



# 2001 OKLAHOMA INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS FOR NONRESIDENTS AND PART-YEAR RESIDENTS

## Packet contains:

- Instructions for completing the 511NR income tax form
- Two 511NR income tax forms
- 2001 income tax tables
- One return envelope

## Filing date:

- Your return must be postmarked by April 15, 2002.
- This form is also used to file an amended return. See page 4.

## Need assistance or a tax form?

- Phone, fax, e-mail, web or in-person, there are many ways to reach us! Check out page 15 for all the options!

## How nonresidents and part-year residents are taxed:

- The Oklahoma taxable income of a part-year individual or nonresident individual shall be calculated as if all income were earned in Oklahoma, using Form 511NR. The Federal adjusted gross income (AGI) will be adjusted using the Oklahoma adjustments allowed in Title 68 O.S., Section 2358, to arrive at an Oklahoma AGI from all sources. The Oklahoma AGI from all sources is used to determine the Oklahoma taxable income. The tax is then calculated using Tax Tables 1 and 2. At this point, the tax is prorated using a percentage of the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is the Oklahoma tax.



# WHAT'S NEW IN THE 2001 OKLAHOMA TAX BOOKLET?

The following items outline several new features and services for the taxpayers of Oklahoma:

• The Oklahoma nonresident and part-year resident Form 511NR has been completely redesigned and streamlined. The new Form 511NR has been structured to be a simpler format and incorporates the nonresident filing of the Form 511RF. The most common deductions and credits have been retained on the form itself. Others have been moved to schedules, similar to the IRS structure. The new design is the result of a year of study, research and redesign efforts.

• The Form 511NR consists of four pages. Pages 1 and 2 are the front and back of the Form 511NR, while pages 3 and 4 are the schedules, A-E. If you do not complete any of the schedules, do not mail pages 3 and 4 when you file your return.

• If you could have filed Form 511RF, see **“Not Required to File”** on page 3 for instructions on how to file.

• A 2001 **Net Operating Loss** may be carried back. See page 4.

• When computing **depletion**, you may no longer be limited by 50% of the net income per well. For more information see Form 511 NR, Schedule B, line 6 on page 13.

• See Schedule C, Line 11 instructions on page 14 for information on the **Oklahoma Police Corps Program Scholarship and Stipend Deduction**.

• You can make a **donation** to the Oklahoma Organ Donor Education Fund. For further information, see page 10.

• The form number for Credit for **tax paid to another state**, has changed. The Form 511NR Schedule E is now Form 511TX.

• Income averaging is now available for taxpayers with farm income. **Form 573 "Farm Income Averaging"** is available upon request.

• The **filing method** of a resident, filing a joint Federal return with a nonresident civilian, has been revised. Amended returns may be filed for any open years. See Filing Status in the Top of Form Instructions on page 5 for further detail.

## 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, education leave or military assignment). A domicile, once established, remains until a new one is adopted.

### PART-YEAR RESIDENT...

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

### NONRESIDENT...

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

### MEMBERS OF THE ARMED FORCES...

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

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

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

### RESIDENT/NONRESIDENT...

A nonresident filing a joint Federal return with an Oklahoma resident spouse may have options on how to file the Oklahoma return(s). See "Filing Status" in the "Top of Form Instructions" on page 5 for further information.

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## WHO MUST FILE?

### • RESIDENT...

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

### • PART-YEAR RESIDENT...

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

### • NONRESIDENT...

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

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

## NOT REQUIRED TO FILE

Nonresident and part-year residents who do not have an Oklahoma filing requirement, as shown in the section "Who Must File?", but have Oklahoma tax withheld or made estimated tax payments should complete the Form 511NR. The Form 511RF is no longer available.

Complete the Form 511NR as follows:

1. Fill out the top portion of the Form 511NR according to the "Top of Form Instructions" on page 5. Be sure and check the box "Not Required to File".

2. Next, if you are a nonresident or part-year resident who is not required to file because your gross Oklahoma source income is less than \$1,000, then complete lines 1-19 of the Federal amount column as per your Federal income tax return. **However, in the Oklahoma amount column, enter your gross income from Oklahoma sources and not the net income as would be reflected in your Federal adjusted gross income.**

OR

If you are a part-year resident who is not required to file because your Federal gross income was not sufficient to meet the Federal filing requirement, complete line 19, only instead of entering the Federal adjusted gross income, enter the amount of your gross income income subject to the Federal filing requirement. Do not enter anything in the Oklahoma amount column.

3. Then, complete lines 44 through 51 that are applicable to you. Sign and mail in Form 511NR, pages 1 and 2 only. Do not mail in pages 3 or 4. Be sure and include your W-2s or 1099s to substantiate the Oklahoma withholding.

## WHAT IS OKLAHOMA SOURCE INCOME?

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

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

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

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

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

## ESTIMATED INCOME TAX...

You must make 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 pay estimated tax may be subject to interest on underpayment. Form OW-8-ES, for filing estimated tax payments, will be supplied on request. If at least 66-2/3% of your gross income for this year or last year is from farming, estimated payments are not required. If claiming this exception, please see line 45.

(instructions continued on page 4)

## NET OPERATING LOSS...

### **Please use the 511NR NOL schedules. (Form 511NR-NOL)**

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

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

Beginning with tax year 2001, NOLs may be carried forward and back in accordance with Section 172 of the Internal Revenue Code. For tax years 1996-2000, NOLs may not be carried back but may be carried forward for a period of time not to exceed 15 years. Beginning in tax year 2001, if a taxpayer has a farming loss, the amount of the NOL carryback shall not exceed the lesser of (a) \$60,000.00, or (b) 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.

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 Federal NOL allowed in the current tax year reported on Form 511NR, line 15 (other income), shall be added on Form 511 NR, Schedule A, line 3 (Oklahoma additions) in the appropriate column. The Oklahoma NOL(s) allowed/absorbed in the current tax year shall be subtracted on Form 511NR, Schedule B, line 7 (Oklahoma subtractions) in the appropriate column.

## HELPFUL HINTS

- File your return by April 15, 2002. If you need to file for an extension, use Form 504 and then later, file via Form 511NR.
- Be sure you enclose copies of your Form(s) W-2 or 1099 with your return. Enclose all Federal schedules as required.
- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.
- If you are interested in paying the tax due by credit card, please see page 10 for details.
- 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, extension 1-3160.
- If you have any questions, please do not hesitate to contact us in one of the ways listed on page 15.

## 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 net income for any year is changed by the IRS, an amended return shall be filed within 1 year. Part-year residents and nonresidents shall use Form 511NR, place an X in the space provided in the upper left hand corner of the form next to the form number (511NR X) and enclose a copy of Federal Form 1040X or 1045.

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

When amending Form 511NR, you must adjust Form 511NR, line 44 (Oklahoma Income Tax Withheld) by subtracting previous overpayments or adding tax previously paid.

If you discover you have made an error on your Oklahoma return, we may be able to help you correct the return. For additional information, contact our Taxpayer Assistance Division at one of the numbers shown on page 15.

## ALL ABOUT REFUNDS...

Once your return is filed, if you have any questions regarding your refund, please call (405) 521-3160. If you are calling from within Oklahoma, please call (800) 522-8165, extension 1-3160.

When your original return is timely filed, you may have any amount of overpayment applied to your next year's estimate. 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. If you are receiving a refund, your return must be signed. If a joint return, both the taxpayer and spouse must sign the return.

## BEFORE YOU BEGIN

You must complete your Federal income tax return before you begin your 2001 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

## 2001 FORM 511NR: TOP OF FORM INSTRUCTIONS

### 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.

### NAME AND ADDRESS

If you received a booklet with a pre-printed form in the center, please use it. Using the pre-printed form will speed the processing of your return. If your packet does not contain this feature, please print or type the requested information.

### WHAT ABOUT DECEASED TAXPAYERS?

If a taxpayer died before filing a return for 2001, the executor, administrator or surviving spouse must file a return for the decedent. Enter the date of death following the first name of the decedent.

### 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 an Oklahoma resident (either civilian or military), and the other is a nonresident civilian (non-military). In this case the taxpayer must either:

- 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. If the nonresident civilian has an Oklahoma filing requirement, he/she will file on Form 511NR, using married filing separate rates and reporting his/her income and deductions. The resident will file on Form 511 using the married filing separate rates and reporting only his/her income and deductions. Form 574 "Allocation of Income and Deductions" must be filed with the return(s).

#### OR

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

### RESIDENCY STATUS

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

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

**Resident/Part-year resident/Nonresident** - Check this box only if filing a joint return and spouses have different residency status. Enter the state(s) of residence for each spouse.

### NOT REQUIRED TO FILE

If you are not required to file a return based on the filing requirements under the heading "Not Required to File" on page 3, check the box. See the instructions under "Not Required to File" to determine which lines on the rest of the Form 511NR to complete.

### EXEMPTIONS

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

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

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

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

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

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

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

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

### SIXTY-FIVE OR OVER

Check the box(es) if your or your spouse's age is 65 on or before December 31, 2001. If you turned age 65 on January 1, 2002, you are considered to be age 65 at the end of 2001.

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

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

**1 Wages, salaries, tips, etc.**

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

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

**2 Taxable interest income**

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

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

**3 Dividend income**

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

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

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

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

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

**5 Alimony received**

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

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

**6 Business income or (loss)**

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

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

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

**7 Capital gain or (loss)**

As a nonresident or part-year resident, figure the amount to be included in the "Oklahoma Amount" column as capital gain or loss from Oklahoma sources.

If you were a part-year resident, you must also add any capital gains or losses from the sale of intangibles occurring while you were a resident.

**8 Other gains or losses**

Enter that part of the Federal amount that represents gain or loss from the sale or exchange of noncapital assets from Oklahoma sources.

**9 Taxable amount of IRA Distribution**

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

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

**10 Taxable amount of pensions and annuities**

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

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

**11 Rental real estate, royalties, partnerships, etc.**

Enter that part of the Federal amount that was derived from or connected with Oklahoma sources.

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

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

**12 Farm income or (loss)**

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

**13 Unemployment compensation**

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

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

**14 Social Security Benefits**

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

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

**15 Other income**

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

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

If you have a net operating loss derived from Oklahoma sources (without a corresponding Federal net operating loss) that you are carrying forward, enter the amount of the loss on Form 511NR, Schedule B, line 7, and enclose the applicable schedule from Form 511NR-NOL.

**17 Total Federal adjustments to income**

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

**Oklahoma Amount column** - If you were a nonresident or part-year resident, enter only adjustments attributable to income taxed by Oklahoma.

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

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

**20 Additions**

Enter the total from Form 511NR, Schedule A, line 6. See instructions on page 11.

**22 Subtractions**

Enter the total from Form 511NR, Schedule B, line 12. See instructions on pages 12-13.

**25 Adjusted Gross Income - ALL SOURCES**

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

**26 Adjustments**

Enter the total from Form 511NR, Schedule C, line 12. See instructions on page 14.

**28 Deductions**

Enter the Oklahoma standard deduction if you did not claim itemized deductions on your Federal return. The Oklahoma standard deduction is determined as follows:

If your filing status, on both your Federal and Oklahoma returns, is married filing separate, enter the larger of \$500 or 15% of Form 511NR, line 24, not to exceed \$1,000.

All other filing statuses:

- If Form 511NR, line 24 is \$6,666 or less, enter \$1,000.
- If Form 511NR, line 24 is between \$6,666 and \$13,333, multiply Form 511NR, line 24 by 15% and enter that result.
- If Form 511NR, line 24 is \$13,333 or more, enter \$2,000.

If you claimed itemized deductions on your Federal return, enter the amount of your itemized deductions.

**29 Exemptions and Dependents**

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

**32 Tax Method One**

Using Form 511NR, line 31, find your tax in Tax Table 1. Enter the result here.

**33 Federal Tax Deduction**

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

Compute Federal Income Tax deduction to enter on line 33 as follows:

- On Federal Form 1040: Add lines 43, 47, 52 and 55.
- On Federal Form 1040A: Add lines 34 and 30.
- On Federal Form 1040EZ: Line 11.
- On Federal Telefile Tax record: Line K: "Tax".

**Do not** use the amount reported on your Form(s) W-2.

**35 Tax Method Two**

Using Form 511NR, line 34, find your tax in Tax Table 2. Enter the result here.

**36 Tax from Tax Table**

Enter the lesser amount of Method One (Form 511NR, line 32) or Method Two (Form 511NR, line 35) on Form 511NR, line 36.

**37 Child Care Credit**

Complete Form 511NR, line 37 unless your adjusted gross income from all sources (Form 511NR, line 24) is less than your Federal adjusted gross income (Form 511NR, line 19). If your adjusted gross income from all sources is less than your Federal adjusted gross income, complete Form 511NR, Schedule E to determine the amount to enter on Form 511NR, line 33.

If you are allowed a credit for child care expenses on your Federal return, there shall be allowed to a resident individual, part-year resident individual or nonresident military individual, a credit against the Oklahoma tax equal to 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.

Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2.

*Note: Do not use the Federal child care credit when computing the Oklahoma credit. The Oklahoma child care credit is based on a percentage of the Federal child care credit only.*

**38 Base Tax**

This is the amount of tax computed on the total income from all sources. **This is not your Oklahoma income tax.** To determine your Oklahoma income tax, complete Form 511NR, lines 39 and 40.

**39 Oklahoma Income Percentage**

Enter the Oklahoma Amount from Form 511NR, "Federal Column", line 23 in box "a". Enter the Federal Amount from Form 511NR, "Federal Column", line 24 in box "b". Divide line 23 by line 24. Do not enter more than 100%.

**40 This is your Oklahoma Income Tax**

The Oklahoma Percentage from Form 511NR, line 39 shall be multiplied by the amount of base tax (Form 511NR, line 38) in order to determine the amount of income tax which must be paid to the State of Oklahoma.

