

OKLAHOMA
Tax Commission

2026 SOFTWARE DEVELOPER GUIDELINES AND SPECIFICATIONS

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OKLAHOMA TAX COMMISSION GUIDELINES FOR SUBSTITUTE FORMS

Oklahoma forms should be reproduced as closely as possible to the official forms (located at DeveloperDraftsFinals.pdf (oklahoma.gov) while also following the National Association of Computerized Tax Processors (NACTP) rules for form reproduction.

All developers who reproduce Oklahoma tax forms must submit a Letter of Intent (LOI) to the Oklahoma Tax Commission (OTC) each year. The completed LOI should be submitted by email. To request a copy of the LOI, email efiledevelopers@tax.ok.gov. See page 13 for additional contact information.

New for TY2026

Submission Deadlines

The OTC has established **December 15, 2026**, as the deadline for initial form submissions and **December 31, 2026**, as the final deadline for revisions to forms intended for approved use for tax year 2026. The OTC allowed some flexibility with these deadlines last year because it was the first year that form-submission deadlines were implemented. However, these are firm deadlines for tax year 2026 and will not be extended.

All reproduced forms intended for client use must be submitted for review and receive formal approval from the OTC. Forms that have not been approved by the OTC **may not be used**.

New Forms

The following forms have been added for tax year 2026:

- **Form 593** — Oklahoma Credit for Civil Engineers
- **Form 594** — Oklahoma Credits for Employers of Civil Engineers

Retired Forms

The following forms have been retired:

- **Form 511-EF** — Oklahoma Individual Income Tax Declaration of Electronic Filing
- **Form EF** — Oklahoma Income Tax Declaration for Electronic Filing
- **Form 584** — Credit for Employees in the Vehicle Manufacturing Industry
- **Form 585** — Credits for Employers in the Vehicle Manufacturing Industry

Form Layout Updates

The following forms have been updated to a new format:

- **Form 506** — Investment/New Jobs Credit
- **Form 511-CR** — Other Credits Form
- **Form 512-S** — Oklahoma Small Business Corporation Income Tax Return
- **Form 512-S-SUP** — Oklahoma Supplemental Schedule for Form 512-S, Part 5
- **Form 512-SA** — Nonresident Shareholder Agreement
- **Form 513** — Oklahoma Resident Fiduciary Income Tax Return
- **Form 513-NR** — Oklahoma Nonresident Fiduciary Income Tax Return
- **Form 518-A** — Venture Capital Company Report for Investors
- **Form 518-B** — Report of Transfer of Venture Capital Credits
- **Form 529** — Small Business Guaranty Fee Credit
- **Form 538-H** — Claim for Credit or Refund of Property Tax
- **Form 564** — Credit for Employees in the Aerospace Sector
- **Form 565** — Credits for Employers in the Aerospace Sector
- **Form 566** — Credit for Qualified Software or Cybersecurity Employees
- **Form 567-A** — Credit for Investment in Clean-Burning Motor Vehicle Fuel Property
- **Form 569** — Reporting Form for the Transfer or Allocation of a Tax Credit
- **Form 572** — Transfer Agreement for Income Tax, Rural Electric Cooperatives Tax, or Insurance Premium Tax Credit
- **Form 576** — Natural Disaster Tax Credit for Residential Real Property Owners Only
- **Form 578** — Refundable Credit for Electricity Generated by Zero-Emission Facilities
- **Form 579** — Electric Vehicle Charging Tax Credit
- **Form 591-D** — Parental Choice Tax Credit for Qualified Homeschool Expenses
- **Form 591-D-SUP** — Parental Choice Tax Credit for Qualified Homeschool Expenses Supplement Schedule for Form 591-D
- **Form 592** — Caring for Caregivers Tax Credit

Key changes include but not limited to:
- Removal of drop out ink.
- Elimination of double zeros for cents.
- Fields should be rounded to the nearest whole dollar.
- Updated form layout.

Forms Field Requirements

- All dates should be in **MMDDYY** format unless otherwise specified on the form. This is a change from previous years' format.
- Software **must not** mask any identification numbers on a form, including the taxpayer's Social Security number (SSN) or Federal Employer Identification Number (FEIN). Masked identification numbers **may** delay the processing of returns and payments.

Form 511

- The top individual income tax rate decreased to 4.5%. The tax tables have been revised.
- The Firefighter Cancer Screening Credit was added to Form 511-CR. Form 511-CR can be downloaded from our website via tax.ok.gov.
- The Credit for Qualified Civil Engineering Employees was added to Form 511-CR. Provide Form 593. Form 511-CR and Form 593 can be downloaded from our website via tax.ok.gov.
- The Credit for Qualified Civil Engineering Employers was added to Form 511-CR. Provide Form 594. Form 511-CR and Form 594 can be downloaded from our website via tax.ok.gov.
- The Credit for a Faculty Preceptor was added to Form 511-CR. Form 511-CR can be downloaded from our website via tax.ok.gov.
- A donation may be made from your refund to the Veterans Affairs Capital Improvement Program, Regional Food Banks in Oklahoma, and/or the Indigent Veteran Burial Program. See the instructions for Form 511, Schedule 511-H for more information.
- Form 511-CR has been revised to renumber and reorganize the credits into Part 1 and Part 2. Certain Part 2 credits are subject to an annual statewide cap and may be reduced proportionally if the total claims exceed the cap.

