover\* or non-qualified withdrawal is taken within the same tax year as a contribution is made, the deduction for such contribution must be reduced by the amount of the rollover or non-qualified withdrawal. In no event can this deduction exceed \$10,000 (\$20,000 on a joint return) per tax year. Any amount of a contribution that is not deducted in the year for which the contribution is made may be carried forward as a deduction from income for the succeeding five years. If a rollover\* or non-qualified withdrawal is taken during the carryover period, the tax deduction otherwise available must be reduced by the amount of the rollover or non-qualified withdrawal. Deductions may be taken for contributions and rollovers made during a taxable year and up to April 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 Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts to any other plan under IRC Sec. 529.

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

**Contributions made to other state's college savings plans, the Coverdell Education Savings Account, or transfers from one Oklahoma 529 College Savings Plan or OklahomaDream 529 account to another may not be deducted.**

For information on setting up an Oklahoma 529 College Savings Plan, visit [ok4saving.org](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.

### 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 by an Oklahoma resident to an Oklahoma medical savings account and the interest earned on such account shall be exempt from taxation. The medical savings account must be established in this state pursuant to 63 OS Sec. 2621 through 2623. In order to be eligible for this deduction, contributions must be made to a medical savings account program approved by either the State Department of Health or the Insurance Commissioner. A statement of the contributions made to and interest earned on the account must be provided by the trustee of the plan, and **provided** as part of the filed return. **Provide** a copy of the front page of your federal return. This is not on your W-2.

Contributions made by an Oklahoma resident to an Oklahoma health savings account and the interest earned on such account shall be exempt from taxation. The health savings account must be established in this state pursuant to 36 OS Sec. 6060.14 through 6060.18. A statement of the contributions made to and interest earned on the account must be provided by the trustee of the plan, and **provided** as part of the filed return. This is not on your W-2. **Provide** a copy of your federal return.

**Note:** If you took a Health/Medical Savings Account Deduction to arrive at Federal AGI, you cannot take a deduction on this line.

## SCHEDULE 511-NR-C

### Enter the number “2” if the following applies:

Agricultural Commodity Processing Facility Exclusion. Owners of agricultural commodity processing facilities may exclude 15% of their investment in a new or expanded agricultural commodity processing facility located within Oklahoma.

“Agricultural commodity processing facility” means buildings, structures, fixtures, and improvements used or operated primarily for the processing or production of agricultural commodities to marketable products. This includes each part of the facility that is used in the processing of agricultural commodities, including receiving, storing, transporting, packaging, or otherwise preparing the product for sale or shipment. The investment is deemed made when the property is placed in service. Under no circumstances shall this exclusion lower your taxable income below zero. In the event the exclusion does exceed income, any unused portion may be carried over for a period not to exceed six years. A schedule must be **provided** showing the type of investment(s), the date placed in service, and the cost of each investment. If the total exclusion available is not used, a copy of the schedule must be **provided** in the carryover year that show the total exclusion available, the amount previously used, and the amount available in the carryover year. If the exclusion is through a partnership or corporation, the schedule must also include the partnership’s or corporation’s name, Federal ID number, and your pro rata share of the exclusion.

### Enter the number “3” if the following applies:

Depreciation Adjustment for Swine/Poultry Producers. Individuals who are swine or poultry producers may deduct depreciation on an accelerated basis for new construction or expansion costs. The same depreciation method elected for federal income tax purposes will be used, except the assets will be deemed to have a seven-year life. Any depreciation deduction allowable is the amount so computed minus the federal depreciation claimed. **Provide** a copy of the federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

**Note:** Once you have fully depreciated an asset on your Oklahoma return, you must add back any depreciation deducted on your federal return. See Schedule 511-NR-A, line 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.

### 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 exclusion is through a partnership or corporation, include the partnership’s or corporation’s name and Federal ID number, and your pro rata share of the exclusion.

### Enter the number “8” if the following applies:

Qualified Refinery Property. If a qualified Oklahoma refinery elected to expense the cost of qualified refinery property, enter any of such expense allocated to you. **Provide** a copy of the written notice received from the refinery indicating the amount of the allocation. Such notice should include the company’s name and Federal ID number.

### Enter the number “9” if the following applies:

Cost of Complying with Sulfur Regulations. If a qualified refinery elected to allocate all or a portion of the cost of complying with sulfur regulations to its owners, enter the portion of such cost allocated to you. **Provide** a copy of the written notice received from the refinery indicating the amount of the allocation. Such notice should include the company’s name and Federal ID number.

