



State of Oklahoma Electric Vehicle Charging Tax Credit

FORM **579** 2025

Name (as shown on return)	Social Security Number or Federal Employer ID Number
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General Information

A credit is allowed for the amount of electric vehicle charging taxes paid by an individual or lawfully-recognized entity. The credit cannot exceed the total amount of registration fees paid for electric and plug-in hybrid vehicles under 47 Oklahoma Statutes (OS) Section 1132.7 and 68 OS Sec. 6511. General vehicle registration fees under 47 OS Sec. 1132 do not qualify. See Electric Vehicle Annual Registration Fees section below. Credits earned in 2024 and 2025 can be claimed on the 2025 income tax return. There is a five-year carryover provision for any credit allowed but not used. Provide receipts of taxes and registration fees paid to support the amount claimed. **NOTE:** If the credit is being claimed for more than one vehicle, complete a separate Form 579 for each vehicle. Combine the amounts from line 7 of all Forms 579 and enter the total on Form 511-CR.

Indicate the type of vehicle for which you are claiming the credit.

100% Electric Motor Vehicle **Hybrid Motor Vehicle**

Electric Vehicle Annual Registration Fees		
<u>Classification/Weight of Vehicle</u>	<u>100% Electric Motor</u>	<u>Plug-in Hybrid Motor</u>
Class 1 Vehicles - less than 6,000 pounds	\$210	\$112
Class 2 Vehicles - 6,000 pounds up to 10,000 pounds	\$258	\$148
Class 3-6 Vehicles - in excess of 10,000 pounds up to 26,000 pounds	\$463	\$302
Class 7 and 8 Vehicles - in excess of 26,000 pounds and over	\$2,350	\$1,717

Credit Computation	
1. Electric vehicle charging taxes paid during tax year 202400
2. Qualified electric vehicle registration fees paid during tax year 202400
3. Credit allowed for tax year 2024 (Enter the lesser of line 1 or line 2).....	.00
4. Electric vehicle charging taxes paid during tax year 202500
5. Qualified electric vehicle registration fees paid during tax year 202500
6. Credit allowed for tax year 2025 (Enter the lesser of line 4 or line 5).....	.00
7. Total Credit – Add lines 3 and 6, enter here and on Form 511-CR.....	.00

Definitions 68 OS Sec. 6510

A “qualified electric vehicle” refers to either a 100% electric vehicle or a plug-in hybrid vehicle that meets specific requirements.

A 100% electric vehicle must run solely on a battery with at least 20 kilowatt hours capacity and must be capable of recharging from external electricity sources. The vehicle must be designed mainly for public roads, not for rail use, and must have at least four wheels.

A plug-in hybrid vehicle must be powered by both an internal combustion engine and a battery with at least 5 kilowatt hours capacity. This battery must be rechargeable from external electricity sources. The vehicle must be designed mainly for public roads, not for rail use, and must have at least four wheels.

A “qualified electric vehicle” does not include a vehicle manufactured primarily for off-road use. Vehicles that do not qualify include golf carts and other vehicles with maximum speeds of 30 mph or less.

Notice

Tax credits transferred or allocated must be reported on Form 569 Reporting Form for the Transfer or Allocation of a Tax Credit. Failure to file Form 569 will result in the affected credits being denied by the Oklahoma Tax Commission pursuant to 68 OS Sec. 2357.1A-2.

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes to any state law.