Form 511-NR

- The top individual income tax rate decreased to 4.5%. The tax tables have been revised.
- The Firefighter Cancer Screening Credit was added to Form 511-CR. Form 511-CR can be downloaded from our website via tax.ok.gov.
- The Credit for Qualified Civil Engineering Employees was added to Form 511-CR. Provide Form 593. Form 511-CR and Form 593 can be downloaded from our website via tax.ok.gov.
- The Credit for Qualified Civil Engineering Employers was added to Form 511-CR. Provide Form 594. Form 511-CR and Form 594 can be downloaded from our website via tax.ok.gov.

- The Credit for a Faculty Preceptor was added to Form 511-CR. Form 511-CR can be downloaded from our website via tax.ok.gov.
- A donation may be made from your refund to the Veterans Affairs Capital Improvement Program, Regional Food Banks in Oklahoma, and/or the Indigent Veteran Burial Program. See the instructions on Form 511-NR, page 8 for more information.
- Form 511-CR has been revised to renumber and reorganize the credits into Part 1 and Part 2. Certain Part 2 credits are subject to an annual statewide cap and may be reduced proportionally if the total claims exceed the cap.

Form 512

- Form 511-CR has been revised to renumber and reorganize the credits into Part 1 and Part 2. Certain Part 2 credits are subject to an annual statewide cap and may be reduced proportionally if the total claims exceed the cap.
- The Credit for Qualified Civil Engineering Employers was added to Form 511-CR. Provide Form 594. Form 511-CR and Form 594 can be downloaded from our website via tax.ok.gov.
- The credit list has been removed from these instructions. Taxpayers claiming Oklahoma credits should refer to Form 511-CR Other Credits Form and its instructions for the current credit numbers, eligibility requirements, and required documentation.
- Replacement of the refund donation programs

Form 512-S

- Beginning with tax year 2026, the withholding rate on a nonresident shareholder's Oklahoma share of taxable income was reduced from 4.75% to 4.5%.
- For electing PTEs, the tax rate on the Oklahoma net entity income allocable to individual and trust shareholders is 4.5% for tax year 2026; the rate for corporate, S corporation, and partnership shareholders remains 4%.
- Form 511-CR has been revised to renumber and reorganize the credits into Part 1 and Part 2. Certain Part 2 credits are subject to an annual statewide cap and may be reduced proportionally if the total claims exceed the cap.
- A non-refundable income tax credit for qualified civil engineering employers was added. The credit may be claimed on Form 511-CR. Provide Form 594. To obtain Form 511-CR and Form 594, visit tax.ok.gov.
- The credit list has been removed from these instructions. Taxpayers claiming Oklahoma credits should refer to Form 511-CR, Other Credits Form, and its instructions for the current credit numbers, eligibility requirements, and required documentation.
- Replacement of the refund donation programs

Form 513

- Form 513, line 25 was split into lines 25a through 25c. Line 25a is used to report tax computed from the Oklahoma Trusts and Estates Income Tax Table, an alternative tax computation, or bankruptcy estate tax computation using Codes 1 through 3, respectively. Line 25b is used to report other tax items, including Electing Small Business Trust (ESBT) tax, Oklahoma Affordable Housing Tax Credit recapture, and IRC Sec. 965(h) installment payments, using Codes 4 through 6 respectively; Code 99 is used when more than one line 25b tax item applies. Any amount reported on line 25b must be supported by a schedule provided with the return. Failure to provide the required schedule may delay processing of the return. Line 25c is used to report total tax.
- The Oklahoma trusts and estates income tax table has been revised for tax year 2026 to reflect lower Oklahoma income tax rates.
- Form 511-CR has been revised to renumber credits and reorganize them into Part 1 and Part 2. Certain Part 2 credits are subject to an annual statewide cap and may be reduced proportionally if total claims exceed the cap.
- Beginning with tax year 2026, the withholding rate on a nonresident beneficiary's Oklahoma share of taxable income was reduced from 4.75% to 4.5%.

Form 513-NR

- Form 513-NR, line 29 was split into lines 29a through 29c. Line 29a is used to report tax computed from the Oklahoma Trusts and Estates Income Tax Table, an alternative tax computation, or bankruptcy estate tax computation, using Codes 1 through 3 respectively. Line 29b is used to report other tax items, including ESBT tax, Oklahoma Affordable Housing Tax Credit recapture, and IRC Sec. 965(h) installment payments, using codes 4 through 6, respectively; code 99 is used when more than one line 29b tax item applies. Any amount reported on line 29b must be supported by a schedule provided with the return. Failure to provide the required schedule may delay processing of the return. Line 29c is used to report total tax.
- The Oklahoma trusts and estates income tax table has been revised for tax year 2026 to reflect lower Oklahoma income tax rates.
- Form 511-CR has been revised to renumber credits and reorganize them into Part 1 and Part 2. Certain Part 2 credits are subject to an annual statewide cap and may be reduced proportionally if total claims exceed the cap.

