



- Includes Form 511 and Form 538S (Resident Return and Sales Tax Relief Form)

# 2002 Oklahoma Resident Individual Income Tax Forms and Instructions

## **This packet contains:**

- Instructions for completing the 511 income tax form
- Two 511 income tax forms
- Two 538S forms: Sales Tax Relief Credit
- Instructions for utilizing the direct deposit option
- 2002 income tax tables
- One return envelope

## **Filing date:**

- Your return must be postmarked by April 15, 2003.

## **Need assistance or a tax form?**

- Check out page 28 for methods of contacting us.

**Credit Card Payment Option available for Oklahoma Income Taxes!**

Available online and via telephone!

See page 7 for further information!



# What's New in the 2002 Oklahoma Tax Booklet?

- The Oklahoma return is now a 5 page form. Two new schedules have been added. See Schedule 511-G and Schedule 511-H on page 5 of the form.
- If you qualify for the Federal earned income credit, you will qualify for the Oklahoma Earned Income Credit. For more information see the instruction for line 30 on page 10.
- You can make a donation to the Oklahoma School for the Blind and the Oklahoma School for the Deaf. All of the donations are listed on Schedule 511-H. For more information see pages 5 and 6 of the Form 511.
- See Schedule 511-C, line 7 instructions on page 13 for information on the Oklahoma 529 College Savings Plan deduction.
- Interest from Oklahoma municipal bonds may be exempt. For more information see the instructions on Schedule 511-B, Line 1 on page 12.

- If your home was damaged or destroyed in the October 9, 2001 Tornado, you may qualify for a tax credit. For more information see the instructions for line 29 on page 10.
- Employers incurring expenses to provide child care services for children of their employees may be allowed a credit and therefore also make a corresponding adjustment to income. The Credit for Employers Providing Child Care Programs is claimed on Form 511CR. See page 9 for information on how to obtain the Form 511CR. For information on the corresponding adjustment to income see "Employers Providing Child Care Programs for their Employees" on page 13.
- An individual business owner can now establish a Coal Credit. The coal credit is claimed on Form 511CR. See page 9 for information on how to obtain the Form 511CR.

## Table of Contents

|   |       |
|---|-------|
| Determining your Filing Requirement ..... | 3     |
| Residence Defined .....                   | 4     |
| Resident Income.....                      | 4     |
| Who Must File .....                       | 4     |
| Not Required to File .....                | 4     |
| Net Operating Loss .....                  | 5     |
| Refunds .....                             | 5     |
| Estimated Income Tax .....                | 5     |
| Extension .....                           | 5     |
| Amended Returns .....                     | 5     |
| Top of Form Instructions .....            | 6-7   |
| Credit Card Payment Options .....         | 7     |
| Form 511: Select Line Instructions .....  | 8-10  |
| Schedule A Instructions .....             | 11-12 |
| Schedule B Instructions .....             | 12-13 |
| Schedule C Instructions .....             | 13-14 |
| Schedule D Instructions .....             | 14    |
| Schedule E Instructions .....             | 14    |
| Schedule F Instructions .....             | 15    |
| Schedule G Instructions .....             | 15    |
| Schedule H Instructions .....             | 15    |
| Direct Deposit .....                      | 15    |
| Tax Table One .....                       | 16-21 |
| Tax Table Two .....                       | 22-27 |
| When You Are Finished .....               | 28    |
| Contact Information and Assistance .....  | 28    |

## Before You Begin

You must complete your Federal income tax return before you begin your 2002 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

## Helpful Hints

- File your return by April 15, 2003. If you need to file for an extension, use Form 504 and then later, file a Form 511.
- Be sure you enclose copies of your Form(s) W-2 or 1099 with your return. Enclose all Federal schedules as required.
- If you fill out any portion of Schedules 511-A through 511-H or Form 538-S, you are required to enclose those pages with your return. Failure to include the pages will result in a delay of your refund.
- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.
- After filing, if you have questions regarding the status of your refund, please call (405) 521-3160. The in-state toll-free number is (800) 522-8165, extension 1-3160.
- Do not enclose any correspondence other than those documents and schedules required for your return.

# Determining Your Filing Requirement...



If you do not meet the Federal filing requirements as shown in either Chart A or Chart B on this page, you are not required to file an Oklahoma tax return. However, if you have withholding or made estimated tax payments that you would like to have refunded, please follow the instructions on page 4, "Not Required to File".

## Chart A: Federal Filing Requirements for Most People

To use this chart, first find your filing status. Then read across to find your age at the end of 2002. You must file a return if your gross income was at least the amount shown in the last column.

| If your Filing Status Is...                    | And your Age Is*... | And if your Gross Income Is...** |
|--|---------------------|----------------------------------|
| Single   | Under 65            | \$ 7,700                         |
|  | 65 or older         | \$ 8,850                         |
| Married Filing Joint***                        | Both under 65       | \$13,850                         |
|  | One 65 or older     | \$14,750                         |
|  | Both 65 or older    | \$15,650                         |
| Married Filing Separate                        | Any age             | \$ 3,000                         |
|  | Head of Household   |                                  |
|  | Under 65            | \$ 9,900                         |
|  | 65 or older         | \$11,050                         |
| Qualifying Widow(er)<br>with a Dependent Child | Under 65            | \$10,850                         |
|  | 65 or older         | \$11,750                         |

\*If you turned age 65 on January 1, 2003, you are considered to be 65 at the end of 2002.

\*\*Gross income means all the income you received in the form of money, goods, property, and services that is not exempt from tax.

Do not include social security benefits unless you are married filing separate and you lived with your spouse at any time in 2002.

\*\*\*If you did not live with your spouse at the end of 2002 (or on the date your spouse died) and your gross income was at least \$3,000, you must file a return regardless of your age.

## Chart B: Federal Filing Requirements for Children and Other Dependents

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

single dependents

Were you either age 65 or older or blind?

**No.** You must file a return if **any** of the following apply...

- Your unearned income was over \$750.
- Your earned income was over \$4,700.
- The total of your unearned and earned income was more than the **larger** of:

|                             |    |   |
|-----------------------------|----|---|
| <u>This amount</u><br>\$750 | OR | <u>This amount</u><br>Your earned income (up to \$4,450) plus \$250 |
|-----------------------------|----|---|

**Yes.** You must file a return if **any** of the following apply...

- Your earned income was over \$5,850 (\$7,000 if 65 or older **and** blind).
- Your unearned income was over \$1,900 (\$3,050 if 65 or older **and** blind).
- Your gross income was more than:

|   |        |   |
|---|--------|---|
| <u>The larger of...</u><br>• \$750, or<br>• Your earned income (up to \$4,450) plus \$250 | PLUS } | <u>This amount</u><br>\$1,150 (\$2,300 if 65 or older <b>and</b> blind) |
|---|--------|---|

married dependents

Were you either age 65 or older or blind?

**No.** You must file a return if **any** of the following apply...

- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your unearned income was over \$750.
- Your earned income was over \$3,925.
- The total of your unearned and earned income was more than the **larger** of:

|                             |    |   |
|-----------------------------|----|---|
| <u>This amount</u><br>\$750 | OR | <u>This amount</u><br>Your earned income (up to \$3,675) plus \$250 |
|-----------------------------|----|---|

**Yes.** You must file a return if **any** of the following apply...

- Your earned income was over \$4,825 (\$5,725 if 65 or older **and** blind).
- Your unearned income was over \$1,650 (\$2,550 if 65 or older **and** blind).
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than:

|   |        |   |
|---|--------|---|
| <u>The larger of...</u><br>• \$750, or<br>• Your earned income (up to \$3,675) plus \$250 | PLUS } | <u>This amount</u><br>\$900 (\$1,800 if 65 or older <b>and</b> blind) |
|---|--------|---|

## Residence Defined

### Resident...

An Oklahoma resident is a person domiciled in this state for the entire tax year. "Domicile" is the place established as a person's true, fixed, and permanent home. It is the place you intend to return to whenever you are away (as on vacation abroad, business assignment, 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.

If you were an Oklahoma resident at the time you entered military service, assignment to duty outside Oklahoma does not of itself change your state of residence. You must file your return as a resident of Oklahoma until such time as you establish a permanent residence in another state and change your military records. See the specific instructions for Schedule 511-C, line 1 - Partial Military Pay Exclusion.

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

An Oklahoma resident filing a joint Federal return with a nonresident spouse may have options on how to file the Oklahoma return(s). See "Filing Status" in the "Top of Form" instructions on page 6-7 for further information.

## What Is "Resident Income?"

An Oklahoma resident individual is taxed on all income reported on the Federal return, except income from real and tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state.

*Note: Residents are taxed on all income from non-business interest and dividends, salaries, commissions and other pay for personal services regardless of where earned. Wages earned outside of Oklahoma must be included in your Oklahoma return, and credit for taxes paid other states claimed on Oklahoma Form 511TX. (See Form 511, line 21)*

## 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.

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

### Part-Year Resident...

Every part-year resident, during the period of residency, has the same filing requirements as a resident. During the period of nonresidency, an Oklahoma return is also required if the Oklahoma part-year resident has gross income from Oklahoma sources of \$1,000 or more. Use Form 511NR.

### Nonresident...

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

## Not Required to File...

### STEP ONE

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

**Yes** - You are required to file an Oklahoma return. Follow the instruction on pages 6 - 14 to help you complete your Oklahoma return (Form 511).

**No** - Go to step 2.

### STEP TWO

**Did you have any Oklahoma withholding, make Oklahoma estimated tax payments or claim earned income credit on your Federal return?**

**Yes** - Go to step 3.

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

### STEP THREE

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

- Fill out the top portion of the Form 511 according to the "Top of Form Instructions" on pages 6 and 7. Be sure and check the box "Not Required to File".
- Complete line 1. Enter the amount of your gross income subject to the Federal filing requirement. In most cases this will be the same as your Federal Adjusted Gross Income. (Do not complete lines 2 - 23)
- Complete lines 24 through 36 that are applicable to you.
- Sign and mail Form 511, pages 1 and 2 only. Do not mail pages 3 - 6. Be sure and include your W-2 or 1099 to substantiate any Oklahoma withholding.

## Net Operating Loss...

Oklahoma net operating losses (NOLs) shall be separately determined by reference to Section 172 of the Internal Revenue Code as modified by the Oklahoma Income Tax Act and shall be allowed without regard to the existence of a Federal NOL. Enclose a detailed schedule showing the origin and NOL computation. Residents use Oklahoma 511 NOL Schedules. Also enclose a copy of the Federal NOL computation.

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

Beginning with tax year 2000, an NOL resulting from a farming loss may be carried back in accordance with and to the extent of Section 172(b)(G) of the Internal Revenue Code. However, the amount of the NOL carryback shall not exceed the lesser of: \$60,000.00, or the loss properly shown on the Federal Schedule F reduced by half of the income from all other sources other than reflected on Schedule F. You can choose to treat the NOL as if it were not a farming loss. If you make this choice, the carryback period will be determined by reference to Section 172 of the Internal Revenue Code and the amount of the NOL carryback will not be limited.

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

The Oklahoma NOL allowed/absorbed in the current tax year shall be subtracted on Schedule 511-A, line 7 or Form 511X, line 2.

The Federal NOL allowed/absorbed in the current tax year shall be added on Schedule 511-B, line 4 or Form 511X, line 6.

## All About Refunds...

**The Oklahoma Tax Commission has a new option available to check the status of your refund!**

Simply call us at (405) 521-3160 or in-state toll free at (800) 522-8165, extension 13160 and select the option to "Check the Status of an Income Tax Refund". By providing your SSN and amount of your refund, the system will provide you with the status of your refund. Should you have questions during your call, you will have the option to speak with an OTC representative.

You may also have your refund deposited directly into your checking or savings account. See page 15 for further information

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

## Estimated Income Tax...

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

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

Taxpayers who fail to 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 instructions for line 25.

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

## What Is an "Extension?"

A valid extension of time in which to file your Federal return automatically extends the due date of your Oklahoma return if no Oklahoma liability is owed. A copy of the Federal extension must be enclosed with your Oklahoma return. If your Federal return is not extended or an Oklahoma liability is owed, an extension of time to file your Oklahoma return can be granted on Form 504. **90% of the tax liability must be paid by the original due date of the return to avoid penalty charges for late payment. Interest will be charged from the original due date of the return.**

*Note: The due date of Form 538-S cannot be extended.*

## When to File an Amended Return

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

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, please call our Taxpayer Assistance Division at (405) 521-3160. Within Oklahoma, call toll-free (800) 522-8165, ext. 1-3160.

**Pay your Balance Due  
by Credit Card!**



**See page 7  
for more  
information.**

# Top of Form Instructions

FORM **511** 2002

For Office Use Only

**A**

For the year January 1 - December 31, 2002, or other taxable year beginning \_\_\_\_\_, 2002 ending \_\_\_\_\_.

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

## State of Oklahoma Income Tax Return

Your Social Security Number →

Spouse's Social Security Number →

(joint return only)

Print or Type

Print first name and initial (If joint return, give first name and initial of both) Last name

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

City, State and Zip

Filing Status

1  Single

2  Married filing joint return (even if only one had income)

3  Married filing separate.  
If spouse is also filing, give SSN and name on line below: \_\_\_\_\_

4  Head of household with qualifying person

5  Qualifying widow(er) with dependent child  
Please list year spouse died here: \_\_\_\_\_

65 or Over? (See instructions)  Yourself  Spouse

### Not Required to File...

Check this box if you do not have a Federal filing requirement and are filing for refund of your state withholding. (see instructions)

|                              | Regular                  | Special                  | Bl Ind                   |       |
|------------------------------|--------------------------|--------------------------|--------------------------|-------|
| EXEMPTIONS                   |                          |                          |                          |       |
| Yourself                     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | =     |
| Spouse                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | =     |
| Number of dependent children | <input type="text"/>     |                          |                          | =     |
| Number of other dependents   | <input type="text"/>     |                          |                          | =     |
|                              |                          |                          |                          | Total |

Add the Totals from the 4 shaded boxes.

Write the Total in the box below.

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

## PART ONE: To Arrive at Oklahoma Adjusted Gross Income Please Round to Nearest Whole Dollar

### **A** Do Not Write in this Box

This area is used by the Oklahoma Tax Commission for processing notations only.

### **B** Social Security Number

Please enter your social security number. Also, if you file married filing jointly, please enter your spouse's social security number in the space provided.

### **C** Name and Address

If you received a booklet with a pre-printed form in the center, please use it. Using a pre-printed form will speed the processing of your return. Otherwise, please print or type the requested information.