**41 Credit for Tax Paid another State**

A resident or part-year resident taxpayer who receives income for personal services from another state while a resident of Oklahoma must report the full amount of such income in the "Oklahoma Amount" column. If the other state also taxes the income, a credit is allowed on Form 511NR. Complete Oklahoma Form 511TX and furnish a copy of other state(s) return. Personal service income not included in the "Oklahoma Amount" column does not qualify for this credit.

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

**42 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 are taking more than one credit, enter "99" in the box.

See the column below for a list of the credits available on Form 511CR. You can obtain the Form 511CR by calling our forms request line at (405) 521-3108 or from our website at [www.oktax.state.ok.us](http://www.oktax.state.ok.us).

- Oklahoma Investment/New Jobs Credit  
Enclose Form 506.  
Title 68 O.S. Section 2357.4.
- Credit for Energy Assistance Fund Contribution  
Title 68 O.S. Section 2357.6.
- Venture Capital Credit  
Title 68 O.S. Section 2357.7,8.
- Credit for Conversion of a Motor Vehicle to Clean Burning Fuels or for Investment in Qualified Electric Motor Vehicle Property  
Title 68, Supp. 1996, Section 2357.22.
- Credit for Hazard Waste Disposal  
Title 27A O.S. Section 2-11-303.
- Credit for Qualified Recycling Facility  
Title 68 O.S. Section 2357.59.
- Small Business Capital Credit  
Please enclose Form 527-A.  
Title 68 O.S. Section 2357.60 - 2357.65.
- Oklahoma Agricultural Producers Credit  
Please enclose Form 520.  
Title 68 O.S. Section 2357.25.
- Small Business Guaranty Fee Credit  
Please enclose Form 529.  
Title 68 O.S. Section 2357.30.
- Credit for Employers Providing Child Care Programs  
Title 68 O.S. Section 2357.26.
- 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 Vaccinations 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 Incurred with any Certified Historical Hotel or Historical Newspaper Plant Building  
Title 68 O.S. Section 2357.41.
- Credit for Space Transportation Vehicle Provider  
Title 68 O.S. Section 2357.42.
- Rural Small Business Capital Credit  
Enclose Form 526-A.  
Title 68 O.S. Section 2357.71 - 2357.76.

**44 Oklahoma Income Tax Withheld**

If you have Oklahoma income tax withheld, you should also have Oklahoma wages on the front page, Form 511NR, line 1 in the Oklahoma Amount column.

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

When amending Form 511NR you must adjust Form 511NR, line 44 (Oklahoma Income Tax Withheld) by subtracting any previous overpayments or adding any tax previously paid.

**45 Oklahoma Estimated Tax Payment**

Enter on line 45, any payments you made on your estimated Oklahoma income tax for 2001. Include any overpayment from your 2000 return that you applied to your 2001 estimated tax. If at least 66-2/3% of your gross income is from farming, estimate payments are not required. If claiming this exception, you must mark the box on this line and enclose a complete copy of your Federal return.

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

**46 Payments With Extension**

If you filed Oklahoma extension Form 504 for 2001, enter any amount you paid with that form.

**49 Amount Credited to 2002 Estimated Tax**

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

**50 Donations**

If you wish to donate from your refund, you must check and enter the amount on these lines. Please note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency.

**Oklahoma Wildlife Diversity Program**

The Oklahoma Wildlife Diversity Program (formerly Nongame Wildlife 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.

**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 25352, Oklahoma City, OK 73125.

**Veterans Affairs Capital Improvement Program**

You may donate from your tax refund to help the Department of Veterans Affairs to 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 Veteran Affairs, P.O. Box 53067, Oklahoma City, OK 73152.

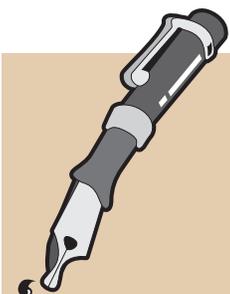
**Oklahoma Breast Cancer Program**

If you wish to donate from your tax refund for Oklahoma Breast Cancer Research, enter the amount on Form 511NR, line 50D. The donation will be forwarded to the State Department of Health. If you are not receiving a refund, you may still donate. Mail your contribution to: State Department of Health, 1000 NE 10th Street, Oklahoma City, OK 73152.

**Oklahoma City Bombing Memorial Fund**

You may donate to remember the victims of the April 19, 1995 bombing of the Alfred P. Murrah Federal Building. Donations will help defray the expense to construct and maintain the national memorial created to honor the victims of the bombing. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma City National Memorial Foundation, P.O. Box 323, Oklahoma City, OK 73101-0323.

(instructions continued on page 10)



**DON'T FORGET  
TO SIGN YOUR  
TAX RETURN.**

**Oklahoma Organ Donor Education Fund**

Donate *Life* to your fellow Oklahomans. Hundreds of Oklahomans are waiting for the *Gift of Life* and your donation will fund statewide education programs to make Oklahomans aware of the importance of organ and tissue donation. You can also mail a contribution to: State Department of Health, c/o ODEAP Fund, 1000 N.E. 10th St., Oklahoma City, OK 73152.

**53 Oklahoma Organ Donor Education Fund**

A donation to this fund may also be made on a tax due return. For information regarding this fund, please see the paragraph directly above.

**54 Underpayment of Estimated Tax Interest**

You were required to make estimated tax payments if your tax liability exceeds your withholding by \$500 or more. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed estimated tax payments and withholding are required to be equal to the smaller of 70% of the current year tax liability or 100% of your prior year tax. The 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 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.

**WHEN YOU ARE FINISHED...**

- Please enclose a check or money order payable to "Oklahoma Tax Commission" for any balance due or check out the credit card payment option below. Should you choose to pay by check or money order, please write your SSN and tax year on the payment to ensure proper credit.
- Be sure to make copies of all documents for your records.
- Enclose W-2's or 1099's to substantiate withholdings.
- Do not enclose any other correspondence in this envelope.
- 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, extension 1-3160.
- If for some reason you do not have a pre-addressed return envelope, please mail the originals, along with any payment due, to the address below:

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

**55 Delinquent Penalty and Interest**

After the original due date of the return, compute 5% penalty on the tax due (line 52). Compute interest on the tax due at 1 1/4% per month from the original due date of the return. An extension does not extend the date for payment of tax.

*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.*



**CREDIT CARD  
PAYMENTS  
NOW ACCEPTED!**

You can pay the balance due on your individual income tax by credit card. Payments can be made one of two ways:

**You can log on to our web site at [www.oktax.state.ok.us](http://www.oktax.state.ok.us).**

**Click on the "Payment Options" link and pay your balance due online.**

or

**You can call 1-800-2PAY-TAX to pay your balance due over the phone.**

*(Note: If you live outside of Oklahoma, you will need to enter the jurisdiction code "4600" to use this service via telephone.)*

Please keep in mind that there is a convenience fee of 2.5% for utilizing this service and is based on the amount of the charged balance due.

For more information regarding this service, please visit our web site at [www.oktax.state.ok.us](http://www.oktax.state.ok.us) or call our Taxpayer Assistance Office at (405) 521-3160.

# ALL ABOUT DIRECT DEPOSIT...

## FILLING OUT DIRECT DEPOSIT BOX...

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.

**First**, 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.

**Next**, 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.

**Last**, 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.

The sample check includes the following information:

- Payee:** JOE SMITH, SUSIE SMITH, 123 Main Street, Anyplace, OK 00000
- Amount:** \$1234.00 (1234 DOLLARS)
- Bank:** ANYPLACE BANK, Anyplace, OK 00000
- Routing Number:** 120120012
- Account Number:** 2020268620
- Check Number:** 1234

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

## 2001 SCHEDULE A

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

### A1 State and Municipal Bond Interest

**Federal Amount column** - If you received income on bonds issued by any state or political subdivision thereof exempt from Federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to Federal Adjusted Gross Income. Income from Oklahoma Municipal Bonds is exempt only if so provided by the statute authorizing their issuance. All out-of-state municipals are taxable. Enclose a schedule of all municipal interest received by source and amount. If the interest is from a mutual fund which invests in government obligations, enclose a detailed schedule from the mutual fund showing the amount of monies received from each government obligation or the percentage of funds received from each obligation.

*Note: If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. Enter exempt gains on Form 511NR, Schedule B, line 9, and exempt losses on Form 511NR, Schedule A line 5.*

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

### A2 Lump Sum Distributions

**Federal Amount column** - Lump sum distributions not included in the Federal Adjusted Gross Income (except any amount excluded on Federal Schedule D) shall be added to the Federal AGI. Rollovers are taxed in the same year as on the Federal return. Enclose a copy of Forms 1099, and complete copy of Federal return.

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

### A3 Federal Net Operating Loss

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

### A4 Recapture of Depletion

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

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

### A5 Loss from the Sales of Exempt Government Obligations or Other Additions

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

Enter the part of the "Federal Amount" column that represented losses from the sale of exempt government obligations incurred while a resident of Oklahoma.

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

**B1 Interest on U.S. Obligations**

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

*Note: The capital gain/loss from the sale of a U.S. Government Obligation is exempt. Enter exempt gains on Form 511NR, Schedule B, line 9, and exempt losses on Form 511NR, Schedule A, line 5.*

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

**B2 Taxable Social Security**

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

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

**B3 Oklahoma or Federal Government Retirement**

**Federal Amount column** - Each individual may exclude his/her retirement benefits up to \$5,500, but not to exceed the amount included in the Federal Adjusted Gross Income. If you retired on disability and the payments you receive are taxed as ordinary income (not on the retirement income line of your Federal return) until you reach minimum retirement age, the income taxed as ordinary income does not qualify for this exclusion. The total exclusion from all retirement benefit plans may not exceed \$5,500 per taxpayer. The retirement benefits must be received from the following: the Civil Service of the United States, any component of the Armed Forces 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).

**Oklahoma Amount column** - Enter all or part of the amount reported in the "Federal Amount" column that represents the income that is included on Form 511NR, line 10 in the "Oklahoma Amount" column. This exemption is not prorated.

**B4 Other Retirement Income**

**Federal Amount Column** - Each individual, who is 65 years of age or older and whose income does not exceed the limits in the worksheet below, may exclude his/her retirement benefits, up to \$5,500, but not to exceed the amount included in the Federal Adjusted Gross Income. If you retired on disability and the payments you receive are taxed as ordinary income (not on the retirement income line of your Federal return) until you reach minimum retirement age, the income taxed as ordinary income does not qualify for this exclusion. The total exclusion from all retirement benefit plans may not exceed \$5,500 per taxpayer. Any individual, who claims the exclusion on Form 511NR, Schedule B, line 3 for government retirees, may not claim a combined total exclusion for Form 511NR, Schedule B, both lines 3 and 4 in an amount exceeding \$5,500.

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 or other documentation.

**OTHER RETIREMENT INCOME WORKSHEET**

Please complete the following worksheet, using the Federal Amount column, to find if each of you are eligible for the retirement exclusion. Before you begin, you must complete Schedule B, lines 5-11 of the Federal Amount column, if they apply to you. Upon completing these lines, you then fill in the section below. Please retain this worksheet for your records.

1. Enter the amounts on Form 511NR, line 21.	<input type="text"/>
	-
2. Add the amounts, if any, on Schedule B, lines 1-3 and 5-11.	<input type="text"/>
	=
3. Subtract the amount on line 2 (above) from line 1.	<input type="text"/> <b>TOTAL</b>

If this total is \$25,000 or less and you are at least 65 years of age with a filing status of single, head of household or married filing separate, then you qualify for the up to \$5,500 exclusion.

If this total is \$50,000 or less and you are at least 65 years of age with a filing status of married filing joint or qualifying widow(er), then you qualify for the up to \$5,500 exclusion. (If both husband and wife qualify, then each is eligible for the up to \$5,500 exclusion.)

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

Remember, the amount of the exclusion is up to \$5,500 per taxpayer, but it cannot exceed the retirement amount included in the Federal Adjusted Gross Income.

**Oklahoma Amount Column** - You are eligible for this exclusion based on the "Federal Amount" column's Other Retirement Income Worksheet. You may exclude up to \$5,500, but not to exceed the amount of qualified retirement benefits reported in the "Oklahoma Amount" column on the front of Form 511NR. This exclusion combined with the government retiree exclusion, allowed on Form 511NR, Schedule B, line 3, cannot exceed an overall exclusion of \$5,500. **Enclose a copy of Form 1099 or other supporting documentation.**

**B5 U.S. Railroad Retirement Board Benefits**

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

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

**B6 Additional Depletion**

**Federal Amount column** - Depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each property (regardless where located) during the taxable year. Major oil companies, as defined by Section 288.2 of Title 52 of the Oklahoma Statutes, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property. 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.

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

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

**B7 Oklahoma Net Operating Loss**

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

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

**B8 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 from employment or work performed 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 2001:

- A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; and
- 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
- A copy of the trust deed, or other legal document, which describes the real estate upon which you were employed or performed work and which was held by the United States of America in trust for a tribal member or an Indian tribe or which was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records which show you are employed on that Indian country or an explanation of your work on Indian country; and
- 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.

**B9 Gains from Sale of Exempt Gov't Obligations**

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

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

**B10 Nonresident Active Duty Military Wages**

Nonresident active duty Military pay, covered under the provisions of the Soldiers' and Sailors' Civil Relief Act, should be deducted from Federal Adjusted Gross Income before the calculation of tax under Oklahoma Statutes, Title 68, Supp. 1994, Sect. 2362. Enter non-resident active duty military pay only to the extent such pay is included on Form 511NR, line 1 in the "Federal Amount" column. **Enclose a copy of the military Form W-2.**

**B11 Miscellaneous: Other Subtractions**

Enter in the box on Form 511NR, Schedule B, line 11, the appropriate number as listed below, which shows the type of income you are subtracting. If you are entitled to more than one type of deduction, enter the number "4".

