

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:

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

	Regular	* Special	Blind	
Exemptions	Yourself	+	+	
	Spouse	+	+	
Number of dependents				
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



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.

10	Oklahoma itemized deductions (from Schedule 511-D, line 11) or Oklahoma standard deduction (Single or Married Filing Separate: \$6,350 • Married Filing Joint or Qualifying Surviving Spouse: \$12,700 • Head of Household: \$9,350).....	10		00
11	Exemptions: Enter the total number of exemptions claimed on page 1 <input type="text"/> X \$1,000.....	11		00
12	Total deductions and exemptions (add lines 10 and 11 or amount from Sch. 511-E, line 5).....	12		00
13	Oklahoma Taxable Income (line 9 minus line 12)	13		00
14	(a) Oklahoma Income Tax from Tax Table (see pages 27-38 of instructions) or if using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box on line 14	14a		00
	(b) If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box on line 14. If recapturing the Oklahoma Affordable Housing Tax Credit, add recaptured credit here and enter a "3" in box on line 14. If making an Oklahoma installment payment pursuant to IRC Section 965(h) and 68 OS Sec. 2368(K), add the installment payment here and enter a "4" in the box on line 14	14b		00
	Oklahoma Income Tax (line 14a plus line 14b)	14		00

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.

15	Oklahoma child care/child tax credit (see instructions).....	15		00
16	Credit for taxes paid to another state (provide Form 511-TX).....	16		00
17	Form 511-CR - Other Credits Form. List 511-CR line number claimed here: <input type="text"/>	17		00
18	Income Tax (line 14 minus lines 15-17) Do not enter less than zero	18		00
DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 41.				

PART THREE: TAX, CREDITS AND PAYMENTS

19	Use tax due on Internet, mail order, or other out-of-state purchases..... (For use tax table, see page 14 of the Packet) If you certify that no use tax is due, place an 'X' here: <input type="checkbox"/>	19		00
20	Balance (add lines 18 and 19)	20		00
21	Oklahoma withholding (provide all W-2s, 1099s or other withholding statements).....	21		00
22	2024 estimated tax payments (qualified farmer <input type="checkbox"/>).....	22		00
23	2024 payment with extension	23		00
24	Low Income Property Tax Credit (provide Form 538-H)	24		00
25	Sales Tax Relief Credit (provide Form 538-S)	25		00
26	Natural Disaster Tax Credit (provide Form 576)	26		00
27	Credit from Form 578	27		00
28	Oklahoma earned income credit (see instructions).....	28		00
29	Parental Choice Tax Credit for Homeschool Expenses (provide Form 591-D)	29		00
	Total number of eligible students claimed: <input type="text"/>			
30	Amount paid with original return plus additional paid after it was filed (amended return only).....	30		00



Name(s) Shown on Form 511:

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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 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

Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please place the line number of the organization from Schedule 511-H in the box below. If you give to more than one organization, put a "99" in the box. Provide Schedule 511-H.....

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 Routing Number: _____

Savings Account 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 <input type="checkbox"/>).. (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.....

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



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

Name(s) Shown on Form 511:

Your Social Security Number:

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

1	Interest on U.S. government obligations.....	1	<input type="text"/>	00
2	Social Security benefits taxed on your Federal Form 1040 or 1040-SR.....	2	<input type="text"/>	00
3	Federal civil service retirement in lieu of social security.....	3	<input type="text"/>	00
	Retirement Claim Number: Taxpayer <input type="text"/> Spouse <input type="text"/>			
4	Military Retirement.....	4	<input type="text"/>	00
5	Oklahoma government or Federal civil service retirement (see instructions for limitation).....	5	<input type="text"/>	00
6	Other retirement income (see instructions for limitation).....	6	<input type="text"/>	00
7	U.S. Railroad Retirement Board benefits.....	7	<input type="text"/>	00
8	Oklahoma depletion.....	8	<input type="text"/>	00
9	Oklahoma net operating loss (provide schedules)..... Loss Year(s) <input type="text"/>	9	<input type="text"/>	00
10	Exempt tribal income (see instructions for qualifications).....	10	<input type="text"/>	00
11	Gains from the sale of exempt government obligations.....	11	<input type="text"/>	00
12	Oklahoma Capital Gain Deduction (provide Form 561).....	12	<input type="text"/>	00
13	Income Tax Refund (Federal Form 1040 or 1040-SR, Schedule 1, line 1).....	13	<input type="text"/>	00
14	Oklahoma income distributed by an electing PTE.....	14	<input type="text"/>	00
15	Oklahoma Bonus Depreciation Deduction.....	15	<input type="text"/>	00
16	Oklahoma Deduction for Qualified Equity Investments in an Eligible Oklahoma Venture Capital Company.....	16	<input type="text"/>	00
17	Miscellaneous: Other subtractions (enter number in box for type of deduction)..... <input type="text"/>	17	<input type="text"/>	00
18	Total subtractions (add lines 1-17, enter total here and on line 2 of Form 511).....	18	<input type="text"/>	00

