• Includes Form 511 and Form 538-S
(Oklahoma Resident Income Tax Return
and Sales Tax Relief Credit Form)

2008 Oklahoma Resident Individual Income Tax Forms and Instructions

This packet contains:

- Instructions for completing the Form 511: Oklahoma resident income tax return
- Two Form 511 income tax forms
- Two Form 538-S: Sales Tax Relief Credit
- Instructions for the direct deposit option
- 2008 income tax tables
- One return envelope

Filing date:

- Generally, your return must be postmarked by April 15, 2009. For further information, see the "Due Date" section on page 4.

Need assistance or a tax form?

- Check out page 32 for contact methods for the Oklahoma Tax Commission.

www.tax.ok.gov

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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 15 on page 8 or for Schedule 511-E on page 19.

- The percentage for the Civil Service Retirement in Lieu of Social Security exclusion has increased. See Schedule 511-A, line A3 instructions on page 13.

- The income limits for the Other Retirement Income exclusion have increased. See the worksheet on page 14.

- The Oklahoma Standard Deduction amounts have increased. See instructions for line 10 on page 8 or for Schedule 511-D on page 18.

- The Oklahoma Capital Gain Deduction hs been expanded. See instructions for Schedule 511-A, line A12 on page 15.

- There is a new deduction for individuals who donate a human organ while living. See the instructions for Schedule 511-C, line C7, number 6 on page 18.

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- 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 511, 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 511-B, line B8 on page 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 511-C, line C7, number 11 on page 18.

Helpful Hints

- File your return by April 15, 2009. See page 4 for information regarding extended due date for electronically filed returns.

- If you need to file for an extension, use Form 504 and then later, file a Form 511.

- Be sure to enclose copies of your Form(s) W-2, 1099 or other withholding statement with your return. Enclose all Federal schedules as required.

> Important: If you fill out any portion of the Schedules 511-A through 511-G or Form 538-S, you are required to enclose those pages with your return. Failure to include the pages will result in a delay of your refund.

- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.

- 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.

- Do not enclose any correspondence other than those documents and schedules required for your return.

- Regarding direct deposit of your refund, 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).

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

Determining Your Filing Requirement

If you do not meet the Federal filing requirements as shown in either Chart A or Chart B on this page, you are not required to file an Oklahoma tax return. However, if you have withholding or made estimated tax payments that you would like to have refunded, please follow the instructions on page 5, "Not Required to File".

Chart A: Federal Filing Requirements for Most People

To use this chart, first find your filing status. Then read across to find your age at the end of 2008. You must file a return if your gross income was at least the amount shown in the last column.

If your Filing Status Is...	And your Age Is*...	And if your Gross Income Is...**
Single	Under 65	$ 8,950
	65 or older	$10,300
Married Filing Joint***	Both under 65	$17,900
	One 65 or older	$18,950
	Both 65 or older	$20,000
Married Filing Separate	Any age	$ 3,500
Head of Household	Under 65	$11,500
	65 or older	$12,850
Qualifying Widow(er) with a Dependent Child	Under 65	$14,400
	65 or older	$15,450

*If you turned age 65 on January 1, 2009, you are considered to be 65 at the end of 2008.
**Gross income means all the income you received in the form of money, goods, property, and services that is not exempt from Federal tax. Do not include social security benefits unless you are married filing separate and you lived with your spouse at any time in 2008.
***If you did not live with your spouse at the end of 2008 (or on the date your spouse died) and your gross income was at least $3,500, you must file a return regardless of your age.

Chart B: Federal Filing Requirements for Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a Federal return. In these charts, unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarships and fellowships.

SINGLE DEPENDENTS

Were you either age 65 or older or blind?

☐ **No.** You must file a return if **any** of the following apply...
- Your unearned income was over $900.
- Your earned income was over $5,450.
- The total of your unearned and earned income was more than the **larger** of:

This amount	OR	This amount
$900		Your earned income (up to $5,150) plus $300

☐ **Yes.** You must file a return if **any** of the following apply...
- Your earned income was over $6,800 ($8,150 if 65 or older **and** blind).
- Your unearned income was over $2,250 ($3,600 if 65 or older **and** blind).
- Your gross income was more than the **larger** of:
  - $2,250 ($3,600 if 65 or older **and** blind), or
  - Your earned income (up to $5,150) plus $1,650 ($3,000 if 65 or older **and** blind).

MARRIED DEPENDENTS

Were you either age 65 or older or blind?

☐ **No.** You must file a return if **any** of the following apply...
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your unearned income was over $900.
- Your earned income was over $5,450.
- The total of your unearned and earned income was more than the **larger** of:

This amount	OR	This amount
$900		Your earned income (up to $5,150) plus $300

☐ **Yes.** You must file a return if **any** of the following apply...
- Your earned income was over $6,500 ($7,550 if 65 or older **and** blind).
- Your unearned income was over $1,950 ($3,000 if 65 or older **and** blind).
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of:
  - $1,950 ($3,000 if 65 or older **and** blind), or
  - Your earned income (up to $5,150) plus $1,350 ($2,400 if 65 or older **and** blind).

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 to 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.

If you were an Oklahoma resident at the time you entered military service, assignment to duty outside Oklahoma does not of itself change your state of residence. You must file your return as a resident of Oklahoma until such time as you establish a permanent residence in another state and change your military records (as evidenced by the military's Form DD2058). See the specific instructions for Schedule 511-C, line C1 - Partial Military Pay Exclusion.

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.

An Oklahoma resident filing a joint Federal return with a nonresident spouse may have options on how to file the Oklahoma return(s). See "Filing Status" in the "Top of Form Instructions" on page 7 for further information.

What Is "Resident Income"?

An Oklahoma resident individual is taxed on all income reported on the Federal return, 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.

Note: Residents are taxed on all income from non-business interest and dividends, salaries, commissions and other pay for personal services regardless of where earned. Wages earned outside of Oklahoma must be included in your Oklahoma return, and credit for taxes paid other states claimed on Oklahoma Form 511TX. (See Form 511, line 16)

Due Date

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

- If you file your return electronically (through a preparer or the internet), your due date is extended to April 20th. Any payment of taxes due on April 20th must be remitted electronically in order to be considered timely paid. If the balance due on an electronically filed return is not remitted electronically, penalty and interest will accrue from April 15th.
- 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.

Looking for a Fast Refund?

File your tax returns online for the fastest refund. Visit our website for links to Oklahoma approved online filing options.

www.tax.ok.gov

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.

If you do not have a filing requirement, but have Oklahoma tax withheld, made estimated tax payments, qualify for the Tornado Tax Credit, or claim earned income credit, see the next section "Not Required to File" for further instructions. If you are uncertain about your filing requirement, please see the charts on page 3.

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. Use Form 511NR.

Nonresident...

Every nonresident with gross income from Oklahoma sources of $1,000 or more is required to file an Oklahoma income tax return. Use Form 511NR.

Not Required to File

STEP ONE

Did you have sufficient gross income to require you to file a Federal return?

Yes - You are required to file an Oklahoma return. Follow the instructions on pages 6-19 to help you complete your Oklahoma return (Form 511).

No - Go to step 2.

STEP TWO

Did you have any Oklahoma withholding, make Oklahoma estimated tax payments, qualify for the Tornado Tax Credit, or claim earned income credit?

Yes - Go to step 3.

No - You are not required to file an Oklahoma return (Form 511). You may still qualify to file for sales tax relief, see the instructions on the back of Form 538-S.

STEP THREE

You should file an Oklahoma tax return. Complete the Form 511 as follows:

- Fill out the top portion of the Form 511 according to the "Top of Form Instructions" on pages 6 and 7. Be sure and check the box "Not Required to File".
- Complete line 1. 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 complete lines 2-20)
- Complete lines 21 through 39 that are applicable to you. If you qualify for the Federal earned income credit, you qualify for the Oklahoma earned income credit. Enter 5% of the Federal earned income credit on Form 511, line 29 (do not complete Schedule 511-F).
- Sign and mail Form 511, pages 1 and 2 only. Do not mail pages 3 and 4. Only send in page 5 if you have completed Schedule 511-G. Be sure to include your W-2, 1099 or other withholding statement to substantiate any Oklahoma withholding.

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. For electronically filed returns, please wait 10 days before calling. For paper filed returns, 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. See page 19 for more information.

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.

Net Operating Loss

The loss year return must be filed to establish the Oklahoma Net Operating Loss (NOL). Oklahoma NOL shall be separately determined by reference to Section 172 of the Internal Revenue Code as modified by the Oklahoma Income Tax Act and shall be allowed without regard to the existence of a Federal NOL. Enclose a detailed schedule showing the origin and NOL computation. Residents use Oklahoma 511 NOL Schedules. Also enclose a copy of the Federal NOL computation.

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 return (excluding extensions). Attach the election to the amended return. Once made, the election is irrevocable.

The Oklahoma NOL(s) shall be subtracted on Schedule 511-A, line 9 or Form 511X, line 2.

The Federal NOL(s) shall be added on Schedule 511-B, line 4 or Form 511X, line 6.

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 instructions for line 24.

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.

What Is an "Extension"?

