

1999

• FORMS 511, 511EZ AND 538S INCLUDED
(LONG, SHORT AND SALES TAX RELIEF FORM)

OKLAHOMA RESIDENT INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

This packet includes: (See page 2 for the Table of Contents)

- Instructions for completing the 511 income tax form
- Instructions for completing the 511EZ income tax form
- Two 511 income tax forms
- Two 511EZ income tax forms
- Two 538S forms: Sales Tax Relief Credit
- One 540 form: Discover® Card Payment Authorization Form
- Instructions for utilizing the direct deposit option
- 1999 income tax tables
- One return envelope

Filing date:

- Your return must be postmarked no later than April 17, 2000.

**IN A HURRY?
INTERNET FILING
AVAILABLE!**

See page 14
for details



OKLAHOMA TAX COMMISSION

2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194

For information regarding assistance with your tax return, please see page 28.



WHAT'S NEW IN THE 1999 OKLAHOMA TAX BOOKLET?

The following items outline several new features and services for the taxpayers of Oklahoma. We have also provided a few reminders to aid in filing 1999 income taxes.

- Looking for a fast, electronic way to file your income taxes? **File on the internet.** Check out the Oklahoma Tax Commission's web site at www.oktax.state.ok.us to file online. For more information, please see page 14.
- You may be eligible for the **Sales Tax Relief Credit.** The gross household income limits were increased for tax year 1999. Check out page 12, to see if you qualify.
- Attention victims of the **May 3, 1999 tornados.** A special rule regarding casualty losses that create NOLs may apply to you. Please see page 4 for further information.
- Are you a business owner? Check out the **new business credits** (utilizing Form 511CR) on page 11.
- Check out if you qualify to file a **Form 511RF**, rather than the Form 511EZ or Form 511. See "Who Must File" on page 4.
- Remember to **double check your math.** This is the most common reason for returns to be delayed in processing.

BEFORE YOU BEGIN

You must complete your Federal income tax return before you begin your 1999 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

Be sure and read all instructions before you begin. To ensure you use the correct form, please read the section entitled "**Which Form Do I Use?**" on page 3 which outlines the qualifications for each type of Oklahoma income tax return form.

If you pay someone to prepare your return, be sure you take them this entire packet. The use of the label and envelope in the center of this packet is designed to speed up the processing of your return.

HELPFUL HINTS

- File your return by April 17, 2000. If you need to file for an extension, use Form 504 and then later, file via Form 511.
- Be sure you enclose copies of your Form(s) W-2 or 1099 with your return. Enclose all Federal schedules as required.
- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.
- If you are interested in paying the tax due by Discover® Card, please see page 27 for the Form 540.
- After filing, if you have questions regarding the status of your refund, please call (405) 521-3160. The in-state toll-free number is (800) 522-8165, extension 1-3160.
- If you have any questions, please do not hesitate to contact us in one of the ways listed on the back cover of this booklet.

TABLE OF CONTENTS

Before You Begin	2
Helpful Hints	2
Which Form Do I Use?	3
Residence Defined	4
What Is Resident Income?	4
Who Must File?	4
Net Operating Loss	4
All About Refunds	5
Estimated Income Tax	5
What Is an Extension?	5
When to File an Amended Return?	5
All About Direct Deposit	5
Top of Form Instructions (511 and 511EZ) .	6
Form 511: Select Line Instructions	7-12
When You Are Finished	13
Form 511EZ: Line by Line Instructions	13-14
Tax Table One	15-20
Tax Table Two	21-26
Form 540: Discover Card Payments	27
Need Assistance? How to Reach Us	28

“THERE ARE TWO DIFFERENT FORMS IN THIS PACKET.”

“WHICH FORM DO I USE?”

Remember these forms are for residents only. If you are a nonresident or a part-year resident, please use Form 511NR.