## SCHEDULE 511-NR-C

### 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 and ID number, and your pro rata share of the exclusion.

### Enter the number “14” if the following applies:

Achieving a Better Life (ABLE) Deduction. A tax deduction (\$10,000 per individual taxpayer or \$20,000 for taxpayers filing a joint return) is allowed for contributions to accounts established under the ABLE program pursuant to 56 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-NR-D

Complete Schedule 511-NR-D to determine your Oklahoma itemized deductions. Schedule 511-NR-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. **Provide** a copy of your Federal Schedule A.

**Note:** If you claimed itemized deductions on your federal return, you must claim itemized deductions on your Oklahoma return. To claim the Oklahoma standard deduction, you must claim the standard deduction on your federal return.

## SCHEDULE 511-NR-E

If your AGI from all sources (Form 511-NR, line 7) is less than your Federal AGI (Form 511-NR, line 2), your Oklahoma child care/child tax credit must be prorated.

### E1 Child Care/Child Tax Credit

If your Federal AGI is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your federal return, then as a resident, part-year resident or nonresident military, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRC.  
-OR-
- 5% of the child tax credit allowed by the IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal AGI is greater than \$100,000, no credit is allowed.

**Provide** a copy of your federal return and, if applicable, the Federal Child Care Credit schedule.

## SCHEDULE 511-NR-F

Residents and part-year residents complete Schedule 511-NR-F to determine the amount of Oklahoma earned income credit to enter on line 28.

### **F1 Earned Income Credit**

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

## SCHEDULE 511-NR-G

Schedule 511-NR-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations.

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

Descriptions of the organizations and the addresses to mail a donation if you are not receiving a refund are shown below, Schedule 511-NR-G Information.

### **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 the conservation of rare or declining fish and wildlife along with common species not hunted or fished. Donations to the Oklahoma Department of Wildlife Conservation's Wildlife Diversity Program supports field surveys of animals considered to be of greatest conservation need, as well as educational wildlife programs for all Oklahomans. Tax deductible donations to the Wildlife Diversity Fund also can be made at [wildlifedepartment.com](http://wildlifedepartment.com) or by mail: Oklahoma Department of Wildlife Conservation, Re: Wildlife Diversity Fund, PO Box 53465, Oklahoma City, OK 73152.

## SCHEDULE 511-NR-H

Complete Schedule 511-NR-H if you are filing an amended return. If additional space is needed to explain the changes, **provide** a separate schedule.

Place an 'X' in the amended return checkbox at the top of Form 511-NR, page 1. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 30. Enter any refund previously received or overpayment applied on line 32.

**Note:** See page 7 for specific instructions on filing amended returns.

## WHEN YOU ARE FINISHED

**Important:** If you fill out any portion of the Schedules 511-NR-1 through 511-NR-H, you are required to provide those pages with your return. Failure to include the pages will result in a delay of your refund.

- If you owe taxes, **provide** a check or money order payable to "Oklahoma Tax Commission". Do not send cash.
- For information regarding electronic payment methods, visit our website at [tax.ok.gov](http://tax.ok.gov).
- **Provide** copies of your federal return, W-2s, 1099s, or other withholding statements to substantiate withholding.
- For amended returns, if you marked "yes" on Schedule 511-NR-H, **provide** a copy of the Federal 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 **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 41.

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 |

#### 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

|       |       |    |    |
|-------|-------|----|----|
| 2,000 | 2,050 | 10 | 5  |
| 2,050 | 2,100 | 11 | 6  |
| 2,100 | 2,150 | 11 | 6  |
| 2,150 | 2,200 | 11 | 6  |
| 2,200 | 2,250 | 12 | 7  |
| 2,250 | 2,300 | 12 | 7  |
| 2,300 | 2,350 | 12 | 7  |
| 2,350 | 2,400 | 13 | 8  |
| 2,400 | 2,450 | 13 | 8  |
| 2,450 | 2,500 | 14 | 9  |
| 2,500 | 2,550 | 14 | 9  |
| 2,550 | 2,600 | 15 | 9  |
| 2,600 | 2,650 | 16 | 10 |
| 2,650 | 2,700 | 17 | 10 |
| 2,700 | 2,750 | 18 | 10 |
| 2,750 | 2,800 | 19 | 11 |
| 2,800 | 2,850 | 19 | 11 |
| 2,850 | 2,900 | 20 | 12 |
| 2,900 | 2,950 | 21 | 12 |
| 2,950 | 3,000 | 22 | 12 |