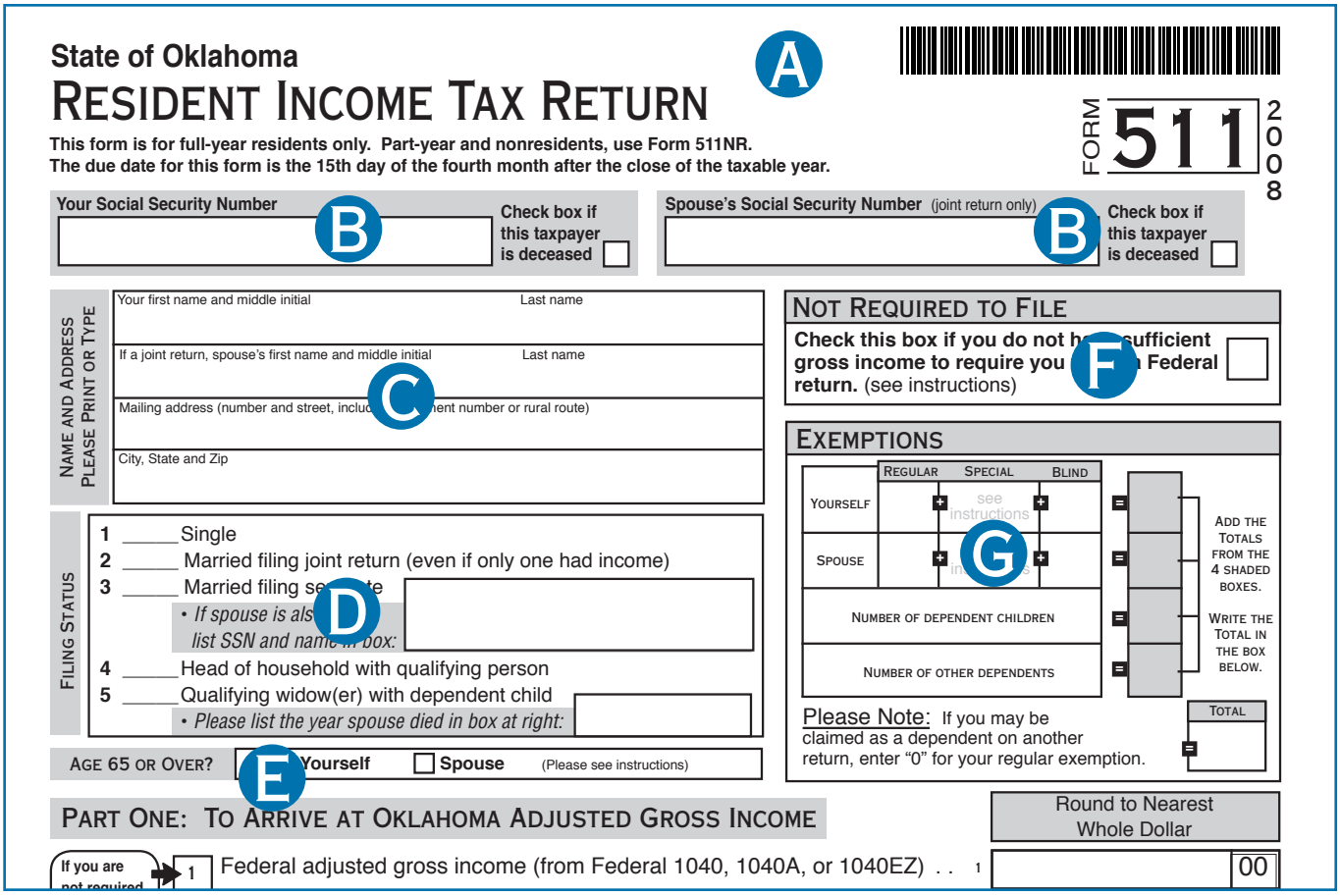
A valid extension of time in which to file your Federal return automatically extends the due date of your Oklahoma return if no Oklahoma liability is owed. A copy of the Federal extension must be enclosed with your Oklahoma return. If your Federal return is not extended or an Oklahoma liability is owed,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

When to File an Amended Return

If your Federal return for any year is changed, an amended Oklahoma return shall be filed within one year. File Oklahoma **Form 511X** and enclose a copy of the Federal Form 1040X, 1045, RAR or other IRS notice, correspondence and/or documentation. Part-year and nonresidents shall use Form 511NR. Please enclose a copy of the IRS refund or statement of adjustment.

If you discover an error made on your Oklahoma return, we may be able to help you correct the return. For additional information, please call our Taxpayer Assistance Division at (405) 521-3160. Within Oklahoma, call toll-free (800) 522-8165. Form 511X can be downloaded from the website at www.tax.ok.gov.

Top of Form Instructions



State of Oklahoma

RESIDENT INCOME TAX RETURN

This form is for full-year residents only. Part-year and nonresidents, use Form 511NR.
The due date for this form is the 15th day of the fourth month after the close of the taxable year.

FORM 511 2008

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

FILING STATUS

1 _____ Single
2 _____ Married filing joint return (even if only one had income)
3 _____ Married filing separate
• If spouse is also a taxpayer, 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:

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

NOT REQUIRED TO FILE

Check this box if you do not have sufficient gross income to require you to file a Federal return. (see instructions)

EXEMPTIONS

	Regular	Special	Blind	
Yourself	+	see instructions	+	=
Spouse	+		+	=
Number of dependent children				=
Number of other dependents				=

Add the totals from the 4 shaded boxes. Write the total in the box below.

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

Total =

PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME

Round to Nearest Whole Dollar

If you are not required → 1 Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ) . . 1 _____ 00

A Do Not Write in this Space

The barcode near the form number contains a page notation signifying the first page of a new return for processing equipment use. The blank area is used for processing notations. Please do not write in these areas.

B Social Security Number

Please enter your social security number. Also, if you file married filing joint, please enter your spouse's social security number in the space provided.
Note: If you are filing married filing separate, do not enter your spouse's social security number here. Enter in Item D.

C Name and Address

If you received a booklet with a preprinted label on the back, please use the center portion of that label here on your form. Using the label will speed the processing of your return. Otherwise, please print or type the requested information.

If a taxpayer died before filing a return, the executor, administrator or surviving spouse may have to file a return for the decedent.
Check the appropriate box in the SSN area (see B).

Continued on page 7...

D Filing Status

The filing status for Oklahoma purposes is the same as on the Federal income tax return, with one exception. This exception applies to married taxpayers who file a joint Federal return where one spouse is a full-year Oklahoma resident (either civilian or military), and the other is a full-year nonresident civilian (non-military). In this case, the taxpayers must either:

1. File as Oklahoma married filing separate. The Oklahoma resident, filing a joint Federal return with a nonresident civilian spouse, may file his/her Oklahoma return as married filing separate. The resident will file on Form 511 using the married filing separate rates and reporting only his/her income and deductions. If the nonresident civilian also has an Oklahoma filing requirement, he/she will file on Form 511NR, using married filing separate rates and reporting his/her income and deductions. Form 574 "Allocation of Income and Deductions" must be filed with the return(s). You can obtain this form by calling our forms request line at (405) 521-3108 or from our website at www.tax.ok.gov.

-OR-

2. File, as if both the resident and the nonresident civilian were Oklahoma residents, on Form 511. Use the "married filing joint" filing status, and report all income. A tax credit (Form 511TX) may be used to claim credit for taxes paid to another state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

If 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 the resident and the nonresident.

E Sixty-five or Over

Check the box(es) if your, or your spouse's, age 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.

F Not Required to File

Check the box, if you do not have sufficient gross income to require you to file a Federal return, and you had Oklahoma tax withheld, made estimated tax payments or qualify for Oklahoma earned income credit or Tornado Tax credit.

Finish the top portion of the return by completing the "Exemptions" section (part G on the diagram on page 6).

Complete line 1. 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 complete lines 2-20.)

F Not Required to File, continued

Complete lines 21 through 39 that are applicable to you.

If you qualify for the Federal earned income credit, you qualify for the Oklahoma earned income credit. Enter 5% of the Federal earned income credit on Form 511, line 29 (do not complete schedule 511-F).

Sign and mail the return. Be sure to include your W-2, 1099 or other withholding statement to substantiate any Oklahoma withholding.

Note: If you do not have sufficient gross income to require you to file a Federal return and you did not have Oklahoma tax withheld, made estimated tax payments or qualify for Oklahoma earned income credit or Tornado Tax credit, do not file an Oklahoma return.

G Exemptions

To the right of the word "Yourself" place a number "1" in all the boxes that apply to you. Next total the boxes. Then do the same for your spouse if applicable.

Exemption Terms

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 1 equal to $15,000 or less.

(2) Joint return with line 1 equal to $25,000 or less.

(3) Married filing separate return with line 1 equal to $12,500 or less.

(4) Head of household return with line 1 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 a copy of your 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 nonresident spouse also has an Oklahoma filing requirement and is filing separately on Form 511NR, 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 for your regular exemption. You still qualify for the Oklahoma standard deduction.

Select Line Instructions

1 Federal Adjusted Gross Income

Enter your Federal Adjusted Gross Income from your Federal return. This can be from any one of the following forms: 1040, 1040A or 1040EZ.

If you do not have an Oklahoma filing requirement, see page 5.

2 Subtractions

Enter the total from Schedule 511-A, line 14. See Schedule 511-A instructions on pages 13-15.

4 Out-of-State Income

This is income from real or tangible personal property or business income in another state. This includes partnership gains and gains sustained by S corporations attributable to other states. It is not non-business interest, installment sale interest, non-business dividends, salary/wages, pensions, gambling or income from personal services. (See instructions for line 16.) Furnish detailed schedule showing the type, nature and source of the income and copy of Federal return. Documents submitted should reflect to which state(s) the income is attributable. Enclose the other state's return and/or Schedule K-1, if applicable.

6 Additions

Enter the total from Schedule 511-B, line 9. See Schedule 511-B instructions on page 15-16.

8 Adjustments

Enter the total from Schedule 511-C, line 8. See Schedule 511-C instructions on pages 17-18.

10 Deductions

Complete line 10 unless you have out-of-state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-D instead of line 10.

- 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.

Note: You qualify for the Oklahoma standard deduction even when claimed as a dependent on another return.

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

11 Exemptions

Complete line 11 unless you have out-of-state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-D instead of line 11.

Oklahoma allows $1,000 for each exemption claimed on the top of the return.

12 Total Deductions and Exemptions

If you completed lines 10 and 11, enter the total on line 12. If you instead completed Schedule 511-D, enter the total from line 5 of Schedule 511-D.