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

### **D** Filing Status

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

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

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

## Top of Form Instructions

### D Filing Status • continued

If an Oklahoma resident (either civilian or military) files a joint Federal return with a nonresident **military** spouse, they shall use the same filing status as on the Federal return. If they file a joint Federal return, they shall complete Form 511NR and include in the Oklahoma amount column, all Oklahoma source income of both the resident and the nonresident.

### E Sixty-five or Over

Check the box(es) if your or your spouse's age is 65 on or before December 31, 2002. If you turned age 65 on January 1, 2003, you are considered to be age 65 at the end of 2002.

### F Not Required to File

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

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

Complete line 1. Enter the amount of your gross income subject to the Federal filing requirement. In most cases this will be the same as your Federal Adjusted Gross Income. (Do not complete lines 2 - 23)

Complete lines 24 through 36 that are applicable to you.

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

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

### G Exemptions

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

#### Exemption Terms

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

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

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

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

Enclose 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 nonresident spouse also has an Oklahoma filing requirement and is filing separately on Form 511NR, the dependency exemptions will be allocated between the resident's and nonresident's returns.

\* **\*\* Please note that if you may be claimed as a dependent on another return, enter zero for your regular exemption. You still qualify for the Oklahoma standard deduction.**

## Credit Card Payments Accepted for Income Tax Payments

You can pay the balance due on your individual income tax by credit card. Payments can be made for tax year 2002 and all years prior. Estimated income tax payment may also be made 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.

## 1 Federal Adjusted Gross Income

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

## 2 Subtractions

Enter the total from Schedule 511-A, line 11. See instructions on pages 11-12.

## 4 Out-of-State Income

This is income from real or tangible personal property or business income in another state. This includes partnership gains and gains sustained by Subchapter S Corporations attributable to other states. It is not non-business interest, installment sale interest, non-business dividends, salary/wages, pensions or income from personal services. (See instructions for Form 511, line 21) Furnish detailed schedule showing the type, nature and source of the income and copy of Federal return.

## 6 Additions

Enter the total from Schedule 511-B, line 8. See instructions on page 12 and 13.

## 8 Adjustments

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

## 10 Deductions

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

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

*If your filing status is "married filing separate", enter the larger of \$500 or 15% of Form 511, line 7, not to exceed \$1,000.*

### All other filing statuses:

- If Form 511, line 7 is \$6,666 or less, enter \$1,000.
- If Form 511, line 7 is between \$6,666 and \$13,333, multiply Form 511, line 7 by 15% and enter that result.
- If Form 511, line 7 is \$13,333 or more, enter \$2,000.

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

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

## 11 Exemptions

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

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

## 12 Total Deductions and Exemptions

Add Form 511, lines 10-11 and enter the total here on line 12, or enter the total from Schedule 511-D, line 5.

## 14 Tax Method 1

Using Form 511, line 13, find your tax in Tax Table 1 (pages 16-21). Enter the result here.

## 15 Federal Tax Deduction

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

Compute Federal Income Tax deduction for line 15 as follows:

|                                 |                          |
|---------------------------------|--------------------------|
| On Federal Form 1040:           | Add lines 45, 55 and 58. |
| On Federal Form 1040A:          | Line 36.                 |
| On Federal Form 1040EZ:         | Line 10.                 |
| On Federal Telefile Tax record: | Line K: "Tax".           |

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

## 17 Tax Method 2

Using Form 511, line 16, find your tax in Tax Table 2 (pages 22-27). Enter the result here.

## 18 Oklahoma Income Tax

Your Oklahoma income tax is the lesser amount of Method 1 or Method 2. Enter the lesser amount of Form 511, line 14 or line 17; unless, you used Form 573 "Farm Income Averaging". If you used Form 573, enter the amount from Form 573, line 42, and mark the box.

## 20 Child Care Credit

Complete line 20 unless your Oklahoma adjusted gross income (Form 511, line 7) is less than your Federal adjusted gross income (Form 511, line 1). If your Oklahoma adjusted gross income is less than your Federal adjusted gross income, complete Schedule 511-F to determine the amount to enter on line 20.

If you are allowed a credit for child care expenses on your Federal return, you are allowed a credit against your 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 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.*

## 21 Credit for Tax Paid to Another State

If you receive income for personal services from another state, you must report the full amount of such income on your Oklahoma return. If the other state also taxes the income, a credit is allowed on Form 511. Complete Oklahoma Form 511TX and furnish a copy of the other state(s) return.

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

**22 Other Credits**

The amount of other credits as claimed on Form 511CR should be entered on this line. Enter in the box the number that corresponds with the credit to which you are entitled. If you qualify for more than one type of credit, enter "99" in the box. See below for a list of the credits available on Form 511CR. You can obtain this form by calling our forms request line at (405) 521-3108 or from our website at [www.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.
- Coal Credit  
Title 68 O.S. Section 2357.11.
- 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  
Enclose Form 527-A.  
Title 68 O.S. Section 2357.60 - 2357.65.
- Oklahoma Agricultural Producers Credit  
Enclose Form 520.  
Title 68 O.S. Section 2357.25.
- Small Business Guaranty Fee Credit  
Enclose Form 529.  
Title 68 O.S. Section 2357.30.
- Credit for Employers Providing Child Care Programs  
Title 68 O.S. Section 2357.26.
- Credit for Entities in the Business of Providing Child Care Services  
Title 68 O.S. Section 2357.27.
- Credit for Food Service Establishments that Pay for Hepatitis A Vaccination for their Employees  
Title 68 O.S. Section 2357.33.
- Credit for Commercial Space Industries  
Title 68 O.S. Section 2357.13.
- Credit for Nonstop Air Service from Oklahoma to the Coast  
Title 68 O.S. Section 2357.28.

**REFUND STATUS?**

**The Oklahoma Tax Commission has a new option available to check the status of your refund!**

Simply call us at **(405) 521-3160** or in-state toll free at **(800) 522-8165, extension 13160** and select the option to "*Check the Status of an Income Tax Refund*". By providing your SSN and amount of your refund, the system will provide you with the status of your refund. Should you have questions during your call, you will have the option to speak with an OTC representative.

- 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.

**25 Oklahoma Estimated Tax Payments**

Enter any payments you made on your estimated Oklahoma income tax for 2002. Include any overpayment from your 2001 return that you applied to your 2002 estimated tax.

If at least 66-2/3% of your gross income this year or last year is from farming, estimated payments are not required. If claiming this exception, you must mark the box on this line and enclose a complete copy of your Federal return.

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

**26 Payments with Extension**

If you filed Oklahoma extension Form 504 for 2002, enter any amount you paid with that form.

**27 Credit for Property Tax Relief**

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

## 28 Sales Tax Relief/Credit

To file for sales tax relief, you must be an Oklahoma resident and live in Oklahoma for the entire year. Your total gross **household** income cannot exceed \$15,000 unless one of the following applies:

- You claim an exemption for your dependent, or
- You are 65 years of age or older by December 31, 2002, or
- You have a physical disability constituting a substantial handicap to employment (provide proof-see Form 538-S).

If any one of the above three items pertain to you, your total gross **household** income limit is increased to \$30,000. Fill out and enclose Form 538-S if you qualify for this credit. The Form 538-S is enclosed in this packet.

The Oklahoma Department of Human Services will make the sales tax refund to persons who have continuously received aid to the aged, blind, disabled or Medicaid payments for nursing home care from January 1, 2002 to December 31, 2002. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 2002 are not eligible for the sales tax refund.

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

If you are claiming the sales tax relief credit against your tax, your return must be filed by April 15th. An extension of time to file your return does not apply to this credit.

## 29 Tornado Tax Credits

### • May 3, 1999 Tornado Tax Credit

This credit is for owners of residential real property whose primary residence was damaged or destroyed in the May 3, 1999 tornado. The amount of the credit is the difference between the ad valorem property tax paid on such property for tax year 1998 and the tax paid the first year after the property is rebuilt or repaired. The primary residence must be repaired or rebuilt and used as the primary residence not later than December 31, 2001. To claim this credit, Form 510 must be enclosed with your return.

### • October 9, 2001 Tornado Tax Credit

This credit is for owners of residential real property whose primary residence was damaged or destroyed in the October 9, 2001 tornado. The amount of the credit is the difference between the ad valorem property tax paid on such property for tax year 2000 and the tax paid the first year after the property is rebuilt or repaired. The primary residence must be repaired or rebuilt and used as the primary residence not later than December 31, 2003. To claim this credit, Form 509 must be enclosed with your return.

## 30 Earned Income Credit

Complete line 30 unless your Oklahoma adjusted gross income (Form 511, line 7) is less than your Federal adjusted gross income (Form 511, line 1). If your Oklahoma adjusted gross income is less than your Federal adjusted gross income, complete Schedule 511-G to determine the amount to enter on line 30.

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

## 34 Donations

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

Descriptive information for Schedule 511-H is on page six of the Form 511.

Place the line number of the organization from Schedule 511-H in the blue oval on line 34. If giving to more than one organization, put a "99" in the blue oval on line 34.

## 38 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 Schedule 511-H: Information.

## 39 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.

## 40 Delinquent Penalty and Interest

After the original due date of the return compute 5% penalty on the tax due (Form 511, line 37). Compute interest on the tax due at 1.25% per month from the original due date of the return. An extension does not extend the date for payment of tax.

**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.**

**A1 Interest on U.S. Government Obligations**

If you report interest on bonds, notes and other obligations of the U.S. government on your Federal return, this income may be excluded from your Oklahoma Adjusted Gross Income if a detailed schedule is furnished, accompanied with 1099's 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 and GNMA does not qualify.

*Note: The capital gain/loss from the sale of an U.S. Government Obligation is exempt. Enter exempt gains on Schedule 511-A, line 9 and exempt losses on Schedule 511-B, line 6.*

**A2 Social Security**

Social Security benefits that are included in the Federal Adjusted Gross Income shall be subtracted.

**A3 Oklahoma or Federal Government Retirement**

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. The total exclusion from all retirement benefit plans may not exceed \$5,500 per retiree.

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 1099R.

**A4 Other Retirement Income**

Each individual, who is 65 years of age or older, and whose income does not exceed the limits in the worksheet (next page), may exclude his/her retirement benefits, up to \$5,500, but not to exceed the amount

included in the Federal Adjusted Gross Income. The total exclusion from all retirement benefit plans may not exceed \$5,500 per retiree. Any individual who claims the exclusion for government retirees on Schedule 511-A, line 3, may not claim a combined total exclusion for Schedule 511-A, lines 3 and 4 in an amount exceeding \$5,500 for both lines.

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.

*Retain this worksheet for your records:*

**Other Retirement Income Worksheet**

Please complete the following worksheet to find if each of you are eligible for the retirement exclusion. Before you begin, you must complete Schedule 511-A, lines 5-10; Form 511, line 4 and Schedule 511-B, if they apply to you. Upon completing these lines, you then fill in the section below. Please retain this worksheet for your records.

- 1. Add the amounts on Form 511, line 1 and Schedule 511-B, line 8.
- 
- 2. Add the amounts, if any, on Form 511, line 4 and Schedule 511-A, lines 1-3 and 5-10.
- =
- 3. Subtract the amount on line 2 (above) from line 1  **total**

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 to exclude up to \$5,500 of his or her retirement income. To be eligible, you must have retirement income in your name.)*

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

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



**A5 U.S. Railroad Retirement Board Benefits**

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

**A6 Oklahoma depletion**

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

*Note: Major oil companies, as defined in 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.*

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of non-producing properties, see Schedule 511-B, line 5.

**A7 Oklahoma Net Operating Loss**

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

**A8 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 2002:

- 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.

**A9 Gains from the Sale of Exempt Gov't Obligations**

See instructions for Schedule 511-A, line 1 and Schedule 511-B, line 1. **Enclose Federal Schedule D.**

**A10 Miscellaneous: Other Subtractions**

Enter in the box on Schedule 511-A, line 10, the appropriate number as listed below, which shows the type of deduction. If you are entitled to more than one deduction type, enter the number "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)*

**Enter the number "4" if the following applies:**

*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.*

## 2002 Schedule 511-B

**B1 State and Municipal Bond Interest**

If you received income on bonds issued by any state or political subdivision thereof, exempt from Federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to Federal Adjusted Gross Income. Income from Oklahoma Municipal Bonds, issued prior to July 2, 2001, is exempt only if so provided by the statute authorizing their issuance. Interest on local Oklahoma governmental obligations issued after July 1, 2001 shall be exempt from Oklahoma income tax, except those issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, or on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, or counties or by public trusts of which any of the foregoing is beneficiary. All out-of-state municipals are taxable. Enclose a schedule of all municipal interest received by source and amount.

If the income 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. The gain/loss from sale of a state or municipal bond is exempt only if so provided by the statute authorizing its issuance. Enter exempt gains on Schedule 511-A, line 9 and exempt losses on Schedule 511-B, line 7.*

## 2002 Schedule 511-B

### **B2 Out-of-State Losses**

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

### **B3 Lump Sum Distributions**

Lump sum distributions not included in the Federal Adjusted Gross Income (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.

### **B4 Federal Net Operating Loss**

Enter carryover(s) included on Federal Form 1040. See preceding **net operating loss** section on page 5. Also see Schedule 511-A, line 7.

### **B5 Recapture of Depletion**

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

### **B6 Expenses Incurred to Provide Child Care Programs**

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

### **B7 Losses from the Sales of Exempt Government Obligations or Other Additions**

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

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

## 2002 Schedule 511-C

### **C1 Partial Military Pay Exclusion**

Oklahoma residents who are members of any component of the Armed Services may exclude the first \$1,500, of their active military pay (includes Reserve & National Guard pay). Retired military see instructions for Schedule 511-A, line 3.

### **C2 Qualifying Disability Deduction**

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

### **C3 Political Contribution**

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

### **C4 Interest Qualifying for Exclusion**

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

### **C5 Qualified Adoption Expense**

An Oklahoma resident may deduct "Nonrecurring adoption expenses" not to exceed \$10,000 per calendar year (O.S. Title 68, Section 2358). Expenses are to be deducted in the year incurred. "Nonrecurring adoption expenses" means adoption fees, court costs, medical expenses, attorney fees and expenses which are directly related to the legal process of adoption of a child. Enclose a schedule describing the expenses claimed.

### **C6 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, include the partnership's or Subchapter S Corporation's name and ID number and your pro-rata share of the exclusion.