**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.  
(Section 5064.7 (A)(1) of Title 74)

**Enter the number "2" if the following applies:**

Manufacturers exclusion. (Section 5064.7 (A)(2) of Title 74)

**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. (O.S. Title 68, Section 2357.24)

Allowable deductions not included in (1) through (3): Enter any allowable Oklahoma deductions from Federal Adjusted Gross Income to arrive at Oklahoma Adjusted Gross Income that were not previously claimed under this heading "**Miscellaneous: Other Subtractions.**" Enclose a detailed explanation and verifying documents.

**C1 Partial Military Pay Exclusion**

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

Retired Military: see line instructions for Form 511NR, Schedule B, line 3.

**C2 Qualifying Disability Deduction**

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

**C3 Political Contribution**

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

**C4 Interest Qualifying for Exclusion**

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

**C5 Qualified Medical Savings Account**

Contributions made to and interest earned from an Oklahoma medical savings account established, pursuant to O.S. Title 63, Sections 2621 through 2623, shall be exempt from taxable income. In order to be eligible for this deduction, contributions must be made to a medical savings account program approved by either the State Department of Health or the Insurance Commissioner. A statement of the contributions made to and interest earned on the account must be provided by the trustee of the plan, and enclosed as part of the filed return. Enclose a copy of the front page of your Federal return. This is not on your W-2. *Note: If you took a Medical Savings Account deduction to arrive at Federal adjusted gross income, you can not take a deduction on this line.*

**C6 Qualified Adoption Expense**

During the period of residency, residents and part-year residents may deduct "Nonrecurring adoption expenses" not to exceed \$10,000 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.

**C7 Agricultural Commodity Processing Facility Exclusion**

Owners of agricultural commodity processing facilities may exclude 15% of their investment in a new or expanded agricultural commodity processing facility located within Oklahoma. Agricultural commodity processing facility means building, structures, fixtures and improvements used or operated primarily for the processing or production of agricultural commodities to marketable products. This includes each part of the facility which is used in the processing of agricultural commodities, including receiving, storing, transporting and packaging or otherwise preparing the product for sale or shipment. The investment is deemed made when the property is placed in service. Under no circumstances shall this exclusion lower your taxable income below zero. In the event the exclusion does exceed income, any unused portion may be carried over for a period not to exceed six years. A schedule must be enclosed showing the type of investment(s), the date placed in service, and the cost of each investment. If the total exclusion available is not used, a copy of the schedule must be enclosed in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If the exclusion is through a Partnership or Subchapter S Corporation, the schedule must also include the partnership's or Subchapter S Corporation's name and ID number and your pro-rata share of the exclusion.

**C8 Depreciation Adjustment for Swine/Poultry Producers**

Individuals who are swine or poultry producers, may deduct depreciation on an accelerated basis for new construction or expansion costs for assets placed in service after December 31, 1996. The same depreciation method elected for Federal income tax purposes will be used, except the assets will be deemed to have a seven year life. Any depreciation deduction allowable is the amount so computed minus the Federal depreciation claimed. Enclose a copy of the Federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

**C9 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 Subchapter S Corporation, the schedule must also include the partnership's or Subchapter S Corporation's name and ID number and your pro-rata share of the exclusion.

**C10 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.

**C11 Okla. Police Corps Program Scholarship or 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, Section 2-140.1 through 2-140.11. Enclose supporting documentation.

## 2001 SCHEDULE D

Complete Form 511NR, Schedule D if your AGI from all sources (Form 511NR, line 24) is less than your Federal AGI (Form 511NR, line 19). Federal income taxes are deductible only to the extent they relate to income subject to taxation in Oklahoma. Federal income tax must be prorated on the ratio of AGI from all sources to Federal AGI.

### D1 Federal Tax Deduction

Compute Federal Income Tax deduction to enter on Form 511NR, Schedule D, line 1 as follows:

On Federal Form 1040: Add lines 43, 47, 52 and 55.  
On Federal Form 1040A: Add lines 34 and 30.  
On Federal Form 1040EZ: Line 11.  
On Federal Telefile Tax record: Line K: "Tax".

**Do not** use the amount reported on your Form(s) W-2.

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

## 2001 SCHEDULE E

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

### E1 Child Care Credit

If you are allowed a credit for child care expenses on your Federal return, there shall be allowed to a resident individual, part-year resident individual, or nonresident military individual, a credit against your Oklahoma tax equal to 20% of the credit for child care expenses allowed by the IRS code. The credit must be prorated. Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2.

Note: Do not use the Federal child tax credit when computing the Oklahoma child care credit. The Oklahoma child care credit is based on a percentage of the Federal child care credit only.

## NEED ASSISTANCE OR A FORM? HOW TO REACH US...

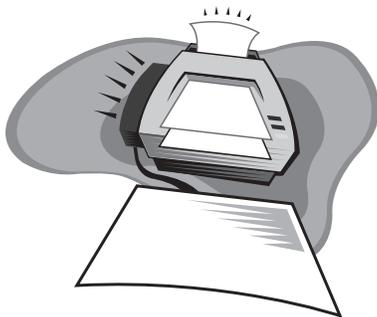
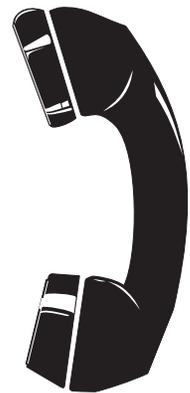
Whether you need a tax form, have a question or need further information, there are many ways to reach us. The opportunities for assistance are just a phone call away or even right around the corner!

### CALL US!

The Oklahoma Tax Commission can be reached at **(405) 521-3160**.  
The in-state toll free number is **(800) 522-8165, extension 1-3160**.

The Taxpayer Assistance Representative on the other end of the line is ready to assist you with all your tax needs.

Also see below for other location phone numbers.



### FAXBACK SERVICE!

Various forms can be faxed to you 24 hours a day, 7 days a week, by calling **(405) 522-0465**.

### VISIT US ON THE WEB!

Downloadable forms, answers to common questions, and a variety of other tax information is available on our web site. You can even e-mail us from any location on our site.

Direct e-mails should be sent to: **otcmaster@oktax.state.ok.us**

Our web site address is **www.oktax.state.ok.us**



### ASSISTANCE IS AROUND THE CORNER ... COME SEE US!

**Oklahoma City:** 2501 North Lincoln Boulevard **(405) 521-3160**

**Oklahoma City:** Shepherd Mall, NW 23rd and Villa

**Tulsa:** 440 South Houston, 5th Floor **(918) 581-2399**

**Ardmore:** 301 West Main, Suite 316 **(580) 226-4636**

**Lawton:** 1602 NW Lawton Ave., Suite B **(580) 248-8440**

**McAlester:** 1533 South Main **(918) 426-0777**

Instructions...

Use this table if your taxable income is less than \$50,000 and you do not deduct Federal Income Tax.

If your taxable income is \$50,000 or more, use the tax computation on the lower quarter of page 21.

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

Example...

Mr. and Mrs. Jones are filing a joint return. Their Oklahoma Taxable Income before deducting Federal Income Tax is \$14,793. First, they find the \$14,750 - \$14,800 income line. Next, they find the column for *married filing jointly* 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 **Method 1** tax line on their return.

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
14,700	14,750	663	381
14,750	14,800	667	384
14,800	14,850	670	386

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
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	1,050	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
2,000	2,050	15	10
2,050	2,100	16	11
2,100	2,150	16	11
2,150	2,200	17	12

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
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	3,050	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
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

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
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	5,050	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
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	138	67
6,350	6,400	140	68
6,400	6,450	143	69
6,450	6,500	145	70
6,500	6,550	148	71
6,550	6,600	150	72

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

## 2001 Oklahoma Income Tax Table 1

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
6,600	6,650	153	73
6,650	6,700	155	74
6,700	6,750	158	75
6,750	6,800	160	76
6,800	6,850	163	77
6,850	6,900	165	78
6,900	6,950	168	79
6,950	7,000	170	80
7,000	7,050	173	81
7,050	7,100	175	82
7,100	7,150	178	83
7,150	7,200	180	84
7,200	7,250	183	85
7,250	7,300	185	86
7,300	7,350	188	87
7,350	7,400	190	88
7,400	7,450	193	89
7,450	7,500	195	90
7,500	7,550	198	91
7,550	7,600	200	92
7,600	7,650	203	94
7,650	7,700	205	95
7,700	7,750	208	97
7,750	7,800	211	98
7,800	7,850	214	100
7,850	7,900	217	101
7,900	7,950	220	103
7,950	8,000	223	104
8,000	8,050	226	106
8,050	8,100	229	107
8,100	8,150	232	109
8,150	8,200	235	110
8,200	8,250	238	112
8,250	8,300	241	113
8,300	8,350	244	115
8,350	8,400	247	116
8,400	8,450	250	118
8,450	8,500	253	119
8,500	8,550	256	121
8,550	8,600	259	122
8,600	8,650	262	124
8,650	8,700	265	125
8,700	8,750	268	127
8,750	8,800	271	128
8,800	8,850	274	130
8,850	8,900	277	131
8,900	8,950	280	133
8,950	9,000	283	134
9,000	9,050	286	136
9,050	9,100	289	137
9,100	9,150	292	139
9,150	9,200	295	140
9,200	9,250	298	142
9,250	9,300	301	143
9,300	9,350	304	145
9,350	9,400	307	146
9,400	9,450	310	148
9,450	9,500	313	149
9,500	9,550	316	151
9,550	9,600	319	152

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
9,600	9,650	322	154
9,650	9,700	325	155
9,700	9,750	328	157
9,750	9,800	331	158
9,800	9,850	334	160
9,850	9,900	337	162
9,900	9,950	340	164
9,950	10,000	343	166
10,000	10,050	346	168
10,050	10,100	350	170
10,100	10,150	353	172
10,150	10,200	356	174
10,200	10,250	360	176
10,250	10,300	363	178
10,300	10,350	366	180
10,350	10,400	370	182
10,400	10,450	373	184
10,450	10,500	377	186
10,500	10,550	380	188
10,550	10,600	383	190
10,600	10,650	387	192
10,650	10,700	390	194
10,700	10,750	393	196
10,750	10,800	397	198
10,800	10,850	400	200
10,850	10,900	404	202
10,900	10,950	407	204
10,950	11,000	410	206
11,000	11,050	414	208
11,050	11,100	417	210
11,100	11,150	420	212
11,150	11,200	424	214
11,200	11,250	427	216
11,250	11,300	431	218
11,300	11,350	434	220
11,350	11,400	437	222
11,400	11,450	441	224
11,450	11,500	444	226
11,500	11,550	447	228
11,550	11,600	451	230
11,600	11,650	454	232
11,650	11,700	458	234
11,700	11,750	461	236
11,750	11,800	464	238
11,800	11,850	468	240
11,850	11,900	471	242
11,900	11,950	474	244
11,950	12,000	478	246
12,000	12,050	481	248
12,050	12,100	485	250
12,100	12,150	488	252
12,150	12,200	491	254
12,200	12,250	495	256
12,250	12,300	498	259
12,300	12,350	501	261
12,350	12,400	505	264
12,400	12,450	508	266
12,450	12,500	512	269
12,500	12,550	515	271
12,550	12,600	518	274

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
12,600	12,650	522	276
12,650	12,700	525	279
12,700	12,750	528	281
12,750	12,800	532	284
12,800	12,850	535	286
12,850	12,900	539	289
12,900	12,950	542	291
12,950	13,000	545	294
13,000	13,050	549	296
13,050	13,100	552	299
13,100	13,150	555	301
13,150	13,200	559	304
13,200	13,250	562	306
13,250	13,300	566	309
13,300	13,350	569	311
13,350	13,400	572	314
13,400	13,450	576	316
13,450	13,500	579	319
13,500	13,550	582	321
13,550	13,600	586	324
13,600	13,650	589	326
13,650	13,700	593	329
13,700	13,750	596	331
13,750	13,800	599	334
13,800	13,850	603	336
13,850	13,900	606	339
13,900	13,950	609	341
13,950	14,000	613	344
14,000	14,050	616	346
14,050	14,100	620	349
14,100	14,150	623	351
14,150	14,200	626	354
14,200	14,250	630	356
14,250	14,300	633	359
14,300	14,350	636	361
14,350	14,400	640	364
14,400	14,450	643	366
14,450	14,500	647	369
14,500	14,550	650	371
14,550	14,600	653	374
14,600	14,650	657	376
14,650	14,700	660	379
14,700	14,750	663	381
14,750	14,800	667	384
14,800	14,850	670	386
14,850	14,900	674	389
14,900	14,950	677	391
14,950	15,000	680	394
15,000	15,050	684	397
15,050	15,100	687	400
15,100	15,150	690	403
15,150	15,200	694	406
15,200	15,250	697	409
15,250	15,300	701	412
15,300	15,350	704	415
15,350	15,400	707	418
15,400	15,450	711	421
15,450	15,500	714	424
15,500	15,550	717	427
15,550	15,600	721	430

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

## 2001 Oklahoma Income Tax Table 1

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
15,600	15,650	724	433
15,650	15,700	728	436
15,700	15,750	731	439
15,750	15,800	734	442
15,800	15,850	738	445
15,850	15,900	741	448
15,900	15,950	744	451
15,950	16,000	748	454
16,000	16,050	751	457
16,050	16,100	755	460
16,100	16,150	758	463
16,150	16,200	761	466
16,200	16,250	765	469
16,250	16,300	768	472
16,300	16,350	771	475
16,350	16,400	775	478
16,400	16,450	778	481
16,450	16,500	782	484
16,500	16,550	785	487
16,550	16,600	788	490
16,600	16,650	792	493
16,650	16,700	795	496
16,700	16,750	798	499
16,750	16,800	802	502
16,800	16,850	805	505
16,850	16,900	809	508
16,900	16,950	812	511
16,950	17,000	815	514
17,000	17,050	819	517
17,050	17,100	822	520
17,100	17,150	825	523
17,150	17,200	829	526
17,200	17,250	832	529
17,250	17,300	836	532
17,300	17,350	839	535
17,350	17,400	842	538
17,400	17,450	846	541
17,450	17,500	849	544
17,500	17,550	852	547
17,550	17,600	856	550
17,600	17,650	859	553
17,650	17,700	863	556
17,700	17,750	866	559
17,750	17,800	869	562
17,800	17,850	873	565
17,850	17,900	876	568
17,900	17,950	879	571
17,950	18,000	883	574
18,000	18,050	886	577
18,050	18,100	890	580
18,100	18,150	893	583
18,150	18,200	896	586
18,200	18,250	900	589
18,250	18,300	903	592
18,300	18,350	906	595
18,350	18,400	910	598
18,400	18,450	913	601
18,450	18,500	917	604
18,500	18,550	920	607
18,550	18,600	923	610