#### \$3,000

|       |       |    |    |
|-------|-------|----|----|
| 3,000 | 3,050 | 23 | 13 |
| 3,050 | 3,100 | 24 | 13 |
| 3,100 | 3,150 | 25 | 13 |
| 3,150 | 3,200 | 26 | 14 |
| 3,200 | 3,250 | 26 | 14 |
| 3,250 | 3,300 | 27 | 15 |
| 3,300 | 3,350 | 28 | 15 |
| 3,350 | 3,400 | 29 | 15 |
| 3,400 | 3,450 | 30 | 16 |
| 3,450 | 3,500 | 31 | 16 |
| 3,500 | 3,550 | 32 | 16 |
| 3,550 | 3,600 | 33 | 17 |
| 3,600 | 3,650 | 33 | 17 |
| 3,650 | 3,700 | 34 | 18 |
| 3,700 | 3,750 | 35 | 18 |
| 3,750 | 3,800 | 36 | 18 |
| 3,800 | 3,850 | 38 | 19 |
| 3,850 | 3,900 | 39 | 19 |
| 3,900 | 3,950 | 40 | 19 |
| 3,950 | 4,000 | 42 | 20 |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| <b>Your tax is:</b>            |               |                                   |  |

#### \$4,000

|       |       |    |    |
|-------|-------|----|----|
| 4,000 | 4,050 | 43 | 20 |
| 4,050 | 4,100 | 45 | 21 |
| 4,100 | 4,150 | 46 | 21 |
| 4,150 | 4,200 | 47 | 21 |
| 4,200 | 4,250 | 49 | 22 |
| 4,250 | 4,300 | 50 | 22 |
| 4,300 | 4,350 | 51 | 22 |
| 4,350 | 4,400 | 53 | 23 |
| 4,400 | 4,450 | 54 | 23 |
| 4,450 | 4,500 | 56 | 24 |
| 4,500 | 4,550 | 57 | 24 |
| 4,550 | 4,600 | 58 | 24 |
| 4,600 | 4,650 | 60 | 25 |
| 4,650 | 4,700 | 61 | 25 |
| 4,700 | 4,750 | 62 | 25 |
| 4,750 | 4,800 | 64 | 26 |
| 4,800 | 4,850 | 65 | 26 |
| 4,850 | 4,900 | 67 | 27 |
| 4,900 | 4,950 | 68 | 27 |
| 4,950 | 5,000 | 70 | 27 |

#### \$5,000

|       |       |     |    |
|-------|-------|-----|----|
| 5,000 | 5,050 | 72  | 28 |
| 5,050 | 5,100 | 74  | 29 |
| 5,100 | 5,150 | 76  | 30 |
| 5,150 | 5,200 | 78  | 31 |
| 5,200 | 5,250 | 79  | 31 |
| 5,250 | 5,300 | 81  | 32 |
| 5,300 | 5,350 | 83  | 33 |
| 5,350 | 5,400 | 85  | 34 |
| 5,400 | 5,450 | 87  | 35 |
| 5,450 | 5,500 | 89  | 36 |
| 5,500 | 5,550 | 91  | 37 |
| 5,550 | 5,600 | 93  | 38 |
| 5,600 | 5,650 | 94  | 38 |
| 5,650 | 5,700 | 96  | 39 |
| 5,700 | 5,750 | 98  | 40 |
| 5,750 | 5,800 | 100 | 41 |
| 5,800 | 5,850 | 102 | 42 |
| 5,850 | 5,900 | 104 | 43 |
| 5,900 | 5,950 | 106 | 44 |
| 5,950 | 6,000 | 108 | 45 |

