



- **INCLUDES FORM 511NR**
(Nonresident and Part-Year
Resident Return)

2008 OKLAHOMA INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS FOR NONRESIDENTS AND PART-YEAR RESIDENTS

This packet contains:

- Instructions for completing the 511NR income tax form
- Two 511NR income tax forms
- 2008 income tax table
- One return envelope

Filing date:

- Generally, your return must be postmarked by April 15, 2009. For additional information, see the Due Date section in this packet.
- This form is also used to file an amended return. See page 5.

Need assistance or a tax form?

- Check out page 32 for methods of contacting us.

How nonresidents and part-year residents are taxed:

- The Oklahoma taxable income of a part-year individual or nonresident individual shall be calculated as if all income were earned in Oklahoma, using Form 511NR. The Federal adjusted gross income (AGI) will be adjusted using the Oklahoma adjustments allowed in Title 68 O.S. Section 2358, to arrive at AGI from all sources. The AGI from all sources is used to determine the taxable income. The tax is then calculated. At this point, the tax is prorated using a percentage of the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is the Oklahoma tax.



WHAT'S NEW IN THE 2008 OKLAHOMA TAX BOOKLET?

- The top tax rate for 2008 has decreased. The top tax rate is shown in the Worksheet for Calculating Tax on page 31.
- The Child Care Credit is expanded to include a Child Tax Credit component. See the instructions for line 33 on page 10 or for Schedule 511NR-D on page 22.
- The percentage for the Civil Service Retirement in Lieu of Social Security exclusion has increased. See Schedule 511NR-B, line B3 instructions on page 16.
- The income limits for the Other Retirement Income exclusion have increased. See worksheet on page 17.
- The Oklahoma Standard Deduction amounts have increased. See instructions for line 28 on page 9.
- The Oklahoma Capital Gain Deduction has been expanded. See instructions for Schedule 511NR-B, line B13 on page 19.
- There is a new deduction for individuals who donate a human organ while living. See the instructions for Schedule 511NR-C, line C7, number 6 on page 21.
- You can make a donation for the Support of Programs for Regional Food Banks in Oklahoma from your tax refund. For further information, see Form 511NR, page 6.

- Members, of a pass-through entity which has made payments to a captive real estate investment trust, should be aware of a possible add-back. See the instructions for Schedule 511NR-A, line A7 on pages 15-16.
- An additional exemption is allowed for those taxpayers who provide housing for Midwestern displaced individuals from a Midwestern disaster area. See instructions for Schedule 511NR-C, line C7, number 11 on pages 21-22.

RESIDENCE DEFINED

RESIDENT...

An Oklahoma resident is a person domiciled in this state for the entire tax year. "Domicile" is the place established as a person's true, fixed, and permanent home. It is the place you intend to return whenever you are away (as on vacation abroad, business assignment, educational leave or military assignment). A domicile, once established, remains until a new one is adopted.

PART-YEAR RESIDENT...

A part-year resident is an individual whose domicile was in Oklahoma for a period of less than 12 months during the tax year.

NONRESIDENT...

A nonresident is an individual whose domicile was not in Oklahoma for any portion of the tax year.

MEMBERS OF THE ARMED FORCES...

Residency is established according to military domicile as established by the Soldiers' and Sailors' Civil Relief Act.

When the spouse of a military member is a civilian, most states, Oklahoma included, allow the spouse to retain the same legal residency as the military member. They file a joint resident tax return in the military members' State of Legal Residency (if required) and are taxed jointly under nonresident rules as they move from state to state. If the non-military spouse does not wish to choose the allowed residency of the military member, then the same residency rules apply as would apply to any other civilian. The spouse would then comply with all residency rules where living.

A nonresident who is stationed in Oklahoma on active duty is exempt from Oklahoma Income Tax unless and until the military member chooses to establish a permanent residence in Oklahoma. This exemption applies only to military pay earned in Oklahoma. It does not include income earned by performing other services in the state or earnings of the spouse of a service member.

RESIDENT/NONRESIDENT...

A nonresident filing a joint Federal return with an Oklahoma resident spouse may have options for filing the Oklahoma return(s). See "Filing Status" in the "Top of Form Instructions" on pages 6 and 7 for further information.

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WHO MUST FILE?

• RESIDENT...

Every Oklahoma resident who has sufficient gross income to require the filing of a Federal income tax return is required to file an Oklahoma return, regardless of the source of income.

• PART-YEAR RESIDENT...

Every part-year resident, during the period of residency, has the same filing requirements as a resident. During the period of nonresidency, an Oklahoma return is also required if the Oklahoma part-year resident has gross income from Oklahoma sources of \$1,000 or more.

• NONRESIDENT...

Every nonresident with Oklahoma source **gross** income of \$1,000 or more is required to file an Oklahoma income tax return.

Note: If you **do not** have an Oklahoma filing requirement but had Oklahoma tax withheld or made estimated tax payments, see the section “Not Required to File” on page 4 for further instructions.

If you **do** have an Oklahoma filing requirement, but do not have a Federal filing requirement, write “not required to file” in the Federal Amount column. Complete the Oklahoma Amount column showing the gross Oklahoma source income. Then complete lines 41 through 56 that are applicable to you. Leave lines 25 through 40 blank. If you filed a Federal income tax return, please enclose a copy.

ESTIMATED INCOME TAX

You must make equal* quarterly estimated tax payments if you can reasonably expect your tax liability to exceed your withholding by \$500 or more **and** you expect your withholding to be less than the smaller of:

1. 70% of your current year’s tax liability, or
2. The tax liability shown on your return for the preceding taxable year of 12 months.

Taxpayers who fail to make timely estimated tax payments may be subject to interest on underpayment. Form OW-8-ES, for filing estimated tax payments, will be supplied on request. If at least 66-2/3% of your gross income for this year or last year is from farming, estimated payments are not required. If claiming this exception, please see line 44.

Estimated payments can be made through the Oklahoma Tax Commission website by e-check or credit card. Visit the “**Payment Options**” section at www.tax.ok.gov.

*For purposes of determining the amount of tax due on any of the respective dates, taxpayers may compute the tax by placing taxable income on an annualized basis. See Form OW-8-ES-SUP on our website at www.tax.ok.gov.

WHAT IS OKLAHOMA SOURCE INCOME?

The sources of income taxable to a **nonresident** are:

- (1) Salaries, wages and commissions for work performed in Oklahoma.
- (2) Income from an unincorporated business, profession, enterprise or other activity as the result of work done, services rendered, or other business activities conducted in Oklahoma.*
- (3) Distributive share of the Oklahoma part of partnership income, gains, losses or deductions.*
- (4) Distributive share from Sub-chapter S Corporations doing business in Oklahoma.*
- (5) Net rents and royalties from real and tangible personal property located in Oklahoma.
- (6) Gains from the sales or exchanges of real and tangible personal property located in Oklahoma.
- (7) Income received from all sources of wagering, games of chance or any other winnings from sources within this state. Proceeds which are not money shall be taken into account at fair market value.

* This includes Limited Liability Companies (LLCs).

The Oklahoma source income of a **part-year** resident is the sum of the following:

- (1) All income reported on your Federal return for the period you are a resident of Oklahoma, except income from real and tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state; and
- (2) the Oklahoma source income for the period you were a nonresident of Oklahoma.

The Oklahoma source income of a **resident** filing with a part-year resident or nonresident spouse will include all income reported on your Federal return except income from real or tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state.

DUE DATE

Generally, your Oklahoma income tax return is due April 15th, the same day as your Federal return. However:

- If the Internal Revenue Code of the IRS provides for a later due date, your return may be filed by the later due date and will be considered timely filed. You should write the appropriate “disaster designation” as determined by the IRS at the top of the return, if applicable. If a bill is received for delinquent penalty and interest, you should contact the Account Maintenance Division of the Oklahoma Tax Commission at the number on the bill.

- If the due date falls on a weekend or legal holiday, your return is due the next business day. Your return must be postmarked by the due date to be considered timely filed.

NOT REQUIRED TO FILE

No Oklahoma Filing Requirement...

Nonresident and part-year residents who do not have an Oklahoma filing requirement, as shown in the section "Who Must File?", but had Oklahoma tax withheld or made estimated tax payments should complete the Form 511NR.

Complete the Form 511NR as follows:

1. Fill out the top portion of the Form 511NR according to the "Top of Form Instructions" on pages 6 and 7. Be sure and check the box "Not Required to File".
2. If you are a nonresident or part-year resident who is not required to file because your gross Oklahoma source income is less than \$1,000, then complete lines 1-19 of the Federal amount column as per your Federal income tax return. **However, in the Oklahoma amount column, enter your gross income from Oklahoma sources and not the net income as would be reflected in your Federal adjusted gross income.**

OR

If you are a part-year resident who is not required to file because your Federal gross income was not sufficient to meet the Federal filing requirement, complete line 19. Enter the amount of your gross income subject to the Federal filing requirement. In most cases this will be the same as your Federal Adjusted Gross Income. Do not enter anything in the Oklahoma amount column.

3. Complete lines 41 through 56 that are applicable to you. Sign and mail in Form 511NR, pages 1 and 2 only. Do not mail in pages 3 and 4. Include page 5 only if you have an entry on line 50 "Donations from your refund". Be sure to include your W-2s, 1099s or other withholding statements to substantiate any Oklahoma withholding.

WHAT IS AN EXTENSION?

A valid extension of time in which to file your Federal return automatically extends the due date of your Oklahoma return if no Oklahoma liability is owed. A copy of the Federal extension must be enclosed with your Oklahoma return. If your Federal return is not extended or an Oklahoma liability is owed, an extension of time to file your Oklahoma return can be granted on Form 504.

90% of the tax liability must be paid by the original due date of the return to avoid penalty charges for late payment. Interest will be charged from the original due date of the return.

NET OPERATING LOSS...

The loss year return must be filed to establish the Oklahoma Net Operating Loss.

Please use the 511NR-NOL schedules.

When there is a Federal net operating loss (NOL), an Oklahoma NOL must be computed as if all the income were earned in Oklahoma. The figures from the "Federal Amount Column" are used for this computation. The loss is carried as an Oklahoma NOL and deductible in the "Federal Amount Column".

The true Oklahoma NOL is computed using the figures from the "Oklahoma Amount Column" and shall be allowed without regard to the existence of a Federal NOL. The loss is carried as an Oklahoma NOL and deductible in the "Oklahoma Amount Column".

Beginning with tax year 2001, NOLs may be carried forward and back in accordance with Section 172 of the Internal Revenue Code. For tax years 1996-2000, NOLs may not be carried back but may be carried forward for a period of time not to exceed 15 years.

Beginning with tax year 2000, an NOL resulting from a farming loss may be carried back in accordance with and to the extent of Section 172(b)(G) of the Internal Revenue Code. However, the amount of the NOL carryback shall not exceed the lesser of: \$60,000, or the loss properly shown on the Federal Schedule F reduced by half of the income from all other sources other than reflected on Schedule F. You can choose to treat the NOL as if it were not a farming loss. If you make this choice, the carryback period will be determined by reference to Section 172 of the Internal Revenue Code and the amount of the NOL carryback will not be limited.

An election may be made to forego the carryback period. A written statement of the election must be part of the original timely filed Oklahoma loss year return. However, if you filed your return on time without making the election, you may still make the election on an amended return filed within six months of the due date of the original return (excluding extensions). Attach the election to the amended return. Once made, the election is irrevocable.

The Federal NOL allowed in the current tax year reported on Form 511NR, line 15 (other income), shall be added on Schedule 511NR-A, line 3 (Oklahoma additions) in the appropriate column. Enter as a positive number. The Oklahoma NOL(s) shall be subtracted on Schedule 511NR-B, line 9 (Oklahoma subtractions) in the appropriate column.

WHEN TO FILE AN AMENDED RETURN

If your net income for any year is changed by the IRS, an amended return shall be filed within one year. Part-year residents and nonresidents shall use Form 511NR. Place an "X" in the box at the top of the Form 511NR indicating the return to be an amended return and enclose a copy of Federal Form 1040X, Form 1045, RAR, or other IRS notice, correspondence, and/or other documentation.

Important: Enclose a copy of IRS refund check or statement of adjustment.

When amending Form 511NR, you must adjust line 43 (Oklahoma Income Tax Withheld) by subtracting previous overpayments or adding taxes previously paid. See the worksheet on page four of the Form 511NR.

If you discover you have made an error on your Oklahoma return, we may be able to help you correct the return. For additional information, contact our Taxpayer Assistance Division at one of the numbers shown on page 32.

BEFORE YOU BEGIN

You must complete your Federal income tax return before beginning your Oklahoma income tax return. You will use the information entered on your Federal return to complete your Oklahoma return.

Remember, when completing your Oklahoma return, round all amounts to the nearest dollar.

Example:

\$2.01 to \$2.49 - round down to \$2.00

\$2.50 to \$2.99 - round up to \$3.00

ALL ABOUT REFUNDS

You can check the status of your refund by telephone. Simply call us at (405) 521-3160 or in-state toll free at (800) 522-8165, and select the option to "Check the Status of an Income Tax Refund". By providing your SSN and amount of your refund, the system will provide you with the status of your refund. Please wait six weeks before calling. Should you have questions during your call, you will have the option to speak with an OTC representative.

You may have your refund deposited directly into your checking or savings account.

A refund check is not your only option when filing a timely return. You may choose to have any amount of overpayment applied to your next year's estimated tax. Refunds applied to the following year's Oklahoma estimated income tax (at the taxpayer's request) may not be adjusted after the original due date of the return.

HELPFUL HINTS

- File your return by April 15, 2009. If you need to file for an extension, use Form 504 and then later, file Form 511NR. For more information regarding due dates, please see page 3.
- After filing, if you have questions regarding the status of your refund, please call (405) 521-3160. The in-state toll-free number is (800) 522-8165.
- If you fill out any portion of Schedules 511NR-A through 511NR-F, you are required to enclose those pages with your return. Failure to include the pages will result in a delay of your refund.
- Do not enclose any correspondence other than those documents and schedules required for your return.

2-D BARCODE INFORMATION

Does Your Form Have One of These?



If you recognize this barcode from your tax return, your return was prepared using computer software utilizing two dimensional barcoding. This means your tax information will be processed faster and more accurately and you will see your refund check faster!

The Oklahoma Tax Commission accepts 2-D barcode Forms 511 and 511NR income tax returns. Below are answers to common questions about barcoding.

What Are the Benefits of 2-D Barcoding?

This technology converts the information on a tax return into a scannable barcode. In seconds, the Oklahoma Tax Commission can read the barcode, process it immediately into our system, and eliminate the need for any manual data entry. This enables the Oklahoma Tax Commission to process more returns, faster and with no errors. Ultimately, this means faster refunds for the taxpayers of Oklahoma.

What about Print Quality?

Generally, even when damaged, a 2-D barcode can be read with 100% accuracy, as long as the print quality is set at a high level (not draft).

Where Do I Mail 2-D forms?

The mailing address for 2-D income tax forms is:
Oklahoma Tax Commission
Post Office Box 269045
Oklahoma City, OK 73126-9045

This special mailing address is for 2-D forms only.

FILING STATUS, CONTINUED

income. A tax credit (Oklahoma Form 511TX) may be used to claim credit for taxes paid to the other state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

The above exception does not apply if: 1) either spouse is a part-year resident or 2) an Oklahoma resident (either civilian or military) files a joint Federal return with a nonresident MILITARY spouse. They shall use the same filing status as on the Federal return. If they file a joint Federal return, they shall complete Form 511NR and include in the Oklahoma amount column, all Oklahoma source income of both spouses.

E RESIDENCY STATUS

Nonresident - Check this box only if a nonresident the entire year. If filing a joint return, both must be nonresidents the entire year.

Part-year Resident - Check this box only if a part-year resident. If filing a joint return, both must be part-year residents. Enter the dates, during the tax year, of your Oklahoma residency.

Resident/Part-year Resident/Nonresident - Check this box only if filing a joint return and spouses have different residency status. Enter the state(s) of residence for each spouse. If either spouse is a part-year resident, list all states of residence for the part-year resident and enter the dates of Oklahoma residency above on the part-year resident line. Do not check the box for part-year resident.

F NOT REQUIRED TO FILE

If you are not required to file a return based on the filing requirements under the heading "Not Required to File" on page 4, check the box. See the instructions under "Not Required to File" to determine which lines on the rest of the Form 511NR to complete.

Want a Form that Does the Math?

The Oklahoma Tax Commission has just the form for you. Visit our website at www.tax.ok.gov. Download the "2-D Calculating Form 511NR" from the income tax forms area of the website.

As you fill in your form on your computer screen, this form will be doing the calculating for you. Once finished, simply print out two copies before closing the document. Mail one to the OTC and keep the other for your files.

By using this form type, your return will have a 2-D barcode at the top and will be processed faster. Faster processing means a faster refund to you.

Electronic Payments

Log on to www.tax.ok.gov and visit the "Payment Options" link to make a payment electronically. All electronic payment methods provide you with a confirmation number and the peace of mind in knowing your payment was received.

G EXEMPTIONS

To the right of the word "Yourself" place a number "1" in all the boxes that apply to you. Then total the boxes. Then do the same for your spouse if applicable. The terms for this section are defined below.

Regular*: The same exemptions as claimed on your Federal return.

Special: An additional exemption may be claimed for each taxpayer or spouse who meets the qualifications based on filing status and Federal adjusted gross income limits** below **and** who is 65 years of age or over at the close of the tax year:

- (1) Single return with line 19 equal to \$15,000 or less.
- (2) Joint return with line 19 equal to \$25,000 or less.
- (3) Married filing separate return with line 19 equal to \$12,500 or less.
- (4) Head of household return with line 19 equal to \$19,000 or less.

****Note**: If your Federal adjusted gross income includes income from the conversion of a traditional individual retirement account to a Roth individual retirement account this income shall be excluded in determining the Federal adjusted gross income limits. Enclose copy of Federal return and Form 8606.

Blind: An additional exemption may be claimed for each taxpayer or spouse who is legally blind.

Dependents: If claiming dependents, please enter the same number as on your Federal return. However, if the resident spouse also has an Oklahoma filing requirement and is filing separately on Form 511, the dependency exemptions will be allocated between the resident's and nonresident's returns.

* Please note that if you may be claimed as a dependent on another return, enter zero exemptions for yourself.

H SIXTY-FIVE OR OVER

Check the box(es) if your age, or your spouse's, is 65 on or before December 31, 2008. If you turned age 65 on January 1, 2009, you are considered to be age 65 at the end of 2008.

SELECT LINE INSTRUCTIONS

Federal Amount column - Lines 1 through 19 “Federal Amount” column are a summary of the items that make up your Federal adjusted gross income. Complete your Federal return, then enter all income items and Federal adjustments exactly as entered on your Federal return. However, if you are a nonresident civilian (non-military) filing a joint Federal return with an Oklahoma resident spouse, enter the amounts from Form 574 “Allocation of Income and Deductions”.

Enclose a copy of your Federal return.

Oklahoma Amount column - Lines 1 through 18 “Oklahoma Amount” column will be used to determine income from Oklahoma sources included in Federal Adjusted Gross Income.

1 Wages, salaries, tips, etc.

Enter that part of the Federal amount that represents services performed in Oklahoma as a nonresident.

If you were a part-year resident, you must also add the part of the Federal amount that was earned while you were a resident.

2 Taxable interest income

Enter that part of the Federal amount that represents interest income earned as a nonresident or part-year resident that is part of the receipts of your business, including partnerships and Sub S corporations, carried on in Oklahoma and not otherwise exempt from Oklahoma income tax. If you carry on business both in and out of Oklahoma, see the instructions for Form 511NR, line 6.

If you were a part-year resident, you must also add the **non-business** part of the Federal amount that was earned while a resident.

3 Dividend income

Enter dividend income, earned as a nonresident or part-year resident, that is part of the receipts of your business, including partnerships and Sub S corporations, carried on in Oklahoma and not otherwise exempt from Oklahoma income tax. If you carry on business both in and out of Oklahoma, see the instructions for Form 511NR, line 6.

If you were a part-year resident, you must also add the **non-business** part of the Federal amount that was earned while a resident.

4 Taxable refunds, credits, or offsets of state and local income taxes

If you were a part-year resident, enter that part of the Federal amount that was received while an Oklahoma resident.

Do not enter any amount received during the period you were a nonresident.

5 Alimony received

If you were a part-year resident, enter that part of the Federal amount which represents the total alimony received while an Oklahoma resident.

Do not enter any alimony received during the period you were a nonresident.

6 Business income or (loss)

As a nonresident or part-year resident, enter that part of the Federal amount that represents business income or (loss) received from a business carried on in Oklahoma.

Business carried on in Oklahoma - Your business is considered to be carried on in Oklahoma if you maintain, operate or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place where your affairs are regularly carried on in Oklahoma. This definition is not exclusive. Your business is considered to be carried on in Oklahoma if it is transacted here with a fair measure of permanency and continuity.

Business carried on both within and without Oklahoma - Net income or (loss) from a business activity which is carried on both within and without Oklahoma of a non-unitary character shall be separately allocated to the state to which such activity is conducted. Net income or (loss) from a business activity which is carried on both within and without Oklahoma of a unitary character shall be apportioned according to a prescribed formula or an approved alternative method.

7 Capital gain or (loss)

As a nonresident or part-year resident, calculate the amount to be included in the “Oklahoma Amount” column as capital gain or (loss) from Oklahoma sources. Examples include gain or (loss) from the sale or exchange of real or tangible personal property located in Oklahoma regardless of residency **and** the gain or (loss) from the sale or exchange of intangible property that was sold during the period of residency.

8 Other gains or (losses)

Enter that part of the Federal amount that represents gain or (loss) from the sale or exchange of noncapital assets from Oklahoma sources. An example includes a gain or (loss) from the sale of business property located in Oklahoma.

9 Taxable amount of IRA Distribution

If you are a part-year resident, you must enter the part of the Federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

SELECT LINE INSTRUCTIONS

10 Taxable amount of pensions and annuities

If you are a part-year resident, you must enter the part of the Federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

11 Rental real estate, royalties, partnerships, etc.

Enter that part of the Federal amount that was derived from or connected with Oklahoma sources. See "What is Oklahoma Source Income?" on page 3.

Passive losses are allowed in Oklahoma during the same tax year utilized on the Federal return.

Report in the "Oklahoma Amount" column your share of any income from a partnership of which you are a member or an estate or trust of which you are a beneficiary if from Oklahoma sources.

12 Farm income or (loss)

As a nonresident or part-year resident, enter that part of the Federal amount that represents income or (loss) from farming carried on in Oklahoma.

13 Unemployment compensation

If you were a part-year resident, you must enter the part of the Federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

14 Social Security Benefits

If you were a part-year resident, you must enter the part of the Federal taxable amount that was received while you were a resident.

Do not enter any amount received during the period you were a nonresident.

15 Other income

Enter the part of the Federal amount from or connected with Oklahoma sources as a nonresident or part-year resident.

If you were a part-year resident, you must also add the part of the Federal amount while a resident.

If you have a net operating loss from Oklahoma sources (without a corresponding Federal net operating loss) that you are carrying forward, enter the amount of the loss on Schedule 511NR-B, line 9, and enclose the applicable schedule from Form 511NR-NOL.

17 Total Federal adjustments to income

Federal Amount column - Enter the total adjustments to income reported on your Federal Form 1040. Examples include penalty on early withdrawal of savings, IRA deduction, deduction for self-employment tax, and moving deduction.

Oklahoma Amount column - If you were a nonresident or part-year resident, enter only adjustments attributable to income taxed by Oklahoma. If the adjustment is not attributable to income, the adjustment should be prorated based on the amount paid while an Oklahoma resident to total amount paid.

IRA deductions will be prorated on the basis of Oklahoma earned income to total earned income per taxpayer.

Moving expense deduction is an allowable adjustment in the "Oklahoma Amount" column for part-year residents moving into Oklahoma.