### **C7 Contributions to Oklahoma 529 College Savings Plan account(s)**

Each individual may exclude contributions, up to \$2,500, made to an account established pursuant to the Oklahoma College Savings Act. If contributions are made to more than one account, the exclusion for each contributor is limited to \$2,500 for each account. Send in proof of your contribution to an Oklahoma 529 College Savings Plan account, include the name of the beneficiary and the account number.

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

## 2002 Schedule 511-C

### **C8** 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. This is not on your W-2. Enclose a copy of your Federal return.

*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.*

### **C9** 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 (O.S. Title 68 Section 2358). 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. 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 6 years.

A schedule must be enclosed showing the type of investment(s), the date placed in service, and the cost. If the total exclusion available is not used, a copy of the schedule must be enclosed in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If the exclusion is through a Partnership or 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** Depreciation Adjustment for Swine or Poultry Producers:

Individuals who are swine or poultry producers may deduct depreciation on an accelerated basis for new construction or expansion costs 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 7 year life. Any depreciation deduction allowable is the amount so computed minus the Federal depreciation claimed. Enclose a copy of the Federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

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

### **C11** 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.

### **C12** Oklahoma 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.

## 2002 Schedule 511-D

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

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

### **D1** Deductions

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

*If your filing status is "married filing separate", enter the larger of \$500 or 15% of Form 511, line 7, not to exceed \$1,000.*

#### **All other filing statuses:**

- If Form 511, line 7 is \$6,666 or less, enter \$1,000.
- If Form 511, line 7 is between \$6,666 and \$13,333, multiply Form 511, line 7 by 15% and enter that result.
- If Form 511, line 7 is \$13,333 or more, enter \$2,000.

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

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

### **D2** Exemptions and Dependents

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

## 2002 Schedule 511-E

*Complete Schedule 511-E if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). 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 Oklahoma AGI to Federal AGI.*

### **E1** Federal Tax Deduction

Compute Federal Income Tax deduction to enter on line 1 as follows:

- On Federal Form 1040: Add lines 45, 55 and 58.
- On Federal Form 1040A: Line 36.
- On Federal Form 1040EZ: Line 10.
- On Federal Telefile Tax record: Line K: "Tax".

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

## 2002 Schedule e 511-F

If your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1), your Oklahoma child care credit must be prorated.

### F1 Child Care Credit

If you are allowed a credit for child care expenses on your Federal return, you are allowed 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 on the ratio of Oklahoma AGI to Federal AGI. 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.

## 2002 Schedule e 511-G

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

### G1 Earned Income Credit

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

## 2002 Schedule e 511-H

Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please place the line number of the organization from Schedule 511-H in the blue oval on line 34 of Form 511. If you give to more than one organization, please put a "99" in the blue oval on line 34 of Form 511. Descriptions of the organizations and the address to mail a donation if you are not receiving a refund are shown on page six of Form 511.

## All About Direct Deposit...

### Why Use Direct Deposit?

- Speed! You get your refund faster.
- Security! There is no check to get lost.
- Convenience! No trip to the bank to deposit your check.
- Saves tax dollars! Direct deposit costs less than a check.

### 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.

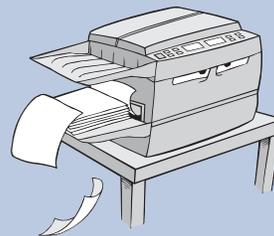
**First**, check the appropriate box as to whether the check will be going into a checking or savings account. Please keep in mind you will not receive notification of the deposit.

**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.



Don't Forget  
to Make a Copy  
of your Return  
for your Records  
before Mailing!

A sample check from Anyplace Bank. The check is addressed to Joe Smith and Susie Smith at 123 Main Street, Anyplace, OK 00000. The amount is \$1,234.00. The routing number 120120012 and account number 2020268620 are circled in blue. The check number 1234 is in the top right corner. The word 'SAMPLE' is printed in large blue letters across the center and bottom of the check.

JOE SMITH  
SUSIE SMITH  
123 Main Street  
Anyplace, OK 00000

PAY TO THE ORDER OF **SAMPLE** \$   
DOLLARS

ANYPLACE BANK  
Anyplace, OK 00000

For  **SAMPLE**

120120012 | 2020268620 | 1234

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

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 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        | 675                                 | 381  |
| 14,750                         | 14,800        | 679                                 | 384  |
| 14,800                         | 14,850        | 682                                 | 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).

## 2002 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        | 357                                 | 174  |
| 10,200                         | 10,250        | 360                                 | 176  |
| 10,250                         | 10,300        | 364                                 | 178  |
| 10,300                         | 10,350        | 367                                 | 180  |
| 10,350                         | 10,400        | 371                                 | 182  |
| 10,400                         | 10,450        | 374                                 | 184  |
| 10,450                         | 10,500        | 378                                 | 186  |
| 10,500                         | 10,550        | 381                                 | 188  |
| 10,550                         | 10,600        | 385                                 | 190  |
| 10,600                         | 10,650        | 388                                 | 192  |
| 10,650                         | 10,700        | 392                                 | 194  |
| 10,700                         | 10,750        | 395                                 | 196  |
| 10,750                         | 10,800        | 399                                 | 198  |
| 10,800                         | 10,850        | 402                                 | 200  |
| 10,850                         | 10,900        | 406                                 | 202  |
| 10,900                         | 10,950        | 409                                 | 204  |
| 10,950                         | 11,000        | 413                                 | 206  |
| 11,000                         | 11,050        | 416                                 | 208  |
| 11,050                         | 11,100        | 420                                 | 210  |
| 11,100                         | 11,150        | 423                                 | 212  |
| 11,150                         | 11,200        | 427                                 | 214  |
| 11,200                         | 11,250        | 430                                 | 216  |
| 11,250                         | 11,300        | 434                                 | 218  |
| 11,300                         | 11,350        | 437                                 | 220  |
| 11,350                         | 11,400        | 441                                 | 222  |
| 11,400                         | 11,450        | 444                                 | 224  |
| 11,450                         | 11,500        | 448                                 | 226  |
| 11,500                         | 11,550        | 451                                 | 228  |
| 11,550                         | 11,600        | 455                                 | 230  |
| 11,600                         | 11,650        | 458                                 | 232  |
| 11,650                         | 11,700        | 462                                 | 234  |
| 11,700                         | 11,750        | 465                                 | 236  |
| 11,750                         | 11,800        | 469                                 | 238  |
| 11,800                         | 11,850        | 472                                 | 240  |
| 11,850                         | 11,900        | 476                                 | 242  |
| 11,900                         | 11,950        | 479                                 | 244  |
| 11,950                         | 12,000        | 483                                 | 246  |
| 12,000                         | 12,050        | 486                                 | 248  |
| 12,050                         | 12,100        | 490                                 | 250  |
| 12,100                         | 12,150        | 493                                 | 252  |
| 12,150                         | 12,200        | 497                                 | 254  |
| 12,200                         | 12,250        | 500                                 | 256  |
| 12,250                         | 12,300        | 504                                 | 259  |
| 12,300                         | 12,350        | 507                                 | 261  |
| 12,350                         | 12,400        | 511                                 | 264  |
| 12,400                         | 12,450        | 514                                 | 266  |
| 12,450                         | 12,500        | 518                                 | 269  |
| 12,500                         | 12,550        | 521                                 | 271  |
| 12,550                         | 12,600        | 525                                 | 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        | 528                                 | 276  |
| 12,650                         | 12,700        | 532                                 | 279  |
| 12,700                         | 12,750        | 535                                 | 281  |
| 12,750                         | 12,800        | 539                                 | 284  |
| 12,800                         | 12,850        | 542                                 | 286  |
| 12,850                         | 12,900        | 546                                 | 289  |
| 12,900                         | 12,950        | 549                                 | 291  |
| 12,950                         | 13,000        | 553                                 | 294  |
| 13,000                         | 13,050        | 556                                 | 296  |
| 13,050                         | 13,100        | 560                                 | 299  |
| 13,100                         | 13,150        | 563                                 | 301  |
| 13,150                         | 13,200        | 567                                 | 304  |
| 13,200                         | 13,250        | 570                                 | 306  |
| 13,250                         | 13,300        | 574                                 | 309  |
| 13,300                         | 13,350        | 577                                 | 311  |
| 13,350                         | 13,400        | 581                                 | 314  |
| 13,400                         | 13,450        | 584                                 | 316  |
| 13,450                         | 13,500        | 588                                 | 319  |
| 13,500                         | 13,550        | 591                                 | 321  |
| 13,550                         | 13,600        | 595                                 | 324  |
| 13,600                         | 13,650        | 598                                 | 326  |
| 13,650                         | 13,700        | 602                                 | 329  |
| 13,700                         | 13,750        | 605                                 | 331  |
| 13,750                         | 13,800        | 609                                 | 334  |
| 13,800                         | 13,850        | 612                                 | 336  |
| 13,850                         | 13,900        | 616                                 | 339  |
| 13,900                         | 13,950        | 619                                 | 341  |
| 13,950                         | 14,000        | 623                                 | 344  |
| 14,000                         | 14,050        | 626                                 | 346  |
| 14,050                         | 14,100        | 630                                 | 349  |
| 14,100                         | 14,150        | 633                                 | 351  |
| 14,150                         | 14,200        | 637                                 | 354  |
| 14,200                         | 14,250        | 640                                 | 356  |
| 14,250                         | 14,300        | 644                                 | 359  |
| 14,300                         | 14,350        | 647                                 | 361  |
| 14,350                         | 14,400        | 651                                 | 364  |
| 14,400                         | 14,450        | 654                                 | 366  |
| 14,450                         | 14,500        | 658                                 | 369  |
| 14,500                         | 14,550        | 661                                 | 371  |
| 14,550                         | 14,600        | 665                                 | 374  |
| 14,600                         | 14,650        | 668                                 | 376  |
| 14,650                         | 14,700        | 672                                 | 379  |
| 14,700                         | 14,750        | 675                                 | 381  |
| 14,750                         | 14,800        | 679                                 | 384  |
| 14,800                         | 14,850        | 682                                 | 386  |
| 14,850                         | 14,900        | 686                                 | 389  |
| 14,900                         | 14,950        | 689                                 | 391  |
| 14,950                         | 15,000        | 693                                 | 394  |
| 15,000                         | 15,050        | 696                                 | 397  |
| 15,050                         | 15,100        | 700                                 | 400  |
| 15,100                         | 15,150        | 703                                 | 403  |
| 15,150                         | 15,200        | 707                                 | 406  |
| 15,200                         | 15,250        | 710                                 | 409  |
| 15,250                         | 15,300        | 714                                 | 412  |
| 15,300                         | 15,350        | 717                                 | 415  |
| 15,350                         | 15,400        | 721                                 | 418  |
| 15,400                         | 15,450        | 724                                 | 421  |
| 15,450                         | 15,500        | 728                                 | 424  |
| 15,500                         | 15,550        | 731                                 | 427  |
| 15,550                         | 15,600        | 735                                 | 430  |

