2024 SOFTWARE DEVELOPER GUIDELINES AND SPECIFICATIONS

OKLAHOMA TAX COMMISSION GUIDELINES FOR SUBSTITUTE FORMS

Oklahoma forms should be reproduced as closely as possible to the official form (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 each year. The LOI may be submitted by fax or email. Please email Crystal Cameron at efiledevelopers@tax.ok.gov for a copy of the LOI. See page 11 for other contact information.

New for TY2024

2-D Returns
- 2-D returns will no longer be supported starting with tax year 2024.
- Prior year 2-D returns will continue to be processed.

Forms 511 and 511-NR
- Income levels are adjusted for the top two income tax rate brackets for income tax returns with a filing status of married filing joint, head of household or surviving spouse.
- The Parental Choice Tax Credit for Homeschool Expenses was added to Form 511 and 511-NR. Provide Form 591-D.
- The deduction for the Parental Choice Tax Credit for Private School Expenses was added to Schedule C on Form 511 and Form 511-NR.
- The Caring for Caregivers Credit was added to the Form 511-CR.
- The Volunteer Firefighter Credit was increased from $200 or $400 to $300 or $600, depending on certification and completion of continuing education.
- The definition of "Qualified Employee" for the Credit for Employees in the Aerospace Sector was updated to allow the credit for a person who previously qualified and established the credit and becomes employed by a different qualified employer, or who establishes the credit and becomes employed by a different qualified employer in subsequent years, provided a person in either case has not claimed the credit for the lifetime maximum of five years.

  Form 511 Only
  - The Oklahoma Bonus Depreciation Deduction was added to Schedule 511-A.

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- The Oklahoma Deduction for Qualified Equity Investments in an Eligible Oklahoma Venture Capital Company was added to Schedule 511-A.
- The Schedule 511-A, line 15 Miscellaneous: Other Subtractions was renumbered.
- The Oklahoma Bonus Depreciation Add-back was added to Schedule 511-B.

Form 511-NR Only
- The Oklahoma Bonus Depreciation Deduction was added to Schedule 511-NR-B.
- The Oklahoma Deduction for Qualified Equity Investments in an Eligible Oklahoma Venture Capital Company was added to Schedule 511-NR-B.
- The Schedule 511-NR-B, Line 18 Miscellaneous: Other Subtractions was renumbered.
- The Oklahoma Bonus Depreciation Add-back was added to Schedule 511-NR-A.

Form 512
- Franchise tax is revoked effective for tax year 2024.
- If 100% Oklahoma depreciation was claimed for a previous year, the depreciation must be added back on Part 1, Line 10, Column B or Part 2, Line 6 to avoid duplication. For corporations filing Part 2, the apportioned depreciation claimed in the first year should be added back to Oklahoma taxable income in subsequent years.

Form 512-S and 514
- Any entity required to file an Oklahoma S corporation or partnership income tax return may elect to become an electing pass-through entity (PTE) by filing an income tax return prior to but not later than the due date of the applicable return, including any extensions.
- PTEs use Form 504-PTE to apply for an extension of time to file an income tax return.
- PTEs use Form OW-8-ESPTE to file estimated income tax payments.

Form 512-S Only
- Franchise tax is revoked effective for tax year 2024.
- If 100% Oklahoma depreciation was claimed for a previous year, the depreciation must be added back on Part 2 line 5, Column B or Part 4, line 6 to avoid duplication. For S corporations filing Part 4, the apportioned depreciation claimed in the first year should be added back to Oklahoma distributable net income in subsequent years.

Form 514 Only
- If 100% Oklahoma depreciation was claimed for a previous year, the depreciation must be added back on Part 2 line 7, Column B or Part 4, line 6 to avoid duplication. For partnerships filing Part 4, the apportioned

depreciation claimed in the first year should be added back to Oklahoma distributable net income in subsequent years.

Form 513 and 513-NR
- If you are a member, either directly or indirectly of an electing PTE that made a first-time election for the current tax year, you must provide a copy of the electing PTE's Form 586 with your return.
- The Caring for Caregivers Credit was added to the Form 511-CR.

Submission Deadlines

- Proposed substitutes should be sent to the email address listed in the section Substitute Forms Approval Process on page 11 by December 15th. This allows adequate time for the analysis, response and permits time for revision of the forms to reflect the substitute is acceptable. Forms submitted after December 1st may experience extended delays. Forms for the upcoming season will not be reviewed after January 31st of that year.