\*This column must also be used by a Qualified 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                         | 14,200        | 485                               | 299  | 14,150                         | 14,200        | 487                               | 300  |
| 11,150                         | 11,200        | 342                               | 186  | 14,150                         | 14,250        | 487                               | 300  | 14,200                         | 14,300        | 490                               | 302  |
| 11,200                         | 11,250        | 345                               | 188  | 14,200                         | 14,350        | 492                               | 304  | 14,250                         | 14,400        | 494                               | 306  |
| 11,250                         | 11,300        | 347                               | 190  | 14,250                         | 14,400        | 497                               | 308  | 14,300                         | 14,450        | 499                               | 311  |
| 11,300                         | 11,350        | 349                               | 192  | 14,300                         | 14,450        | 501                               | 313  | 14,350                         | 14,500        | 504                               | 315  |
| 11,350                         | 11,400        | 352                               | 194  | 14,350                         | 14,500        | 506                               | 318  | 14,400                         | 14,650        | 509                               | 320  |
| 11,400                         | 11,450        | 354                               | 195  | 14,400                         | 14,600        | 509                               | 320  | 14,450                         | 14,700        | 511                               | 322  |
| 11,450                         | 11,500        | 357                               | 197  | 14,450                         | 14,750        | 511                               | 322  | 14,500                         | 14,800        | 513                               | 325  |
| 11,500                         | 11,550        | 359                               | 199  | 14,500                         | 14,850        | 516                               | 327  | 14,550                         | 14,900        | 518                               | 330  |
| 11,550                         | 11,600        | 361                               | 201  | 14,550                         | 14,900        | 518                               | 330  | 14,600                         | 14,950        | 520                               | 332  |
| 11,600                         | 11,650        | 364                               | 203  | 14,600                         | 14,950        | 520                               | 332  | 14,650                         | 15,000        | 523                               | 334  |
| 11,650                         | 11,700        | 366                               | 205  | 14,650                         | 15,000        | 523                               | 334  | 14,700                         | 15,000        | 523                               | 334  |
| 11,700                         | 11,750        | 368                               | 207  | 14,700                         | 15,000        | 523                               | 334  | 14,750                         | 15,000        | 523                               | 334  |
| 11,750                         | 11,800        | 371                               | 209  | 14,750                         | 15,000        | 523                               | 334  | 14,800                         | 15,000        | 523                               | 334  |
| 11,800                         | 11,850        | 373                               | 210  | 14,800                         | 15,000        | 523                               | 334  | 14,850                         | 15,000        | 523                               | 334  |
| 11,850                         | 11,900        | 376                               | 212  | 14,850                         | 15,000        | 523                               | 334  | 14,900                         | 15,000        | 523                               | 334  |
| 11,900                         | 11,950        | 378                               | 214  | 14,900                         | 15,000        | 523                               | 334  | 14,950                         | 15,000        | 523                               | 334  |
| 11,950                         | 12,000        | 380                               | 216  | 14,950                         | 15,000        | 523                               | 334  | 15,000                         | 15,000        | 523                               | 334  |

\*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>                |               |                                   |  | <b>\$27,000</b>                |               |                                   |  | <b>\$30,000</b>                |               |                                   |  |
| 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:                   |               |                                   |  | 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:                      |  |                                |               | Your tax is:                      |  |
| <b>\$42,000</b>                |               |                                   |  | <b>\$45,000</b>                |               |                                   |  | <b>\$48,000</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>                |               | <b>\$61,000</b>                   |  | <b>\$64,000</b>                |               | <b>\$67,000</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>                |               | <b>\$62,000</b>                   |  | <b>\$65,000</b>                |               | <b>\$68,000</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>                |               | <b>\$60,000</b>                   |  | <b>\$63,000</b>                |               | <b>\$66,000</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:                      |  |                                |               | Your tax is:                      |  |
| <b>\$87,000</b>                |               |                                   |  | <b>\$90,000</b>                |               |                                   |  | <b>\$93,000</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 |
| Your tax is:                   |               |                                   |  |

**\$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 |
| Your tax is:                   |               |                                   |  |

**\$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 |
| Your tax is:                   |               |                                   |  |

**\$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 Surviving Spouse, 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 Surviving Spouse

**\$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:

1. **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.
2. **Debit card.** The Oklahoma Tax Refund Debit Mastercard® is a secure and convenient way to receive your refund. Oklahoma contracted with Conduent to use their Go Program™ to manage tax refunds via debit card. This contract authorizes the State of Oklahoma to share certain personal information for Conduent to open an account in your name, deposit your tax refund, and issue you a debit card against those funds. Tax Refund Debit Card accounts are FDIC insured, and the service provider for the Card account complies with federal regulations to guard your confidential information. 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.
3. **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 (after 12 months with no transactions) |              | \$2.00 per month       |             |

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

|  |                              |
|--|------------------------------|
| Card replacement fee (regular or expedited delivery)             | \$0 or \$15.00               |
| Int'l transaction (excl. ATM withdrawal and balance inquiry fee) | 2% of the transaction amount |

\* This fee can be lower depending on how and where this card is used. See separate disclosure for ways to access your funds and balance information for no fee.

**No overdraft/credit feature.**

Your funds are eligible for FDIC insurance.