Form 514

- Beginning with tax year 2026, the PTE withholding rate on a nonresident member's Oklahoma share of taxable income was reduced from 4.75% to 4.5%.

- Form 511-CR has been revised to renumber and reorganize the credits into Part 1 and Part 2. Certain Part 2 credits are subject to an annual statewide cap and may be reduced proportionally if the total claims exceed the cap.
- The Credit for Qualified Civil Engineering Employers was added to Form 511-CR. Provide Form 594. Form 511-CR and Form 594 can be downloaded from our website via tax.ok.gov.
- The credit list has been removed from these instructions. Taxpayers claiming Oklahoma credits should refer to Form 511-CR Other Credits Form and its instructions for the current credit numbers, eligibility requirements, and required documentation.
- Beginning with tax year 2026, the withholding rate on a nonresident member's Oklahoma share of taxable income was reduced from 4.75% to 4.5%.

Form Field Requirements

The font used on the face of each form should be **Arial, 10 point, 10 pitch**.

Text and Numerical Fields

- Use **Courier or New Courier, 10 point, 10 pitch**.
- Text fields **must** be entered in ALL CAPS.
- Numerical fields **must** be right-justified.
- Text fields **must** be left-justified.
- Alpha fields must contain only the letters A–Z.
- Numerical fields must contain only the numbers 0–9.
- Data entered in a field **must not** touch any horizontal or vertical lines.

Exception: Form instructions, line information, preparer fields, and signature fields may use a smaller font size when necessary to fit the available space.

Numerical Amounts

- Round all numerical amounts to whole dollars.
- If the return contains preprinted zeros in the cents fields, replicate the zeros or ensure the software prints them.
- Present negative values with a minus sign immediately to the left of the amount. Do not use parentheses. Example: **-100**
- Leave fields with a zero-amount blank. Do not enter words such as “none” or “zero,” and do not draw a line to indicate no entry.
- Do not use punctuation, including commas, periods, percent signs, or dollar signs.

Exception: Some returns do not contain preprinted zeros and do not require amounts to be rounded to whole dollars. Examples include Oklahoma corporate return schedules.

Dates

Use the **MMDDYY** date format unless otherwise specified.

Required Fields

The following fields are required:

- Name
- Social Security number (SSN)
- Address
- City
- State
- ZIP code
- Filing status
- Exemptions

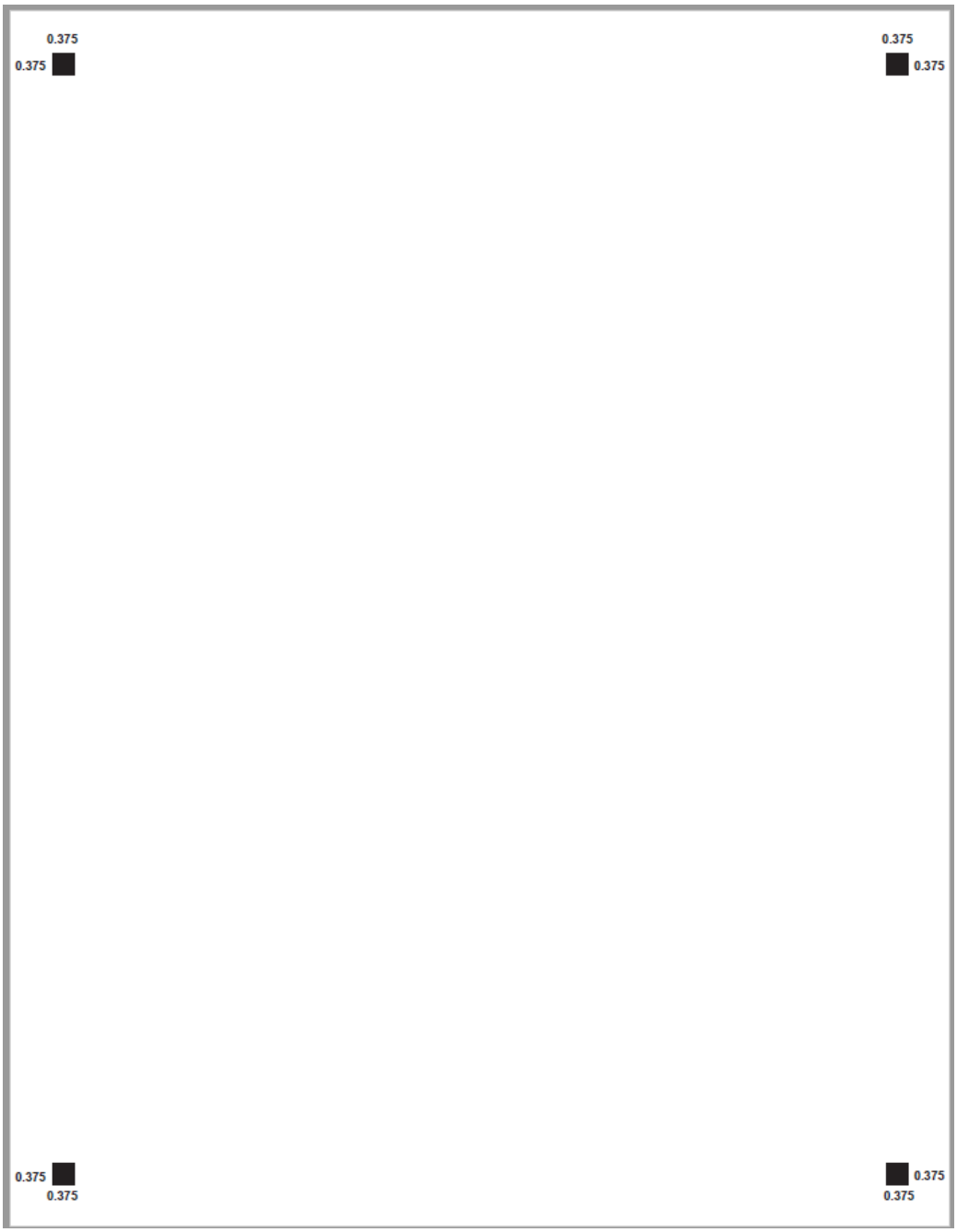
Identification numbers **must** contain numeric characters only. **Do not conceal or mask the SSN or FEIN in any way.**