## 2002 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        | 738                                 | 433  |
| 15,650                         | 15,700        | 742                                 | 436  |
| 15,700                         | 15,750        | 745                                 | 439  |
| 15,750                         | 15,800        | 749                                 | 442  |
| 15,800                         | 15,850        | 752                                 | 445  |
| 15,850                         | 15,900        | 756                                 | 448  |
| 15,900                         | 15,950        | 759                                 | 451  |
| 15,950                         | 16,000        | 763                                 | 454  |
| 16,000                         | 16,050        | 766                                 | 457  |
| 16,050                         | 16,100        | 770                                 | 460  |
| 16,100                         | 16,150        | 773                                 | 463  |
| 16,150                         | 16,200        | 777                                 | 466  |
| 16,200                         | 16,250        | 780                                 | 469  |
| 16,250                         | 16,300        | 784                                 | 472  |
| 16,300                         | 16,350        | 787                                 | 475  |
| 16,350                         | 16,400        | 791                                 | 478  |
| 16,400                         | 16,450        | 794                                 | 481  |
| 16,450                         | 16,500        | 798                                 | 484  |
| 16,500                         | 16,550        | 801                                 | 487  |
| 16,550                         | 16,600        | 805                                 | 490  |
| 16,600                         | 16,650        | 808                                 | 493  |
| 16,650                         | 16,700        | 812                                 | 496  |
| 16,700                         | 16,750        | 815                                 | 499  |
| 16,750                         | 16,800        | 819                                 | 502  |
| 16,800                         | 16,850        | 822                                 | 505  |
| 16,850                         | 16,900        | 826                                 | 508  |
| 16,900                         | 16,950        | 829                                 | 511  |
| 16,950                         | 17,000        | 833                                 | 514  |
| 17,000                         | 17,050        | 836                                 | 517  |
| 17,050                         | 17,100        | 840                                 | 520  |
| 17,100                         | 17,150        | 843                                 | 523  |
| 17,150                         | 17,200        | 847                                 | 526  |
| 17,200                         | 17,250        | 850                                 | 529  |
| 17,250                         | 17,300        | 854                                 | 532  |
| 17,300                         | 17,350        | 857                                 | 535  |
| 17,350                         | 17,400        | 861                                 | 538  |
| 17,400                         | 17,450        | 864                                 | 541  |
| 17,450                         | 17,500        | 868                                 | 544  |
| 17,500                         | 17,550        | 871                                 | 547  |
| 17,550                         | 17,600        | 875                                 | 550  |
| 17,600                         | 17,650        | 878                                 | 553  |
| 17,650                         | 17,700        | 882                                 | 556  |
| 17,700                         | 17,750        | 885                                 | 559  |
| 17,750                         | 17,800        | 889                                 | 562  |
| 17,800                         | 17,850        | 892                                 | 565  |
| 17,850                         | 17,900        | 896                                 | 568  |
| 17,900                         | 17,950        | 899                                 | 571  |
| 17,950                         | 18,000        | 903                                 | 574  |
| 18,000                         | 18,050        | 906                                 | 577  |
| 18,050                         | 18,100        | 910                                 | 580  |
| 18,100                         | 18,150        | 913                                 | 583  |
| 18,150                         | 18,200        | 917                                 | 586  |
| 18,200                         | 18,250        | 920                                 | 589  |
| 18,250                         | 18,300        | 924                                 | 592  |
| 18,300                         | 18,350        | 927                                 | 595  |
| 18,350                         | 18,400        | 931                                 | 598  |
| 18,400                         | 18,450        | 934                                 | 601  |
| 18,450                         | 18,500        | 938                                 | 604  |
| 18,500                         | 18,550        | 941                                 | 607  |
| 18,550                         | 18,600        | 945                                 | 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        | 948                                 | 613  |
| 18,650                         | 18,700        | 952                                 | 616  |
| 18,700                         | 18,750        | 955                                 | 619  |
| 18,750                         | 18,800        | 959                                 | 622  |
| 18,800                         | 18,850        | 962                                 | 625  |
| 18,850                         | 18,900        | 966                                 | 628  |
| 18,900                         | 18,950        | 969                                 | 631  |
| 18,950                         | 19,000        | 973                                 | 634  |
| 19,000                         | 19,050        | 976                                 | 637  |
| 19,050                         | 19,100        | 980                                 | 640  |
| 19,100                         | 19,150        | 983                                 | 643  |
| 19,150                         | 19,200        | 987                                 | 646  |
| 19,200                         | 19,250        | 990                                 | 649  |
| 19,250                         | 19,300        | 994                                 | 652  |
| 19,300                         | 19,350        | 997                                 | 655  |
| 19,350                         | 19,400        | 1,001                               | 658  |
| 19,400                         | 19,450        | 1,004                               | 661  |
| 19,450                         | 19,500        | 1,008                               | 664  |
| 19,500                         | 19,550        | 1,011                               | 667  |
| 19,550                         | 19,600        | 1,015                               | 670  |
| 19,600                         | 19,650        | 1,018                               | 673  |
| 19,650                         | 19,700        | 1,022                               | 676  |
| 19,700                         | 19,750        | 1,025                               | 679  |
| 19,750                         | 19,800        | 1,029                               | 682  |
| 19,800                         | 19,850        | 1,032                               | 685  |
| 19,850                         | 19,900        | 1,036                               | 688  |
| 19,900                         | 19,950        | 1,039                               | 691  |
| 19,950                         | 20,000        | 1,043                               | 694  |
| 20,000                         | 20,050        | 1,046                               | 697  |
| 20,050                         | 20,100        | 1,050                               | 700  |
| 20,100                         | 20,150        | 1,053                               | 703  |
| 20,150                         | 20,200        | 1,057                               | 706  |
| 20,200                         | 20,250        | 1,060                               | 709  |
| 20,250                         | 20,300        | 1,064                               | 712  |
| 20,300                         | 20,350        | 1,067                               | 715  |
| 20,350                         | 20,400        | 1,071                               | 718  |
| 20,400                         | 20,450        | 1,074                               | 721  |
| 20,450                         | 20,500        | 1,078                               | 724  |
| 20,500                         | 20,550        | 1,081                               | 727  |
| 20,550                         | 20,600        | 1,085                               | 730  |
| 20,600                         | 20,650        | 1,088                               | 733  |
| 20,650                         | 20,700        | 1,092                               | 736  |
| 20,700                         | 20,750        | 1,095                               | 739  |
| 20,750                         | 20,800        | 1,099                               | 742  |
| 20,800                         | 20,850        | 1,102                               | 745  |
| 20,850                         | 20,900        | 1,106                               | 748  |
| 20,900                         | 20,950        | 1,109                               | 751  |
| 20,950                         | 21,000        | 1,113                               | 754  |
| 21,000                         | 21,050        | 1,116                               | 757  |
| 21,050                         | 21,100        | 1,120                               | 760  |
| 21,100                         | 21,150        | 1,123                               | 764  |
| 21,150                         | 21,200        | 1,127                               | 767  |
| 21,200                         | 21,250        | 1,130                               | 771  |
| 21,250                         | 21,300        | 1,134                               | 774  |
| 21,300                         | 21,350        | 1,137                               | 778  |
| 21,350                         | 21,400        | 1,141                               | 781  |
| 21,400                         | 21,450        | 1,144                               | 785  |
| 21,450                         | 21,500        | 1,148                               | 788  |
| 21,500                         | 21,550        | 1,151                               | 792  |
| 21,550                         | 21,600        | 1,155                               | 795  |

| 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        | 1,158                               | 799  |
| 21,650                         | 21,700        | 1,162                               | 802  |
| 21,700                         | 21,750        | 1,165                               | 806  |
| 21,750                         | 21,800        | 1,169                               | 809  |
| 21,800                         | 21,850        | 1,172                               | 813  |
| 21,850                         | 21,900        | 1,176                               | 816  |
| 21,900                         | 21,950        | 1,179                               | 820  |
| 21,950                         | 22,000        | 1,183                               | 823  |
| 22,000                         | 22,050        | 1,186                               | 827  |
| 22,050                         | 22,100        | 1,190                               | 830  |
| 22,100                         | 22,150        | 1,193                               | 834  |
| 22,150                         | 22,200        | 1,197                               | 837  |
| 22,200                         | 22,250        | 1,200                               | 841  |
| 22,250                         | 22,300        | 1,204                               | 844  |
| 22,300                         | 22,350        | 1,207                               | 848  |
| 22,350                         | 22,400        | 1,211                               | 851  |
| 22,400                         | 22,450        | 1,214                               | 855  |
| 22,450                         | 22,500        | 1,218                               | 858  |
| 22,500                         | 22,550        | 1,221                               | 862  |
| 22,550                         | 22,600        | 1,225                               | 865  |
| 22,600                         | 22,650        | 1,228                               | 869  |
| 22,650                         | 22,700        | 1,232                               | 872  |
| 22,700                         | 22,750        | 1,235                               | 876  |
| 22,750                         | 22,800        | 1,239                               | 879  |
| 22,800                         | 22,850        | 1,242                               | 883  |
| 22,850                         | 22,900        | 1,246                               | 886  |
| 22,900                         | 22,950        | 1,249                               | 890  |
| 22,950                         | 23,000        | 1,253                               | 893  |
| 23,000                         | 23,050        | 1,256                               | 897  |
| 23,050                         | 23,100        | 1,260                               | 900  |
| 23,100                         | 23,150        | 1,263                               | 904  |
| 23,150                         | 23,200        | 1,267                               | 907  |
| 23,200                         | 23,250        | 1,270                               | 911  |
| 23,250                         | 23,300        | 1,274                               | 914  |
| 23,300                         | 23,350        | 1,277                               | 918  |
| 23,350                         | 23,400        | 1,281                               | 921  |
| 23,400                         | 23,450        | 1,284                               | 925  |
| 23,450                         | 23,500        | 1,288                               | 928  |
| 23,500                         | 23,550        | 1,291                               | 932  |
| 23,550                         | 23,600        | 1,295                               | 935  |
| 23,600                         | 23,650        | 1,298                               | 939  |
| 23,650                         | 23,700        | 1,302                               | 942  |
| 23,700                         | 23,750        | 1,305                               | 946  |
| 23,750                         | 23,800        | 1,309                               | 949  |
| 23,800                         | 23,850        | 1,312                               | 953  |
| 23,850                         | 23,900        | 1,316                               | 956  |
| 23,900                         | 23,950        | 1,319                               | 960  |
| 23,950                         | 24,000        | 1,323                               | 963  |
| 24,000                         | 24,050        | 1,326                               | 967  |
| 24,050                         | 24,100        | 1,330                               | 970  |
| 24,100                         | 24,150        | 1,333                               | 974  |
| 24,150                         | 24,200        | 1,337                               | 977  |
| 24,200                         | 24,250        | 1,340                               | 981  |
| 24,250                         | 24,300        | 1,344                               | 984  |
| 24,300                         | 24,350        | 1,347                               | 988  |
| 24,350                         | 24,400        | 1,351                               | 991  |
| 24,400                         | 24,450        | 1,354                               | 995  |
| 24,450                         | 24,500        | 1,358                               | 998  |
| 24,500                         | 24,550        | 1,361                               | 1,002  |
| 24,550                         | 24,600        | 1,365                               | 1,005  |

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

# 2002 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        | 1,368                               | 1,009  |
| 24,650                         | 24,700        | 1,372                               | 1,012  |
| 24,700                         | 24,750        | 1,375                               | 1,016  |
| 24,750                         | 24,800        | 1,379                               | 1,019  |
| 24,800                         | 24,850        | 1,382                               | 1,023  |
| 24,850                         | 24,900        | 1,386                               | 1,026  |
| 24,900                         | 24,950        | 1,389                               | 1,030  |
| 24,950                         | 25,000        | 1,393                               | 1,033  |
| 25,000                         | 25,050        | 1,396                               | 1,037  |
| 25,050                         | 25,100        | 1,400                               | 1,040  |
| 25,100                         | 25,150        | 1,403                               | 1,044  |
| 25,150                         | 25,200        | 1,407                               | 1,047  |
| 25,200                         | 25,250        | 1,410                               | 1,051  |
| 25,250                         | 25,300        | 1,414                               | 1,054  |
| 25,300                         | 25,350        | 1,417                               | 1,058  |
| 25,350                         | 25,400        | 1,421                               | 1,061  |
| 25,400                         | 25,450        | 1,424                               | 1,065  |
| 25,450                         | 25,500        | 1,428                               | 1,068  |
| 25,500                         | 25,550        | 1,431                               | 1,072  |
| 25,550                         | 25,600        | 1,435                               | 1,075  |
| 25,600                         | 25,650        | 1,438                               | 1,079  |
| 25,650                         | 25,700        | 1,442                               | 1,082  |
| 25,700                         | 25,750        | 1,445                               | 1,086  |
| 25,750                         | 25,800        | 1,449                               | 1,089  |
| 25,800                         | 25,850        | 1,452                               | 1,093  |
| 25,850                         | 25,900        | 1,456                               | 1,096  |
| 25,900                         | 25,950        | 1,459                               | 1,100  |
| 25,950                         | 26,000        | 1,463                               | 1,103  |
| 26,000                         | 26,050        | 1,466                               | 1,107  |
| 26,050                         | 26,100        | 1,470                               | 1,110  |
| 26,100                         | 26,150        | 1,473                               | 1,114  |
| 26,150                         | 26,200        | 1,477                               | 1,117  |
| 26,200                         | 26,250        | 1,480                               | 1,121  |
| 26,250                         | 26,300        | 1,484                               | 1,124  |
| 26,300                         | 26,350        | 1,487                               | 1,128  |
| 26,350                         | 26,400        | 1,491                               | 1,131  |
| 26,400                         | 26,450        | 1,494                               | 1,135  |
| 26,450                         | 26,500        | 1,498                               | 1,138  |
| 26,500                         | 26,550        | 1,501                               | 1,142  |
| 26,550                         | 26,600        | 1,505                               | 1,145  |
| 26,600                         | 26,650        | 1,508                               | 1,149  |
| 26,650                         | 26,700        | 1,512                               | 1,152  |
| 26,700                         | 26,750        | 1,515                               | 1,156  |
| 26,750                         | 26,800        | 1,519                               | 1,159  |
| 26,800                         | 26,850        | 1,522                               | 1,163  |
| 26,850                         | 26,900        | 1,526                               | 1,166  |
| 26,900                         | 26,950        | 1,529                               | 1,170  |
| 26,950                         | 27,000        | 1,533                               | 1,173  |
| 27,000                         | 27,050        | 1,536                               | 1,177  |
| 27,050                         | 27,100        | 1,540                               | 1,180  |
| 27,100                         | 27,150        | 1,543                               | 1,184  |
| 27,150                         | 27,200        | 1,547                               | 1,187  |
| 27,200                         | 27,250        | 1,550                               | 1,191  |
| 27,250                         | 27,300        | 1,554                               | 1,194  |
| 27,300                         | 27,350        | 1,557                               | 1,198  |
| 27,350                         | 27,400        | 1,561                               | 1,201  |
| 27,400                         | 27,450        | 1,564                               | 1,205  |
| 27,450                         | 27,500        | 1,568                               | 1,208  |
| 27,500                         | 27,550        | 1,571                               | 1,212  |
| 27,550                         | 27,600        | 1,575                               | 1,215  |

| 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        | 1,578                               | 1,219  |
| 27,650                         | 27,700        | 1,582                               | 1,222  |
| 27,700                         | 27,750        | 1,585                               | 1,226  |
| 27,750                         | 27,800        | 1,589                               | 1,229  |
| 27,800                         | 27,850        | 1,592                               | 1,233  |
| 27,850                         | 27,900        | 1,596                               | 1,236  |
| 27,900                         | 27,950        | 1,599                               | 1,240  |
| 27,950                         | 28,000        | 1,603                               | 1,243  |
| 28,000                         | 28,050        | 1,606                               | 1,247  |
| 28,050                         | 28,100        | 1,610                               | 1,250  |
| 28,100                         | 28,150        | 1,613                               | 1,254  |
| 28,150                         | 28,200        | 1,617                               | 1,257  |
| 28,200                         | 28,250        | 1,620                               | 1,261  |
| 28,250                         | 28,300        | 1,624                               | 1,264  |
| 28,300                         | 28,350        | 1,627                               | 1,268  |
| 28,350                         | 28,400        | 1,631                               | 1,271  |
| 28,400                         | 28,450        | 1,634                               | 1,275  |
| 28,450                         | 28,500        | 1,638                               | 1,278  |
| 28,500                         | 28,550        | 1,641                               | 1,282  |
| 28,550                         | 28,600        | 1,645                               | 1,285  |
| 28,600                         | 28,650        | 1,648                               | 1,289  |
| 28,650                         | 28,700        | 1,652                               | 1,292  |
| 28,700                         | 28,750        | 1,655                               | 1,296  |
| 28,750                         | 28,800        | 1,659                               | 1,299  |
| 28,800                         | 28,850        | 1,662                               | 1,303  |
| 28,850                         | 28,900        | 1,666                               | 1,306  |
| 28,900                         | 28,950        | 1,669                               | 1,310  |
| 28,950                         | 29,000        | 1,673                               | 1,313  |
| 29,000                         | 29,050        | 1,676                               | 1,317  |
| 29,050                         | 29,100        | 1,680                               | 1,320  |
| 29,100                         | 29,150        | 1,683                               | 1,324  |
| 29,150                         | 29,200        | 1,687                               | 1,327  |
| 29,200                         | 29,250        | 1,690                               | 1,331  |
| 29,250                         | 29,300        | 1,694                               | 1,334  |
| 29,300                         | 29,350        | 1,697                               | 1,338  |
| 29,350                         | 29,400        | 1,701                               | 1,341  |
| 29,400                         | 29,450        | 1,704                               | 1,345  |
| 29,450                         | 29,500        | 1,708                               | 1,348  |
| 29,500                         | 29,550        | 1,711                               | 1,352  |
| 29,550                         | 29,600        | 1,715                               | 1,355  |
| 29,600                         | 29,650        | 1,718                               | 1,359  |
| 29,650                         | 29,700        | 1,722                               | 1,362  |
| 29,700                         | 29,750        | 1,725                               | 1,366  |
| 29,750                         | 29,800        | 1,729                               | 1,369  |
| 29,800                         | 29,850        | 1,732                               | 1,373  |
| 29,850                         | 29,900        | 1,736                               | 1,376  |
| 29,900                         | 29,950        | 1,739                               | 1,380  |
| 29,950                         | 30,000        | 1,743                               | 1,383  |
| 30,000                         | 30,050        | 1,746                               | 1,387  |
| 30,050                         | 30,100        | 1,750                               | 1,390  |
| 30,100                         | 30,150        | 1,753                               | 1,394  |
| 30,150                         | 30,200        | 1,757                               | 1,397  |
| 30,200                         | 30,250        | 1,760                               | 1,401  |
| 30,250                         | 30,300        | 1,764                               | 1,404  |
| 30,300                         | 30,350        | 1,767                               | 1,408  |
| 30,350                         | 30,400        | 1,771                               | 1,411  |
| 30,400                         | 30,450        | 1,774                               | 1,415  |
| 30,450                         | 30,500        | 1,778                               | 1,418  |
| 30,500                         | 30,550        | 1,781                               | 1,422  |
| 30,550                         | 30,600        | 1,785                               | 1,425  |