Form Field Requirements

The font on the face of the forms should be *Arial 10 Point 10 Pitch*.

Text and Numerical Fields: Fonts are to be *Courier or New Courier 10 Point 10 Pitch. Text fields must be ALL CAPS.*
> Exception: Form instructions, line information, preparer fields and signature fields can be smaller than specified and in lower case to fit the information in the available space, as needed.

Round all numerical amounts to whole dollars. If the return has pre-printed zeros in the cent's fields, please replicate the zeros or ensure they are printed from the software.
> Exception: Returns that do not have pre-printed zeros and do not require rounding to whole dollars. Example: Oklahoma Corporate Return Schedules.

Numerical fields must be right justified.

Text fields must be left justified.

Negative values should be presented with the minus sign to the left of the amount. Do not use parentheses.

Do not use leading dollar signs, commas or periods when referring to a dollar amount.

Do not any use punctuation in text fields.

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Leave zero amount fields blank. Do not enter words such as "none" or "zero". Do not draw a line to indicate no entry.

Data entered in all fields must not touch any horizontal or vertical lines.

The following fields are required: Name, SSN, Address, City, State, Zip, Filing Status and Exemptions.

The identification number filed must be numeric only. Do not hide or mask the SSN or FEIN in any way.

Drop out boxes in **Pantone Cool Gray 1 U ink** will be used [Please see the drop out boxes in the image below].

- Although drop out ink is the preferred method, we understand this is not always possible. If unable to use drop out ink, use a single line with a line weight of 0.25.

Oklahoma Resident Income Tax Return

Form 511
2024

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 Single

2 Married filing joint return (even if only one had income)

3 Married filing separate
(If spouse is also filing, list name and SSN in the boxes)
Name | SSN

4 Head of household with qualifying person

5 Qualifying surviving spouse with dependent child

· Please list the year spouse died in box at right:

Exemptions

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

	Regular	* Special	Blind	
Yourself		+	=	(a)
Spouse		+	=	(b)
Number of dependents			=	(c)

Add the Totals from boxes (a), (b) and (c). Enter the TOTAL here: =

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

Round to Nearest Whole Dollar

1	Federal adjusted gross income (from Federal 1040 or 1040-SR)	1	00
2	Oklahoma Subtractions (provide Schedule 511-A)	2	00
3	Line 1 minus line 2	3	00
4	Out-of-state income, except wages. Describe:_____ (Provide Federal schedule with detailed description; see instructions)	4	00
5	Line 3 minus line 4	5	00
6	Oklahoma Additions (provide Schedule 511-B)	6	00
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.)	7	00

PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS

8	Oklahoma Adjustments (provide Schedule 511-C)	8	00
9	Oklahoma income after adjustments (line 7 minus line 8)	9	00

OCR Requirements

All forms are to be printed using actual size scaling and all object placements should be followed to that print scale.