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

Find details and conditions for all fees and services in the cardholder agreement.



## DEBIT CARD INFORMATION (continued)

The disclosure below is provided by the debit card company, Conduent, to all Oklahoma state agencies using Comerica debit cards.

### List of all fees for Oklahoma Tax Refund Way2Go Card Prepaid Card

| All Fees  | Amount  | Details  |
|---|---------|--|
| <b>Get Started</b>  |         |  |
| Card Purchase   | \$0.00  | There is no fee to obtain a card account.  |
| <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 PIN number.  |
| <b>Get cash</b>   |         |  |
| ATM withdrawal (in-network)   | \$0.00  | There is no fee for ATM withdrawals conducted at MoneyPass and Comerica Bank ATM locations. In-network locations can be found at <a href="http://moneypass.com/atm-locator.html">moneypass.com/atm-locator.html</a> and <a href="http://comerica.com/location/atm-x0680021">locations.comerica.com/location/atm-x0680021</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 your card account per calendar day is \$500.00.   |
| Teller-assisted cash withdrawal (OTC)                                   | \$0.00  | There is no fee for cash withdrawals conducted at Mastercard Member Bank or Credit Union teller windows.   |
| <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 of the U.S. You may also be charged a fee by the ATM operator, even if you do not complete the transaction. International transaction fee also applies.  |
| International transaction fee   | 2%      | Conversion rate is a Mastercard fee for each transaction amount conducted outside of the U.S.  |
| <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, in addition to any applicable card replacement fee. Expedited card delivery can be expected within 3 to 5 calendar days.  |
| Funds transfer via Interactive Voice Response (IVR-phone) or web portal | \$0.00  | There is no fee for you to transfer funds from your card account to a U.S. bank account owned by you.  |
| Inactivity Fee  | \$2.00  | This is our fee. After 12 consecutive months of inactivity, following the activation of your card, we will assess the fee in the month following the 12th month period of inactivity, and each consecutive month of inactivity, thereafter. Inactivity is defined as no deposits, purchases, calls to the automated or live customer service, cash withdrawals, ATM balance inquiries, or fund transfers for 12 consecutive months. The inactivity fee will not be charged after the card account balance reaches zero (\$0.00) or after the card account begins to have activity. |

\* "No Fee" transactions expire at the end of each calendar month if not used.

- Your funds are eligible for FDIC insurance and will be held at or transferred to Comerica Bank, an FDIC-insured institution. Once there, your funds are insured up to \$250,000 by the FDIC in the event Comerica Bank fails, if specific deposit insurance requirements are met. See [fdic.gov/deposit/deposits/prepaid.html](http://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).

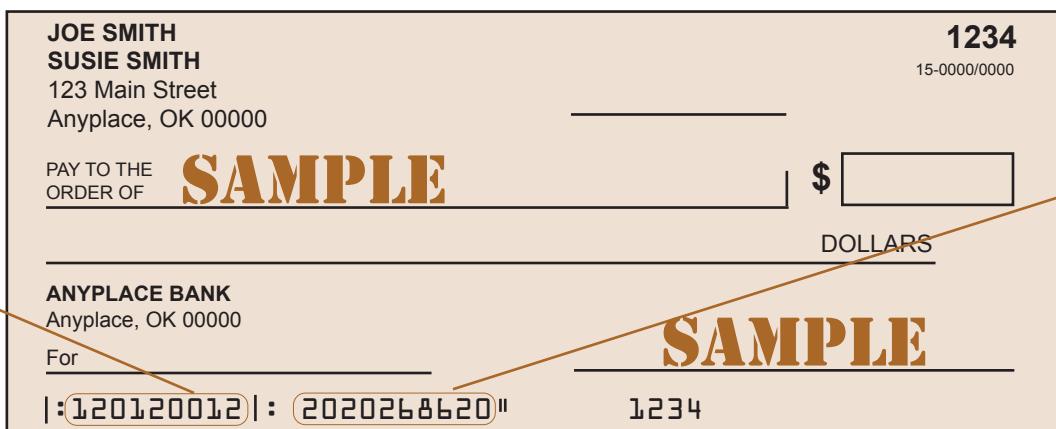
## GET YOUR REFUND FASTER. USE DIRECT DEPOSIT!

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 Nonresident/Part-Year Income Tax Return

Form 511-NR  
2025



Your Social Security Number

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

Spouse's Social Security Number  
(joint return only)

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

AMENDED RETURN!

