



**OKLAHOMA**  
Tax Commission

# 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	OTC - Oklahoma Tax Commission
IRS - Internal Revenue Service	PTE - Pass-Through Entity
OAC - Oklahoma Administrative Code	Sec. - Section(s)
OS - Oklahoma Statutes	

## 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](https://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**



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!** **C**  
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 **D** 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.): \_\_\_\_\_

**E**

**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 death 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.

**G**

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

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 <b>I</b>	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 Military 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 keep records of all of your out-of-state purchases.

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

<b>Use Tax Worksheet One</b>		<b>For Taxpayers Who Have Records of All Out-of-State Purchases</b>	
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	

<b>Use Tax Worksheet Two</b>		<b>For Taxpayers Who Do <u>Not</u> Have Records of All Out-of-State Purchases</b>									
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. <table border="1" style="width: 100%; margin-top: 5px;"> <tr> <td style="width: 5%; text-align: center;">2a</td> <td style="width: 60%;">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 .....</td> <td style="width: 5%; text-align: center;">2a</td> <td style="width: 30%;"></td> </tr> <tr> <td style="text-align: center;">2b</td> <td>Multiply line 2a by 7% (.07) or your local rate* and enter the amount .....</td> <td style="text-align: center;">2b</td> <td></td> </tr> </table>	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			
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 (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 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:

1. Losses from the sale of exempt government obligations incurred while a resident of Oklahoma.
2. The depreciation on Oklahoma property added back.
3. & 4. The amount of the add-back included in your pro rata share of the Oklahoma distributable income.
5. 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	<b>325</b>
14,800	14,850	516	327

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		<b>Your tax is:</b>	
<b>Up to \$999</b>			
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
<b>\$1,000</b>			
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>	
<b>\$2,000</b>			
2,000	2,050	10	5
2,050	2,100	11	6
2,100	2,150	11	6
2,150	2,200	11	6
2,200	2,250	12	7
2,250	2,300	12	7
2,300	2,350	12	7
2,350	2,400	13	8
2,400	2,450	13	8
2,450	2,500	14	9
2,500	2,550	14	9
2,550	2,600	15	9
2,600	2,650	16	10
2,650	2,700	17	10
2,700	2,750	18	10
2,750	2,800	19	11
2,800	2,850	19	11
2,850	2,900	20	12
2,900	2,950	21	12
2,950	3,000	22	12
<b>\$3,000</b>			
3,000	3,050	23	13
3,050	3,100	24	13
3,100	3,150	25	13
3,150	3,200	26	14
3,200	3,250	26	14
3,250	3,300	27	15
3,300	3,350	28	15
3,350	3,400	29	15
3,400	3,450	30	16
3,450	3,500	31	16
3,500	3,550	32	16
3,550	3,600	33	17
3,600	3,650	33	17
3,650	3,700	34	18
3,700	3,750	35	18
3,750	3,800	36	18
3,800	3,850	38	19
3,850	3,900	39	19
3,900	3,950	40	19
3,950	4,000	42	20

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		<b>Your tax is:</b>	
<b>\$4,000</b>			
4,000	4,050	43	20
4,050	4,100	45	21
4,100	4,150	46	21
4,150	4,200	47	21
4,200	4,250	49	22
4,250	4,300	50	22
4,300	4,350	51	22
4,350	4,400	53	23
4,400	4,450	54	23
4,450	4,500	56	24
4,500	4,550	57	24
4,550	4,600	58	24
4,600	4,650	60	25
4,650	4,700	61	25
4,700	4,750	62	25
4,750	4,800	64	26
4,800	4,850	65	26
4,850	4,900	67	27
4,900	4,950	68	27
4,950	5,000	70	27
<b>\$5,000</b>			
5,000	5,050	72	28
5,050	5,100	74	29
5,100	5,150	76	30
5,150	5,200	78	31
5,200	5,250	79	31
5,250	5,300	81	32
5,300	5,350	83	33
5,350	5,400	85	34
5,400	5,450	87	35
5,450	5,500	89	36
5,500	5,550	91	37
5,550	5,600	93	38
5,600	5,650	94	38
5,650	5,700	96	39
5,700	5,750	98	40
5,750	5,800	100	41
5,800	5,850	102	42
5,850	5,900	104	43
5,900	5,950	106	44
5,950	6,000	108	45

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

## 2025 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:			
At least	But less than	Single or married filing separate	Married* filing joint or head of household	Your tax is:	
<b>\$6,000</b>					
6,000	6,050	109	45		
6,050	6,100	111	46		
6,100	6,150	113	47		
6,150	6,200	115	48		
6,200	6,250	117	49		
6,250	6,300	119	50		
6,300	6,350	121	51		
6,350	6,400	123	52		
6,400	6,450	124	52		
6,450	6,500	126	53		
6,500	6,550	128	54		
6,550	6,600	130	55		
6,600	6,650	132	56		
6,650	6,700	134	57		
6,700	6,750	136	58		
6,750	6,800	138	59		
6,800	6,850	139	59		
6,850	6,900	141	60		
6,900	6,950	143	61		
6,950	7,000	145	62		
<b>\$7,000</b>					
7,000	7,050	147	63		
7,050	7,100	149	64		
7,100	7,150	151	65		
7,150	7,200	153	66		
7,200	7,250	155	66		
7,250	7,300	157	67		
7,300	7,350	159	68		
7,350	7,400	162	69		
7,400	7,450	164	70		
7,450	7,500	167	71		
7,500	7,550	169	72		
7,550	7,600	171	73		
7,600	7,650	174	75		
7,650	7,700	176	76		
7,700	7,750	178	77		
7,750	7,800	181	79		
7,800	7,850	183	80		
7,850	7,900	186	82		
7,900	7,950	188	83		
7,950	8,000	190	84		
<b>\$8,000</b>					
8,000	8,050	193	86		
8,050	8,100	195	87		
8,100	8,150	197	88		
8,150	8,200	200	90		
8,200	8,250	202	91		
8,250	8,300	205	93		
8,300	8,350	207	94		
8,350	8,400	209	95		
8,400	8,450	212	97		
8,450	8,500	214	98		
8,500	8,550	216	99		
8,550	8,600	219	101		
8,600	8,650	221	102		
8,650	8,700	224	104		
8,700	8,750	226	105		
8,750	8,800	228	106		
8,800	8,850	231	108		
8,850	8,900	233	109		
8,900	8,950	235	110		
8,950	9,000	238	112		

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:	
<b>\$9,000</b>					
9,000	9,050	240	113		
9,050	9,100	243	115		
9,100	9,150	245	116		
9,150	9,200	247	117		
9,200	9,250	250	119		
9,250	9,300	252	120		
9,300	9,350	254	121		
9,350	9,400	257	123		
9,400	9,450	259	124		
9,450	9,500	262	126		
9,500	9,550	264	127		
9,550	9,600	266	128		
9,600	9,650	269	130		
9,650	9,700	271	131		
9,700	9,750	273	132		
9,750	9,800	276	134		
9,800	9,850	278	135		
9,850	9,900	281	137		
9,900	9,950	283	139		
9,950	10,000	285	141		
<b>\$10,000</b>					
10,000	10,050	288	143		
10,050	10,100	290	145		
10,100	10,150	292	147		
10,150	10,200	295	149		
10,200	10,250	297	150		
10,250	10,300	300	152		
10,300	10,350	302	154		
10,350	10,400	304	156		
10,400	10,450	307	158		
10,450	10,500	309	160		
10,500	10,550	311	162		
10,550	10,600	314	164		
10,600	10,650	316	165		
10,650	10,700	319	167		
10,700	10,750	321	169		
10,750	10,800	323	171		
10,800	10,850	326	173		
10,850	10,900	328	175		
10,900	10,950	330	177		
10,950	11,000	333	179		
<b>\$11,000</b>					
11,000	11,050	335	180		
11,050	11,100	338	182		
11,100	11,150	340	184		
11,150	11,200	342	186		
11,200	11,250	345	188		
11,250	11,300	347	190		
11,300	11,350	349	192		
11,350	11,400	352	194		
11,400	11,450	354	195		
11,450	11,500	357	197		
11,500	11,550	359	199		
11,550	11,600	361	201		
11,600	11,650	364	203		
11,650	11,700	366	205		
11,700	11,750	368	207		
11,750	11,800	371	209		
11,800	11,850	373	210		
11,850	11,900	376	212		
11,900	11,950	378	214		
11,950	12,000	380	216		