Target placement has been standardized on all forms.
- Full page forms – targets are 3/8 (0.375) inches from the top, left, bottom and right corners of the page.
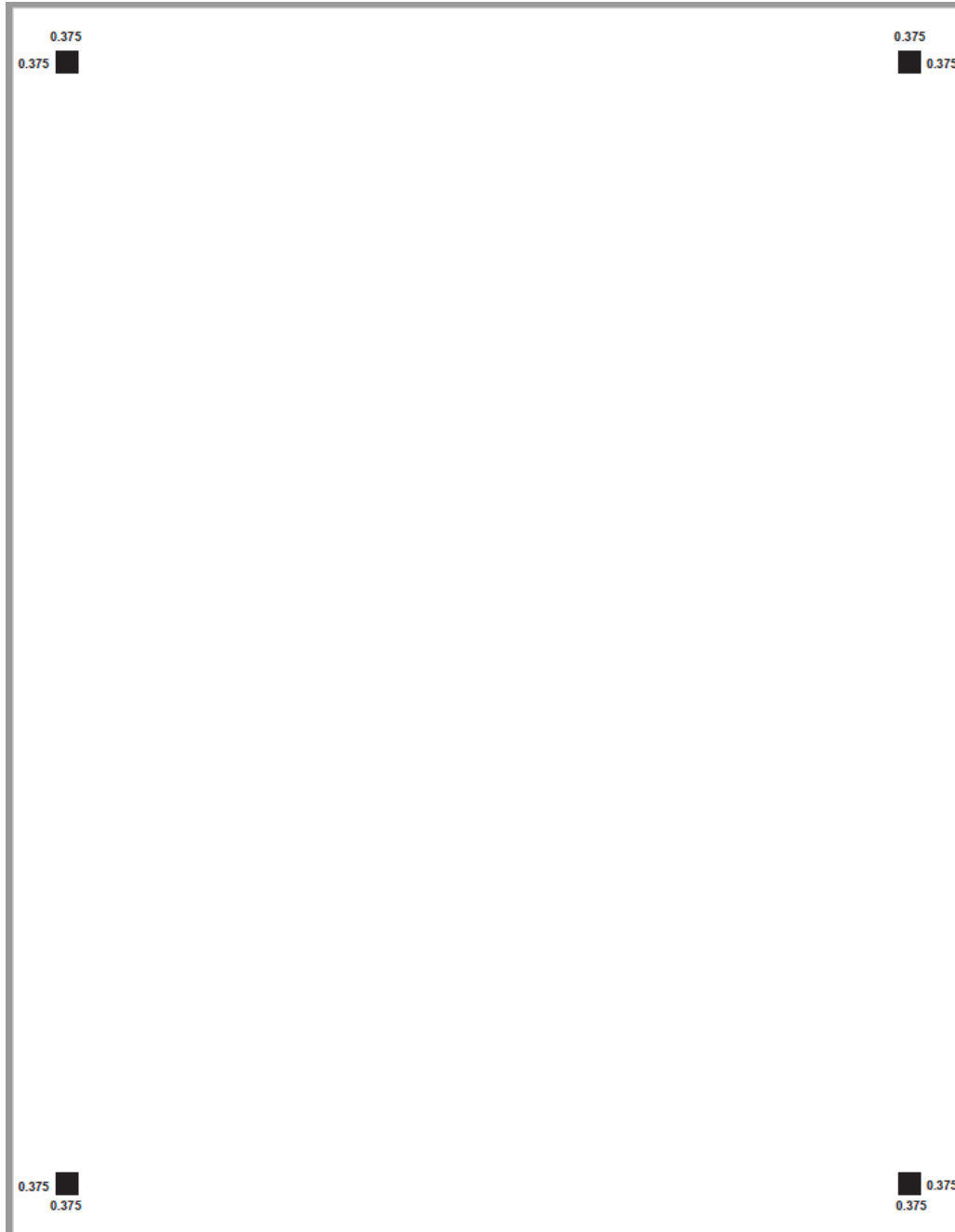
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- OW-8-ES, OW-8-ESC and OW-8-ESPTE Coupons – targets