

Credit for Qualified Private School Expenses Affidavit for No Filing Requirement



FORM **591-C** 2024

General Information - A credit is allowed for any Oklahoma taxpayer who incurs a qualified expense on behalf of an eligible student who attends a private school accredited by the State Board of Education or another accrediting association for tax year 2024 and subsequent tax years. The maximum credit amount will be calculated based on the student's household federal adjusted gross income (AGI) during the second preceding tax year. To verify the student's household federal AGI for tax year 2022, a taxpayer may be required to provide the Oklahoma Tax Commission (OTC) an IRS Form 1040 U.S. Individual Income Tax Return or OTC Form 511 Oklahoma Resident Income Tax Return. If no federal or Oklahoma income tax return is required to be filed, a taxpayer must provide an OTC Form 591-C Affidavit for No Filing Requirement, and/or an IRS Verification of Non-filing Letter for the household to which the student belongs.

Taxpayer			
Taxpayer's First Name:	Middle Initial:	Last Name:	SSN or ITIN:
Mailing Address: (Number and street, including apartment number, or rural route)		City:	State: ZIP:
Place an 'X' if taxpayer is: (choose only one)			
<input type="checkbox"/> Biological Parent	<input type="checkbox"/> Adoptive Parent	<input type="checkbox"/> Grandparent	<input type="checkbox"/> Aunt or Uncle <input type="checkbox"/> Legal Guardian <input type="checkbox"/> Custodian
<input type="checkbox"/> Other Person with Legal Authority to Act on Behalf of Eligible Student. Specify:			

Eligible Student			
Student Name:	SSN or ITIN:	Date of Birth:	Grade:
Student Address:	City:	State: ZIP:	School District:

Is the eligible student your dependent, or does the eligible student belong to your household?

Yes No If **Yes**, complete the affidavit below.

If **No**, the following information and affidavit must be completed by the person who could claim the eligible student as a dependent, or the person considered to represent the student's household.

Household Representative				
Household Representative's First Name:	Middle Initial:	Last Name:	SSN or ITIN:	Relationship to Eligible Student:
Mailing Address: (Number and street, including apartment number, or rural route)		City:	State: ZIP:	

Affidavit

I, _____, swear and/or affirm under oath that neither I nor my spouse had any requirement to file an Oklahoma income tax return for tax year 2022 due to the following reason(s):

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

Taxpayer's or Household Representative's Signature _____ Date _____

State of _____, County of _____

Subscribed and sworn to before me this _____ day of _____, _____.

My commission expires: _____, _____.

_____, Notary Public