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:	
<b>\$12,000</b>					
12,000	12,050	383	218		
12,050	12,100	385	220		
12,100	12,150	387	222		
12,150	12,200	390	224		
12,200	12,250	392	225		
12,250	12,300	395	227		
12,300	12,350	397	229		
12,350	12,400	399	231		
12,400	12,450	402	233		
12,450	12,500	404	235		
12,500	12,550	406	237		
12,550	12,600	409	239		
12,600	12,650	411	240		
12,650	12,700	414	242		
12,700	12,750	416	244		
12,750	12,800	418	246		
12,800	12,850	421	248		
12,850	12,900	423	250		
12,900	12,950	425	252		
12,950	13,000	428	254		
<b>\$13,000</b>					
13,000	13,050	430	255		
13,050	13,100	433	257		
13,100	13,150	435	259		
13,150	13,200	437	261		
13,200	13,250	440	263		
13,250	13,300	442	265		
13,300	13,350	444	267		
13,350	13,400	447	269		
13,400	13,450	449	270		
13,450	13,500	452	272		
13,500	13,550	454	274		
13,550	13,600	456	276		
13,600	13,650	459	278		
13,650	13,700	461	280		
13,700	13,750	463	282		
13,750	13,800	466	284		
13,800	13,850	468	285		
13,850	13,900	471	287		
13,900	13,950	473	289		
13,950	14,000	475	291		
<b>\$14,000</b>					
14,000	14,050	478	293		
14,050	14,100	480	295		
14,100	14,150	482	297		
14,150	14,200	485	299		
14,200	14,250	487	300		
14,250	14,300	490	302		
14,300	14,350	492	304		
14,350	14,400	494	306		
14,400	14,450	497	308		
14,450	14,500	499	311		
14,500	14,550	501	313		
14,550	14,600	504	315		
14,600	14,650	506	318		
14,650	14,700	509	320		
14,700	14,750	511	322		
14,750	14,800	513	325		
14,800	14,850	516	327		
14,850	14,900	518	330		
14,900	14,950	520	332		
14,950	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:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
<b>\$15,000</b>			
15,000	15,050	525	337
15,050	15,100	528	339
15,100	15,150	530	341
15,150	15,200	532	344
15,200	15,250	535	346
15,250	15,300	537	349
15,300	15,350	539	351
15,350	15,400	542	353
15,400	15,450	544	356
15,450	15,500	547	358
15,500	15,550	549	360
15,550	15,600	551	363
15,600	15,650	554	365
15,650	15,700	556	368
15,700	15,750	558	370
15,750	15,800	561	372
15,800	15,850	563	375
15,850	15,900	566	377
15,900	15,950	568	379
15,950	16,000	570	382
<b>\$16,000</b>			
16,000	16,050	573	384
16,050	16,100	575	387
16,100	16,150	577	389
16,150	16,200	580	391
16,200	16,250	582	394
16,250	16,300	585	396
16,300	16,350	587	398
16,350	16,400	589	401
16,400	16,450	592	403
16,450	16,500	594	406
16,500	16,550	596	408
16,550	16,600	599	410
16,600	16,650	601	413
16,650	16,700	604	415
16,700	16,750	606	417
16,750	16,800	608	420
16,800	16,850	611	422
16,850	16,900	613	425
16,900	16,950	615	427
16,950	17,000	618	429
<b>\$17,000</b>			
17,000	17,050	620	432
17,050	17,100	623	434
17,100	17,150	625	436
17,150	17,200	627	439
17,200	17,250	630	441
17,250	17,300	632	444
17,300	17,350	634	446
17,350	17,400	637	448
17,400	17,450	639	451
17,450	17,500	642	453
17,500	17,550	644	455
17,550	17,600	646	458
17,600	17,650	649	460
17,650	17,700	651	463
17,700	17,750	653	465
17,750	17,800	656	467
17,800	17,850	658	470
17,850	17,900	661	472
17,900	17,950	663	474
17,950	18,000	665	477

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:			
<b>\$18,000</b>			
18,000	18,050	668	479
18,050	18,100	670	482
18,100	18,150	672	484
18,150	18,200	675	486
18,200	18,250	677	489
18,250	18,300	680	491
18,300	18,350	682	493
18,350	18,400	684	496
18,400	18,450	687	498
18,450	18,500	689	501
18,500	18,550	691	503
18,550	18,600	694	505
18,600	18,650	696	508
18,650	18,700	699	510
18,700	18,750	701	512
18,750	18,800	703	515
18,800	18,850	706	517
18,850	18,900	708	520
18,900	18,950	710	522
18,950	19,000	713	524
<b>\$19,000</b>			
19,000	19,050	715	527
19,050	19,100	718	529
19,100	19,150	720	531
19,150	19,200	722	534
19,200	19,250	725	536
19,250	19,300	727	539
19,300	19,350	729	541
19,350	19,400	732	543
19,400	19,450	734	546
19,450	19,500	737	548
19,500	19,550	739	550
19,550	19,600	741	553
19,600	19,650	744	555
19,650	19,700	746	558
19,700	19,750	748	560
19,750	19,800	751	562
19,800	19,850	753	565
19,850	19,900	756	567
19,900	19,950	758	569
19,950	20,000	760	572
<b>\$20,000</b>			
20,000	20,050	763	574
20,050	20,100	765	577
20,100	20,150	767	579
20,150	20,200	770	581
20,200	20,250	772	584
20,250	20,300	775	586
20,300	20,350	777	588
20,350	20,400	779	591
20,400	20,450	782	593
20,450	20,500	784	596
20,500	20,550	786	598
20,550	20,600	789	600
20,600	20,650	791	603
20,650	20,700	794	605
20,700	20,750	796	607
20,750	20,800	798	610
20,800	20,850	801	612
20,850	20,900	803	615
20,900	20,950	805	617
20,950	21,000	808	619

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:			
<b>\$21,000</b>			
21,000	21,050	810	622
21,050	21,100	813	624
21,100	21,150	815	626
21,150	21,200	817	629
21,200	21,250	820	631
21,250	21,300	822	634
21,300	21,350	824	636
21,350	21,400	827	638
21,400	21,450	829	641
21,450	21,500	832	643
21,500	21,550	834	645
21,550	21,600	836	648
21,600	21,650	839	650
21,650	21,700	841	653
21,700	21,750	843	655
21,750	21,800	846	657
21,800	21,850	848	660
21,850	21,900	851	662
21,900	21,950	853	664
21,950	22,000	855	667
<b>\$22,000</b>			
22,000	22,050	858	669
22,050	22,100	860	672
22,100	22,150	862	674
22,150	22,200	865	676
22,200	22,250	867	679
22,250	22,300	870	681
22,300	22,350	872	683
22,350	22,400	874	686
22,400	22,450	877	688
22,450	22,500	879	691
22,500	22,550	881	693
22,550	22,600	884	695
22,600	22,650	886	698
22,650	22,700	889	700
22,700	22,750	891	702
22,750	22,800	893	705
22,800	22,850	896	707
22,850	22,900	898	710
22,900	22,950	900	712
22,950	23,000	903	714
<b>\$23,000</b>			
23,000	23,050	905	717
23,050	23,100	908	719
23,100	23,150	910	721
23,150	23,200	912	724
23,200	23,250	915	726
23,250	23,300	917	729
23,300	23,350	919	731
23,350	23,400	922	733
23,400	23,450	924	736
23,450	23,500	927	738
23,500	23,550	929	740
23,550	23,600	931	743
23,600	23,650	934	745
23,650	23,700	936	748
23,700	23,750	938	750
23,750	23,800	941	752
23,800	23,850	943	755
23,850	23,900	946	757
23,900	23,950	948	759
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:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
<b>\$24,000</b>			
24,000	24,050	953	764
24,050	24,100	955	767
24,100	24,150	957	769
24,150	24,200	960	771
24,200	24,250	962	774
24,250	24,300	965	776
24,300	24,350	967	778
24,350	24,400	969	781
24,400	24,450	972	783
24,450	24,500	974	786
24,500	24,550	976	788
24,550	24,600	979	790
24,600	24,650	981	793
24,650	24,700	984	795
24,700	24,750	986	797
24,750	24,800	988	800
24,800	24,850	991	802
24,850	24,900	993	805
24,900	24,950	995	807
24,950	25,000	998	809
<b>\$25,000</b>			
25,000	25,050	1,000	812
25,050	25,100	1,003	814
25,100	25,150	1,005	816
25,150	25,200	1,007	819
25,200	25,250	1,010	821
25,250	25,300	1,012	824
25,300	25,350	1,014	826
25,350	25,400	1,017	828
25,400	25,450	1,019	831
25,450	25,500	1,022	833
25,500	25,550	1,024	835
25,550	25,600	1,026	838
25,600	25,650	1,029	840
25,650	25,700	1,031	843
25,700	25,750	1,033	845
25,750	25,800	1,036	847
25,800	25,850	1,038	850
25,850	25,900	1,041	852
25,900	25,950	1,043	854
25,950	26,000	1,045	857
<b>\$26,000</b>			
26,000	26,050	1,048	859
26,050	26,100	1,050	862
26,100	26,150	1,052	864
26,150	26,200	1,055	866
26,200	26,250	1,057	869
26,250	26,300	1,060	871
26,300	26,350	1,062	873
26,350	26,400	1,064	876
26,400	26,450	1,067	878
26,450	26,500	1,069	881
26,500	26,550	1,071	883
26,550	26,600	1,074	885
26,600	26,650	1,076	888
26,650	26,700	1,079	890
26,700	26,750	1,081	892
26,750	26,800	1,083	895
26,800	26,850	1,086	897
26,850	26,900	1,088	900
26,900	26,950	1,090	902
26,950	27,000	1,093	904

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:			
<b>\$27,000</b>			
27,000	27,050	1,095	907
27,050	27,100	1,098	909
27,100	27,150	1,100	911
27,150	27,200	1,102	914
27,200	27,250	1,105	916
27,250	27,300	1,107	919
27,300	27,350	1,109	921
27,350	27,400	1,112	923
27,400	27,450	1,114	926
27,450	27,500	1,117	928
27,500	27,550	1,119	930
27,550	27,600	1,121	933
27,600	27,650	1,124	935
27,650	27,700	1,126	938
27,700	27,750	1,128	940
27,750	27,800	1,131	942
27,800	27,850	1,133	945
27,850	27,900	1,136	947
27,900	27,950	1,138	949
27,950	28,000	1,140	952
<b>\$28,000</b>			
28,000	28,050	1,143	954
28,050	28,100	1,145	957
28,100	28,150	1,147	959
28,150	28,200	1,150	961
28,200	28,250	1,152	964
28,250	28,300	1,155	966
28,300	28,350	1,157	968
28,350	28,400	1,159	971
28,400	28,450	1,162	973
28,450	28,500	1,164	976
28,500	28,550	1,166	978
28,550	28,600	1,169	980
28,600	28,650	1,171	983
28,650	28,700	1,174	985
28,700	28,750	1,176	987
28,750	28,800	1,178	990
28,800	28,850	1,181	992
28,850	28,900	1,183	995
28,900	28,950	1,185	997
28,950	29,000	1,188	999
<b>\$29,000</b>			
29,000	29,050	1,190	1,002
29,050	29,100	1,193	1,004
29,100	29,150	1,195	1,006
29,150	29,200	1,197	1,009
29,200	29,250	1,200	1,011
29,250	29,300	1,202	1,014
29,300	29,350	1,204	1,016
29,350	29,400	1,207	1,018
29,400	29,450	1,209	1,021
29,450	29,500	1,212	1,023
29,500	29,550	1,214	1,025
29,550	29,600	1,216	1,028
29,600	29,650	1,219	1,030
29,650	29,700	1,221	1,033
29,700	29,750	1,223	1,035
29,750	29,800	1,226	1,037
29,800	29,850	1,228	1,040
29,850	29,900	1,231	1,042
29,900	29,950	1,233	1,044
29,950	30,000	1,235	1,047