OCR Requirements

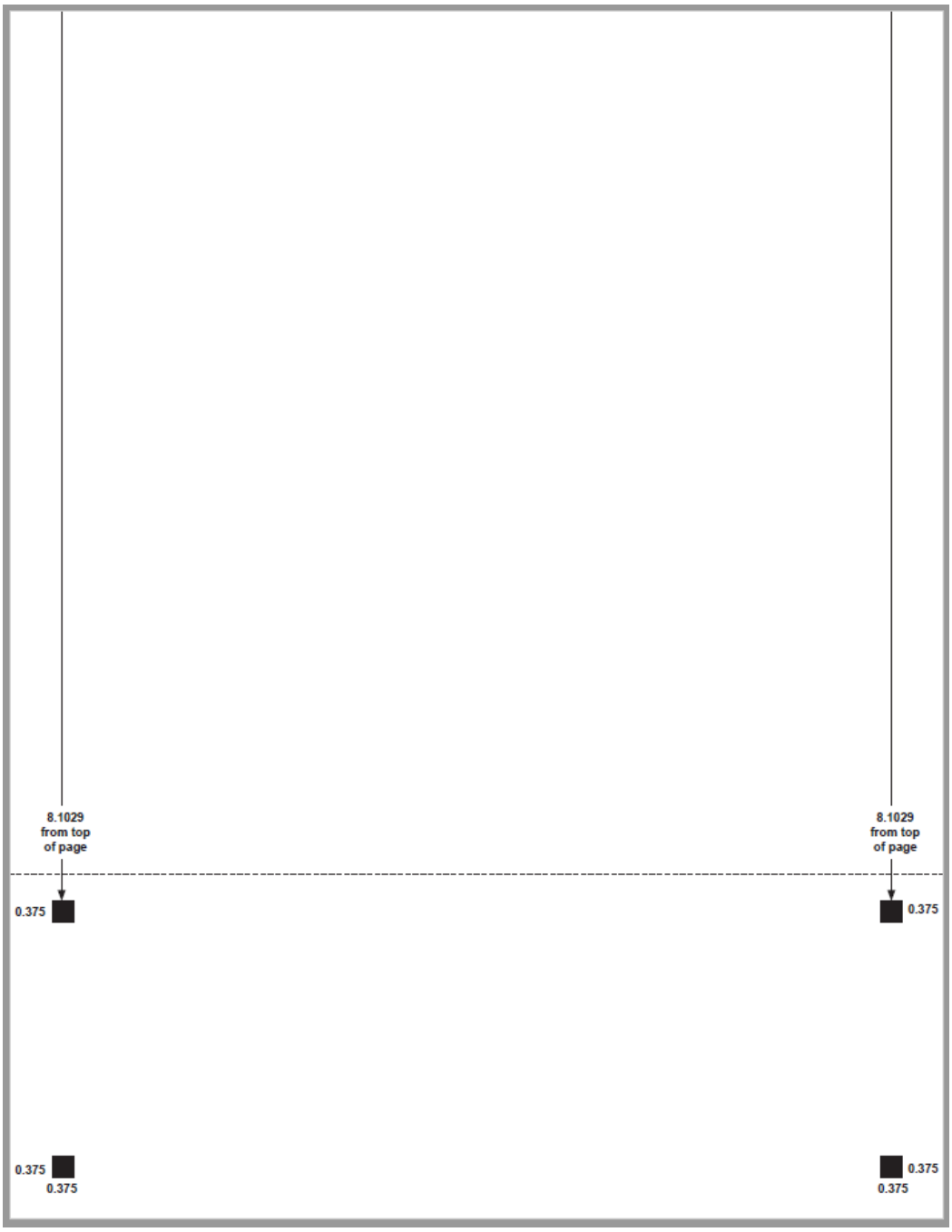
All forms must be printed using **Actual Size** scaling, and all objects must be positioned according to that print scale.