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

## Name and Address - Please Print or Type

Your First Name

Middle Initial Last Name

If a Joint Return, Spouse's First Name

Middle Initial Last Name

Mailing Address (Number and street, including apartment number, rural route, or PO Box) City

State

ZIP or Postal Code

County in Which Located

Foreign Country (if not U.S.): \_\_\_\_\_

### Filing Status

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

### Residency Status

- Nonresident(s) State of Residence: \_\_\_\_\_
- Part-Year Resident(s) From: \_\_\_\_\_ to \_\_\_\_\_
- Resident/Part-Year Resident/Nonresident  
State of Residence: Yourself \_\_\_\_\_ Spouse \_\_\_\_\_

### Exemptions

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

|          | Regular              | *Special             | Blind                | =                    |
|----------|----------------------|----------------------|----------------------|----------------------|
| Yourself | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Spouse   | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

**Number of dependents** =

Add the Totals from lines (a), (b), and (c).  
Enter the TOTAL here:

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

**Age 65 or Older?** (See instructions)  Yourself  Spouse

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

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

**Not Required to File - Place an 'X' in this box if you are a nonresident whose gross income from Oklahoma sources is less than \$1,000.** (see instructions)

Complete Schedule 511-NR-1: Income Allocation for Nonresidents and Part-Year Residents to arrive at Oklahoma Source Income (line 1) and federal adjusted gross income (line 2).

1 **Oklahoma source income** (Schedule 511-NR-1, line 18) .....

ROUND TO NEAREST WHOLE DOLLAR.

**Federal Amount**

**Oklahoma Amount**

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



SSN: \_\_\_\_\_

**Amount from line 9 on page 1** \_\_\_\_\_

10 Oklahoma itemized deductions (Schedule 511-NR-D, line 11) or Oklahoma standard deduction (Single or Married Filing Separate: \$6,350 • Married Filing Joint or Qualifying Surviving Spouse: \$12,700 • Head of Household: \$9,350) ..... \_\_\_\_\_

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

12 Total deductions and exemptions (add lines 10 and 11) ..... \_\_\_\_\_

13 **Oklahoma Taxable Income** (line 9 minus line 12) ..... \_\_\_\_\_14 (a) Oklahoma Income Tax from Tax Table **or** if using Farm Income Average,  
enter tax from Form 573, line 22 and enter a "1" in box on line 14c. .... \_\_\_\_\_(b) If paying the Health Savings Account additional 10% tax, add additional tax here  
and enter a "2" in box on line 14c. .... \_\_\_\_\_14 (c) **Oklahoma Income Tax** (line 14a plus line 14b) .....  .... \_\_\_\_\_**STOP AND READ:** If line 7 is equal to or larger than line 2, complete line 15.

If line 7 is smaller than line 2, see Schedule 511-NR-E.

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

16 Line 14 minus line 15 (This is your tax base) **(Do not enter less than zero)** ..... \_\_\_\_\_17 Tax percentage:      **Oklahoma Amount** (from line 6)      **Federal Amount** (from line 7)  
• ..... %18 **Oklahoma Income Tax.** Multiply line 16 by line 17.  
If recapturing the Oklahoma Affordable Housing Tax Credit, add recaptured credit here and  
enter a "1" in box. If making an Oklahoma installment payment pursuant to IRC Sec. 965(h)  
and 68 OS Sec. 2368(K), add the installment payment here and enter a "2" in the box) .....  .... \_\_\_\_\_19 Credit for taxes paid to another state (**provide** Form 511-TX). Nonresidents do not qualify ..... \_\_\_\_\_20 Other Tax Credits (**provide** Form 511-CR). Enter the 511-CR line number of the credit in the box: .....  .... \_\_\_\_\_21 Line 18 minus lines 19 and 20 **(Do not enter less than zero)** ..... \_\_\_\_\_22 Use tax due on Internet, mail order, or other out-of-state purchases while living in Oklahoma  
**If you certify that no use tax is due, place an 'X' here:** .....  .... \_\_\_\_\_

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

24 Oklahoma withholding (**provide** W-2s, 1099s or withholding statement) ..... \_\_\_\_\_25 2025 Oklahoma estimated tax payments. If you are a qualified farmer, place an 'X' here: .....  .... \_\_\_\_\_

26 2025 payment with extension ..... \_\_\_\_\_

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

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

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

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

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



SSN: \_\_\_\_\_

**Amount from line 31 on page 2** \_\_\_\_\_

32 Overpayment, if any, as shown on original return and/or prior amended return(s) or as previously adjusted by Oklahoma (amended return only) \_\_\_\_\_