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:			
<b>\$30,000</b>			
30,000	30,050	1,238	1,049
30,050	30,100	1,240	1,052
30,100	30,150	1,242	1,054
30,150	30,200	1,245	1,056
30,200	30,250	1,247	1,059
30,250	30,300	1,250	1,061
30,300	30,350	1,252	1,063
30,350	30,400	1,254	1,066
30,400	30,450	1,257	1,068
30,450	30,500	1,259	1,071
30,500	30,550	1,261	1,073
30,550	30,600	1,264	1,075
30,600	30,650	1,266	1,078
30,650	30,700	1,269	1,080
30,700	30,750	1,271	1,082
30,750	30,800	1,273	1,085
30,800	30,850	1,276	1,087
30,850	30,900	1,278	1,090
30,900	30,950	1,280	1,092
30,950	31,000	1,283	1,094
<b>\$31,000</b>			
31,000	31,050	1,285	1,097
31,050	31,100	1,288	1,099
31,100	31,150	1,290	1,101
31,150	31,200	1,292	1,104
31,200	31,250	1,295	1,106
31,250	31,300	1,297	1,109
31,300	31,350	1,299	1,111
31,350	31,400	1,302	1,113
31,400	31,450	1,304	1,116
31,450	31,500	1,307	1,118
31,500	31,550	1,309	1,120
31,550	31,600	1,311	1,123
31,600	31,650	1,314	1,125
31,650	31,700	1,316	1,128
31,700	31,750	1,318	1,130
31,750	31,800	1,321	1,132
31,800	31,850	1,323	1,135
31,850	31,900	1,326	1,137
31,900	31,950	1,328	1,139
31,950	32,000	1,330	1,142
<b>\$32,000</b>			
32,000	32,050	1,333	1,144
32,050	32,100	1,335	1,147
32,100	32,150	1,337	1,149
32,150	32,200	1,340	1,151
32,200	32,250	1,342	1,154
32,250	32,300	1,345	1,156
32,300	32,350	1,347	1,158
32,350	32,400	1,349	1,161
32,400	32,450	1,352	1,163
32,450	32,500	1,354	1,166
32,500	32,550	1,356	1,168
32,550	32,600	1,359	1,170
32,600	32,650	1,361	1,173
32,650	32,700	1,364	1,175
32,700	32,750	1,366	1,177
32,750	32,800	1,368	1,180
32,800	32,850	1,371	1,182
32,850	32,900	1,373	1,185
32,900	32,950	1,375	1,187
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:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
<b>\$33,000</b>			
33,000	33,050	1,380	1,192
33,050	33,100	1,383	1,194
33,100	33,150	1,385	1,196
33,150	33,200	1,387	1,199
33,200	33,250	1,390	1,201
33,250	33,300	1,392	1,204
33,300	33,350	1,394	1,206
33,350	33,400	1,397	1,208
33,400	33,450	1,399	1,211
33,450	33,500	1,402	1,213
33,500	33,550	1,404	1,215
33,550	33,600	1,406	1,218
33,600	33,650	1,409	1,220
33,650	33,700	1,411	1,223
33,700	33,750	1,413	1,225
33,750	33,800	1,416	1,227
33,800	33,850	1,418	1,230
33,850	33,900	1,421	1,232
33,900	33,950	1,423	1,234
33,950	34,000	1,425	1,237
<b>\$34,000</b>			
34,000	34,050	1,428	1,239
34,050	34,100	1,430	1,242
34,100	34,150	1,432	1,244
34,150	34,200	1,435	1,246
34,200	34,250	1,437	1,249
34,250	34,300	1,440	1,251
34,300	34,350	1,442	1,253
34,350	34,400	1,444	1,256
34,400	34,450	1,447	1,258
34,450	34,500	1,449	1,261
34,500	34,550	1,451	1,263
34,550	34,600	1,454	1,265
34,600	34,650	1,456	1,268
34,650	34,700	1,459	1,270
34,700	34,750	1,461	1,272
34,750	34,800	1,463	1,275
34,800	34,850	1,466	1,277
34,850	34,900	1,468	1,280
34,900	34,950	1,470	1,282
34,950	35,000	1,473	1,284
<b>\$35,000</b>			
35,000	35,050	1,475	1,287
35,050	35,100	1,478	1,289
35,100	35,150	1,480	1,291
35,150	35,200	1,482	1,294
35,200	35,250	1,485	1,296
35,250	35,300	1,487	1,299
35,300	35,350	1,489	1,301
35,350	35,400	1,492	1,303
35,400	35,450	1,494	1,306
35,450	35,500	1,497	1,308
35,500	35,550	1,499	1,310
35,550	35,600	1,501	1,313
35,600	35,650	1,504	1,315
35,650	35,700	1,506	1,318
35,700	35,750	1,508	1,320
35,750	35,800	1,511	1,322
35,800	35,850	1,513	1,325
35,850	35,900	1,516	1,327
35,900	35,950	1,518	1,329
35,950	36,000	1,520	1,332

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:			
<b>\$36,000</b>			
36,000	36,050	1,523	1,334
36,050	36,100	1,525	1,337
36,100	36,150	1,527	1,339
36,150	36,200	1,530	1,341
36,200	36,250	1,532	1,344
36,250	36,300	1,535	1,346
36,300	36,350	1,537	1,348
36,350	36,400	1,539	1,351
36,400	36,450	1,542	1,353
36,450	36,500	1,544	1,356
36,500	36,550	1,546	1,358
36,550	36,600	1,549	1,360
36,600	36,650	1,551	1,363
36,650	36,700	1,554	1,365
36,700	36,750	1,556	1,367
36,750	36,800	1,558	1,370
36,800	36,850	1,561	1,372
36,850	36,900	1,563	1,375
36,900	36,950	1,565	1,377
36,950	37,000	1,568	1,379
<b>\$37,000</b>			
37,000	37,050	1,570	1,382
37,050	37,100	1,573	1,384
37,100	37,150	1,575	1,386
37,150	37,200	1,577	1,389
37,200	37,250	1,580	1,391
37,250	37,300	1,582	1,394
37,300	37,350	1,584	1,396
37,350	37,400	1,587	1,398
37,400	37,450	1,589	1,401
37,450	37,500	1,592	1,403
37,500	37,550	1,594	1,405
37,550	37,600	1,596	1,408
37,600	37,650	1,599	1,410
37,650	37,700	1,601	1,413
37,700	37,750	1,603	1,415
37,750	37,800	1,606	1,417
37,800	37,850	1,608	1,420
37,850	37,900	1,611	1,422
37,900	37,950	1,613	1,424
37,950	38,000	1,615	1,427
<b>\$38,000</b>			
38,000	38,050	1,618	1,429
38,050	38,100	1,620	1,432
38,100	38,150	1,622	1,434
38,150	38,200	1,625	1,436
38,200	38,250	1,627	1,439
38,250	38,300	1,630	1,441
38,300	38,350	1,632	1,443
38,350	38,400	1,634	1,446
38,400	38,450	1,637	1,448
38,450	38,500	1,639	1,451
38,500	38,550	1,641	1,453
38,550	38,600	1,644	1,455
38,600	38,650	1,646	1,458
38,650	38,700	1,649	1,460
38,700	38,750	1,651	1,462
38,750	38,800	1,653	1,465
38,800	38,850	1,656	1,467
38,850	38,900	1,658	1,470
38,900	38,950	1,660	1,472
38,950	39,000	1,663	1,474