Target placement has been standardized on all forms.

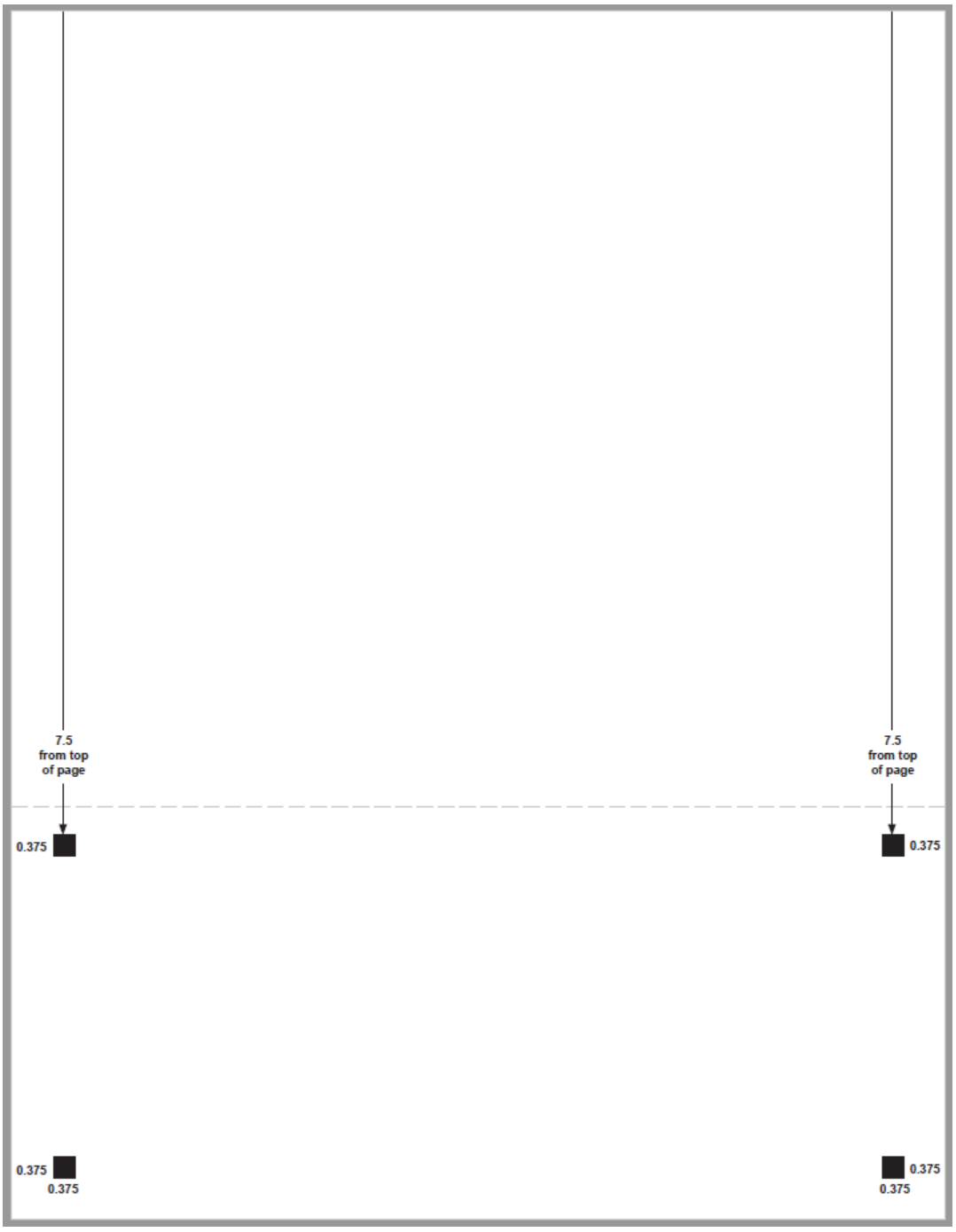
- **Full-page forms:** Targets must be placed 3/8 inch (0.375 inch) from the top, left, bottom, and right edges of the page.



- **Forms OW-8-ES, OW-8-ESC, and OW-8-ESPTE:** Targets must be placed 3/8 inch (0.375 inch) from the left, right, and bottom edges of the page and 8.1029 inches from the top of the page.



- **Forms 511-V, EF-V, and EF-PTE:** Targets must be placed 3/8 inch (0.375 inch) from the left, right, and bottom edges of the page and 7.5 inches from the top of the page.