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

1	State and municipal bond interest.....	1	<input type="text"/>	00
2	Out-of-state losses (describe _____) Enter as a positive number	2	<input type="text"/>	00
3	Lump sum distributions (not included in your Federal Adjusted Gross Income).....	3	<input type="text"/>	00
4	Federal net operating loss - Enter as a positive number.....	4	<input type="text"/>	00
5	Recapture of depletion claimed on a lease bonus or add back of excess Federal depletion.....	5	<input type="text"/>	00
6	Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)	6	<input type="text"/>	00



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

Name(s) Shown on Form 511:

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Schedule 511-B: Oklahoma Additions (continued)

7	Oklahoma loss distributed by an electing PTE	7		00
8	Oklahoma Bonus Depreciation Add-back	8		00
9	Miscellaneous: Other additions (enter number in box for type of addition)..... <input type="checkbox"/>	9		00
10	Total additions (add lines 1-9, enter total here and on line 6 of Form 511).....	10		00

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

1	Military pay exclusion - Active Duty, Reserve and National Guard (not retirement income)	1		00
2	Qualifying disability deduction.....	2		00
3	Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)	3		00
4	Deduction for providing foster care	4		00
5	Parental Choice Tax Credit for Private School	5		00
6	Miscellaneous: Other adjustments (enter number in box for type of deduction)..... <input type="checkbox"/>	6		00
7	Total adjustments (add lines 1-6, enter total here and on line 8 of Form 511).....	7		00

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.

1	Federal itemized deductions from Federal Sch. A, line 17.....	1		00
2	State and local sales or income taxes from Federal Sch. A, line 5a (If Federal Sch A, line 5e is limited, enter that portion of Federal Sch A, line 5a included in line 5e)....	2		00
3	Line 1 minus line 2	3		00
4	Medical and Dental expenses from Federal Sch. A, line 4	4		00
5	Gifts to Charity from Federal Sch. A, line 14.....	5		00
6	Line 3 minus lines 4 and 5	6		00
7	Is line 6 more than \$17,000? <input type="checkbox"/> YES. Your itemized deductions are limited. Complete lines 9-11. <input type="checkbox"/> NO. Your itemized deductions are not limited. Skip lines 9 and 10. Go to line 11.			
8	Maximum amount allowed for itemized deductions. (exception, lines 9 and 10).....	8	17,000	00
9	Medical and Dental expenses from Federal Sch. A, line 4	9		00
10	Gifts to Charity from Federal Sch. A, line 14.....	10		00
11	Oklahoma Itemized Deductions (If you responded YES on line 7: Add lines 8, 9 and 10. If you responded NO on line 7: enter the amount from line 3).....	11		00

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.

Name(s) Shown on Form 511:

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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	<input type="text"/>	00
2	Exemptions (\$1,000 x number of exemptions claimed at top of Form 511).....	2	<input type="text"/>	00
3	Total (add lines 1 and 2).....	3	<input type="text"/>	00
4	Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511 <div style="display: flex; align-items: center; justify-content: center;"> <input style="width: 150px; height: 25px;" type="text"/> ÷ <input style="width: 150px; height: 25px;" type="text"/> </div> Enter the percentage from the above calculation here (do not enter more than 100%)	4	<input type="text"/>	%
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	<input type="text"/>	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	<input type="text"/>	00
2	Multiply line 1 by 20%	2	<input type="text"/>	00
3	Enter your Federal child tax credit (total of child tax credit & additional child tax credit)	3	<input type="text"/>	00
4	Multiply line 3 by 5%	4	<input type="text"/>	00
5	Enter the larger of line 2 or line 4	5	<input type="text"/>	00
6	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 <div style="display: flex; align-items: center; justify-content: center;"> <input style="width: 150px; height: 25px;" type="text"/> ÷ <input style="width: 150px; height: 25px;" type="text"/> </div> Enter the percentage from the above calculation here (do not enter more than 100%)	6	<input type="text"/>	%
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	<input type="text"/>	00



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

Name(s) Shown on Form 511:

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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).....			00
2	Multiply line 1 by 5%			00
3	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511			
	<div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div> \div <div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>			
	Enter the percentage from the above calculation here (do not enter more than 100%)			%
4	Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 28 of Form 511).....			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	\$				00
2	Y.M.C.A. Youth and Government Program	\$2	\$5	\$				00
3	Support Wildlife Diversity Fund	\$2	\$5	\$				00
4	Total donations (add lines 1-3, enter total here and on line 36 of Form 511).....							00



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

Name(s) Shown on Form 511:

Your Social Security Number:

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.

Lined area for providing details of amended return information.