Oklahoma Resident Income Tax Return

Form 511
2026

Barcode Placeholder

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 pages 8-9 of 511 Packet.

	Regular	+ * Special	+ Blind	=	
Yourself		+	+	=	(a)
Spouse		+	+	=	(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? (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) .....

Barcode Placeholder

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 25-35 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: Complete Schedules 511-F and 511-G before completing line 15.

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 42.

PART THREE: TAX, CREDITS, AND PAYMENTS

19 Use tax due on Internet, mail order, or other out-of-state purchases (See page 12 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 2026 estimated tax payments ..... **(qualified farmer** [ ] **)**....

23 2026 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 Refundable Credit for Electricity Generated by Zero-Emission Facilities.....

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).....

Barcode Placeholder

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 2027 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. 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.

Send my refund as a:

☐ **Debit Card**

☐ **Paper Check**

Is this refund going to or through an account that is located outside of the United States? ☐ **Yes** ☐ **No**

Direct Deposit my refund in my:

☐ **Checking Account** **Routing Number:** _____

☐ **Savings Account** **Account Number:** _____

PART FIVE: AMOUNT YOU OWE

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

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

41 (a) For delinquent payment add penalty of 5% ..... _____

(b) For delinquent payment add interest of 1.25% per month ..... _____

42 Total tax, penalty, and interest (add lines 39 through 41b) ..... _____

If the Oklahoma Tax Commission may discuss this return with your tax preparer, place an 'X' here: ☐

Make check payable to the Oklahoma Tax Commission

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

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

<u>Do not staple</u> 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.

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

Barcode Placeholder

Your Social Security Number: _____

Schedule 511-A: Oklahoma Subtractions (See instructions on pages 15-18.)

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 18-20.)

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).....

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

Barcode Placeholder

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 20-22.)

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 (only payments included in Federal AGI) .....

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 23.)

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

1 Federal itemized deductions from Federal Sch. A, line 18 .....

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 15 .....

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 15 .....

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 to determine the amount to enter on line 12 of Form 511.

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

Barcode Placeholder

Your Social Security Number: _____

Schedule 511-E: Deductions and Exemptions (See instructions on page 23.)

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:

_____ ÷ _____

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 23.)

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:

_____ ÷ _____

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.

Barcode Placeholder

Your Social Security Number: _____

Schedule 511-G: Earned Income Credit (See instructions on page 23.)

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 Oklahoma Form 511-EIC.

1 Federal earned income credit (from Oklahoma 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:

_____ ÷ _____

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 24.)

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 for the Veterans Affairs Capital Improvement Program.	☐ $2	☐ $5	☐ $ _____		
2	Support of Programs for Regional Food Banks in Oklahoma	☐ $2	☐ $5	☐ $ _____		
3	Support for the Indigent Veteran Burial Program	☐ $2	☐ $5	☐ $ _____		

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

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

Barcode Placeholder

Your Social Security Number: _____

Schedule 511-I: Amended Return Information (See instructions on page 24.)

Did you file an amended federal return? ..... Yes ☐ No ☐

If Yes, **provide** a copy of the Federal Form 1040X or 1045 AND proof of IRS acceptance, such as a copy of the IRS "Statement of Adjustment," IRS check, or deposit slip. IRS documents submitted after filing this Oklahoma amended return may delay processing.

Explain the changes to income, deductions, and/or credits below. Enter the line reference number for which you are reporting a change and give the reason. If more space is needed, **provide** a separate schedule.