| 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        | 1,788                               | 1,429  |
| 30,650                         | 30,700        | 1,792                               | 1,432  |
| 30,700                         | 30,750        | 1,795                               | 1,436  |
| 30,750                         | 30,800        | 1,799                               | 1,439  |
| 30,800                         | 30,850        | 1,802                               | 1,443  |
| 30,850                         | 30,900        | 1,806                               | 1,446  |
| 30,900                         | 30,950        | 1,809                               | 1,450  |
| 30,950                         | 31,000        | 1,813                               | 1,453  |
| 31,000                         | 31,050        | 1,816                               | 1,457  |
| 31,050                         | 31,100        | 1,820                               | 1,460  |
| 31,100                         | 31,150        | 1,823                               | 1,464  |
| 31,150                         | 31,200        | 1,827                               | 1,467  |
| 31,200                         | 31,250        | 1,830                               | 1,471  |
| 31,250                         | 31,300        | 1,834                               | 1,474  |
| 31,300                         | 31,350        | 1,837                               | 1,478  |
| 31,350                         | 31,400        | 1,841                               | 1,481  |
| 31,400                         | 31,450        | 1,844                               | 1,485  |
| 31,450                         | 31,500        | 1,848                               | 1,488  |
| 31,500                         | 31,550        | 1,851                               | 1,492  |
| 31,550                         | 31,600        | 1,855                               | 1,495  |
| 31,600                         | 31,650        | 1,858                               | 1,499  |
| 31,650                         | 31,700        | 1,862                               | 1,502  |
| 31,700                         | 31,750        | 1,865                               | 1,506  |
| 31,750                         | 31,800        | 1,869                               | 1,509  |
| 31,800                         | 31,850        | 1,872                               | 1,513  |
| 31,850                         | 31,900        | 1,876                               | 1,516  |
| 31,900                         | 31,950        | 1,879                               | 1,520  |
| 31,950                         | 32,000        | 1,883                               | 1,523  |
| 32,000                         | 32,050        | 1,886                               | 1,527  |
| 32,050                         | 32,100        | 1,890                               | 1,530  |
| 32,100                         | 32,150        | 1,893                               | 1,534  |
| 32,150                         | 32,200        | 1,897                               | 1,537  |
| 32,200                         | 32,250        | 1,900                               | 1,541  |
| 32,250                         | 32,300        | 1,904                               | 1,544  |
| 32,300                         | 32,350        | 1,907                               | 1,548  |
| 32,350                         | 32,400        | 1,911                               | 1,551  |
| 32,400                         | 32,450        | 1,914                               | 1,555  |
| 32,450                         | 32,500        | 1,918                               | 1,558  |
| 32,500                         | 32,550        | 1,921                               | 1,562  |
| 32,550                         | 32,600        | 1,925                               | 1,565  |
| 32,600                         | 32,650        | 1,928                               | 1,569  |
| 32,650                         | 32,700        | 1,932                               | 1,572  |
| 32,700                         | 32,750        | 1,935                               | 1,576  |
| 32,750                         | 32,800        | 1,939                               | 1,579  |
| 32,800                         | 32,850        | 1,942                               | 1,583  |
| 32,850                         | 32,900        | 1,946                               | 1,586  |
| 32,900                         | 32,950        | 1,949                               | 1,590  |
| 32,950                         | 33,000        | 1,953                               | 1,593  |
| 33,000                         | 33,050        | 1,956                               | 1,597  |
| 33,050                         | 33,100        | 1,960                               | 1,600  |
| 33,100                         | 33,150        | 1,963                               | 1,604  |
| 33,150                         | 33,200        | 1,967                               | 1,607  |
| 33,200                         | 33,250        | 1,970                               | 1,611  |
| 33,250                         | 33,300        | 1,974                               | 1,614  |
| 33,300                         | 33,350        | 1,977                               | 1,618  |
| 33,350                         | 33,400        | 1,981                               | 1,621  |
| 33,400                         | 33,450        | 1,984                               | 1,625  |
| 33,450                         | 33,500        | 1,988                               | 1,628  |
| 33,500                         | 33,550        | 1,991                               | 1,632  |
| 33,550                         | 33,600        | 1,995                               | 1,635  |

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

# 2002 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        | 1,998                               | 1,639  |
| 33,650                         | 33,700        | 2,002                               | 1,642  |
| 33,700                         | 33,750        | 2,005                               | 1,646  |
| 33,750                         | 33,800        | 2,009                               | 1,649  |
| 33,800                         | 33,850        | 2,012                               | 1,653  |
| 33,850                         | 33,900        | 2,016                               | 1,656  |
| 33,900                         | 33,950        | 2,019                               | 1,660  |
| 33,950                         | 34,000        | 2,023                               | 1,663  |
| 34,000                         | 34,050        | 2,026                               | 1,667  |
| 34,050                         | 34,100        | 2,030                               | 1,670  |
| 34,100                         | 34,150        | 2,033                               | 1,674  |
| 34,150                         | 34,200        | 2,037                               | 1,677  |
| 34,200                         | 34,250        | 2,040                               | 1,681  |
| 34,250                         | 34,300        | 2,044                               | 1,684  |
| 34,300                         | 34,350        | 2,047                               | 1,688  |
| 34,350                         | 34,400        | 2,051                               | 1,691  |
| 34,400                         | 34,450        | 2,054                               | 1,695  |
| 34,450                         | 34,500        | 2,058                               | 1,698  |
| 34,500                         | 34,550        | 2,061                               | 1,702  |
| 34,550                         | 34,600        | 2,065                               | 1,705  |
| 34,600                         | 34,650        | 2,068                               | 1,709  |
| 34,650                         | 34,700        | 2,072                               | 1,712  |
| 34,700                         | 34,750        | 2,075                               | 1,716  |
| 34,750                         | 34,800        | 2,079                               | 1,719  |
| 34,800                         | 34,850        | 2,082                               | 1,723  |
| 34,850                         | 34,900        | 2,086                               | 1,726  |
| 34,900                         | 34,950        | 2,089                               | 1,730  |
| 34,950                         | 35,000        | 2,093                               | 1,733  |
| 35,000                         | 35,050        | 2,096                               | 1,737  |
| 35,050                         | 35,100        | 2,100                               | 1,740  |
| 35,100                         | 35,150        | 2,103                               | 1,744  |
| 35,150                         | 35,200        | 2,107                               | 1,747  |
| 35,200                         | 35,250        | 2,110                               | 1,751  |
| 35,250                         | 35,300        | 2,114                               | 1,754  |
| 35,300                         | 35,350        | 2,117                               | 1,758  |
| 35,350                         | 35,400        | 2,121                               | 1,761  |
| 35,400                         | 35,450        | 2,124                               | 1,765  |
| 35,450                         | 35,500        | 2,128                               | 1,768  |
| 35,500                         | 35,550        | 2,131                               | 1,772  |
| 35,550                         | 35,600        | 2,135                               | 1,775  |
| 35,600                         | 35,650        | 2,138                               | 1,779  |
| 35,650                         | 35,700        | 2,142                               | 1,782  |
| 35,700                         | 35,750        | 2,145                               | 1,786  |
| 35,750                         | 35,800        | 2,149                               | 1,789  |
| 35,800                         | 35,850        | 2,152                               | 1,793  |
| 35,850                         | 35,900        | 2,156                               | 1,796  |
| 35,900                         | 35,950        | 2,159                               | 1,800  |
| 35,950                         | 36,000        | 2,163                               | 1,803  |
| 36,000                         | 36,050        | 2,166                               | 1,807  |
| 36,050                         | 36,100        | 2,170                               | 1,810  |
| 36,100                         | 36,150        | 2,173                               | 1,814  |
| 36,150                         | 36,200        | 2,177                               | 1,817  |
| 36,200                         | 36,250        | 2,180                               | 1,821  |
| 36,250                         | 36,300        | 2,184                               | 1,824  |
| 36,300                         | 36,350        | 2,187                               | 1,828  |
| 36,350                         | 36,400        | 2,191                               | 1,831  |
| 36,400                         | 36,450        | 2,194                               | 1,835  |
| 36,450                         | 36,500        | 2,198                               | 1,838  |
| 36,500                         | 36,550        | 2,201                               | 1,842  |
| 36,550                         | 36,600        | 2,205                               | 1,845  |

| 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        | 2,208                               | 1,849  |
| 36,650                         | 36,700        | 2,212                               | 1,852  |
| 36,700                         | 36,750        | 2,215                               | 1,856  |
| 36,750                         | 36,800        | 2,219                               | 1,859  |
| 36,800                         | 36,850        | 2,222                               | 1,863  |
| 36,850                         | 36,900        | 2,226                               | 1,866  |
| 36,900                         | 36,950        | 2,229                               | 1,870  |
| 36,950                         | 37,000        | 2,233                               | 1,873  |
| 37,000                         | 37,050        | 2,236                               | 1,877  |
| 37,050                         | 37,100        | 2,240                               | 1,880  |
| 37,100                         | 37,150        | 2,243                               | 1,884  |
| 37,150                         | 37,200        | 2,247                               | 1,887  |
| 37,200                         | 37,250        | 2,250                               | 1,891  |
| 37,250                         | 37,300        | 2,254                               | 1,894  |
| 37,300                         | 37,350        | 2,257                               | 1,898  |
| 37,350                         | 37,400        | 2,261                               | 1,901  |
| 37,400                         | 37,450        | 2,264                               | 1,905  |
| 37,450                         | 37,500        | 2,268                               | 1,908  |
| 37,500                         | 37,550        | 2,271                               | 1,912  |
| 37,550                         | 37,600        | 2,275                               | 1,915  |
| 37,600                         | 37,650        | 2,278                               | 1,919  |
| 37,650                         | 37,700        | 2,282                               | 1,922  |
| 37,700                         | 37,750        | 2,285                               | 1,926  |
| 37,750                         | 37,800        | 2,289                               | 1,929  |
| 37,800                         | 37,850        | 2,292                               | 1,933  |
| 37,850                         | 37,900        | 2,296                               | 1,936  |
| 37,900                         | 37,950        | 2,299                               | 1,940  |
| 37,950                         | 38,000        | 2,303                               | 1,943  |
| 38,000                         | 38,050        | 2,306                               | 1,947  |
| 38,050                         | 38,100        | 2,310                               | 1,950  |
| 38,100                         | 38,150        | 2,313                               | 1,954  |
| 38,150                         | 38,200        | 2,317                               | 1,957  |
| 38,200                         | 38,250        | 2,320                               | 1,961  |
| 38,250                         | 38,300        | 2,324                               | 1,964  |
| 38,300                         | 38,350        | 2,327                               | 1,968  |
| 38,350                         | 38,400        | 2,331                               | 1,971  |
| 38,400                         | 38,450        | 2,334                               | 1,975  |
| 38,450                         | 38,500        | 2,338                               | 1,978  |
| 38,500                         | 38,550        | 2,341                               | 1,982  |
| 38,550                         | 38,600        | 2,345                               | 1,985  |
| 38,600                         | 38,650        | 2,348                               | 1,989  |
| 38,650                         | 38,700        | 2,352                               | 1,992  |
| 38,700                         | 38,750        | 2,355                               | 1,996  |
| 38,750                         | 38,800        | 2,359                               | 1,999  |
| 38,800                         | 38,850        | 2,362                               | 2,003  |
| 38,850                         | 38,900        | 2,366                               | 2,006  |
| 38,900                         | 38,950        | 2,369                               | 2,010  |
| 38,950                         | 39,000        | 2,373                               | 2,013  |
| 39,000                         | 39,050        | 2,376                               | 2,017  |
| 39,050                         | 39,100        | 2,380                               | 2,020  |
| 39,100                         | 39,150        | 2,383                               | 2,024  |
| 39,150                         | 39,200        | 2,387                               | 2,027  |
| 39,200                         | 39,250        | 2,390                               | 2,031  |
| 39,250                         | 39,300        | 2,394                               | 2,034  |
| 39,300                         | 39,350        | 2,397                               | 2,038  |
| 39,350                         | 39,400        | 2,401                               | 2,041  |
| 39,400                         | 39,450        | 2,404                               | 2,045  |
| 39,450                         | 39,500        | 2,408                               | 2,048  |
| 39,500                         | 39,550        | 2,411                               | 2,052  |
| 39,550                         | 39,600        | 2,415                               | 2,055  |