are 3/8 (0.375) inches from the left, right and bottom of the page and 8.1029 inches from the top of the page.
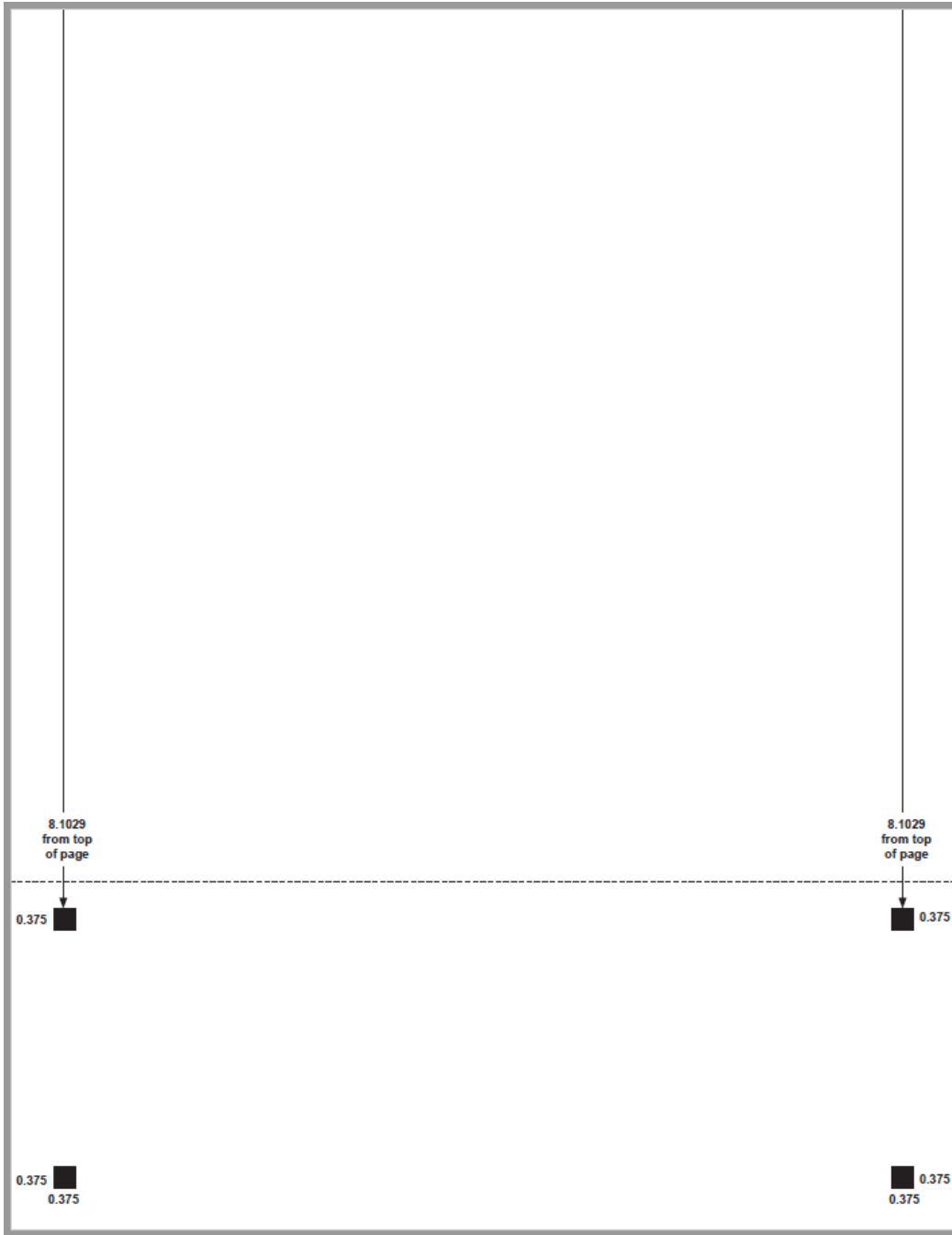
- Forms 511-V, EF-V and EF-PTE – targets are 3/8 (0.375) inches from the left, right and bottom of the page and 7.5 inches from the top of the page.