20 Additions

Enter the total from Schedule 511NR-A, line 8. See Schedule 511NR-A instructions on pages 14-16.

22 Subtractions

Enter the total from Schedule 511NR-B, line 15. See Schedule 511NR-B instructions on pages 16-19.

25 Adjusted Gross Income - ALL SOURCES

Enter the amount from page 1, Form 511NR, line 24. This is your Federal Adjusted Gross Income after Oklahoma Additions and Subtractions, which is your Adjusted Gross Income from all sources.

26 Adjustments

Enter the total from Schedule 511NR-C, line 8. See Schedule 511NR-C instructions on pages 19-22.

28 Deductions

- Enter the Oklahoma standard deduction if you did not claim itemized deductions on your Federal return.

If your filing status is **single** or **married filing separate**, your Oklahoma standard deduction is \$3,250.

If your filing status is **head of household**, your Oklahoma standard deduction is \$4,875.

If your filing status is **married filing joint** or **qualifying widow(er)**, your Oklahoma standard deduction is \$6,500.

- If you claimed itemized deductions on your Federal return (Form 1040, Schedule A), enter the amount of your itemized deductions.

29 Exemptions and Dependents

Oklahoma allows \$1,000 for each exemption claimed at the top of the form of page 1 of Form 511NR.

32 Tax From Tax Table

Using Form 511NR, line 31, find your tax in the Tax Table. Enter the result here, unless you used Form 573 "Farm Income Averaging". If you used Form 573, enter the amount from Form 573, line 28, and enter a "1" in the box.

Amounts withdrawn from a Health Savings Account for any purpose other than those described in Title 36 O.S. Section 6060.17 and which are included in your Federal adjusted gross income are subject to an additional 10% tax. Add the additional 10% tax to your tax from the tax table* and enter a "2" in the box.

* If you also used Form 573, add the 10% tax to the tax from Form 573, line 28.

33 Child Care/Child Tax Credit

Complete Form 511NR, line 33 unless your adjusted gross income from all sources (Form 511NR, line 24) is less than your Federal adjusted gross income (Form 511NR, line 19). If your adjusted gross income from all sources is less than your Federal adjusted gross income, complete Schedule 511NR-D to determine the amount to enter on Form 511NR, line 33.

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, then as a resident, part-year resident or nonresident military, 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 Internal Revenue Code. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.

or

- 5% of the child tax credit allowed by the Internal Revenue Code. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal Adjusted Gross Income is greater than \$100,000, no credit is allowed.

Enclose a copy of your Federal return, and if applicable, the Federal Child Care Credit schedule.

34 Tax Base

This is the amount of tax computed on the total income from all sources. **This is not your Oklahoma income tax.** To determine your Oklahoma income tax, complete Form 511NR, lines 35 and 36.

35 Tax Percentage

The tax base (line 34) is prorated using the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is your Oklahoma income tax (line 36). Enter the Oklahoma Amount from Form 511NR, "Oklahoma Column", line 23 in box "a". Enter the Federal Amount from Form 511NR, "Federal Column", line 24 in box "b". Divide "a" by "b". Do not enter more than 100%.

Electronic Payments

Paper checks are not your only option when paying your balance due.

Log on to **www.tax.ok.gov** and visit the "Payment Options" link to make a payment electronically.

All electronic payment methods provide you with a confirmation number and the peace of mind of knowing your payment was received.

36 This is your Oklahoma Income Tax

The Oklahoma Percentage from Form 511NR, line 35 shall be multiplied by the amount of base tax (Form 511NR, line 34) in order to determine the amount of income tax which must be paid to the State of Oklahoma.

37 Credit for Tax Paid another State

A resident or part-year resident taxpayer who receives income for personal services performed in another state while a resident of Oklahoma must report the full amount of such income in the "Oklahoma Amount" column. If the other state also taxes the income, a credit is allowed on Form 511NR. Complete Oklahoma Form 511TX and furnish a copy of the other state(s) return or Form W-2G if the taxing state does not allow a return to be filed for gambling winnings (i.e. Mississippi). Personal service income not included in the "Oklahoma Amount" column does not qualify for this credit.

Note: Nonresident taxpayers do not qualify for this credit. Taxpayers who have claimed credit for taxes paid to another state on the other state's income tax return do not qualify to claim this credit on the Oklahoma return based on the same income.

38 Credit for Biomedical Research Contribution

A credit is allowed to any taxpayer who makes a donation to a qualified independent biomedical research institute. The credit is 50% of the amount donated, but may not exceed \$1,000 for each individual taxpayer or \$2,000 for taxpayers filing a joint return. Any credit allowed, but not used, will have a four year carryover provision. An "independent biomedical research institute" means an organization which is exempt from taxation under the Internal Revenue Code section 501(c)(3) whose primary focus is conducting peer-reviewed basic biomedical research. The organization shall have a board of directors, be able to accept grants in its own name, be an identifiable institute that has its own employees and administrative staff, and receive at least \$15 million in National Institute of Health funding each year. A copy of the canceled check or receipt must be provided as proof of the donation. Title 68 O.S. Section 2357.45.

SELECT LINE INSTRUCTIONS

39 Other Credits

The amount of other credits as claimed on Form 511CR should be entered on this line. Enter in the box the number that corresponds with the credit to which you are entitled. If you qualify for more than one type of credit, enter "99" in the box. See below for a list of the credits available on Form 511CR. You can obtain this form by calling our forms request line at (405) 521-3108 or from our website at www.tax.ok.gov.

- Oklahoma Investment/New Jobs Credit
Enclose Form 506.
Title 68 O.S. Section 2357.4 and Rule 710:50-15-74.
- Coal Credit
Title 68 O.S. Section 2357.11 and Rule 710:50-15-76.
- Credit for Energy Assistance Fund Contribution
Title 68 O.S. Section 2357.6.
- Venture Capital Credit
Title 68 O.S. Section 2357.7,8 and Rule 710:50-15-77,78.
- Credit for Conversion of a Motor Vehicle to Clean Burning Fuels or for Investment in Qualified Electric Motor Vehicle Property
Title 68 O.S. Section 2357.22 and Rule 710:50-15-81.
- Credit for Hazardous Waste Disposal
Title 27A O.S. Section 2-11-303 and Rule 710:50-15-75.
- Credit for Qualified Recycling Facility
Title 68 O.S. Section 2357.59 and Rule 710:50-15-84.
- Small Business Capital Credit
Enclose Form 527-A.
Title 68 O.S. Section 2357.60 - 2357.65 and Rule 710:50-15-86.
- Oklahoma Agricultural Producers Credit
Enclose Form 520.
Title 68 O.S. Section 2357.25 and Rule 710:50-15-85.
- Small Business Guaranty Fee Credit
Enclose Form 529.
Title 68 O.S. Section 2357.30.
- Credit for Employers Providing Child Care Programs
Title 68 O.S. Section 2357.26 and Rule 710:50-15-91.
- Credit for Entities in the Business of Providing Child Care Services
Title 68 O.S. Section 2357.27.
- Credit for Food Service Establishments that Pay for Hepatitis A Vaccination for their Employees
Title 68 O.S. Section 2357.33.
- Credit for Commercial Space Industries
Title 68 O.S. Section 2357.13.
- Credit for Nonstop Air Service from Oklahoma to the Coast
Title 68 O.S. Section 2357.28.
- Credit for Tourism Development
Title 68 O.S. Section 2357.34 - 2357.40.
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit
Title 68 O.S. Section 2357.81.
- Credit for Qualified Rehabilitation Expenditures
Title 68 O.S. Section 2357.41 and Rule 710:50-15-108.
- Credit for Space Transportation Vehicle Provider
Title 68 O.S. Section 2357.42 and Rule 710:50-15-93.
- Rural Small Business Capital Credit
Enclose Form 526-A.
Title 68 O.S. Section 2357.71 - 2357.76 and Rule 710:50-15-87.
- Credit for Electricity Generated by Zero-Emission Facilities
Title 68 O.S. Section 2357.32A.
- Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act
Title 68 O.S. Section 2370.1.
- Credit for Manufacturers of Small Wind Turbines
Title 68 O.S. Section 2357.32B and Rule 710:50-15-92.
- Credit for Qualified Ethanol Facilities
Title 68 O.S. Section 2357.66 and Rule 710:50-15-106.
- Poultry Litter Credit
Title 68 O.S. Section 2357.100 and Rule 710:50-15-95.
- Volunteer Firefighter Credit
Enclose the Oklahoma State Firefighter Association's Form, Form 1A or Form 1B.
Title 68 O.S. Section 2385.7 and Rule 710:50-15-94.
- Credit for Qualified Biodiesel Facilities
Title 68 O.S. Section 2357.67 and Rule 710:50-15-98.
- Film or Music Project Credit
Enclose Form 562.
Title 68 O.S. Section 2357.101 and Rule 710:50-15-101.
- Credit for Breeders of Specially Trained Canines
Title 68 O.S. Section 2357.203 and Rule 710:50-15-97.
- Credit for Wages Paid to an Injured Employee
Title 68 O.S. Section 2357.47 and Rule 710:50-15-107.
- Credit for Modification Expenses Paid for an Injured Employee
Title 68 O.S. Section 2357.47 and Rule 710:50-15-107.
- Dry Fire Hydrant Credit
Title 68 O.S. Section 2357.102 and Rule 710:50-15-99.
- Credit for the Construction of Energy Efficient Homes
Title 68 O.S. Section 2357.46 and Rule 710:50-15-104.
- Credit for Railroad Modernization
Title 68 O.S. Section 2357.104 and Rule 710:50-15-103.
- Research and Development New Jobs Credit
Enclose Form 563.
Title 68 O.S. Section 54006 and Rule 710:50-15-105.

www.tax.ok.gov

The Oklahoma Tax Commission's website is available 24/7 for all your tax needs.

For forms needs, you have the option of downloading forms, ordering them online, or obtaining phone numbers for automated orders and taxpayer representative orders.

The 2-D calculating Form 511NR is available along with all Oklahoma income tax forms from the last 10 years.

SELECT LINE INSTRUCTIONS

41 Oklahoma Use Tax

(For taxpayers who lived at least part of 2008 in Oklahoma)

Every state with a sales tax has a companion tax for purchases made outside the state. In Oklahoma, that tax is called “use tax”. If you have purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax whether by mail order, catalog, television shopping networks, radio, Internet, phone or in person, you owe Oklahoma use tax on those items. Use tax is paid by the buyer when the Oklahoma sales tax has not been collected by the seller. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

Examples of items that are subject to sales tax include books, compact discs, computer equipment, computer software, electronics, clothing, appliances, furniture and other home furnishings, sporting goods and jewelry. When an out-of-state retailer does not collect Oklahoma sales tax, the responsibility of paying the tax falls on the purchaser.

Use tax is calculated at the same rate as sales tax, which varies by city and county. The state sales tax rate is 4.5% (.045) plus the applicable city and/or county rates. If you do not know the exact amount of Oklahoma use tax you owe based on your city and county sales tax rate, you can either:

1. Use the tax table on page 13 or multiply your Adjusted Gross Income from line 1 by 0.056% (.00056).

or

2. Use one of the worksheets below to calculate your Oklahoma use tax. Complete Worksheet One if you kept records of all of your out-of-state purchases. Complete Worksheet Two if you did not keep records of all of your out-of-state purchases.

Worksheet Two has two parts. The first part is a calculation of the amount due on items that cost less than \$1,000 each and the second part is a calculation of the amount due on items that cost \$1,000 or more each. The first calculation is based on a Use Tax Table that reflects the estimated amount of use tax due by taxpayers with varying amounts of Federal Adjusted Gross Income. The estimated amount is 0.056% (.00056) of Federal adjusted gross income. If you believe that estimate from the table is too high for your out-of-state purchases, you may estimate the amount you owe.

If you paid another state’s sales or use tax on any purchase, that amount may be credited against the Oklahoma use tax due on that purchase.

Note: Your use tax worksheets may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax.

**See Page 13 for the
Oklahoma Use Tax Table**

| USE TAX WORKSHEET ONE | | For Taxpayers Who Have Records of All Out-of-State Purchases | |
|------------------------------|---|---|--|
| 1 | Enter the total amount of out-of-state purchases made while living in Oklahoma | 1 | |
| 2 | Multiply line 1 by 7% (.07) or your local rate* and enter the amount | 2 | |
| 3 | Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 2 | 3 | |
| 4 | Subtract line 3 from line 2 and enter the results, rounded to the nearest whole dollar, here and on Form 511NR, line 41 | 4 | |

| USE TAX WORKSHEET TWO | | For Taxpayers Who Do <u>Not</u> Have Records of All Out-of-State Purchases | |
|------------------------------|---|---|--|
| 1 | Purchases of items costing less than \$1,000: See the Use Tax Table on page 13 to establish the use tax based on your Federal adjusted gross income from Form 511NR, line 19. Multiply the use tax from the table by the tax percentage from Form 511NR, line 35 | 1 | |
| 2 | Purchases of items costing \$1,000 or more: Complete lines 2a and 2b below to calculate the amount of use tax owed. | | |
| | 2a Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/08 through 12/31/08 | 2a | |
| | 2b Multiply line 2a by 7% (.07) or your local rate* and enter the amount | 2b | |
| 3 | Add lines 1 and 2b and enter the total amount of use tax | 3 | |
| 4 | Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 3 | 4 | |
| 5 | Subtract line 4 from line 3 and enter the results, rounded to the nearest whole dollar, here and on Form 511NR, line 41 | 5 | |

* Use tax is calculated the same as sales tax. Your local rate would be the state sales tax rate of 4.5% (.045) plus the applicable city and/or county rate based on where you lived when the purchase was made. The rate charts can be found on the website at: www.tax.ok.gov.

USE TAX TABLE

| If Federal Adjusted Gross Income (Form 511NR, line 19) is: | | Your Use Tax Amount is: |
|--|---------------|------------------------------------|
| At least | But less than | |
| 0 | 2,090 | 1 |
| 2,090 | 4,670 | 2 |
| 4,670 | 6,420 | 3 |
| 6,420 | 8,170 | 4 |
| 8,170 | 9,920 | 5 |
| 9,920 | 11,795 | 6 |
| 11,795 | 13,545 | 7 |
| 13,545 | 15,295 | 8 |
| 15,295 | 17,170 | 9 |
| 17,170 | 18,920 | 10 |
| 18,920 | 20,670 | 11 |
| 20,670 | 22,420 | 12 |
| 22,420 | 24,295 | 13 |
| 24,295 | 26,045 | 14 |
| 26,045 | 27,795 | 15 |
| 27,795 | 29,670 | 16 |
| 29,670 | 31,420 | 17 |
| 31,420 | 33,170 | 18 |
| 33,170 | 34,920 | 19 |
| 34,920 | 36,795 | 20 |
| 36,795 | 38,545 | 21 |
| 38,545 | 40,295 | 22 |
| 40,295 | 42,170 | 23 |
| 42,170 | 43,920 | 24 |
| 43,920 | 45,670 | 25 |
| 45,670 | 47,420 | 26 |
| 47,420 | 49,295 | 27 |
| 49,295 | 51,045 | 28 |
| 51,045 | 52,795 | 29 |
| 52,795 | 54,670 | 30 |
| 54,670 | and over | multiply Federal AGI times 0.00056 |

43 Oklahoma Income Tax Withheld

• If you have Form(s) W-2 showing Oklahoma income tax withheld, you should also have Oklahoma wages on the front page, Form 511NR, line 1 in the Oklahoma Amount column. Enclose Form(s) W-2 to substantiate Oklahoma withholding.

If your employer withheld Oklahoma taxes from your wages in error, you must file an Oklahoma return in order to receive a refund even though you have no income from Oklahoma sources. A letter from your employer, on company letterhead, and signed by an authorized company official, explaining the error must accompany your return.

• Oklahoma income tax is withheld from royalty payments paid to nonresident royalty owners. Enter the withholding on this line. You should have Oklahoma royalty income on the front page of Form 511NR in the Oklahoma amount column. Enclose Form 1099-MISC, Form 500-A, Form K-1 or other documentation to substantiate Oklahoma withholding.

• Oklahoma income tax is withheld from distributions made by pass-through entities (partnerships, S corporations, limited liability companies or trusts) to nonresident members. If you are a nonresident member of a pass-through entity, Oklahoma income tax should have been withheld on any distribution of Oklahoma taxable income. Enter the Oklahoma income tax withheld on your distribution. Enclose Form 500-B to substantiate Oklahoma withholding.

If you are entering withholding on this line, you should also have distributive income/(loss) from the pass-through entity on the front page of Form 511NR in the Oklahoma Amount Column. If not, enclose an explanation.

Note: If you are a nonresident partner and are electing to be included in a composite return or are a nonresident shareholder who has not filed a Form 512SA, do not include your withholding on this line. The partnership or the S corporation will claim the withholding on their return.

For Amended Returns Only

• When amending Form 511NR you must adjust Form 511NR, line 43 (Oklahoma Income Tax Withheld) by subtracting any previous overpayments or adding any tax previously paid. See the worksheet on page four of Form 511NR.

44 Oklahoma Estimated Tax Payment

Enter on line 44, any payments you made on your estimated Oklahoma income tax for 2008. Include any overpayment from your 2007 return that you applied to your 2008 estimated tax. If at least 66-2/3% of your gross income is from farming, estimate payments are not required. If claiming this exception, you must mark the box on this line and enclose a complete copy of your Federal return.

Note: See page 3, "Estimated Income Tax" for information on who is required to make estimated tax payments.

45 Payments With Extension

If you filed Oklahoma extension Form 504 for 2008, enter any amount you paid with that form.

46 Earned Income Credit

Residents and part-year residents are allowed an Earned Income Credit. Enter the total from Schedule 511NR-E, line 4. See instructions on page 22.

Note: Nonresidents do not qualify for this credit.

SELECT LINE INSTRUCTIONS

49 Amount Credited to 2009 Estimated Tax

Refunds applied to the following year's Oklahoma Estimated Income Tax (at the taxpayer's request) may not be adjusted after the original due date of the return.

50 Donations

Schedule 511NR-F provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency.

Descriptive information for Schedule 511NR-F is on pages five and six of the Form 511NR.

Place the line number of the organization from Schedule 511NR-F in the oval on line 50. If giving to more than one organization, put a "99" in the oval on line 50.

54 Underpayment of Estimated Tax Interest

You were required to make estimated tax payments if your income tax liability exceeds your withholding by \$500 or more. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed estimated tax payments and withholding are required to be the smaller of:

- 70% of the current year tax liability, or
- 100% of your prior year tax liability.

The income tax liability is the Oklahoma income tax due less all credits except amounts paid on withholding, estimated tax and extension payments.

Note: No underpayment of estimated tax interest shall be imposed if the income tax liability shown on the return is less than \$1,000. If you do not meet one of the above exceptions, you may complete Form OW-8-P or the Oklahoma Tax Commission will figure the interest and send you a bill.

55 Delinquent Penalty and Interest

After the original due date of the return, compute 5% penalty on the income tax due (line 53 minus line 41). Compute interest on the income tax due at 1 1/4% per month from the original due date of the return. An extension does not extend the date for payment of tax.

Note: If you have a valid extension of time to file your tax return, delinquent penalty is not due if 90% of your income tax was paid by the original due date of the return. Delinquent interest is due on any income tax not paid by the original due date of the return.

Title 68, Oklahoma Statutes, provides that any term used in this Act shall have the same meaning as when used in a comparable context in the Internal Revenue Code, except when specifically provided for in the Oklahoma Statutes or rules.

WHEN YOU ARE FINISHED...

- Please enclose a check or money order payable to "Oklahoma Tax Commission" for any balance due. Electronic payment options are available on our website at www.tax.ok.gov. Should you choose to pay by check or money order, please write your SSN and tax year on the payment to ensure proper credit.

- Enclose copy of Federal return and W-2s, 1099s or other withholding statements to substantiate income tax withholdings.

- If for some reason you do not have a return envelope with labels, please mail the originals, along with any payment due, to the address below:

**Oklahoma Tax Commission
P.O. Box 26800
Oklahoma City, OK 73126-0800**

SCHEDULE 511NR-A

The "Federal Amount" column is a summary of your Oklahoma allowable additions and subtractions from ALL SOURCES, as though all income and deductions are from Oklahoma sources.

A1 State and Municipal Bond Interest

Federal Amount column

If you received income on bonds issued by any state or political subdivision thereof, exempt from Federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to Federal Adjusted Gross Income.

- 1) Income from all bonds, notes or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note

or other obligation shall be free from Oklahoma taxation.

- 2) Income from local Oklahoma governmental obligations issued after July 1, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, or counties or by public trusts of which any of the foregoing is a beneficiary.

(continued on page 15)

State/Municipal Bond Interest, continued from page 14...

- 3) Income from Oklahoma State and Municipal Bonds issued prior to July 2, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax only if so provided by the statute authorizing their issuance.
- 4) Income on bonds issued by another state or political subdivision thereof (non-Oklahoma), exempt from Federal taxation, is taxable for Oklahoma income tax.

Enclose a schedule of all municipal interest received by source and amount. If the income is from a mutual fund which invests in state and local government obligations, enclose documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

Note: If the interest is exempt, the capital gain/(loss) from the sale of the bond may also be exempt. The gain/(loss) from sale of a state or municipal bond, other than those provided for in line 1, is exempt only if so provided by the statute authorizing its issuance. Enter exempt gains on Schedule 511NR-B, line 11 and exempt losses on Schedule 511NR-A, line 7.

Oklahoma Amount column

Enter that part of the "Federal Amount" column received while a resident of Oklahoma.

A2 Lump Sum Distributions

Federal Amount column

Lump sum distributions not included in the Federal Adjusted Gross Income shall be added to the Federal AGI. Rollovers are taxed in the same year as on the Federal return. Enclose a copy of Form 1099, and complete copy of Federal return.

Oklahoma Amount column

Enter that part of the "Federal Amount" column that represents the lump sum distribution received while a resident of Oklahoma.

A3 Federal Net Operating Loss

Enter carryover(s) included on Federal Form 1040 and on Form 511NR, line 15. See "Net Operating Loss" instructions on page 4.

A4 Recapture of Depletion and Add Back of Excess Federal Depletion

Federal Amount column

Enter depletion claimed on a lease bonus if no income is received as a result of non-producing properties. Such depletion must be restored in the year the lease expires. A complete schedule by property must be furnished.

If the Oklahoma option for computing depletion was used in a previous year, you must add back any Federal depletion being carried over due to the 65% limitation.

The full 22% of Oklahoma depletion would have been allowed in such previous year. For the Oklahoma option for computing depletion see the instructions for Schedule 511NR-B, line 8. A complete schedule by property must be furnished.

Oklahoma Amount column

Enter that part of the "Federal Amount" column that represents the recapture of depletion on Oklahoma properties.

Enter that part of the "Federal Amount" column that represents the add back of excess Federal depletion on Oklahoma properties.

A5 Expenses Incurred to Provide Child Care Programs

Federal Amount column

Employers incurring expenses to provide accredited Oklahoma child care programs for children of their employees may be allowed a credit. If the credit is allowed, the eligible expenses upon which the credit is based must be added back to arrive at Oklahoma taxable income. See Form 511CR, line 12 for the credit. Enclose a schedule of eligible expenses and the computation of the credit.

Oklahoma Amount column

Enter the amount from the "Federal Amount" column.

A6 Recapture of Contributions to Oklahoma 529 College Savings Plan

Federal Amount column -

- If an individual elects to take a rollover on a contribution within one year of the date of the contribution, for which a deduction was taken on the previous year's return, the amount of such rollover is included in income. As used in this paragraph, "rollover" means the transfer of funds from the Oklahoma College Savings Plan to any other plan under Section 529 of the Internal Revenue Code.
- An individual who makes a non-qualified withdrawal of contributions for which a deduction was taken in tax year 2005 or later, such non-qualified withdrawal and any earnings thereon are included in income. If any of the earnings have already been included in your Federal adjusted gross income, do not include those earnings again on this line.