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:			
<b>\$39,000</b>			
39,000	39,050	1,665	1,477
39,050	39,100	1,668	1,479
39,100	39,150	1,670	1,481
39,150	39,200	1,672	1,484
39,200	39,250	1,675	1,486
39,250	39,300	1,677	1,489
39,300	39,350	1,679	1,491
39,350	39,400	1,682	1,493
39,400	39,450	1,684	1,496
39,450	39,500	1,687	1,498
39,500	39,550	1,689	1,500
39,550	39,600	1,691	1,503
39,600	39,650	1,694	1,505
39,650	39,700	1,696	1,508
39,700	39,750	1,698	1,510
39,750	39,800	1,701	1,512
39,800	39,850	1,703	1,515
39,850	39,900	1,706	1,517
39,900	39,950	1,708	1,519
39,950	40,000	1,710	1,522
<b>\$40,000</b>			
40,000	40,050	1,713	1,524
40,050	40,100	1,715	1,527
40,100	40,150	1,717	1,529
40,150	40,200	1,720	1,531
40,200	40,250	1,722	1,534
40,250	40,300	1,725	1,536
40,300	40,350	1,727	1,538
40,350	40,400	1,729	1,541
40,400	40,450	1,732	1,543
40,450	40,500	1,734	1,546
40,500	40,550	1,736	1,548
40,550	40,600	1,739	1,550
40,600	40,650	1,741	1,553
40,650	40,700	1,744	1,555
40,700	40,750	1,746	1,557
40,750	40,800	1,748	1,560
40,800	40,850	1,751	1,562
40,850	40,900	1,753	1,565
40,900	40,950	1,755	1,567
40,950	41,000	1,758	1,569
<b>\$41,000</b>			
41,000	41,050	1,760	1,572
41,050	41,100	1,763	1,574
41,100	41,150	1,765	1,576
41,150	41,200	1,767	1,579
41,200	41,250	1,770	1,581
41,250	41,300	1,772	1,584
41,300	41,350	1,774	1,586
41,350	41,400	1,777	1,588
41,400	41,450	1,779	1,591
41,450	41,500	1,782	1,593
41,500	41,550	1,784	1,595
41,550	41,600	1,786	1,598
41,600	41,650	1,789	1,600
41,650	41,700	1,791	1,603
41,700	41,750	1,793	1,605
41,750	41,800	1,796	1,607
41,800	41,850	1,798	1,610
41,850	41,900	1,801	1,612
41,900	41,950	1,803	1,614
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:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
<b>\$42,000</b>			
42,000	42,050	1,808	1,619
42,050	42,100	1,810	1,622
42,100	42,150	1,812	1,624
42,150	42,200	1,815	1,626
42,200	42,250	1,817	1,629
42,250	42,300	1,820	1,631
42,300	42,350	1,822	1,633
42,350	42,400	1,824	1,636
42,400	42,450	1,827	1,638
42,450	42,500	1,829	1,641
42,500	42,550	1,831	1,643
42,550	42,600	1,834	1,645
42,600	42,650	1,836	1,648
42,650	42,700	1,839	1,650
42,700	42,750	1,841	1,652
42,750	42,800	1,843	1,655
42,800	42,850	1,846	1,657
42,850	42,900	1,848	1,660
42,900	42,950	1,850	1,662
42,950	43,000	1,853	1,664
<b>\$43,000</b>			
43,000	43,050	1,855	1,667
43,050	43,100	1,858	1,669
43,100	43,150	1,860	1,671
43,150	43,200	1,862	1,674
43,200	43,250	1,865	1,676
43,250	43,300	1,867	1,679
43,300	43,350	1,869	1,681
43,350	43,400	1,872	1,683
43,400	43,450	1,874	1,686
43,450	43,500	1,877	1,688
43,500	43,550	1,879	1,690
43,550	43,600	1,881	1,693
43,600	43,650	1,884	1,695
43,650	43,700	1,886	1,698
43,700	43,750	1,888	1,700
43,750	43,800	1,891	1,702
43,800	43,850	1,893	1,705
43,850	43,900	1,896	1,707
43,900	43,950	1,898	1,709
43,950	44,000	1,900	1,712
<b>\$44,000</b>			
44,000	44,050	1,903	1,714
44,050	44,100	1,905	1,717
44,100	44,150	1,907	1,719
44,150	44,200	1,910	1,721
44,200	44,250	1,912	1,724
44,250	44,300	1,915	1,726
44,300	44,350	1,917	1,728
44,350	44,400	1,919	1,731
44,400	44,450	1,922	1,733
44,450	44,500	1,924	1,736
44,500	44,550	1,926	1,738
44,550	44,600	1,929	1,740
44,600	44,650	1,931	1,743
44,650	44,700	1,934	1,745
44,700	44,750	1,936	1,747
44,750	44,800	1,938	1,750
44,800	44,850	1,941	1,752
44,850	44,900	1,943	1,755
44,900	44,950	1,945	1,757
44,950	45,000	1,948	1,759

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:	
<b>\$45,000</b>			
45,000	45,050	1,950	1,762
45,050	45,100	1,953	1,764
45,100	45,150	1,955	1,766
45,150	45,200	1,957	1,769
45,200	45,250	1,960	1,771
45,250	45,300	1,962	1,774
45,300	45,350	1,964	1,776
45,350	45,400	1,967	1,778
45,400	45,450	1,969	1,781
45,450	45,500	1,972	1,783
45,500	45,550	1,974	1,785
45,550	45,600	1,976	1,788
45,600	45,650	1,979	1,790
45,650	45,700	1,981	1,793
45,700	45,750	1,983	1,795
45,750	45,800	1,986	1,797
45,800	45,850	1,988	1,800
45,850	45,900	1,991	1,802
45,900	45,950	1,993	1,804
45,950	46,000	1,995	1,807
<b>\$46,000</b>			
46,000	46,050	1,998	1,809
46,050	46,100	2,000	1,812
46,100	46,150	2,002	1,814
46,150	46,200	2,005	1,816
46,200	46,250	2,007	1,819
46,250	46,300	2,010	1,821
46,300	46,350	2,012	1,823
46,350	46,400	2,014	1,826
46,400	46,450	2,017	1,828
46,450	46,500	2,019	1,831
46,500	46,550	2,021	1,833
46,550	46,600	2,024	1,835
46,600	46,650	2,026	1,838
46,650	46,700	2,029	1,840
46,700	46,750	2,031	1,842
46,750	46,800	2,033	1,845
46,800	46,850	2,036	1,847
46,850	46,900	2,038	1,850
46,900	46,950	2,040	1,852
46,950	47,000	2,043	1,854
<b>\$47,000</b>			
47,000	47,050	2,045	1,857
47,050	47,100	2,048	1,859
47,100	47,150	2,050	1,861
47,150	47,200	2,052	1,864
47,200	47,250	2,055	1,866
47,250	47,300	2,057	1,869
47,300	47,350	2,059	1,871
47,350	47,400	2,062	1,873
47,400	47,450	2,064	1,876
47,450	47,500	2,067	1,878
47,500	47,550	2,069	1,880
47,550	47,600	2,071	1,883
47,600	47,650	2,074	1,885
47,650	47,700	2,076	1,888
47,700	47,750	2,078	1,890
47,750	47,800	2,081	1,892
47,800	47,850	2,083	1,895
47,850	47,900	2,086	1,897
47,900	47,950	2,088	1,899
47,950	48,000	2,090	1,902

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:	
<b>\$48,000</b>			
48,000	48,050	2,093	1,904
48,050	48,100	2,095	1,907
48,100	48,150	2,097	1,909
48,150	48,200	2,100	1,911
48,200	48,250	2,102	1,914
48,250	48,300	2,105	1,916
48,300	48,350	2,107	1,918
48,350	48,400	2,109	1,921
48,400	48,450	2,112	1,923
48,450	48,500	2,114	1,926
48,500	48,550	2,116	1,928
48,550	48,600	2,119	1,930
48,600	48,650	2,121	1,933
48,650	48,700	2,124	1,935
48,700	48,750	2,126	1,937
48,750	48,800	2,128	1,940
48,800	48,850	2,131	1,942
48,850	48,900	2,133	1,945
48,900	48,950	2,135	1,947
48,950	49,000	2,138	1,949
<b>\$49,000</b>			
49,000	49,050	2,140	1,952
49,050	49,100	2,143	1,954
49,100	49,150	2,145	1,956
49,150	49,200	2,147	1,959
49,200	49,250	2,150	1,961
49,250	49,300	2,152	1,964
49,300	49,350	2,154	1,966
49,350	49,400	2,157	1,968
49,400	49,450	2,159	1,971
49,450	49,500	2,162	1,973
49,500	49,550	2,164	1,975
49,550	49,600	2,166	1,978
49,600	49,650	2,169	1,980
49,650	49,700	2,171	1,983
49,700	49,750	2,173	1,985
49,750	49,800	2,176	1,987
49,800	49,850	2,178	1,990
49,850	49,900	2,181	1,992
49,900	49,950	2,183	1,994
49,950	50,000	2,185	1,997
<b>\$50,000</b>			
50,000	50,050	2,188	1,999
50,050	50,100	2,190	2,002
50,100	50,150	2,192	2,004
50,150	50,200	2,195	2,006
50,200	50,250	2,197	2,009
50,250	50,300	2,200	2,011
50,300	50,350	2,202	2,013
50,350	50,400	2,204	2,016
50,400	50,450	2,207	2,018
50,450	50,500	2,209	2,021
50,500	50,550	2,211	2,023
50,550	50,600	2,214	2,025
50,600	50,650	2,216	2,028
50,650	50,700	2,219	2,030
50,700	50,750	2,221	2,032
50,750	50,800	2,223	2,035
50,800	50,850	2,226	2,037
50,850	50,900	2,228	2,040
50,900	50,950	2,230	2,042
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:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
<b>\$51,000</b>			
51,000	51,050	2,235	2,047
51,050	51,100	2,238	2,049
51,100	51,150	2,240	2,051
51,150	51,200	2,242	2,054
51,200	51,250	2,245	2,056
51,250	51,300	2,247	2,059
51,300	51,350	2,249	2,061
51,350	51,400	2,252	2,063
51,400	51,450	2,254	2,066
51,450	51,500	2,257	2,068
51,500	51,550	2,259	2,070
51,550	51,600	2,261	2,073
51,600	51,650	2,264	2,075
51,650	51,700	2,266	2,078
51,700	51,750	2,268	2,080
51,750	51,800	2,271	2,082
51,800	51,850	2,273	2,085
51,850	51,900	2,276	2,087
51,900	51,950	2,278	2,089
51,950	52,000	2,280	2,092
<b>\$52,000</b>			
52,000	52,050	2,283	2,094
52,050	52,100	2,285	2,097
52,100	52,150	2,287	2,099
52,150	52,200	2,290	2,101
52,200	52,250	2,292	2,104
52,250	52,300	2,295	2,106
52,300	52,350	2,297	2,108
52,350	52,400	2,299	2,111
52,400	52,450	2,302	2,113
52,450	52,500	2,304	2,116
52,500	52,550	2,306	2,118
52,550	52,600	2,309	2,120
52,600	52,650	2,311	2,123
52,650	52,700	2,314	2,125
52,700	52,750	2,316	2,127
52,750	52,800	2,318	2,130
52,800	52,850	2,321	2,132
52,850	52,900	2,323	2,135
52,900	52,950	2,325	2,137
52,950	53,000	2,328	2,139
<b>\$53,000</b>			
53,000	53,050	2,330	2,142
53,050	53,100	2,333	2,144
53,100	53,150	2,335	2,146
53,150	53,200	2,337	2,149
53,200	53,250	2,340	2,151
53,250	53,300	2,342	2,154
53,300	53,350	2,344	2,156
53,350	53,400	2,347	2,158
53,400	53,450	2,349	2,161
53,450	53,500	2,352	2,163
53,500	53,550	2,354	2,165
53,550	53,600	2,356	2,168
53,600	53,650	2,359	2,170
53,650	53,700	2,361	2,173
53,700	53,750	2,363	2,175
53,750	53,800	2,366	2,177
53,800	53,850	2,368	2,180
53,850	53,900	2,371	2,182
53,900	53,950	2,373	2,184
53,950	54,000	2,375	2,187