7.5
from top
of page

7.5
from top
of page

0.375

0.375

0.375
0.375

0.375
0.375
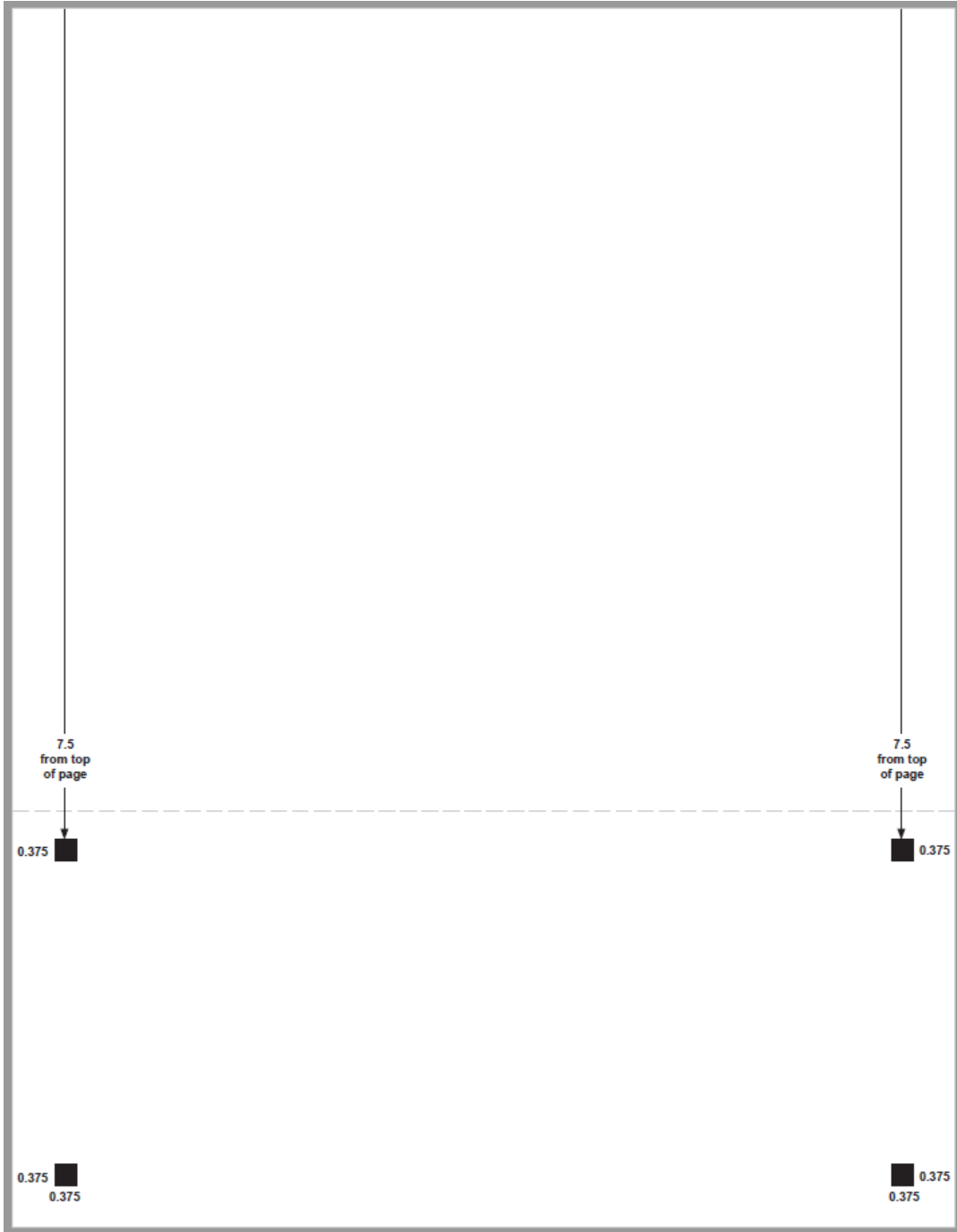
Substitute Forms Approval Process

Forms should be submitted via PDF attached to an email. This will help ensure a faster turnaround time.

Submit one .pdf file for each form being submitted for approval. *[for testing]*
- Each file must include the following:
  - Blank form *[layout]*
  - Data filled pdf **must** contain accurate and identical data to what would be supplied in the software package. (Ex: 0.1234) *[calculation]* Forms will **not** be accepted with all Zs and/or all 9s.
- Each submission should include a cover letter identifying the forms submitted, the company name of the submitter, NACTP vendor ID and the name, address, phone/fax number and email address of the form contact.

Approvals are processed in the order of receipt and any approvals or requests for changes will be sent back within 10 business days.

Approval or request for change notifications received will be sent to the developer via email.

Request for substitute form approvals should be sent to:

Primary: CPD Developer Forms_TAX cpddeveloperforms@tax.ok.gov
Phone: 405.522.8967
Secondary: Charm Gregory charm.gregory@tax.ok.gov
Phone: 405.522.8967

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, EF, 511-EF

Some of our fields contain extra grid space; in this case, please center data within the field as shown in the example below:
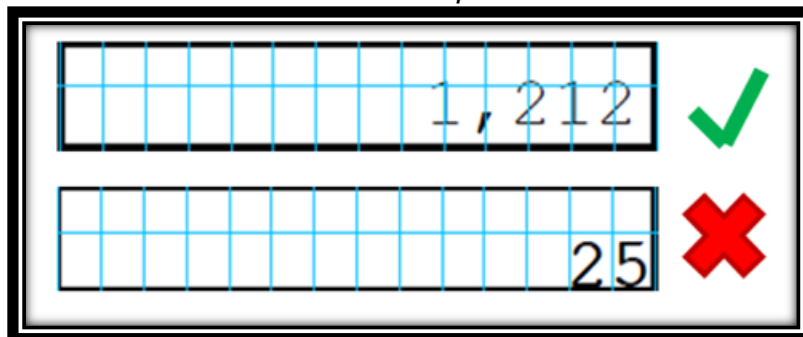
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Oklahoma QR Codes for TY2024

QR Code Dimensions

Code Type: Text
Text Content: Year (4)/Form Number (5)/Pages (2)/Source (1)/Vendor Code (4) – Both alpha and numeric characters are used. Alpha in caps.
Error Correction: L-Appx 7% (default)
Margin: 0 blocks
Scale: 1X
Code Color: 000000

This generates a QR code with dimensions of 0.5833" by 0.5833" that is resized down to 0.5" to 0.5" before placing on the form (0.5 inch minimum).

