

State Of Oklahoma
Parental Choice Tax Credit for
Qualified Homeschool Expenses



FORM **591-D** 2025

General Information - A credit is allowed for any Oklahoma taxpayer who incurs a qualified expense on behalf of an eligible homeschool student. The maximum credit is \$1,000 in qualified expenses per eligible student in each tax year. To claim the credit, a taxpayer **must submit legible copies of all receipts for claimed expenses** to the Oklahoma Tax Commission (OTC). To claim the credit, a separate Form 591-D must be submitted for each eligible homeschool student. A qualified expense may not be claimed more than once. **Note: Form 591-D must be filed with Form 511 or 511-NR. A separate stand-alone Form 591-D will not be processed.**

Part 1. Taxpayer

| | | | |
|--|--|--------------------------------------|--|
| Taxpayer's First Name: | Middle Initial: | Last Name: | SSN or ITIN: |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Mailing Address or PO Box: (Number and street, including apartment number, or rural route) City: | | | State: ZIP: |
| <input type="text"/> | | | <input type="text"/> |
| Place an 'X' if taxpayer is: (choose only one) | | | |
| <input type="checkbox"/> Biological Parent | <input type="checkbox"/> Adoptive Parent | <input type="checkbox"/> Grandparent | <input type="checkbox"/> Aunt or Uncle |
| <input type="checkbox"/> Legal Guardian | <input type="checkbox"/> Custodian | | |
| <input type="checkbox"/> Other Person with Legal Authority to Act on Behalf of Eligible Student. Specify: <input type="text"/> | | | |

Part 2. Eligible Student

| | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| First Name: | Middle Initial: | Last Name: | SSN: | Date of Birth: |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Is this student eligible to be enrolled in a public school in Oklahoma? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | |
| Are you claiming the eligible student as a dependent on your Oklahoma income tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | |

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 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 5 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 6 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 7 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 8 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 9 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 10 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Part 4. Credit Computation

| | | | | |
|---|---|---|----------------------|----------------------|
| 1 | Total Amount from Form 591-D, Part 3, Column E..... | 1 | <input type="text"/> | <input type="text"/> |
| 2 | Total Amount from Form(s) 591-D-SUP, Item F (if not applicable, enter "0") | 2 | <input type="text"/> | <input type="text"/> |
| 3 | Total Qualified Expenses (Add lines 1 and 2) | 3 | <input type="text"/> | <input type="text"/> |
| 4 | Maximum Allowed Credit..... | 4 | 1000 | 00 |
| 5 | Total Amount (Lesser of Total Qualified Expenses or Maximum Allowed Credit)..... (Enter this amount on Form 511, Part Three, line 29 or Form 511-NR, line 29) | 5 | <input type="text"/> | <input type="text"/> |

I attest that the expenses claimed were not incurred during a year in which the student was enrolled in a public and/or private school for two semesters.

Taxpayer Signature: _____

Date: _____

**Parental Choice Tax Credit for
Qualified Homeschool Expenses
Instructions**

Part 1 – Taxpayer

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

Check the box to indicate your relation to the Eligible Student listed in Part 2.

Part 2 – Eligible Student

Enter the first name, middle initial, last name, Social Security Number, and date of birth.

Check the box to indicate whether the student is eligible to be enrolled in a public school in Oklahoma (i.e. the student is an Oklahoma resident and at least four years of age on or before September 1 of the year in which the expenses are claimed).

Check the box to indicate whether you are claiming the eligible student as a dependent on your Oklahoma income tax return.

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 – 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.

Column A: Enter 1 - 4 from the list above in Column A 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.

Qualified expenses for purposes of claiming the credit for homeschool expenses do not include internet access, laptops, computers, tablets, screens, or any other device that provides internet access or is required to make use of instructional materials, tutoring, or learning programs. They do not include equipment for sports, dance, music, or other elective-type lessons or activities. It does not include memberships or field trips.

Part 4 – Credit Computation

1. Enter the total amount of qualified expenses from Form 591-D, Part 3, Column E.
2. Enter the amount of qualified expenses from Form(s) 591-D-SUP, Item F. If not applicable, enter zero.
3. Enter the total amount of qualified expenses (add lines 1 and 2).
5. Enter the lesser of total qualified expenses or the maximum credit allowed (\$1,000). Enter this amount on Form 511, Part Three, line 29, or Form 511-NR, line 29 to claim your Parental Choice Tax Credit for Qualified Homeschool Expenses.