FORM 511EZ

FORM 511

Filing Status	Any filing status	Any filing status
Personal Exemptions	Personal Exemption Special Exemption Blind Exemption	Personal Exemption Special Exemption Blind Exemption
Dependents	All dependents you are entitled to claim	All dependents you are entitled to claim
Amount of Income	No limit	No limit
Adjustments to Federal Adjusted Gross Income	No adjustments allowed	All adjustments: Interest on U.S. Government Obligations Social Security Oklahoma Government or Federal Retirement Other Retirement Income Oil & Gas Depletion Oklahoma/Federal Net Operating Loss(es) Royalty Income Earned by an Inventor Manufacturers Exclusion Exempt Tribal Income Historical Battle Sites Gain/Loss from the sale of Government Obligations Out of State Income/Loss State & Municipal Bond Interest Lump Sum Distributions (not included in Federal AGI)
Adjustments to Oklahoma Adjusted Gross Income	Only Subtractions from: Interest Qualifying for Exclusion Partial Military Pay Exclusion	All Subtractions: Interest Qualifying for Exclusion Partial Military Pay Exclusion Qualifying Disability Deduction Political Contributions Qualified Medical Savings Accounts Qualified Adoption Expenses Agricultural Commodity Processing Facility Exclusion Depreciation Adjustment for Swine or Poultry Producers
Oklahoma Standard or Federal Itemized Deductions	Allowed	Allowed
Payments	Withholding shown on Form W-2's Withholding shown on Form 1099's	Withholding shown on Form W-2's Withholding shown on Form 1099's Estimated Tax Payments Payments made with Extension
Tax Credits	Only Credits Allowed: Child Care Credit Sales Tax Relief Credit	All Credits Allowed: Child Care Credit Sales Tax Relief Credit Low Income Property Tax Credit Credit for Tax Paid to Another State Oklahoma Investment/New Jobs Credit Other Credits (see pages 10-11)
Due Date	<u>Must be</u> filed by April 17th	April 17th or later via an extension (see page 5)

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 line 28 - 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.

If both the military member and spouse are Oklahoma residents, they shall file a Form 511 residency return. In this case, you should include income of both spouses and take credit for tax paid another state, if applicable. If either spouse is a part-year or nonresident, they shall use Form 511NR.

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 interest, 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 Schedule E. (See line 46.)

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, do not file on Form 511 or 511EZ, but instead use Form 511RF. The Form 511RF is a claim for refund for resident taxpayers in this situation.

If you do not have a Federal filing requirement and no Oklahoma tax was withheld or you did not make estimated tax payments, you are not required to file an Oklahoma return. Please be aware you received this packet because you filed an income tax return last year. If you are not required to file this year, please do not file a tax return. If you do not file a tax return this year, you will not receive a packet next year. If your situation changes in the future and you are required to file both Federal and Oklahoma returns, please contact us to request a packet.

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.

NET OPERATING LOSS...

Oklahoma 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.

Effective for all tax years beginning after 12/31/95 Oklahoma Net Operating Losses may not be carried back*. A Net Operating Loss may be carried forward for a period of time not to exceed 15 years. Title 68 O.S. Supp. 1993 Section 2358 (A) (3).

The Oklahoma NOL allowed/absorbed in the current tax year shall be subtracted on Oklahoma Form 511, line 6 (other subtractions) or Oklahoma Form 511X, line 2.

The Federal NOL allowed/absorbed in the current tax year shall be added on Oklahoma Form 511, line 13 (other additions) or Oklahoma Form 511X, line 6.

** Note: A net operating loss that is a result of the May 3, 1999 tornadoes may be carried back in accordance with the provisions contained in the Internal Revenue Code.*

ESTIMATED INCOME TAX...

If you filed quarterly estimated tax payments, you must use the Form 511. If you can reasonably expect your tax liability to exceed the amount withheld by \$500 or more, you are required to file a declaration of estimated tax and make quarterly estimated payments. Taxpayers who fail to file a declaration and pay estimated tax may be subject to penalty and 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, estimate payments are not required. If claiming this exception, please see line 52a.

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.**

ALL ABOUT DIRECT DEPOSIT

WHY USE DIRECT DEPOSIT?