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
18,600	18,650	927	613
18,650	18,700	930	616
18,700	18,750	933	619
18,750	18,800	937	622
18,800	18,850	940	625
18,850	18,900	944	628
18,900	18,950	947	631
18,950	19,000	950	634
19,000	19,050	954	637
19,050	19,100	957	640
19,100	19,150	960	643
19,150	19,200	964	646
19,200	19,250	967	649
19,250	19,300	971	652
19,300	19,350	974	655
19,350	19,400	977	658
19,400	19,450	981	661
19,450	19,500	984	664
19,500	19,550	987	667
19,550	19,600	991	670
19,600	19,650	994	673
19,650	19,700	998	676
19,700	19,750	1,001	679
19,750	19,800	1,004	682
19,800	19,850	1,008	685
19,850	19,900	1,011	688
19,900	19,950	1,014	691
19,950	20,000	1,018	694
20,000	20,050	1,021	697
20,050	20,100	1,025	700
20,100	20,150	1,028	703
20,150	20,200	1,031	706
20,200	20,250	1,035	709
20,250	20,300	1,038	712
20,300	20,350	1,041	715
20,350	20,400	1,045	718
20,400	20,450	1,048	721
20,450	20,500	1,052	724
20,500	20,550	1,055	727
20,550	20,600	1,058	730
20,600	20,650	1,062	733
20,650	20,700	1,065	736
20,700	20,750	1,068	739
20,750	20,800	1,072	742
20,800	20,850	1,075	745
20,850	20,900	1,079	748
20,900	20,950	1,082	751
20,950	21,000	1,085	754
21,000	21,050	1,089	757
21,050	21,100	1,092	760
21,100	21,150	1,095	763
21,150	21,200	1,099	767
21,200	21,250	1,102	770
21,250	21,300	1,106	774
21,300	21,350	1,109	777
21,350	21,400	1,112	780
21,400	21,450	1,116	784
21,450	21,500	1,119	787
21,500	21,550	1,122	790
21,550	21,600	1,126	794

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
21,600	21,650	1,129	797
21,650	21,700	1,133	801
21,700	21,750	1,136	804
21,750	21,800	1,139	807
21,800	21,850	1,143	811
21,850	21,900	1,146	814
21,900	21,950	1,149	817
21,950	22,000	1,153	821
22,000	22,050	1,156	824
22,050	22,100	1,160	828
22,100	22,150	1,163	831
22,150	22,200	1,166	834
22,200	22,250	1,170	838
22,250	22,300	1,173	841
22,300	22,350	1,176	844
22,350	22,400	1,180	848
22,400	22,450	1,183	851
22,450	22,500	1,187	855
22,500	22,550	1,190	858
22,550	22,600	1,193	861
22,600	22,650	1,197	865
22,650	22,700	1,200	868
22,700	22,750	1,203	871
22,750	22,800	1,207	875
22,800	22,850	1,210	878
22,850	22,900	1,214	882
22,900	22,950	1,217	885
22,950	23,000	1,220	888
23,000	23,050	1,224	892
23,050	23,100	1,227	895
23,100	23,150	1,230	898
23,150	23,200	1,234	902
23,200	23,250	1,237	905
23,250	23,300	1,241	909
23,300	23,350	1,244	912
23,350	23,400	1,247	915
23,400	23,450	1,251	919
23,450	23,500	1,254	922
23,500	23,550	1,257	925
23,550	23,600	1,261	929
23,600	23,650	1,264	932
23,650	23,700	1,268	936
23,700	23,750	1,271	939
23,750	23,800	1,274	942
23,800	23,850	1,278	946
23,850	23,900	1,281	949
23,900	23,950	1,284	952
23,950	24,000	1,288	956
24,000	24,050	1,291	959
24,050	24,100	1,295	963
24,100	24,150	1,298	966
24,150	24,200	1,301	969
24,200	24,250	1,305	973
24,250	24,300	1,308	976
24,300	24,350	1,311	979
24,350	24,400	1,315	983
24,400	24,450	1,318	986
24,450	24,500	1,322	990
24,500	24,550	1,325	993
24,550	24,600	1,328	996

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

## 2001 Oklahoma Income Tax Table 1

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
24,600	24,650	1,332	1,000
24,650	24,700	1,335	1,003
24,700	24,750	1,338	1,006
24,750	24,800	1,342	1,010
24,800	24,850	1,345	1,013
24,850	24,900	1,349	1,017
24,900	24,950	1,352	1,020
24,950	25,000	1,355	1,023
25,000	25,050	1,359	1,027
25,050	25,100	1,362	1,030
25,100	25,150	1,365	1,033
25,150	25,200	1,369	1,037
25,200	25,250	1,372	1,040
25,250	25,300	1,376	1,044
25,300	25,350	1,379	1,047
25,350	25,400	1,382	1,050
25,400	25,450	1,386	1,054
25,450	25,500	1,389	1,057
25,500	25,550	1,392	1,060
25,550	25,600	1,396	1,064
25,600	25,650	1,399	1,067
25,650	25,700	1,403	1,071
25,700	25,750	1,406	1,074
25,750	25,800	1,409	1,077
25,800	25,850	1,413	1,081
25,850	25,900	1,416	1,084
25,900	25,950	1,419	1,087
25,950	26,000	1,423	1,091
26,000	26,050	1,426	1,094
26,050	26,100	1,430	1,098
26,100	26,150	1,433	1,101
26,150	26,200	1,436	1,104
26,200	26,250	1,440	1,108
26,250	26,300	1,443	1,111
26,300	26,350	1,446	1,114
26,350	26,400	1,450	1,118
26,400	26,450	1,453	1,121
26,450	26,500	1,457	1,125
26,500	26,550	1,460	1,128
26,550	26,600	1,463	1,131
26,600	26,650	1,467	1,135
26,650	26,700	1,470	1,138
26,700	26,750	1,473	1,141
26,750	26,800	1,477	1,145
26,800	26,850	1,480	1,148
26,850	26,900	1,484	1,152
26,900	26,950	1,487	1,155
26,950	27,000	1,490	1,158
27,000	27,050	1,494	1,162
27,050	27,100	1,497	1,165
27,100	27,150	1,500	1,168
27,150	27,200	1,504	1,172
27,200	27,250	1,507	1,175
27,250	27,300	1,511	1,179
27,300	27,350	1,514	1,182
27,350	27,400	1,517	1,185
27,400	27,450	1,521	1,189
27,450	27,500	1,524	1,192
27,500	27,550	1,527	1,195
27,550	27,600	1,531	1,199

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
27,600	27,650	1,534	1,202
27,650	27,700	1,538	1,206
27,700	27,750	1,541	1,209
27,750	27,800	1,544	1,212
27,800	27,850	1,548	1,216
27,850	27,900	1,551	1,219
27,900	27,950	1,554	1,222
27,950	28,000	1,558	1,226
28,000	28,050	1,561	1,229
28,050	28,100	1,565	1,233
28,100	28,150	1,568	1,236
28,150	28,200	1,571	1,239
28,200	28,250	1,575	1,243
28,250	28,300	1,578	1,246
28,300	28,350	1,581	1,249
28,350	28,400	1,585	1,253
28,400	28,450	1,588	1,256
28,450	28,500	1,592	1,260
28,500	28,550	1,595	1,263
28,550	28,600	1,598	1,266
28,600	28,650	1,602	1,270
28,650	28,700	1,605	1,273
28,700	28,750	1,608	1,276
28,750	28,800	1,612	1,280
28,800	28,850	1,615	1,283
28,850	28,900	1,619	1,287
28,900	28,950	1,622	1,290
28,950	29,000	1,625	1,293
29,000	29,050	1,629	1,297
29,050	29,100	1,632	1,300
29,100	29,150	1,635	1,303
29,150	29,200	1,639	1,307
29,200	29,250	1,642	1,310
29,250	29,300	1,646	1,314
29,300	29,350	1,649	1,317
29,350	29,400	1,652	1,320
29,400	29,450	1,656	1,324
29,450	29,500	1,659	1,327
29,500	29,550	1,662	1,330
29,550	29,600	1,666	1,334
29,600	29,650	1,669	1,337
29,650	29,700	1,673	1,341
29,700	29,750	1,676	1,344
29,750	29,800	1,679	1,347
29,800	29,850	1,683	1,351
29,850	29,900	1,686	1,354
29,900	29,950	1,689	1,357
29,950	30,000	1,693	1,361
30,000	30,050	1,696	1,364
30,050	30,100	1,700	1,368
30,100	30,150	1,703	1,371
30,150	30,200	1,706	1,374
30,200	30,250	1,710	1,378
30,250	30,300	1,713	1,381
30,300	30,350	1,716	1,384
30,350	30,400	1,720	1,388
30,400	30,450	1,723	1,391
30,450	30,500	1,727	1,395
30,500	30,550	1,730	1,398
30,550	30,600	1,733	1,401

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
30,600	30,650	1,737	1,405
30,650	30,700	1,740	1,408
30,700	30,750	1,743	1,411
30,750	30,800	1,747	1,415
30,800	30,850	1,750	1,418
30,850	30,900	1,754	1,422
30,900	30,950	1,757	1,425
30,950	31,000	1,760	1,428
31,000	31,050	1,764	1,432
31,050	31,100	1,767	1,435
31,100	31,150	1,770	1,438
31,150	31,200	1,774	1,442
31,200	31,250	1,777	1,445
31,250	31,300	1,781	1,449
31,300	31,350	1,784	1,452
31,350	31,400	1,787	1,455
31,400	31,450	1,791	1,459
31,450	31,500	1,794	1,462
31,500	31,550	1,797	1,465
31,550	31,600	1,801	1,469
31,600	31,650	1,804	1,472
31,650	31,700	1,808	1,476
31,700	31,750	1,811	1,479
31,750	31,800	1,814	1,482
31,800	31,850	1,818	1,486
31,850	31,900	1,821	1,489
31,900	31,950	1,824	1,492
31,950	32,000	1,828	1,496
32,000	32,050	1,831	1,499
32,050	32,100	1,835	1,503
32,100	32,150	1,838	1,506
32,150	32,200	1,841	1,509
32,200	32,250	1,845	1,513
32,250	32,300	1,848	1,516
32,300	32,350	1,851	1,519
32,350	32,400	1,855	1,523
32,400	32,450	1,858	1,526
32,450	32,500	1,862	1,530
32,500	32,550	1,865	1,533
32,550	32,600	1,868	1,536
32,600	32,650	1,872	1,540
32,650	32,700	1,875	1,543
32,700	32,750	1,878	1,546
32,750	32,800	1,882	1,550
32,800	32,850	1,885	1,553
32,850	32,900	1,889	1,557
32,900	32,950	1,892	1,560
32,950	33,000	1,895	1,563
33,000	33,050	1,899	1,567
33,050	33,100	1,902	1,570
33,100	33,150	1,905	1,573
33,150	33,200	1,909	1,577
33,200	33,250	1,912	1,580
33,250	33,300	1,916	1,584
33,300	33,350	1,919	1,587
33,350	33,400	1,922	1,590
33,400	33,450	1,926	1,594
33,450	33,500	1,929	1,597
33,500	33,550	1,932	1,600
33,550	33,600	1,936	1,604

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

# 2001 Oklahoma Income Tax Table 1

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
33,600	33,650	1,939	1,607
33,650	33,700	1,943	1,611
33,700	33,750	1,946	1,614
33,750	33,800	1,949	1,617
33,800	33,850	1,953	1,621
33,850	33,900	1,956	1,624
33,900	33,950	1,959	1,627
33,950	34,000	1,963	1,631
34,000	34,050	1,966	1,634
34,050	34,100	1,970	1,638
34,100	34,150	1,973	1,641
34,150	34,200	1,976	1,644
34,200	34,250	1,980	1,648
34,250	34,300	1,983	1,651
34,300	34,350	1,986	1,654
34,350	34,400	1,990	1,658
34,400	34,450	1,993	1,661
34,450	34,500	1,997	1,665
34,500	34,550	2,000	1,668
34,550	34,600	2,003	1,671
34,600	34,650	2,007	1,675
34,650	34,700	2,010	1,678
34,700	34,750	2,013	1,681
34,750	34,800	2,017	1,685
34,800	34,850	2,020	1,688
34,850	34,900	2,024	1,692
34,900	34,950	2,027	1,695
34,950	35,000	2,030	1,698
35,000	35,050	2,034	1,702
35,050	35,100	2,037	1,705
35,100	35,150	2,040	1,708
35,150	35,200	2,044	1,712
35,200	35,250	2,047	1,715
35,250	35,300	2,051	1,719
35,300	35,350	2,054	1,722
35,350	35,400	2,057	1,725
35,400	35,450	2,061	1,729
35,450	35,500	2,064	1,732
35,500	35,550	2,067	1,735
35,550	35,600	2,071	1,739
35,600	35,650	2,074	1,742
35,650	35,700	2,078	1,746
35,700	35,750	2,081	1,749
35,750	35,800	2,084	1,752
35,800	35,850	2,088	1,756
35,850	35,900	2,091	1,759
35,900	35,950	2,094	1,762
35,950	36,000	2,098	1,766
36,000	36,050	2,101	1,769
36,050	36,100	2,105	1,773
36,100	36,150	2,108	1,776
36,150	36,200	2,111	1,779
36,200	36,250	2,115	1,783
36,250	36,300	2,118	1,786
36,300	36,350	2,121	1,789
36,350	36,400	2,125	1,793
36,400	36,450	2,128	1,796
36,450	36,500	2,132	1,800
36,500	36,550	2,135	1,803
36,550	36,600	2,138	1,806