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:			
<b>\$54,000</b>			
54,000	54,050	2,378	2,189
54,050	54,100	2,380	2,192
54,100	54,150	2,382	2,194
54,150	54,200	2,385	2,196
54,200	54,250	2,387	2,199
54,250	54,300	2,390	2,201
54,300	54,350	2,392	2,203
54,350	54,400	2,394	2,206
54,400	54,450	2,397	2,208
54,450	54,500	2,399	2,211
54,500	54,550	2,401	2,213
54,550	54,600	2,404	2,215
54,600	54,650	2,406	2,218
54,650	54,700	2,409	2,220
54,700	54,750	2,411	2,222
54,750	54,800	2,413	2,225
54,800	54,850	2,416	2,227
54,850	54,900	2,418	2,230
54,900	54,950	2,420	2,232
54,950	55,000	2,423	2,234
<b>\$55,000</b>			
55,000	55,050	2,425	2,237
55,050	55,100	2,428	2,239
55,100	55,150	2,430	2,241
55,150	55,200	2,432	2,244
55,200	55,250	2,435	2,246
55,250	55,300	2,437	2,249
55,300	55,350	2,439	2,251
55,350	55,400	2,442	2,253
55,400	55,450	2,444	2,256
55,450	55,500	2,447	2,258
55,500	55,550	2,449	2,260
55,550	55,600	2,451	2,263
55,600	55,650	2,454	2,265
55,650	55,700	2,456	2,268
55,700	55,750	2,458	2,270
55,750	55,800	2,461	2,272
55,800	55,850	2,463	2,275
55,850	55,900	2,466	2,277
55,900	55,950	2,468	2,279
55,950	56,000	2,470	2,282
<b>\$56,000</b>			
56,000	56,050	2,473	2,284
56,050	56,100	2,475	2,287
56,100	56,150	2,477	2,289
56,150	56,200	2,480	2,291
56,200	56,250	2,482	2,294
56,250	56,300	2,485	2,296
56,300	56,350	2,487	2,298
56,350	56,400	2,489	2,301
56,400	56,450	2,492	2,303
56,450	56,500	2,494	2,306
56,500	56,550	2,496	2,308
56,550	56,600	2,499	2,310
56,600	56,650	2,501	2,313
56,650	56,700	2,504	2,315
56,700	56,750	2,506	2,317
56,750	56,800	2,508	2,320
56,800	56,850	2,511	2,322
56,850	56,900	2,513	2,325
56,900	56,950	2,515	2,327
56,950	57,000	2,518	2,329

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:			
<b>\$57,000</b>			
57,000	57,050	2,520	2,332
57,050	57,100	2,523	2,334
57,100	57,150	2,525	2,336
57,150	57,200	2,527	2,339
57,200	57,250	2,530	2,341
57,250	57,300	2,532	2,344
57,300	57,350	2,534	2,346
57,350	57,400	2,537	2,348
57,400	57,450	2,539	2,351
57,450	57,500	2,542	2,353
57,500	57,550	2,544	2,355
57,550	57,600	2,546	2,358
57,600	57,650	2,549	2,360
57,650	57,700	2,551	2,363
57,700	57,750	2,553	2,365
57,750	57,800	2,556	2,367
57,800	57,850	2,558	2,370
57,850	57,900	2,561	2,372
57,900	57,950	2,563	2,374
57,950	58,000	2,565	2,377
<b>\$58,000</b>			
58,000	58,050	2,568	2,379
58,050	58,100	2,570	2,382
58,100	58,150	2,572	2,384
58,150	58,200	2,575	2,386
58,200	58,250	2,577	2,389
58,250	58,300	2,580	2,391
58,300	58,350	2,582	2,393
58,350	58,400	2,584	2,396
58,400	58,450	2,587	2,398
58,450	58,500	2,589	2,401
58,500	58,550	2,591	2,403
58,550	58,600	2,594	2,405
58,600	58,650	2,596	2,408
58,650	58,700	2,599	2,410
58,700	58,750	2,601	2,412
58,750	58,800	2,603	2,415
58,800	58,850	2,606	2,417
58,850	58,900	2,608	2,420
58,900	58,950	2,610	2,422
58,950	59,000	2,613	2,424
<b>\$59,000</b>			
59,000	59,050	2,615	2,427
59,050	59,100	2,618	2,429
59,100	59,150	2,620	2,431
59,150	59,200	2,622	2,434
59,200	59,250	2,625	2,436
59,250	59,300	2,627	2,439
59,300	59,350	2,629	2,441
59,350	59,400	2,632	2,443
59,400	59,450	2,634	2,446
59,450	59,500	2,637	2,448
59,500	59,550	2,639	2,450
59,550	59,600	2,641	2,453
59,600	59,650	2,644	2,455
59,650	59,700	2,646	2,458
59,700	59,750	2,648	2,460
59,750	59,800	2,651	2,462
59,800	59,850	2,653	2,465
59,850	59,900	2,656	2,467
59,900	59,950	2,658	2,469
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:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
<b>\$60,000</b>			
60,000	60,050	2,663	2,474
60,050	60,100	2,665	2,477
60,100	60,150	2,667	2,479
60,150	60,200	2,670	2,481
60,200	60,250	2,672	2,484
60,250	60,300	2,675	2,486
60,300	60,350	2,677	2,488
60,350	60,400	2,679	2,491
60,400	60,450	2,682	2,493
60,450	60,500	2,684	2,496
60,500	60,550	2,686	2,498
60,550	60,600	2,689	2,500
60,600	60,650	2,691	2,503
60,650	60,700	2,694	2,505
60,700	60,750	2,696	2,507
60,750	60,800	2,698	2,510
60,800	60,850	2,701	2,512
60,850	60,900	2,703	2,515
60,900	60,950	2,705	2,517
60,950	61,000	2,708	2,519
<b>\$61,000</b>			
61,000	61,050	2,710	2,522
61,050	61,100	2,713	2,524
61,100	61,150	2,715	2,526
61,150	61,200	2,717	2,529
61,200	61,250	2,720	2,531
61,250	61,300	2,722	2,534
61,300	61,350	2,724	2,536
61,350	61,400	2,727	2,538
61,400	61,450	2,729	2,541
61,450	61,500	2,732	2,543
61,500	61,550	2,734	2,545
61,550	61,600	2,736	2,548
61,600	61,650	2,739	2,550
61,650	61,700	2,741	2,553
61,700	61,750	2,743	2,555
61,750	61,800	2,746	2,557
61,800	61,850	2,748	2,560
61,850	61,900	2,751	2,562
61,900	61,950	2,753	2,564
61,950	62,000	2,755	2,567
<b>\$62,000</b>			
62,000	62,050	2,758	2,569
62,050	62,100	2,760	2,572
62,100	62,150	2,762	2,574
62,150	62,200	2,765	2,576
62,200	62,250	2,767	2,579
62,250	62,300	2,770	2,581
62,300	62,350	2,772	2,583
62,350	62,400	2,774	2,586
62,400	62,450	2,777	2,588
62,450	62,500	2,779	2,591
62,500	62,550	2,781	2,593
62,550	62,600	2,784	2,595
62,600	62,650	2,786	2,598
62,650	62,700	2,789	2,600
62,700	62,750	2,791	2,602
62,750	62,800	2,793	2,605
62,800	62,850	2,796	2,607
62,850	62,900	2,798	2,610
62,900	62,950	2,800	2,612
62,950	63,000	2,803	2,614