Oklahoma Amount column -

Enter that part of the "Federal Amount" column that represents the rollover taken or non-qualified withdrawal received while a resident of Oklahoma.

A7 Other Additions

Federal Amount column

- Losses from the sale of exempt government obligations: See the note in the instructions for Schedule 511NR-A, line 1 and Schedule 511NR-B, line 1. Enclose Federal Schedule D.

SCHEDULE 511NR-A

Other Additions - Continued from page 15...

- If you are a swine or poultry producer who has deducted depreciation on an accelerated basis on your Oklahoma tax return in previous tax years (Sch. 511-C, line 7, Number "3"), the asset may be fully depreciated for Oklahoma purposes. Any depreciation deducted on this year's Federal return, after the date the asset has been fully depreciated on your Oklahoma return, must be added back to avoid a duplication of depreciation. Enclose a copy of the Federal depreciation schedule showing the depreciation taken on the asset.
- If a qualified Oklahoma refinery, of which you are a partner or shareholder, elected to expense the cost of qualified refinery property, such property is fully depreciated for Oklahoma purposes. For Oklahoma purposes, no depreciation expense can be taken for this tax year on such property. Enter your pro-rata share of such depreciation. Include the partnership's or corporation's name and ID number.
- You will have an amount on this line if a pass-through entity, of which you are a member, was required to add-

back rents and interest expenses paid to a captive real estate investment trust when determining Oklahoma distributable income. Enter your pro-rata share of the total amount of rents and interest expense added back by the pass-through entity. Include the pass-through entity's name and ID number.

- Enter any additions not previously claimed. Enclose a detailed explanation specifying the type of addition and Oklahoma Statute authorizing the addition, and verifying documents.

Oklahoma Amount column

Enter the part of the "Federal Amount" column that represented:

- losses from the sale of exempt government obligations incurred while a resident of Oklahoma,
- the depreciation on Oklahoma property added back,
- the amount of the add-back included in your pro-rata share of the Oklahoma distributable income, and
- the applicable portion of any addition not previously claimed.

SCHEDULE 511NR-B

B1 Interest on U.S. Obligations

Federal Amount column - If you report interest on bonds, notes and other obligations of the U.S. government on your Federal return, this income may be excluded if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the income is from a mutual fund which invests in U.S. government obligations, enclose documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax. Interest from entities such as FNMA & GNMA does not qualify.

Note: The capital gain/loss from the sale of an U.S. Government Obligation is exempt. Enter exempt gains on Schedule 511NR-B, line 11, and exempt losses on Schedule 511NR-A, line 7.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents U.S. Government interest included on Form 511NR, line 2, in the "Oklahoma Amount" column.

B2 Taxable Social Security

Federal Amount column - Social Security benefits received by an individual shall be exempt from taxable income, to the extent such benefits are included in the Federal Adjusted Gross Income.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents Social Security benefits exempt by statute included on Form 511NR, line 14, in the "Oklahoma Amount" column.

B3 Civil Service Retirement in Lieu of Social Security

Federal Amount column - Each individual may exclude 40% of their retirement benefits received from the Civil Service Retirement System (CSRS), including survivor benefits, paid in lieu of Social Security to the extent such benefits are included in the Federal Adjusted Gross Income. Multiply your taxable CSRS retirement benefits by 40% and enter here. The amount remaining will qualify for retirement exclusion on Schedule 511NR-B, line 5. Enter your Retirement Claim Number from your Form CSA 1099-R in the box on Schedule 511NR-B, line 3. Enclose a copy of Form CSA 1099-R with your return. To be eligible, the CSA 1099-R must be in your name.

Note: Retirement benefits paid under the Federal Employees Retirement System (FERS) do not qualify for this exclusion. However, for retirement benefits containing both a FERS component and a CSRS component, the CSRS component will qualify for the exclusion. Provide substantiation for the CSRS component.

Oklahoma Amount column - Each individual may exclude 40% of their CSRS retirement benefits included on Form 511NR, line 10, in the "Oklahoma Amount" column.

B4 Military Retirement

Federal Amount column - Each individual may exclude 75% of their military retirement benefits or \$10,000, whichever is **greater**, but not to exceed the amount included in the Federal Adjusted Gross Income. Military retirement benefits are those benefits received by an individual from any component of the Armed Forces of the United States.

Military Retirement - Continued from page 16...

Oklahoma Amount column - Each individual may exclude 75% of their military retirement benefits sourced to Oklahoma or \$10,000, whichever is greater. "Sourced to Oklahoma" means the military retirement benefits entered on Form 511NR, line 10, in the "Oklahoma Amount" column. Military retirement benefits are those benefits received by an individual from any component of the Armed Forces of the United States.

B5 Oklahoma Government or Federal Civil Service Retirement

Federal Amount column - Each individual may exclude his/her retirement benefits up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. (To be eligible you must have retirement income in your name.) For any individual who claims the exclusion for CSRS retirees on Schedule 511NR-B, line 3, do not include on this line the amount you already claimed on Schedule 511NR-B, line 3. For any individual who claims the exclusion for military retirees on Schedule 511NR-B, line 4, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511NR-B, line 4, in the "Federal Amount" column (if less than zero, enter zero).

The retirement benefits must be received from the following: the civil service of the United States*, the Oklahoma Public Employees Retirement System of Oklahoma, the Oklahoma Teacher's Retirement System, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Employee retirement systems created by counties pursuant to Sections 951 et seq. of Title 19 of the Oklahoma Statutes, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the Employee retirement systems created by municipalities pursuant to Sections 48 - 101 et seq. of Title 11 of the Oklahoma Statutes. (Enclose a copy of Form 1099-R.)

* Do not include on this line any CSRS retirement benefits already excluded on Schedule 511NR-B, line 3.

Note: An early distribution from a retirement fund due to termination of employment prior to retirement or disability does not qualify for the \$10,000 retirement income exclusion. Generally, there is a "1" in box 7 of your Form 1099-R for this type of distribution. This distribution may qualify for the "Other Retirement Income" exclusion on Schedule 511NR-B, line 6.

Oklahoma Amount column - Enter all or part of the amount reported in the "Federal Amount" column that represents the income that is included on Form 511NR, line 10, in the "Oklahoma Amount" column. This exclusion is not prorated. For any individual who claims the exclusion for military retirees on Schedule 511NR-B, line 4, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511NR-B, line 4, in the "Oklahoma Amount" column (if less than zero, enter zero).

B6 Other Retirement Income

Federal Amount Column - Each individual whose income does not exceed the limits in the worksheet below, may exclude their retirement benefits, up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. For any individual who claims the retirement exclusion on Schedule 511NR-B, line 4 or 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511NR-B, lines 4 and 5, in the "Federal Amount" column (if less than zero, enter zero).

The retirement benefits must be received from the following and satisfy the requirements of the Internal Revenue Code (IRC): an employee pension benefit plan under IRC section 401, an eligible deferred compensation plan under IRC section 457, an individual retirement account, annuity or trust or simplified employee pension under IRC section 408, an employee annuity under IRC section 403 (a) or (b), United States Retirement Bonds under IRC Section 86, or lump-sum distributions from a retirement plan under IRC section 402 (e). Enclose a copy of Form 1099-R or other documentation.

Oklahoma Amount Column - You are eligible for this exclusion based on the "Federal Amount" column's Other Retirement Income Worksheet. You may exclude up to \$10,000, but not to exceed the amount of qualified retirement benefits reported in the "Oklahoma Amount" column on the front of Form 511NR. For any individual who claims the retirement exclusion on Schedule 511NR-B, line 4 or 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511NR-B, lines 4 and 5, in the "Oklahoma Amount" column (if less than zero, enter zero).
Enclose a copy of Form 1099 or other supporting documentation.

OTHER RETIREMENT INCOME WORKSHEET

Please complete the following worksheet, using the Federal Amount column, to find if each of you are eligible for the retirement exclusion. Before you begin, you must complete Schedule 511NR-B, lines 7-14, of the Federal Amount column, if they apply to you. Upon completing these lines, you then fill in the section below. Please retain this worksheet for your records.

| | |
|--|--------------|
| 1. Enter the amounts on Form 511NR, line 21. | |
| | - |
| 2. Add the amounts, if any, on Schedule 511NR-B, lines 1-5 and 7-14. | |
| | = |
| 3. Subtract the amount on line 2 (above) from line 1. | TOTAL |

If this total is \$62,500 or less with a filing status of single, head of household or married filing separate, then you qualify for the up to \$10,000 exclusion.

If this total is \$125,000 or less with a filing status of married filing joint or qualifying widow(er), then you qualify for the up to \$10,000 exclusion. (If both husband and wife qualify, then each is eligible to exclude up to \$10,000 of his or her retirement income. To be eligible you must have retirement income in your name.)

If you do not meet either of the above described circumstances, you do not qualify.

Remember, the amount of the exclusion is up to \$10,000 per taxpayer, but it cannot exceed the retirement amount included in the Federal Adjusted Gross Income.

B7 U.S. Railroad Retirement Board Benefits

Federal Amount column - All qualified U.S. Railroad Retirement Board benefits that are included in the Federal Adjusted Gross Income may be excluded.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents U.S. Railroad Retirement benefits exempt by statute included in the "Oklahoma Amount" column.

B8 Additional Depletion

Federal Amount column - Depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each property (regardless where located) during the taxable year. Any depletion deduction allowable is the amount so computed minus Federal depletion claimed. If Oklahoma Options are exercised, the Federal depletion not used due to the 65% limit may not be carried over. A complete detailed schedule by property must be furnished.

Note: Major oil companies, as defined by Title 52 O.S. Section 288.2, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property.

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of nonproducing properties, upon expiration of the lease, such depletion must be restored on Schedule 511NR-A, line 4, in the year the lease expires.

If you have Federal depletion being carried over into this year, see Schedule 511NR-A, line 4.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents additional depletion only from Oklahoma properties, the net income of which is included in the "Oklahoma Amount" column on the front of Form 511NR.

B9 Oklahoma Net Operating Loss

The loss year return must be filed to establish the Oklahoma Net Operating Loss.

Federal Amount column - Enter the Oklahoma net operating loss, computed based on the "Federal Amount Column" carried over from previous years. Enclose a detailed schedule showing origin and NOL computation and enclose a copy of Federal NOL computation. See "Net Operating Loss" instructions on page 4. (Also see Schedule 511NR-A, line 3.)

Oklahoma Amount column - Enter the Oklahoma net operating loss, which was computed on the "Oklahoma Amount Column" carried over from previous years. Enclose a detailed schedule showing origin and NOL computation. See "Net Operating Loss" instructions on page 4. (Also see Schedule 511NR-A, line 3.)

B10 Exempt Tribal Income

If the tribal member's principal residence is on "Indian country" as defined in 18 U.S.C. Section 1151, the income earned on Indian country may be deducted. Legally acknowledged Indian country must be within the jurisdiction of the tribe of which he or she is a member. All claimants must provide sufficient information to support that these requirements have been satisfied.

Provide the following information for tax year 2008:

- a. A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; and
- b. A copy of the trust deed, or other legal document, which describes the real estate upon which you maintained your principal place of residence and which was an Indian allotment, restricted, or held in trust by the United States during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; and
- c. A copy of the trust deed, or other legal document, which describes the real estate upon which you were employed, performed work or received income and which was held by the United States of America in trust for a tribal member or an Indian tribe or which was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records which show you are employed on that Indian country or an explanation of your work on Indian country; and
- d. Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.

All information to support your claim for refund must be enclosed with your return.

Note: The military wages of an enrolled member of a federally recognized Indian tribe shall be exempt from Oklahoma individual tax when the income is compensation paid to an active member of the Armed Forces, if the member was residing within his tribe's "Indian Country" at the time of entering service, and the member has not elected to abandon such residence per Rule 710:50-15-2. Provide a copy of your DD Form 2058-2: Native American State Income Tax Withholding Exemption Certificate, along with the information requested in paragraphs a and b above.

B11 Gains from Sale of Exempt Gov't Obligations

Federal Amount Column- Gains from the sale of exempt government obligations: see the note in the instructions for Schedule 511NR-A, line 1, and Schedule 511NR-B, line 1. Enclose Federal Schedule D.

Oklahoma Amount Column- Enter that part of the "Federal Amount" column that represents gains from the sale of exempt government obligations incurred while a resident of Oklahoma.

SCHEDULE 511NR-B

B12 Nonresident Active Duty Military Wages

Nonresident active duty military pay, covered under the provisions of the Soldiers' and Sailors' Civil Relief Act, should be deducted from Federal Adjusted Gross Income before the calculation of tax under Title 68 O.S. Section 2362. Enter nonresident active duty military pay only to the extent such pay is included on Form 511NR, line 1, in the "Federal Amount" column. **Enclose a copy of the military Form W-2.**

B13 Oklahoma Capital Gain Deduction

Federal Amount Column – You can deduct qualifying gains receiving capital treatment which are included in Federal Adjusted Gross Income. "Qualifying gains receiving capital treatment" means the amount of net capital gains, as defined under the Internal Revenue Code Section 1222(11). The qualifying gain must:

- 1) Be earned on real or tangible personal property located within Oklahoma that you have owned for at least five uninterrupted years prior to the date of the sale;
- 2) Be earned on the sale of stock or ownership interest in an Oklahoma headquartered company, limited liability company, or partnership where such stock or ownership interest has been owned by you for at least two uninterrupted years prior to the date of the sale; or
- 3) Be earned on the sale of real property, tangible personal property or intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma headquartered company, limited liability company, or partnership or an Oklahoma proprietorship business enterprise where such property has been owned by such entity or business enterprise or owned by the owners of such entity or business enterprise for a period of at least two uninterrupted years prior to the date of the sale.

Enter the amount from Form 561NR, Column F, line 10. Enclose Form 561NR and a copy of your Federal Schedule D.

Oklahoma Amount Column – Enter the amount from Form 561NR, Column G, line 10.

B14 Miscellaneous: Other Subtractions

Enter in the box on Schedule 511NR-B, line 14, the appropriate number as listed below, which shows the type of income you are subtracting. If you are entitled to more than one type of deduction, enter the number "5".

- **Enter the number "1" if the following applies:** Royalty income earned by an inventor from a product developed and manufactured in this state shall be exempt from income tax for a period of seven years from January 1 of the first year in which such royalty is received as long as the manufacturer remains in this state. (Title 74 O.S. Section 5064.7 (A)(1))

To support your deduction please furnish:

- 1) copy of the patent.
- 2) copy of the royalty agreement with the Oklahoma manufacturer.
- 3) copy of registration form from Oklahoma Department of Commerce or Oklahoma Center for the Advancement of Science and Technology (OCAST).

- **Enter the number "2" if the following applies:** Manufacturers exclusion. (Title 74 O.S. Section 5064.7 (A)(2))

- **Enter the number "3" if the following applies:** Historical Battle Sites: There shall be a deduction, limited to 50% of the capital gain, if you sell to the State of Oklahoma any real property which was the site of a historic battle during the nineteenth century and has been designated a National Historic Landmark. (Title 68 O.S. Section 2357.24)

- **Enter the number "4" if the following applies:** Small Business Incubator exclusion: Exemption for income earned by the sponsor. (Title 74 O.S. Section 5075) Exemption for income earned by the tenant. (Title 74 O.S. Section 5078)

- **Enter the number "5" if the following applies:** Allowable deductions not included in (1) through (4): Enter any allowable Oklahoma deductions from Federal Adjusted Gross Income to arrive at Oklahoma Adjusted Gross Income that were not previously claimed under this heading "**Miscellaneous: Other Subtractions**". Enclose a detailed explanation specifying the type of subtraction and Oklahoma Statute authorizing the subtraction, and verifying documents.

SCHEDULE 511NR-C

C1 Partial Military Pay Exclusion

Oklahoma residents or part-year residents who are members of any component of the Armed Forces, may exclude the first \$1,500 of their active military pay, including Reserve and National Guard pay, received during the time they were a resident and the income was included in line 1 of "Oklahoma Amount" column.

Retired Military: see line instructions for Schedule 511NR-B, line B4 on pages 16-17.

C2 Qualifying Disability Deduction

If you are a resident or part-year resident individual with a physical disability constituting a substantial handicap to employment, you may deduct the expense incurred while you were a resident to modify a motor vehicle, home, or work place necessary to compensate for the disability. Please enclose a schedule detailing the expenses incurred and a description of the physical disability with documentation regarding the Social Security or Veterans Administration recognition and/or allowance of this expense.

C3 Political Contribution

If you contributed money to a political party or candidate for political office, you may deduct the amount contributed up to a maximum of \$100 (\$200 if a joint return is filed).

C4 Interest Qualifying for Exclusion

During the period of residency, residents and part-year residents may partially exclude interest received from a bank, credit union or savings and loan association located in Oklahoma. The total exclusion for interest claimed on your state return cannot exceed the interest received from an Oklahoma bank, credit union or savings and loan association included on Form 511NR, line 2, of the "Oklahoma Amount" column or \$100, whichever is less (\$200 if filing jointly even if only one spouse received interest income).

C5 Qualified Adoption Expense

During the period of residency, residents and part-year residents may deduct "Nonrecurring adoption expenses" not to exceed \$20,000 per calendar year (Title 68 O.S. Section 2358). Expenses are to be deducted in the year incurred. "Nonrecurring adoption expenses" means adoption fees, court costs, medical expenses, attorney fees and expenses which are directly related to the legal process of adoption of a child. Enclose a schedule describing the expenses claimed.

C6 Contributions to an Oklahoma 529 College Savings Plan account(s)

Each individual may deduct contributions made to accounts established pursuant to the Oklahoma College Savings Plan Act. The maximum annual deduction is the amount of contributions to all Oklahoma 529 College Savings Plan accounts plus any contributions to such accounts for prior tax years after December 31, 2004, which were not deducted. If a rollover* or non-qualified withdrawal is taken within the same tax year as a contribution is made, the deduction for such contribution must be reduced by the amount of the rollover or non-qualified withdrawal. In no event can this deduction exceed \$10,000 (\$20,000 on a joint return) per tax year. Any amount of a contribution that is not deducted in the year for which the contribution is made may be carried forward as a deduction from income for the succeeding 5 years. If a rollover* or non-qualified withdrawal is taken during the carryover period, the tax deduction otherwise available must be reduced by the amount of the rollover or non-qualified withdrawal. Deductions may be taken for contributions and rollovers made during a taxable year and up to April 15 of the succeeding year, or the due date of a taxpayer's state income tax return, excluding extensions, whichever is later. A deduction for the same contributions may not be taken for two different tax years. Enclose proof of your contribution including the name of the beneficiary and the account number.

* For purposes of reducing the deduction, "rollover" means the transfer of funds from the Oklahoma College Savings Plan to any other plan under Section 529 of the Internal Revenue Code.

Contributions must be made to an Oklahoma 529 College Savings Plan account(s). **Contributions made to other state's college savings plans, the Coverdell Education Savings Account or transfers from one Oklahoma 529 College Savings Plan account to another may not be deducted.**

For information on setting up an Oklahoma College Savings Plan visit www.ok4savings.org or call toll-free (877) 654-7284.

C7 Miscellaneous: Other Adjustments

Enter in the box on Schedule 511NR-C, line 7, the appropriate number as listed below, which shows the type of deduction. If you are entitled to more than one deduction listed below, enter the number "99".

Enter the number "1" if the following applies:
Qualified Medical Savings Account/Health Savings Account: Contributions made by an Oklahoma resident to an Oklahoma medical savings account and the interest earned on such account shall be exempt from taxation. The medical savings account must be established in this state pursuant to Title 63 O.S. Sections 2621 through 2623. In order to be eligible for this deduction, contributions must be made to a medical savings account program approved by either the State Department of Health or the Insurance Commissioner. A statement of the contributions made to and interest earned on the account must be provided by the trustee of the plan, and enclosed as part of the filed return. Enclose a copy of the front page of your Federal return. This is not on your W-2.

Contributions made by an Oklahoma resident to an Oklahoma health savings account and the interest earned on such account shall be exempt from taxation. The health savings account must be established in this state pursuant to Title 36 O.S. Sections 6060.14 through 6060.18. A statement of the contributions made to and interest earned on the account must be provided by the trustee of the plan, and enclosed as part of the filed return. This is not on your W-2. Enclose a copy of your Federal return.

Note: If you took a Health/Medical Savings Account Deduction to arrive at Federal adjusted gross income, you cannot take a deduction on this line.

Enter the number "2" if the following applies:
Agricultural Commodity Processing Facility Exclusion: Owners of agricultural commodity processing facilities may exclude 15% of their investment in a new or expanded agricultural commodity processing facility located within Oklahoma. "Agricultural commodity processing facility" means buildings, structures, fixtures and improve-

Agricultural Commodity Processing Facility Exclusion, continued from page 20...

ments used or operated primarily for the processing or production of agricultural commodities to marketable products. This includes each part of the facility which is used in the processing of agricultural commodities, including receiving, storing, transporting and packaging or otherwise preparing the product for sale or shipment. The investment is deemed made when the property is placed in service. Under no circumstances shall this exclusion lower your taxable income below zero. In the event the exclusion does exceed income, any unused portion may be carried over for a period not to exceed six years. A schedule must be enclosed showing the type of investment(s), the date placed in service, and the cost of each investment. If the total exclusion available is not used, a copy of the schedule must be enclosed in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If the exclusion is through a partnership or corporation, the schedule must also include the partnership's or corporation's name and ID number and your pro-rata share of the exclusion.

Enter the number “3” if the following applies:

Depreciation Adjustment for Swine/Poultry Producers: Individuals who are swine or poultry producers may deduct depreciation on an accelerated basis for new construction or expansion costs. The same depreciation method elected for Federal income tax purposes will be used, except the assets will be deemed to have a seven year life. Any depreciation deduction allowable is the amount so computed minus the Federal depreciation claimed. Enclose a copy of the Federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

Note: Once you have fully depreciated an asset on your Oklahoma return, you must add back any depreciation deducted on your Federal return. See Schedule 511NR-A, line 7.

Enter the number “4” if the following applies:

Discharge of Indebtedness for Farmers: An individual, engaged in production of agriculture, may exclude income resulting from the discharge of indebtedness incurred to finance the production of agricultural products. Enclose Federal Schedule F and Form 1099-C or other substantiating documentation.

Enter the number “5” if the following applies:

Oklahoma Police Corps Program Scholarship/Stipend: You may deduct any scholarship or stipend, received from participation in the Oklahoma Police Corps Program, that is included in your Federal adjusted gross income. The Oklahoma Police Corps was established under Title 74 O.S. Section 2-140.1 through 2-140.11. Enclose documentation to support amount claimed and a copy of your Federal return.

Enter the number “6” if the following applies:

Deduction for Living Organ Donation: You may deduct up to \$10,000 of unreimbursed expenses if you, or your dependent, donates one or more human organs while living. “Human organs” mean all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The deduction is allowed only one time and may be claimed only for unreimbursed expenses that are incurred by you and related to the organ donation of you or your dependent. The deduction may only be claimed in the taxable year in which the transplant occurs. Enclose a detailed schedule of expenses claimed.

Enter the number “7” if the following applies:

Safety Pays OSHA Consultation Service exemption: An employer that is eligible for and utilizes the Safety Pays OSHA Consultation Service provided by the Oklahoma Department of Labor shall receive a \$1,000 exemption for the tax year the service is utilized.

If this exclusion is through a partnership or corporation, include the partnership's or corporation's name and ID number and your pro-rata share of the exclusion.

Enter the number “8” if the following applies:

Qualified Refinery Property: If a qualified Oklahoma refinery elected to expense the cost of qualified refinery property, enter any of such expense allocated to you. Enclose a copy of the written notice received from the refinery indicating the amount of the allocation, such notice should include the company's name and Federal Identification Number.

