

**Oklahoma Individual Estimated Tax  
Tax Year 2026 Worksheet for Individuals**  
See the general instructions for additional filing information.

1	Estimated total income for tax year (less income exempt by statute) .....		00
2	Estimated deductions (Oklahoma standard or itemized).....	00	
3	Exemptions (\$1,000 for each exemption).....	00	
4	Total deductions and exemptions (add lines 2 and 3) .....		00
5	Estimated <b>taxable</b> income (subtract line 4 from line 1).....		00
6	Estimated Oklahoma tax * .....		00
7	Estimated Oklahoma income tax credits .....		00
8	Estimated Oklahoma income tax liability (subtract line 7 from 6) .....		00
9	A. Multiply line 8 by 70% .....	00	
	B. Enter the tax liability shown on your previous year's tax return .....	00	
	C. Enter the smaller of line 9a or 9b. ....		00
10	Estimated amount of withholding.....		00
11	Subtract line 10 from line 9c..... <small>(Note: If zero or less, or if line 8 minus line 10 is less than \$500, stop here. You are not required to make estimated tax payments.)</small>		00
12	Amount to be paid with each coupon (if paid quarterly, 1/4 of line 11) .....		00

\* The following applies to part-year and nonresident taxpayers who will be filing Form 511-NR. Lines 1 through 5 shall be calculated as if all income were earned in Oklahoma.

- 1) Using the amount from line 5, calculate the tax; this is the base tax and will be prorated for line 6.
- 2) To calculate line 6, first estimate your income from Oklahoma sources. Divide your income from Oklahoma sources by the amount on line 1.
- 3) Multiply this percentage by the base tax and enter the result on line 6. This is your estimated Oklahoma tax liability. Complete the remainder of the worksheet as directed.

**Record of Estimated Tax Payments**

Quarter	Date Paid	Amount
Applied from 2025 Tax Return .....		
<b>1</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>		
<b>Total</b>		

The Oklahoma Tax Commission is not required to give actual notice of change in any state tax law.

**After this estimated tax payment is processed, you will receive a pre-printed coupon each quarter.  
Please use the pre-printed coupon to make further tax payments.**

● Do not fold, staple, or paper clip **Detach Here and Return Coupon with Payment** ● Do not tear or cut below line

**ITE OW-8-ES Oklahoma Individual Estimated Tax Coupon**

Barcode Placeholder

Mailing Address Change  
*(Enter new mailing address below)*

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Taxpayer SSN	
Tax Year	<b>2026</b>
Quarter	
Due Date	

**Amount of Payment:** \_\_\_\_\_ - Dollars - - Cents - -  
Please remit only **one** check per coupon.

Mail this coupon, along with payment, to:  
**Oklahoma Tax Commission - PO Box 269027 - Oklahoma City, OK 73126-9027**

**Oklahoma Individual Estimated Tax Declaration**

## General Instructions

**Who Must Make Estimated Payments**

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 you 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.

Estates and farmers are not required to make estimated tax payments. A farmer is an individual who derives at least two-thirds of his/her gross income for the current year or the previous year from farming activities.

\* If you receive income unevenly throughout the year (e.g. you operate your business on a seasonal basis), you may be able to lower or eliminate the amount on your required estimated tax payment for one or more periods by using the annualized income installment method. See Form OW-8-ES-SUP at [tax.ok.gov](http://tax.ok.gov).

**NOTE:** Do not use this form for estimated tax payments made on behalf of the nonresident partners electing to be included in the composite return. The estimated tax payments must be made under the partnership's name and Federal Employer Identification Number using Form OW-8-ESC.

**When To File and Pay**

A declaration of estimated tax should be filed and the first installment paid by April 15th for calendar year taxpayers. Other installments for calendar year taxpayers should be paid by the due dates shown below.

**Interest for Underpayment**

In general, you will owe underpayment of estimated tax interest if your tax liability exceeds your withholding by \$500 or more and your timely paid quarterly estimated tax payments and withholding are not at least 70% of your current year tax liability or 100% of your prior year tax liability. The tax liability is the tax due less all credits except amounts paid on withholding, estimated tax and extension payments. The amount of underpayment of estimated tax interest is computed at a rate of 20% per annum for the period of underpayment. **Note:** No underpayment of estimated tax interest shall be imposed if the tax shown on the return is less than \$1,000. For additional information, see 68 OS Sec. 2385.7-2385.13 or call the Oklahoma Tax Commission's Taxpayer Resource Center at 405.521.3160.

**Due Dates (Calendar year) \*\***

- 1st Quarter - April 15
- 2nd Quarter - June 15
- 3rd Quarter - September 15
- 4th Quarter - January 15

\*\* If the due date falls on a weekend or legal holiday when the Oklahoma Tax Commission offices are closed, your payment is due the next business day.

**How to Compute Estimated Tax**

A worksheet is included with the coupon for use in computing estimated tax liability. To compute the tax, refer to the tax table included with Packet 511 or Packet 511-NR instructions.

**How to Complete Your Tax Declaration Coupon**

**Name and Address:** Enter your name and mailing address.

- On a joint return, enter the name of the primary taxpayer. The primary taxpayer is the person whose name will be entered first on the income tax return.
- If your address has changed, place an 'X' where indicated in the upper left corner of the coupon.

**Taxpayer SSN:** Enter the primary taxpayer's social security number.

**Quarter:** Enter the quarter for which you are making the estimated tax payment.

**Due Date:** Enter the quarterly due date. See below for the due date for each quarter.

**Amount of Payment:** Enter the amount of estimated tax being paid with the estimated tax coupon.

Do not send coupon if no payment is required.

**Additional Information**

Make checks payable to: **Oklahoma Tax Commission.**  
**Do NOT send cash.**

Mail the coupon, along with payment, to:

**Oklahoma Tax Commission**  
**PO Box 269027**  
**Oklahoma City, OK 73126-9027**

**Do not enclose any other tax reports or correspondence in this envelope.**

See below for electronic payment information.

You will receive a pre-printed coupon to make your next quarterly payment.

**Electronic Payment Options:**

Electronic payments are accepted for estimated income tax payments at [oktap.tax.ok.gov](http://oktap.tax.ok.gov). There is a convenience fee charged for utilizing some of the electronic payment services.

**Note:** If you make your estimated tax payment electronically, do not mail this payment coupon. Please retain the confirmation number for your records.