Substitute Forms Approval Process

Forms should be submitted as PDF attachments by email.

Updated: September 3, 2026
Posted at [DeveloperDraftsFinals.pdf (oklahoma.gov)]

Submit one PDF file for each form being submitted for approval. Each PDF file must include:

- A blank form for layout review.
- A completed form for testing. The completed form **must** contain accurate data that is identical to the data generated by the software package, including decimal values when applicable (for example, **0.1234**). Forms completed using all Zs, all 9s, or similar test characters **will not be accepted**.

Each submission must include a cover letter containing the following information:

- The forms being submitted
- Company name
- NACTP vendor ID
- Form contact's name
- Phone
- Email address

Submissions are reviewed in the order received. We will **make every effort to review and return each form within 10 business days**, including either an approval or a request for changes.

Approval and change-request notifications will be sent to the developer by email.

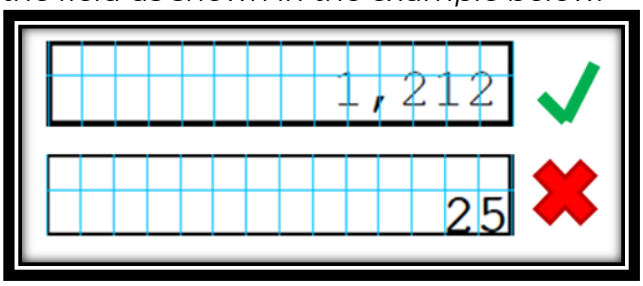
Requests for substitute-form approval should be sent to:

Primary: CPD Developer Forms_TAX cpddeveloperforms@tax.ok.gov
Phone: 405.521.6659
Secondary: Shawn Overton shawn.overton@tax.ok.gov and Charm Gregory charm.gregory@tax.ok.gov
Phone: 405.521.6659

6X10 Grid Forms

511, 511-CR, 511-NR, 511-V, 538-H, 538-S, 512, 512-E, 512-S, 512-S-SUP, 512-TI, 512-TI-SUP, 513, 513-NR, 514, 514-SUP

Some of our fields contain extra grid space; in this case, please center data within the field as shown in the example below:



Oklahoma QR Codes for TY2026

QR Code Dimensions

- **Code Type:** Text
- **Text Content:** Year (4) / Form Number (5) / Pages (2) / Source (1) / Vendor Code (4). Both alphabetic and numeric characters are used. All alphabetic characters must be uppercase.
- **Error Correction:** L—approximately 7% (default)
- **Margin:** 0 blocks
- **Scale:** 1X
- **Code Color:** 000000

These specifications generate a QR code measuring 0.5833 inch by 0.5833 inch. The QR code must be resized to 0.5 inch by 0.5 inch before being placed on the form. The minimum permitted size is 0.5 inch by 0.5 inch.

Encoded carriage returns are **prohibited**.

Maintain a quiet zone (white space) of four modules around the QR code, as shown in Figure 1 on page 15.

QR Code Data Details

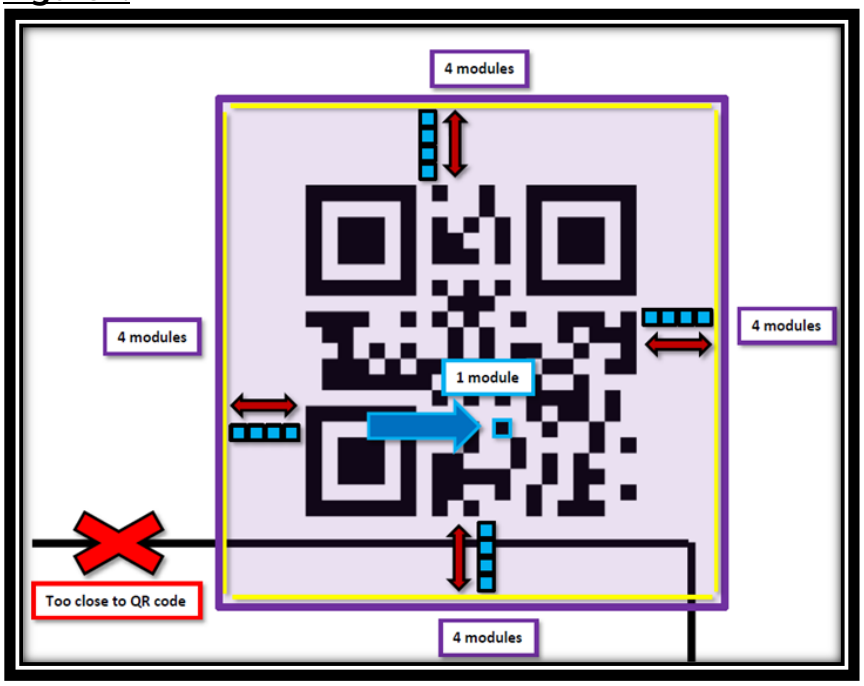
The following is an example of the QR code data currently used for income tax Form 511, Oklahoma Resident Income Tax Return:

20260051101DXXXX

- **2026 — Tax Year:** Use the four-digit tax year for all year-specific forms. Use **9999** for forms that are not year-specific. Example: **99990020001DXXXX**
- **00511 — Form Number:** The form number must contain five characters. If the form number contains fewer than five characters, add leading zeros. For example, Form 511 must be entered as **00511**.
- **01 — Page Number:** The page number must contain two digits. If a form has more than one page containing fields completed by the taxpayer, the QR code on each page must identify that page number. Instruction pages do not require a QR code.
- **D — Source Code:** The source code identifies where the form originated. Examples include **W** for web, **M** for mailout, and **D** for developer.
- **XXXX — Vendor Code:** The final four characters represent the vendor code. The vendor code must be included in the QR code rather than printed separately on the form.

An example of a completed QR code containing an OTC vendor code is **20260051101W1695**, with **1695** representing the vendor code.

Figure 1:



TY2026 QR Codes for Developers

Year	Form Number	Page	Category	Barcode	Notes
2026	**500**	1	developer	99990050001D	
2026	**500-A**	1	developer	99990500A01D	
2026	**500-B**	1	developer	99990500B01D	
2026	**501**	1	developer	99990050101D	
2026	**504-C**	1	developer	20260504C01D	
2026	**504-I**	1	developer	20260504I01D	
2026	**504-PTE**	1	developer	2026504PT01D	
2026	**505**	1	developer	99990050501D	
2026	**505**	2	developer	99990050502D	
2026	**506**	1	developer	20260050601D	
2026	**507**	1	developer	99990050701D	

2026	**511**	1	developer	20260051101D	
2026	**511**	2	developer	20260051102D	
2026	**511**	3	developer	20260051103D	
2026	**511**	4	developer	20260051104D	
2026	**511**	5	developer	20260051105D	
2026	**511**	6	developer	20260051106D	
2026	**511**	7	developer	20260051107D	
2026	**511**	8	developer	20260051108D	
2026	**511-NR**	1	developer	2026511NR01D	
2026	**511-NR**	2	developer	2026511NR02D	
2026	**511-NR**	3	developer	2026511NR03D	
2026	**511-NR**	4	developer	2026511NR04D	
2026	**511-NR**	5	developer	2026511NR05D	
2026	**511-NR**	6	developer	2026511NR06D	
2026	**511-NR**	7	developer	2026511NR07D	
2026	**511-NR**	8	developer	2026511NR08D	
2026	**511-NOL**	2	developer	9999511NL02D	
2026	**511-NOL**	3	developer	9999511NL03D	
2026	**511-NR-NOL**	2	developer	9999511NN02D	
2026	**511-NR-NOL**	3	developer	9999511NN03D	
2026	**511-NR-NOL**	4	developer	9999511NN04D	
2026	**511-NR-NOL**	5	developer	9999511NN05D	

2026	**511-CR**	1	developer	2026511CR01D	
2026	**511-CR**	2	developer	2026511CR02D	
2026	**511-EIC**	1	developer	2026511EC01D	
2026	**511-EIC**	2	developer	2026511EC02D	
2026	**511-TX**	1	developer	2026511TX01D	
2026	**511-V**	1	developer	20260511V01D	
2026	**511-W**	1	all uses	20260511W01D	
2026	**512**	1	developer	20260051201D	
2026	**512**	2	developer	20260051202D	
2026	**512**	3	developer	20260051203D	
2026	**512**	4	developer	20260051204D	
2026	**512**	5	developer	20260051205D	
2026	**512**	6	developer	20260051206D	
2026	**512**	7	developer	20260051207D	
2026	**512**	8	developer	20260051208D	
2026	**512**	9	developer	20260051209D	
2026	**512-TI**	1	developer	2026512TI01D	
2026	**512-TI**	2	developer	2026512TI02D	
2026	**512-TI-SUP**	1	developer	2026512TS01D	

2026	**512-E**	1	developer	20260512E01D	
2026	**512-E**	2	developer	20260512E02D	
2026	**512-S**	1	developer	20260512S01D	
2026	**512-S**	2	developer	20260512S02D	
2026	**512-S**	3	developer	20260512S03D	
2026	**512-S**	4	developer	20260512S04D	
2026	**512-S**	5	developer	20260512S05D	
2026	**512-S**	6	developer	20260512S06D	
2026	**512-S**	7	developer	20260512S07D	
2026	**512-S**	8	developer	20260512S08D	
2026	**512-S**	9	developer	20260512S09D	
2026	**512-S-SUP**	1	developer	2026512SP01D	
2026	**512-SA**	1	developer	2026512SA01D	
2026	**513**	1	developer	20260051301D	
2026	**513**	2	developer	20260051302D	
2026	**513**	3	developer	20260051303D	
2026	**513**	4	developer	20260051304D	
2026	**513**	5	developer	20260051305D	