Enter the number “9” if the following applies:

Cost of Complying with Sulfur Regulations: If a qualified refinery elected to allocate all or a portion of the cost of complying with sulfur regulations to its owners, enter the portion of such cost allocated to you. Enclose a copy of the written notice received from the refinery indicating the amount of the allocation, such notice should include the company's name and Federal Identification Number.

Enter the number “10” if the following applies:

Indian Employment Exclusion (employers only): All qualified wages equal to the Federal Indian Employment Credit set forth in 26 U.S.C.A., Section 45A, shall be deducted from taxable income. Deduct on your Oklahoma return, an amount equal to the reduction of salaries and wages reported on your Federal return as a result of your Form 8845 “Indian Employment Credit”. The deduction allowed shall only be permitted for the tax years in which the Federal credit is allowed, even if not used in such year because of your tax liability limit. Enclose a copy of the Federal return, Form 8845 and if applicable, Form 3800.

If the exclusion is through a partnership or corporation, include the partnership's or corporation's name and ID number and your pro-rata share of the exclusion.

SCHEDULE 511NR-C

Enter the number "11" if the following applies:

Midwestern Disaster Area: If you were allowed an additional exemption amount on your Federal return for providing housing to a Midwestern displaced individual from a Midwestern disaster area, you are entitled to the same exemption amount on your Oklahoma return. Enter the additional exemption that is included in the amount claimed in the exemption portion of your Federal return. Enclose a copy of your Federal return.

SCHEDULE 511NR-D

If your AGI from all sources (Form 511NR, line 24) is less than your Federal AGI (Form 511NR, line 19), your Oklahoma child care/child tax credit must be prorated.

D1 Child Care/Child Tax Credit

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 Internal Revenue Code. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.

or

- 5% of the child tax credit allowed by the Internal Revenue Code. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal Adjusted Gross Income is greater than \$100,000, no credit is allowed.

SCHEDULE 511NR-E

Residents and part-year residents complete Schedule 511NR-E to determine the amount of Oklahoma earned income credit to enter on line 46.

E1 Earned Income Credit

Residents and part-year residents are allowed a credit equal to 5% of the earned income credit allowed on the Federal return. The credit must be prorated on the ratio of AGI-Oklahoma sources (line 23) to Federal AGI (line 19). Enclose a copy of your Federal return.

SCHEDULE 511NR-F

Schedule 511NR-F 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 511NR-F in the oval on line 50 of Form 511NR. If you give to more than one organization, please put a "99" in the oval on line 50 of Form 511NR. Descriptions of the organizations and the addresses to mail a donation if you are not receiving a refund are shown on page six of Form 511NR.

GET YOUR REFUND FASTER - USE DIRECT DEPOSIT!

Please complete the direct deposit box on the tax return if you want us to directly deposit the amount shown on the refund line of your return into your account at a bank or other financial institution instead of sending you a check.

- 1** Check the appropriate box as to whether the check will be going into a checking or savings account. Please keep in mind you will not receive notification of the deposit.
- 2** Fill out the routing number. The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check will be issued instead. Using the sample check shown below, the routing number is **120120012**.
- 3** Enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown below, the account number is **2020268620**.

Please Note: The Oklahoma Tax Commission is not responsible if a financial institution refuses a direct deposit. If a direct deposit is refused, a check will be issued to the address shown on your tax return. Also note, the Oklahoma Tax Commission will only issue one payment per bank account number. Therefore, if more than one refund is requested for direct deposit to the same bank account, the second and subsequent payments will be issued by paper check to the address shown on the tax return(s).

| | | | |
|--------------------------|--|--------------------|-------------------------|
| JOE SMITH | | 1234 | |
| SUSIE SMITH | | 15-0000/0000 | |
| 123 Main Street | | | |
| Anyplace, OK 00000 | | | |
| PAY TO THE ORDER OF | | SAMPLE | \$ <input type="text"/> |
| | | | DOLLARS |
| ANYPLACE BANK | | | |
| Anyplace, OK 00000 | | | |
| For <input type="text"/> | | | |
| :120120012 | | :2020268620 * 1234 | |

Routing Number

Account Number

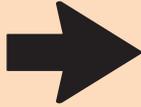
2008 Oklahoma Income Tax Table

Instructions...

Use this table if your taxable income is less than \$75,000.

If your taxable income is \$75,000 or more, use the tax computation on the lower quarter of page 31.

For an example, please see the box to the right.



Example...

- Mr. and Mrs. Jones are filing a joint return.
- Their Oklahoma Taxable Income is **\$14,793**.
- First, they find the **\$14,750 - \$14,800** income line.
- Next, they find the column for married filing joint and read down the column.
- The amount shown where the income line and filing status column meet is **\$384** (see **example at right**). This is the amount they must write on the tax line on their return.

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |
| 14,700 | 14,750 | 578 | 381 |
| 14,750 | 14,800 | 581 | 384 |
| 14,800 | 14,850 | 583 | 386 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |

Up to \$999

| | | | |
|-----|-------|---|---|
| 0 | 50 | 0 | 0 |
| 50 | 100 | 0 | 0 |
| 100 | 150 | 1 | 1 |
| 150 | 200 | 1 | 1 |
| 200 | 250 | 1 | 1 |
| | | | |
| 250 | 300 | 1 | 1 |
| 300 | 350 | 2 | 2 |
| 350 | 400 | 2 | 2 |
| 400 | 450 | 2 | 2 |
| 450 | 500 | 2 | 2 |
| | | | |
| 500 | 550 | 3 | 3 |
| 550 | 600 | 3 | 3 |
| 600 | 650 | 3 | 3 |
| 650 | 700 | 3 | 3 |
| 700 | 750 | 4 | 4 |
| | | | |
| 750 | 800 | 4 | 4 |
| 800 | 850 | 4 | 4 |
| 850 | 900 | 4 | 4 |
| 900 | 950 | 5 | 5 |
| 950 | 1,000 | 5 | 5 |

\$1,000

| | | | |
|-------|-------|----|----|
| 1,000 | 1,050 | 5 | 5 |
| 1,050 | 1,100 | 6 | 5 |
| 1,100 | 1,150 | 6 | 6 |
| 1,150 | 1,200 | 7 | 6 |
| 1,200 | 1,250 | 7 | 6 |
| | | | |
| 1,250 | 1,300 | 8 | 6 |
| 1,300 | 1,350 | 8 | 7 |
| 1,350 | 1,400 | 9 | 7 |
| 1,400 | 1,450 | 9 | 7 |
| 1,450 | 1,500 | 10 | 7 |
| | | | |
| 1,500 | 1,550 | 10 | 8 |
| 1,550 | 1,600 | 11 | 8 |
| 1,600 | 1,650 | 11 | 8 |
| 1,650 | 1,700 | 12 | 8 |
| 1,700 | 1,750 | 12 | 9 |
| | | | |
| 1,750 | 1,800 | 13 | 9 |
| 1,800 | 1,850 | 13 | 9 |
| 1,850 | 1,900 | 14 | 9 |
| 1,900 | 1,950 | 14 | 10 |
| 1,950 | 2,000 | 15 | 10 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |

\$2,000

| | | | |
|-------|-------|----|----|
| 2,000 | 2,050 | 15 | 10 |
| 2,050 | 2,100 | 16 | 11 |
| 2,100 | 2,150 | 16 | 11 |
| 2,150 | 2,200 | 17 | 12 |
| 2,200 | 2,250 | 17 | 12 |
| | | | |
| 2,250 | 2,300 | 18 | 13 |
| 2,300 | 2,350 | 18 | 13 |
| 2,350 | 2,400 | 19 | 14 |
| 2,400 | 2,450 | 19 | 14 |
| 2,450 | 2,500 | 20 | 15 |
| | | | |
| 2,500 | 2,550 | 21 | 15 |
| 2,550 | 2,600 | 22 | 16 |
| 2,600 | 2,650 | 23 | 16 |
| 2,650 | 2,700 | 24 | 17 |
| 2,700 | 2,750 | 25 | 17 |
| | | | |
| 2,750 | 2,800 | 26 | 18 |
| 2,800 | 2,850 | 27 | 18 |
| 2,850 | 2,900 | 28 | 19 |
| 2,900 | 2,950 | 29 | 19 |
| 2,950 | 3,000 | 30 | 20 |

\$3,000

| | | | |
|-------|-------|----|----|
| 3,000 | 3,050 | 31 | 20 |
| 3,050 | 3,100 | 32 | 21 |
| 3,100 | 3,150 | 33 | 21 |
| 3,150 | 3,200 | 34 | 22 |
| 3,200 | 3,250 | 35 | 22 |
| | | | |
| 3,250 | 3,300 | 36 | 23 |
| 3,300 | 3,350 | 37 | 23 |
| 3,350 | 3,400 | 38 | 24 |
| 3,400 | 3,450 | 39 | 24 |
| 3,450 | 3,500 | 40 | 25 |
| | | | |
| 3,500 | 3,550 | 41 | 25 |
| 3,550 | 3,600 | 42 | 26 |
| 3,600 | 3,650 | 43 | 26 |
| 3,650 | 3,700 | 44 | 27 |
| 3,700 | 3,750 | 45 | 27 |
| | | | |
| 3,750 | 3,800 | 46 | 28 |
| 3,800 | 3,850 | 47 | 28 |
| 3,850 | 3,900 | 49 | 29 |
| 3,900 | 3,950 | 50 | 29 |
| 3,950 | 4,000 | 52 | 30 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |

\$4,000

| | | | |
|-------|-------|----|----|
| 4,000 | 4,050 | 53 | 30 |
| 4,050 | 4,100 | 55 | 31 |
| 4,100 | 4,150 | 56 | 31 |
| 4,150 | 4,200 | 58 | 32 |
| 4,200 | 4,250 | 59 | 32 |
| | | | |
| 4,250 | 4,300 | 61 | 33 |
| 4,300 | 4,350 | 62 | 33 |
| 4,350 | 4,400 | 64 | 34 |
| 4,400 | 4,450 | 65 | 34 |
| 4,450 | 4,500 | 67 | 35 |
| | | | |
| 4,500 | 4,550 | 68 | 35 |
| 4,550 | 4,600 | 70 | 36 |
| 4,600 | 4,650 | 71 | 36 |
| 4,650 | 4,700 | 73 | 37 |
| 4,700 | 4,750 | 74 | 37 |
| | | | |
| 4,750 | 4,800 | 76 | 38 |
| 4,800 | 4,850 | 77 | 38 |
| 4,850 | 4,900 | 79 | 39 |
| 4,900 | 4,950 | 81 | 39 |
| 4,950 | 5,000 | 83 | 40 |

\$5,000

| | | | |
|-------|-------|-----|----|
| 5,000 | 5,050 | 85 | 41 |
| 5,050 | 5,100 | 87 | 42 |
| 5,100 | 5,150 | 89 | 43 |
| 5,150 | 5,200 | 91 | 44 |
| 5,200 | 5,250 | 93 | 45 |
| | | | |
| 5,250 | 5,300 | 95 | 46 |
| 5,300 | 5,350 | 97 | 47 |
| 5,350 | 5,400 | 99 | 48 |
| 5,400 | 5,450 | 101 | 49 |
| 5,450 | 5,500 | 103 | 50 |
| | | | |
| 5,500 | 5,550 | 105 | 51 |
| 5,550 | 5,600 | 107 | 52 |
| 5,600 | 5,650 | 109 | 53 |
| 5,650 | 5,700 | 111 | 54 |
| 5,700 | 5,750 | 113 | 55 |
| | | | |
| 5,750 | 5,800 | 115 | 56 |
| 5,800 | 5,850 | 117 | 57 |
| 5,850 | 5,900 | 119 | 58 |
| 5,900 | 5,950 | 121 | 59 |
| 5,950 | 6,000 | 123 | 60 |

* This column must also be used by a Qualified Widow(er).

2008 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$6,000 | | | |
| 6,000 | 6,050 | 125 | 61 |
| 6,050 | 6,100 | 127 | 62 |
| 6,100 | 6,150 | 129 | 63 |
| 6,150 | 6,200 | 131 | 64 |
| 6,200 | 6,250 | 133 | 65 |
| 6,250 | 6,300 | 135 | 66 |
| 6,300 | 6,350 | 137 | 67 |
| 6,350 | 6,400 | 139 | 68 |
| 6,400 | 6,450 | 141 | 69 |
| 6,450 | 6,500 | 143 | 70 |
| 6,500 | 6,550 | 145 | 71 |
| 6,550 | 6,600 | 147 | 72 |
| 6,600 | 6,650 | 149 | 73 |
| 6,650 | 6,700 | 151 | 74 |
| 6,700 | 6,750 | 153 | 75 |
| 6,750 | 6,800 | 155 | 76 |
| 6,800 | 6,850 | 157 | 77 |
| 6,850 | 6,900 | 159 | 78 |
| 6,900 | 6,950 | 161 | 79 |
| 6,950 | 7,000 | 163 | 80 |
| \$7,000 | | | |
| 7,000 | 7,050 | 165 | 81 |
| 7,050 | 7,100 | 167 | 82 |
| 7,100 | 7,150 | 169 | 83 |
| 7,150 | 7,200 | 171 | 84 |
| 7,200 | 7,250 | 173 | 85 |
| 7,250 | 7,300 | 175 | 86 |
| 7,300 | 7,350 | 178 | 87 |
| 7,350 | 7,400 | 180 | 88 |
| 7,400 | 7,450 | 183 | 89 |
| 7,450 | 7,500 | 185 | 90 |
| 7,500 | 7,550 | 188 | 91 |
| 7,550 | 7,600 | 190 | 92 |
| 7,600 | 7,650 | 193 | 94 |
| 7,650 | 7,700 | 195 | 95 |
| 7,700 | 7,750 | 198 | 97 |
| 7,750 | 7,800 | 200 | 98 |
| 7,800 | 7,850 | 203 | 100 |
| 7,850 | 7,900 | 205 | 101 |
| 7,900 | 7,950 | 208 | 103 |
| 7,950 | 8,000 | 210 | 104 |
| \$8,000 | | | |
| 8,000 | 8,050 | 213 | 106 |
| 8,050 | 8,100 | 215 | 107 |
| 8,100 | 8,150 | 218 | 109 |
| 8,150 | 8,200 | 220 | 110 |
| 8,200 | 8,250 | 223 | 112 |
| 8,250 | 8,300 | 225 | 113 |
| 8,300 | 8,350 | 228 | 115 |
| 8,350 | 8,400 | 230 | 116 |
| 8,400 | 8,450 | 233 | 118 |
| 8,450 | 8,500 | 235 | 119 |
| 8,500 | 8,550 | 238 | 121 |
| 8,550 | 8,600 | 240 | 122 |
| 8,600 | 8,650 | 243 | 124 |
| 8,650 | 8,700 | 245 | 125 |
| 8,700 | 8,750 | 248 | 127 |
| 8,750 | 8,800 | 251 | 128 |
| 8,800 | 8,850 | 253 | 130 |
| 8,850 | 8,900 | 256 | 131 |
| 8,900 | 8,950 | 259 | 133 |
| 8,950 | 9,000 | 262 | 134 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$9,000 | | | |
| 9,000 | 9,050 | 264 | 136 |
| 9,050 | 9,100 | 267 | 137 |
| 9,100 | 9,150 | 270 | 139 |
| 9,150 | 9,200 | 273 | 140 |
| 9,200 | 9,250 | 275 | 142 |
| 9,250 | 9,300 | 278 | 143 |
| 9,300 | 9,350 | 281 | 145 |
| 9,350 | 9,400 | 284 | 146 |
| 9,400 | 9,450 | 286 | 148 |
| 9,450 | 9,500 | 289 | 149 |
| 9,500 | 9,550 | 292 | 151 |
| 9,550 | 9,600 | 295 | 152 |
| 9,600 | 9,650 | 297 | 154 |
| 9,650 | 9,700 | 300 | 155 |
| 9,700 | 9,750 | 303 | 157 |
| 9,750 | 9,800 | 306 | 158 |
| 9,800 | 9,850 | 308 | 160 |
| 9,850 | 9,900 | 311 | 162 |
| 9,900 | 9,950 | 314 | 164 |
| 9,950 | 10,000 | 317 | 166 |
| \$10,000 | | | |
| 10,000 | 10,050 | 319 | 168 |
| 10,050 | 10,100 | 322 | 170 |
| 10,100 | 10,150 | 325 | 172 |
| 10,150 | 10,200 | 328 | 174 |
| 10,200 | 10,250 | 330 | 176 |
| 10,250 | 10,300 | 333 | 178 |
| 10,300 | 10,350 | 336 | 180 |
| 10,350 | 10,400 | 339 | 182 |
| 10,400 | 10,450 | 341 | 184 |
| 10,450 | 10,500 | 344 | 186 |
| 10,500 | 10,550 | 347 | 188 |
| 10,550 | 10,600 | 350 | 190 |
| 10,600 | 10,650 | 352 | 192 |
| 10,650 | 10,700 | 355 | 194 |
| 10,700 | 10,750 | 358 | 196 |
| 10,750 | 10,800 | 361 | 198 |
| 10,800 | 10,850 | 363 | 200 |
| 10,850 | 10,900 | 366 | 202 |
| 10,900 | 10,950 | 369 | 204 |
| 10,950 | 11,000 | 372 | 206 |
| \$11,000 | | | |
| 11,000 | 11,050 | 374 | 208 |
| 11,050 | 11,100 | 377 | 210 |
| 11,100 | 11,150 | 380 | 212 |
| 11,150 | 11,200 | 383 | 214 |
| 11,200 | 11,250 | 385 | 216 |
| 11,250 | 11,300 | 388 | 218 |
| 11,300 | 11,350 | 391 | 220 |
| 11,350 | 11,400 | 394 | 222 |
| 11,400 | 11,450 | 396 | 224 |
| 11,450 | 11,500 | 399 | 226 |
| 11,500 | 11,550 | 402 | 228 |
| 11,550 | 11,600 | 405 | 230 |
| 11,600 | 11,650 | 407 | 232 |
| 11,650 | 11,700 | 410 | 234 |
| 11,700 | 11,750 | 413 | 236 |
| 11,750 | 11,800 | 416 | 238 |
| 11,800 | 11,850 | 418 | 240 |
| 11,850 | 11,900 | 421 | 242 |
| 11,900 | 11,950 | 424 | 244 |
| 11,950 | 12,000 | 427 | 246 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$12,000 | | | |
| 12,000 | 12,050 | 429 | 248 |
| 12,050 | 12,100 | 432 | 250 |
| 12,100 | 12,150 | 435 | 252 |
| 12,150 | 12,200 | 438 | 254 |
| 12,200 | 12,250 | 440 | 256 |
| 12,250 | 12,300 | 443 | 259 |
| 12,300 | 12,350 | 446 | 261 |
| 12,350 | 12,400 | 449 | 264 |
| 12,400 | 12,450 | 451 | 266 |
| 12,450 | 12,500 | 454 | 269 |
| 12,500 | 12,550 | 457 | 271 |
| 12,550 | 12,600 | 460 | 274 |
| 12,600 | 12,650 | 462 | 276 |
| 12,650 | 12,700 | 465 | 279 |
| 12,700 | 12,750 | 468 | 281 |
| 12,750 | 12,800 | 471 | 284 |
| 12,800 | 12,850 | 473 | 286 |
| 12,850 | 12,900 | 476 | 289 |
| 12,900 | 12,950 | 479 | 291 |
| 12,950 | 13,000 | 482 | 294 |
| \$13,000 | | | |
| 13,000 | 13,050 | 484 | 296 |
| 13,050 | 13,100 | 487 | 299 |
| 13,100 | 13,150 | 490 | 301 |
| 13,150 | 13,200 | 493 | 304 |
| 13,200 | 13,250 | 495 | 306 |
| 13,250 | 13,300 | 498 | 309 |
| 13,300 | 13,350 | 501 | 311 |
| 13,350 | 13,400 | 504 | 314 |
| 13,400 | 13,450 | 506 | 316 |
| 13,450 | 13,500 | 509 | 319 |
| 13,500 | 13,550 | 512 | 321 |
| 13,550 | 13,600 | 515 | 324 |
| 13,600 | 13,650 | 517 | 326 |
| 13,650 | 13,700 | 520 | 329 |
| 13,700 | 13,750 | 523 | 331 |
| 13,750 | 13,800 | 526 | 334 |
| 13,800 | 13,850 | 528 | 336 |
| 13,850 | 13,900 | 531 | 339 |
| 13,900 | 13,950 | 534 | 341 |
| 13,950 | 14,000 | 537 | 344 |
| \$14,000 | | | |
| 14,000 | 14,050 | 539 | 346 |
| 14,050 | 14,100 | 542 | 349 |
| 14,100 | 14,150 | 545 | 351 |
| 14,150 | 14,200 | 548 | 354 |
| 14,200 | 14,250 | 550 | 356 |
| 14,250 | 14,300 | 553 | 359 |
| 14,300 | 14,350 | 556 | 361 |
| 14,350 | 14,400 | 559 | 364 |
| 14,400 | 14,450 | 561 | 366 |
| 14,450 | 14,500 | 564 | 369 |
| 14,500 | 14,550 | 567 | 371 |
| 14,550 | 14,600 | 570 | 374 |
| 14,600 | 14,650 | 572 | 376 |
| 14,650 | 14,700 | 575 | 379 |
| 14,700 | 14,750 | 578 | 381 |
| 14,750 | 14,800 | 581 | 384 |
| 14,800 | 14,850 | 583 | 386 |
| 14,850 | 14,900 | 586 | 389 |
| 14,900 | 14,950 | 589 | 391 |
| 14,950 | 15,000 | 592 | 394 |

* This column must also be used by a Qualified Widow(er).