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
36,600	36,650	2,142	1,810
36,650	36,700	2,145	1,813
36,700	36,750	2,148	1,816
36,750	36,800	2,152	1,820
36,800	36,850	2,155	1,823
36,850	36,900	2,159	1,827
36,900	36,950	2,162	1,830
36,950	37,000	2,165	1,833
37,000	37,050	2,169	1,837
37,050	37,100	2,172	1,840
37,100	37,150	2,175	1,843
37,150	37,200	2,179	1,847
37,200	37,250	2,182	1,850
37,250	37,300	2,186	1,854
37,300	37,350	2,189	1,857
37,350	37,400	2,192	1,860
37,400	37,450	2,196	1,864
37,450	37,500	2,199	1,867
37,500	37,550	2,202	1,870
37,550	37,600	2,206	1,874
37,600	37,650	2,209	1,877
37,650	37,700	2,213	1,881
37,700	37,750	2,216	1,884
37,750	37,800	2,219	1,887
37,800	37,850	2,223	1,891
37,850	37,900	2,226	1,894
37,900	37,950	2,229	1,897
37,950	38,000	2,233	1,901
38,000	38,050	2,236	1,904
38,050	38,100	2,240	1,908
38,100	38,150	2,243	1,911
38,150	38,200	2,246	1,914
38,200	38,250	2,250	1,918
38,250	38,300	2,253	1,921
38,300	38,350	2,256	1,924
38,350	38,400	2,260	1,928
38,400	38,450	2,263	1,931
38,450	38,500	2,267	1,935
38,500	38,550	2,270	1,938
38,550	38,600	2,273	1,941
38,600	38,650	2,277	1,945
38,650	38,700	2,280	1,948
38,700	38,750	2,283	1,951
38,750	38,800	2,287	1,955
38,800	38,850	2,290	1,958
38,850	38,900	2,294	1,962
38,900	38,950	2,297	1,965
38,950	39,000	2,300	1,968
39,000	39,050	2,304	1,972
39,050	39,100	2,307	1,975
39,100	39,150	2,310	1,978
39,150	39,200	2,314	1,982
39,200	39,250	2,317	1,985
39,250	39,300	2,321	1,989
39,300	39,350	2,324	1,992
39,350	39,400	2,327	1,995
39,400	39,450	2,331	1,999
39,450	39,500	2,334	2,002
39,500	39,550	2,337	2,005
39,550	39,600	2,341	2,009

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
39,600	39,650	2,344	2,012
39,650	39,700	2,348	2,016
39,700	39,750	2,351	2,019
39,750	39,800	2,354	2,022
39,800	39,850	2,358	2,026
39,850	39,900	2,361	2,029
39,900	39,950	2,364	2,032
39,950	40,000	2,368	2,036
40,000	40,050	2,371	2,039
40,050	40,100	2,375	2,043
40,100	40,150	2,378	2,046
40,150	40,200	2,381	2,049
40,200	40,250	2,385	2,053
40,250	40,300	2,388	2,056
40,300	40,350	2,391	2,059
40,350	40,400	2,395	2,063
40,400	40,450	2,398	2,066
40,450	40,500	2,402	2,070
40,500	40,550	2,405	2,073
40,550	40,600	2,408	2,076
40,600	40,650	2,412	2,080
40,650	40,700	2,415	2,083
40,700	40,750	2,418	2,086
40,750	40,800	2,422	2,090
40,800	40,850	2,425	2,093
40,850	40,900	2,429	2,097
40,900	40,950	2,432	2,100
40,950	41,000	2,435	2,103
41,000	41,050	2,439	2,107
41,050	41,100	2,442	2,110
41,100	41,150	2,445	2,113
41,150	41,200	2,449	2,117
41,200	41,250	2,452	2,120
41,250	41,300	2,456	2,124
41,300	41,350	2,459	2,127
41,350	41,400	2,462	2,130
41,400	41,450	2,466	2,134
41,450	41,500	2,469	2,137
41,500	41,550	2,472	2,140
41,550	41,600	2,476	2,144
41,600	41,650	2,479	2,147
41,650	41,700	2,483	2,151
41,700	41,750	2,486	2,154
41,750	41,800	2,489	2,157
41,800	41,850	2,493	2,161
41,850	41,900	2,496	2,164
41,900	41,950	2,499	2,167
41,950	42,000	2,503	2,171
42,000	42,050	2,506	2,174
42,050	42,100	2,510	2,178
42,100	42,150	2,513	2,181
42,150	42,200	2,516	2,184
42,200	42,250	2,520	2,188
42,250	42,300	2,523	2,191
42,300	42,350	2,526	2,194
42,350	42,400	2,530	2,198
42,400	42,450	2,533	2,201
42,450	42,500	2,537	2,205
42,500	42,550	2,540	2,208
42,550	42,600	2,543	2,211

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

# 2001 Oklahoma Income Tax Table 1

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
42,600	42,650	2,547	2,215
42,650	42,700	2,550	2,218
42,700	42,750	2,553	2,221
42,750	42,800	2,557	2,225
42,800	42,850	2,560	2,228
42,850	42,900	2,564	2,232
42,900	42,950	2,567	2,235
42,950	43,000	2,570	2,238
43,000	43,050	2,574	2,242
43,050	43,100	2,577	2,245
43,100	43,150	2,580	2,248
43,150	43,200	2,584	2,252
43,200	43,250	2,587	2,255
43,250	43,300	2,591	2,259
43,300	43,350	2,594	2,262
43,350	43,400	2,597	2,265
43,400	43,450	2,601	2,269
43,450	43,500	2,604	2,272
43,500	43,550	2,607	2,275
43,550	43,600	2,611	2,279
43,600	43,650	2,614	2,282
43,650	43,700	2,618	2,286
43,700	43,750	2,621	2,289
43,750	43,800	2,624	2,292
43,800	43,850	2,628	2,296
43,850	43,900	2,631	2,299
43,900	43,950	2,634	2,302
43,950	44,000	2,638	2,306
44,000	44,050	2,641	2,309
44,050	44,100	2,645	2,313
44,100	44,150	2,648	2,316
44,150	44,200	2,651	2,319
44,200	44,250	2,655	2,323
44,250	44,300	2,658	2,326
44,300	44,350	2,661	2,329
44,350	44,400	2,665	2,333
44,400	44,450	2,668	2,336
44,450	44,500	2,672	2,340
44,500	44,550	2,675	2,343
44,550	44,600	2,678	2,346
44,600	44,650	2,682	2,350
44,650	44,700	2,685	2,353
44,700	44,750	2,688	2,356
44,750	44,800	2,692	2,360
44,800	44,850	2,695	2,363
44,850	44,900	2,699	2,367
44,900	44,950	2,702	2,370
44,950	45,000	2,705	2,373
45,000	45,050	2,709	2,377
45,050	45,100	2,712	2,380

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
45,100	45,150	2,715	2,383
45,150	45,200	2,719	2,387
45,200	45,250	2,722	2,390
45,250	45,300	2,726	2,394
45,300	45,350	2,729	2,397
45,350	45,400	2,732	2,400
45,400	45,450	2,736	2,404
45,450	45,500	2,739	2,407
45,500	45,550	2,742	2,410
45,550	45,600	2,746	2,414
45,600	45,650	2,749	2,417
45,650	45,700	2,753	2,421
45,700	45,750	2,756	2,424
45,750	45,800	2,759	2,427
45,800	45,850	2,763	2,431
45,850	45,900	2,766	2,434
45,900	45,950	2,769	2,437
45,950	46,000	2,773	2,441
46,000	46,050	2,776	2,444
46,050	46,100	2,780	2,448
46,100	46,150	2,783	2,451
46,150	46,200	2,786	2,454
46,200	46,250	2,790	2,458
46,250	46,300	2,793	2,461
46,300	46,350	2,796	2,464
46,350	46,400	2,800	2,468
46,400	46,450	2,803	2,471
46,450	46,500	2,807	2,475
46,500	46,550	2,810	2,478
46,550	46,600	2,813	2,481
46,600	46,650	2,817	2,485
46,650	46,700	2,820	2,488
46,700	46,750	2,823	2,491
46,750	46,800	2,827	2,495
46,800	46,850	2,830	2,498
46,850	46,900	2,834	2,502
46,900	46,950	2,837	2,505
46,950	47,000	2,840	2,508
47,000	47,050	2,844	2,512
47,050	47,100	2,847	2,515
47,100	47,150	2,850	2,518
47,150	47,200	2,854	2,522
47,200	47,250	2,857	2,525
47,250	47,300	2,861	2,529
47,300	47,350	2,864	2,532
47,350	47,400	2,867	2,535
47,400	47,450	2,871	2,539
47,450	47,500	2,874	2,542
47,500	47,550	2,877	2,545
47,550	47,600	2,881	2,549

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
47,600	47,650	2,884	2,552
47,650	47,700	2,888	2,556
47,700	47,750	2,891	2,559
47,750	47,800	2,894	2,562
47,800	47,850	2,898	2,566
47,850	47,900	2,901	2,569
47,900	47,950	2,904	2,572
47,950	48,000	2,908	2,576
48,000	48,050	2,911	2,579
48,050	48,100	2,915	2,583
48,100	48,150	2,918	2,586
48,150	48,200	2,921	2,589
48,200	48,250	2,925	2,593
48,250	48,300	2,928	2,596
48,300	48,350	2,931	2,599
48,350	48,400	2,935	2,603
48,400	48,450	2,938	2,606
48,450	48,500	2,942	2,610
48,500	48,550	2,945	2,613
48,550	48,600	2,948	2,616
48,600	48,650	2,952	2,620
48,650	48,700	2,955	2,623
48,700	48,750	2,958	2,626
48,750	48,800	2,962	2,630
48,800	48,850	2,965	2,633
48,850	48,900	2,969	2,637
48,900	48,950	2,972	2,640
48,950	49,000	2,975	2,643
49,000	49,050	2,979	2,647
49,050	49,100	2,982	2,650
49,100	49,150	2,985	2,653
49,150	49,200	2,989	2,657
49,200	49,250	2,992	2,660
49,250	49,300	2,996	2,664
49,300	49,350	2,999	2,667
49,350	49,400	3,002	2,670
49,400	49,450	3,006	2,674
49,450	49,500	3,009	2,677
49,500	49,550	3,012	2,680
49,550	49,600	3,016	2,684
49,600	49,650	3,019	2,687
49,650	49,700	3,023	2,691
49,700	49,750	3,026	2,694
49,750	49,800	3,029	2,697
49,800	49,850	3,033	2,701
49,850	49,900	3,036	2,704
49,900	49,950	3,039	2,707
49,950	50,000	3,043	2,711

If your Taxable Income is \$50,000 or more, use the tax computation below.

**Worksheet for Calculating Tax on Taxable Income \$50,000 or more**

\$3,045 + 6.75% over \$50,000  
Single or Married filing separately

\$2,713 + 6.75% over \$50,000  
Married filing jointly or Head of Household\*

1. Taxable Income
2. Less
3. Subtract: Line 1 minus Line 2
4. Multiply Line 3 by .0675
5. Tax on \$50,000
6. Add: Line 4 plus Line 5 = **Total Tax**

	- 50,000
	+ 3,045

	- 50,000
	+ 2,713

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

Instructions...

Use this table if your taxable income is less than \$50,000 after you deduct Federal Income Tax.

If your taxable income is \$50,000 or more, use the tax computation on the lower quarter of page 27.

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

Example...

Mr. and Mrs. Smith are filing a joint return. Their Oklahoma Taxable Income after deducting Federal Income Tax is \$21,760. First, they find the \$21,750 - \$21,800 income line. Next, they find the column for *married filing jointly* and read down the column. The amount shown where the income line and filing status column meet is \$1,049 (see example at right). This is the amount they must write on the Method 2 tax line on their return.