- You get your refund faster.
- Payment is more secure as there is no check to get lost.
- Convenience. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

FILLING OUT THE 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 account or savings account.

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.

The sample check includes the following information:

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

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

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.

ALL ABOUT REFUNDS...

Remember, your return must be signed. Once your return is filed, if you have any questions regarding your refund, please call (405) 521-3160. The in-state toll-free number is (800) 522-8165, extension 1-3160.

When your original return is timely filed, you may have any amount of overpayment applied to your next year's 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.

Be sure to check out the option of having your refund deposited directly into your checking or savings account. This option is available to those who file via Form 511 and Form 511EZ.

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 1(800) 522-8165, extension 1-3160.



A FORM NUMBER

These instructions apply to both the Form 511 and Form 511EZ.

B DO NOT WRITE IN THIS BOX

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

C 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.

D NAME AND ADDRESS

If you received a booklet with a pre-printed label in the center, please use it. Using the peel-off label in the center of this booklet will speed the processing of your return. Please place the label in the address box of your completed form. Otherwise, please print or type the requested information.

If a taxpayer died before filing a return for 1999, the executor, administrator or surviving spouse must file a return for the decedent. Enter the date of death in the address area following the first name of the decedent.

E FILING STATUS

Mark the item which indicates your filing status. Please note that this must match your federal filing status. There is one exception to this rule, that being a Joint Federal return where one spouse is a resident and the other spouse is a nonresident. If this exception applies, see Form 511NR and instructions.

F SIXTY-FIVE OR OVER

Check the box(es) if you or your spouse's age is 65 or before December 31, 1999. If you turned age 65 on January 1, 2000, you are considered to be age 65 at the end of 1999.

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 is 65 years of age or over at the close of the tax year **and** who meets the qualifications based on filing status and Federal adjusted gross income limits below:

- (1) Single return with line 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.

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.

* •• Please note that if you may be claimed as a dependent on another return, enter zero exemptions for yourself.
 •• You still qualify for the Oklahoma standard deduction.

1999 511: SELECT LINE INSTRUCTIONS

1 Federal Adjusted Gross Income

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

2 Interest on U.S. Government Obligations

If you report interest on bonds, notes and other obligations of the U.S. on your Federal return, this income may be excluded from your Oklahoma Adjusted Gross Income if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the 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 line 6 with a #7 in the box, and exempt losses on line 13.

3 Social Security

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

4 Oklahoma Government or Federal 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. If you retired on disability and the payments you receive are taxed as ordinary income (not retirement benefits) until you reach minimum retirement age, the income taxed as ordinary income does not qualify for this exclusion. The total exclusion from all retirement benefit plans may not exceed \$5,500 per taxpayer.

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

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

5 Other Retirement Income

Each individual, who is 65 years of age or older, and

whose income does not exceed the limits in the worksheet (below), may exclude his/her retirement benefits, up to \$3,300, but not to exceed the amount included in the Federal Adjusted Gross Income. If you are retired on disability and the payments received are taxed as ordinary income (not retirement benefits) until you reach minimum retirement age, the income taxed as ordinary income does not qualify for this exclusion. The total exclusion from all retirement benefit plans may not exceed \$3,300 per taxpayer. Any individual who claims the exclusion for government retirees on line 4, may not claim a combined total exclusion for both lines 4 and 5 in an amount exceeding \$5,500.

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

The worksheet below should be retained 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 lines 6, 9 and 11-13 of your Form 511, 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 lines 1, 11, 12 and 13 from your Form 511.
2. Add the amounts, if any, on lines 2, 3, 4, 6 and 9 from your Form 511.
3. Subtract the amount on line 2 (above) from line 1

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 \$3,300 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 \$3,300 exclusion. (If both husband and wife qualify, then each is eligible for the up to \$3,300 exclusion.)

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

Remember, the amount of the exclusion is up to \$3,300 per taxpayer, but it cannot exceed the retirement amount included in the Federal Adjusted Gross Income.

6 Other Subtractions

Enter in the box on Part one, line 6, the appropriate number as listed below, which shows the type of income you are subtracting. If you are entitled to more than one type of deduction, enter the number "7."

