

Oklahoma Resident Income Tax Return

Form 511
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. See Schedule 511-I. →

Name and Address - Please Print or Type

Your First Name

Middle Initial Last Name

If a Joint Return, Spouse's First Name

Middle Initial Last Name

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

State

ZIP or Postal Code

County in Which Located

Foreign Country (if not U.S.): _____

Filing Status

- 1 Single
- 2 Married filing joint return (even if only one had income)
- 3 Married filing separate
(If spouse is also filing, list name and SSN below)
Name _____ Social Security Number _____
- 4 Head of household with qualifying person
- 5 Qualifying surviving spouse with dependent child
• List year of spouse death here: _____

Exemptions

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

	Regular	+ * Special	+ Blind	=	
Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	=	_____ (a)
Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	=	_____ (b)
Number of dependents				=	_____ (c)
Add the Totals from lines (a), (b), and (c). Enter the TOTAL here:				=	_____

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

Age 65 or Older? (Please see instructions) Yourself 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
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME

ROUND TO NEAREST WHOLE DOLLAR.

- 1 Federal adjusted gross income (from Federal 1040 or 1040-SR) _____
- 2 Oklahoma Subtractions (provide Schedule 511-A) _____
- 3 Line 1 minus line 2 _____
- 4 Out-of-state income, **except wages**. Describe: _____
(Provide Federal schedule with detailed description; see instructions)
- 5 Line 3 minus line 4 _____
- 6 Oklahoma Additions (provide Schedule 511-B)..... _____
- 7 **Oklahoma adjusted gross income** (line 5 plus line 6)..... _____
(If line 7 is different than line 1, provide a copy of your federal return.)

PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS

- 8 Oklahoma Adjustments (provide Schedule 511-C)..... _____
- 9 Oklahoma income after adjustments (line 7 minus line 8)..... _____



Your Social Security Number: _____

PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS (continued)

STOP AND READ: If line 4 on page 1 is zero, complete lines 10-11. If line 4 is more than zero, see Schedule 511-E and do not complete lines 10-11.

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

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

12 Total deductions and exemptions (add lines 10 and 11 or amount from Sch. 511-E, line 5)

13 Oklahoma Taxable Income (line 9 minus line 12)

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

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

14 Oklahoma Income Tax (line 14a plus line 14b)

STOP AND READ: If line 7 is equal to or larger than line 1, complete line 15. If line 7 is smaller than line 1, complete Schedules 511-F and 511-G.

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

16 Credit for taxes paid to another state (provide Form 511-TX)

17 Other Tax Credits (provide Form 511-CR). Enter the 511-CR line number of the credit in the box:.....

18 **Income Tax** (line 14 minus lines 15-17) Do not enter less than zero.....
DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 41.

PART THREE: TAX, CREDITS, AND PAYMENTS

19 Use tax due on Internet, mail order, or other out-of-state purchases
(See page 14 of the Packet or Use Tax Table) If you certify that no use tax is due, place an 'X' here:...

20 Balance (add lines 18 and 19).....

21 Oklahoma withholding (provide all W-2s, 1099s, or other withholding statements).....

22 2025 estimated tax payments (qualified farmer)....

23 2025 payment with extension.....

24 Low Income Property Tax Credit (provide Form 538-H).....

25 Sales Tax Relief Credit (provide Form 538-S).....

26 Natural Disaster Tax Credit (provide Form 576).....

27 Credit from Form 578

28 Oklahoma earned income credit (provide Form 511-EIC) (see instructions)

29 Parental Choice Tax Credit for Homeschool Expenses (provide Form 591-D)
Total number of eligible students claimed:

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



Your Social Security Number: _____

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

- 31 **Payments and credits** (add lines 21-30 from page 2)..... _____
- 32 Overpayment, if any, as shown on original return and/or prior amended return(s) or as previously adjusted by Oklahoma (amended return only)..... _____
- 33 **Total payments and credits** (line 31 minus 32)..... _____

PART FOUR: REFUND

- 34 If line 33 is more than line 20, subtract line 20 from line 33. This is your overpayment..... _____
 - 35 Amount of line 34 to be applied to 2026 estimated tax (original return only)
(For further information regarding estimated tax, see page 5 of the 511 Packet.)..... _____
- Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Place the line number of the organization from Schedule 511-H in the box below.**
If you give to more than one organization, put a "99" in the box. Provide Schedule 511-H
- 36 Donations from your refund (total from Schedule 511-H)..... _____
 - 37 Total deductions from refund (add lines 35 and 36)..... _____
 - 38 Amount to be refunded to you (line 34 minus line 37)..... _____

Refund Note: For Direct Deposit, verify your account and routing numbers are correct. If your direct deposit fails to process, you will receive a debit card. You can also choose to receive either a debit card or a paper check by placing an 'X' in the appropriate box below. **Note:** A minimum refund of \$10.00 is required to receive a paper check. If you request a paper check for an amount less than \$10.00, a debit card will be issued. If no options are selected, you will receive a debit card. See the 511 Packet for direct deposit, debit card, and paper check information. Due to electronic banking rules, the OTC will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution, you will be issued a paper check.