14 Oklahoma Income Tax

Using Form 511, line 13, find your tax in the Tax Table (pages 20-31). 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.

15 Child Care/Child Tax Credit

Complete line 15 unless your Oklahoma Adjusted Gross Income (Form 511, line 7) is less than your Federal Adjusted Gross Income (Form 511, line 1). If your Oklahoma Adjusted Gross Income is less than your Federal Adjusted Gross Income, complete Schedule 511-E to determine the amount to enter on line 15.

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.

16 Credit for Tax Paid to Another State

If you receive income for personal services from another state, you must report the full amount of such income on your Oklahoma return. If the other state also taxes the income, a credit is allowed on Form 511. 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 (example: Mississippi).

Note: 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 based on the same income.

17 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.

18 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.

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 in knowing your payment was received.

- 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.

21 Oklahoma Use Tax

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 11 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 what you think 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 11 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 for 1/1/08 through 12/31/08	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 511, line 21	4	

USE TAX WORKSHEET TWO — For Taxpayers Who Do Not Have Records of All Out-of-State Purchases

1	**Purchases of items costing less than $1,000:** See the Use Tax Table on page 11 to establish the use tax due based on your Federal adjusted gross income from Form 511, line 1	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 511, line 21	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 web at: www.tax.ok.gov.

USE TAX TABLE

If Federal Adjusted Gross Income (Form 511, line 1) 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

Need a Little Extra Time?

Taxpayers who file and pay their returns electronically (either through the internet or with a paid preparer) have until April 20th to meet their Oklahoma filing obligation. For more information, see page 4 under "Due Date".

www.tax.ok.gov

24 Oklahoma Estimated Tax Payments

Enter 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 this year or last year is from farming, estimated 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.

For information regarding who is required to make estimated tax payments, refer to page 5, "Estimated Income Tax".

25 Payment with Extension

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

26 Credit for Property Tax Relief

Any person 65 years of age or older or any totally disabled person who is head of a household, a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income for such year does not exceed $12,000, may file a claim for property tax relief on the amount of property taxes paid on the household occupied by such person during the preceding calendar year. The credit may not exceed $200. Claim must be made on Form 538-H.

27 Sales Tax Relief/Credit

If you are required to file an Oklahoma income tax return, your return must be filed by April 15th. An extension of time to file your return, including the April 20th due date for electronically filed returns, does apply to this credit.

To file for sales tax relief, you must be an Oklahoma resident for the entire year. Your total gross household income cannot exceed $20,000 unless one of the following applies:

- You can claim an exemption for your dependent, or
- You are 65 years of age or older by 12/31/08, or
- You have a physical disability constituting a substantial handicap to employment (provide proof, see Form 538-S).

If any one of the above three items pertains to you, your total gross household income limit is increased to $50,000. Fill out and enclose Form 538-S if you qualify for this credit. The Form 538-S is included in this packet.

The Oklahoma Department of Human Services will make the sales tax refund to persons who have continuously received aid to the aged, blind, disabled or Medicaid payments for nursing home care from January 1, 2008 to December 31, 2008. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 2008 are not eligible for the sales tax refund.

A person convicted of a felony shall not be permitted to file a claim for sales tax relief for any year for which that person is an inmate in the custody of the Department of Corrections for any part of that year.

Select Line Instructions

28 Tornado Tax Credits

- **October 9, 2001 Tornado Tax Credit**

This credit is for owners of residential real property whose primary residence was damaged or destroyed in the October 9, 2001 tornado. You must have claimed this credit in a previous year to claim the credit this year. Enclose a copy of the previous year's Form 509.

- **May 8 or 9, 2003 Tornado Tax Credit**

This credit is for owners of residential real property whose primary residence was damaged or destroyed in the May 8 or 9, 2003 tornado. You must have claimed this credit in a previous year to claim the credit this year. Enclose a copy of the previous year's Form 575.

29 Earned Income Credit

Complete line 29 unless your Oklahoma adjusted gross income (Form 511, line 7) is less than your Federal adjusted gross income (Form 511, line 1). If your Oklahoma adjusted gross income is less than your Federal adjusted gross income, complete Schedule 511-F* to determine the amount to enter on line 29.

You are allowed a credit equal to 5% of the earned income credit allowed on your Federal return. Enclose a copy of your Federal return.

*Note: If you are not required to file an Oklahoma return, but you qualify for the Federal earned income credit, you qualify for Oklahoma earned income credit. Enter 5% of the Federal earned income credit (do not complete Schedule 511-F).

33 Donations

Schedule 511-G 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. See Schedule 511-G for more information.

Place the line number of the organization from Schedule 511-G in the oval at line 33. If giving to more than one organization, put a "99" in the oval at line 33 and attach the Schedule 511-G showing how you wish the donations to be divided.

37 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 quarterly 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 for you and send you a bill.

If you owe underpayment of estimated tax interest and you have an overpayment (line 31), enter the amount of underpayment of estimated tax interest on this line (line 37) and reduce the amount you are applying to estimated tax (line 32) or your refund (line 35) by that same amount (but not less than zero). You will be using your overpayment to pay your underpayment of estimated tax interest. Do not enclose a payment unless you still have a balance due after applying all of your overpayment.

38 Delinquent Penalty and Interest

After the original due date of the return compute 5% penalty on the income tax due (line 36 minus line 21). Compute interest on the income tax due at 1.25% 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 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...

- If you owe taxes, please enclose a check or money order payable to "Oklahoma Tax Commission". Your Social Security Number and the tax year should be on your check or money order for your payment to be properly credited. Do not send cash.
- For information regarding electronic payment methods, please visit our website at www.tax.ok.gov.
- Enclose W-2s, 1099s or other withholding statements to substantiate withholding.
- Math errors are the most common cause of a refund delay. Please double check your calculations.
- After filing, if you have any questions regarding your refund, please contact us at (405) 521-3160. The in-state toll-free number is (800) 522-8165.

Important: If you fill out any portion of the Schedules 511-A through 511-G or Form 538-S, 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.
- If for some reason you do not have a return envelope with labels, please mail your return, along with any payment due, to the address:

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

A1 Interest on U.S. Government Obligations

If you report interest on bonds, notes and other obligations of the U.S. government on your Federal return, this income may be excluded from your Oklahoma Adjusted Gross Income 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 and 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 511-A, line 11 and exempt losses on Schedule 511-B, line 8.

A2 Social Security

Social Security benefits that are included in the Federal Adjusted Gross Income shall be subtracted. Enclose a copy of your Federal return.

A3 Civil Service Retirement in Lieu of Social Security

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 511-A, line 5. Enter your Retirement Claim Number from your Form CSA 1099-R in the box on Schedule 511-A, 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 and a CSRS component, the CSRS component will qualify for the exclusion. Provide substantiation for the CSRS component.

A4 Military Retirement

Each individual may exclude 75% of their retirement benefits or $10,000, whichever is **greater**, but not to exceed the amount included in the Federal Adjusted Gross Income. The retirement benefits must be from any component of the Armed Forces of the United States.

The new Oklahoma license plate will be available January 2009. You may choose to retain your current plate number by participating in the Oklahoma Plate Retention Program. For more information, visit the Tax Commission's website at www.tax.ok.gov.

Note: This does not apply to special tags.

A5 Oklahoma Government or Federal Civil Service Retirement

Each individual, may exclude their 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 511-A, line 3, do not include on this line the amount you already claimed on Schedule 511-A, line 3. For any individual who claims the exclusion for military retirees on Schedule 511-A, line 4, the amount of the exclusion on this line cannot exceed $10,000 minus the amount already claimed on Schedule 511-A, line 4 (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 511-A, line 3.

Note: An early distribution from a retirement fund due to termination of employment prior to your 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 511-A, line 6.

A6 Other Retirement Income

Each individual, whose income does not exceed the limits in the worksheet on page 14, 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 exclusions for government retirees on Schedule 511-A, lines 4 or 5, the amount of the exclusion on this line cannot exceed $10,000 minus the amounts already claimed on Schedule 511-A, lines 4 and 5 (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.

See "Other Retirement Income Worksheet" on page 14.

Retain this worksheet for your records:

OTHER RETIREMENT INCOME WORKSHEET

Please complete the following worksheet to determine eligibility for the retirement exclusion. Before beginning, you must complete Schedule 511-A, lines 7-13; Form 511, line 4 and Schedule 511-B, if they apply to you. Upon completing these lines, you then fill in the section below. Please retain this worksheet for your records.

1. Add the amounts on Form 511, line 1 and Schedule 511-B, line 9. [ ]

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2. Add the amounts, if any, on Form 511, line 4 and Schedule 511-A, lines 1-5 and 7-13. [ ]

=

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.

A7 U.S. Railroad Retirement Board Benefits

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

A8 Oklahoma Depletion

Oklahoma depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each Oklahoma property 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 in 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 non-producing properties, see Schedule 511-B, line 5.

If you have Federal depletion being carried over into this year, see Schedule 511-B, line 5.

A9 Oklahoma Net Operating Loss

Enter carryover(s) from previous years. The loss year return must be filed to establish the Oklahoma Net Operating Loss. See the **net operating loss** section on page 5. Also see Schedule 511-B, line 4.

A10 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 or performed work or received income and which was held by the

... continued on page 15

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 income 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 Form DD2058-2 "Native American State Income Tax Withholding Exemption Certificate" along with the information requested in paragraphs "a" and "b".

A11 Gains from the Sale of Exempt Government Obligations
See the "note" for Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. Enclose Federal Schedule D.

A12 Oklahoma Capital Gain Deduction
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.
3) Be earned on the sale of real property, tangible personal property or intangible personal propoerty 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 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.

Enclose Form 561 and a copy of your Federal Schedule D.

