



## Instructions on Requirement to Mail or Retain this Form

Most people do not mail Form 511EF or any documentation to the Oklahoma Tax Commission (OTC). For most taxpayers, electronic filing is a completely paperless process.

However, if your return contains any of the forms or supporting schedules shown in the table below, you are required to either mail the documentation to the OTC or send the documentation as a PDF attachment with your electronically filed return. If your software does not support PDF attachments, mail any items shown in the table below along with the Form 511EF to the address shown at the bottom of this form.

If you are mailing the documentation, mail with Form 511EF as a cover page. **Do not mail** your Oklahoma tax return (Form 511 or 511NR), your Federal return (Form 1040) or withholding statements (W-2, W-2G or 1099s).

Form	Description
Form OW-8-P-SUP-I	Annualized Income Installment Method for Individuals
Form 511-NOL or 511NR-NOL	Oklahoma Net Operating Loss
Form 573	Farm Income Averaging
FTAC's Form	Oklahoma Volunteer Firefighter Tax Credit
	Include a copy of other state's income tax return if Form 511TX is filed.
	Include any Oklahoma statements containing additional information as required by the instructions in the 511 or 511NR Packet.

**NOTE: Do not enclose a payment with this form.** If you need to make a payment, use Form 511-V "Oklahoma Income Tax Payment Voucher" and mail to the address on the payment voucher or make your payment electronically. For electronic payment options visit our website ([www.tax.ok.gov](http://www.tax.ok.gov)).

**Do not mail your Oklahoma tax return (Form 511 or 511NR), your Federal return (Form 1040), or withholding statements (W-2, W-2G or 1099s).**

If no additional forms or documentation are required for your electronically filed return, do not mail Form 511EF. Retain for your records.

If you are required to mail documentation and Form 511EF to the OTC, mail to:

**Oklahoma Tax Commission**  
**Income Tax**  
**Post Office Box 26800**  
**Oklahoma City, OK 73126-0800**