Encoded carriage returns are prohibited.

Maintain a quiet zone (white space) of 4 modules around QR code as shown in the example in Figure 1 on page 13.

QR Code Data Details

Example of data in the QR code presently used for income tax:

Form 511 "Oklahoma Resident Income Tax Return" – **202400051101DXXXX**

2024 – For all year specific forms. All non-year specific forms get 9999 for the year. Example of non-year specific form: 99990020001WXXXX

00511 – Form number (if a form number is less than 5 characters, zeros filled to make 5. For example, form 511 would be 00511).

01 – Page number (if a form has more than one page with data that a taxpayer fills out, each page's QR code reflects that page's number. Instruction pages do not get a QR code).

D – Source code (where the form came from. Examples: W for web, M for mail out, D for developer, etc.).

XXXX – The four Xs after the Source Code are the Vendor code. Vendor codes should be included in the QR code rather than on the form itself.

Example of QR code with vendor code: 20240051101D1695 with 1695 being the OTC vendor code.

<u>Figure 1:</u>
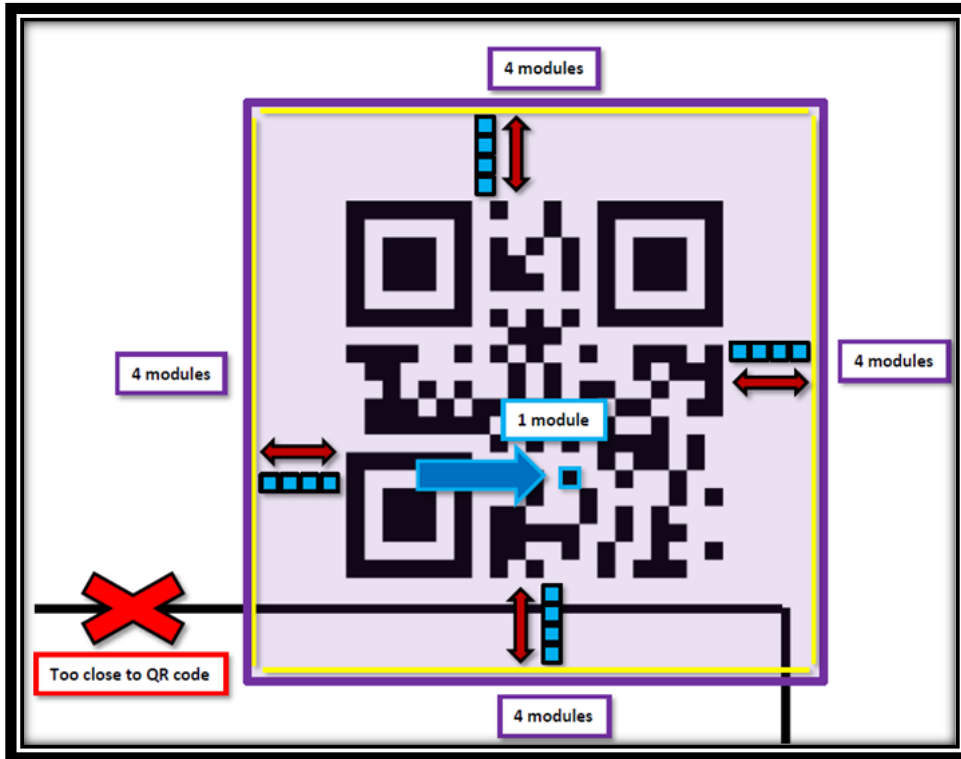
Negative values should be formatted with the minus sign placed before the numerical characters. Example: -100

Use whole dollars only.

Date format should be MMDDYYYY.

Unless otherwise noted, check boxes should export the following values:
Checked = X
Not Checked = Null

Do not zero fill fields, use Null.

Truncate any characters over the specified field limit (example: name or address longer than field length).

Do not use any punctuation (no commas, periods, percent signs). Alpha fields should contain only A-Z. Numerical fields should contain only 0-9.

