

Oklahoma Resident Income Tax Return

Form 511
2024

Barcode
Placeholder

Your Social Security Number

Place an 'X' in this box if this taxpayer is deceased →

Spouse's Social Security Number
(joint return only)

Place an 'X' in this box if this taxpayer is deceased →

AMENDED RETURN!

Place an 'X' in this box if this is an amended 511. See Schedule 511-I. →

Name and Address - Please Print or Type

Your First Name	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	Country

Filing Status	1 <input type="checkbox"/> Single	
	2 <input type="checkbox"/> Married filing joint return (even if only one had income)	
	3 <input type="checkbox"/> Married filing separate (If spouse is also filing, list name and SSN in the boxes)	
	Name <input type="text"/> SSN <input type="text"/>	
	4 <input type="checkbox"/> Head of household with qualifying person	
5 <input type="checkbox"/> Qualifying surviving spouse with dependent child		
• Please list the year spouse died in box at right: <input type="text"/>		

* Note: If claiming Special Exemption, see instructions on page 9 of 511 Packet.

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

Note: If you may be claimed as a dependent on another return, enter "0" in the Total box for your regular exemption.

Age 65 or Older? (Please see instructions) Yourself Spouse

Dependents - If more than four dependents, see instructions and place an 'X' here:

1. First Name	2. Last Name	3. Social Security Number	4. Date of Birth	5. Relationship to You

PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME	
1	Federal adjusted gross income (from Federal 1040 or 1040-SR).....
2	Oklahoma Subtractions (provide Schedule 511-A).....
3	Line 1 minus line 2.....
4	Out-of-state income, except wages . Describe: _____ (Provide Federal schedule with detailed description; see instructions).....
5	Line 3 minus line 4.....
6	Oklahoma Additions (provide Schedule 511-B).....
7	Oklahoma adjusted gross income (line 5 plus line 6)..... (If line 7 is different than line 1, provide a copy of your Federal return.)
PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS	
8	Oklahoma Adjustments (provide Schedule 511-C).....
9	Oklahoma income after adjustments (line 7 minus line 8).....

Round to Nearest Whole Dollar	
1	00
2	00
3	00
4	00
5	00
6	00
7	00
8	00
9	00

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Name(s) Shown on Form 511:

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PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS (continued)

STOP AND READ: If line 4 on page 1 is zero, complete lines 10-11. If line 4 is more than zero, see Schedule 511-E and do not complete lines 10-11.

Table with 3 columns: Line number, Description, and Amount. Includes lines 10-14 for deductions, exemptions, and taxable income.

STOP AND READ: If line 7 is equal to or larger than line 1, complete line 15. If line 7 is smaller than line 1, complete Schedules 511-F and 511-G.

Table with 3 columns: Line number, Description, and Amount. Includes lines 15-18 for credits and income tax.

PART THREE: TAX, CREDITS AND PAYMENTS

Table with 3 columns: Line number, Description, and Amount. Includes lines 19-30 for use tax, balance, withholding, and various credits.

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Name(s) Shown on Form 511: Your Social Security Number:

PART THREE: TAX, CREDITS AND PAYMENTS (continued)

31 Payments and credits (add lines 21-30 from page 2) 31 00
32 Overpayment, if any, as shown on original return and/or prior amended return(s) or as previously adjusted by Oklahoma (amended return only) 32 00
33 Total payments and credits (line 31 minus line 32) 33 00

PART FOUR: REFUND

34 If line 33 is more than line 20, subtract line 20 from line 33. This is your overpayment 34 00
35 Amount of line 34 to be applied to 2025 estimated tax (original return only) (For further information regarding estimated tax, see page 5 of the 511 Packet.) 35 00
36 Donations from your refund (total from Schedule 511-H) 36 00
37 Total deductions from refund (add lines 35 and 36) 37 00
38 Amount to be refunded to you (line 34 minus line 37) 38 00

Refund Note: For Direct Deposit, verify your account and routing numbers are correct. If your direct deposit fails to process, you will receive a debit card. You can also choose to receive either a debit card or a paper check by placing an 'X' in the appropriate box below. Note: 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. If no options are selected, you will receive a debit card. See the 511 Packet for direct deposit, debit card and paper check information. 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.