2008 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$15,000 | | | |
| 15,000 | 15,050 | 594 | 396 |
| 15,050 | 15,100 | 597 | 399 |
| 15,100 | 15,150 | 600 | 402 |
| 15,150 | 15,200 | 603 | 405 |
| 15,200 | 15,250 | 605 | 407 |
| 15,250 | 15,300 | 608 | 410 |
| 15,300 | 15,350 | 611 | 413 |
| 15,350 | 15,400 | 614 | 416 |
| 15,400 | 15,450 | 616 | 418 |
| 15,450 | 15,500 | 619 | 421 |
| 15,500 | 15,550 | 622 | 424 |
| 15,550 | 15,600 | 625 | 427 |
| 15,600 | 15,650 | 627 | 429 |
| 15,650 | 15,700 | 630 | 432 |
| 15,700 | 15,750 | 633 | 435 |
| 15,750 | 15,800 | 636 | 438 |
| 15,800 | 15,850 | 638 | 440 |
| 15,850 | 15,900 | 641 | 443 |
| 15,900 | 15,950 | 644 | 446 |
| 15,950 | 16,000 | 647 | 449 |
| \$16,000 | | | |
| 16,000 | 16,050 | 649 | 451 |
| 16,050 | 16,100 | 652 | 454 |
| 16,100 | 16,150 | 655 | 457 |
| 16,150 | 16,200 | 658 | 460 |
| 16,200 | 16,250 | 660 | 462 |
| 16,250 | 16,300 | 663 | 465 |
| 16,300 | 16,350 | 666 | 468 |
| 16,350 | 16,400 | 669 | 471 |
| 16,400 | 16,450 | 671 | 473 |
| 16,450 | 16,500 | 674 | 476 |
| 16,500 | 16,550 | 677 | 479 |
| 16,550 | 16,600 | 680 | 482 |
| 16,600 | 16,650 | 682 | 484 |
| 16,650 | 16,700 | 685 | 487 |
| 16,700 | 16,750 | 688 | 490 |
| 16,750 | 16,800 | 691 | 493 |
| 16,800 | 16,850 | 693 | 495 |
| 16,850 | 16,900 | 696 | 498 |
| 16,900 | 16,950 | 699 | 501 |
| 16,950 | 17,000 | 702 | 504 |
| \$17,000 | | | |
| 17,000 | 17,050 | 704 | 506 |
| 17,050 | 17,100 | 707 | 509 |
| 17,100 | 17,150 | 710 | 512 |
| 17,150 | 17,200 | 713 | 515 |
| 17,200 | 17,250 | 715 | 517 |
| 17,250 | 17,300 | 718 | 520 |
| 17,300 | 17,350 | 721 | 523 |
| 17,350 | 17,400 | 724 | 526 |
| 17,400 | 17,450 | 726 | 528 |
| 17,450 | 17,500 | 729 | 531 |
| 17,500 | 17,550 | 732 | 534 |
| 17,550 | 17,600 | 735 | 537 |
| 17,600 | 17,650 | 737 | 539 |
| 17,650 | 17,700 | 740 | 542 |
| 17,700 | 17,750 | 743 | 545 |
| 17,750 | 17,800 | 746 | 548 |
| 17,800 | 17,850 | 748 | 550 |
| 17,850 | 17,900 | 751 | 553 |
| 17,900 | 17,950 | 754 | 556 |
| 17,950 | 18,000 | 757 | 559 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$18,000 | | | |
| 18,000 | 18,050 | 759 | 561 |
| 18,050 | 18,100 | 762 | 564 |
| 18,100 | 18,150 | 765 | 567 |
| 18,150 | 18,200 | 768 | 570 |
| 18,200 | 18,250 | 770 | 572 |
| 18,250 | 18,300 | 773 | 575 |
| 18,300 | 18,350 | 776 | 578 |
| 18,350 | 18,400 | 779 | 581 |
| 18,400 | 18,450 | 781 | 583 |
| 18,450 | 18,500 | 784 | 586 |
| 18,500 | 18,550 | 787 | 589 |
| 18,550 | 18,600 | 790 | 592 |
| 18,600 | 18,650 | 792 | 594 |
| 18,650 | 18,700 | 795 | 597 |
| 18,700 | 18,750 | 798 | 600 |
| 18,750 | 18,800 | 801 | 603 |
| 18,800 | 18,850 | 803 | 605 |
| 18,850 | 18,900 | 806 | 608 |
| 18,900 | 18,950 | 809 | 611 |
| 18,950 | 19,000 | 812 | 614 |
| \$19,000 | | | |
| 19,000 | 19,050 | 814 | 616 |
| 19,050 | 19,100 | 817 | 619 |
| 19,100 | 19,150 | 820 | 622 |
| 19,150 | 19,200 | 823 | 625 |
| 19,200 | 19,250 | 825 | 627 |
| 19,250 | 19,300 | 828 | 630 |
| 19,300 | 19,350 | 831 | 633 |
| 19,350 | 19,400 | 834 | 636 |
| 19,400 | 19,450 | 836 | 638 |
| 19,450 | 19,500 | 839 | 641 |
| 19,500 | 19,550 | 842 | 644 |
| 19,550 | 19,600 | 845 | 647 |
| 19,600 | 19,650 | 847 | 649 |
| 19,650 | 19,700 | 850 | 652 |
| 19,700 | 19,750 | 853 | 655 |
| 19,750 | 19,800 | 856 | 658 |
| 19,800 | 19,850 | 858 | 660 |
| 19,850 | 19,900 | 861 | 663 |
| 19,900 | 19,950 | 864 | 666 |
| 19,950 | 20,000 | 867 | 669 |
| \$20,000 | | | |
| 20,000 | 20,050 | 869 | 671 |
| 20,050 | 20,100 | 872 | 674 |
| 20,100 | 20,150 | 875 | 677 |
| 20,150 | 20,200 | 878 | 680 |
| 20,200 | 20,250 | 880 | 682 |
| 20,250 | 20,300 | 883 | 685 |
| 20,300 | 20,350 | 886 | 688 |
| 20,350 | 20,400 | 889 | 691 |
| 20,400 | 20,450 | 891 | 693 |
| 20,450 | 20,500 | 894 | 696 |
| 20,500 | 20,550 | 897 | 699 |
| 20,550 | 20,600 | 900 | 702 |
| 20,600 | 20,650 | 902 | 704 |
| 20,650 | 20,700 | 905 | 707 |
| 20,700 | 20,750 | 908 | 710 |
| 20,750 | 20,800 | 911 | 713 |
| 20,800 | 20,850 | 913 | 715 |
| 20,850 | 20,900 | 916 | 718 |
| 20,900 | 20,950 | 919 | 721 |
| 20,950 | 21,000 | 922 | 724 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$21,000 | | | |
| 21,000 | 21,050 | 924 | 726 |
| 21,050 | 21,100 | 927 | 729 |
| 21,100 | 21,150 | 930 | 732 |
| 21,150 | 21,200 | 933 | 735 |
| 21,200 | 21,250 | 935 | 737 |
| 21,250 | 21,300 | 938 | 740 |
| 21,300 | 21,350 | 941 | 743 |
| 21,350 | 21,400 | 944 | 746 |
| 21,400 | 21,450 | 946 | 748 |
| 21,450 | 21,500 | 949 | 751 |
| 21,500 | 21,550 | 952 | 754 |
| 21,550 | 21,600 | 955 | 757 |
| 21,600 | 21,650 | 957 | 759 |
| 21,650 | 21,700 | 960 | 762 |
| 21,700 | 21,750 | 963 | 765 |
| 21,750 | 21,800 | 966 | 768 |
| 21,800 | 21,850 | 968 | 770 |
| 21,850 | 21,900 | 971 | 773 |
| 21,900 | 21,950 | 974 | 776 |
| 21,950 | 22,000 | 977 | 779 |
| \$22,000 | | | |
| 22,000 | 22,050 | 979 | 781 |
| 22,050 | 22,100 | 982 | 784 |
| 22,100 | 22,150 | 985 | 787 |
| 22,150 | 22,200 | 988 | 790 |
| 22,200 | 22,250 | 990 | 792 |
| 22,250 | 22,300 | 993 | 795 |
| 22,300 | 22,350 | 996 | 798 |
| 22,350 | 22,400 | 999 | 801 |
| 22,400 | 22,450 | 1,001 | 803 |
| 22,450 | 22,500 | 1,004 | 806 |
| 22,500 | 22,550 | 1,007 | 809 |
| 22,550 | 22,600 | 1,010 | 812 |
| 22,600 | 22,650 | 1,012 | 814 |
| 22,650 | 22,700 | 1,015 | 817 |
| 22,700 | 22,750 | 1,018 | 820 |
| 22,750 | 22,800 | 1,021 | 823 |
| 22,800 | 22,850 | 1,023 | 825 |
| 22,850 | 22,900 | 1,026 | 828 |
| 22,900 | 22,950 | 1,029 | 831 |
| 22,950 | 23,000 | 1,032 | 834 |
| \$23,000 | | | |
| 23,000 | 23,050 | 1,034 | 836 |
| 23,050 | 23,100 | 1,037 | 839 |
| 23,100 | 23,150 | 1,040 | 842 |
| 23,150 | 23,200 | 1,043 | 845 |
| 23,200 | 23,250 | 1,045 | 847 |
| 23,250 | 23,300 | 1,048 | 850 |
| 23,300 | 23,350 | 1,051 | 853 |
| 23,350 | 23,400 | 1,054 | 856 |
| 23,400 | 23,450 | 1,056 | 858 |
| 23,450 | 23,500 | 1,059 | 861 |
| 23,500 | 23,550 | 1,062 | 864 |
| 23,550 | 23,600 | 1,065 | 867 |
| 23,600 | 23,650 | 1,067 | 869 |
| 23,650 | 23,700 | 1,070 | 872 |
| 23,700 | 23,750 | 1,073 | 875 |
| 23,750 | 23,800 | 1,076 | 878 |
| 23,800 | 23,850 | 1,078 | 880 |
| 23,850 | 23,900 | 1,081 | 883 |
| 23,900 | 23,950 | 1,084 | 886 |
| 23,950 | 24,000 | 1,087 | 889 |

* This column must also be used by a Qualified Widow(er).

2008 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$24,000 | | | |
| 24,000 | 24,050 | 1,089 | 891 |
| 24,050 | 24,100 | 1,092 | 894 |
| 24,100 | 24,150 | 1,095 | 897 |
| 24,150 | 24,200 | 1,098 | 900 |
| 24,200 | 24,250 | 1,100 | 902 |
| 24,250 | 24,300 | 1,103 | 905 |
| 24,300 | 24,350 | 1,106 | 908 |
| 24,350 | 24,400 | 1,109 | 911 |
| 24,400 | 24,450 | 1,111 | 913 |
| 24,450 | 24,500 | 1,114 | 916 |
| 24,500 | 24,550 | 1,117 | 919 |
| 24,550 | 24,600 | 1,120 | 922 |
| 24,600 | 24,650 | 1,122 | 924 |
| 24,650 | 24,700 | 1,125 | 927 |
| 24,700 | 24,750 | 1,128 | 930 |
| 24,750 | 24,800 | 1,131 | 933 |
| 24,800 | 24,850 | 1,133 | 935 |
| 24,850 | 24,900 | 1,136 | 938 |
| 24,900 | 24,950 | 1,139 | 941 |
| 24,950 | 25,000 | 1,142 | 944 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$25,000 | | | |
| 25,000 | 25,050 | 1,144 | 946 |
| 25,050 | 25,100 | 1,147 | 949 |
| 25,100 | 25,150 | 1,150 | 952 |
| 25,150 | 25,200 | 1,153 | 955 |
| 25,200 | 25,250 | 1,155 | 957 |
| 25,250 | 25,300 | 1,158 | 960 |
| 25,300 | 25,350 | 1,161 | 963 |
| 25,350 | 25,400 | 1,164 | 966 |
| 25,400 | 25,450 | 1,166 | 968 |
| 25,450 | 25,500 | 1,169 | 971 |
| 25,500 | 25,550 | 1,172 | 974 |
| 25,550 | 25,600 | 1,175 | 977 |
| 25,600 | 25,650 | 1,177 | 979 |
| 25,650 | 25,700 | 1,180 | 982 |
| 25,700 | 25,750 | 1,183 | 985 |
| 25,750 | 25,800 | 1,186 | 988 |
| 25,800 | 25,850 | 1,188 | 990 |
| 25,850 | 25,900 | 1,191 | 993 |
| 25,900 | 25,950 | 1,194 | 996 |
| 25,950 | 26,000 | 1,197 | 999 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$26,000 | | | |
| 26,000 | 26,050 | 1,199 | 1,001 |
| 26,050 | 26,100 | 1,202 | 1,004 |
| 26,100 | 26,150 | 1,205 | 1,007 |
| 26,150 | 26,200 | 1,208 | 1,010 |
| 26,200 | 26,250 | 1,210 | 1,012 |
| 26,250 | 26,300 | 1,213 | 1,015 |
| 26,300 | 26,350 | 1,216 | 1,018 |
| 26,350 | 26,400 | 1,219 | 1,021 |
| 26,400 | 26,450 | 1,221 | 1,023 |
| 26,450 | 26,500 | 1,224 | 1,026 |
| 26,500 | 26,550 | 1,227 | 1,029 |
| 26,550 | 26,600 | 1,230 | 1,032 |
| 26,600 | 26,650 | 1,232 | 1,034 |
| 26,650 | 26,700 | 1,235 | 1,037 |
| 26,700 | 26,750 | 1,238 | 1,040 |
| 26,750 | 26,800 | 1,241 | 1,043 |
| 26,800 | 26,850 | 1,243 | 1,045 |
| 26,850 | 26,900 | 1,246 | 1,048 |
| 26,900 | 26,950 | 1,249 | 1,051 |
| 26,950 | 27,000 | 1,252 | 1,054 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$27,000 | | | |
| 27,000 | 27,050 | 1,254 | 1,056 |
| 27,050 | 27,100 | 1,257 | 1,059 |
| 27,100 | 27,150 | 1,260 | 1,062 |
| 27,150 | 27,200 | 1,263 | 1,065 |
| 27,200 | 27,250 | 1,265 | 1,067 |
| 27,250 | 27,300 | 1,268 | 1,070 |
| 27,300 | 27,350 | 1,271 | 1,073 |
| 27,350 | 27,400 | 1,274 | 1,076 |
| 27,400 | 27,450 | 1,276 | 1,078 |
| 27,450 | 27,500 | 1,279 | 1,081 |
| 27,500 | 27,550 | 1,282 | 1,084 |
| 27,550 | 27,600 | 1,285 | 1,087 |
| 27,600 | 27,650 | 1,287 | 1,089 |
| 27,650 | 27,700 | 1,290 | 1,092 |
| 27,700 | 27,750 | 1,293 | 1,095 |
| 27,750 | 27,800 | 1,296 | 1,098 |
| 27,800 | 27,850 | 1,298 | 1,100 |
| 27,850 | 27,900 | 1,301 | 1,103 |
| 27,900 | 27,950 | 1,304 | 1,106 |
| 27,950 | 28,000 | 1,307 | 1,109 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$28,000 | | | |
| 28,000 | 28,050 | 1,309 | 1,111 |
| 28,050 | 28,100 | 1,312 | 1,114 |
| 28,100 | 28,150 | 1,315 | 1,117 |
| 28,150 | 28,200 | 1,318 | 1,120 |
| 28,200 | 28,250 | 1,320 | 1,122 |
| 28,250 | 28,300 | 1,323 | 1,125 |
| 28,300 | 28,350 | 1,326 | 1,128 |
| 28,350 | 28,400 | 1,329 | 1,131 |
| 28,400 | 28,450 | 1,331 | 1,133 |
| 28,450 | 28,500 | 1,334 | 1,136 |
| 28,500 | 28,550 | 1,337 | 1,139 |
| 28,550 | 28,600 | 1,340 | 1,142 |
| 28,600 | 28,650 | 1,342 | 1,144 |
| 28,650 | 28,700 | 1,345 | 1,147 |
| 28,700 | 28,750 | 1,348 | 1,150 |
| 28,750 | 28,800 | 1,351 | 1,153 |
| 28,800 | 28,850 | 1,353 | 1,155 |
| 28,850 | 28,900 | 1,356 | 1,158 |
| 28,900 | 28,950 | 1,359 | 1,161 |
| 28,950 | 29,000 | 1,362 | 1,164 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$29,000 | | | |
| 29,000 | 29,050 | 1,364 | 1,166 |
| 29,050 | 29,100 | 1,367 | 1,169 |
| 29,100 | 29,150 | 1,370 | 1,172 |
| 29,150 | 29,200 | 1,373 | 1,175 |
| 29,200 | 29,250 | 1,375 | 1,177 |
| 29,250 | 29,300 | 1,378 | 1,180 |
| 29,300 | 29,350 | 1,381 | 1,183 |
| 29,350 | 29,400 | 1,384 | 1,186 |
| 29,400 | 29,450 | 1,386 | 1,188 |
| 29,450 | 29,500 | 1,389 | 1,191 |
| 29,500 | 29,550 | 1,392 | 1,194 |
| 29,550 | 29,600 | 1,395 | 1,197 |
| 29,600 | 29,650 | 1,397 | 1,199 |
| 29,650 | 29,700 | 1,400 | 1,202 |
| 29,700 | 29,750 | 1,403 | 1,205 |
| 29,750 | 29,800 | 1,406 | 1,208 |
| 29,800 | 29,850 | 1,408 | 1,210 |
| 29,850 | 29,900 | 1,411 | 1,213 |
| 29,900 | 29,950 | 1,414 | 1,216 |
| 29,950 | 30,000 | 1,417 | 1,219 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$30,000 | | | |
| 30,000 | 30,050 | 1,419 | 1,221 |
| 30,050 | 30,100 | 1,422 | 1,224 |
| 30,100 | 30,150 | 1,425 | 1,227 |
| 30,150 | 30,200 | 1,428 | 1,230 |
| 30,200 | 30,250 | 1,430 | 1,232 |
| 30,250 | 30,300 | 1,433 | 1,235 |
| 30,300 | 30,350 | 1,436 | 1,238 |
| 30,350 | 30,400 | 1,439 | 1,241 |
| 30,400 | 30,450 | 1,441 | 1,243 |
| 30,450 | 30,500 | 1,444 | 1,246 |
| 30,500 | 30,550 | 1,447 | 1,249 |
| 30,550 | 30,600 | 1,450 | 1,252 |
| 30,600 | 30,650 | 1,452 | 1,254 |
| 30,650 | 30,700 | 1,455 | 1,257 |
| 30,700 | 30,750 | 1,458 | 1,260 |
| 30,750 | 30,800 | 1,461 | 1,263 |
| 30,800 | 30,850 | 1,463 | 1,265 |
| 30,850 | 30,900 | 1,466 | 1,268 |
| 30,900 | 30,950 | 1,469 | 1,271 |
| 30,950 | 31,000 | 1,472 | 1,274 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$31,000 | | | |
| 31,000 | 31,050 | 1,474 | 1,276 |
| 31,050 | 31,100 | 1,477 | 1,279 |
| 31,100 | 31,150 | 1,480 | 1,282 |
| 31,150 | 31,200 | 1,483 | 1,285 |
| 31,200 | 31,250 | 1,485 | 1,287 |
| 31,250 | 31,300 | 1,488 | 1,290 |
| 31,300 | 31,350 | 1,491 | 1,293 |
| 31,350 | 31,400 | 1,494 | 1,296 |
| 31,400 | 31,450 | 1,496 | 1,298 |
| 31,450 | 31,500 | 1,499 | 1,301 |
| 31,500 | 31,550 | 1,502 | 1,304 |
| 31,550 | 31,600 | 1,505 | 1,307 |
| 31,600 | 31,650 | 1,507 | 1,309 |
| 31,650 | 31,700 | 1,510 | 1,312 |
| 31,700 | 31,750 | 1,513 | 1,315 |
| 31,750 | 31,800 | 1,516 | 1,318 |
| 31,800 | 31,850 | 1,518 | 1,320 |
| 31,850 | 31,900 | 1,521 | 1,323 |
| 31,900 | 31,950 | 1,524 | 1,326 |
| 31,950 | 32,000 | 1,527 | 1,329 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$32,000 | | | |
| 32,000 | 32,050 | 1,529 | 1,331 |
| 32,050 | 32,100 | 1,532 | 1,334 |
| 32,100 | 32,150 | 1,535 | 1,337 |
| 32,150 | 32,200 | 1,538 | 1,340 |
| 32,200 | 32,250 | 1,540 | 1,342 |
| 32,250 | 32,300 | 1,543 | 1,345 |
| 32,300 | 32,350 | 1,546 | 1,348 |
| 32,350 | 32,400 | 1,549 | 1,351 |
| 32,400 | 32,450 | 1,551 | 1,353 |
| 32,450 | 32,500 | 1,554 | 1,356 |
| 32,500 | 32,550 | 1,557 | 1,359 |
| 32,550 | 32,600 | 1,560 | 1,362 |
| 32,600 | 32,650 | 1,562 | 1,364 |
| 32,650 | 32,700 | 1,565 | 1,367 |
| 32,700 | 32,750 | 1,568 | 1,370 |
| 32,750 | 32,800 | 1,571 | 1,373 |
| 32,800 | 32,850 | 1,573 | 1,375 |
| 32,850 | 32,900 | 1,576 | 1,378 |
| 32,900 | 32,950 | 1,579 | 1,381 |
| 32,950 | 33,000 | 1,582 | 1,384 |

* This column must also be used by a Qualified Widow(er).

2008 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |

\$33,000

| | | | |
|--------|--------|-------|-------|
| 33,000 | 33,050 | 1,584 | 1,386 |
| 33,050 | 33,100 | 1,587 | 1,389 |
| 33,100 | 33,150 | 1,590 | 1,392 |
| 33,150 | 33,200 | 1,593 | 1,395 |
| 33,200 | 33,250 | 1,595 | 1,397 |
| 33,250 | 33,300 | 1,598 | 1,400 |
| 33,300 | 33,350 | 1,601 | 1,403 |
| 33,350 | 33,400 | 1,604 | 1,406 |
| 33,400 | 33,450 | 1,606 | 1,408 |
| 33,450 | 33,500 | 1,609 | 1,411 |
| 33,500 | 33,550 | 1,612 | 1,414 |
| 33,550 | 33,600 | 1,615 | 1,417 |
| 33,600 | 33,650 | 1,617 | 1,419 |
| 33,650 | 33,700 | 1,620 | 1,422 |
| 33,700 | 33,750 | 1,623 | 1,425 |
| 33,750 | 33,800 | 1,626 | 1,428 |
| 33,800 | 33,850 | 1,628 | 1,430 |
| 33,850 | 33,900 | 1,631 | 1,433 |
| 33,900 | 33,950 | 1,634 | 1,436 |
| 33,950 | 34,000 | 1,637 | 1,439 |

\$34,000

| | | | |
|--------|--------|-------|-------|
| 34,000 | 34,050 | 1,639 | 1,441 |
| 34,050 | 34,100 | 1,642 | 1,444 |
| 34,100 | 34,150 | 1,645 | 1,447 |
| 34,150 | 34,200 | 1,648 | 1,450 |
| 34,200 | 34,250 | 1,650 | 1,452 |
| 34,250 | 34,300 | 1,653 | 1,455 |
| 34,300 | 34,350 | 1,656 | 1,458 |
| 34,350 | 34,400 | 1,659 | 1,461 |
| 34,400 | 34,450 | 1,661 | 1,463 |
| 34,450 | 34,500 | 1,664 | 1,466 |
| 34,500 | 34,550 | 1,667 | 1,469 |
| 34,550 | 34,600 | 1,670 | 1,472 |
| 34,600 | 34,650 | 1,672 | 1,474 |
| 34,650 | 34,700 | 1,675 | 1,477 |
| 34,700 | 34,750 | 1,678 | 1,480 |
| 34,750 | 34,800 | 1,681 | 1,483 |
| 34,800 | 34,850 | 1,683 | 1,485 |
| 34,850 | 34,900 | 1,686 | 1,488 |
| 34,900 | 34,950 | 1,689 | 1,491 |
| 34,950 | 35,000 | 1,692 | 1,494 |

\$35,000

| | | | |
|--------|--------|-------|-------|
| 35,000 | 35,050 | 1,694 | 1,496 |
| 35,050 | 35,100 | 1,697 | 1,499 |
| 35,100 | 35,150 | 1,700 | 1,502 |
| 35,150 | 35,200 | 1,703 | 1,505 |
| 35,200 | 35,250 | 1,705 | 1,507 |
| 35,250 | 35,300 | 1,708 | 1,510 |
| 35,300 | 35,350 | 1,711 | 1,513 |
| 35,350 | 35,400 | 1,714 | 1,516 |
| 35,400 | 35,450 | 1,716 | 1,518 |
| 35,450 | 35,500 | 1,719 | 1,521 |
| 35,500 | 35,550 | 1,722 | 1,524 |
| 35,550 | 35,600 | 1,725 | 1,527 |
| 35,600 | 35,650 | 1,727 | 1,529 |
| 35,650 | 35,700 | 1,730 | 1,532 |
| 35,700 | 35,750 | 1,733 | 1,535 |
| 35,750 | 35,800 | 1,736 | 1,538 |
| 35,800 | 35,850 | 1,738 | 1,540 |
| 35,850 | 35,900 | 1,741 | 1,543 |
| 35,900 | 35,950 | 1,744 | 1,546 |
| 35,950 | 36,000 | 1,747 | 1,549 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |

\$36,000

| | | | |
|--------|--------|-------|-------|
| 36,000 | 36,050 | 1,749 | 1,551 |
| 36,050 | 36,100 | 1,752 | 1,554 |
| 36,100 | 36,150 | 1,755 | 1,557 |
| 36,150 | 36,200 | 1,758 | 1,560 |
| 36,200 | 36,250 | 1,760 | 1,562 |
| 36,250 | 36,300 | 1,763 | 1,565 |
| 36,300 | 36,350 | 1,766 | 1,568 |
| 36,350 | 36,400 | 1,769 | 1,571 |
| 36,400 | 36,450 | 1,771 | 1,573 |
| 36,450 | 36,500 | 1,774 | 1,576 |
| 36,500 | 36,550 | 1,777 | 1,579 |
| 36,550 | 36,600 | 1,780 | 1,582 |
| 36,600 | 36,650 | 1,782 | 1,584 |
| 36,650 | 36,700 | 1,785 | 1,587 |
| 36,700 | 36,750 | 1,788 | 1,590 |
| 36,750 | 36,800 | 1,791 | 1,593 |
| 36,800 | 36,850 | 1,793 | 1,595 |
| 36,850 | 36,900 | 1,796 | 1,598 |
| 36,900 | 36,950 | 1,799 | 1,601 |
| 36,950 | 37,000 | 1,802 | 1,604 |

\$37,000

| | | | |
|--------|--------|-------|-------|
| 37,000 | 37,050 | 1,804 | 1,606 |
| 37,050 | 37,100 | 1,807 | 1,609 |
| 37,100 | 37,150 | 1,810 | 1,612 |
| 37,150 | 37,200 | 1,813 | 1,615 |
| 37,200 | 37,250 | 1,815 | 1,617 |
| 37,250 | 37,300 | 1,818 | 1,620 |
| 37,300 | 37,350 | 1,821 | 1,623 |
| 37,350 | 37,400 | 1,824 | 1,626 |
| 37,400 | 37,450 | 1,826 | 1,628 |
| 37,450 | 37,500 | 1,829 | 1,631 |
| 37,500 | 37,550 | 1,832 | 1,634 |
| 37,550 | 37,600 | 1,835 | 1,637 |
| 37,600 | 37,650 | 1,837 | 1,639 |
| 37,650 | 37,700 | 1,840 | 1,642 |
| 37,700 | 37,750 | 1,843 | 1,645 |
| 37,750 | 37,800 | 1,846 | 1,648 |
| 37,800 | 37,850 | 1,848 | 1,650 |
| 37,850 | 37,900 | 1,851 | 1,653 |
| 37,900 | 37,950 | 1,854 | 1,656 |
| 37,950 | 38,000 | 1,857 | 1,659 |

\$38,000

| | | | |
|--------|--------|-------|-------|
| 38,000 | 38,050 | 1,859 | 1,661 |
| 38,050 | 38,100 | 1,862 | 1,664 |
| 38,100 | 38,150 | 1,865 | 1,667 |
| 38,150 | 38,200 | 1,868 | 1,670 |
| 38,200 | 38,250 | 1,870 | 1,672 |
| 38,250 | 38,300 | 1,873 | 1,675 |
| 38,300 | 38,350 | 1,876 | 1,678 |
| 38,350 | 38,400 | 1,879 | 1,681 |
| 38,400 | 38,450 | 1,881 | 1,683 |
| 38,450 | 38,500 | 1,884 | 1,686 |
| 38,500 | 38,550 | 1,887 | 1,689 |
| 38,550 | 38,600 | 1,890 | 1,692 |
| 38,600 | 38,650 | 1,892 | 1,694 |
| 38,650 | 38,700 | 1,895 | 1,697 |
| 38,700 | 38,750 | 1,898 | 1,700 |
| 38,750 | 38,800 | 1,901 | 1,703 |
| 38,800 | 38,850 | 1,903 | 1,705 |
| 38,850 | 38,900 | 1,906 | 1,708 |
| 38,900 | 38,950 | 1,909 | 1,711 |
| 38,950 | 39,000 | 1,912 | 1,714 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |

\$39,000

| | | | |
|--------|--------|-------|-------|
| 39,000 | 39,050 | 1,914 | 1,716 |
| 39,050 | 39,100 | 1,917 | 1,719 |
| 39,100 | 39,150 | 1,920 | 1,722 |
| 39,150 | 39,200 | 1,923 | 1,725 |
| 39,200 | 39,250 | 1,925 | 1,727 |
| 39,250 | 39,300 | 1,928 | 1,730 |
| 39,300 | 39,350 | 1,931 | 1,733 |
| 39,350 | 39,400 | 1,934 | 1,736 |
| 39,400 | 39,450 | 1,936 | 1,738 |
| 39,450 | 39,500 | 1,939 | 1,741 |
| 39,500 | 39,550 | 1,942 | 1,744 |
| 39,550 | 39,600 | 1,945 | 1,747 |
| 39,600 | 39,650 | 1,947 | 1,749 |
| 39,650 | 39,700 | 1,950 | 1,752 |
| 39,700 | 39,750 | 1,953 | 1,755 |
| 39,750 | 39,800 | 1,956 | 1,758 |
| 39,800 | 39,850 | 1,958 | 1,760 |
| 39,850 | 39,900 | 1,961 | 1,763 |
| 39,900 | 39,950 | 1,964 | 1,766 |
| 39,950 | 40,000 | 1,967 | 1,769 |

\$40,000

| | | | |
|--------|--------|-------|-------|
| 40,000 | 40,050 | 1,969 | 1,771 |
| 40,050 | 40,100 | 1,972 | 1,774 |
| 40,100 | 40,150 | 1,975 | 1,777 |
| 40,150 | 40,200 | 1,978 | 1,780 |
| 40,200 | 40,250 | 1,980 | 1,782 |
| 40,250 | 40,300 | 1,983 | 1,785 |
| 40,300 | 40,350 | 1,986 | 1,788 |
| 40,350 | 40,400 | 1,989 | 1,791 |
| 40,400 | 40,450 | 1,991 | 1,793 |
| 40,450 | 40,500 | 1,994 | 1,796 |
| 40,500 | 40,550 | 1,997 | 1,799 |
| 40,550 | 40,600 | 2,000 | 1,802 |
| 40,600 | 40,650 | 2,002 | 1,804 |
| 40,650 | 40,700 | 2,005 | 1,807 |
| 40,700 | 40,750 | 2,008 | 1,810 |
| 40,750 | 40,800 | 2,011 | 1,813 |
| 40,800 | 40,850 | 2,013 | 1,815 |
| 40,850 | 40,900 | 2,016 | 1,818 |
| 40,900 | 40,950 | 2,019 | 1,821 |
| 40,950 | 41,000 | 2,022 | 1,824 |

\$41,000

| | | | |
|--------|--------|-------|-------|
| 41,000 | 41,050 | 2,024 | 1,826 |
| 41,050 | 41,100 | 2,027 | 1,829 |
| 41,100 | 41,150 | 2,030 | 1,832 |
| 41,150 | 41,200 | 2,033 | 1,835 |
| 41,200 | 41,250 | 2,035 | 1,837 |
| 41,250 | 41,300 | 2,038 | 1,840 |
| 41,300 | 41,350 | 2,041 | 1,843 |
| 41,350 | 41,400 | 2,044 | 1,846 |
| 41,400 | 41,450 | 2,046 | 1,848 |
| 41,450 | 41,500 | 2,049 | 1,851 |
| 41,500 | 41,550 | 2,052 | 1,854 |
| 41,550 | 41,600 | 2,055 | 1,857 |
| 41,600 | 41,650 | 2,057 | 1,859 |
| 41,650 | 41,700 | 2,060 | 1,862 |
| 41,700 | 41,750 | 2,063 | 1,865 |
| 41,750 | 41,800 | 2,066 | 1,868 |
| 41,800 | 41,850 | 2,068 | 1,870 |
| 41,850 | 41,900 | 2,071 | 1,873 |
| 41,900 | 41,950 | 2,074 | 1,876 |
| 41,950 | 42,000 | 2,077 | 1,879 |

* This column must also be used by a Qualified Widow(er).

2008 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$42,000 | | | |
| 42,000 | 42,050 | 2,079 | 1,881 |
| 42,050 | 42,100 | 2,082 | 1,884 |
| 42,100 | 42,150 | 2,085 | 1,887 |
| 42,150 | 42,200 | 2,088 | 1,890 |
| 42,200 | 42,250 | 2,090 | 1,892 |
| 42,250 | 42,300 | 2,093 | 1,895 |
| 42,300 | 42,350 | 2,096 | 1,898 |
| 42,350 | 42,400 | 2,099 | 1,901 |
| 42,400 | 42,450 | 2,101 | 1,903 |
| 42,450 | 42,500 | 2,104 | 1,906 |
| 42,500 | 42,550 | 2,107 | 1,909 |
| 42,550 | 42,600 | 2,110 | 1,912 |
| 42,600 | 42,650 | 2,112 | 1,914 |
| 42,650 | 42,700 | 2,115 | 1,917 |
| 42,700 | 42,750 | 2,118 | 1,920 |
| 42,750 | 42,800 | 2,121 | 1,923 |
| 42,800 | 42,850 | 2,123 | 1,925 |
| 42,850 | 42,900 | 2,126 | 1,928 |
| 42,900 | 42,950 | 2,129 | 1,931 |
| 42,950 | 43,000 | 2,132 | 1,934 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$43,000 | | | |
| 43,000 | 43,050 | 2,134 | 1,936 |
| 43,050 | 43,100 | 2,137 | 1,939 |
| 43,100 | 43,150 | 2,140 | 1,942 |
| 43,150 | 43,200 | 2,143 | 1,945 |
| 43,200 | 43,250 | 2,145 | 1,947 |
| 43,250 | 43,300 | 2,148 | 1,950 |
| 43,300 | 43,350 | 2,151 | 1,953 |
| 43,350 | 43,400 | 2,154 | 1,956 |
| 43,400 | 43,450 | 2,156 | 1,958 |
| 43,450 | 43,500 | 2,159 | 1,961 |
| 43,500 | 43,550 | 2,162 | 1,964 |
| 43,550 | 43,600 | 2,165 | 1,967 |
| 43,600 | 43,650 | 2,167 | 1,969 |
| 43,650 | 43,700 | 2,170 | 1,972 |
| 43,700 | 43,750 | 2,173 | 1,975 |
| 43,750 | 43,800 | 2,176 | 1,978 |
| 43,800 | 43,850 | 2,178 | 1,980 |
| 43,850 | 43,900 | 2,181 | 1,983 |
| 43,900 | 43,950 | 2,184 | 1,986 |
| 43,950 | 44,000 | 2,187 | 1,989 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$44,000 | | | |
| 44,000 | 44,050 | 2,189 | 1,991 |
| 44,050 | 44,100 | 2,192 | 1,994 |
| 44,100 | 44,150 | 2,195 | 1,997 |
| 44,150 | 44,200 | 2,198 | 2,000 |
| 44,200 | 44,250 | 2,200 | 2,002 |
| 44,250 | 44,300 | 2,203 | 2,005 |
| 44,300 | 44,350 | 2,206 | 2,008 |
| 44,350 | 44,400 | 2,209 | 2,011 |
| 44,400 | 44,450 | 2,211 | 2,013 |
| 44,450 | 44,500 | 2,214 | 2,016 |
| 44,500 | 44,550 | 2,217 | 2,019 |
| 44,550 | 44,600 | 2,220 | 2,022 |
| 44,600 | 44,650 | 2,222 | 2,024 |
| 44,650 | 44,700 | 2,225 | 2,027 |
| 44,700 | 44,750 | 2,228 | 2,030 |
| 44,750 | 44,800 | 2,231 | 2,033 |
| 44,800 | 44,850 | 2,233 | 2,035 |
| 44,850 | 44,900 | 2,236 | 2,038 |
| 44,900 | 44,950 | 2,239 | 2,041 |
| 44,950 | 45,000 | 2,242 | 2,044 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$45,000 | | | |
| 45,000 | 45,050 | 2,244 | 2,046 |
| 45,050 | 45,100 | 2,247 | 2,049 |
| 45,100 | 45,150 | 2,250 | 2,052 |
| 45,150 | 45,200 | 2,253 | 2,055 |
| 45,200 | 45,250 | 2,255 | 2,057 |
| 45,250 | 45,300 | 2,258 | 2,060 |
| 45,300 | 45,350 | 2,261 | 2,063 |
| 45,350 | 45,400 | 2,264 | 2,066 |
| 45,400 | 45,450 | 2,266 | 2,068 |
| 45,450 | 45,500 | 2,269 | 2,071 |
| 45,500 | 45,550 | 2,272 | 2,074 |
| 45,550 | 45,600 | 2,275 | 2,077 |
| 45,600 | 45,650 | 2,277 | 2,079 |
| 45,650 | 45,700 | 2,280 | 2,082 |
| 45,700 | 45,750 | 2,283 | 2,085 |
| 45,750 | 45,800 | 2,286 | 2,088 |
| 45,800 | 45,850 | 2,288 | 2,090 |
| 45,850 | 45,900 | 2,291 | 2,093 |
| 45,900 | 45,950 | 2,294 | 2,096 |
| 45,950 | 46,000 | 2,297 | 2,099 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$46,000 | | | |
| 46,000 | 46,050 | 2,299 | 2,101 |
| 46,050 | 46,100 | 2,302 | 2,104 |
| 46,100 | 46,150 | 2,305 | 2,107 |
| 46,150 | 46,200 | 2,308 | 2,110 |
| 46,200 | 46,250 | 2,310 | 2,112 |
| 46,250 | 46,300 | 2,313 | 2,115 |
| 46,300 | 46,350 | 2,316 | 2,118 |
| 46,350 | 46,400 | 2,319 | 2,121 |
| 46,400 | 46,450 | 2,321 | 2,123 |
| 46,450 | 46,500 | 2,324 | 2,126 |
| 46,500 | 46,550 | 2,327 | 2,129 |
| 46,550 | 46,600 | 2,330 | 2,132 |
| 46,600 | 46,650 | 2,332 | 2,134 |
| 46,650 | 46,700 | 2,335 | 2,137 |
| 46,700 | 46,750 | 2,338 | 2,140 |
| 46,750 | 46,800 | 2,341 | 2,143 |
| 46,800 | 46,850 | 2,343 | 2,145 |
| 46,850 | 46,900 | 2,346 | 2,148 |
| 46,900 | 46,950 | 2,349 | 2,151 |
| 46,950 | 47,000 | 2,352 | 2,154 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$47,000 | | | |
| 47,000 | 47,050 | 2,354 | 2,156 |
| 47,050 | 47,100 | 2,357 | 2,159 |
| 47,100 | 47,150 | 2,360 | 2,162 |
| 47,150 | 47,200 | 2,363 | 2,165 |
| 47,200 | 47,250 | 2,365 | 2,167 |
| 47,250 | 47,300 | 2,368 | 2,170 |
| 47,300 | 47,350 | 2,371 | 2,173 |
| 47,350 | 47,400 | 2,374 | 2,176 |
| 47,400 | 47,450 | 2,376 | 2,178 |
| 47,450 | 47,500 | 2,379 | 2,181 |
| 47,500 | 47,550 | 2,382 | 2,184 |
| 47,550 | 47,600 | 2,385 | 2,187 |
| 47,600 | 47,650 | 2,387 | 2,189 |
| 47,650 | 47,700 | 2,390 | 2,192 |
| 47,700 | 47,750 | 2,393 | 2,195 |
| 47,750 | 47,800 | 2,396 | 2,198 |
| 47,800 | 47,850 | 2,398 | 2,200 |
| 47,850 | 47,900 | 2,401 | 2,203 |
| 47,900 | 47,950 | 2,404 | 2,206 |
| 47,950 | 48,000 | 2,407 | 2,209 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$48,000 | | | |
| 48,000 | 48,050 | 2,409 | 2,211 |
| 48,050 | 48,100 | 2,412 | 2,214 |
| 48,100 | 48,150 | 2,415 | 2,217 |
| 48,150 | 48,200 | 2,418 | 2,220 |
| 48,200 | 48,250 | 2,420 | 2,222 |
| 48,250 | 48,300 | 2,423 | 2,225 |
| 48,300 | 48,350 | 2,426 | 2,228 |
| 48,350 | 48,400 | 2,429 | 2,231 |
| 48,400 | 48,450 | 2,431 | 2,233 |
| 48,450 | 48,500 | 2,434 | 2,236 |
| 48,500 | 48,550 | 2,437 | 2,239 |
| 48,550 | 48,600 | 2,440 | 2,242 |
| 48,600 | 48,650 | 2,442 | 2,244 |
| 48,650 | 48,700 | 2,445 | 2,247 |
| 48,700 | 48,750 | 2,448 | 2,250 |
| 48,750 | 48,800 | 2,451 | 2,253 |
| 48,800 | 48,850 | 2,453 | 2,255 |
| 48,850 | 48,900 | 2,456 | 2,258 |
| 48,900 | 48,950 | 2,459 | 2,261 |
| 48,950 | 49,000 | 2,462 | 2,264 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$49,000 | | | |
| 49,000 | 49,050 | 2,464 | 2,266 |
| 49,050 | 49,100 | 2,467 | 2,269 |
| 49,100 | 49,150 | 2,470 | 2,272 |
| 49,150 | 49,200 | 2,473 | 2,275 |
| 49,200 | 49,250 | 2,475 | 2,277 |
| 49,250 | 49,300 | 2,478 | 2,280 |
| 49,300 | 49,350 | 2,481 | 2,283 |
| 49,350 | 49,400 | 2,484 | 2,286 |
| 49,400 | 49,450 | 2,486 | 2,288 |
| 49,450 | 49,500 | 2,489 | 2,291 |
| 49,500 | 49,550 | 2,492 | 2,294 |
| 49,550 | 49,600 | 2,495 | 2,297 |
| 49,600 | 49,650 | 2,497 | 2,299 |
| 49,650 | 49,700 | 2,500 | 2,302 |
| 49,700 | 49,750 | 2,503 | 2,305 |
| 49,750 | 49,800 | 2,506 | 2,308 |
| 49,800 | 49,850 | 2,508 | 2,310 |
| 49,850 | 49,900 | 2,511 | 2,313 |
| 49,900 | 49,950 | 2,514 | 2,316 |
| 49,950 | 50,000 | 2,517 | 2,319 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$50,000 | | | |
| 50,000 | 50,050 | 2,519 | 2,321 |
| 50,050 | 50,100 | 2,522 | 2,324 |
| 50,100 | 50,150 | 2,525 | 2,327 |
| 50,150 | 50,200 | 2,528 | 2,330 |
| 50,200 | 50,250 | 2,530 | 2,332 |
| 50,250 | 50,300 | 2,533 | 2,335 |
| 50,300 | 50,350 | 2,536 | 2,338 |
| 50,350 | 50,400 | 2,539 | 2,341 |
| 50,400 | 50,450 | 2,541 | 2,343 |
| 50,450 | 50,500 | 2,544 | 2,346 |
| 50,500 | 50,550 | 2,547 | 2,349 |
| 50,550 | 50,600 | 2,550 | 2,352 |
| 50,600 | 50,650 | 2,552 | 2,354 |
| 50,650 | 50,700 | 2,555 | 2,357 |
| 50,700 | 50,750 | 2,558 | 2,360 |
| 50,750 | 50,800 | 2,561 | 2,363 |
| 50,800 | 50,850 | 2,563 | 2,365 |
| 50,850 | 50,900 | 2,566 | 2,368 |
| 50,900 | 50,950 | 2,569 | 2,371 |
| 50,950 | 51,000 | 2,572 | 2,374 |

* This column must also be used by a Qualified Widow(er).