| 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        | 2,418                               | 2,059  |
| 39,650                         | 39,700        | 2,422                               | 2,062  |
| 39,700                         | 39,750        | 2,425                               | 2,066  |
| 39,750                         | 39,800        | 2,429                               | 2,069  |
| 39,800                         | 39,850        | 2,432                               | 2,073  |
| 39,850                         | 39,900        | 2,436                               | 2,076  |
| 39,900                         | 39,950        | 2,439                               | 2,080  |
| 39,950                         | 40,000        | 2,443                               | 2,083  |
| 40,000                         | 40,050        | 2,446                               | 2,087  |
| 40,050                         | 40,100        | 2,450                               | 2,090  |
| 40,100                         | 40,150        | 2,453                               | 2,094  |
| 40,150                         | 40,200        | 2,457                               | 2,097  |
| 40,200                         | 40,250        | 2,460                               | 2,101  |
| 40,250                         | 40,300        | 2,464                               | 2,104  |
| 40,300                         | 40,350        | 2,467                               | 2,108  |
| 40,350                         | 40,400        | 2,471                               | 2,111  |
| 40,400                         | 40,450        | 2,474                               | 2,115  |
| 40,450                         | 40,500        | 2,478                               | 2,118  |
| 40,500                         | 40,550        | 2,481                               | 2,122  |
| 40,550                         | 40,600        | 2,485                               | 2,125  |
| 40,600                         | 40,650        | 2,488                               | 2,129  |
| 40,650                         | 40,700        | 2,492                               | 2,132  |
| 40,700                         | 40,750        | 2,495                               | 2,136  |
| 40,750                         | 40,800        | 2,499                               | 2,139  |
| 40,800                         | 40,850        | 2,502                               | 2,143  |
| 40,850                         | 40,900        | 2,506                               | 2,146  |
| 40,900                         | 40,950        | 2,509                               | 2,150  |
| 40,950                         | 41,000        | 2,513                               | 2,153  |
| 41,000                         | 41,050        | 2,516                               | 2,157  |
| 41,050                         | 41,100        | 2,520                               | 2,160  |
| 41,100                         | 41,150        | 2,523                               | 2,164  |
| 41,150                         | 41,200        | 2,527                               | 2,167  |
| 41,200                         | 41,250        | 2,530                               | 2,171  |
| 41,250                         | 41,300        | 2,534                               | 2,174  |
| 41,300                         | 41,350        | 2,537                               | 2,178  |
| 41,350                         | 41,400        | 2,541                               | 2,181  |
| 41,400                         | 41,450        | 2,544                               | 2,185  |
| 41,450                         | 41,500        | 2,548                               | 2,188  |
| 41,500                         | 41,550        | 2,551                               | 2,192  |
| 41,550                         | 41,600        | 2,555                               | 2,195  |
| 41,600                         | 41,650        | 2,558                               | 2,199  |
| 41,650                         | 41,700        | 2,562                               | 2,202  |
| 41,700                         | 41,750        | 2,565                               | 2,206  |
| 41,750                         | 41,800        | 2,569                               | 2,209  |
| 41,800                         | 41,850        | 2,572                               | 2,213  |
| 41,850                         | 41,900        | 2,576                               | 2,216  |
| 41,900                         | 41,950        | 2,579                               | 2,220  |
| 41,950                         | 42,000        | 2,583                               | 2,223  |
| 42,000                         | 42,050        | 2,586                               | 2,227  |
| 42,050                         | 42,100        | 2,590                               | 2,230  |
| 42,100                         | 42,150        | 2,593                               | 2,234  |
| 42,150                         | 42,200        | 2,597                               | 2,237  |
| 42,200                         | 42,250        | 2,600                               | 2,241  |
| 42,250                         | 42,300        | 2,604                               | 2,244  |
| 42,300                         | 42,350        | 2,607                               | 2,248  |
| 42,350                         | 42,400        | 2,611                               | 2,251  |
| 42,400                         | 42,450        | 2,614                               | 2,255  |
| 42,450                         | 42,500        | 2,618                               | 2,258  |
| 42,500                         | 42,550        | 2,621                               | 2,262  |
| 42,550                         | 42,600        | 2,625                               | 2,265  |

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

# 2002 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        | 2,628                               | 2,269  |
| 42,650                         | 42,700        | 2,632                               | 2,272  |
| 42,700                         | 42,750        | 2,635                               | 2,276  |
| 42,750                         | 42,800        | 2,639                               | 2,279  |
| 42,800                         | 42,850        | 2,642                               | 2,283  |
| 42,850                         | 42,900        | 2,646                               | 2,286  |
| 42,900                         | 42,950        | 2,649                               | 2,290  |
| 42,950                         | 43,000        | 2,653                               | 2,293  |
| 43,000                         | 43,050        | 2,656                               | 2,297  |
| 43,050                         | 43,100        | 2,660                               | 2,300  |
| 43,100                         | 43,150        | 2,663                               | 2,304  |
| 43,150                         | 43,200        | 2,667                               | 2,307  |
| 43,200                         | 43,250        | 2,670                               | 2,311  |
| 43,250                         | 43,300        | 2,674                               | 2,314  |
| 43,300                         | 43,350        | 2,677                               | 2,318  |
| 43,350                         | 43,400        | 2,681                               | 2,321  |
| 43,400                         | 43,450        | 2,684                               | 2,325  |
| 43,450                         | 43,500        | 2,688                               | 2,328  |
| 43,500                         | 43,550        | 2,691                               | 2,332  |
| 43,550                         | 43,600        | 2,695                               | 2,335  |
| 43,600                         | 43,650        | 2,698                               | 2,339  |
| 43,650                         | 43,700        | 2,702                               | 2,342  |
| 43,700                         | 43,750        | 2,705                               | 2,346  |
| 43,750                         | 43,800        | 2,709                               | 2,349  |
| 43,800                         | 43,850        | 2,712                               | 2,353  |
| 43,850                         | 43,900        | 2,716                               | 2,356  |
| 43,900                         | 43,950        | 2,719                               | 2,360  |
| 43,950                         | 44,000        | 2,723                               | 2,363  |
| 44,000                         | 44,050        | 2,726                               | 2,367  |
| 44,050                         | 44,100        | 2,730                               | 2,370  |
| 44,100                         | 44,150        | 2,733                               | 2,374  |
| 44,150                         | 44,200        | 2,737                               | 2,377  |
| 44,200                         | 44,250        | 2,740                               | 2,381  |
| 44,250                         | 44,300        | 2,744                               | 2,384  |
| 44,300                         | 44,350        | 2,747                               | 2,388  |
| 44,350                         | 44,400        | 2,751                               | 2,391  |
| 44,400                         | 44,450        | 2,754                               | 2,395  |
| 44,450                         | 44,500        | 2,758                               | 2,398  |
| 44,500                         | 44,550        | 2,761                               | 2,402  |
| 44,550                         | 44,600        | 2,765                               | 2,405  |
| 44,600                         | 44,650        | 2,768                               | 2,409  |
| 44,650                         | 44,700        | 2,772                               | 2,412  |
| 44,700                         | 44,750        | 2,775                               | 2,416  |
| 44,750                         | 44,800        | 2,779                               | 2,419  |
| 44,800                         | 44,850        | 2,782                               | 2,423  |
| 44,850                         | 44,900        | 2,786                               | 2,426  |
| 44,900                         | 44,950        | 2,789                               | 2,430  |
| 44,950                         | 45,000        | 2,793                               | 2,433  |
| 45,000                         | 45,050        | 2,796                               | 2,437  |
| 45,050                         | 45,100        | 2,800                               | 2,440  |

| 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        | 2,803                               | 2,444  |
| 45,150                         | 45,200        | 2,807                               | 2,447  |
| 45,200                         | 45,250        | 2,810                               | 2,451  |
| 45,250                         | 45,300        | 2,814                               | 2,454  |
| 45,300                         | 45,350        | 2,817                               | 2,458  |
| 45,350                         | 45,400        | 2,821                               | 2,461  |
| 45,400                         | 45,450        | 2,824                               | 2,465  |
| 45,450                         | 45,500        | 2,828                               | 2,468  |
| 45,500                         | 45,550        | 2,831                               | 2,472  |
| 45,550                         | 45,600        | 2,835                               | 2,475  |
| 45,600                         | 45,650        | 2,838                               | 2,479  |
| 45,650                         | 45,700        | 2,842                               | 2,482  |
| 45,700                         | 45,750        | 2,845                               | 2,486  |
| 45,750                         | 45,800        | 2,849                               | 2,489  |
| 45,800                         | 45,850        | 2,852                               | 2,493  |
| 45,850                         | 45,900        | 2,856                               | 2,496  |
| 45,900                         | 45,950        | 2,859                               | 2,500  |
| 45,950                         | 46,000        | 2,863                               | 2,503  |
| 46,000                         | 46,050        | 2,866                               | 2,507  |
| 46,050                         | 46,100        | 2,870                               | 2,510  |
| 46,100                         | 46,150        | 2,873                               | 2,514  |
| 46,150                         | 46,200        | 2,877                               | 2,517  |
| 46,200                         | 46,250        | 2,880                               | 2,521  |
| 46,250                         | 46,300        | 2,884                               | 2,524  |
| 46,300                         | 46,350        | 2,887                               | 2,528  |
| 46,350                         | 46,400        | 2,891                               | 2,531  |
| 46,400                         | 46,450        | 2,894                               | 2,535  |
| 46,450                         | 46,500        | 2,898                               | 2,538  |
| 46,500                         | 46,550        | 2,901                               | 2,542  |
| 46,550                         | 46,600        | 2,905                               | 2,545  |
| 46,600                         | 46,650        | 2,908                               | 2,549  |
| 46,650                         | 46,700        | 2,912                               | 2,552  |
| 46,700                         | 46,750        | 2,915                               | 2,556  |
| 46,750                         | 46,800        | 2,919                               | 2,559  |
| 46,800                         | 46,850        | 2,922                               | 2,563  |
| 46,850                         | 46,900        | 2,926                               | 2,566  |
| 46,900                         | 46,950        | 2,929                               | 2,570  |
| 46,950                         | 47,000        | 2,933                               | 2,573  |
| 47,000                         | 47,050        | 2,936                               | 2,577  |
| 47,050                         | 47,100        | 2,940                               | 2,580  |
| 47,100                         | 47,150        | 2,943                               | 2,584  |
| 47,150                         | 47,200        | 2,947                               | 2,587  |
| 47,200                         | 47,250        | 2,950                               | 2,591  |
| 47,250                         | 47,300        | 2,954                               | 2,594  |
| 47,300                         | 47,350        | 2,957                               | 2,598  |
| 47,350                         | 47,400        | 2,961                               | 2,601  |
| 47,400                         | 47,450        | 2,964                               | 2,605  |
| 47,450                         | 47,500        | 2,968                               | 2,608  |
| 47,500                         | 47,550        | 2,971                               | 2,612  |
| 47,550                         | 47,600        | 2,975                               | 2,615  |

| 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        | 2,978                               | 2,619  |
| 47,650                         | 47,700        | 2,982                               | 2,622  |
| 47,700                         | 47,750        | 2,985                               | 2,626  |
| 47,750                         | 47,800        | 2,989                               | 2,629  |
| 47,800                         | 47,850        | 2,992                               | 2,633  |
| 47,850                         | 47,900        | 2,996                               | 2,636  |
| 47,900                         | 47,950        | 2,999                               | 2,640  |
| 47,950                         | 48,000        | 3,003                               | 2,643  |
| 48,000                         | 48,050        | 3,006                               | 2,647  |
| 48,050                         | 48,100        | 3,010                               | 2,650  |
| 48,100                         | 48,150        | 3,013                               | 2,654  |
| 48,150                         | 48,200        | 3,017                               | 2,657  |
| 48,200                         | 48,250        | 3,020                               | 2,661  |
| 48,250                         | 48,300        | 3,024                               | 2,664  |
| 48,300                         | 48,350        | 3,027                               | 2,668  |
| 48,350                         | 48,400        | 3,031                               | 2,671  |
| 48,400                         | 48,450        | 3,034                               | 2,675  |
| 48,450                         | 48,500        | 3,038                               | 2,678  |
| 48,500                         | 48,550        | 3,041                               | 2,682  |
| 48,550                         | 48,600        | 3,045                               | 2,685  |
| 48,600                         | 48,650        | 3,048                               | 2,689  |
| 48,650                         | 48,700        | 3,052                               | 2,692  |
| 48,700                         | 48,750        | 3,055                               | 2,696  |
| 48,750                         | 48,800        | 3,059                               | 2,699  |
| 48,800                         | 48,850        | 3,062                               | 2,703  |
| 48,850                         | 48,900        | 3,066                               | 2,706  |
| 48,900                         | 48,950        | 3,069                               | 2,710  |
| 48,950                         | 49,000        | 3,073                               | 2,713  |
| 49,000                         | 49,050        | 3,076                               | 2,717  |
| 49,050                         | 49,100        | 3,080                               | 2,720  |
| 49,100                         | 49,150        | 3,083                               | 2,724  |
| 49,150                         | 49,200        | 3,087                               | 2,727  |
| 49,200                         | 49,250        | 3,090                               | 2,731  |
| 49,250                         | 49,300        | 3,094                               | 2,734  |
| 49,300                         | 49,350        | 3,097                               | 2,738  |
| 49,350                         | 49,400        | 3,101                               | 2,741  |
| 49,400                         | 49,450        | 3,104                               | 2,745  |
| 49,450                         | 49,500        | 3,108                               | 2,748  |
| 49,500                         | 49,550        | 3,111                               | 2,752  |
| 49,550                         | 49,600        | 3,115                               | 2,755  |
| 49,600                         | 49,650        | 3,118                               | 2,759  |
| 49,650                         | 49,700        | 3,122                               | 2,762  |
| 49,700                         | 49,750        | 3,125                               | 2,766  |
| 49,750                         | 49,800        | 3,129                               | 2,769  |
| 49,800                         | 49,850        | 3,132                               | 2,773  |
| 49,850                         | 49,900        | 3,136                               | 2,776  |
| 49,900                         | 49,950        | 3,139                               | 2,780  |
| 49,950                         | 50,000        | 3,143                               | 2,783  |

**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**

\$3,145 + 7% over \$50,000  
Single or Married filing separately

\$2,785 + 7% 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 .07
5. Tax on \$50,000
6. Add: Line 4 plus Line 5 = **Total Tax**

|          |       |
|----------|-------|
| _____    | _____ |
| - 50,000 | _____ |
| _____    | _____ |
| _____    | _____ |
| + 3,145  | _____ |
| _____    | _____ |

|          |       |
|----------|-------|
| _____    | _____ |
| - 50,000 | _____ |
| _____    | _____ |
| _____    | _____ |
| + 2,785  | _____ |
| _____    | _____ |

\* 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).

## 2002 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  |

2002 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).

# 2002 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).

# 2002 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).

# 2002 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  |
| _____ |          |

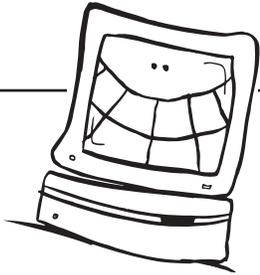
\* This column must also be used by a Qualified Widow(er).