Send my refund as a: Debit Card Paper Check
Is this refund going to or through an account that is located outside of the United States? Yes No
Direct Deposit my refund in my: Checking Account Savings Account
Routing Number: Account Number:

PART FIVE: AMOUNT YOU OWE

39 If line 20 is more than line 33, subtract line 33 from line 20. This is your tax due 39 00
40 Underpayment of estimated tax interest (annualized installment method (If you have an underpayment of estimated tax (line 40) & overpayment (line 34), see instructions.) 40 00
41 For delinquent payment add penalty of 5% plus interest of 1.25% per month 41 00
42 Total tax, penalty and interest (add lines 39-41) 42 00

Under penalty of perjury, I declare the information contained in this document, and all attachments and schedules, is true and correct to the best of my knowledge and belief. Place an 'X' in this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.

Table with columns for Taxpayer's Signature, Date, Spouse's Signature, Date, Paid Preparer's Signature, Date, Taxpayer's Occupation, Spouse's Occupation, Paid Preparer's Address and Phone Number, Daytime Phone (optional), Daytime Phone (optional), Paid Preparer's PTIN.

Do not staple documentation to this form. To attach items, please use a paper clip. Mailing Address for this form: PO Box 26800, Oklahoma City, OK 73126-0800 The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

Note: Provide this page ONLY if you have an amount shown on a schedule.

Barcode Placeholder

Name(s) Shown on Form 511:

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Schedule 511-A: Oklahoma Subtractions (See instructions on pages 16-20.)

Table with 18 rows for Schedule 511-A subtractions. Columns include line number, description, and amount. Rows include Interest on U.S. government obligations, Social Security benefits, Federal civil service retirement, Military Retirement, Oklahoma government or Federal civil service retirement, Other retirement income, U.S. Railroad Retirement Board benefits, Oklahoma depletion, Oklahoma net operating loss, Exempt tribal income, Gains from the sale of exempt government obligations, Oklahoma Capital Gain Deduction, Income Tax Refund, Oklahoma income distributed by an electing PTE, Oklahoma Bonus Depreciation Deduction, Oklahoma Deduction for Qualified Equity Investments, Miscellaneous subtractions, and Total subtractions.

Schedule 511-B: Oklahoma Additions (See instructions on pages 20-22.)

Table with 6 rows for Schedule 511-B additions. Columns include line number, description, and amount. Rows include State and municipal bond interest, Out-of-state losses, Lump sum distributions, Federal net operating loss, Recapture of depletion, and Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s).

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Schedule 511-B: Oklahoma Additions (continued)

Table with 4 rows: 7 Oklahoma loss distributed by an electing PTE, 8 Oklahoma Bonus Depreciation Add-back, 9 Miscellaneous: Other additions, 10 Total additions.

Schedule 511-C: Oklahoma Adjustments (See instructions on pages 22-24.)

Table with 7 rows: 1 Military pay exclusion - Active Duty, Reserve and National Guard, 2 Qualifying disability deduction, 3 Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s), 4 Deduction for providing foster care, 5 Parental Choice Tax Credit for Private School, 6 Miscellaneous: Other adjustments, 7 Total adjustments.

Schedule 511-D: Oklahoma Itemized Deductions (See instructions on page 24.)

If you claimed itemized deductions on your Federal return, you must claim Oklahoma Itemized Deductions.

Table with 11 rows: 1 Federal itemized deductions from Federal Sch. A, line 17, 2 State and local sales or income taxes from Federal Sch. A, line 5a, 3 Line 1 minus line 2, 4 Medical and Dental expenses from Federal Sch. A, line 4, 5 Gifts to Charity from Federal Sch. A, line 14, 6 Line 3 minus lines 4 and 5, 7 Is line 6 more than \$17,000?, 8 Maximum amount allowed for itemized deductions, 9 Medical and Dental expenses from Federal Sch. A, line 4, 10 Gifts to Charity from Federal Sch. A, line 14, 11 Oklahoma Itemized Deductions.