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:	
<b>\$63,000</b>			
63,000	63,050	2,805	2,617
63,050	63,100	2,808	2,619
63,100	63,150	2,810	2,621
63,150	63,200	2,812	2,624
63,200	63,250	2,815	2,626
63,250	63,300	2,817	2,629
63,300	63,350	2,819	2,631
63,350	63,400	2,822	2,633
63,400	63,450	2,824	2,636
63,450	63,500	2,827	2,638
63,500	63,550	2,829	2,640
63,550	63,600	2,831	2,643
63,600	63,650	2,834	2,645
63,650	63,700	2,836	2,648
63,700	63,750	2,838	2,650
63,750	63,800	2,841	2,652
63,800	63,850	2,843	2,655
63,850	63,900	2,846	2,657
63,900	63,950	2,848	2,659
63,950	64,000	2,850	2,662
<b>\$64,000</b>			
64,000	64,050	2,853	2,664
64,050	64,100	2,855	2,667
64,100	64,150	2,857	2,669
64,150	64,200	2,860	2,671
64,200	64,250	2,862	2,674
64,250	64,300	2,865	2,676
64,300	64,350	2,867	2,678
64,350	64,400	2,869	2,681
64,400	64,450	2,872	2,683
64,450	64,500	2,874	2,686
64,500	64,550	2,876	2,688
64,550	64,600	2,879	2,690
64,600	64,650	2,881	2,693
64,650	64,700	2,884	2,695
64,700	64,750	2,886	2,697
64,750	64,800	2,888	2,700
64,800	64,850	2,891	2,702
64,850	64,900	2,893	2,705
64,900	64,950	2,895	2,707
64,950	65,000	2,898	2,709
<b>\$65,000</b>			
65,000	65,050	2,900	2,712
65,050	65,100	2,903	2,714
65,100	65,150	2,905	2,716
65,150	65,200	2,907	2,719
65,200	65,250	2,910	2,721
65,250	65,300	2,912	2,724
65,300	65,350	2,914	2,726
65,350	65,400	2,917	2,728
65,400	65,450	2,919	2,731
65,450	65,500	2,922	2,733
65,500	65,550	2,924	2,735
65,550	65,600	2,926	2,738
65,600	65,650	2,929	2,740
65,650	65,700	2,931	2,743
65,700	65,750	2,933	2,745
65,750	65,800	2,936	2,747
65,800	65,850	2,938	2,750
65,850	65,900	2,941	2,752
65,900	65,950	2,943	2,754
65,950	66,000	2,945	2,757

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:	
<b>\$66,000</b>			
66,000	66,050	2,948	2,759
66,050	66,100	2,950	2,762
66,100	66,150	2,952	2,764
66,150	66,200	2,955	2,766
66,200	66,250	2,957	2,769
66,250	66,300	2,960	2,771
66,300	66,350	2,962	2,773
66,350	66,400	2,964	2,776
66,400	66,450	2,967	2,778
66,450	66,500	2,969	2,781
66,500	66,550	2,971	2,783
66,550	66,600	2,974	2,785
66,600	66,650	2,976	2,788
66,650	66,700	2,979	2,790
66,700	66,750	2,981	2,792
66,750	66,800	2,983	2,795
66,800	66,850	2,986	2,797
66,850	66,900	2,988	2,800
66,900	66,950	2,990	2,802
66,950	67,000	2,993	2,804
<b>\$67,000</b>			
67,000	67,050	2,995	2,807
67,050	67,100	2,998	2,809
67,100	67,150	3,000	2,811
67,150	67,200	3,002	2,814
67,200	67,250	3,005	2,816
67,250	67,300	3,007	2,819
67,300	67,350	3,009	2,821
67,350	67,400	3,012	2,823
67,400	67,450	3,014	2,826
67,450	67,500	3,017	2,828
67,500	67,550	3,019	2,830
67,550	67,600	3,021	2,833
67,600	67,650	3,024	2,835
67,650	67,700	3,026	2,838
67,700	67,750	3,028	2,840
67,750	67,800	3,031	2,842
67,800	67,850	3,033	2,845
67,850	67,900	3,036	2,847
67,900	67,950	3,038	2,849
67,950	68,000	3,040	2,852
<b>\$68,000</b>			
68,000	68,050	3,043	2,854
68,050	68,100	3,045	2,857
68,100	68,150	3,047	2,859
68,150	68,200	3,050	2,861
68,200	68,250	3,052	2,864
68,250	68,300	3,055	2,866
68,300	68,350	3,057	2,868
68,350	68,400	3,059	2,871
68,400	68,450	3,062	2,873
68,450	68,500	3,064	2,876
68,500	68,550	3,066	2,878
68,550	68,600	3,069	2,880
68,600	68,650	3,071	2,883
68,650	68,700	3,074	2,885
68,700	68,750	3,076	2,887
68,750	68,800	3,078	2,890
68,800	68,850	3,081	2,892
68,850	68,900	3,083	2,895
68,900	68,950	3,085	2,897
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:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
<b>\$69,000</b>			
69,000	69,050	3,090	2,902
69,050	69,100	3,093	2,904
69,100	69,150	3,095	2,906
69,150	69,200	3,097	2,909
69,200	69,250	3,100	2,911
69,250	69,300	3,102	2,914
69,300	69,350	3,104	2,916
69,350	69,400	3,107	2,918
69,400	69,450	3,109	2,921
69,450	69,500	3,112	2,923
69,500	69,550	3,114	2,925
69,550	69,600	3,116	2,928
69,600	69,650	3,119	2,930
69,650	69,700	3,121	2,933
69,700	69,750	3,123	2,935
69,750	69,800	3,126	2,937
69,800	69,850	3,128	2,940
69,850	69,900	3,131	2,942
69,900	69,950	3,133	2,944
69,950	70,000	3,135	2,947
<b>\$70,000</b>			
70,000	70,050	3,138	2,949
70,050	70,100	3,140	2,952
70,100	70,150	3,142	2,954
70,150	70,200	3,145	2,956
70,200	70,250	3,147	2,959
70,250	70,300	3,150	2,961
70,300	70,350	3,152	2,963
70,350	70,400	3,154	2,966
70,400	70,450	3,157	2,968
70,450	70,500	3,159	2,971
70,500	70,550	3,161	2,973
70,550	70,600	3,164	2,975
70,600	70,650	3,166	2,978
70,650	70,700	3,169	2,980
70,700	70,750	3,171	2,982
70,750	70,800	3,173	2,985
70,800	70,850	3,176	2,987
70,850	70,900	3,178	2,990
70,900	70,950	3,180	2,992
70,950	71,000	3,183	2,994
<b>\$71,000</b>			
71,000	71,050	3,185	2,997
71,050	71,100	3,188	2,999
71,100	71,150	3,190	3,001
71,150	71,200	3,192	3,004
71,200	71,250	3,195	3,006
71,250	71,300	3,197	3,009
71,300	71,350	3,199	3,011
71,350	71,400	3,202	3,013
71,400	71,450	3,204	3,016
71,450	71,500	3,207	3,018
71,500	71,550	3,209	3,020
71,550	71,600	3,211	3,023
71,600	71,650	3,214	3,025
71,650	71,700	3,216	3,028
71,700	71,750	3,218	3,030
71,750	71,800	3,221	3,032
71,800	71,850	3,223	3,035
71,850	71,900	3,226	3,037
71,900	71,950	3,228	3,039
71,950	72,000	3,230	3,042

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:	
<b>\$72,000</b>			
72,000	72,050	3,233	3,044
72,050	72,100	3,235	3,047
72,100	72,150	3,237	3,049
72,150	72,200	3,240	3,051
72,200	72,250	3,242	3,054
72,250	72,300	3,245	3,056
72,300	72,350	3,247	3,058
72,350	72,400	3,249	3,061
72,400	72,450	3,252	3,063
72,450	72,500	3,254	3,066
72,500	72,550	3,256	3,068
72,550	72,600	3,259	3,070
72,600	72,650	3,261	3,073
72,650	72,700	3,264	3,075
72,700	72,750	3,266	3,077
72,750	72,800	3,268	3,080
72,800	72,850	3,271	3,082
72,850	72,900	3,273	3,085
72,900	72,950	3,275	3,087
72,950	73,000	3,278	3,089
<b>\$73,000</b>			
73,000	73,050	3,280	3,092
73,050	73,100	3,283	3,094
73,100	73,150	3,285	3,096
73,150	73,200	3,287	3,099
73,200	73,250	3,290	3,101
73,250	73,300	3,292	3,104
73,300	73,350	3,294	3,106
73,350	73,400	3,297	3,108
73,400	73,450	3,299	3,111
73,450	73,500	3,302	3,113
73,500	73,550	3,304	3,115
73,550	73,600	3,306	3,118
73,600	73,650	3,309	3,120
73,650	73,700	3,311	3,123
73,700	73,750	3,313	3,125
73,750	73,800	3,316	3,127
73,800	73,850	3,318	3,130
73,850	73,900	3,321	3,132
73,900	73,950	3,323	3,134
73,950	74,000	3,325	3,137
<b>\$74,000</b>			
74,000	74,050	3,328	3,139
74,050	74,100	3,330	3,142
74,100	74,150	3,332	3,144
74,150	74,200	3,335	3,146
74,200	74,250	3,337	3,149
74,250	74,300	3,340	3,151
74,300	74,350	3,342	3,153
74,350	74,400	3,344	3,156
74,400	74,450	3,347	3,158
74,450	74,500	3,349	3,161
74,500	74,550	3,351	3,163
74,550	74,600	3,354	3,165
74,600	74,650	3,356	3,168
74,650	74,700	3,359	3,170
74,700	74,750	3,361	3,172
74,750	74,800	3,363	3,175
74,800	74,850	3,366	3,177
74,850	74,900	3,368	3,180
74,900	74,950	3,370	3,182
74,950	75,000	3,373	3,184