A13 Miscellaneous: Other Subtractions
Enter in the box on Schedule 511-A, line 13, the appropriate number as listed below, which shows the type of deduction. If you are entitled to more than one deduction type, 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. To support your deduction please furnish:

1) copy of the patent.
2) copy of the royalty agreement with the manufacturer.
3) copy of registration form from OCAST. (Title 74 O.S. Section 5064.7 (A)(1))

Enter the number "2" if the following applies:
Manufacturers exclusion. (Title 74 O.S. Sect. 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**." Specify type of subtraction and Oklahoma Statute authorizing the subtraction. Enclose a detailed explanation and verifying documents.

SCHEDULE 511-B

B1 State and Municipal Bond Interest
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 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, or 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.

3) Income from Oklahoma 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 the 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 511-A, line 11 and exempt losses on Schedule 511-B, line 8.

B2 Out-of-State Losses

If you incurred losses from the operation of an out-of-state business, or from the rental or sale of out-of-state property, any such losses must be added back to Federal Adjusted Gross Income. This includes partnership losses and losses sustained by Subchapter S Corporations attributable to other states.

B3 Lump Sum Distributions

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 a complete copy of the Federal return.

B4 Federal Net Operating Loss

Enter carryover(s) included on Federal Form 1040. See **net operating loss** section on page 5. Also see Schedule 511-A, line 9.

B5 Recapture of Depletion Claimed on a Lease Bonus or Add Back of Excess Federal Depletion

• 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 from such year due to the 65% limitation. The full 22% Oklahoma depletion would have been allowed in such previous year. For the Oklahoma option for computing depletion see the instructions for Schedule 511-A, line 8. A complete schedule by property must be furnished.

B6 Expenses Incurred to Provide Child Care Programs

Employers incurring expenses to provide accredited 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.

Need a form or have a tax question after hours?

Visit our website at www.tax.ok.gov for all your tax needs 24 hours a day, seven days a week.

B7 Recapture of Contributions to Oklahoma 529 College Savings Plan

• 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.

B8 Miscellaneous: Other Additions

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

• 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 (Schedule 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 such add-back. Include the pass-through entity's name and ID number.

• Enter any additions not previously claimed. Enclose a statement of explanation.

C1 Partial Military Pay Exclusion

Oklahoma residents who are members of any component of the Armed Services may exclude the first $1,500 of their active military pay (includes Reserve & National Guard pay). Retired military see instructions for Schedule 511-A, line 4.

C2 Qualifying Disability Deduction

If you have a physical disability constituting a substantial handicap to employment, you may deduct the expense incurred 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 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

You may partially exclude interest received from a bank, credit union or savings and loan association located in Oklahoma. Total exclusion for interest claimed on your State return cannot exceed $100 ($200 if filing jointly even if only one spouse received interest income).

C5 Qualified Adoption Expense

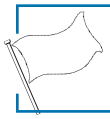
An Oklahoma resident may deduct "nonrecurring adoption expenses" not to exceed $20,000 per calendar year (Title 68 O.S. Section 2358). Expenses are to be deducted in the year incurred. "Nonrecurring adoption expenses" means adoption fees, court costs, medical expenses, attorney fees and expenses which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

C6 Contributions to 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 five 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 Oklahoma 529 College Savings Plan account(s). Contributions made to another 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 the following website: www.ok4saving.org or call (877) 654-7284.

C7 Miscellaneous: Other Adjustments

Enter in the box on Schedule 511-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 to, and interest earned from, an Oklahoma medical savings account established in this state, pursuant to Title 63 O.S. Sections 2621 through 2623, shall be exempt from taxation. 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. This is not on your W-2. Enclose a copy of your Federal return.

Contributions made to, and interest earned from, an Oklahoma Health Savings Account established in this state, pursuant to Title 36 O.S. Sections 6060.14 through 6060.18, shall be exempt from taxation. 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 (Title 68 O.S. Section 2358). Agricultural commodity processing facility means buildings, structures, fixtures and improvements used or operated primarily for the processing or production of agricultural commodities to marketable products. 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 invest-ment(s), the date placed in service, and the cost. 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 S corporation, the schedule must also include the Partnership's or S corporation's name and ID number and your pro-rata share of the exclusion.

Line C7, continued...

Enter the number "3" if the following applies:
Depreciation Adjustment for Swine or 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 7-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 511-B, line 8.

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 services is utilized.

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

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. The 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: 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.

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 511-D

Complete Schedule 511-D if you have out-of-state income (Form 511, line 4).

If you have income from out-of-state, your exemptions and deductions must be prorated on the ratio of Oklahoma AGI to Federal AGI reduced by allowable adjustments except out-of-state income.

D1 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.

Note: You qualify for the Oklahoma standard deduction even when claimed as a dependent on another return.

• If you **claimed** itemized deductions on your Federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions. (Enclose a copy of your Federal Schedule A).

D2 Exemptions and Dependents

Oklahoma allows $1,000 for each exemption claimed on the top of the return.

Schedule 511-E

Complete Schedule 511-E if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). Your Oklahoma child care/child tax credit must be prorated.

E1 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.

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

Schedule 511-F

Complete Schedule 511-F if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). Your Oklahoma earned income credit must be prorated.

F1 Earned Income Credit

You are allowed a credit equal to 5% of the earned income credit allowed on your Federal return. The credit must be prorated on the ratio of Oklahoma AGI to Federal AGI. Enclose a copy of your Federal return.

Schedule 511-G

Schedule 511-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations.

Please place the line number of the organization from Schedule 511-G in the oval at line 33 of Form 511. If you give to more than one organization, please put a “99” in the oval at line 33 of Form 511.

Descriptions of the organizations and the addresses to mail a donation, if you are not receiving a refund, are shown on Schedule 511-G: Information.

Get Your Refund Faster - Use Direct Deposit!

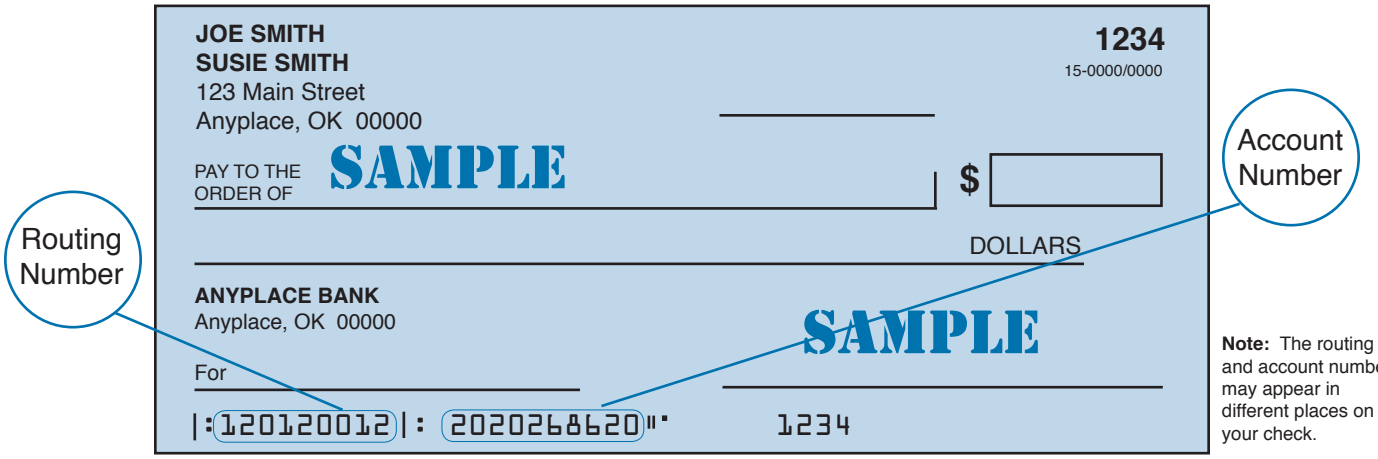
Please complete the direct deposit box on the tax return if you want us to directly deposit the amount shown on the refund line of your return into your account at a bank or other financial institution instead of sending you a check.

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).



Note: The routing and account numbers may appear in different places on your check.

2008 Oklahoma Income Tax Table

Instructions...

Use this table if your taxable income is less than $100,000.

If your taxable income is $100,000 or more, use the tax computation on the lower portion 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: At least	But less than	And you are: 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: At least	But less than	And you are: 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: At least	But less than	And you are: 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: At least	But less than	And you are: 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: At least	But less than	And you are: 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: At least	But less than	And you are: 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: At least	But less than	And you are: 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
$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
$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: At least	But less than	And you are: 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
$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
$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: At least	But less than	And you are: 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
$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
$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: At least	But less than	And you are: 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: At least	But less than	And you are: 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: At least	But less than	And you are: 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: At least	But less than	And you are: 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
$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
$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: At least	But less than	And you are: 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
$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
$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: At least	But less than	And you are: 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
$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
$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: At least	But less than	And you are: 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
$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
$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: At least	But less than	And you are: 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
$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
$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: At least	But less than	And you are: 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
$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
$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: At least	But less than	And you are: 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: At least	But less than	And you are: 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: At least	But less than	And you are: 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: At least	But less than	And you are: 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
$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