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
21,700	21,750	1,440	1,045
21,750	21,800	1,445	1,049
21,800	21,850	1,450	1,054

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
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	1,050	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
2,000	2,050	15	10
2,050	2,100	16	11
2,100	2,150	16	11
2,150	2,200	17	12

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
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	3,050	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
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

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
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	5,050	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
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	134	65
6,250	6,300	136	66
6,300	6,350	139	67
6,350	6,400	141	68
6,400	6,450	144	69
6,450	6,500	146	70
6,500	6,550	149	71
6,550	6,600	151	72

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

# 2001 Oklahoma Income Tax Table 2

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
6,600	6,650	154	73
6,650	6,700	156	74
6,700	6,750	159	75
6,750	6,800	161	76
6,800	6,850	164	77
6,850	6,900	166	78
6,900	6,950	169	79
6,950	7,000	171	80
7,000	7,050	174	81
7,050	7,100	176	82
7,100	7,150	179	83
7,150	7,200	181	84
7,200	7,250	184	85
7,250	7,300	186	86
7,300	7,350	189	87
7,350	7,400	191	88
7,400	7,450	194	89
7,450	7,500	196	90
7,500	7,550	199	91
7,550	7,600	202	92
7,600	7,650	205	94
7,650	7,700	208	95
7,700	7,750	211	97
7,750	7,800	214	98
7,800	7,850	217	100
7,850	7,900	220	101
7,900	7,950	223	103
7,950	8,000	226	104
8,000	8,050	229	106
8,050	8,100	232	107
8,100	8,150	235	109
8,150	8,200	238	110
8,200	8,250	241	112
8,250	8,300	244	113
8,300	8,350	247	115
8,350	8,400	250	116
8,400	8,450	253	118
8,450	8,500	256	119
8,500	8,550	259	121
8,550	8,600	262	122
8,600	8,650	265	124
8,650	8,700	268	125
8,700	8,750	271	127
8,750	8,800	274	128
8,800	8,850	277	130
8,850	8,900	280	131
8,900	8,950	283	133
8,950	9,000	286	135
9,000	9,050	289	137
9,050	9,100	293	139
9,100	9,150	296	141
9,150	9,200	300	143
9,200	9,250	303	145
9,250	9,300	307	147
9,300	9,350	310	149
9,350	9,400	314	151
9,400	9,450	317	153
9,450	9,500	321	155
9,500	9,550	324	157
9,550	9,600	328	159

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
9,600	9,650	331	161
9,650	9,700	335	163
9,700	9,750	338	165
9,750	9,800	342	167
9,800	9,850	345	169
9,850	9,900	349	171
9,900	9,950	352	173
9,950	10,000	356	175
10,000	10,050	359	177
10,050	10,100	363	179
10,100	10,150	366	181
10,150	10,200	370	183
10,200	10,250	373	185
10,250	10,300	377	187
10,300	10,350	380	189
10,350	10,400	384	191
10,400	10,450	387	193
10,450	10,500	391	196
10,500	10,550	395	198
10,550	10,600	399	201
10,600	10,650	403	203
10,650	10,700	407	206
10,700	10,750	411	208
10,750	10,800	415	211
10,800	10,850	419	213
10,850	10,900	423	216
10,900	10,950	427	218
10,950	11,000	431	221
11,000	11,050	435	223
11,050	11,100	439	226
11,100	11,150	443	228
11,150	11,200	447	231
11,200	11,250	451	233
11,250	11,300	455	236
11,300	11,350	459	238
11,350	11,400	463	241
11,400	11,450	467	243
11,450	11,500	471	246
11,500	11,550	475	248
11,550	11,600	479	251
11,600	11,650	483	253
11,650	11,700	487	256
11,700	11,750	491	258
11,750	11,800	495	261
11,800	11,850	499	263
11,850	11,900	503	266
11,900	11,950	507	268
11,950	12,000	511	271
12,000	12,050	515	274
12,050	12,100	519	277
12,100	12,150	523	280
12,150	12,200	527	283
12,200	12,250	531	286
12,250	12,300	535	289
12,300	12,350	539	292
12,350	12,400	543	295
12,400	12,450	547	298
12,450	12,500	551	301
12,500	12,550	555	304
12,550	12,600	559	307

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
12,600	12,650	564	310
12,650	12,700	568	313
12,700	12,750	573	316
12,750	12,800	577	319
12,800	12,850	582	322
12,850	12,900	586	325
12,900	12,950	591	328
12,950	13,000	595	331
13,000	13,050	600	334
13,050	13,100	604	337
13,100	13,150	609	340
13,150	13,200	613	343
13,200	13,250	618	346
13,250	13,300	622	349
13,300	13,350	627	352
13,350	13,400	631	356
13,400	13,450	636	359
13,450	13,500	640	363
13,500	13,550	645	366
13,550	13,600	649	370
13,600	13,650	654	373
13,650	13,700	658	377
13,700	13,750	663	380
13,750	13,800	667	384
13,800	13,850	672	387
13,850	13,900	676	391
13,900	13,950	681	394
13,950	14,000	685	398
14,000	14,050	690	401
14,050	14,100	694	405
14,100	14,150	699	408
14,150	14,200	703	412
14,200	14,250	708	415
14,250	14,300	712	419
14,300	14,350	717	422
14,350	14,400	721	426
14,400	14,450	726	429
14,450	14,500	730	433
14,500	14,550	735	436
14,550	14,600	739	440
14,600	14,650	744	443
14,650	14,700	748	447
14,700	14,750	753	450
14,750	14,800	757	454
14,800	14,850	762	457
14,850	14,900	766	461
14,900	14,950	771	464
14,950	15,000	775	468
15,000	15,050	780	472
15,050	15,100	784	476
15,100	15,150	789	480
15,150	15,200	793	484
15,200	15,250	798	488
15,250	15,300	802	492
15,300	15,350	807	496
15,350	15,400	811	500
15,400	15,450	816	504
15,450	15,500	820	508
15,500	15,550	825	512
15,550	15,600	829	516

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

## 2001 Oklahoma Income Tax Table 2

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
15,600	15,650	834	520
15,650	15,700	838	524
15,700	15,750	843	528
15,750	15,800	847	532
15,800	15,850	852	536
15,850	15,900	856	540
15,900	15,950	861	544
15,950	16,000	865	548
16,000	16,050	870	552
16,050	16,100	875	556
16,100	16,150	880	560
16,150	16,200	885	564
16,200	16,250	890	568
16,250	16,300	895	572
16,300	16,350	900	576
16,350	16,400	905	580
16,400	16,450	910	584
16,450	16,500	915	588
16,500	16,550	920	592
16,550	16,600	925	596
16,600	16,650	930	600
16,650	16,700	935	604
16,700	16,750	940	608
16,750	16,800	945	612
16,800	16,850	950	616
16,850	16,900	955	620
16,900	16,950	960	624
16,950	17,000	965	628
17,000	17,050	970	632
17,050	17,100	975	636
17,100	17,150	980	640
17,150	17,200	985	644
17,200	17,250	990	648
17,250	17,300	995	652
17,300	17,350	1,000	656
17,350	17,400	1,005	660
17,400	17,450	1,010	664
17,450	17,500	1,015	668
17,500	17,550	1,020	672
17,550	17,600	1,025	676
17,600	17,650	1,030	680
17,650	17,700	1,035	684
17,700	17,750	1,040	688
17,750	17,800	1,045	692
17,800	17,850	1,050	696
17,850	17,900	1,055	700
17,900	17,950	1,060	704
17,950	18,000	1,065	708
18,000	18,050	1,070	712
18,050	18,100	1,075	716
18,100	18,150	1,080	721
18,150	18,200	1,085	725
18,200	18,250	1,090	730
18,250	18,300	1,095	734
18,300	18,350	1,100	739
18,350	18,400	1,105	743
18,400	18,450	1,110	748
18,450	18,500	1,115	752
18,500	18,550	1,120	757
18,550	18,600	1,125	761

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
18,600	18,650	1,130	766
18,650	18,700	1,135	770
18,700	18,750	1,140	775
18,750	18,800	1,145	779
18,800	18,850	1,150	784
18,850	18,900	1,155	788
18,900	18,950	1,160	793
18,950	19,000	1,165	797
19,000	19,050	1,170	802
19,050	19,100	1,175	806
19,100	19,150	1,180	811
19,150	19,200	1,185	815
19,200	19,250	1,190	820
19,250	19,300	1,195	824
19,300	19,350	1,200	829
19,350	19,400	1,205	833
19,400	19,450	1,210	838
19,450	19,500	1,215	842
19,500	19,550	1,220	847
19,550	19,600	1,225	851
19,600	19,650	1,230	856
19,650	19,700	1,235	860
19,700	19,750	1,240	865
19,750	19,800	1,245	869
19,800	19,850	1,250	874
19,850	19,900	1,255	878
19,900	19,950	1,260	883
19,950	20,000	1,265	887
20,000	20,050	1,270	892
20,050	20,100	1,275	896
20,100	20,150	1,280	901
20,150	20,200	1,285	905
20,200	20,250	1,290	910
20,250	20,300	1,295	914
20,300	20,350	1,300	919
20,350	20,400	1,305	923
20,400	20,450	1,310	928
20,450	20,500	1,315	932
20,500	20,550	1,320	937
20,550	20,600	1,325	941
20,600	20,650	1,330	946
20,650	20,700	1,335	950
20,700	20,750	1,340	955
20,750	20,800	1,345	959
20,800	20,850	1,350	964
20,850	20,900	1,355	968
20,900	20,950	1,360	973
20,950	21,000	1,365	977
21,000	21,050	1,370	982
21,050	21,100	1,375	986
21,100	21,150	1,380	991
21,150	21,200	1,385	995
21,200	21,250	1,390	1,000
21,250	21,300	1,395	1,004
21,300	21,350	1,400	1,009
21,350	21,400	1,405	1,013
21,400	21,450	1,410	1,018
21,450	21,500	1,415	1,022
21,500	21,550	1,420	1,027
21,550	21,600	1,425	1,031

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
21,600	21,650	1,430	1,036
21,650	21,700	1,435	1,040
21,700	21,750	1,440	1,045
21,750	21,800	1,445	1,049
21,800	21,850	1,450	1,054
21,850	21,900	1,455	1,058
21,900	21,950	1,460	1,063
21,950	22,000	1,465	1,067
22,000	22,050	1,470	1,072
22,050	22,100	1,475	1,076
22,100	22,150	1,480	1,081
22,150	22,200	1,485	1,085
22,200	22,250	1,490	1,090
22,250	22,300	1,495	1,094
22,300	22,350	1,500	1,099
22,350	22,400	1,505	1,103
22,400	22,450	1,510	1,108
22,450	22,500	1,515	1,112
22,500	22,550	1,520	1,117
22,550	22,600	1,525	1,121
22,600	22,650	1,530	1,126
22,650	22,700	1,535	1,130
22,700	22,750	1,540	1,135
22,750	22,800	1,545	1,139
22,800	22,850	1,550	1,144
22,850	22,900	1,555	1,148
22,900	22,950	1,560	1,153
22,950	23,000	1,565	1,157
23,000	23,050	1,570	1,162
23,050	23,100	1,575	1,166
23,100	23,150	1,580	1,171
23,150	23,200	1,585	1,175
23,200	23,250	1,590	1,180
23,250	23,300	1,595	1,184
23,300	23,350	1,600	1,189
23,350	23,400	1,605	1,193
23,400	23,450	1,610	1,198
23,450	23,500	1,615	1,202
23,500	23,550	1,620	1,207
23,550	23,600	1,625	1,211
23,600	23,650	1,630	1,216
23,650	23,700	1,635	1,220
23,700	23,750	1,640	1,225
23,750	23,800	1,645	1,229
23,800	23,850	1,650	1,234
23,850	23,900	1,655	1,238
23,900	23,950	1,660	1,243
23,950	24,000	1,665	1,247
24,000	24,050	1,670	1,252
24,050	24,100	1,675	1,257
24,100	24,150	1,680	1,262
24,150	24,200	1,685	1,267
24,200	24,250	1,690	1,272
24,250	24,300	1,695	1,277
24,300	24,350	1,700	1,282
24,350	24,400	1,705	1,287
24,400	24,450	1,710	1,292
24,450	24,500	1,715	1,297
24,500	24,550	1,720	1,302
24,550	24,600	1,725	1,307

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

2001 Oklahoma Income Tax Table 2

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
24,600	24,650	1,730	1,312
24,650	24,700	1,735	1,317
24,700	24,750	1,740	1,322
24,750	24,800	1,745	1,327
24,800	24,850	1,750	1,332
24,850	24,900	1,755	1,337
24,900	24,950	1,760	1,342
24,950	25,000	1,765	1,347
25,000	25,050	1,770	1,352
25,050	25,100	1,775	1,357
25,100	25,150	1,780	1,362
25,150	25,200	1,785	1,367
25,200	25,250	1,790	1,372
25,250	25,300	1,795	1,377
25,300	25,350	1,800	1,382
25,350	25,400	1,805	1,387
25,400	25,450	1,810	1,392
25,450	25,500	1,815	1,397
25,500	25,550	1,820	1,402
25,550	25,600	1,825	1,407
25,600	25,650	1,830	1,412
25,650	25,700	1,835	1,417
25,700	25,750	1,840	1,422
25,750	25,800	1,845	1,427
25,800	25,850	1,850	1,432
25,850	25,900	1,855	1,437
25,900	25,950	1,860	1,442
25,950	26,000	1,865	1,447
26,000	26,050	1,870	1,452
26,050	26,100	1,875	1,457
26,100	26,150	1,880	1,462
26,150	26,200	1,885	1,467
26,200	26,250	1,890	1,472
26,250	26,300	1,895	1,477
26,300	26,350	1,900	1,482
26,350	26,400	1,905	1,487
26,400	26,450	1,910	1,492
26,450	26,500	1,915	1,497
26,500	26,550	1,920	1,502
26,550	26,600	1,925	1,507
26,600	26,650	1,930	1,512
26,650	26,700	1,935	1,517
26,700	26,750	1,940	1,522
26,750	26,800	1,945	1,527
26,800	26,850	1,950	1,532
26,850	26,900	1,955	1,537
26,900	26,950	1,960	1,542
26,950	27,000	1,965	1,547
27,000	27,050	1,970	1,552
27,050	27,100	1,975	1,557
27,100	27,150	1,980	1,562
27,150	27,200	1,985	1,567
27,200	27,250	1,990	1,572
27,250	27,300	1,995	1,577
27,300	27,350	2,000	1,582
27,350	27,400	2,005	1,587
27,400	27,450	2,010	1,592
27,450	27,500	2,015	1,597
27,500	27,550	2,020	1,602
27,550	27,600	2,025	1,607