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TY2024 Final QR Codes for Developers

Year	Form Number	Page	Category	Barcode	
2024	**500**	1	developer	99990050001D	
2024	**500-A**	1	developer	99990500A01D	
2024	**500-B**	1	developer	99990500B01D	
2024	**501**	1	developer	99990050101D	
2024	**504-C**	1	developer	20240504C01D	
2024	**504-I**	1	developer	20240504I01D	
2024	**504-PTE**	1	developer	2024504PT01D	New form for 2024
2024	**505**	1	developer	99990050501D	
2024	**505**	2	developer	99990050502D	
2024	**506**	1	developer	20240050601D	
2024	**507**	1	developer	99990050701D	
2024	**511**	1	developer	20240051101D	
2024	**511**	2	developer	20240051102D	
2024	**511**	3	developer	20240051103D	
2024	**511**	4	developer	20240051104D	
2024	**511**	5	developer	20240051105D	
2024	**511**	6	developer	20240051106D	
2024	**511**	7	developer	20240051107D	
2024	**511**	8	developer	20240051108D	

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Year	Form Number	Page	Category	Barcode	
2024	511-NR	1	developer	2024511NR01D	
2024	511-NR	2	developer	2024511NR02D	
2024	511-NR	3	developer	2024511NR03D	
2024	511-NR	4	developer	2024511NR04D	
2024	511-NR	5	developer	2024511NR05D	
2024	511-NR	6	developer	2024511NR06D	
2024	511-NR	7	developer	2024511NR07D	
2024	511-NR	8	developer	2024511NR08D	
2024	511-NOL	2	developer	9999511NL02D	
2024	511-NOL	3	developer	9999511NL03D	
2024	511-NR-NOL	2	developer	9999511NN02D	
2024	511-NR-NOL	3	developer	9999511NN03D	
2024	511-NR-NOL	4	developer	9999511NN04D	
2024	511-NR-NOL	5	developer	9999511NN05D	
2024	511-CR	1	developer	2024511CR01D	
2024	511-CR	2	developer	2024511CR02D	
2024	511-EF	1	developer	2024511EF01D	
2024	511-EIC	1	developer	2024511EC01D	
2024	511-EIC	2	developer	2024511EC02D	
2024	511-TX	1	developer	2024511TX01D	
2024	511-V	1	developer	20240511V01D	
2024	511-W	1	all uses	20240511W01D	Developer only form
2024	512	1	developer	20240051201D	
2024	512	2	developer	20240051202D	

Year	Form Number	Page	Category	Barcode	
2024	512	3	developer	20240051203D	
2024	512	4	developer	20240051204D	
2024	512	5	developer	20240051205D	
2024	512	6	developer	20240051206D	
2024	512	7	developer	20240051207D	
2024	512	8	developer	20240051208D	
2024	512	9	developer	20240051209D	
2024	512-TI	1	developer	2024512TI01D	
2024	512-TI	2	developer	2024512TI02D	
2024	512-TI-SUP	1	developer	2024512TS01D	
2024	512-E	1	developer	20240512E01D	
2024	512-E	2	developer	20240512E02D	
2024	512-S	1	developer	20240512S01D	
2024	512-S	2	developer	20240512S02D	
2024	512-S	3	developer	20240512S03D	
2024	512-S	4	developer	20240512S04D	
2024	512-S	5	developer	20240512S05D	
2024	512-S	6	developer	20240512S06D	
2024	512-S	7	developer	20240512S07D	
2024	512-S	8	developer	20240512S08D	
2024	512-S	9	developer	20240512S09D	
2024	512-S-SUP	1	developer	2024512SP01D	
2024	512-SA	1	developer	2024512SA01D	
2024	513	1	developer	20240051301D	
2024	513	2	developer	20240051302D	
2024	513	3	developer	20240051303D	

Year	Form Number	Page	Category	Barcode	
2024	513	4	developer	20240051304D	
2024	513	5	developer	20240051305D	
2024	513-NR	1	developer	2024513NR01D	
2024	513-NR	2	developer	2024513NR02D	
2024	513-NR	3	developer	2024513NR03D	
2024	513-NR	4	developer	2024513NR04D	
2024	513-NR	5	developer	2024513NR05D	
2024	514	1	developer	20240051401D	
2024	514	2	developer	20240051402D	
2024	514	3	developer	20240051403D	
2024	514	4	developer	20240051404D	
2024	514	5	developer	20240051405D	
2024	514	6	developer	20240051406D	
2024	514	7	developer	20240051407D	
2024	514	8	developer	20240051408D	
2024	514-SUP	1	developer	2024514SP01D	
2024	514-PT	1	developer	2024514PT01D	
2024	514-PT-SUP	1	developer	2024514PP01D	
2024	518	1	developer	99990051801D	
2024	518-A	1	developer	20240518A01D	
2024	518-B	1	developer	99990518B01D	
2024	518-C	1	developer	99990518C01D	
2024	528	1	developer	20240052801D	