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$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
$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 Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$75,000			
75,000	75,050	3,894	3,696
75,050	75,100	3,897	3,699
75,100	75,150	3,900	3,702
75,150	75,200	3,903	3,705
75,200	75,250	3,905	3,707
75,250	75,300	3,908	3,710
75,300	75,350	3,911	3,713
75,350	75,400	3,914	3,716
75,400	75,450	3,916	3,718
75,450	75,500	3,919	3,721
75,500	75,550	3,922	3,724
75,550	75,600	3,925	3,727
75,600	75,650	3,927	3,729
75,650	75,700	3,930	3,732
75,700	75,750	3,933	3,735
75,750	75,800	3,936	3,738
75,800	75,850	3,938	3,740
75,850	75,900	3,941	3,743
75,900	75,950	3,944	3,746
75,950	76,000	3,947	3,749
$76,000			
76,000	76,050	3,949	3,751
76,050	76,100	3,952	3,754
76,100	76,150	3,955	3,757
76,150	76,200	3,958	3,760
76,200	76,250	3,960	3,762
76,250	76,300	3,963	3,765
76,300	76,350	3,966	3,768
76,350	76,400	3,969	3,771
76,400	76,450	3,971	3,773
76,450	76,500	3,974	3,776
76,500	76,550	3,977	3,779
76,550	76,600	3,980	3,782
76,600	76,650	3,982	3,784
76,650	76,700	3,985	3,787
76,700	76,750	3,988	3,790
76,750	76,800	3,991	3,793
76,800	76,850	3,993	3,795
76,850	76,900	3,996	3,798
76,900	76,950	3,999	3,801
76,950	77,000	4,002	3,804
$77,000			
77,000	77,050	4,004	3,806
77,050	77,100	4,007	3,809
77,100	77,150	4,010	3,812
77,150	77,200	4,013	3,815
77,200	77,250	4,015	3,817
77,250	77,300	4,018	3,820
77,300	77,350	4,021	3,823
77,350	77,400	4,024	3,826
77,400	77,450	4,026	3,828
77,450	77,500	4,029	3,831
77,500	77,550	4,032	3,834
77,550	77,600	4,035	3,837
77,600	77,650	4,037	3,839
77,650	77,700	4,040	3,842
77,700	77,750	4,043	3,845
77,750	77,800	4,046	3,848
77,800	77,850	4,048	3,850
77,850	77,900	4,051	3,853
77,900	77,950	4,054	3,856
77,950	78,000	4,057	3,859

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

2008 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$78,000			
78,000	78,050	4,059	3,861
78,050	78,100	4,062	3,864
78,100	78,150	4,065	3,867
78,150	78,200	4,068	3,870
78,200	78,250	4,070	3,872
78,250	78,300	4,073	3,875
78,300	78,350	4,076	3,878
78,350	78,400	4,079	3,881
78,400	78,450	4,081	3,883
78,450	78,500	4,084	3,886
78,500	78,550	4,087	3,889
78,550	78,600	4,090	3,892
78,600	78,650	4,092	3,894
78,650	78,700	4,095	3,897
78,700	78,750	4,098	3,900
78,750	78,800	4,101	3,903
78,800	78,850	4,103	3,905
78,850	78,900	4,106	3,908
78,900	78,950	4,109	3,911
78,950	79,000	4,112	3,914
$79,000			
79,000	79,050	4,114	3,916
79,050	79,100	4,117	3,919
79,100	79,150	4,120	3,922
79,150	79,200	4,123	3,925
79,200	79,250	4,125	3,927
79,250	79,300	4,128	3,930
79,300	79,350	4,131	3,933
79,350	79,400	4,134	3,936
79,400	79,450	4,136	3,938
79,450	79,500	4,139	3,941
79,500	79,550	4,142	3,944
79,550	79,600	4,145	3,947
79,600	79,650	4,147	3,949
79,650	79,700	4,150	3,952
79,700	79,750	4,153	3,955
79,750	79,800	4,156	3,958
79,800	79,850	4,158	3,960
79,850	79,900	4,161	3,963
79,900	79,950	4,164	3,966
79,950	80,000	4,167	3,969
$80,000			
80,000	80,050	4,169	3,971
80,050	80,100	4,172	3,974
80,100	80,150	4,175	3,977
80,150	80,200	4,178	3,980
80,200	80,250	4,180	3,982
80,250	80,300	4,183	3,985
80,300	80,350	4,186	3,988
80,350	80,400	4,189	3,991
80,400	80,450	4,191	3,993
80,450	80,500	4,194	3,996
80,500	80,550	4,197	3,999
80,550	80,600	4,200	4,002
80,600	80,650	4,202	4,004
80,650	80,700	4,205	4,007
80,700	80,750	4,208	4,010
80,750	80,800	4,211	4,013
80,800	80,850	4,213	4,015
80,850	80,900	4,216	4,018
80,900	80,950	4,219	4,021
80,950	81,000	4,222	4,024

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$81,000			
81,000	81,050	4,224	4,026
81,050	81,100	4,227	4,029
81,100	81,150	4,230	4,032
81,150	81,200	4,233	4,035
81,200	81,250	4,235	4,037
81,250	81,300	4,238	4,040
81,300	81,350	4,241	4,043
81,350	81,400	4,244	4,046
81,400	81,450	4,246	4,048
81,450	81,500	4,249	4,051
81,500	81,550	4,252	4,054
81,550	81,600	4,255	4,057
81,600	81,650	4,257	4,059
81,650	81,700	4,260	4,062
81,700	81,750	4,263	4,065
81,750	81,800	4,266	4,068
81,800	81,850	4,268	4,070
81,850	81,900	4,271	4,073
81,900	81,950	4,274	4,076
81,950	82,000	4,277	4,079
$82,000			
82,000	82,050	4,279	4,081
82,050	82,100	4,282	4,084
82,100	82,150	4,285	4,087
82,150	82,200	4,288	4,090
82,200	82,250	4,290	4,092
82,250	82,300	4,293	4,095
82,300	82,350	4,296	4,098
82,350	82,400	4,299	4,101
82,400	82,450	4,301	4,103
82,450	82,500	4,304	4,106
82,500	82,550	4,307	4,109
82,550	82,600	4,310	4,112
82,600	82,650	4,312	4,114
82,650	82,700	4,315	4,117
82,700	82,750	4,318	4,120
82,750	82,800	4,321	4,123
82,800	82,850	4,323	4,125
82,850	82,900	4,326	4,128
82,900	82,950	4,329	4,131
82,950	83,000	4,332	4,134
$83,000			
83,000	83,050	4,334	4,136
83,050	83,100	4,337	4,139
83,100	83,150	4,340	4,142
83,150	83,200	4,343	4,145
83,200	83,250	4,345	4,147
83,250	83,300	4,348	4,150
83,300	83,350	4,351	4,153
83,350	83,400	4,354	4,156
83,400	83,450	4,356	4,158
83,450	83,500	4,359	4,161
83,500	83,550	4,362	4,164
83,550	83,600	4,365	4,167
83,600	83,650	4,367	4,169
83,650	83,700	4,370	4,172
83,700	83,750	4,373	4,175
83,750	83,800	4,376	4,178
83,800	83,850	4,378	4,180
83,850	83,900	4,381	4,183
83,900	83,950	4,384	4,186
83,950	84,000	4,387	4,189

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$84,000			
84,000	84,050	4,389	4,191
84,050	84,100	4,392	4,194
84,100	84,150	4,395	4,197
84,150	84,200	4,398	4,200
84,200	84,250	4,400	4,202
84,250	84,300	4,403	4,205
84,300	84,350	4,406	4,208
84,350	84,400	4,409	4,211
84,400	84,450	4,411	4,213
84,450	84,500	4,414	4,216
84,500	84,550	4,417	4,219
84,550	84,600	4,420	4,222
84,600	84,650	4,422	4,224
84,650	84,700	4,425	4,227
84,700	84,750	4,428	4,230
84,750	84,800	4,431	4,233
84,800	84,850	4,433	4,235
84,850	84,900	4,436	4,238
84,900	84,950	4,439	4,241
84,950	85,000	4,442	4,244
$85,000			
85,000	85,050	4,444	4,246
85,050	85,100	4,447	4,249
85,100	85,150	4,450	4,252
85,150	85,200	4,453	4,255
85,200	85,250	4,455	4,257
85,250	85,300	4,458	4,260
85,300	85,350	4,461	4,263
85,350	85,400	4,464	4,266
85,400	85,450	4,466	4,268
85,450	85,500	4,469	4,271
85,500	85,550	4,472	4,274
85,550	85,600	4,475	4,277
85,600	85,650	4,477	4,279
85,650	85,700	4,480	4,282
85,700	85,750	4,483	4,285
85,750	85,800	4,486	4,288
85,800	85,850	4,488	4,290
85,850	85,900	4,491	4,293
85,900	85,950	4,494	4,296
85,950	86,000	4,497	4,299
$86,000			
86,000	86,050	4,499	4,301
86,050	86,100	4,502	4,304
86,100	86,150	4,505	4,307
86,150	86,200	4,508	4,310
86,200	86,250	4,510	4,312
86,250	86,300	4,513	4,315
86,300	86,350	4,516	4,318
86,350	86,400	4,519	4,321
86,400	86,450	4,521	4,323
86,450	86,500	4,524	4,326
86,500	86,550	4,527	4,329
86,550	86,600	4,530	4,332
86,600	86,650	4,532	4,334
86,650	86,700	4,535	4,337
86,700	86,750	4,538	4,340
86,750	86,800	4,541	4,343
86,800	86,850	4,543	4,345
86,850	86,900	4,546	4,348
86,900	86,950	4,549	4,351
86,950	87,000	4,552	4,354