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
27,600	27,650	2,030	1,612
27,650	27,700	2,035	1,617
27,700	27,750	2,040	1,622
27,750	27,800	2,045	1,627
27,800	27,850	2,050	1,632
27,850	27,900	2,055	1,637
27,900	27,950	2,060	1,642
27,950	28,000	2,065	1,647
28,000	28,050	2,070	1,652
28,050	28,100	2,075	1,657
28,100	28,150	2,080	1,662
28,150	28,200	2,085	1,667
28,200	28,250	2,090	1,672
28,250	28,300	2,095	1,677
28,300	28,350	2,100	1,682
28,350	28,400	2,105	1,687
28,400	28,450	2,110	1,692
28,450	28,500	2,115	1,697
28,500	28,550	2,120	1,702
28,550	28,600	2,125	1,707
28,600	28,650	2,130	1,712
28,650	28,700	2,135	1,717
28,700	28,750	2,140	1,722
28,750	28,800	2,145	1,727
28,800	28,850	2,150	1,732
28,850	28,900	2,155	1,737
28,900	28,950	2,160	1,742
28,950	29,000	2,165	1,747
29,000	29,050	2,170	1,752
29,050	29,100	2,175	1,757
29,100	29,150	2,180	1,762
29,150	29,200	2,185	1,767
29,200	29,250	2,190	1,772
29,250	29,300	2,195	1,777
29,300	29,350	2,200	1,782
29,350	29,400	2,205	1,787
29,400	29,450	2,210	1,792
29,450	29,500	2,215	1,797
29,500	29,550	2,220	1,802
29,550	29,600	2,225	1,807
29,600	29,650	2,230	1,812
29,650	29,700	2,235	1,817
29,700	29,750	2,240	1,822
29,750	29,800	2,245	1,827
29,800	29,850	2,250	1,832
29,850	29,900	2,255	1,837
29,900	29,950	2,260	1,842
29,950	30,000	2,265	1,847
30,000	30,050	2,270	1,852
30,050	30,100	2,275	1,857
30,100	30,150	2,280	1,862
30,150	30,200	2,285	1,867
30,200	30,250	2,290	1,872
30,250	30,300	2,295	1,877
30,300	30,350	2,300	1,882
30,350	30,400	2,305	1,887
30,400	30,450	2,310	1,892
30,450	30,500	2,315	1,897
30,500	30,550	2,320	1,902
30,550	30,600	2,325	1,907

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
30,600	30,650	2,330	1,912
30,650	30,700	2,335	1,917
30,700	30,750	2,340	1,922
30,750	30,800	2,345	1,927
30,800	30,850	2,350	1,932
30,850	30,900	2,355	1,937
30,900	30,950	2,360	1,942
30,950	31,000	2,365	1,947
31,000	31,050	2,370	1,952
31,050	31,100	2,375	1,957
31,100	31,150	2,380	1,962
31,150	31,200	2,385	1,967
31,200	31,250	2,390	1,972
31,250	31,300	2,395	1,977
31,300	31,350	2,400	1,982
31,350	31,400	2,405	1,987
31,400	31,450	2,410	1,992
31,450	31,500	2,415	1,997
31,500	31,550	2,420	2,002
31,550	31,600	2,425	2,007
31,600	31,650	2,430	2,012
31,650	31,700	2,435	2,017
31,700	31,750	2,440	2,022
31,750	31,800	2,445	2,027
31,800	31,850	2,450	2,032
31,850	31,900	2,455	2,037
31,900	31,950	2,460	2,042
31,950	32,000	2,465	2,047
32,000	32,050	2,470	2,052
32,050	32,100	2,475	2,057
32,100	32,150	2,480	2,062
32,150	32,200	2,485	2,067
32,200	32,250	2,490	2,072
32,250	32,300	2,495	2,077
32,300	32,350	2,500	2,082
32,350	32,400	2,505	2,087
32,400	32,450	2,510	2,092
32,450	32,500	2,515	2,097
32,500	32,550	2,520	2,102
32,550	32,600	2,525	2,107
32,600	32,650	2,530	2,112
32,650	32,700	2,535	2,117
32,700	32,750	2,540	2,122
32,750	32,800	2,545	2,127
32,800	32,850	2,550	2,132
32,850	32,900	2,555	2,137
32,900	32,950	2,560	2,142
32,950	33,000	2,565	2,147
33,000	33,050	2,570	2,152
33,050	33,100	2,575	2,157
33,100	33,150	2,580	2,162
33,150	33,200	2,585	2,167
33,200	33,250	2,590	2,172
33,250	33,300	2,595	2,177
33,300	33,350	2,600	2,182
33,350	33,400	2,605	2,187
33,400	33,450	2,610	2,192
33,450	33,500	2,615	2,197
33,500	33,550	2,620	2,202
33,550	33,600	2,625	2,207

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

## 2001 Oklahoma Income Tax Table 2

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
33,600	33,650	2,630	2,212
33,650	33,700	2,635	2,217
33,700	33,750	2,640	2,222
33,750	33,800	2,645	2,227
33,800	33,850	2,650	2,232
33,850	33,900	2,655	2,237
33,900	33,950	2,660	2,242
33,950	34,000	2,665	2,247
34,000	34,050	2,670	2,252
34,050	34,100	2,675	2,257
34,100	34,150	2,680	2,262
34,150	34,200	2,685	2,267
34,200	34,250	2,690	2,272
34,250	34,300	2,695	2,277
34,300	34,350	2,700	2,282
34,350	34,400	2,705	2,287
34,400	34,450	2,710	2,292
34,450	34,500	2,715	2,297
34,500	34,550	2,720	2,302
34,550	34,600	2,725	2,307
34,600	34,650	2,730	2,312
34,650	34,700	2,735	2,317
34,700	34,750	2,740	2,322
34,750	34,800	2,745	2,327
34,800	34,850	2,750	2,332
34,850	34,900	2,755	2,337
34,900	34,950	2,760	2,342
34,950	35,000	2,765	2,347
35,000	35,050	2,770	2,352
35,050	35,100	2,775	2,357
35,100	35,150	2,780	2,362
35,150	35,200	2,785	2,367
35,200	35,250	2,790	2,372
35,250	35,300	2,795	2,377
35,300	35,350	2,800	2,382
35,350	35,400	2,805	2,387
35,400	35,450	2,810	2,392
35,450	35,500	2,815	2,397
35,500	35,550	2,820	2,402
35,550	35,600	2,825	2,407
35,600	35,650	2,830	2,412
35,650	35,700	2,835	2,417
35,700	35,750	2,840	2,422
35,750	35,800	2,845	2,427
35,800	35,850	2,850	2,432
35,850	35,900	2,855	2,437
35,900	35,950	2,860	2,442
35,950	36,000	2,865	2,447
36,000	36,050	2,870	2,452
36,050	36,100	2,875	2,457
36,100	36,150	2,880	2,462
36,150	36,200	2,885	2,467
36,200	36,250	2,890	2,472
36,250	36,300	2,895	2,477
36,300	36,350	2,900	2,482
36,350	36,400	2,905	2,487
36,400	36,450	2,910	2,492
36,450	36,500	2,915	2,497
36,500	36,550	2,920	2,502
36,550	36,600	2,925	2,507

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
36,600	36,650	2,930	2,512
36,650	36,700	2,935	2,517
36,700	36,750	2,940	2,522
36,750	36,800	2,945	2,527
36,800	36,850	2,950	2,532
36,850	36,900	2,955	2,537
36,900	36,950	2,960	2,542
36,950	37,000	2,965	2,547
37,000	37,050	2,970	2,552
37,050	37,100	2,975	2,557
37,100	37,150	2,980	2,562
37,150	37,200	2,985	2,567
37,200	37,250	2,990	2,572
37,250	37,300	2,995	2,577
37,300	37,350	3,000	2,582
37,350	37,400	3,005	2,587
37,400	37,450	3,010	2,592
37,450	37,500	3,015	2,597
37,500	37,550	3,020	2,602
37,550	37,600	3,025	2,607
37,600	37,650	3,030	2,612
37,650	37,700	3,035	2,617
37,700	37,750	3,040	2,622
37,750	37,800	3,045	2,627
37,800	37,850	3,050	2,632
37,850	37,900	3,055	2,637
37,900	37,950	3,060	2,642
37,950	38,000	3,065	2,647
38,000	38,050	3,070	2,652
38,050	38,100	3,075	2,657
38,100	38,150	3,080	2,662
38,150	38,200	3,085	2,667
38,200	38,250	3,090	2,672
38,250	38,300	3,095	2,677
38,300	38,350	3,100	2,682
38,350	38,400	3,105	2,687
38,400	38,450	3,110	2,692
38,450	38,500	3,115	2,697
38,500	38,550	3,120	2,702
38,550	38,600	3,125	2,707
38,600	38,650	3,130	2,712
38,650	38,700	3,135	2,717
38,700	38,750	3,140	2,722
38,750	38,800	3,145	2,727
38,800	38,850	3,150	2,732
38,850	38,900	3,155	2,737
38,900	38,950	3,160	2,742
38,950	39,000	3,165	2,747
39,000	39,050	3,170	2,752
39,050	39,100	3,175	2,757
39,100	39,150	3,180	2,762
39,150	39,200	3,185	2,767
39,200	39,250	3,190	2,772
39,250	39,300	3,195	2,777
39,300	39,350	3,200	2,782
39,350	39,400	3,205	2,787
39,400	39,450	3,210	2,792
39,450	39,500	3,215	2,797
39,500	39,550	3,220	2,802
39,550	39,600	3,225	2,807

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
39,600	39,650	3,230	2,812
39,650	39,700	3,235	2,817
39,700	39,750	3,240	2,822
39,750	39,800	3,245	2,827
39,800	39,850	3,250	2,832
39,850	39,900	3,255	2,837
39,900	39,950	3,260	2,842
39,950	40,000	3,265	2,847
40,000	40,050	3,270	2,852
40,050	40,100	3,275	2,857
40,100	40,150	3,280	2,862
40,150	40,200	3,285	2,867
40,200	40,250	3,290	2,872
40,250	40,300	3,295	2,877
40,300	40,350	3,300	2,882
40,350	40,400	3,305	2,887
40,400	40,450	3,310	2,892
40,450	40,500	3,315	2,897
40,500	40,550	3,320	2,902
40,550	40,600	3,325	2,907
40,600	40,650	3,330	2,912
40,650	40,700	3,335	2,917
40,700	40,750	3,340	2,922
40,750	40,800	3,345	2,927
40,800	40,850	3,350	2,932
40,850	40,900	3,355	2,937
40,900	40,950	3,360	2,942
40,950	41,000	3,365	2,947
41,000	41,050	3,370	2,952
41,050	41,100	3,375	2,957
41,100	41,150	3,380	2,962
41,150	41,200	3,385	2,967
41,200	41,250	3,390	2,972
41,250	41,300	3,395	2,977
41,300	41,350	3,400	2,982
41,350	41,400	3,405	2,987
41,400	41,450	3,410	2,992
41,450	41,500	3,415	2,997
41,500	41,550	3,420	3,002
41,550	41,600	3,425	3,007
41,600	41,650	3,430	3,012
41,650	41,700	3,435	3,017
41,700	41,750	3,440	3,022
41,750	41,800	3,445	3,027
41,800	41,850	3,450	3,032
41,850	41,900	3,455	3,037
41,900	41,950	3,460	3,042
41,950	42,000	3,465	3,047
42,000	42,050	3,470	3,052
42,050	42,100	3,475	3,057
42,100	42,150	3,480	3,062
42,150	42,200	3,485	3,067
42,200	42,250	3,490	3,072
42,250	42,300	3,495	3,077
42,300	42,350	3,500	3,082
42,350	42,400	3,505	3,087
42,400	42,450	3,510	3,092
42,450	42,500	3,515	3,097
42,500	42,550	3,520	3,102
42,550	42,600	3,525	3,107

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

# 2001 Oklahoma Income Tax Table 2

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
42,600	42,650	3,530	3,112
42,650	42,700	3,535	3,117
42,700	42,750	3,540	3,122
42,750	42,800	3,545	3,127
42,800	42,850	3,550	3,132
42,850	42,900	3,555	3,137
42,900	42,950	3,560	3,142
42,950	43,000	3,565	3,147
43,000	43,050	3,570	3,152
43,050	43,100	3,575	3,157
43,100	43,150	3,580	3,162
43,150	43,200	3,585	3,167
43,200	43,250	3,590	3,172
43,250	43,300	3,595	3,177
43,300	43,350	3,600	3,182
43,350	43,400	3,605	3,187
43,400	43,450	3,610	3,192
43,450	43,500	3,615	3,197
43,500	43,550	3,620	3,202
43,550	43,600	3,625	3,207
43,600	43,650	3,630	3,212
43,650	43,700	3,635	3,217
43,700	43,750	3,640	3,222
43,750	43,800	3,645	3,227
43,800	43,850	3,650	3,232
43,850	43,900	3,655	3,237
43,900	43,950	3,660	3,242
43,950	44,000	3,665	3,247
44,000	44,050	3,670	3,252
44,050	44,100	3,675	3,257
44,100	44,150	3,680	3,262
44,150	44,200	3,685	3,267
44,200	44,250	3,690	3,272
44,250	44,300	3,695	3,277
44,300	44,350	3,700	3,282
44,350	44,400	3,705	3,287
44,400	44,450	3,710	3,292
44,450	44,500	3,715	3,297
44,500	44,550	3,720	3,302
44,550	44,600	3,725	3,307
44,600	44,650	3,730	3,312
44,650	44,700	3,735	3,317
44,700	44,750	3,740	3,322
44,750	44,800	3,745	3,327
44,800	44,850	3,750	3,332
44,850	44,900	3,755	3,337
44,900	44,950	3,760	3,342
44,950	45,000	3,765	3,347
45,000	45,050	3,770	3,352
45,050	45,100	3,775	3,357