Enter the number "1" if the following applies:

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. 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. If Oklahoma options are exercised, the Federal depletion not used due to the 65% limit may not be carried over. A complete detailed schedule by property must be furnished.

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of non-producing properties, see line 13.

Enter the number "2" if the following applies:

Oklahoma Net Operating Loss: Enter carryover(s) from previous years. See the preceding **net operating loss** section on page 4. Also see line 13.

Enter the number "3" if the following applies:

Royalty income earned by an inventor.
(Section 5064.7.A.1 of Title 74)

Enter the number "4" if the following applies:

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

Enter the number "5" if the following applies:

Exempt Tribal Income: If the tribal member's principle residence is on "Indian Country", 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.

The information which is necessary to determine your entitlement to exempt income:

- a. A copy of your Certificate of Degree of Indian Blood card issued by the Bureau of Indian Affairs which states your tribal membership; **and**
- b. A copy of the trust deed, or other legal document, which describes the real estate upon which you maintain your principle place of residence and which is an Indian allotment, restricted, or held in trust by the United States; **and**

- c. A copy of the trust deed which describes the real estate upon which you are employed or perform work and which is held by the United States of America in trust for a tribal member or an Indian tribe or which is allotted or restricted Indian land. Also, a copy of employment or payroll records which show you are employed by a tribal employer on that Indian country or an explanation of your work on Indian country; **and/or**
- d. Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.

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

Enter the number "6" 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 "7" if any of the following apply:

Gains from the sale of exempt government obligations: See lines 2 and 11. Enclose Federal Schedule D.

Allowable deductions not included in (1) through (6): Enter any allowable deductions from Federal Adjusted Gross Income to arrive at Oklahoma Adjusted Gross Income that were not previously claimed under this heading "**Other Subtractions.**" Enclose a detailed explanation and verifying documents.

If you are entitled to more than one type of deduction under "Other Subtractions", enter the number "7" in the box on Part one, line 6.

9 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 interest, installment sale interest, dividends, salary, pensions or income from personal services. (See instructions for line 46.) Furnish detailed schedule and copy of Federal return.

11 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 is exempt only if so provided by the statute authorizing their issuance. All out-of-state municipals are taxable. Enclose a schedule of all municipal interest received by source and amount.

Note: If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. Enter exempt gains on line 6, with a #7 in the box, and exempt losses on line 13.



12 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.

13 Other Additions

A. 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.

B. Federal Net Operating Loss: Enter carryover(s) included on Federal Form 1040. See preceding **net operating loss** section on page 4. Also see line 6.

C. 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.

D. Losses from the sale of exempt government obligations: See lines 2 and 11. Enclose Federal Sch. D.

15 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 line 14, not to exceed \$1,000.

All other filing statuses:

- If line 14 is \$6,666 or less, enter \$1,000.
- If line 14 is between \$6,666 and \$13,333, multiply line 14 by 15% and enter that result.
- If line 14 is \$13,333 or more, enter \$2,000.

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

16 Exemptions and Dependents

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

18 Proration of Exemptions and Deductions

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.

20 Federal Tax Deduction

Compute Federal Income Tax deduction as follows:

On Federal Form 1040: Add lines 46 and 56. Then subtract lines 50, 52, 54 & 55.

On Federal Form 1040A: Line 32.

On Federal Form 1040EZ: Line 10.

On Federal Telefile Tax record: Line J: "Tax".

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

21 Proration of Federal Taxes

Federal income taxes are deductible only to the extent they relate to income subject to taxation in Oklahoma. Federal Income Tax as computed for line 20 must be prorated on the ratio of Oklahoma Adjusted Gross Income to the Federal Adjusted Gross Income.

23 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. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on the previous line of your Federal return. The credit determined on line 23 must be prorated on the ratio of Oklahoma AGI to Federal AGI and the credit cannot exceed your tax. 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.

28 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 and National Guard pay). Retired military see instructions for line 4.

29 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.

30 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).