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

2008 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$87,000			
87,000	87,050	4,554	4,356
87,050	87,100	4,557	4,359
87,100	87,150	4,560	4,362
87,150	87,200	4,563	4,365
87,200	87,250	4,565	4,367
87,250	87,300	4,568	4,370
87,300	87,350	4,571	4,373
87,350	87,400	4,574	4,376
87,400	87,450	4,576	4,378
87,450	87,500	4,579	4,381
87,500	87,550	4,582	4,384
87,550	87,600	4,585	4,387
87,600	87,650	4,587	4,389
87,650	87,700	4,590	4,392
87,700	87,750	4,593	4,395
87,750	87,800	4,596	4,398
87,800	87,850	4,598	4,400
87,850	87,900	4,601	4,403
87,900	87,950	4,604	4,406
87,950	88,000	4,607	4,409
$88,000			
88,000	88,050	4,609	4,411
88,050	88,100	4,612	4,414
88,100	88,150	4,615	4,417
88,150	88,200	4,618	4,420
88,200	88,250	4,620	4,422
88,250	88,300	4,623	4,425
88,300	88,350	4,626	4,428
88,350	88,400	4,629	4,431
88,400	88,450	4,631	4,433
88,450	88,500	4,634	4,436
88,500	88,550	4,637	4,439
88,550	88,600	4,640	4,442
88,600	88,650	4,642	4,444
88,650	88,700	4,645	4,447
88,700	88,750	4,648	4,450
88,750	88,800	4,651	4,453
88,800	88,850	4,653	4,455
88,850	88,900	4,656	4,458
88,900	88,950	4,659	4,461
88,950	89,000	4,662	4,464
$89,000			
89,000	89,050	4,664	4,466
89,050	89,100	4,667	4,469
89,100	89,150	4,670	4,472
89,150	89,200	4,673	4,475
89,200	89,250	4,675	4,477
89,250	89,300	4,678	4,480
89,300	89,350	4,681	4,483
89,350	89,400	4,684	4,486
89,400	89,450	4,686	4,488
89,450	89,500	4,689	4,491
89,500	89,550	4,692	4,494
89,550	89,600	4,695	4,497
89,600	89,650	4,697	4,499
89,650	89,700	4,700	4,502
89,700	89,750	4,703	4,505
89,750	89,800	4,706	4,508
89,800	89,850	4,708	4,510
89,850	89,900	4,711	4,513
89,900	89,950	4,714	4,516
89,950	90,000	4,717	4,519

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$90,000			
90,000	90,050	4,719	4,521
90,050	90,100	4,722	4,524
90,100	90,150	4,725	4,527
90,150	90,200	4,728	4,530
90,200	90,250	4,730	4,532
90,250	90,300	4,733	4,535
90,300	90,350	4,736	4,538
90,350	90,400	4,739	4,541
90,400	90,450	4,741	4,543
90,450	90,500	4,744	4,546
90,500	90,550	4,747	4,549
90,550	90,600	4,750	4,552
90,600	90,650	4,752	4,554
90,650	90,700	4,755	4,557
90,700	90,750	4,758	4,560
90,750	90,800	4,761	4,563
90,800	90,850	4,763	4,565
90,850	90,900	4,766	4,568
90,900	90,950	4,769	4,571
90,950	91,000	4,772	4,574
$91,000			
91,000	91,050	4,774	4,576
91,050	91,100	4,777	4,579
91,100	91,150	4,780	4,582
91,150	91,200	4,783	4,585
91,200	91,250	4,785	4,587
91,250	91,300	4,788	4,590
91,300	91,350	4,791	4,593
91,350	91,400	4,794	4,596
91,400	91,450	4,796	4,598
91,450	91,500	4,799	4,601
91,500	91,550	4,802	4,604
91,550	91,600	4,805	4,607
91,600	91,650	4,807	4,609
91,650	91,700	4,810	4,612
91,700	91,750	4,813	4,615
91,750	91,800	4,816	4,618
91,800	91,850	4,818	4,620
91,850	91,900	4,821	4,623
91,900	91,950	4,824	4,626
91,950	92,000	4,827	4,629
$92,000			
92,000	92,050	4,829	4,631
92,050	92,100	4,832	4,634
92,100	92,150	4,835	4,637
92,150	92,200	4,838	4,640
92,200	92,250	4,840	4,642
92,250	92,300	4,843	4,645
92,300	92,350	4,846	4,648
92,350	92,400	4,849	4,651
92,400	92,450	4,851	4,653
92,450	92,500	4,854	4,656
92,500	92,550	4,857	4,659
92,550	92,600	4,860	4,662
92,600	92,650	4,862	4,664
92,650	92,700	4,865	4,667
92,700	92,750	4,868	4,670
92,750	92,800	4,871	4,673
92,800	92,850	4,873	4,675
92,850	92,900	4,876	4,678
92,900	92,950	4,879	4,681
92,950	93,000	4,882	4,684

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$93,000			
93,000	93,050	4,884	4,686
93,050	93,100	4,887	4,689
93,100	93,150	4,890	4,692
93,150	93,200	4,893	4,695
93,200	93,250	4,895	4,697
93,250	93,300	4,898	4,700
93,300	93,350	4,901	4,703
93,350	93,400	4,904	4,706
93,400	93,450	4,906	4,708
93,450	93,500	4,909	4,711
93,500	93,550	4,912	4,714
93,550	93,600	4,915	4,717
93,600	93,650	4,917	4,719
93,650	93,700	4,920	4,722
93,700	93,750	4,923	4,725
93,750	93,800	4,926	4,728
93,800	93,850	4,928	4,730
93,850	93,900	4,931	4,733
93,900	93,950	4,934	4,736
93,950	94,000	4,937	4,739
$94,000			
94,000	94,050	4,939	4,741
94,050	94,100	4,942	4,744
94,100	94,150	4,945	4,747
94,150	94,200	4,948	4,750
94,200	94,250	4,950	4,752
94,250	94,300	4,953	4,755
94,300	94,350	4,956	4,758
94,350	94,400	4,959	4,761
94,400	94,450	4,961	4,763
94,450	94,500	4,964	4,766
94,500	94,550	4,967	4,769
94,550	94,600	4,970	4,772
94,600	94,650	4,972	4,774
94,650	94,700	4,975	4,777
94,700	94,750	4,978	4,780
94,750	94,800	4,981	4,783
94,800	94,850	4,983	4,785
94,850	94,900	4,986	4,788
94,900	94,950	4,989	4,791
94,950	95,000	4,992	4,794
$95,000			
95,000	95,050	4,994	4,796
95,050	95,100	4,997	4,799
95,100	95,150	5,000	4,802
95,150	95,200	5,003	4,805
95,200	95,250	5,005	4,807
95,250	95,300	5,008	4,810
95,300	95,350	5,011	4,813
95,350	95,400	5,014	4,816
95,400	95,450	5,016	4,818
95,450	95,500	5,019	4,821
95,500	95,550	5,022	4,824
95,550	95,600	5,025	4,827
95,600	95,650	5,027	4,829
95,650	95,700	5,030	4,832
95,700	95,750	5,033	4,835
95,750	95,800	5,036	4,838
95,800	95,850	5,038	4,840
95,850	95,900	5,041	4,843
95,900	95,950	5,044	4,846
95,950	96,000	5,047	4,849

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

2008 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$96,000			
96,000	96,050	5,049	4,851
96,050	96,100	5,052	4,854
96,100	96,150	5,055	4,857
96,150	96,200	5,058	4,860
96,200	96,250	5,060	4,862
96,250	96,300	5,063	4,865
96,300	96,350	5,066	4,868
96,350	96,400	5,069	4,871
96,400	96,450	5,071	4,873
96,450	96,500	5,074	4,876
96,500	96,550	5,077	4,879
96,550	96,600	5,080	4,882
96,600	96,650	5,082	4,884
96,650	96,700	5,085	4,887
96,700	96,750	5,088	4,890
96,750	96,800	5,091	4,893
96,800	96,850	5,093	4,895
96,850	96,900	5,096	4,898
96,900	96,950	5,099	4,901
96,950	97,000	5,102	4,904

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$97,000			
97,000	97,050	5,104	4,906
97,050	97,100	5,107	4,909
97,100	97,150	5,110	4,912
97,150	97,200	5,113	4,915
97,200	97,250	5,115	4,917
97,250	97,300	5,118	4,920
97,300	97,350	5,121	4,923
97,350	97,400	5,124	4,926
97,400	97,450	5,126	4,928
97,450	97,500	5,129	4,931
97,500	97,550	5,132	4,934
97,550	97,600	5,135	4,937
97,600	97,650	5,137	4,939
97,650	97,700	5,140	4,942
97,700	97,750	5,143	4,945
97,750	97,800	5,146	4,948
97,800	97,850	5,148	4,950
97,850	97,900	5,151	4,953
97,900	97,950	5,154	4,956
97,950	98,000	5,157	4,959
$98,000			
98,000	98,050	5,159	4,961
98,050	98,100	5,162	4,964
98,100	98,150	5,165	4,967
98,150	98,200	5,168	4,970
98,200	98,250	5,170	4,972
98,250	98,300	5,173	4,975
98,300	98,350	5,176	4,978
98,350	98,400	5,179	4,981
98,400	98,450	5,181	4,983
98,450	98,500	5,184	4,986
98,500	98,550	5,187	4,989
98,550	98,600	5,190	4,992
98,600	98,650	5,192	4,994
98,650	98,700	5,195	4,997
98,700	98,750	5,198	5,000
98,750	98,800	5,201	5,003
98,800	98,850	5,203	5,005
98,850	98,900	5,206	5,008
98,900	98,950	5,209	5,011
98,950	99,000	5,212	5,014

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$99,000			
99,000	99,050	5,214	5,016
99,050	99,100	5,217	5,019
99,100	99,150	5,220	5,022
99,150	99,200	5,223	5,025
99,200	99,250	5,225	5,027
99,250	99,300	5,228	5,030
99,300	99,350	5,231	5,033
99,350	99,400	5,234	5,036
99,400	99,450	5,236	5,038
99,450	99,500	5,239	5,041
99,500	99,550	5,242	5,044
99,550	99,600	5,245	5,047
99,600	99,650	5,247	5,049
99,650	99,700	5,250	5,052
99,700	99,750	5,253	5,055
99,750	99,800	5,256	5,058
99,800	99,850	5,258	5,060
99,850	99,900	5,261	5,063
99,900	99,950	5,264	5,066
99,950	100,000	5,267	5,069

Calculating Tax on Taxable Income of $100,000 or more for Single or Married Filing Separate

$5,268 plus 0.055 over $100,000

1. Taxable Income _____
2. Less - 100,000
3. Total: Subtract Line 2 from Line 1 and enter here = _____
4. Multiply Line 3 by 0.055 and enter here _____
5. Tax on $100,000 5,268
6. Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax** = _____

If your Taxable Income is $100,000 or more, use the tax computation worksheets.

For Single or Married Filing Separate, use the worksheet on the left.