Year	Form Number	Page	Category	Barcode	
2024	529	1	developer	20240052901D	
2024	538-H	1	developer	20240538H01D	
2024	538-H	2	developer	20240538H02D	
2024	538-S	1	developer	20240538S01D	
2024	538-S	2	developer	20240538S02D	
2024	561	1	developer	20240056101D	
2024	561	2	developer	20240056102D	
2024	561-C	1	developer	20240561C01D	
2024	561-F	1	developer	20240561F01D	
2024	561-F	2	developer	20240561F02D	
2024	561-P	1	developer	20240561P01D	
2024	561-P	2	developer	20240561P02D	
2024	561-PTE	1	developer	2024561PE01D	
2024	561-PTE	2	developer	2024561PE02D	
2024	561-S	1	developer	20240561S01D	
2024	561-NR	1	developer	2024561NR01D	
2024	561-NR	2	developer	2024561NR02D	
2024	561-NRF	1	developer	2024561NF01D	
2024	561-NRF	2	developer	2024561NF02D	
2024	564	1	developer	20240056401D	
2024	565	1	developer	20240056501D	

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Year	Form Number	Page	Category	Barcode	
2024	**565**	2	developer	20240056502D	
2024	**566**	1	developer	20240056601D	
2024	**567-A**	1	developer	20240567A01D	
2024	**567-A**	2	developer	20240567A02D	
2024	**567-A**	3	developer	20240567A03D	
2024	**569**	1	developer	99990056901D	
2024	**569**	2	developer	99990056902D	
2024	**572**	1	developer	99990057201D	
2024	**573**	1	developer	20240057301D	
2024	**574**	1	developer	20240057401D	
2024	**574**	2	developer	20240057402D	
2024	**576**	1	developer	20240057601D	
2021	**577**	1	developer	20210057701D	Credit expired 2024.
2024	**578**	1	developer	20240057801D	
2024	**582-C**	1	developer	20240582C01D	
2024	**582-I**	1	developer	20240582I01D	
2024	**584**	1	developer	20240058401D	
2024	**585**	1	developer	20240058501D	
2024	**585**	2	developer	20240058502D	

Year	Form Number	Page	Category	Barcode	
2024	**586**	1	developer	99990058601D	
2024	**587-PTE**	1	developer	2024587PT01D	
2024	**587-PTE**	2	developer	2024587PT02D	
2024	**587-PTE-SUP**	1	developer	2024587PS01D	
2024	**587-PTE-SUP**	2	developer	2024587PS02D	
2024	**588**	1	developer	99990058801D	
2024	**591-C**	1	developer	20240591C01D	
2024	**591-D**	1	developer	20240591D01D	New form for 2024
2024	**591-D-SUP**	1	developer	2024591DS01D1695	New form for 2024
2025	**OW-8-ES**	1	developer	2025OW8ES01D	fifth digit is an "O" not a zero
2025	**OW-8-ESC**	1	developer	2025OW8SC01D	fifth digit is an "O" not a zero
2024	**OW-8-ESPTE**	1	developer	2025OW8PT01D	New form for 2024
2025	**OW-8-ES-SUP**	1	developer	2025OW8SS01D	fifth digit is an "O" not a zero
2024	**OW-8-P**	1	developer	2024OW8PP01D	fifth digit is an "O" not a zero
2024	**OW-8-P**	2	developer	2024OW8PP02D	fifth digit is an "O" not a zero
2024	**OW-8-P-SUP-I**	1	developer	2024OW8PI01D	fifth digit is an "O" not a zero
2024	**OW-8-P-SUP-C**	1	developer	2024OW8PC01D	fifth digit is an "O" not a zero
2024	**OW-8-P-SUP-C**	2	developer	2024OW8PC02D	fifth digit is an "O" not a zero
2024	**EF**	1	developer	2024000EF01D	

Year	Form Number	Page	Category	Barcode	
2024	**EF-PTE**	1	developer	2024EFPTE01D	New form for 2024
2024	**EF-V**	1	developer	202400EFV01D	