33 **Total payments and credits** (line 31 minus line 32) \_\_\_\_\_34 If line 33 is more than line 23, subtract line 23 from line 33. This is your **overpayment** \_\_\_\_\_35 Amount of line 34 to be applied to 2026 estimated tax (**original return only**)  
(see page 4 of 511-NR Packet for further information) \_\_\_\_\_

**Schedule 511-NR-G** provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Place the line number of the organization from Schedule 511-NR-G in the box on line 36. If you give to more than one organization, put a "99" in the box on line 36. Provide Schedule 511-NR-G.

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

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

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

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

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

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

40 Underpayment of estimated tax interest (annualized installment method) \_\_\_\_\_

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

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

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

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

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

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

**A COPY OF FEDERAL RETURN MUST BE PROVIDED.**

**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.



SSN: \_\_\_\_\_

## Schedule 511-NR-1: Income Allocation for Nonresidents and Part-Year Residents (See instructions on pages 10-12)

Lines 1-19: In the Federal column, enter the amounts from your federal tax return. See the instructions to figure the amounts to report in the Oklahoma column.

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



SSN: \_\_\_\_\_

## Schedule 511-NR-A: Oklahoma Additions

(See instructions on pages 19-21)

|  | <b>Federal Amount</b> | <b>Oklahoma Amount</b> |
|--|-----------------------|------------------------|
| 1 State and municipal bond interest .....  | .....                 | .....                  |
| 2 Lump sum distributions (not included in your Federal AGI).....   | .....                 | .....                  |
| 3 Federal net operating loss.....  | .....                 | .....                  |
| 4 Recapture depletion claimed on a lease bonus or add back of excess federal depletion .....             | .....                 | .....                  |
| 5 Recapture of contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s) ..... | .....                 | .....                  |
| 6 Oklahoma loss distributed by an electing PTE .....   | .....                 | .....                  |
| 7 Oklahoma Bonus Depreciation Add-back.....  | .....                 | .....                  |
| 8 Miscellaneous: Other additions<br>(enter number in box for the type of addition) .....                 | .....                 | .....                  |
| <b>9 Total additions</b><br>(add lines 1-8, enter total here and on line 3 of Form 511-NR) .....         | .....                 | .....                  |

## Schedule 511-NR-B: Oklahoma Subtractions

(See instructions on pages 21-25)

|   | <b>Federal Amount</b> | <b>Oklahoma Amount</b> |
|---|-----------------------|------------------------|
| 1 Interest on U.S. government obligations .....                                   | .....                 | .....                  |
| 2 Taxable Social Security (from Schedule 511-NR-1, line 6).....                   | .....                 | .....                  |
| 3 Federal civil service retirement in lieu of social security.....                | .....                 | .....                  |
| <b>Taxpayer Number</b>  | <b>Spouse Number</b>  |                        |
| Retirement<br>Claim Number: <input type="text"/>                                  | <input type="text"/>  |                        |
| 4 Military Retirement .....   | .....                 | .....                  |
| 5 Oklahoma government or federal civil service retirement .....                   | .....                 | .....                  |
| 6 Other retirement income.....  | .....                 | .....                  |
| 7 U.S. Railroad Retirement Board Benefits.....                                    | .....                 | .....                  |
| 8 Additional depletion .....  | .....                 | .....                  |
| 9 Oklahoma net operating loss<br>(Loss Year[s]) ( <b>provide</b> Schedules) ..... | .....                 | .....                  |
| 10 Exempt tribal income (see instructions for qualifications) .....               | .....                 | .....                  |
| 11 Gains from the sale of exempt government obligations .....                     | .....                 | .....                  |
| 12 Nonresident military wages ( <b>provide</b> W-2) .....                         | .....                 | .....                  |
| 13 Oklahoma Capital Gain Deduction ( <b>provide</b> Form 561-NR).....             | .....                 | .....                  |
| 14 Income Tax Refund (Federal Form 1040 or 1040-SR, Schedule 1, line 1) .....     | .....                 | .....                  |



SSN: \_\_\_\_\_

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

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

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

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

### Schedule 511-NR-D: Oklahoma Itemized Deductions (See instructions on page 28)

If you claimed itemized deductions on your federal return, you must claim Oklahoma Itemized Deductions.

