

State Of Oklahoma
Parental Choice Tax Credit for Qualified
Homeschool Expenses Supplement
Schedule for Form 591-D



FORM **591-D-SUP** 2025

General Information - Form 591-D-SUP must be filed in addition to Form 591-D to claim the Parental Choice Tax Credit for Qualified Homeschool Expenses for more than 10 expenses. Use as many 591-D-SUP as needed to claim all expenses. Note: Forms 591-D and 591-D-SUP must be filed with Form 511 or 511-NR to claim the credit; a stand-alone Form 591-D and 591-D-SUP will not be processed.

Part 1. Taxpayer

Taxpayer's First Name:	Middle Initial:	Last Name:	SSN or ITIN:

Part 2. Eligible Student

First Name:	Middle Initial:	Last Name:	SSN:	Date of Birth:

Part 3. Qualified Expenses (see Part 3 instructions on page 2 before completing)

	A. Expense Type (Enter 1-4)	B. Vendor	C. Description	D. Date of Purchase	E. Amount	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
F. Total Amount of Qualified Expenses (Add the total amount(s) to Form 591-D, Part 4, line 2)						

**Parental Choice Tax Credit for
Qualified Homeschool Expenses
Supplement Schedule for Form 591-D Instructions
70 Oklahoma Statutes Section 28-101 and Rule 710:50-15-173**

Part 1 – Taxpayer

Enter the first name, middle initial, last name, Social Security Number and mailing address.

Part 2 – Eligible Student

Enter the first name, last name and social security number of the student identified in Part 2 on 591-D. This form is intended to be filed in conjunction with 591-D, in the event all of the qualifying expenses do not fit on the lines provided on Form 591-D.

Part 3 – Qualified Expenses

“Qualified Expense” for the purpose of claiming the credit for homeschool expenses means the following types of expenditures:

- 1 – Tuition and fees for nonpublic online or in-person learning programs.
- 2 – Academic tutoring services provided by an individual or a private academic tutoring facility.
- 3 – Textbooks, curriculum or other instructional materials including, but not limited to, supplemental materials or associated online instruction required by an education service provider. Instructional materials mean all materials that are designed for use by students and their teachers as a learning resource and help students to acquire facts, skills, or opinions or to develop cognitive processes.
- 4 – Cost or fees for nationally standardized assessments including, but not limited to, assessments used to determine college admission and advanced placement examinations, as well as tuition and fees for tutoring or preparatory courses for the assessments or examinations.

For more information on what qualifies as a homeschool expense for purposes of the Parental Choice Tax Credit, please refer to Rule 710:50-15-173, which can be found on the Oklahoma Tax Commission website at **tax.ok.gov**.

Column A: Enter 1 - 4 from the list above in Column A Expense Type to indicate the type of qualified expense being claimed.

Column B: Enter the vendor name for the qualified expense being claimed.

Column C: Enter a description of the qualified expense being claimed.

Column D: Enter the date that the qualified expense was paid.

Column E: Enter the amount of the qualified expense.

Item F: Total Amount of Qualified Expenses: Add amounts in Column E. Enter the total amount(s) on Form 591-D, Part 4, Line 2.