Enter your Oklahoma Itemized Deductions on line 10 of Form 511 unless you have income from out-of-state on line 4 of Form 511. If you have an amount on line 4 of Form 511, complete Schedule 511-E "Deductions and Exemptions" to determine the amount to enter on line 12 of Form 511.

Note: Provide this page ONLY if you have an amount shown on a schedule.

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Schedule 511-E: Deductions and Exemptions (See instructions on page 25.)

Use this schedule if you have income from out-of-state (Form 511, line 4). Your exemptions and deductions must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income reduced by allowable adjustments except out-of-state income. If you claimed itemized deductions on your federal return, complete Schedule 511-D before completing this schedule.

1	Oklahoma itemized deductions (Schedule 511-D, line 11) or Oklahoma standard deduction.....	1		00
2	Exemptions (\$1,000 x number of exemptions claimed at top of Form 511).....	2		00
3	Total (add lines 1 and 2).....	3		00
4	Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511			
	<input type="text"/> ÷ <input type="text"/>			
	Enter the percentage from the above calculation here (do not enter more than 100%)	4		%
5	Total allowable deductions and exemptions. Multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511. (Leave lines 10 - 11 of Form 511 blank.).....	5		00

Schedule 511-F: Child Care/Child Tax Credit (See instructions on page 25.)

If your Federal Adjusted Gross Income 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, 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 IRS Code.

or

- 5% of the child tax credit allowed by the IRS Code.

This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

The credit must be prorated based on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income.

If your Federal Adjusted Gross Income 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.

1	Enter your Federal child care credit.....	1		00
2	Multiply line 1 by 20%	2		00
3	Enter your Federal child tax credit (total of child tax credit & additional child tax credit)	3		00
4	Multiply line 3 by 5%	4		00
5	Enter the larger of line 2 or line 4.....	5		00
6	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511			
	<input type="text"/> ÷ <input type="text"/>			
	Enter the percentage from the above calculation here (do not enter more than 100%)	6		%
7	Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit. Enter total here and on line 15 of Form 511.....	7		00

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Note: Provide this page ONLY if you have an amount shown on a schedule.

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Schedule 511-G: Earned Income Credit (See instructions on page 25.)

You 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. The credit must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. **Provide** a copy of your Federal return and OTC Form 511-EIC.

1	Federal earned income credit (from OTC Form 511-EIC).....	1	00
2	Multiply line 1 by 5%	2	00
3	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511		
	<input type="text"/> ÷ <input type="text"/>		
	Enter the percentage from the above calculation here (do not enter more than 100%)	3	%
4	Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 28 of Form 511).....	4	00

Schedule 511-H: Donations from Refund (Original Return Only) (See instructions on pages 25-26.)

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, its mission, how funds are utilized, and mailing addresses are shown in Schedule 511-H Information. If you are not receiving a refund, but would like to make a donation to one of these organizations, Schedule 511-H Information lists the mailing address to mail your donation to the organization.

Place an 'X' in the box associated with the dollar amount you wish to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right. When you carry your figure back to line 36 of Form 511, please list the line number of the organization to which you donated. If you donate to more than one organization, please write a "99" in the box at line 36 of Form 511.

1	Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children.....	\$2	\$5	\$	1	00
2	Y.M.C.A. Youth and Government Program.....	\$2	\$5	\$	2	00
3	Support Wildlife Diversity Fund	\$2	\$5	\$	3	00
4	Total donations (add lines 1-3, enter total here and on line 36 of Form 511).....				4	00

Note: Provide this page ONLY if you are filing an amended return.

Barcode Placeholder

Name(s) Shown on Form 511:

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Schedule 511-I: Amended Return Information (See instructions on page 26.)

Did you file an amended Federal return? Yes [] No []

If Yes, provide a copy of the IRS Form 1040X or 1045 AND proof of IRS acceptance, such as a copy of the IRS "Statement of Adjustment," IRS check or deposit slip. IRS documents submitted after filing this Oklahoma amended return may delay processing.

Explain the changes to income, deductions, and/or credits below. Enter the line reference number for which you are reporting a change and give the reason. If more space is needed, provide a separate schedule.

Multiple horizontal lines for providing details on amended returns.