2026	**513-NR**	1	developer	2026513NR01D	
2026	**513-NR**	2	developer	2026513NR02D	
2026	**513-NR**	3	developer	2026513NR03D	
2026	**513-NR**	4	developer	2026513NR04D	
2026	**513-NR**	5	developer	2026513NR05D	
2026	**514**	1	developer	20260051401D	
2026	**514**	2	developer	20260051402D	
2026	**514**	3	developer	20260051403D	
2026	**514**	4	developer	20260051404D	
2026	**514**	5	developer	20260051405D	
2026	**514**	6	developer	20260051406D	
2026	**514**	7	developer	20260051407D	
2026	**514**	8	developer	20260051408D	
2026	**514-SUP**	1	developer	2026514SP01D	
2026	**514-PT**	1	developer	2026514PT01D	
2026	**514-PT-SUP**	1	developer	2026514PP01D	
2026	**518**	1	developer	99990051801D	
2026	**518-A**	1	developer	20260518A01D	
2026	**518-B**	1	developer	99990518B01D	

2026	**518-C**	1	developer	99990518C01D	
2026	**528**	1	developer	20260052801D	
2026	**529**	1	developer	20260052901D	
2026	**538-H**	1	developer	20260538H01D	
2026	**538-H**	2	developer	20260538H02D	
2026	**538-S**	1	developer	20260538S01D	
2026	**538-S**	2	developer	20260538S02D	
2026	**561**	1	developer	20260056101D	
2026	**561**	2	developer	20260056102D	
2026	**561-C**	1	developer	20260561C01D	
2026	**561-F**	1	developer	20260561F01D	
2026	**561-F**	2	developer	20260561F02D	
2026	**561-P**	1	developer	20260561P01D	
2026	**561-P**	2	developer	20260561P02D	
2026	**561-PTE**	1	developer	2026561PE01D	
2026	**561-PTE**	2	developer	2026561PE02D	
2026	**561-S**	1	developer	20260561S01D	

2026	**561-NR**	1	developer	2026561NR01D	
2026	**561-NR**	2	developer	2026561NR02D	
2026	**561-NRF**	1	developer	2026561NF01D	
2026	**561-NRF**	2	developer	2026561NF02D	
2026	**564**	1	developer	20260056401D	
2026	**565**	1	developer	20260056501D	
2026	**565**	2	developer	20260056502D	
2026	**566**	1	developer	20260056601D	
2026	**567-A**	1	developer	20260567A01D	
2026	**567-A**	2	developer	20260567A02D	
2026	**567-A**	3	developer	20260567A03D	
2026	**569**	1	developer	99990056901D	
2026	**569**	2	developer	99990056902D	
2026	**572**	1	developer	99990057201D	
2026	**573**	1	developer	20260057301D	
2026	**574**	1	developer	20260057401D	
2026	**574**	2	developer	20260057402D	

2026	**576**	1	developer	20260057601D	
2026	**578**	1	developer	20260057801D	
2026	**579**	1	developer	20260057901D	New form for 2026.
2026	**582-C**	1	developer	20260582C01D	
2026	**582-I**	1	developer	20260582I01D	
2026	**586**	1	developer	99990058601D	
2026	**587-PTE**	1	developer	2026587PT01D	
2026	**587-PTE**	2	developer	2026587PT02D	
2026	**587-PTE-SUP**	1	developer	2026587PS01D	
2026	**587-PTE-SUP**	2	developer	2026587PS02D	
2026	**588**	1	developer	99990058801D	
2026	**591-C**	1	developer	20260591C01D	
2026	**591-D**	1	developer	20260591D01D	
2026	**591-D-SUP**	1	developer	2026591DS01D	
2026	**592**	1	developer	20260059201D	

2026	**593**	1	developer	20260059301D	New form for 2026.
2026	**594**	1	developer	20260059401D	New form for 2026.
2026	**594**	2	developer	20260059402D	New form for 2026.
2027	**OK-W-4-R**	1	developer	2027OKW4R01D	fifth digit is an "O" not a zero
2027	**OW-8-ES**	1	developer	2027OW8ES01D	fifth digit is an "O" not a zero
2027	**OW-8-ESC**	1	developer	2027OW8SC01D	fifth digit is an "O" not a zero
2027	**OW-8-ESPTE**	1	developer	2027OW8PT01D	fifth digit is an "O" not a zero
2027	**OW-8-ES-SUP**	1	developer	2027OW8SS01D	fifth digit is an "O" not a zero
2026	**OW-8-P**	1	developer	2026OW8PP01D	fifth digit is an "O" not a zero
2026	**OW-8-P**	2	developer	2026OW8PP02D	fifth digit is an "O" not a zero
2026	**OW-8-P-SUP-I**	1	developer	2026OW8PI01D	fifth digit is an "O" not a zero
2026	**OW-8-P-SUP-C**	1	developer	2026OW8PC01D	fifth digit is an "O" not a zero
2026	**OW-8-P-SUP-C**	2	developer	2026OW8PC02D	fifth digit is an "O" not a zero
2026	**EF-PTE**	1	developer	2026EFPTE01D	

2026	**EF-V**	1	developer	202600EFV01D	