## When You Are Finished...

- If you owe taxes, please enclose a check or money order payable to "Oklahoma Tax Commission". Your Social Security Number and the tax year should be on your check or money order for your payment to be properly credited. Do not send cash.
- Payment may also be made by credit card. See page 7 for further information regarding this payment option.
- Enclose W-2's or 1099's to substantiate withholding.
- Math errors are the most common cause of a refund delay. Please double check your calculations.
- After filing, if you have any questions regarding your refund, whether you utilized the direct deposit option or preferred your refund be sent by check, please contact us at (405) 521-3160. The in-state toll-free number is (800) 522-8165, ext. 1-3160.
- If you filled out any portion of Schedules 511-A through 511-H or the Form 538-S, you are required to enclose those pages with your return. Failure to include the pages will result in a delay of your refund.
- Do not enclose any correspondence other than those documents and schedules required for your return .
- If for some reason you do not have a return envelope with labels, please mail your return, along with any payment due, to the address:

**FORM 511:**      **Oklahoma Tax Commission**  
**Income Tax**  
**P.O. Box 26800**  
**Oklahoma City, OK 73126-0800**

## How to Contact the Oklahoma Tax Commission



### Visit Us on the Web!

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

[www.oktax.state.ok.us](http://www.oktax.state.ok.us)

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

### Office Locations!

**Oklahoma City • (405) 521-3160**

2501 North Lincoln Boulevard  
or

Shepherd Mall: NW 23rd & Villa

**Tulsa • (918) 581-2399**

440 South Houston, 5th Floor

**Ardmore • (580) 226-4636**

301 West Main, Suite 316

**Lawton • (580) 248-8440**

1602 NW Lawton Ave., Suite B

**McAlester • (918) 426-0777**

1533 South Main



### Give Us a Call!

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

The in-state toll free number is **(800) 522-8165**, extension **1-3160**.

Also see the box to the left for field office phone numbers.

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

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

**Presort Standard**  
**U.S. Postage Paid**  
**Oklahoma Tax Commission**

# FORM 511 2002

For the year January 1 - December 31, 2002, or other taxable year beginning \_\_\_\_\_, 2002 ending \_\_\_\_\_, \_\_\_\_\_.  
*This form is for residents only. The due date for this form is the 15th day of the fourth month after the close of the taxable year.*

## State of Oklahoma Income Tax Return

Your Social Security Number →

Spouse's Social Security Number →            
(joint return only)

Print or Type  
 Print first name and initial (If joint return, give first name and initial of both) Last name  
 Present home address (number and street, including apartment number or rural route)  
 City, State and Zip

Filing Status

1  Single  
 2  Married filing joint return (even if only one had income)  
 3  Married filing separate.  
 If spouse is also filing, give SSN and name on line below:  
 \_\_\_\_\_  
 4  Head of household with qualifying person  
 5  Qualifying widow(er) with dependent child  
 Please list year spouse died here: \_\_\_\_\_

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

**EXEMPTIONS**

|                              | Regular                  | Special                  | Blind                    |
|------------------------------|--------------------------|--------------------------|--------------------------|
| Yourself                     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Spouse                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Number of dependent children | <input type="text"/>     | <input type="text"/>     | <input type="text"/>     |
| Number of other dependents   | <input type="text"/>     | <input type="text"/>     | <input type="text"/>     |

Add the Totals from the 4 shaded boxes.  
 Write the Total in the box below.  
**Total**

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

65 or Over? (See Instructions)    Yourself     Spouse

**PART ONE: To Arrive at Oklahoma Adjusted Gross Income**    Please Round to Nearest Whole Dollar

|   |  |   |                      |                      |    |
|---|--|---|----------------------|----------------------|----|
| 1 | Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ) . . . . .  | 1 | <input type="text"/> | <input type="text"/> | 00 |
| 2 | Subtractions from Federal adjusted gross income (Schedule 511-A, line 11) . . . . .  | 2 | <input type="text"/> | <input type="text"/> | 00 |
| 3 | Line 1 minus line 2 . . . . .  | 3 | <input type="text"/> | <input type="text"/> | 00 |
| 4 | Out-of-state income, except wages (describe and enclose Federal schedule) . . . . .  | 4 | <input type="text"/> | <input type="text"/> | 00 |
| 5 | Line 3 minus line 4 . . . . .  | 5 | <input type="text"/> | <input type="text"/> | 00 |
| 6 | Additions to Federal adjusted gross income (Schedule 511-B, line 8) . . . . .  | 6 | <input type="text"/> | <input type="text"/> | 00 |
| 7 | Oklahoma adjusted gross income (line 5 plus line 6) . . . . .<br><i>(If the amount on line 7 is different than line 1, please enclose a copy of your Federal return)</i> | 7 | <input type="text"/> | <input type="text"/> | 00 |

**PART TWO: Adjustments to Arrive at Oklahoma Taxable Income**

|   |  |                      |                      |                      |    |
|---|--|----------------------|----------------------|----------------------|----|
| 8   | Adjustments to Oklahoma adjusted gross income (Schedule 511-C, line 13) . . . . .  | 8                    | <input type="text"/> | <input type="text"/> | 00 |
| 9   | Oklahoma income after adjustments (line 7 minus line 8) . . . . .  | 9                    | <input type="text"/> | <input type="text"/> | 00 |
| <i>If line 4 is zero, complete lines 10-11. If line 4 is greater than zero, see Schedule 511-D.</i>                             |  |                      |                      |                      |    |
| 10  | Oklahoma standard deduction or Federal itemized deductions <sup>10</sup> <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 11  | Exemptions (\$1000 x number of exemptions claimed above) . <sup>11</sup> <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 12  | Total deductions and exemptions (add lines 10-11 or enter amount from Schedule 511-D) <sup>12</sup>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 13  | <b>Oklahoma Taxable Income: METHOD 1</b> (line 9 minus line 12) . . . . . <sup>13</sup>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 14  | Tax from <b>Tax Table 1</b> (pages 16-21 of packet) . . . . . <sup>14</sup> <input type="text"/>   | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| <i>If line 7 is equal to or larger than line 1, complete line 15.<br/>If line 7 is smaller than line 1, see Schedule 511-E.</i> |  |                      |                      |                      |    |
| 15  | Federal income tax deduction (enter the amount paid not withheld or enter amount from Schedule 511-E) . . <sup>15</sup>                                      | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 16  | <b>Oklahoma Taxable Income: METHOD 2</b> (line 13 minus line 15) . . . . . <sup>16</sup>   | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 17  | Tax from <b>Tax Table 2</b> (pages 22-27 of packet) . . . . . <sup>17</sup> <input type="text"/>   | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 18  | Oklahoma Income Tax (lesser of line 14 or 17) (If using Farm Income Averaging, enter Form 573, line 42 & check here <input type="checkbox"/> ) <sup>18</sup> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |

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

**PART THREE: Tax, Payments and Credits**

|  |   |    |  |    |
|--|---|----|--|----|
| 19   | Total from line 18  | 19 |  | 00 |
| <i>If line 7 is equal to or larger than 1, complete line 20. If line 7 is smaller than line 1, see Schedule 511-F.</i>     |   |    |  |    |
| 20   | Oklahoma child care credit (see instructions)                                       | 20 |  | 00 |
| 21   | Credit for taxes paid to another state (enclose Form 511TX)                         | 21 |  | 00 |
| 22   | Other credits (511CR) . . . . . Please list 511CR line number claimed here          | 22 |  | 00 |
| 23   | Balance (line 19 minus lines 20, 21 and 22) <b>Do not enter less than zero.</b>     | 23 |  | 00 |
| 24   | Oklahoma withholding (enclose W-2's & 1099's with withholding)                      | 24 |  | 00 |
| 25   | 2002 Oklahoma estimated tax payments . (qualified farmer <input type="checkbox"/> ) | 25 |  | 00 |
| 26   | 2002 payment with extension   | 26 |  | 00 |
| 27   | Low Income Property Tax Credit (enclose Form 538-H)                                 | 27 |  | 00 |
| 28   | Sales Tax Relief Credit (enclose Form 538-S, see instructions)                      | 28 |  | 00 |
| 29   | Tornado Tax Credit (enclose Form 509 or Form 510)                                   | 29 |  | 00 |
| <i>If line 7 is equal to or larger than 1, complete line 30.<br/>If line 7 is smaller than line 1, see Schedule 511-G.</i> |   |    |  |    |
| 30   | Oklahoma Earned Income Credit (see instructions)                                    | 30 |  | 00 |
| 31   | Total payments and credits (add lines 24-30)  | 31 |  | 00 |

**PART FOUR: Overpaid**

|   |  |    |               |    |
|---|--|----|---------------|----|
| 32  | Overpayment (if line 31 is greater than line 23) <i>subtract line 23 from line 31</i> . . . . . <b>Overpayment</b> | 32 |               | 00 |
| 33  | Amount from line 32 to be credited to your 2003 estimated tax  | 33 |               | 00 |
| <i>Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please place the line number of the organization from Schedule 511-H in the blue oval below. If you give to more than one organization, please put a "99" in the blue oval below.</i>   |  |    |               |    |
| 34  | Donations from your refund. (total from Sch. 511-H)  | 34 |               | 00 |
| 35  | Total deductions from refund (add lines 33 and 34)   | 35 |               | 00 |
| <div style="border: 1px solid black; padding: 5px;"> <p><b>Direct Deposit Option:</b> <small>For instructions, please see page 15 of your Individual Resident Income Tax Packet.</small></p> <p>Yes! Please deposit my refund in my <input type="checkbox"/> checking account <input type="checkbox"/> savings account</p> <p>Routing Number: <input type="text"/></p> <p>Account Number: <input type="text"/></p> </div> |  |    |               |    |
| 36  | Amount to be refunded (line 32 minus line 35)  | 36 | <b>Refund</b> | 00 |

**PART FIVE: Tax Due**

|    |  |    |  |    |
|----|--|----|--|----|
| 37 | Tax Due (if line 23 is greater than line 31) <i>subtract line 31 from line 23</i> . . . . . <b>Tax Due</b>   | 37 |  | 00 |
| 38 | Donation: Oklahoma organ donor education fund . . . . . <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____ | 38 |  | 00 |
| 39 | Underpayment of estimated tax . . . . . (annualized installment method <input type="checkbox"/> )  | 39 |  | 00 |
| 40 | For delinquent payment (add penalty of 5% plus interest at 1.25% per month)  | 40 |  | 00 |
| 41 | Total tax, donation, penalty and interest (add lines 37-40) . . . . . <b>Balance Due</b>   | 41 |  | 00 |

Under penalty of perjury, I declare that the information contained in this document, attachments and schedules are true and correct to the best of my knowledge and belief. Check this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.

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

**Mailing Address: P.O. Box 26800, Oklahoma City, Oklahoma 73126-0800**

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

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

Your Social Security Number

|                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

# Schedule 511-A

## Subtractions from Federal Adjusted Gross Income

See instructions for detail on qualification and enclosures.

|    |  |    |  |    |
|----|--|----|--|----|
| 1  | Interest on U.S. government obligations . . . . .  | 1  |  | 00 |
| 2  | Social Security benefits taxed on your Federal Form 1040 or 1040A . . . . .                          | 2  |  | 00 |
| 3  | Oklahoma or Federal government retirement . . . . .  | 3  |  | 00 |
| 4  | Other retirement income (see instructions for worksheet) . . . . .                                   | 4  |  | 00 |
| 5  | U.S.Railroad Retirement Board benefits . . . . .   | 5  |  | 00 |
| 6  | Oklahoma depletion . . . . .   | 6  |  | 00 |
| 7  | Oklahoma net operating loss . . . . .  | 7  |  | 00 |
| 8  | Exempt tribal income . . . . .   | 8  |  | 00 |
| 9  | Gains from the sale of exempt government obligations . . . . .                                       | 9  |  | 00 |
| 10 | Miscellaneous: Other subtractions (enter number in box for type of deduction) . <input type="text"/> | 10 |  | 00 |
| 11 | <b>Total subtractions</b> (add lines 1-10, enter total here and on line 2 of Form 511) . . . . .     | 11 |  | 00 |

# Schedule 511-B

## Additions to Federal Adjusted Gross Income

See instructions for detail on qualification and enclosures.

|   |   |   |  |    |
|---|---|---|--|----|
| 1 | State and municipal bond interest . . . . .   | 1 |  | 00 |
| 2 | Out-of-state losses (describe _____) . . . . .  | 2 |  | 00 |
| 3 | Lump sum distributions (not included in your Federal Adjusted Gross Income) . . . . .               | 3 |  | 00 |
| 4 | Federal net operating loss . . . . .  | 4 |  | 00 |
| 5 | Recapture of depletion claimed on a lease bonus . . . . .   | 5 |  | 00 |
| 6 | Expenses incurred to provide child care programs . . . . .  | 6 |  | 00 |
| 7 | Losses from the sale of exempt government obligations or other additions (describe _____) . . . . . | 7 |  | 00 |
| 8 | <b>Total additions</b> (add lines 1-7, enter total here and on line 6 of Form 511) . . . . .        | 8 |  | 00 |

# Schedule 511-C

## Adjustments to Oklahoma Adjusted Gross Income

See instructions for detail on qualification and enclosures.

|    |   |    |  |    |
|----|---|----|--|----|
| 1  | Partial military pay exclusion (not retirement income) . . . . .                                | 1  |  | 00 |
| 2  | Qualifying disability deduction . . . . .   | 2  |  | 00 |
| 3  | Political contributions (limited to \$100 [\$200 for joint return]) . . . . .                   | 3  |  | 00 |
| 4  | Interest qualifying for exclusion (limited to \$100 [\$200 for joint return]) . . . . .         | 4  |  | 00 |
| 5  | Qualified adoption expense . . . . .  | 5  |  | 00 |
| 6  | Indian employment exclusion (not exempt tribal income, see Schedule 511-A, line 8) . . . . .    | 6  |  | 00 |
| 7  | Contributions to Oklahoma 529 College Savings Plan Account(s) . . . . .                         | 7  |  | 00 |
| 8  | Qualified medical savings account (not deducted on your Federal return) . . . . .               | 8  |  | 00 |
| 9  | Agricultural commodity processing facility exclusion . . . . .                                  | 9  |  | 00 |
| 10 | Accelerated Oklahoma depreciation for swine or poultry producers . . . . .                      | 10 |  | 00 |
| 11 | Discharge of indebtedness for farmers . . . . .   | 11 |  | 00 |
| 12 | Oklahoma Police Corps Program scholarship or stipend . . . . .                                  | 12 |  | 00 |
| 13 | <b>Total adjustments</b> (add lines 1-12, enter total here and on line 8 of Form 511) . . . . . | 13 |  | 00 |