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
45,100	45,150	3,780	3,362
45,150	45,200	3,785	3,367
45,200	45,250	3,790	3,372
45,250	45,300	3,795	3,377
45,300	45,350	3,800	3,382
45,350	45,400	3,805	3,387
45,400	45,450	3,810	3,392
45,450	45,500	3,815	3,397
45,500	45,550	3,820	3,402
45,550	45,600	3,825	3,407
45,600	45,650	3,830	3,412
45,650	45,700	3,835	3,417
45,700	45,750	3,840	3,422
45,750	45,800	3,845	3,427
45,800	45,850	3,850	3,432
45,850	45,900	3,855	3,437
45,900	45,950	3,860	3,442
45,950	46,000	3,865	3,447
46,000	46,050	3,870	3,452
46,050	46,100	3,875	3,457
46,100	46,150	3,880	3,462
46,150	46,200	3,885	3,467
46,200	46,250	3,890	3,472
46,250	46,300	3,895	3,477
46,300	46,350	3,900	3,482
46,350	46,400	3,905	3,487
46,400	46,450	3,910	3,492
46,450	46,500	3,915	3,497
46,500	46,550	3,920	3,502
46,550	46,600	3,925	3,507
46,600	46,650	3,930	3,512
46,650	46,700	3,935	3,517
46,700	46,750	3,940	3,522
46,750	46,800	3,945	3,527
46,800	46,850	3,950	3,532
46,850	46,900	3,955	3,537
46,900	46,950	3,960	3,542
46,950	47,000	3,965	3,547
47,000	47,050	3,970	3,552
47,050	47,100	3,975	3,557
47,100	47,150	3,980	3,562
47,150	47,200	3,985	3,567
47,200	47,250	3,990	3,572
47,250	47,300	3,995	3,577
47,300	47,350	4,000	3,582
47,350	47,400	4,005	3,587
47,400	47,450	4,010	3,592
47,450	47,500	4,015	3,597
47,500	47,550	4,020	3,602
47,550	47,600	4,025	3,607

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
Your tax is:			
47,600	47,650	4,030	3,612
47,650	47,700	4,035	3,617
47,700	47,750	4,040	3,622
47,750	47,800	4,045	3,627
47,800	47,850	4,050	3,632
47,850	47,900	4,055	3,637
47,900	47,950	4,060	3,642
47,950	48,000	4,065	3,647
48,000	48,050	4,070	3,652
48,050	48,100	4,075	3,657
48,100	48,150	4,080	3,662
48,150	48,200	4,085	3,667
48,200	48,250	4,090	3,672
48,250	48,300	4,095	3,677
48,300	48,350	4,100	3,682
48,350	48,400	4,105	3,687
48,400	48,450	4,110	3,692
48,450	48,500	4,115	3,697
48,500	48,550	4,120	3,702
48,550	48,600	4,125	3,707
48,600	48,650	4,130	3,712
48,650	48,700	4,135	3,717
48,700	48,750	4,140	3,722
48,750	48,800	4,145	3,727
48,800	48,850	4,150	3,732
48,850	48,900	4,155	3,737
48,900	48,950	4,160	3,742
48,950	49,000	4,165	3,747
49,000	49,050	4,170	3,752
49,050	49,100	4,175	3,757
49,100	49,150	4,180	3,762
49,150	49,200	4,185	3,767
49,200	49,250	4,190	3,772
49,250	49,300	4,195	3,777
49,300	49,350	4,200	3,782
49,350	49,400	4,205	3,787
49,400	49,450	4,210	3,792
49,450	49,500	4,215	3,797
49,500	49,550	4,220	3,802
49,550	49,600	4,225	3,807
49,600	49,650	4,230	3,812
49,650	49,700	4,235	3,817
49,700	49,750	4,240	3,822
49,750	49,800	4,245	3,827
49,800	49,850	4,250	3,832
49,850	49,900	4,255	3,837
49,900	49,950	4,260	3,842
49,950	50,000	4,265	3,847

**If your Taxable Income is \$50,000 or more, use the tax computation below.**

**Worksheet for Calculating Tax on Taxable Income \$50,000 or more**

\$4,268 + 10% over \$50,000  
Single or Married filing separately

\$3,850 + 10% over \$50,000  
Married filing jointly or Head of Household\*

1. Taxable Income \_\_\_\_\_
2. Less \_\_\_\_\_
3. Subtract: Line 1 minus Line 2 \_\_\_\_\_
4. Multiply Line 3 by .10 \_\_\_\_\_
5. Tax on \$50,000 \_\_\_\_\_
6. Add: Line 4 plus Line 5 = **Total Tax** \_\_\_\_\_

\_\_\_\_\_

- 50,000 \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

+ 4,268 \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- 50,000 \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

+ 3,850 \_\_\_\_\_

\_\_\_\_\_

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

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Oklahoma Tax Commission  
Income Tax  
2501 North Lincoln Boulevard  
Oklahoma City, OK 73194-0009

Presort Standard  
U.S. Postage Paid  
Oklahoma Tax Commission



25	Adjusted gross income: <b>All Sources</b> (from page 1, line 24) . . . . .	25	00						
26	Adjustments to adjusted gross income (511NR Schedule C, line 12) . . . . .	26	00						
27	Oklahoma income after adjustments (line 25 minus line 26) . . . . .	27	00						
28	Oklahoma standard or Federal itemized deductions . . . . . 28								
29	Exemptions (\$1000 x number of exemptions claimed on pg. 1) 29								
30	Total deductions and exemptions (add lines 28-29) . . . . .	30	00						
31	<b>Oklahoma taxable income: METHOD 1</b> (line 27 minus line 30) . . . . .	31	00						
32	Tax from <b>Tax Table 1</b> . . . . . 32								
If line 24 is equal to or larger than line 19, complete line 33. If line 24 is smaller than line 19, see 511NR Schedule D.									
33	Federal income tax deduction: (see instructions) . . . . .	33	00						
34	<b>Oklahoma taxable income: METHOD 2</b> (line 31 minus line 33) . . . . .	34	00						
35	Tax from <b>Tax Table 2</b> . . . . . 35								
36	Oklahoma Income Tax Enter lesser of line 32 or 35 or, if using Farm Income Averaging, total from Form 573, line 42 & check here <input type="checkbox"/> 36	36	00						
37	Oklahoma child care credit (see instructions) . . . . .	37	00						
38	Subtract line 37 from line 36 (this is your tax base) . . . . .	38	00						
39	Income percentage: <b>Oklahoma Amount</b> (from line 23) <b>Federal Amount</b> (from line 24) <div style="display: flex; align-items: center; justify-content: center; gap: 10px;"> <span>a) <input style="width: 100px;" type="text"/></span> <span>÷</span> <span>b) <input style="width: 100px;" type="text"/></span> <span>=</span> </div>	39	%						
40	Multiply line 38 by line 39 ( <b>This is your Oklahoma Income Tax</b> ) . . . . .	40	00						
41	Credit for taxes paid to another state (enclose Form 511TX) <i>nonresidents do not qualify</i> . . . . .	41	00						
42	Other nonrefundable credits (511CR) <i>List 511CR line number claimed here</i> <input style="width: 50px;" type="text"/> 42	42	00						
43	Balance (line 40 minus lines 41 and 42) . . . . .	43	00						
44	Oklahoma withholding (enclose W-2's and 1099's having withholding) . . . . . 44	44	00						
45	2001 Oklahoma estimated tax payments <i>..(qualified farmer <input type="checkbox"/>)</i> 45	45	00						
46	2001 payment with extension . . . . . 46	46	00						
47	Total payments (add lines 44- 46) . . . . .	47	00						
48	Overpayment (if line 47 is greater than line 43) <i>subtract line 43 from line 47</i> <b>OVERPAYMENT</b> 48	48	00						
49	Amount from line 48 to be credited to your 2002 estimated tax . . . . .	49	00						
50	Donations from your refund: <table style="width:100%; font-size:small; border-collapse: collapse;"> <tr> <td style="width:33%;">Oklahoma Wildlife Diversity Program 50A <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00</td> <td style="width:33%;">Veterans Affairs Capital Improvement Program 50c <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00</td> <td style="width:33%;">Oklahoma City Bombing Memorial Fund 50E <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00</td> </tr> <tr> <td>Low Income Health Care Fund 50B <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00</td> <td>Oklahoma Breast Cancer Research Program 50D <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00</td> <td>Oklahoma Organ Donor Education Fund 50F <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00</td> </tr> </table>	Oklahoma Wildlife Diversity Program 50A <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00	Veterans Affairs Capital Improvement Program 50c <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00	Oklahoma City Bombing Memorial Fund 50E <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00	Low Income Health Care Fund 50B <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00	Oklahoma Breast Cancer Research Program 50D <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00	Oklahoma Organ Donor Education Fund 50F <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00		
Oklahoma Wildlife Diversity Program 50A <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00	Veterans Affairs Capital Improvement Program 50c <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00	Oklahoma City Bombing Memorial Fund 50E <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00							
Low Income Health Care Fund 50B <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00	Oklahoma Breast Cancer Research Program 50D <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00	Oklahoma Organ Donor Education Fund 50F <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> 00							
51	Amount to be refunded (line 48 minus lines 49 and 50 A-F) . . . . . <b>REFUND</b> 51	51	00						
52	Tax due (if line 43 is greater than line 47) <i>subtract line 47 from line 43</i> . . . . . <b>TAX DUE</b> 52	52	00						
53	Donation: Oklahoma organ donor education fund . . . . . <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$ <input style="width: 40px;" type="text"/> . . . . . 53	53	00						
54	Underpayment of estimated tax . . . . . <i>(annualized installment method <input type="checkbox"/>)</i> . . . . . 54	54	00						
55	Delinquent payment (add penalty of 5% plus interest at 1.25% per month) . . . . . 55	55	00						
56	Total tax, penalty and interest (add lines 52-55) . . . . . <b>BALANCE DUE</b> 56	56	00						

### DIRECT DEPOSIT OPTION:

For instructions, please see page 11 in your Tax Packet.

**Yes! Please deposit my refund in my**  **checking account**  **savings account**

Routing Number:

Account Number:

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

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

Taxpayer's signature 	Spouse's signature 
Date	Spouse's occupation

Spouse's signature 	Paid Preparer's signature 
Date	Spouse's occupation

Paid Preparer's address and phone number
Paid Preparer's SSN, EIN or PTIN

**A COPY OF YOUR FEDERAL RETURN MUST BE ENCLOSED.**  
**Please remit to:**  
**Oklahoma Tax Commission, P.O. 26800, Oklahoma City, OK 73126-0800**

Name(s) shown on Form 511NR \_\_\_\_\_

Your Social Security Number

<input type="text"/>							
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# FORM 511NR SCHEDULE A

## Oklahoma Additions

See instructions for detail on qualification and enclosures.

	FEDERAL AMOUNT	OKLAHOMA AMOUNT
1 State and municipal bond interest . . . . .	00	00
2 Lump sum distributions (not included in your Federal AGI) . . . . .	00	00
3 Federal net operating loss . . . . .	00	00
4 Recapture depletion claimed on a lease bonus . . . . .	00	00
5 Losses from the sale of exempt government obligations or other additions (describe _____)	00	00
6 <b>Total additions</b> . . . . . (add lines 1-5, enter total here and on line 20 of Form 511NR)	00	00

# FORM 511NR SCHEDULE B

## Oklahoma Subtractions

See instructions for detail on qualification and enclosures.

	FEDERAL AMOUNT	OKLAHOMA AMOUNT
1 Interest on U.S. government obligations . . . . .	00	00
2 Taxable Social Security (from Form 511NR, line 14) . . . . .	00	00
3 Oklahoma or Federal government retirement . . . . .	00	00
4 Other retirement income . . . . .	00	00
5 U.S. Railroad Retirement Board Benefits . . . . .	00	00
6 Additional depletion . . . . .	00	00
7 Oklahoma net operating loss . . . . .	00	00
8 Exempt tribal income . . . . .	00	00
9 Gains from the sale of exempt government obligations . . . . .	00	00
10 Nonresident military wages . . . . .	00	
11 Miscellaneous: Other subtractions . . . . . (enter number in box for the type of deduction <input type="text"/> )	00	00
12 <b>Total subtractions</b> . . . . . (add lines 1-11, enter total here and on line 22 of Form 511NR)	00	00

# FORM 511NR SCHEDULE C

## Adjustments to AGI

See instructions for detail on qualification and enclosures.

1 Partial military pay exclusion (not retirement) . . . . .		00
2 Qualifying disability deduction (residents and part-year residents only) . . . . .		00
3 Political contribution (limited to \$100 single or \$200 joint) . . . . .		00
4 Interest qualifying for exclusion (limited to \$100 single or \$200 joint) . . . . .		00
5 Qualified medical savings account (not deducted on your Federal return) . . . . .		00
6 Qualified adoption expense . . . . .		00
7 Agricultural commodity processing facility exclusion . . . . .		00
8 Accelerated Oklahoma depreciation for swine or poultry producers . . . . .		00
9 Indian employment exclusion . . . . .		00
10 Discharge of indebtedness for farmers . . . . .		00
11 Oklahoma Police Corps Program Scholarship or Stipend . . . . .		00
12 <b>Total Adjustments</b> (add lines 1-11, enter total here and on line 26 of Form 511NR) . . . . .		00

Name(s) shown on Form 511NR

Your Social Security Number

FORM 511NR SCHEDULE D

Federal Income Tax Deduction Computation Worksheet

Federal income taxes are deductible only to the extent they relate to income subject to taxation in Oklahoma. Federal income tax must be prorated on the ratio of Adjusted Gross Income: All Sources to the Federal Adjusted Gross Income.

1 2001 Federal income tax (amount paid, not amount withheld) 00
2 Divide the amount on line 24 of Form 511NR by the amount on line 19 of Form 511NR
Enter the percentage from the above calculation here %
3 Allowable Federal income tax deduction (multiply line 1 by percentage on line 2, enter total here and on line 33 of Form 511NR) 00

FORM 511NR SCHEDULE E

Child Care Credit Computation Worksheet

If you are allowed a credit for child care expenses on your Federal return, there shall be allowed to a resident individual, part-year resident individual, or nonresident military individual, a credit against the Oklahoma tax equal to 20% of the credit for child care expenses allowed under the Internal Revenue Code of the United States. The credit must be prorated on the ratio of Adjusted Gross Income: All Sources to Federal Adjusted Gross Income. Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2.

Note: Do not use the Federal child care credit when computing the Oklahoma credit. The Oklahoma child care credit is based on a percentage of the Federal child care credit only.

1 Federal child care credit 00
2 Multiply line 1 by 20% 00
3 Divide the amount on line 24 of Form 511NR by the amount on line 19 of Form 511NR
Enter the percentage from the above calculation here %
4 Oklahoma child care credit (multiply line 2 by line 3, enter total here and on line 37 of Form 511NR) 00