<p>Send my refund as a:</p> <p><input type="checkbox"/> Debit Card</p> <p><input type="checkbox"/> Paper Check</p>	<p>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</p> <p>Direct Deposit my refund in my:</p> <p><input type="checkbox"/> Checking Account Routing Number: _____</p> <p><input type="checkbox"/> Savings Account Account Number: _____</p>
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PART FIVE: AMOUNT YOU OWE

- 39 If line 20 is more than line 33, subtract line 33 from line 20. This is your tax due..... _____
- 40 Underpayment of estimated tax interest (annualized installment method).....
(If you have an underpayment of estimated tax (line 40) and overpayment (line 34), see instructions.)
- 41 (a) For delinquent payment add penalty of 5%..... _____
- (b) For delinquent payment add interest of 1.25% per month..... _____
- 42 Total tax, penalty, and interest (add lines 39 through 41b)..... _____

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

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

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

Note: Provide this page **ONLY** if you have an amount shown on a schedule.



Your Social Security Number: _____

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

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

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

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



Your Social Security Number: _____

Schedule 511-B: Oklahoma Additions (continued)

- 7 Oklahoma loss distributed by an electing PTE..... _____
- 8 Oklahoma Bonus Depreciation Add-back..... _____
- 9 Miscellaneous: Other additions (enter number in box for type of addition)
- 10 **Total additions** (add lines 1-9, enter total here and on line 6 of Form 511)

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

- 1 Military pay exclusion - Active Duty, Reserve, and National Guard (not retirement income)
- 2 Qualifying disability deduction
- 3 Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)
- 4 Deduction for providing foster care
- 5 Parental Choice Tax Credit for Private School
- 6 Miscellaneous: Other adjustments (enter number in box for type of deduction)
- 7 **Total adjustments** (add lines 1-6, enter total here and on line 8 of Form 511)

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

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

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

- YES. Your itemized deductions are limited. Complete lines 9-11.
- NO. Your itemized deductions are not limited. Skip lines 9 and 10. Go to line 11.

- 8 Maximum amount allowed for itemized deductions. (exception: lines 9 and 10) **17,000**
- 9 Medical and Dental expenses from Federal Sch. A, line 4
- 10 Gifts to Charity from Federal Sch. A, line 14
- 11 **Oklahoma Itemized Deductions** (If you responded YES on line 7: Add lines 8, 9, and 10. If you responded NO on line 7: Enter the amount from line 3.)

Enter your Oklahoma Itemized Deductions on line 10 of Form 511 unless you have out-of-state income on line 4 of Form 511. If you have an amount on line 4 of Form 511, complete Schedule 511-E: Deductions and Exemptions to determine the amount to enter on line 12 of Form 511.



Your Social Security Number: _____

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

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

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

$$\frac{\text{_____}}{\text{_____}} = \text{_____} \%$$
 Enter the percentage from the above calculation here (**do not enter more than 100%**) _____ %
- 5 **Total allowable deductions and exemptions.** Multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511. (**Leave lines 10-11 of Form 511 blank.**) _____

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

If your Federal Adjusted Gross Income is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your federal return, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRS Code.
- or**
- 5% of the child tax credit allowed by the IRS Code.
 This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

The credit must be prorated based on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. If your Federal Adjusted Gross Income is greater than \$100,000, no credit is allowed. **Provide** a copy of your federal return and, if applicable, the federal child care credit schedule.

- 1 Enter your federal child **care** credit _____
- 2 Multiply line 1 by 20% _____
- 3 Enter your federal child **tax** credit (total of child tax credit and additional child tax credit) _____
- 4 Multiply line 3 by 5% _____
- 5 Enter the larger of line 2 or line 4 _____
- 6 Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511:

$$\frac{\text{_____}}{\text{_____}} = \text{_____} \%$$
 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 _____

Note: Provide this page ONLY if you have an amount shown on a schedule.



Your Social Security Number: _____

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

You are allowed a credit equal to 5% of the federal earned income credit calculated using the same requirements for calculating the earned income tax credit for federal income tax purposes in effect for the 2020 income tax year. The credit must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. **Provide** a copy of your federal return and OTC Form 511-EIC.

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

2 Multiply line 1 by 5%..... _____

3 Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511:

$$\frac{\text{_____}}{\text{_____}} = \text{_____}$$

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

4 Oklahoma earned income credit.
(Multiply line 2 by line 3, enter total here and on line 28 of Form 511)..... _____

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

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

Place an 'X' in the box associated with the dollar amount you wish to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right. When you carry your figure back to line 36 of Form 511, list the line number of the organization to which you donated. If you donate to more than one organization, write a "99" in the box at line 36 of Form 511.

1 Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children..... \$2 \$5 \$ _____

2 Support Wildlife Diversity Fund \$2 \$5 \$ _____

3 **Total donations** (add lines 1 and 2, enter total here and on line 36 of Form 511)..... _____