31 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).

(instructions continued on page 10)



**PLEASE DO NOT
STAPLE OR PAPER CLIP
THE ELEMENTS OF
YOUR TAX RETURN**



32 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.

33 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.

34 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.

**Don't Forget to Check
Out the Direct Deposit Option
Available on both the
Form 511 and 511EZ.**

35 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.

39 Tax Method 1

Using line 39, find your tax in Tax Table 1 (pages 15-20). Enter the result here.

42 Tax Method 2

Using line 42, find your tax in Tax Table 2 (pages 21-26). Enter the result here.

44 Oklahoma Income Tax

Your Oklahoma income tax liability is the lesser amount of Method 1 or Method 2. Enter the lesser amount of line 40 or line 43. This is your Oklahoma Income Tax.

46 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 Schedule E and furnish a copy of the other state(s) return.

47 Oklahoma Investment/New Jobs Credit

Individuals engaged in manufacturing or processing (including partnership or Sub-S pass through) who are entitled to Oklahoma Investment/New Jobs credit, see Form 506. (This has no relationship to your Federal Targeted Jobs credits).

48 Other Credits

The amount of other credits as claimed on Form 511CR should be entered on this line. See below for a list of the credits available on Form 511CR.

Credit for Energy Assistance Fund Contribution

Any person contributing monies to the Oklahoma Energy Conservation Assistance Fund is entitled to a non-refundable income tax credit of 50% of the amount contributed. This credit may not be carried forward or back. A copy of your cancelled check or receipt must be enclosed with your return. Title 68 O.S. Section 2357.6.

Venture Capital Credit

No investor in a Venture Capital Company organized after July 1, 1992, may claim the tax credits under the provisions of this section. Title 68 O.S. Section 2357.7,8.

(instructions continued on page 11)

Credit for Conversion of a Motor Vehicle to Clean Burning Fuels or for Investment in Qualified Electric Motor Vehicle Property

There shall be a one time credit allowed for the conversion of a vehicle which is propelled by gasoline or diesel to be propelled by compressed natural gas, liquefied natural gas, liquefied petroleum gas, methanol or M-85, and for investments in qualified electric property. The credit shall be 50% of the cost of qualified clean-burning motor fuel property or qualified electric motor vehicle property as defined in O.S. Title 68, Supp. 1996, Section 2357.22. The term "qualified electric motor vehicle property" shall not apply to vehicles which are manufactured principally for use off the streets and highways. In the case where such clean-burning equipment or qualified electric motor vehicle property is installed by the manufacturer of the vehicle and the taxpayer is unable or elects not to determine the exact basis of such equipment, the credit shall be the lesser of 10% of the cost of the vehicle or \$1,500. If all of the credit is not used, in the year of the conversion, it may be carried over for a period not to exceed three years. A copy of a paid invoice itemizing the cost of the equipment and installation must be furnished when the credit is claimed on Form 511CR.

Where husband and wife file separate returns for a taxable year in which they could have filed a joint return, only one-half of the credit which would be allowed on a joint return may be claimed by each.

Credit for Hazard Waste Disposal

Any person engaged in recycling, reuse or source reduction of any hazardous waste, the process of which is certified by the Oklahoma Department of Environmental Quality (DEQ), shall be entitled to a one-time credit limited to 20% of amount certified or actual cost, whichever is less. A verification certificate from DEQ must be enclosed.
Title 27A O.S. Section 2-11-303.

Credit for Qualified Recycling Facility

Any person who invests in a new qualified recycling facility, the total cost of which exceeds \$20,000,000 and employs at least 75 full-time-equivalent employees, shall be allowed a credit of 15% of the investment cost.
Title 68 O.S. Section 2357.59.

Solar Energy Credit Wind or Photovoltaic Energy System

This credit is limited to Wind or Photovoltaic Systems installed after December 31, 1992. Credit for 1999 is limited to only the carryover of unused, previously allowed credits for prior years. Please enclose Form 508.
Title 68 O.S. Section 2357.32.