For Married Filing Joint, Head of Household or Qualified Widow(er), use the worksheet on the right.

Calculating Tax on Taxable Income of $100,000 or more for Married Filing Joint, Head of Household or Qualified Widow(er)

$5,070 plus 0.055 over $100,000

1. Taxable Income _____
2. Less - 100,000
3. Total: Subtract Line 2 from Line 1 and enter here = _____
4. Multiply Line 3 by 0.055 and enter here _____
5. Tax on $100,000 5,070
6. Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax** = _____

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

How to Contact the Oklahoma Tax Commission

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have a question or need further information,
there are many ways to reach us.**

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You'll find a wealth of information on our website, 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.

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

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Oklahoma Tax Commission**

For faster processing of your return, please remove the lower portion of the label at the right* and place in the name/address area of your Form 511.

*If your packet does not have a mailing label in this area, please fill in the name/address area of your Form 511 completely.

State of Oklahoma

Resident Income Tax Return

This form is for full-year residents only. Part-year and nonresidents, use Form 511NR.
The due date for this form is the 15th day of the fourth month after the close of the taxable year.

Form **511** 2008

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	

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:*

Age 65 or Over? ☐ **Yourself** ☐ **Spouse** (Please see instructions)

Not Required to File

Check this box if you do not have sufficient gross income to require you to file a Federal return. (see instructions) ☐

Exemptions

	Regular	Special	Blind	
Yourself	+	see instructions	+	=
Spouse	+	see instructions	+	=
Number of dependent children				=
Number of other dependents				=

Add the totals from the 4 shaded boxes. Write the total in the box below.

Total =

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

Part One: To Arrive at Oklahoma Adjusted Gross Income

Round to Nearest Whole Dollar

If you are not required to file, see page 5 of instructions.

If line 7 is different than line 1, enclose a copy of your Federal return.

1	Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ)	1	00
2	Oklahoma Subtractions (enclose Schedule 511-A)	2	00
3	Line 1 minus line 2	3	00
4	Out-of-state income, except wages (enclose Federal schedule with description)	4	00
5	Line 3 minus line 4	5	00
6	Oklahoma Additions (enclose Schedule 511-B)	6	00
7	**Oklahoma adjusted gross income** (line 5 plus line 6)	7	00

Part Two: Oklahoma Taxable Income, Tax and Credits

Oklahoma Standard Deduction:
• Single or Married Filing Separate: $3,250
• Married Filing Joint or Qualifying Widow(er): $6,500
• Head of Household: $4,875

Federal Itemized Deductions: Enclose copy of the Federal Schedule A.

8	Oklahoma Adjustments (enclose Schedule 511-C)	8	00
9	Oklahoma income after adjustments (line 7 minus line 8)	9	00

STOP AND READ: **If line 4 is zero, complete lines 10-11. If line 4 is more than zero, see Schedule 511-D and do not complete lines 10-11.**

10	Oklahoma standard deduction or Federal itemized deductions	10	00
11	Exemptions ($1000 x total number of exemptions claimed above)	11	00
12	Total deductions and exemptions (add lines 10 and 11 or amount from Sch. 511-D, line 5)	12	00
13	**Oklahoma Taxable Income** (line 9 minus line 12)	13	00
14	Oklahoma Income Tax from Tax Table (see pages 20-31 of instructions) If using Farm Income Averaging, enter tax from Form 573, line 28 and enter a "1" in box. If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box. ☐	14	00

STOP AND READ: **If line 7 is equal to or larger than line 1, complete line 15. If line 7 is smaller than line 1, complete Schedule 511-E.**

15	Oklahoma child care/child tax credit (see instructions)	15	00
16	Credit for taxes paid to another state (enclose Form 511TX)	16	00
17	Credit for biomedical research contribution (enclose proof of contribution)	17	00
18	Other credits (511CR). List 511CR line number claimed here ____	18	00
19	**Income Tax** (line 14 minus lines 15-18) **Do not enter less than zero**	19	00

DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 39.

Part Three: Tax, Credits and Payments

For use tax tables, see page 11 of instructions.

Enclose all W-2s, 1099s or other withholding statements.

See back of Form 538-S or packet for further information.

20	Total from line 19		20	00
21	Use Tax. Check here if no use tax is due ☐		21	00
22	Balance (add lines 20 and 21)		22	00
23	Oklahoma withholding	23 00		
24	2008 estimated tax payments (qualified farmer ☐)	24 00		
25	2008 payment with extension	25 00		
26	Low Income Property Tax Credit (enclose Form 538-H)	26 00		
27	Sales Tax Relief Credit (enclose Form 538-S)	27 00		
28	Tornado Tax Credit (enclose Form 509 or 575)	28 00		

STOP AND READ: **If line 7 is equal to or more than line 1, complete line 29. If line 7 is smaller than line 1, complete Schedule 511-F. If you are not required to file, see special instructions on page 5 of packet.**

29	Oklahoma Earned Income Credit (see instructions)	29 00		
30	**Total payments and credits** (add lines 23-29)		30	00

Part Four: Refund

For further information regarding estimated tax, see page 5 of instructions.

31	If line 30 is more than line 22, subtract line 22 from line 30. This is your **overpayment**		31	00
32	Amount of line 31 to be applied to 2009 estimated tax	32 00		

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

33	Donations from your refund (total from Schedule 511-G)	33 00		
34	Total deductions from refund (add lines 32 and 33)		34	00
35	Amount to be **refunded** to you (line 31 minus line 34)		35	00

Want a Faster Refund?
Elect to have your refund directly deposited into your checking or savings account. Only one refund can be deposited per account per tax season. For more information, see page 19 of instructions.

Deposit my refund in my: ☐ **checking account** ☐ **savings account**

Routing Number:

Account Number:

Part Five: Amount You Owe

If you have an underpayment of estimated tax (line 37) & overpayment (line 31), see instructions.

36	If line 22 is more than line 30, subtract line 30 from line 22. This is your **tax due**		36	00
37	Underpayment of estimated tax interest (annualized installment method ☐)		37	00
38	For delinquent payment (add penalty of 5% plus interest at 1.25% per month)		38	00
39	**Total** tax, penalty and interest (add lines 36-38)		39	00

Under penalty of perjury, I declare the information contained in this document, attachments and schedules, is true and correct to the best of my knowledge and belief.

Check this box if the Oklahoma Tax Commission may discuss this return with your tax preparer. ☐

Taxpayer's signature	Date	Spouse's signature	Date	Paid Preparer's signature	Date
Taxpayer's occupation		Spouse's occupation		Paid Preparer's address and phone number	
Daytime Phone (optional)		Daytime Phone (optional)		Paid Preparer's I.D. Number	

Do not staple documentation to this form. To attach items, please use a paper clip.

Mailing Address for this form: P.O. Box 26800, Oklahoma City, OK 73126-0800

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

☐ **Check this box if the taxpayer did not want this return filed electronically.**

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

Name(s) shown on Form 511

Your Social Security Number

SCHEDULE 511-A — Oklahoma Subtractions

See instructions for details on qualifications and required enclosures.

1	Interest on U.S. government obligations	1		00
2	Social Security benefits taxed on your Federal Form 1040 or 1040A	2		00
3	Civil service retirement in lieu of social security Retirement Claim Number: Taxpayer ____ Spouse ____	3		00
4	Military Retirement (see instructions for limitation)	4		00
5	Oklahoma government or Federal civil service retirement (see instructions for limitation)	5		00
6	Other retirement income (see instructions for worksheet)	6		00
7	U.S.Railroad Retirement Board benefits	7		00
8	Oklahoma depletion	8		00
9	Oklahoma net operating loss	9		00
10	Exempt tribal income	10		00
11	Gains from the sale of exempt government obligations	11		00
12	Oklahoma Capital Gain Deduction (enclose Form 561)	12		00
13	Miscellaneous: Other subtractions (enter number in box for type of deduction) ____	13		00
14	**Total subtractions** (add lines 1-13, enter total here and on line 2 of Form 511)	14		00

SCHEDULE 511-B — Oklahoma Additions

See instructions for details on qualifications and required enclosures.

1	State and municipal bond interest	1		00
2	Out-of-state losses (describe _____) Enter as a positive number	2		00
3	Lump sum distributions (not included in your Federal Adjusted Gross Income)	3		00
4	Federal net operating loss - Enter as a positive number	4		00
5	Recapture of depletion claimed on a lease bonus or add back of excess Federal depletion	5		00
6	Expenses incurred to provide child care programs	6		00
7	Recapture of Contributions to Oklahoma College Savings Plan	7		00
8	Miscellaneous: Other additions (describe _____) Enter as a positive number	8		00
9	**Total additions** (add lines 1-8, enter total here and on line 6 of Form 511)	9		00

SCHEDULE 511-C — Oklahoma Adjustments

See instructions for details on qualifications and required enclosures.

1	Partial military pay exclusion (not retirement income)	1		00
2	Qualifying disability deduction	2		00
3	Political contributions (limited to $100 [$200 for joint return])	3		00
4	Interest qualifying for exclusion (limited to $100 [$200 for joint return])	4		00
5	Qualified adoption expense	5		00
6	Contributions to Oklahoma 529 College Savings Plan Account(s)	6		00
7	Miscellaneous: Other adjustments (enter number in box for type of deduction) ____	7		00
8	**Total adjustments** (add lines 1-7, enter total here and on line 8 of Form 511)	8		00

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

Name(s) shown on Form 511

Your Social Security Number

SCHEDULE 511-D

Deductions and Exemptions

See instructions for details on qualifications and required enclosures.

Use this schedule if you have income from out-of-state (Form 511, line 4). Your exemptions and deductions must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income reduced by allowable adjustments except out-of-state income. If you do not have out-of-state income on Form 511, line 4, do not use this schedule. Instead complete Form 511, lines 10-11.

