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Application for Extension of Time to File an Oklahoma Income Tax Return for Individuals



FORM

504-I

2025

(Electing pass-through entities use Form 504-PTE)

(This is NOT an extension of time for payment of tax. Corporations, partnerships and fiduciaries use Form 504-C. See Instructions.)

Your first name, middle initial and last name	Your Social Security Number:
If joint return, spouse's first name, middle initial and last name	Spouse's Social Security Number:
Mailing address (number and street, including apartment number or rural route)	
City, State and ZIP	

IMPORTANT: Extension is valid only if 90% of the tax liability is paid by the original due date.

An **Extension of Time to File** with the IRS has been granted to: **DATE** _____

Extension of Time to File with the Okla. Tax Commission is requested to: **DATE** _____

OKLAHOMA INCOME TAX COMPUTATION

1. Total income tax liability (you may estimate this amount).....	1		00
Note: You must enter an amount on line 1. If you do not expect to owe tax, enter "0".			
2. Oklahoma income tax withheld.....	2		00
3. Estimated tax payments (include prior year overpayment allowed as a credit).....	3		00
4. Other payments and credits you expect to claim on your return	4		00
5. Add lines 2, 3 and 4.....	5		00
6. Income tax balance due (subtract line 5 from line 1).....	6		00
7. Amount you are paying. Important: Extension is valid only if 90% of the income tax liability is paid by the original due date	7		00

SIGNATURE

Under penalty of perjury, I declare that I have examined this return, and to the best of my knowledge and belief it is true, accurate and correct.

Your Signature	Date
Spouse's Signature (if filing jointly, BOTH must sign even if only one had income)	Date
Paid Preparer's Signature	Date

Return with your payment, if applicable, to:
Oklahoma Tax Commission • PO Box 26890 • Oklahoma City, OK 73126-0890.

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General Information

An extension of time to file your income tax return shall not be granted unless 90% of the tax liability is paid on or before the original due date of the return.

Since the Oklahoma return cannot be completed until the federal return is completed, the Oklahoma Tax Commission has administratively adopted the policy of honoring the automatic federal extension, when no additional state tax is due, as an extension of time to file the Oklahoma return. When you file your Oklahoma return, **provide** a copy of the federal extension.

You only need to use this form to apply for additional time to file your income tax return when you owe additional Oklahoma income tax or do not have a federal extension. When you file your Oklahoma return, **provide** a copy of the Oklahoma Extension.

Remember, there is no extension of time to pay your income tax, but only to file your return. A delinquent penalty of 5% may be charged, if at least 90% of your total tax liability has not been paid by the original due date. Delinquent interest, at the rate of 1.25% per month, may be charged if 100% of your tax liability is not paid by the original due date of the return.

Electronic Payment Option

An electronic payment is accepted for an extension payment at **oktap.tax.ok.gov**. There is a convenience fee charged for utilizing some of the electronic payment services. Retain the confirmation number for your records.

If you make your extension payment electronically, do not mail Form 504-I. When you file your income tax return, **provide** a copy of Form 504-I.

Instructions

1. An extension cannot be granted for more than one-half the accounting period covered by the individual (i.e. 6-month extension for a 12-month tax year).
2. Applications for extensions of time must be postmarked on or before the due date for filing the income tax return, or before the expiration of the automatic federal extension.
3. An automatic extension, without request, is granted to members of the active military service serving outside the United States or confined to a hospital. Such extension is granted to the 15th day of the third month following their return to the United States, or their release from a hospital.
4. This application may not be used to request an extension of time for the payment of tax. Interest will be charged at the rate of 1.25% per month from the original due date of the return until paid.
5. If husband and wife file separate returns, each must file an application for extension. Attorneys or agents for the taxpayer must prepare separate applications for each extension requested.
6. Any extension granted is pursuant to the provisions of 68 Oklahoma Statutes Section 216.
7. Do not use this form to remit an extension payment for corporations, partnerships or fiduciaries. Corporations, partnerships and fiduciaries use Form 504-C. Electing pass-through entities use Form 504-PTE.
8. Mail Form 504-I with payment, if applicable, to:

**Oklahoma Tax Commission
PO Box 26890
Oklahoma City, OK 73126-0890**