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:	
<b>\$75,000</b>			
75,000	75,050	3,375	3,187
75,050	75,100	3,378	3,189
75,100	75,150	3,380	3,191
75,150	75,200	3,382	3,194
75,200	75,250	3,385	3,196
75,250	75,300	3,387	3,199
75,300	75,350	3,389	3,201
75,350	75,400	3,392	3,203
75,400	75,450	3,394	3,206
75,450	75,500	3,397	3,208
75,500	75,550	3,399	3,210
75,550	75,600	3,401	3,213
75,600	75,650	3,404	3,215
75,650	75,700	3,406	3,218
75,700	75,750	3,408	3,220
75,750	75,800	3,411	3,222
75,800	75,850	3,413	3,225
75,850	75,900	3,416	3,227
75,900	75,950	3,418	3,229
75,950	76,000	3,420	3,232
<b>\$76,000</b>			
76,000	76,050	3,423	3,234
76,050	76,100	3,425	3,237
76,100	76,150	3,427	3,239
76,150	76,200	3,430	3,241
76,200	76,250	3,432	3,244
76,250	76,300	3,435	3,246
76,300	76,350	3,437	3,248
76,350	76,400	3,439	3,251
76,400	76,450	3,442	3,253
76,450	76,500	3,444	3,256
76,500	76,550	3,446	3,258
76,550	76,600	3,449	3,260
76,600	76,650	3,451	3,263
76,650	76,700	3,454	3,265
76,700	76,750	3,456	3,267
76,750	76,800	3,458	3,270
76,800	76,850	3,461	3,272
76,850	76,900	3,463	3,275
76,900	76,950	3,465	3,277
76,950	77,000	3,468	3,279
<b>\$77,000</b>			
77,000	77,050	3,470	3,282
77,050	77,100	3,473	3,284
77,100	77,150	3,475	3,286
77,150	77,200	3,477	3,289
77,200	77,250	3,480	3,291
77,250	77,300	3,482	3,294
77,300	77,350	3,484	3,296
77,350	77,400	3,487	3,298
77,400	77,450	3,489	3,301
77,450	77,500	3,492	3,303
77,500	77,550	3,494	3,305
77,550	77,600	3,496	3,308
77,600	77,650	3,499	3,310
77,650	77,700	3,501	3,313
77,700	77,750	3,503	3,315
77,750	77,800	3,506	3,317
77,800	77,850	3,508	3,320
77,850	77,900	3,511	3,322
77,900	77,950	3,513	3,324
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:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
<b>\$78,000</b>			
78,000	78,050	3,518	3,329
78,050	78,100	3,520	3,332
78,100	78,150	3,522	3,334
78,150	78,200	3,525	3,336
78,200	78,250	3,527	3,339
78,250	78,300	3,530	3,341
78,300	78,350	3,532	3,343
78,350	78,400	3,534	3,346
78,400	78,450	3,537	3,348
78,450	78,500	3,539	3,351
78,500	78,550	3,541	3,353
78,550	78,600	3,544	3,355
78,600	78,650	3,546	3,358
78,650	78,700	3,549	3,360
78,700	78,750	3,551	3,362
78,750	78,800	3,553	3,365
78,800	78,850	3,556	3,367
78,850	78,900	3,558	3,370
78,900	78,950	3,560	3,372
78,950	79,000	3,563	3,374
<b>\$79,000</b>			
79,000	79,050	3,565	3,377
79,050	79,100	3,568	3,379
79,100	79,150	3,570	3,381
79,150	79,200	3,572	3,384
79,200	79,250	3,575	3,386
79,250	79,300	3,577	3,389
79,300	79,350	3,579	3,391
79,350	79,400	3,582	3,393
79,400	79,450	3,584	3,396
79,450	79,500	3,587	3,398
79,500	79,550	3,589	3,400
79,550	79,600	3,591	3,403
79,600	79,650	3,594	3,405
79,650	79,700	3,596	3,408
79,700	79,750	3,598	3,410
79,750	79,800	3,601	3,412
79,800	79,850	3,603	3,415
79,850	79,900	3,606	3,417
79,900	79,950	3,608	3,419
79,950	80,000	3,610	3,422
<b>\$80,000</b>			
80,000	80,050	3,613	3,424
80,050	80,100	3,615	3,427
80,100	80,150	3,617	3,429
80,150	80,200	3,620	3,431
80,200	80,250	3,622	3,434
80,250	80,300	3,625	3,436
80,300	80,350	3,627	3,438
80,350	80,400	3,629	3,441
80,400	80,450	3,632	3,443
80,450	80,500	3,634	3,446
80,500	80,550	3,636	3,448
80,550	80,600	3,639	3,450
80,600	80,650	3,641	3,453
80,650	80,700	3,644	3,455
80,700	80,750	3,646	3,457
80,750	80,800	3,648	3,460
80,800	80,850	3,651	3,462
80,850	80,900	3,653	3,465
80,900	80,950	3,655	3,467
80,950	81,000	3,658	3,469

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:	
<b>\$81,000</b>			
81,000	81,050	3,660	3,472
81,050	81,100	3,663	3,474
81,100	81,150	3,665	3,476
81,150	81,200	3,667	3,479
81,200	81,250	3,670	3,481
81,250	81,300	3,672	3,484
81,300	81,350	3,674	3,486
81,350	81,400	3,677	3,488
81,400	81,450	3,679	3,491
81,450	81,500	3,682	3,493
81,500	81,550	3,684	3,495
81,550	81,600	3,686	3,498
81,600	81,650	3,689	3,500
81,650	81,700	3,691	3,503
81,700	81,750	3,693	3,505
81,750	81,800	3,696	3,507
81,800	81,850	3,698	3,510
81,850	81,900	3,701	3,512
81,900	81,950	3,703	3,514
81,950	82,000	3,705	3,517
<b>\$82,000</b>			
82,000	82,050	3,708	3,519
82,050	82,100	3,710	3,522
82,100	82,150	3,712	3,524
82,150	82,200	3,715	3,526
82,200	82,250	3,717	3,529
82,250	82,300	3,720	3,531
82,300	82,350	3,722	3,533
82,350	82,400	3,724	3,536
82,400	82,450	3,727	3,538
82,450	82,500	3,729	3,541
82,500	82,550	3,731	3,543
82,550	82,600	3,734	3,545
82,600	82,650	3,736	3,548
82,650	82,700	3,739	3,550
82,700	82,750	3,741	3,552
82,750	82,800	3,743	3,555
82,800	82,850	3,746	3,557
82,850	82,900	3,748	3,560
82,900	82,950	3,750	3,562
82,950	83,000	3,753	3,564
<b>\$83,000</b>			
83,000	83,050	3,755	3,567
83,050	83,100	3,758	3,569
83,100	83,150	3,760	3,571
83,150	83,200	3,762	3,574
83,200	83,250	3,765	3,576
83,250	83,300	3,767	3,579
83,300	83,350	3,769	3,581
83,350	83,400	3,772	3,583
83,400	83,450	3,774	3,586
83,450	83,500	3,777	3,588
83,500	83,550	3,779	3,590
83,550	83,600	3,781	3,593
83,600	83,650	3,784	3,595
83,650	83,700	3,786	3,598
83,700	83,750	3,788	3,600
83,750	83,800	3,791	3,602
83,800	83,850	3,793	3,605
83,850	83,900	3,796	3,607
83,900	83,950	3,798	3,609
83,950	84,000	3,800	3,612

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:	
<b>\$84,000</b>			
84,000	84,050	3,803	3,614
84,050	84,100	3,805	3,617
84,100	84,150	3,807	3,619
84,150	84,200	3,810	3,621
84,200	84,250	3,812	3,624
84,250	84,300	3,815	3,626
84,300	84,350	3,817	3,628
84,350	84,400	3,819	3,631
84,400	84,450	3,822	3,633
84,450	84,500	3,824	3,636
84,500	84,550	3,826	3,638
84,550	84,600	3,829	3,640
84,600	84,650	3,831	3,643
84,650	84,700	3,834	3,645
84,700	84,750	3,836	3,647
84,750	84,800	3,838	3,650
84,800	84,850	3,841	3,652
84,850	84,900	3,843	3,655
84,900	84,950	3,845	3,657
84,950	85,000	3,848	3,659
<b>\$85,000</b>			
85,000	85,050	3,850	3,662
85,050	85,100	3,853	3,664
85,100	85,150	3,855	3,666
85,150	85,200	3,857	3,669
85,200	85,250	3,860	3,671
85,250	85,300	3,862	3,674
85,300	85,350	3,864	3,676
85,350	85,400	3,867	3,678
85,400	85,450	3,869	3,681
85,450	85,500	3,872	3,683
85,500	85,550	3,874	3,685
85,550	85,600	3,876	3,688
85,600	85,650	3,879	3,690
85,650	85,700	3,881	3,693
85,700	85,750	3,883	3,695
85,750	85,800	3,886	3,697
85,800	85,850	3,888	3,700
85,850	85,900	3,891	3,702
85,900	85,950	3,893	3,704
85,950	86,000	3,895	3,707
<b>\$86,000</b>			
86,000	86,050	3,898	3,709
86,050	86,100	3,900	3,712
86,100	86,150	3,902	3,714
86,150	86,200	3,905	3,716
86,200	86,250	3,907	3,719
86,250	86,300	3,910	3,721
86,300	86,350	3,912	3,723
86,350	86,400	3,914	3,726
86,400	86,450	3,917	3,728
86,450	86,500	3,919	3,731
86,500	86,550	3,921	3,733
86,550	86,600	3,924	3,735
86,600	86,650	3,926	3,738
86,650	86,700	3,929	3,740
86,700	86,750	3,931	3,742
86,750	86,800	3,933	3,745
86,800	86,850	3,936	3,747
86,850	86,900	3,938	3,750
86,900	86,950	3,940	3,752
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:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
Your tax is:			
<b>\$87,000</b>			
87,000	87,050	3,945	3,757
87,050	87,100	3,948	3,759
87,100	87,150	3,950	3,761
87,150	87,200	3,952	3,764
87,200	87,250	3,955	3,766
87,250	87,300	3,957	3,769
87,300	87,350	3,959	3,771
87,350	87,400	3,962	3,773
87,400	87,450	3,964	3,776
87,450	87,500	3,967	3,778
87,500	87,550	3,969	3,780
87,550	87,600	3,971	3,783
87,600	87,650	3,974	3,785
87,650	87,700	3,976	3,788
87,700	87,750	3,978	3,790
87,750	87,800	3,981	3,792
87,800	87,850	3,983	3,795
87,850	87,900	3,986	3,797
87,900	87,950	3,988	3,799
87,950	88,000	3,990	3,802
<b>\$88,000</b>			
88,000	88,050	3,993	3,804
88,050	88,100	3,995	3,807
88,100	88,150	3,997	3,809
88,150	88,200	4,000	3,811
88,200	88,250	4,002	3,814
88,250	88,300	4,005	3,816
88,300	88,350	4,007	3,818
88,350	88,400	4,009	3,821
88,400	88,450	4,012	3,823
88,450	88,500	4,014	3,826
88,500	88,550	4,016	3,828
88,550	88,600	4,019	3,830
88,600	88,650	4,021	3,833
88,650	88,700	4,024	3,835
88,700	88,750	4,026	3,837
88,750	88,800	4,028	3,840
88,800	88,850	4,031	3,842
88,850	88,900	4,033	3,845
88,900	88,950	4,035	3,847
88,950	89,000	4,038	3,849
<b>\$89,000</b>			
89,000	89,050	4,040	3,852
89,050	89,100	4,043	3,854
89,100	89,150	4,045	3,856
89,150	89,200	4,047	3,859
89,200	89,250	4,050	3,861
89,250	89,300	4,052	3,864
89,300	89,350	4,054	3,866
89,350	89,400	4,057	3,868
89,400	89,450	4,059	3,871
89,450	89,500	4,062	3,873
89,500	89,550	4,064	3,875
89,550	89,600	4,066	3,878
89,600	89,650	4,069	3,880
89,650	89,700	4,071	3,883
89,700	89,750	4,073	3,885
89,750	89,800	4,076	3,887
89,800	89,850	4,078	3,890
89,850	89,900	4,081	3,892
89,900	89,950	4,083	3,894
89,950	90,000	4,085	3,897