1	Oklahoma standard deduction or Federal itemized deductions claimed	1	00
2	Exemptions ($1,000 x number of exemptions claimed at top of Form 511)	2	00
3	Total (add lines 1 and 2)	3	00
4	Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511 ÷		
	Enter the percentage from the above calculation here (**do not enter more than 100%**)	4	%
5	**Total allowable deductions and exemptions** (multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511. (**Leave lines 10 and 11 of Form 511 blank**)	5	00

SCHEDULE 511-E

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, 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 7 of Form 511 by the amount on line 1 of Form 511 ÷		
	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 511, line 15	7	00

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

Name(s) shown on Form 511

Your Social Security Number

SCHEDULE 511-F — Earned Income Credit

See instructions for details on qualifications and required enclosures.

You are allowed a credit equal to 5% of the Earned Income Credit allowed on your Federal return. The credit must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. Enclose a copy of your Federal return.

1	Federal earned income credit	1	00
2	Multiply line 1 by 5%	2	00
3	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 ÷		
	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 29 of Form 511)	4	00

SCHEDULE 511-G — 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 page 6 of this form (Schedule 511-G Information). If you are not receiving a refund, but would like to make a donation to one of these organizations, Schedule 511-G 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 33 of Form 511, please list the line number of the organization to which you donated. If you donate to more than one organization, please write a "99" in the oval at line 33 of Form 511.

1	Oklahoma Wildlife Diversity Program	☐ $2	☐ $5	☐ $_____	1	00
2	Low Income Health Care Fund	☐ $2	☐ $5	☐ $_____	2	00
3	Veterans Affairs Capital Improvement Program	☐ $2	☐ $5	☐ $_____	3	00
4	Oklahoma Breast and Cervical Cancer Fund	☐ $2	☐ $5	☐ $_____	4	00
5	Oklahoma Silver Haired Legislature and Alumni Association Programs	☐ $2	☐ $5	☐ $_____	5	00
6	Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children	☐ $2	☐ $5	☐ $_____	6	00
7	Oklahoma Pet Overpopulation Fund	☐ $2	☐ $5	☐ $_____	7	00
8	Support the Retirement of Capitol Dome Debt	☐ $2	☐ $5	☐ $_____	8	00
9	Support of the Oklahoma National Guard	☐ $2	☐ $5	☐ $_____	9	00
10	Oklahoma Leukemia and Lymphoma Fund	☐ $2	☐ $5	☐ $_____	10	00
11	Support of Programs for Regional Food Banks in Oklahoma	☐ $2	☐ $5	☐ $_____	11	00
12	Total donations (add lines 1-11, enter total here and on line 33 of Form 511)				12	00

Schedule 511-G: 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.

State of Oklahoma

CLAIM FOR CREDIT/REFUND OF SALES TAX

Taxpayer Social Security Number

Spouse's Social Security Number

Instructions on reverse. Please read carefully as an incomplete form may delay your refund.

FORM 538-S 2008

Taxpayer first name, middle initial and last name

Spouse's first name, middle initial and last name (if a joint return)

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

City, State and Zip

PART 1: TAXPAYER INFORMATION

Physical address in 2008 (if different than shown in mailing address section)

☐ Check if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof)

☐ Check if you or your spouse are 65 years of age or over

Oklahoma resident for the entire year? ☐ yes ☐ no

PART 2: DEPENDENT AND EXEMPTION INFORMATION

Note: Do not enter the taxpayer or spouse as a dependent.

1. Dependents (first name, initial, last name) If you have additional dependents, please attach schedule.	See Instructions 2. Age	3. Social Security Number	4. Relationship	5. Yearly Income

QUALIFIED EXEMPTIONS...

A. Yourself .....

B. Spouse .....

C. Number of your dependent children ..

D. Number of other dependents .....

E. Total exemptions claimed (add A-D) ..

PART 3: GROSS INCOME: Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2008.

See "Total gross household income" definition on back for examples of income.

		Yearly Income (You may not enter negative amounts.)
1.	Enter total wages, salaries, fees, commissions, bonuses, and tips (including **nontaxable** income from your W-2s)	1 00
2.	Enter total interest and dividend income received	2 00
3.	Total of all dependents' income (from Part 2, column 5)	3 00
4.	Social Security payments (total including Medicare)	4 00
5.	Railroad Retirement benefits	5 00
6.	Other pensions, annuities and IRAs	6 00
7.	Alimony	7 00
8.	Unemployment benefits	8 00
9.	2007 Earned Income Credit (EIC) received in 2008 and Advanced EIC received in 2008.....	9 00
10.	Nontaxable sources of income (specify) _____	10 00
		You may not enter negative amounts.
11.	Enter **gross** (positive) income from rental, royalties, partnerships, estates & trusts, and gains from the sale or exchange of property (taxable & nontaxable) (enclose Federal return including schedules) ...	11 00
12.	Enter **gross** (positive) income from business and farm (enclose Federal return including schedules)	12 00
13.	Other income -including income of others living in your household (specify) _____	13 00
14.	**Total gross household income** (Add lines 1-13) ..... **If line 14 is over income limits shown in steps 2 and 3 on back of this form, no credit is allowed.**	14 00

PART 4: SALES TAX CREDIT COMPUTATION

(For households with gross income below allowable limits, see steps 2 and 3 on back of form.)

15. Total qualified exemptions claimed in Box E above ☐☐ x $40 (credit claimed) ..... 15 ☐☐☐ 00

If you are filing a Form 511, carry the credit to Form 511, line 27.

If you would like to have the amount shown on line 15 deposited directly into your checking or savings account, please complete this "Direct Deposit Option" section.

DIRECT DEPOSIT OPTION: For those not filing a Form 511

Deposit my refund in my:

☐ **checking account**

☐ **savings account**

Routing Number: ☐☐☐☐☐☐☐☐☐

Account Number: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Under penalty of perjury, I declare that the information contained in this document and any attachments is true and correct to the best of my knowledge and belief.

Taxpayer's Signature and Date	Spouse's Signature and Date
Occupation	Occupation

If the Oklahoma Tax Commission may discuss this return with your tax preparer, please check here: ☐

Preparer's Signature and Date

Notice

Persons who have received TANF (temporary assistance for needy families) for any month in the year of 2008 will not be eligible for the sales tax credit or refund. Your monthly TANF benefit included Sales Tax Relief money.

The Department of Human Services will make sales tax refunds to persons who have continuously received aid to the aged, blind, disabled or Medicaid payment for nursing home care from January 1, 2008 to December 31, 2008.

Instructions

Follow the steps below to determine if you (or your spouse) are eligible to take the Sales Tax Relief/Credit.

Step 1 Were you a resident of Oklahoma* (defined below) for the entire year?

GO **Yes** (go to step 2) STOP **No** (you do not qualify to file this form)

Step 2 Is your total gross household income* (defined below) $20,000 or less?

GO **Yes** (File Form 538-S) STOP **No** (go to step 3)

Step 3 Is your total gross household income* (defined below) $50,000 or less and at least one of the following applies?

- You can claim an exemption for your dependent.
- You and/or your spouse are 65 years of age or older by 12/31/08.
- You have a physical disability constituting handicap to employment (provide proof* as defined in the section below)

GO **Yes** (File Form 538-S) STOP **No** (you do not qualify to file this form)

Exceptions:

- A person convicted of a felony and who is an inmate in the custody of the Department of Corrections for any portion of the year is not eligible to file a claim for the sales tax relief.
- Individuals living in Oklahoma under a visa do not qualify for the sales tax relief.
- If a taxpayer or spouse died during the tax year, he/she will not qualify for the sales tax credit. If the death occurred after December 31, 2008, but before this tax form was filed, the sales tax credit or refund for the deceased will be issued to their estate. Enter the date of death in the address box following the first name of the decedent.

Dependents:
To qualify as a dependent for the sales tax credit or refund, you must qualify and be claimed as a dependent for Federal income tax purposes. The name, social security number, age, relationship and yearly income (if any) must be entered for all dependents. All of the other sales tax credit or refund requirements listed above must also be met (example: resident of Oklahoma for the entire year). Do not enter the taxpayer or spouse as a dependent.

*Definitions for the purpose of this form:

Resident of Oklahoma is defined as a person legally domiciled in this state for the entire tax year.

Household means any house, dwelling or other type of living quarters.

Total gross household income means the total amount of gross income received by ALL persons living in the same household whether the income was taxable or not for income tax purposes. This includes, but is not limited to, public assistance payments, support money (example: child support), workmen's compensation, school grants or scholarships, veteran's disability compensation, loss-of-time insurance payments and all of the types of income shown on the front of this form. Income that is exempt must be included in the year received, for example: nontaxable sources of income on your W-2 (such as a dependent care reimbursement account), military housing assistance, and the distribution of earnings from a Roth IRA. **Note**: Do not include income deferred for Federal Income Tax purposes, for example: tax deductible contributions to a 401K or to a traditional IRA. This income will be included when distributed and taxed on your Federal return.

Proof of disability may be established by certification by an agency of State Government, an insurance company or a physician, or by eligibility to receive disability benefits under the Federal Social Security Act. A veteran certified by the Veterans Administration of the Federal government as having a service-connected disability shall constitute proof.

Filing instructions and due date:
If you are required to file an Oklahoma Income Tax Return, claim the sales tax refund as a credit on your tax return, Form 511, and enclose this signed form. Your return claiming the sales tax credit must be filed no later than April 15th. (See note at bottom of page).

If you are **not** required to file an Oklahoma Income Tax Return, this form must be filed no later than June 30th. If you have withholding or made estimated payments and are filing for a refund on Form 511, you must claim the sales tax credit on your return and enclose this signed form. If you are not filing an income tax return, mail this completed and signed form to: Oklahoma Tax Commission, Post Office Box 26800, Oklahoma City, OK 73126-0800.

Note: Extensions do apply to this form. If you have been granted an extension of time in order to file your income tax return (including the April 20th due date for electronically filed returns), file this form with your income tax return on or before the due date granted by the extension. Enclose a copy of the extension.