|  |       |
|--|-------|
| 1 Federal itemized deductions from Federal Sch. A, line 17 .....   | ..... |
| 2 State and local sales or income taxes from Federal Schedule A, line 5a<br>(If Federal Schedule A, line 5e is limited, enter that portion of<br>Federal Schedule A, line 5a included in line 5e)..... | ..... |
| 3 Line 1 minus line 2 .....  | ..... |
| 4 Medical and Dental expenses from Federal Sch. A, line 4.....   | ..... |
| 5 Gifts to Charity from Federal Sch. A, line 14 .....  | ..... |
| 6 Line 3 minus lines 4 and 5.....  | ..... |
| 7 Is line 6 more than \$17,000?  |       |

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)..... | <input type="text"/> | 17,000 |
| 9 Medical and Dental expenses from Federal Sch. A, line 4.....                     | .....                |        |



SSN: \_\_\_\_\_

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

10 Gifts to Charity from Federal Sch. A, line 14 ..... \_\_\_\_\_

11 **Oklahoma Itemized Deductions**

If you responded YES on line 7: Add lines 8, 9, and 10.

If you responded NO on line 7: Enter the amount from line 3 ..... \_\_\_\_\_

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

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

If your federal adjusted gross income is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your federal return, then as a resident, part-year resident, or nonresident military, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRS Code.

**OR**

- 5% of the child tax credit allowed by the IRS Code. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your AGI from all sources (Form 511-NR, line 7) is less than your Federal AGI (Form 511-NR, line 2), your Oklahoma childcare/child tax credit must be prorated. All sources to federal adjusted gross income. If your federal adjusted gross income is greater than \$100,000, no credit is allowed. **Provide** a copy of your federal return and, if applicable, the federal child care credit schedule.

1 Enter your federal child **care** credit ..... \_\_\_\_\_

2 Multiply line 1 by 20% ..... \_\_\_\_\_

3 Enter your federal child **tax** credit  
(total of child tax credit and additional child tax credit) ..... \_\_\_\_\_

4 Multiply line 3 by 5% ..... \_\_\_\_\_

5 Enter the larger of line 2 or line 4 ..... \_\_\_\_\_

6 Divide the amount on line 7 of Form 511-NR by the amount on line 2 of Form 511-NR:

\_\_\_\_\_  $\div$  \_\_\_\_\_

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-NR ..... \_\_\_\_\_

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

Residents and part-year residents are allowed a credit equal to 5% of the federal earned income credit calculated using the same requirements for calculating the earned income tax credit for federal income tax purposes in effect for the 2020 income tax year. **Provide** a copy of your federal return and OTC Form 511-EIC. **Nonresidents do not qualify.**

1 Federal earned income credit (from OTC Form 511-EIC) ..... \_\_\_\_\_

2 Multiply line 1 by 5% ..... \_\_\_\_\_

3 Divide the amount on line 6 of Form 511-NR by the amount on line 2 of Form 511-NR:

\_\_\_\_\_  $\div$  \_\_\_\_\_

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-NR) ..... \_\_\_\_\_



SSN: \_\_\_\_\_

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

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, its mission, how funds are utilized, and mailing addresses are shown in Schedule 511-NR-G Information on page 29 of the 511-NR Packet. If you are not receiving a refund but would like to make a donation to one of these organizations, Schedule 511-NR-G Information lists the mailing address to mail your donation to the organization.

Place an 'X' in the box associated with the dollar amount you wish to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right. When you carry your figure back to line 36 of Form 511-NR, 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-NR.

|   |   |                          |     |                          |     |                          |    |       |       |
|---|---|--------------------------|-----|--------------------------|-----|--------------------------|----|-------|-------|
| 1 | Support of Programs for Volunteers to Act<br>as Court Appointed Special Advocates<br>for Abused or Neglected Children ..... | <input type="checkbox"/> | \$2 | <input type="checkbox"/> | \$5 | <input type="checkbox"/> | \$ | _____ | _____ |
| 2 | Support Wildlife Diversity Fund .....   | <input type="checkbox"/> | \$2 | <input type="checkbox"/> | \$5 | <input type="checkbox"/> | \$ | _____ | _____ |
| 3 | <b>Total donations</b> (add lines 1 and 2, enter total here and on line 36 of Form 511-NR).....                             |                          |     |                          |     |                          |    |       | _____ |

**Schedule 511-NR-H: Amended Return Information** (See instructions on page 29)

Did you file an amended federal return? Yes  No

If Yes, **provide** a copy of the IRS Form 1040-X 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.