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:			
<b>\$90,000</b>			
90,000	90,050	4,088	3,899
90,050	90,100	4,090	3,902
90,100	90,150	4,092	3,904
90,150	90,200	4,095	3,906
90,200	90,250	4,097	3,909
90,250	90,300	4,100	3,911
90,300	90,350	4,102	3,913
90,350	90,400	4,104	3,916
90,400	90,450	4,107	3,918
90,450	90,500	4,109	3,921
90,500	90,550	4,111	3,923
90,550	90,600	4,114	3,925
90,600	90,650	4,116	3,928
90,650	90,700	4,119	3,930
90,700	90,750	4,121	3,932
90,750	90,800	4,123	3,935
90,800	90,850	4,126	3,937
90,850	90,900	4,128	3,940
90,900	90,950	4,130	3,942
90,950	91,000	4,133	3,944
<b>\$91,000</b>			
91,000	91,050	4,135	3,947
91,050	91,100	4,138	3,949
91,100	91,150	4,140	3,951
91,150	91,200	4,142	3,954
91,200	91,250	4,145	3,956
91,250	91,300	4,147	3,959
91,300	91,350	4,149	3,961
91,350	91,400	4,152	3,963
91,400	91,450	4,154	3,966
91,450	91,500	4,157	3,968
91,500	91,550	4,159	3,970
91,550	91,600	4,161	3,973
91,600	91,650	4,164	3,975
91,650	91,700	4,166	3,978
91,700	91,750	4,168	3,980
91,750	91,800	4,171	3,982
91,800	91,850	4,173	3,985
91,850	91,900	4,176	3,987
91,900	91,950	4,178	3,989
91,950	92,000	4,180	3,992
<b>\$92,000</b>			
92,000	92,050	4,183	3,994
92,050	92,100	4,185	3,997
92,100	92,150	4,187	3,999
92,150	92,200	4,190	4,001
92,200	92,250	4,192	4,004
92,250	92,300	4,195	4,006
92,300	92,350	4,197	4,008
92,350	92,400	4,199	4,011
92,400	92,450	4,202	4,013
92,450	92,500	4,204	4,016
92,500	92,550	4,206	4,018
92,550	92,600	4,209	4,020
92,600	92,650	4,211	4,023
92,650	92,700	4,214	4,025
92,700	92,750	4,216	4,027
92,750	92,800	4,218	4,030
92,800	92,850	4,221	4,032
92,850	92,900	4,223	4,035
92,900	92,950	4,225	4,037
92,950	93,000	4,228	4,039

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:			
<b>\$93,000</b>			
93,000	93,050	4,230	4,042
93,050	93,100	4,233	4,044
93,100	93,150	4,235	4,046
93,150	93,200	4,237	4,049
93,200	93,250	4,240	4,051
93,250	93,300	4,242	4,054
93,300	93,350	4,244	4,056
93,350	93,400	4,247	4,058
93,400	93,450	4,249	4,061
93,450	93,500	4,252	4,063
93,500	93,550	4,254	4,065
93,550	93,600	4,256	4,068
93,600	93,650	4,259	4,070
93,650	93,700	4,261	4,073
93,700	93,750	4,263	4,075
93,750	93,800	4,266	4,077
93,800	93,850	4,268	4,080
93,850	93,900	4,271	4,082
93,900	93,950	4,273	4,084
93,950	94,000	4,275	4,087
<b>\$94,000</b>			
94,000	94,050	4,278	4,089
94,050	94,100	4,280	4,092
94,100	94,150	4,282	4,094
94,150	94,200	4,285	4,096
94,200	94,250	4,287	4,099
94,250	94,300	4,290	4,101
94,300	94,350	4,292	4,103
94,350	94,400	4,294	4,106
94,400	94,450	4,297	4,108
94,450	94,500	4,299	4,111
94,500	94,550	4,301	4,113
94,550	94,600	4,304	4,115
94,600	94,650	4,306	4,118
94,650	94,700	4,309	4,120
94,700	94,750	4,311	4,122
94,750	94,800	4,313	4,125
94,800	94,850	4,316	4,127
94,850	94,900	4,318	4,130
94,900	94,950	4,320	4,132
94,950	95,000	4,323	4,134
<b>\$95,000</b>			
95,000	95,050	4,325	4,137
95,050	95,100	4,328	4,139
95,100	95,150	4,330	4,141
95,150	95,200	4,332	4,144
95,200	95,250	4,335	4,146
95,250	95,300	4,337	4,149
95,300	95,350	4,339	4,151
95,350	95,400	4,342	4,153
95,400	95,450	4,344	4,156
95,450	95,500	4,347	4,158
95,500	95,550	4,349	4,160
95,550	95,600	4,351	4,163
95,600	95,650	4,354	4,165
95,650	95,700	4,356	4,168
95,700	95,750	4,358	4,170
95,750	95,800	4,361	4,172
95,800	95,850	4,363	4,175
95,850	95,900	4,366	4,177
95,900	95,950	4,368	4,179
95,950	96,000	4,370	4,182

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

# 2025 OKLAHOMA INCOME TAX TABLE

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
<b>Your tax is:</b>			
<b>\$96,000</b>			
96,000	96,050	4,373	4,184
96,050	96,100	4,375	4,187
96,100	96,150	4,377	4,189
96,150	96,200	4,380	4,191
96,200	96,250	4,382	4,194
96,250	96,300	4,385	4,196
96,300	96,350	4,387	4,198
96,350	96,400	4,389	4,201
96,400	96,450	4,392	4,203
96,450	96,500	4,394	4,206
96,500	96,550	4,396	4,208
96,550	96,600	4,399	4,210
96,600	96,650	4,401	4,213
96,650	96,700	4,404	4,215
96,700	96,750	4,406	4,217
96,750	96,800	4,408	4,220
96,800	96,850	4,411	4,222
96,850	96,900	4,413	4,225
96,900	96,950	4,415	4,227
96,950	97,000	4,418	4,229

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
<b>Your tax is:</b>			
<b>\$97,000</b>			
97,000	97,050	4,420	4,232
97,050	97,100	4,423	4,234
97,100	97,150	4,425	4,236
97,150	97,200	4,427	4,239
97,200	97,250	4,430	4,241
97,250	97,300	4,432	4,244
97,300	97,350	4,434	4,246
97,350	97,400	4,437	4,248
97,400	97,450	4,439	4,251
97,450	97,500	4,442	4,253
97,500	97,550	4,444	4,255
97,550	97,600	4,446	4,258
97,600	97,650	4,449	4,260
97,650	97,700	4,451	4,263
97,700	97,750	4,453	4,265
97,750	97,800	4,456	4,267
97,800	97,850	4,458	4,270
97,850	97,900	4,461	4,272
97,900	97,950	4,463	4,274
97,950	98,000	4,465	4,277

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
<b>Your tax is:</b>			
<b>\$99,000</b>			
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**

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

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>			
<b>\$98,000</b>			
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

**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**

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

**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.**

\* 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
<b>\$0</b>	<b>\$0</b>	<b>\$0</b> in-network	<b>N/A</b>
		<b>\$0.95</b> 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
<b>We charge 3 other types of fees.</b> 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://locations.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 image shows a sample check from Anyplace Bank. The check is payable to Joe Smith and Susie Smith at 123 Main Street, Anyplace, OK 00000. The amount is \$1234. The check number is 1234. The routing number is 120120012 and the account number is 2020268620. Callouts point to the routing number and account number fields. A note states: "Note: The routing and account numbers may appear in different places on your check."

**Account Number**

**Routing Number**

**Note:** The routing and account numbers may appear in different places on your 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