2008 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$51,000 | | | |
| 51,000 | 51,050 | 2,574 | 2,376 |
| 51,050 | 51,100 | 2,577 | 2,379 |
| 51,100 | 51,150 | 2,580 | 2,382 |
| 51,150 | 51,200 | 2,583 | 2,385 |
| 51,200 | 51,250 | 2,585 | 2,387 |
| 51,250 | 51,300 | 2,588 | 2,390 |
| 51,300 | 51,350 | 2,591 | 2,393 |
| 51,350 | 51,400 | 2,594 | 2,396 |
| 51,400 | 51,450 | 2,596 | 2,398 |
| 51,450 | 51,500 | 2,599 | 2,401 |
| 51,500 | 51,550 | 2,602 | 2,404 |
| 51,550 | 51,600 | 2,605 | 2,407 |
| 51,600 | 51,650 | 2,607 | 2,409 |
| 51,650 | 51,700 | 2,610 | 2,412 |
| 51,700 | 51,750 | 2,613 | 2,415 |
| 51,750 | 51,800 | 2,616 | 2,418 |
| 51,800 | 51,850 | 2,618 | 2,420 |
| 51,850 | 51,900 | 2,621 | 2,423 |
| 51,900 | 51,950 | 2,624 | 2,426 |
| 51,950 | 52,000 | 2,627 | 2,429 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$52,000 | | | |
| 52,000 | 52,050 | 2,629 | 2,431 |
| 52,050 | 52,100 | 2,632 | 2,434 |
| 52,100 | 52,150 | 2,635 | 2,437 |
| 52,150 | 52,200 | 2,638 | 2,440 |
| 52,200 | 52,250 | 2,640 | 2,442 |
| 52,250 | 52,300 | 2,643 | 2,445 |
| 52,300 | 52,350 | 2,646 | 2,448 |
| 52,350 | 52,400 | 2,649 | 2,451 |
| 52,400 | 52,450 | 2,651 | 2,453 |
| 52,450 | 52,500 | 2,654 | 2,456 |
| 52,500 | 52,550 | 2,657 | 2,459 |
| 52,550 | 52,600 | 2,660 | 2,462 |
| 52,600 | 52,650 | 2,662 | 2,464 |
| 52,650 | 52,700 | 2,665 | 2,467 |
| 52,700 | 52,750 | 2,668 | 2,470 |
| 52,750 | 52,800 | 2,671 | 2,473 |
| 52,800 | 52,850 | 2,673 | 2,475 |
| 52,850 | 52,900 | 2,676 | 2,478 |
| 52,900 | 52,950 | 2,679 | 2,481 |
| 52,950 | 53,000 | 2,682 | 2,484 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$53,000 | | | |
| 53,000 | 53,050 | 2,684 | 2,486 |
| 53,050 | 53,100 | 2,687 | 2,489 |
| 53,100 | 53,150 | 2,690 | 2,492 |
| 53,150 | 53,200 | 2,693 | 2,495 |
| 53,200 | 53,250 | 2,695 | 2,497 |
| 53,250 | 53,300 | 2,698 | 2,500 |
| 53,300 | 53,350 | 2,701 | 2,503 |
| 53,350 | 53,400 | 2,704 | 2,506 |
| 53,400 | 53,450 | 2,706 | 2,508 |
| 53,450 | 53,500 | 2,709 | 2,511 |
| 53,500 | 53,550 | 2,712 | 2,514 |
| 53,550 | 53,600 | 2,715 | 2,517 |
| 53,600 | 53,650 | 2,717 | 2,519 |
| 53,650 | 53,700 | 2,720 | 2,522 |
| 53,700 | 53,750 | 2,723 | 2,525 |
| 53,750 | 53,800 | 2,726 | 2,528 |
| 53,800 | 53,850 | 2,728 | 2,530 |
| 53,850 | 53,900 | 2,731 | 2,533 |
| 53,900 | 53,950 | 2,734 | 2,536 |
| 53,950 | 54,000 | 2,737 | 2,539 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$54,000 | | | |
| 54,000 | 54,050 | 2,739 | 2,541 |
| 54,050 | 54,100 | 2,742 | 2,544 |
| 54,100 | 54,150 | 2,745 | 2,547 |
| 54,150 | 54,200 | 2,748 | 2,550 |
| 54,200 | 54,250 | 2,750 | 2,552 |
| 54,250 | 54,300 | 2,753 | 2,555 |
| 54,300 | 54,350 | 2,756 | 2,558 |
| 54,350 | 54,400 | 2,759 | 2,561 |
| 54,400 | 54,450 | 2,761 | 2,563 |
| 54,450 | 54,500 | 2,764 | 2,566 |
| 54,500 | 54,550 | 2,767 | 2,569 |
| 54,550 | 54,600 | 2,770 | 2,572 |
| 54,600 | 54,650 | 2,772 | 2,574 |
| 54,650 | 54,700 | 2,775 | 2,577 |
| 54,700 | 54,750 | 2,778 | 2,580 |
| 54,750 | 54,800 | 2,781 | 2,583 |
| 54,800 | 54,850 | 2,783 | 2,585 |
| 54,850 | 54,900 | 2,786 | 2,588 |
| 54,900 | 54,950 | 2,789 | 2,591 |
| 54,950 | 55,000 | 2,792 | 2,594 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$55,000 | | | |
| 55,000 | 55,050 | 2,794 | 2,596 |
| 55,050 | 55,100 | 2,797 | 2,599 |
| 55,100 | 55,150 | 2,800 | 2,602 |
| 55,150 | 55,200 | 2,803 | 2,605 |
| 55,200 | 55,250 | 2,805 | 2,607 |
| 55,250 | 55,300 | 2,808 | 2,610 |
| 55,300 | 55,350 | 2,811 | 2,613 |
| 55,350 | 55,400 | 2,814 | 2,616 |
| 55,400 | 55,450 | 2,816 | 2,618 |
| 55,450 | 55,500 | 2,819 | 2,621 |
| 55,500 | 55,550 | 2,822 | 2,624 |
| 55,550 | 55,600 | 2,825 | 2,627 |
| 55,600 | 55,650 | 2,827 | 2,629 |
| 55,650 | 55,700 | 2,830 | 2,632 |
| 55,700 | 55,750 | 2,833 | 2,635 |
| 55,750 | 55,800 | 2,836 | 2,638 |
| 55,800 | 55,850 | 2,838 | 2,640 |
| 55,850 | 55,900 | 2,841 | 2,643 |
| 55,900 | 55,950 | 2,844 | 2,646 |
| 55,950 | 56,000 | 2,847 | 2,649 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$56,000 | | | |
| 56,000 | 56,050 | 2,849 | 2,651 |
| 56,050 | 56,100 | 2,852 | 2,654 |
| 56,100 | 56,150 | 2,855 | 2,657 |
| 56,150 | 56,200 | 2,858 | 2,660 |
| 56,200 | 56,250 | 2,860 | 2,662 |
| 56,250 | 56,300 | 2,863 | 2,665 |
| 56,300 | 56,350 | 2,866 | 2,668 |
| 56,350 | 56,400 | 2,869 | 2,671 |
| 56,400 | 56,450 | 2,871 | 2,673 |
| 56,450 | 56,500 | 2,874 | 2,676 |
| 56,500 | 56,550 | 2,877 | 2,679 |
| 56,550 | 56,600 | 2,880 | 2,682 |
| 56,600 | 56,650 | 2,882 | 2,684 |
| 56,650 | 56,700 | 2,885 | 2,687 |
| 56,700 | 56,750 | 2,888 | 2,690 |
| 56,750 | 56,800 | 2,891 | 2,693 |
| 56,800 | 56,850 | 2,893 | 2,695 |
| 56,850 | 56,900 | 2,896 | 2,698 |
| 56,900 | 56,950 | 2,899 | 2,701 |
| 56,950 | 57,000 | 2,902 | 2,704 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$57,000 | | | |
| 57,000 | 57,050 | 2,904 | 2,706 |
| 57,050 | 57,100 | 2,907 | 2,709 |
| 57,100 | 57,150 | 2,910 | 2,712 |
| 57,150 | 57,200 | 2,913 | 2,715 |
| 57,200 | 57,250 | 2,915 | 2,717 |
| 57,250 | 57,300 | 2,918 | 2,720 |
| 57,300 | 57,350 | 2,921 | 2,723 |
| 57,350 | 57,400 | 2,924 | 2,726 |
| 57,400 | 57,450 | 2,926 | 2,728 |
| 57,450 | 57,500 | 2,929 | 2,731 |
| 57,500 | 57,550 | 2,932 | 2,734 |
| 57,550 | 57,600 | 2,935 | 2,737 |
| 57,600 | 57,650 | 2,937 | 2,739 |
| 57,650 | 57,700 | 2,940 | 2,742 |
| 57,700 | 57,750 | 2,943 | 2,745 |
| 57,750 | 57,800 | 2,946 | 2,748 |
| 57,800 | 57,850 | 2,948 | 2,750 |
| 57,850 | 57,900 | 2,951 | 2,753 |
| 57,900 | 57,950 | 2,954 | 2,756 |
| 57,950 | 58,000 | 2,957 | 2,759 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$58,000 | | | |
| 58,000 | 58,050 | 2,959 | 2,761 |
| 58,050 | 58,100 | 2,962 | 2,764 |
| 58,100 | 58,150 | 2,965 | 2,767 |
| 58,150 | 58,200 | 2,968 | 2,770 |
| 58,200 | 58,250 | 2,970 | 2,772 |
| 58,250 | 58,300 | 2,973 | 2,775 |
| 58,300 | 58,350 | 2,976 | 2,778 |
| 58,350 | 58,400 | 2,979 | 2,781 |
| 58,400 | 58,450 | 2,981 | 2,783 |
| 58,450 | 58,500 | 2,984 | 2,786 |
| 58,500 | 58,550 | 2,987 | 2,789 |
| 58,550 | 58,600 | 2,990 | 2,792 |
| 58,600 | 58,650 | 2,992 | 2,794 |
| 58,650 | 58,700 | 2,995 | 2,797 |
| 58,700 | 58,750 | 2,998 | 2,800 |
| 58,750 | 58,800 | 3,001 | 2,803 |
| 58,800 | 58,850 | 3,003 | 2,805 |
| 58,850 | 58,900 | 3,006 | 2,808 |
| 58,900 | 58,950 | 3,009 | 2,811 |
| 58,950 | 59,000 | 3,012 | 2,814 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$59,000 | | | |
| 59,000 | 59,050 | 3,014 | 2,816 |
| 59,050 | 59,100 | 3,017 | 2,819 |
| 59,100 | 59,150 | 3,020 | 2,822 |
| 59,150 | 59,200 | 3,023 | 2,825 |
| 59,200 | 59,250 | 3,025 | 2,827 |
| 59,250 | 59,300 | 3,028 | 2,830 |
| 59,300 | 59,350 | 3,031 | 2,833 |
| 59,350 | 59,400 | 3,034 | 2,836 |
| 59,400 | 59,450 | 3,036 | 2,838 |
| 59,450 | 59,500 | 3,039 | 2,841 |
| 59,500 | 59,550 | 3,042 | 2,844 |
| 59,550 | 59,600 | 3,045 | 2,847 |
| 59,600 | 59,650 | 3,047 | 2,849 |
| 59,650 | 59,700 | 3,050 | 2,852 |
| 59,700 | 59,750 | 3,053 | 2,855 |
| 59,750 | 59,800 | 3,056 | 2,858 |
| 59,800 | 59,850 | 3,058 | 2,860 |
| 59,850 | 59,900 | 3,061 | 2,863 |
| 59,900 | 59,950 | 3,064 | 2,866 |
| 59,950 | 60,000 | 3,067 | 2,869 |

* This column must also be used by a Qualified Widow(er).

2008 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | | | |
|--------------------------------|---------------|-----------------------------------|--|--------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household | Your tax is: | |
| \$60,000 | | | | | |
| 60,000 | 60,050 | 3,069 | 2,871 | | |
| 60,050 | 60,100 | 3,072 | 2,874 | | |
| 60,100 | 60,150 | 3,075 | 2,877 | | |
| 60,150 | 60,200 | 3,078 | 2,880 | | |
| 60,200 | 60,250 | 3,080 | 2,882 | | |
| 60,250 | 60,300 | 3,083 | 2,885 | | |
| 60,300 | 60,350 | 3,086 | 2,888 | | |
| 60,350 | 60,400 | 3,089 | 2,891 | | |
| 60,400 | 60,450 | 3,091 | 2,893 | | |
| 60,450 | 60,500 | 3,094 | 2,896 | | |
| 60,500 | 60,550 | 3,097 | 2,899 | | |
| 60,550 | 60,600 | 3,100 | 2,902 | | |
| 60,600 | 60,650 | 3,102 | 2,904 | | |
| 60,650 | 60,700 | 3,105 | 2,907 | | |
| 60,700 | 60,750 | 3,108 | 2,910 | | |
| 60,750 | 60,800 | 3,111 | 2,913 | | |
| 60,800 | 60,850 | 3,113 | 2,915 | | |
| 60,850 | 60,900 | 3,116 | 2,918 | | |
| 60,900 | 60,950 | 3,119 | 2,921 | | |
| 60,950 | 61,000 | 3,122 | 2,924 | | |
| \$61,000 | | | | | |
| 61,000 | 61,050 | 3,124 | 2,926 | | |
| 61,050 | 61,100 | 3,127 | 2,929 | | |
| 61,100 | 61,150 | 3,130 | 2,932 | | |
| 61,150 | 61,200 | 3,133 | 2,935 | | |
| 61,200 | 61,250 | 3,135 | 2,937 | | |
| 61,250 | 61,300 | 3,138 | 2,940 | | |
| 61,300 | 61,350 | 3,141 | 2,943 | | |
| 61,350 | 61,400 | 3,144 | 2,946 | | |
| 61,400 | 61,450 | 3,146 | 2,948 | | |
| 61,450 | 61,500 | 3,149 | 2,951 | | |
| 61,500 | 61,550 | 3,152 | 2,954 | | |
| 61,550 | 61,600 | 3,155 | 2,957 | | |
| 61,600 | 61,650 | 3,157 | 2,959 | | |
| 61,650 | 61,700 | 3,160 | 2,962 | | |
| 61,700 | 61,750 | 3,163 | 2,965 | | |
| 61,750 | 61,800 | 3,166 | 2,968 | | |
| 61,800 | 61,850 | 3,168 | 2,970 | | |
| 61,850 | 61,900 | 3,171 | 2,973 | | |
| 61,900 | 61,950 | 3,174 | 2,976 | | |
| 61,950 | 62,000 | 3,177 | 2,979 | | |
| \$62,000 | | | | | |
| 62,000 | 62,050 | 3,179 | 2,981 | | |
| 62,050 | 62,100 | 3,182 | 2,984 | | |
| 62,100 | 62,150 | 3,185 | 2,987 | | |
| 62,150 | 62,200 | 3,188 | 2,990 | | |
| 62,200 | 62,250 | 3,190 | 2,992 | | |
| 62,250 | 62,300 | 3,193 | 2,995 | | |
| 62,300 | 62,350 | 3,196 | 2,998 | | |
| 62,350 | 62,400 | 3,199 | 3,001 | | |
| 62,400 | 62,450 | 3,201 | 3,003 | | |
| 62,450 | 62,500 | 3,204 | 3,006 | | |
| 62,500 | 62,550 | 3,207 | 3,009 | | |
| 62,550 | 62,600 | 3,210 | 3,012 | | |
| 62,600 | 62,650 | 3,212 | 3,014 | | |
| 62,650 | 62,700 | 3,215 | 3,017 | | |
| 62,700 | 62,750 | 3,218 | 3,020 | | |
| 62,750 | 62,800 | 3,221 | 3,023 | | |
| 62,800 | 62,850 | 3,223 | 3,025 | | |
| 62,850 | 62,900 | 3,226 | 3,028 | | |
| 62,900 | 62,950 | 3,229 | 3,031 | | |
| 62,950 | 63,000 | 3,232 | 3,034 | | |

| If Oklahoma taxable income is: | | And you are: | | | |
|--------------------------------|---------------|-----------------------------------|--|--------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household | Your tax is: | |
| \$63,000 | | | | | |
| 63,000 | 63,050 | 3,234 | 3,036 | | |
| 63,050 | 63,100 | 3,237 | 3,039 | | |
| 63,100 | 63,150 | 3,240 | 3,042 | | |
| 63,150 | 63,200 | 3,243 | 3,045 | | |
| 63,200 | 63,250 | 3,245 | 3,047 | | |
| 63,250 | 63,300 | 3,248 | 3,050 | | |
| 63,300 | 63,350 | 3,251 | 3,053 | | |
| 63,350 | 63,400 | 3,254 | 3,056 | | |
| 63,400 | 63,450 | 3,256 | 3,058 | | |
| 63,450 | 63,500 | 3,259 | 3,061 | | |
| 63,500 | 63,550 | 3,262 | 3,064 | | |
| 63,550 | 63,600 | 3,265 | 3,067 | | |
| 63,600 | 63,650 | 3,267 | 3,069 | | |
| 63,650 | 63,700 | 3,270 | 3,072 | | |
| 63,700 | 63,750 | 3,273 | 3,075 | | |
| 63,750 | 63,800 | 3,276 | 3,078 | | |
| 63,800 | 63,850 | 3,278 | 3,080 | | |
| 63,850 | 63,900 | 3,281 | 3,083 | | |
| 63,900 | 63,950 | 3,284 | 3,086 | | |
| 63,950 | 64,000 | 3,287 | 3,089 | | |
| \$64,000 | | | | | |
| 64,000 | 64,050 | 3,289 | 3,091 | | |
| 64,050 | 64,100 | 3,292 | 3,094 | | |
| 64,100 | 64,150 | 3,295 | 3,097 | | |
| 64,150 | 64,200 | 3,298 | 3,100 | | |
| 64,200 | 64,250 | 3,300 | 3,102 | | |
| 64,250 | 64,300 | 3,303 | 3,105 | | |
| 64,300 | 64,350 | 3,306 | 3,108 | | |
| 64,350 | 64,400 | 3,309 | 3,111 | | |
| 64,400 | 64,450 | 3,311 | 3,113 | | |
| 64,450 | 64,500 | 3,314 | 3,116 | | |
| 64,500 | 64,550 | 3,317 | 3,119 | | |
| 64,550 | 64,600 | 3,320 | 3,122 | | |
| 64,600 | 64,650 | 3,322 | 3,124 | | |
| 64,650 | 64,700 | 3,325 | 3,127 | | |
| 64,700 | 64,750 | 3,328 | 3,130 | | |
| 64,750 | 64,800 | 3,331 | 3,133 | | |
| 64,800 | 64,850 | 3,333 | 3,135 | | |
| 64,850 | 64,900 | 3,336 | 3,138 | | |
| 64,900 | 64,950 | 3,339 | 3,141 | | |
| 64,950 | 65,000 | 3,342 | 3,144 | | |
| \$65,000 | | | | | |
| 65,000 | 65,050 | 3,344 | 3,146 | | |
| 65,050 | 65,100 | 3,347 | 3,149 | | |
| 65,100 | 65,150 | 3,350 | 3,152 | | |
| 65,150 | 65,200 | 3,353 | 3,155 | | |
| 65,200 | 65,250 | 3,355 | 3,157 | | |
| 65,250 | 65,300 | 3,358 | 3,160 | | |
| 65,300 | 65,350 | 3,361 | 3,163 | | |
| 65,350 | 65,400 | 3,364 | 3,166 | | |
| 65,400 | 65,450 | 3,366 | 3,168 | | |
| 65,450 | 65,500 | 3,369 | 3,171 | | |
| 65,500 | 65,550 | 3,372 | 3,174 | | |
| 65,550 | 65,600 | 3,375 | 3,177 | | |
| 65,600 | 65,650 | 3,377 | 3,179 | | |
| 65,650 | 65,700 | 3,380 | 3,182 | | |
| 65,700 | 65,750 | 3,383 | 3,185 | | |
| 65,750 | 65,800 | 3,386 | 3,188 | | |
| 65,800 | 65,850 | 3,388 | 3,190 | | |
| 65,850 | 65,900 | 3,391 | 3,193 | | |
| 65,900 | 65,950 | 3,394 | 3,196 | | |
| 65,950 | 66,000 | 3,397 | 3,199 | | |

| If Oklahoma taxable income is: | | And you are: | | | |
|--------------------------------|---------------|-----------------------------------|--|--------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household | Your tax is: | |
| \$66,000 | | | | | |
| 66,000 | 66,050 | 3,399 | 3,201 | | |
| 66,050 | 66,100 | 3,402 | 3,204 | | |
| 66,100 | 66,150 | 3,405 | 3,207 | | |
| 66,150 | 66,200 | 3,408 | 3,210 | | |
| 66,200 | 66,250 | 3,410 | 3,212 | | |
| 66,250 | 66,300 | 3,413 | 3,215 | | |
| 66,300 | 66,350 | 3,416 | 3,218 | | |
| 66,350 | 66,400 | 3,419 | 3,221 | | |
| 66,400 | 66,450 | 3,421 | 3,223 | | |
| 66,450 | 66,500 | 3,424 | 3,226 | | |
| 66,500 | 66,550 | 3,427 | 3,229 | | |
| 66,550 | 66,600 | 3,430 | 3,232 | | |
| 66,600 | 66,650 | 3,432 | 3,234 | | |
| 66,650 | 66,700 | 3,435 | 3,237 | | |
| 66,700 | 66,750 | 3,438 | 3,240 | | |
| 66,750 | 66,800 | 3,441 | 3,243 | | |
| 66,800 | 66,850 | 3,443 | 3,245 | | |
| 66,850 | 66,900 | 3,446 | 3,248 | | |
| 66,900 | 66,950 | 3,449 | 3,251 | | |
| 66,950 | 67,000 | 3,452 | 3,254 | | |
| \$67,000 | | | | | |
| 67,000 | 67,050 | 3,454 | 3,256 | | |
| 67,050 | 67,100 | 3,457 | 3,259 | | |
| 67,100 | 67,150 | 3,460 | 3,262 | | |
| 67,150 | 67,200 | 3,463 | 3,265 | | |
| 67,200 | 67,250 | 3,465 | 3,267 | | |
| 67,250 | 67,300 | 3,468 | 3,270 | | |
| 67,300 | 67,350 | 3,471 | 3,273 | | |
| 67,350 | 67,400 | 3,474 | 3,276 | | |
| 67,400 | 67,450 | 3,476 | 3,278 | | |
| 67,450 | 67,500 | 3,479 | 3,281 | | |
| 67,500 | 67,550 | 3,482 | 3,284 | | |
| 67,550 | 67,600 | 3,485 | 3,287 | | |
| 67,600 | 67,650 | 3,487 | 3,289 | | |
| 67,650 | 67,700 | 3,490 | 3,292 | | |
| 67,700 | 67,750 | 3,493 | 3,295 | | |
| 67,750 | 67,800 | 3,496 | 3,298 | | |
| 67,800 | 67,850 | 3,498 | 3,300 | | |
| 67,850 | 67,900 | 3,501 | 3,303 | | |
| 67,900 | 67,950 | 3,504 | 3,306 | | |
| 67,950 | 68,000 | 3,507 | 3,309 | | |
| \$68,000 | | | | | |
| 68,000 | 68,050 | 3,509 | 3,311 | | |
| 68,050 | 68,100 | 3,512 | 3,314 | | |
| 68,100 | 68,150 | 3,515 | 3,317 | | |
| 68,150 | 68,200 | 3,518 | 3,320 | | |
| 68,200 | 68,250 | 3,520 | 3,322 | | |
| 68,250 | 68,300 | 3,523 | 3,325 | | |
| 68,300 | 68,350 | 3,526 | 3,328 | | |
| 68,350 | 68,400 | 3,529 | 3,331 | | |
| 68,400 | 68,450 | 3,531 | 3,333 | | |
| 68,450 | 68,500 | 3,534 | 3,336 | | |
| 68,500 | 68,550 | 3,537 | 3,339 | | |
| 68,550 | 68,600 | 3,540 | 3,342 | | |
| 68,600 | 68,650 | 3,542 | 3,344 | | |
| 68,650 | 68,700 | 3,545 | 3,347 | | |
| 68,700 | 68,750 | 3,548 | 3,350 | | |
| 68,750 | 68,800 | 3,551 | 3,353 | | |
| 68,800 | 68,850 | 3,553 | 3,355 | | |
| 68,850 | 68,900 | 3,556 | 3,358 | | |
| 68,900 | 68,950 | 3,559 | 3,361 | | |
| 68,950 | 69,000 | 3,562 | 3,364 | | |

* This column must also be used by a Qualified Widow(er).

2008 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$69,000 | | | |
| 69,000 | 69,050 | 3,564 | 3,366 |
| 69,050 | 69,100 | 3,567 | 3,369 |
| 69,100 | 69,150 | 3,570 | 3,372 |
| 69,150 | 69,200 | 3,573 | 3,375 |
| 69,200 | 69,250 | 3,575 | 3,377 |
| 69,250 | 69,300 | 3,578 | 3,380 |
| 69,300 | 69,350 | 3,581 | 3,383 |
| 69,350 | 69,400 | 3,584 | 3,386 |
| 69,400 | 69,450 | 3,586 | 3,388 |
| 69,450 | 69,500 | 3,589 | 3,391 |
| 69,500 | 69,550 | 3,592 | 3,394 |
| 69,550 | 69,600 | 3,595 | 3,397 |
| 69,600 | 69,650 | 3,597 | 3,399 |
| 69,650 | 69,700 | 3,600 | 3,402 |
| 69,700 | 69,750 | 3,603 | 3,405 |
| 69,750 | 69,800 | 3,606 | 3,408 |
| 69,800 | 69,850 | 3,608 | 3,410 |
| 69,850 | 69,900 | 3,611 | 3,413 |
| 69,900 | 69,950 | 3,614 | 3,416 |
| 69,950 | 70,000 | 3,617 | 3,419 |
| \$70,000 | | | |
| 70,000 | 70,050 | 3,619 | 3,421 |
| 70,050 | 70,100 | 3,622 | 3,424 |
| 70,100 | 70,150 | 3,625 | 3,427 |
| 70,150 | 70,200 | 3,628 | 3,430 |
| 70,200 | 70,250 | 3,630 | 3,432 |
| 70,250 | 70,300 | 3,633 | 3,435 |
| 70,300 | 70,350 | 3,636 | 3,438 |
| 70,350 | 70,400 | 3,639 | 3,441 |
| 70,400 | 70,450 | 3,641 | 3,443 |
| 70,450 | 70,500 | 3,644 | 3,446 |
| 70,500 | 70,550 | 3,647 | 3,449 |
| 70,550 | 70,600 | 3,650 | 3,452 |
| 70,600 | 70,650 | 3,652 | 3,454 |
| 70,650 | 70,700 | 3,655 | 3,457 |
| 70,700 | 70,750 | 3,658 | 3,460 |
| 70,750 | 70,800 | 3,661 | 3,463 |
| 70,800 | 70,850 | 3,663 | 3,465 |
| 70,850 | 70,900 | 3,666 | 3,468 |
| 70,900 | 70,950 | 3,669 | 3,471 |
| 70,950 | 71,000 | 3,672 | 3,474 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$71,000 | | | |
| 71,000 | 71,050 | 3,674 | 3,476 |
| 71,050 | 71,100 | 3,677 | 3,479 |
| 71,100 | 71,150 | 3,680 | 3,482 |
| 71,150 | 71,200 | 3,683 | 3,485 |
| 71,200 | 71,250 | 3,685 | 3,487 |
| 71,250 | 71,300 | 3,688 | 3,490 |
| 71,300 | 71,350 | 3,691 | 3,493 |
| 71,350 | 71,400 | 3,694 | 3,496 |
| 71,400 | 71,450 | 3,696 | 3,498 |
| 71,450 | 71,500 | 3,699 | 3,501 |
| 71,500 | 71,550 | 3,702 | 3,504 |
| 71,550 | 71,600 | 3,705 | 3,507 |
| 71,600 | 71,650 | 3,707 | 3,509 |
| 71,650 | 71,700 | 3,710 | 3,512 |
| 71,700 | 71,750 | 3,713 | 3,515 |
| 71,750 | 71,800 | 3,716 | 3,518 |
| 71,800 | 71,850 | 3,718 | 3,520 |
| 71,850 | 71,900 | 3,721 | 3,523 |
| 71,900 | 71,950 | 3,724 | 3,526 |
| 71,950 | 72,000 | 3,727 | 3,529 |
| \$72,000 | | | |
| 72,000 | 72,050 | 3,729 | 3,531 |
| 72,050 | 72,100 | 3,732 | 3,534 |
| 72,100 | 72,150 | 3,735 | 3,537 |
| 72,150 | 72,200 | 3,738 | 3,540 |
| 72,200 | 72,250 | 3,740 | 3,542 |
| 72,250 | 72,300 | 3,743 | 3,545 |
| 72,300 | 72,350 | 3,746 | 3,548 |
| 72,350 | 72,400 | 3,749 | 3,551 |
| 72,400 | 72,450 | 3,751 | 3,553 |
| 72,450 | 72,500 | 3,754 | 3,556 |
| 72,500 | 72,550 | 3,757 | 3,559 |
| 72,550 | 72,600 | 3,760 | 3,562 |
| 72,600 | 72,650 | 3,762 | 3,564 |
| 72,650 | 72,700 | 3,765 | 3,567 |
| 72,700 | 72,750 | 3,768 | 3,570 |
| 72,750 | 72,800 | 3,771 | 3,573 |
| 72,800 | 72,850 | 3,773 | 3,575 |
| 72,850 | 72,900 | 3,776 | 3,578 |
| 72,900 | 72,950 | 3,779 | 3,581 |
| 72,950 | 73,000 | 3,782 | 3,584 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$73,000 | | | |
| 73,000 | 73,050 | 3,784 | 3,586 |
| 73,050 | 73,100 | 3,787 | 3,589 |
| 73,100 | 73,150 | 3,790 | 3,592 |
| 73,150 | 73,200 | 3,793 | 3,595 |
| 73,200 | 73,250 | 3,795 | 3,597 |
| 73,250 | 73,300 | 3,798 | 3,600 |
| 73,300 | 73,350 | 3,801 | 3,603 |
| 73,350 | 73,400 | 3,804 | 3,606 |
| 73,400 | 73,450 | 3,806 | 3,608 |
| 73,450 | 73,500 | 3,809 | 3,611 |
| 73,500 | 73,550 | 3,812 | 3,614 |
| 73,550 | 73,600 | 3,815 | 3,617 |
| 73,600 | 73,650 | 3,817 | 3,619 |
| 73,650 | 73,700 | 3,820 | 3,622 |
| 73,700 | 73,750 | 3,823 | 3,625 |
| 73,750 | 73,800 | 3,826 | 3,628 |
| 73,800 | 73,850 | 3,828 | 3,630 |
| 73,850 | 73,900 | 3,831 | 3,633 |
| 73,900 | 73,950 | 3,834 | 3,636 |
| 73,950 | 74,000 | 3,837 | 3,639 |
| \$74,000 | | | |
| 74,000 | 74,050 | 3,839 | 3,641 |
| 74,050 | 74,100 | 3,842 | 3,644 |
| 74,100 | 74,150 | 3,845 | 3,647 |
| 74,150 | 74,200 | 3,848 | 3,650 |
| 74,200 | 74,250 | 3,850 | 3,652 |
| 74,250 | 74,300 | 3,853 | 3,655 |
| 74,300 | 74,350 | 3,856 | 3,658 |
| 74,350 | 74,400 | 3,859 | 3,661 |
| 74,400 | 74,450 | 3,861 | 3,663 |
| 74,450 | 74,500 | 3,864 | 3,666 |
| 74,500 | 74,550 | 3,867 | 3,669 |
| 74,550 | 74,600 | 3,870 | 3,672 |
| 74,600 | 74,650 | 3,872 | 3,674 |
| 74,650 | 74,700 | 3,875 | 3,677 |
| 74,700 | 74,750 | 3,878 | 3,680 |
| 74,750 | 74,800 | 3,881 | 3,683 |
| 74,800 | 74,850 | 3,883 | 3,685 |
| 74,850 | 74,900 | 3,886 | 3,688 |
| 74,900 | 74,950 | 3,889 | 3,691 |
| 74,950 | 75,000 | 3,892 | 3,694 |