Enclose with Form 511 • Enclose with Form 511 • Enclose with Form 511

Name(s) shown on Form 511

Your Social Security Number

# Schedule 511-D

## Deductions and Exemptions Computation Worksheet

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

|   |  |   |                      |    |
|---|--|---|----------------------|----|
| 1 | Oklahoma standard deduction or Federal itemized deductions claimed . . . . .   | 1 | <input type="text"/> | 00 |
| 2 | Exemptions (\$1,000 x number of exemptions claimed at top of Form 511) . . . . .   | 2 | <input type="text"/> | 00 |
| 3 | Total (add lines 1 and 2) . . . . .  | 3 | <input type="text"/> | 00 |
| 4 | Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511<br>$\frac{\text{Line 7 of Form 511}}{\text{Line 3 of Form 511}} \div$  |   | <input type="text"/> |    |
|   | Enter the percentage from the above calculation here ( <i>do not enter more than 100%</i> ) . . . . .  | 4 | <input type="text"/> | %  |
| 5 | <b>Total allowable deductions and exemptions</b> (multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511. <i>Leave lines 10 and 11 of Form 511 blank</i> ) . . . . . | 5 | <input type="text"/> | 00 |

# Schedule 511-E

## 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 Oklahoma Adjusted Gross Income to the Federal Adjusted Gross Income.

|   |   |   |                      |    |
|---|---|---|----------------------|----|
| 1 | 2002 Federal income tax (amount paid, not amount withheld). . . . .   | 1 | <input type="text"/> | 00 |
| 2 | Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511<br>$\frac{\text{Line 7 of Form 511}}{\text{Line 1 of Form 511}} \div$ |   | <input type="text"/> |    |
|   | Enter the percentage from the above calculation here ( <i>do not enter more than 100%</i> ) . . . . .   | 2 | <input type="text"/> | %  |
| 3 | <b>Allowable Federal income tax deduction</b> (multiply line 1 by percentage on line 2, enter total here and on line 15 of Form 511) . . . . .    | 3 | <input type="text"/> | 00 |

# Schedule 511-F

## Child Care Credit Computation Worksheet

If you are allowed a credit for child care expenses on your Federal return, you are allowed 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 on the ratio of Oklahoma AGI to Federal AGI. 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.

|   |   |   |                      |    |
|---|---|---|----------------------|----|
| 1 | Federal child care credit . . . . .   | 1 | <input type="text"/> | 00 |
| 2 | Multiply line 1 by 20% . . . . .  | 2 | <input type="text"/> | 00 |
| 3 | Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511<br>$\frac{\text{Line 7 of Form 511}}{\text{Line 1 of Form 511}} \div$ |   | <input type="text"/> |    |
|   | Enter the percentage from the above calculation here ( <i>do not enter more than 100%</i> ) . . . . .   | 3 | <input type="text"/> | %  |
| 4 | Oklahoma child care credit . . . . .<br>(multiply line 2 by line 3, enter total here and on line 20 of Form 511)                                  | 4 | <input type="text"/> | 00 |

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

Your Social Security Number

# Schedule 511-G

## Earned Income Credit Computation Worksheet

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

|   |  |   |    |
|---|--|---|----|
| 1 | Federal earned income credit .....   | 1 | 00 |
| 2 | Multiply line 1 by 5% .....  | 2 | 00 |
| 3 | Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511<br><br><div style="display: flex; align-items: center; justify-content: center; gap: 20px;"> <input style="width: 150px; height: 25px;" type="text"/> ÷ <input style="width: 150px; height: 25px;" type="text"/> </div> Enter the percentage from the above calculation here (do not enter more than 100%) ..... | 3 | %  |
| 4 | Oklahoma earned income credit .....  | 4 | 00 |

(multiply line 2 by line 3, enter total here and on line 30 of Form 511)

# Schedule 511-H

## Donations from Refund

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, their mission, how funds are utilized, and their mailing address are shown on the back of this form (Schedule 511-H Information). If you are not receiving a refund, but would like to make a donation to one of these charities, Schedule 511-H Information lists the mailing address to mail your donation to the organization. If you are not receiving a refund and are wishing to donate to the Oklahoma Organ Donor Education Fund, please see line 38 of Form 511.

Please check the box associated with the dollar amount you are wishing to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right. When you carry your figure back to line 34 of Form 511, please listed the line number of the charity to which you donated. Example: If you donated to the Oklahoma Breast Cancer Program, write a "4" in the blue oval on line 34 of Form 511. If you donate to more than one charity, please write a "99" in the blue oval on line 34 of Form 511.

|   |   |                              |                              |                                   |   |    |
|---|---|------------------------------|------------------------------|-----------------------------------|---|----|
| 1 | Oklahoma Wildlife Diversity Program .....   | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$ _____ | 1 | 00 |
| 2 | Low Income Health Care Fund .....   | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$ _____ | 2 | 00 |
| 3 | Veteran Affairs Capital Improvement Program .....   | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$ _____ | 3 | 00 |
| 4 | Oklahoma Breast Cancer Program .....  | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$ _____ | 4 | 00 |
| 5 | Oklahoma City Bombing Memorial Fund .....   | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$ _____ | 5 | 00 |
| 6 | Oklahoma Organ Donor Education Fund .....   | <input type="checkbox"/> \$2 | <input type="checkbox"/> \$5 | <input type="checkbox"/> \$ _____ | 6 | 00 |
| 7 | Oklahoma School for the Blind/Oklahoma School for the Deaf<br><br><div style="display: flex; justify-content: flex-end; gap: 20px;"> <input type="checkbox"/> \$2   <input type="checkbox"/> \$5   <input type="checkbox"/> \$ _____                 </div> |                              |                              |                                   | 7 | 00 |
| 8 | Total donations (add lines 1-7, enter total here and on line 34 of Form 511 .....   |                              |                              |                                   | 8 | 00 |

## Enclose with Form 511

**If you filled out any portion of Schedules 511-A through 511-H, you are required to enclose these pages with your return. Failure to include these pages will result in a delay of your refund.**

# Schedule 511-H Information

## Oklahoma Wildlife Diversity Program

The Oklahoma Wildlife Diversity Program is funded primarily by concerned Oklahomans. All donations provide for a variety of projects, including research on Texas horned lizards and other rare wildlife, wildlife observation activities, such as statewide educational workshops, informational brochures and posters, and management of a bat cave purchased with previous program donations.

If you are not receiving a refund, you may still support Oklahoma wildlife by sending a donation to: Wildlife Diversity Program, 1801 North Lincoln, Oklahoma City, OK 73105.

## 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 511, line 33d. 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.

## 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.

## Oklahoma School for the Deaf / Oklahoma School for the Blind

The Oklahoma School for the Deaf and the Oklahoma School for the Blind provide free preschool through high school education programs for children with hearing or vision disabilities. The schools also provide advice for families of infants and preschoolers and consultation statewide to help local schools meet the educational needs of their students with these disabilities.

If you are not receiving a refund, you may still send a donation to Oklahoma Department of Rehabilitation Services, C/O OSD/OSB Donation, 3535 N.W. 58th Street, #500, Oklahoma City, OK 73112-4815.

# OKLAHOMA CLAIM FOR CREDIT OR REFUND OF SALES TAX

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

Your Social Security Number →

Spouse's Social Security Number →

Print first name, initial and last name (first name and initial of spouse)

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

City, State and Zip

## PART 1: TAXPAYER INFORMATION

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

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

Date lived in Oklahoma: from \_\_\_\_\_ to \_\_\_\_\_

Oklahoma resident for the full year? yes  no

## PART 2: DEPENDENT AND EXEMPTION INFORMATION

| 1. Dependents<br>(first name, initial, last name) | See Instructions |                           |                 |  | 5. Yearly Income |
|---|------------------|---------------------------|-----------------|--|------------------|
|   | 2. Age           | 3. Social Security Number | 4. Relationship |  |                  |
|   |                  |                           |                 |  |                  |
|   |                  |                           |                 |  |                  |
|   |                  |                           |                 |  |                  |
|   |                  |                           |                 |  |                  |
|   |                  |                           |                 |  |                  |
|   |                  |                           |                 |  |                  |
|   |                  |                           |                 |  |                  |

### QUALIFIED EXEMPTIONS...

A. Yourself .....

B. Spouse .....

C. Number of your dependent children ..

D. Number of other dependents .....

E. Total exemptions claimed (add A, B, C, and D) .....

## PART 3: GROSS INCOME

(ROUND TO NEAREST DOLLAR)

You may not enter negative amounts. Enter gross income and assistance, taxable and nontaxable, received by ALL members of your household in the year 2002.

- Enter total wages, salaries, fees, commissions, bonuses, and tips (including nontaxable income from your W-2) .....
- Enter total interest and dividend income received .....
- Total of all dependents' income (from Part 2, column 5) .....
- Social Security payments (total including Medicare) .....
- Railroad Retirement benefits .....
- Other pensions, annuities and IRAs .....
- Alimony .....
- Unemployment benefits .....
- 2001 Earned Income Credit (EIC) received in 2002 and Advanced EIC received in 2002 .....
- Nontaxable sources of income (specify) .....
- Enter **gross** income from rental, royalties, partnerships, estates and trusts, and gains from the sale or exchange of property (taxable & nontaxable) (enclose Federal return including schedules) .
- Enter **gross** business and farm income (enclose Federal return including schedules) .....
- Other (specify) .....
- Total gross household income (Add lines 1-13) .....

| Yearly Income |    |
|---------------|----|
| 1             | 00 |
| 2             | 00 |
| 3             | 00 |
| 4             | 00 |
| 5             | 00 |
| 6             | 00 |
| 7             | 00 |
| 8             | 00 |
| 9             | 00 |
| 10            | 00 |
| 11            | 00 |
| 12            | 00 |
| 13            | 00 |
| 14            | 00 |

If line 14 is over limits shown in steps 3 and 4 on back of form, no credit is allowed.

## PART 4: SALES TAX CREDIT COMPUTATION

(For households with gross income below allowable limits. See steps 3 and 4 on back of form.)

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

If you are filing a Form 511, carry the amount on line 15 to the Form 511, line 28.

## DIRECT DEPOSIT OPTION:

(for those not filing a Form 511)

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

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

Routing Number:

Account Number:

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

|                               |                             |               |
|-------------------------------|-----------------------------|---------------|
| Taxpayer's Signature and Date | Spouse's Signature and Date | Occupation(s) |
|-------------------------------|-----------------------------|---------------|

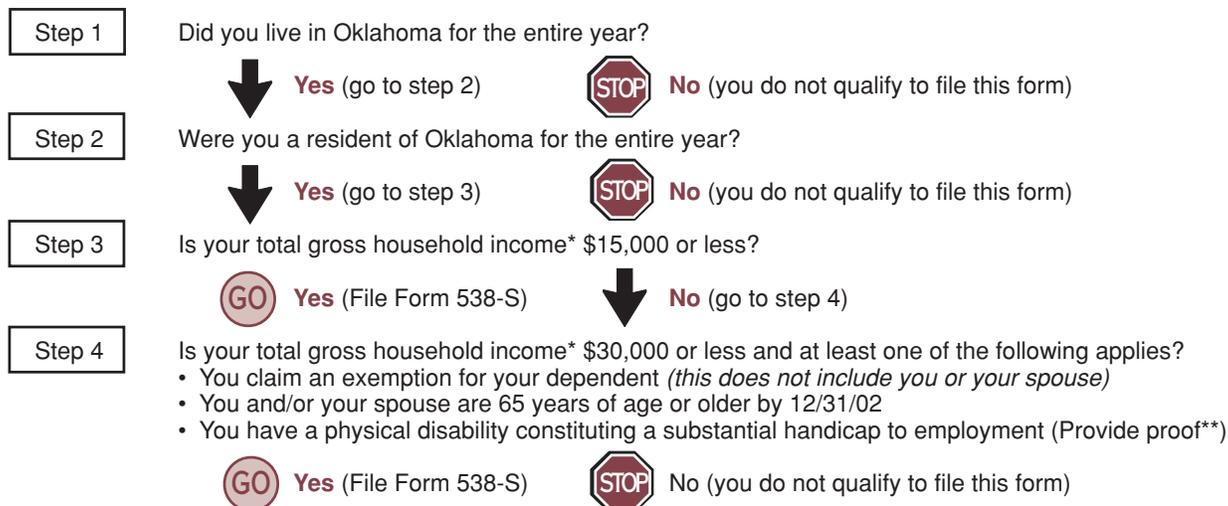
## NOTICE

Persons who have received TANF (temporary assistance for needy families) for any month in the year of 2002 will not be eligible for the sales tax credit or refund.

The Department of Human Services will make sales tax refunds to persons who have continuously received aid to the aged, blind, disabled or Medicaid payment for nursing home care from January 1, 2002 to December 31, 2002.

## INSTRUCTIONS

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



### Exceptions:

- A person convicted of a felony and who is an inmate in the custody of the Department of Corrections for any portion of the year is not eligible to file a claim for sales tax relief.
- Individuals living in Oklahoma under a Visa do not qualify for the sales tax relief.
- If a taxpayer or spouse died during the tax year, he/she will not qualify for the sales tax credit. If the death occurred after December 31, 2002, but before this tax form was filed, the sales tax credit or refund for the deceased will be issued to their estate. Enter the date of death in the address box following the first name of the decedent.

### Dependents:

To qualify as a dependent for the sales tax credit or refund, you must qualify and be claimed as a dependent for Federal income tax purposes. The name, social security number, age, relationship and yearly income (if any) must be entered for all dependents. All other sales tax credit or refund requirements must also be met (Example: Resident of and lives in Oklahoma for the entire year).

### Definitions for the purpose of this form:

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

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

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

### Filing instructions and due date:

If you are filing an Oklahoma Income Tax Return, claim the sales tax refund as a credit on your tax return, Form 511, and enclose this signed form. Your return claiming the sales tax credit must be filed no later than April 15th, if the amount of your overpayment (refund) on your tax return is less than the amount of this credit or if you owe tax on your tax return. Your return claiming the sales tax credit must be filed no later than June 30th, if the amount of your overpayment (refund) is equal to or more than the amount of this credit.

If you are not filing an Oklahoma Income Tax Return, Form 511, this form must be signed and filed on or before June 30th.  
Mail to: Oklahoma Tax Commission, P.O. Box 26800, Oklahoma City, OK 73126-0800

**Note:** Extensions do not apply to this form. If your claim is not filed by the due date, you will not receive the sales tax credit. Refer to the above due dates of April 15th or June 30th to determine which one applies to you.