If your taxable income is \$75,000 or more, use the tax computation worksheet below.

| Worksheet for Calculating Tax on Taxable Income \$75,000 or more | \$3,893 + 0.055 over \$75,000 Single or Married filing separate | \$3,695 + 0.055 over \$75,000 Married filing joint or Head of Household* |
|--|--|---|
| 1. Taxable Income | _____ | _____ |
| 2. Less | - 75,000 | - 75,000 |
| 3. Subtract: Line 1 minus Line 2 | _____ | _____ |
| 4. Multiply Line 3 by .055 | _____ | _____ |
| 5. Tax on \$75,000 | + 3,893 | + 3,695 |
| 6. Add: Line 4 plus Line 5 = Total Tax | _____ | _____ |

* This column must also be used by a Qualified Widow(er).

HOW TO CONTACT THE OKLAHOMA TAX COMMISSION

Whether you need a tax form,
have a question or need further information,
there are many ways to reach us.

VISIT US ON THE WEB!

You'll find a wealth of information on our web-site, including downloadable tax forms, answers to common questions, and online filing options for both income and business taxes!

www.tax.ok.gov

OFFICE LOCATIONS!

Oklahoma City • (405) 521-3160

2501 North Lincoln Boulevard

Tulsa • (918) 581-2399

440 South Houston, 5th Floor

Ardmore • (580) 226-4636

301 West Main, Suite 316

Lawton • (580) 248-8440

1602 NW Lawton Ave., Suite B

GIVE US A CALL!

The Oklahoma Tax Commission can be reached at (405) 521-3160.

The in-state toll free number is (800) 522-8165.

Press "0" to speak to a representative. Also see the box to the left for field office phone numbers.

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.



This State of Oklahoma income tax packet and form are printed on recycled papers.

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Oklahoma Tax Commission
Income Tax
P.O. Box 26800
Oklahoma City, OK 73126-0800

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State of Oklahoma NONRESIDENT/PART-YEAR INCOME TAX RETURN



FORM **511NR** 2008

The due date for this form is the 15th day of the fourth month after the close of the taxable year.

AMENDED RETURN: Check box if this is an amended 511NR return:

Your Social Security Number Check box if this taxpayer is deceased

Spouse's Social Security Number (joint return only) Check box if this taxpayer is deceased

NAME AND ADDRESS PLEASE PRINT OR TYPE

Your first name and middle initial _____ Last name _____

If a joint return, spouse's first name and middle initial _____ Last name _____

Mailing address (number and street, including apartment number or rural route) _____

City, State and Zip _____

NOT REQUIRED TO FILE

Check this box if you do not have an Oklahoma filing requirement and are filing for refund of State withholding. (see instructions)

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 SSN and name in box:

4 Head of household with qualifying person

5 Qualifying widow(er) with dependent child
 • Please list the year spouse died in box at right:

EXEMPTIONS

| | | | | |
|---|--------------------------|---|--------------------------|--|
| | REGULAR | SPECIAL | BLIND | |
| YOURSELF | <input type="checkbox"/> | see instructions <input type="checkbox"/> | <input type="checkbox"/> | ADD THE TOTALS FROM THE 4 SHADED BOXES. WRITE THE TOTAL IN THE BOX BELOW. TOTAL <input type="text"/> |
| SPOUSE | <input type="checkbox"/> | see instructions <input type="checkbox"/> | <input type="checkbox"/> | |
| NUMBER OF DEPENDENT CHILDREN <input type="text"/> | | | | |
| NUMBER OF OTHER DEPENDENTS <input type="text"/> | | | | |

Please Note: If you may be claimed as a dependent on another return, enter "0" for your regular exemption.

RESIDENCY STATUS

Nonresident(s) State of Residence: _____

Part-Year Resident(s) From _____ to _____

Resident/Part-Year Resident/Nonresident
 State of Residence: Husband _____ Wife _____

AGE 65 OR OVER? (Please see instructions) Yourself Spouse

Please Round to Nearest Whole Dollar

BEGIN HERE: To Arrive at Oklahoma Adjusted Gross Income. Lines 1-19: In the Federal column, enter the amounts from your Federal Tax Return. See the instructions to figure the amounts to report in the Oklahoma column.

| | | FEDERAL AMOUNT | | OKLAHOMA AMOUNT | |
|----|---|----------------|----|-----------------|----|
| 1 | Wages, salaries, tips, etc. | | 00 | 1 | 00 |
| 2 | Taxable interest income | | 00 | 2 | 00 |
| 3 | Dividend income | | 00 | 3 | 00 |
| 4 | Taxable refunds (state income tax) | | 00 | 4 | 00 |
| 5 | Alimony received | | 00 | 5 | 00 |
| 6 | Business income or (loss) (Federal Schedule C) | | 00 | 6 | 00 |
| 7 | Capital gains or losses (Federal Schedule D) | | 00 | 7 | 00 |
| 8 | Other gains or losses (Federal Form 4797) | | 00 | 8 | 00 |
| 9 | Taxable IRA distribution | | 00 | 9 | 00 |
| 10 | Taxable pensions and annuities | | 00 | 10 | 00 |
| 11 | Rental real estate, royalties, partnerships, etc. | | 00 | 11 | 00 |
| 12 | Farm income or (loss) | | 00 | 12 | 00 |
| 13 | Unemployment compensation | | 00 | 13 | 00 |
| 14 | Taxable Social Security benefits (also enter on line 2 of Sch. 511NR-B) . . . | | 00 | 14 | 00 |
| 15 | Other income (identify: _____) | | 00 | 15 | 00 |
| 16 | Add lines 1 through 15 | | 00 | 16 | 00 |
| 17 | Total Federal adjustments to income (identify: _____) | | 00 | 17 | 00 |
| 18 | Oklahoma source income (line 16 minus line 17) | | | 18 | 00 |
| 19 | Federal adjusted gross income (line 16 minus line 17) | | 00 | 19 | |
| 20 | Oklahoma additions: Schedule 511NR-A, line 8 | | 00 | 20 | 00 |
| 21 | Add lines (Federal 19 and 20) and then (Oklahoma 18 and 20) .. | | 00 | 21 | 00 |
| 22 | Oklahoma subtractions: Schedule 511NR-B, line 15 | | 00 | 22 | 00 |
| 23 | Adjusted gross income: Okla. Source (line 21 minus line 22) | | | 23 | 00 |
| 24 | Adjusted gross income: All Sources (line 21 minus line 22) Also enter on line 25 | | 00 | 24 | |

If you complete any portion of Schedules 511NR-A to 511NR-F, enclose with Form 511NR.

Name(s) shown on Form 511NR



Your Social Security Number

SCHEDULE 511NR-A Oklahoma Additions See instructions for details on qualifications and required enclosures.

| | | FEDERAL AMOUNT | | | OKLAHOMA AMOUNT |
|---|--|----------------|----|---|-----------------|
| 1 | State and municipal bond interest | | 00 | 1 | 00 |
| 2 | Lump sum distributions (not included in your Federal AGI) | | 00 | 2 | 00 |
| 3 | Federal net operating loss | | 00 | 3 | 00 |
| 4 | Recapture depletion claimed on a lease bonus or add back of excess Federal depletion | | 00 | 4 | 00 |
| 5 | Expenses incurred to provide Okla. child care programs | | 00 | 5 | 00 |
| 6 | Recapture of contributions to Oklahoma 529 College Savings Plan | | 00 | 6 | 00 |
| 7 | Miscellaneous: Other additions (describe _____) Enter as a positive number | | 00 | 7 | 00 |
| 8 | Total additions (add lines 1-7, enter total here and on line 20 of Form 511NR) | | 00 | 8 | 00 |

SCHEDULE 511NR-B Oklahoma Subtractions See instructions for details on qualifications and required enclosures.

| | | FEDERAL AMOUNT | | | OKLAHOMA AMOUNT |
|----|---|----------------|----|----|-----------------|
| 1 | Interest on U.S. government obligations | | 00 | 1 | 00 |
| 2 | Taxable Social Security (from Form 511NR, line 14) | | 00 | 2 | 00 |
| 3 | Civil service retirement in lieu of social security - Retirement Claim Number: Taxpayer _____ Spouse _____ | | 00 | 3 | 00 |
| 4 | Military Retirement (see instructions for limitation) | | 00 | 4 | 00 |
| 5 | Oklahoma government or Federal civil service retirement | | 00 | 5 | 00 |
| 6 | Other retirement income | | 00 | 6 | 00 |
| 7 | U.S. Railroad Retirement Board Benefits | | 00 | 7 | 00 |
| 8 | Additional depletion | | 00 | 8 | 00 |
| 9 | Oklahoma net operating loss | | 00 | 9 | 00 |
| 10 | Exempt tribal income | | 00 | 10 | 00 |
| 11 | Gains from the sale of exempt government obligations | | 00 | 11 | 00 |
| 12 | Nonresident military wages (enclose W-2) | | 00 | 12 | 00 |
| 13 | Oklahoma Capital Gain Deduction (Enclose Form 561NR) | | 00 | 13 | 00 |
| 14 | Miscellaneous: Other subtractions (enter number in box for the type of deduction _____) | | 00 | 14 | 00 |
| 15 | Total subtractions (add lines 1-14, enter total here and on line 22 of Form 511NR) | | 00 | 15 | 00 |

SCHEDULE 511NR-C Oklahoma Adjustments See instructions for details on qualifications and required enclosures.

| | | | |
|---|---|---|----|
| 1 | Partial military pay exclusion (not retirement) | 1 | 00 |
| 2 | Qualifying disability deduction (residents and part-year residents only) | 2 | 00 |
| 3 | Political contribution (limited to \$100 single or \$200 joint) | 3 | 00 |
| 4 | Interest qualifying for exclusion (limited to \$100 single or \$200 joint) | 4 | 00 |
| 5 | Qualified adoption expense | 5 | 00 |
| 6 | Contributions to an Oklahoma 529 College Savings Plan account(s) | 6 | 00 |
| 7 | Miscellaneous: Other adjustments (enter number in box for the type of deduction _____) | 7 | 00 |
| 8 | Total Adjustments (add lines 1-7, enter total here and on line 26 of Form 511NR) | 8 | 00 |

If you complete any portion of Schedules 511NR-A to 511NR-F, enclose with Form 511NR.



Name(s) shown on Form 511NR

Your Social Security Number

SCHEDULE 511NR-D

Child Care/Child Tax Credit

See instructions for details on qualifications and required enclosures.

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, then as a resident, part-year resident or nonresident military, 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.
Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.
- 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.

Enclose a copy of your Federal return and, if applicable, the Federal child care credit schedule.

| | | | | | |
|---|---|---|--|----|--|
| 1 | Enter your Federal child care credit | 1 | | 00 | |
| 2 | Multiply line 1 by 20% | 2 | | 00 | |
| 3 | Enter your Federal child tax credit (total of child tax credit & additional child tax credit) | 3 | | 00 | |
| 4 | Multiply line 3 by 5% | 4 | | 00 | |
| 5 | Enter the larger of line 2 or line 4 | 5 | | 00 | |
| 6 | Divide the amount on line 24 of Form 511NR by the amount on line 19 of Form 511NR <div style="display: flex; align-items: center; justify-content: center; gap: 20px;"> <input style="width: 150px; height: 20px;" type="text"/> \div <input style="width: 150px; height: 20px;" type="text"/> </div> | | | | |
| | Enter the percentage from the above calculation here (do not enter more than 100%) | 6 | | % | |
| 7 | Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit. Enter total here and on Form 511NR, line 33 | 7 | | 00 | |

SCHEDULE 511NR-E

Earned Income Credit

See instructions for details on qualifications and required enclosures.

Residents and part-year residents are allowed a credit equal to 5% of the Earned Income Credit allowed on the Federal return. The credit must be prorated on the ratio of Oklahoma source AGI to Federal AGI. Enclose a copy of your Federal return.

Nonresidents do not qualify.

| | | | | |
|---|---|---|--|----|
| 1 | Federal earned income credit | 1 | | 00 |
| 2 | Multiply line 1 by 5% | 2 | | 00 |
| 3 | Divide the amount on line 23 of Form 511NR by the amount on line 19 of Form 511NR <div style="display: flex; align-items: center; justify-content: center; gap: 20px;"> <input style="width: 150px; height: 20px;" type="text"/> \div <input style="width: 150px; height: 20px;" type="text"/> </div> | | | |
| | Enter the percentage from the above calculation here (do not enter more than 100%) | 3 | | % |
| 4 | Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 46 of Form 511NR) | 4 | | 00 |

If you complete any portion of Schedules 511NR-A to 511NR-F, enclose with Form 511NR.

Name(s) shown on Form 511NR

Your Social Security Number



WORKSHEET FOR AMENDED RETURNS ONLY (Form 511NR, Page 2, Line 43)

When amending Form 511NR you must adjust Form 511NR, line 43 (Oklahoma Income Tax Withheld) by subtracting any previous overpayments or adding any tax previously paid. Use worksheet below.

| | | |
|--|--|----|
| 1. Oklahoma income tax withheld | | 00 |
| 2. Amount paid with the original return plus additional paid after it was filed (Do not include payments of underpayment of estimated tax interest) | | 00 |
| 3. Add lines 1 and 2 | | 00 |
| 4. Overpayment, if any, shown on original return or as previously adjusted by Oklahoma | | 00 |
| 5. Subtract line 4 from line 3. Enter here and on line 43 of the amended Form 511NR | | 00 |

SCHEDULE 511NR-F Donations from Refund

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, their mission, how funds are utilized, and their mailing address are shown on the back of this form (Schedule 511NR-F Information). If you are not receiving a refund, but would like to make a donation to one of these organizations, Schedule 511NR-F Information lists the mailing address to mail your donation to the organization.

Please check the box associated with the dollar amount you are wishing 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 50 of Form 511NR, please list the line number of the organization(s) to which you donated. If you donate to more than one organization, please write a "99" in the oval at line 50 of Form 511NR.

| | | | | | | | |
|----|---|------------------------------|------------------------------|----------------------------------|----|--|----|
| 1 | Oklahoma Wildlife Diversity Program | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$_____ | 1 | | 00 |
| 2 | Low Income Health Care Fund | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$_____ | 2 | | 00 |
| 3 | Veterans Affairs Capital Improvement Program. | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$_____ | 3 | | 00 |
| 4 | Oklahoma Breast and Cervical Cancer Fund | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$_____ | 4 | | 00 |
| 5 | Oklahoma Silver Haired Legislature and Alumni Association Programs | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$_____ | 5 | | 00 |
| 6 | Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$_____ | 6 | | 00 |
| 7 | Oklahoma Pet Overpopulation Fund | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$_____ | 7 | | 00 |
| 8 | Support the Retirement of Capitol Dome Debt | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$_____ | 8 | | 00 |
| 9 | Support of the Oklahoma National Guard | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$_____ | 9 | | 00 |
| 10 | Oklahoma Leukemia and Lymphoma Fund | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$_____ | 10 | | 00 |
| 11 | Support of Programs for Regional Food Banks in Oklahoma | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$_____ | 11 | | 00 |
| 12 | Total donations (add lines 1-11, enter total here and on line 50 of Form 511NR) | | | | 12 | | 00 |

Schedule 511NR-F: Information

1- Oklahoma Wildlife Diversity Program

The Oklahoma Wildlife Diversity Program is funded primarily by concerned Oklahomans. All donations provide for a variety of projects, including research on Texas horned lizards and other rare wildlife, wildlife observation activities, such as statewide educational workshops, informational brochures and posters, and management of a bat cave purchased with previous program donations. If you are not receiving a refund, you may still support Oklahoma wildlife by sending a donation to: Wildlife Diversity Program, 1801 North Lincoln, Oklahoma City, OK 73105.

2- Low Income Health Care Fund

Oklahomans helping each other is what the Indigent (Low Income) Health Care Fund is all about. Donations made to the fund are used to help provide medical and dental care for needy children and families. Every dollar you donate goes directly for health care costs. If you are not receiving a refund, you may contribute toward indigent health care by sending a donation to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Indigent Health Care Revolving Fund, P.O. Box 53306, Oklahoma City, OK 73152.

3- Veterans Affairs Capital Improvement Program

You may donate from your tax refund to help the Department of Veterans Affairs purchase equipment and develop capital improvement projects and to acquire properties for expanding or improving existing projects. If you are not receiving a refund, you may still donate. Mail your contribution to: Department of Veterans Affairs, P.O. Box 53067, Oklahoma City, OK 73152.

4- Oklahoma Breast and Cervical Cancer Fund

You may donate for the benefit of breast and cervical cancer early detection, public education and research. Your donation will be placed in a fund to be used for the purpose of funding programs to increase knowledge of breast and cervical cancer risk and prevention and provide mammograms, pap tests and biopsies for low-income women. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Health, Breast and Cervical Cancer Revolving Fund, 1000 NE 10th Street, Oklahoma City, OK 73152.

5- Oklahoma Silver Haired Legislature and Alumni Association Programs

You may donate from your tax refund for the benefit of Oklahoma Silver Haired Legislature and their Alumni Association activities. The Oklahoma Silver Haired Legislature was created in 1981 as a forum to educate senior citizens in the legislative process and to highlight the needs of older persons to the Oklahoma State Legislature. Monies generated from donations will be used to fund expenses of the Silver Haired Legislators, training sessions, interim studies and advocacy activities. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Silver Haired Legislature and Alumni, c/o Division of Aging Services, 312 NE 28th Street, Oklahoma City, OK 73105.

6- Support for Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children

You may donate from your tax refund to support programs for volunteers to act as Court Appointed Special Advocates for abused or neglected children. Donations will be placed in the Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates. Monies will be expended by the Office of the Attorney General for the purpose of providing recruitment, training, and supervision of the special advocates. All Court Appointed Special Advocate programs in the state shall receive a portion of this money. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., P.O. Box 54946, Oklahoma City, OK 73154.

7- Oklahoma Pet Overpopulation Fund

You may donate from your tax refund for the benefit of the Oklahoma Pet Overpopulation Fund. Monies placed in this fund will be expended for the purpose of developing educational programs on pet overpopulation and for implementing spay/neuter efforts in this state. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Animal Industry Division, 2800 North Lincoln Blvd., Oklahoma City, OK 73105.

8- Support the Retirement of Capitol Dome Debt

You have the opportunity to help retire the debt incurred in construction and completion of the Oklahoma State Capitol Dome. Anyone may donate to the Oklahoma Centennial Commission's Fund to defray the dome construction costs. If you are not receiving a refund, you may still donate. Please make checks payable to and mail your contribution to: Oklahoma Centennial Commemoration Fund, Inc., 133 W Main Street, Suite 100, Oklahoma City, OK 73102.

9- Support of the Oklahoma National Guard

You have the opportunity to donate from your tax refund for the benefit of providing financial relief to qualified members of the Oklahoma National Guard and their families. Donations will be placed in the Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program. Monies, to assist Oklahoma National Guard members and their families with approved hardship expenses, will be expended by the Military Department. If you are not receiving a refund, you may still donate. Please mail your contribution to: Operation Homefront Task Force, 3501 Military Circle, Oklahoma City, OK 73111-4398.

10- Oklahoma Leukemia and Lymphoma Fund

You have the opportunity to donate from your tax refund for the benefit the Oklahoma Leukemia and Lymphoma Revolving Fund. Monies from the fund will be used by the State Department of Health for the purpose of supporting voluntary health agencies dedicated to curing Leukemia, Lymphoma, Hodgkin's Disease, and Myeloma and to improving the quality of life of patients and their families. If you are not receiving a refund, you may still donate. Please mail your contribution to: State Department of Health, Oklahoma Leukemia and Lymphoma Revolving Fund - 228, P.O. Box 268823, Oklahoma City, OK 73152-8823.

11- Support of Programs for Regional Food Banks in Oklahoma

You may donate from your tax refund for the benefit of the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma (Oklahoma Food Banks). The Oklahoma Food Banks are the largest hunger-relief organizations in the state - distributing food to charitable and faith-based feeding programs throughout all 77 counties in Oklahoma. Your donation will be used to help provide food to the more than 500,000 Oklahomans at risk of hunger on a daily basis. If you are not receiving a refund, you may still donate by mailing your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, P.O. Box 53306, Oklahoma City, OK 73152.