Small Business Capital Credit

There shall be allowed a credit equal to 20% of the cash invested in, or in conjunction with, a qualified Small Business Capital Company. Please enclose Form 527-A.
Title 68 O.S. Section 2357.60 - 2357.65.

Oklahoma Agricultural Producers Credit

Oklahoma agricultural producers who invest in Oklahoma producer-owned agricultural processing cooperatives, ventures or marketing associations and are entitled to the Oklahoma agricultural credit, see Form 520.
Title 68 O.S. Section 2357.25.

Small Business Guaranty Fee Credit

Every small business operating within this state shall be entitled to claim, as a credit, any amount paid to the U.S. Small Business Administration as a guaranty fee pursuant to the obtaining of financing guaranteed by the Small Business Administration. Please enclose Form 529.
Title 68 O.S. Section 2357.30.

Credit for Employers Providing Child Care Programs

Employers providing accredited child care programs for the children of their employees will be allowed a 20% credit for the amount paid to provide such programs. The credit will not be allowed for any amounts for which the employee claims or receives any type of income tax credit, exemption or deduction. Any credit allowed but not used will have a four year carryover provision.
Title 68 O.S. Section 2357.26.

Credit for Entities in the Business of Providing Child Care Services

Entities primarily engaged in the business of providing child care services will be allowed a 20% credit for eligible expenses. Eligible expenses are amounts incurred to comply with the standards promulgated by the national accrediting association recognized by the Department of Human Services and which would not have been incurred to comply with the Oklahoma Child Care Facilities Licensing Act. The credit will not be allowed for any amounts for which the entity claims or receives any type of income tax credit, exemption or deduction. Any credit allowed but not used will have a four year carryover provision.
Title 68 O.S. Section 2357.27.

(instructions continued on page 12)

NEED A FORM AFTER HOURS?



Not a problem if you have internet access or a fax machine.

Check out our assistance options on page 28.

52A Oklahoma Estimated Tax Payments

Enter any payments you made on your estimated Oklahoma income tax for 1999. Include any overpayment from your 1998 return that you applied to your 1999 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."

52B Payments with Extension

If you filed Oklahoma extension Form 504 for 1999, enter any amount you paid with that form.

53 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.

54 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, 1999, 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, 1999 to December 31, 1999. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 1999 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, your return must be filed by April 17th. An extension of time to file your return does not apply to this credit.

58 Oklahoma Wildlife Diversity Program,**59 Low Income Health Care Fund,****60 Veterans Affairs Capital Improvement Program,****61 and Oklahoma Breast Cancer Program**

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

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

• 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

• 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 wish to donate from your tax refund for Oklahoma Breast Cancer Research, enter the amount on line 61. The donation will be forwarded to the State Department of Health.

65 Underpayment of Estimated Tax Penalty & Interest

You were required to make estimated tax payments if the tax due (line 64) is \$500 or more. To avoid the Underpayment of Estimated Tax Penalty (5%) and Interest (15%), timely filed estimated tax payments and withholdings are required to be equal to 70% of the current year tax liability or equal or exceed 100% of your prior year tax liability. The tax liability is the tax due less all credits except amounts paid on withholding, estimated tax and extension payments. 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 penalty & interest for you, and send you a bill.

66 Delinquent Penalty and Interest

After the original due date of the return compute 5% penalty on the tax due (line 64). Compute interest on the tax due at 1 1/4% per month from the original due date of the return. An extension does not extend the date for payment of tax.

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

WHEN YOU ARE FINISHED...

- In the event that 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 Discover® Card by completing and enclosing the Discover® Card Payment Authorization Form (see page 27).
- Be sure to make copies of all documents for your records.
- Enclose W-2's or 1099R's to substantiate withholding.
- Do not enclose any other correspondence in this envelope.
- Math errors are the most common cause of a refund delay. Please double check your calculations.
- If you have any questions about your return, please contact us. See page 28 for contact methods.

- If for some reason you do not have a pre-addressed return envelope, please mail the originals, along with any payment due, to the address below that corresponds to the form you are filing:

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

FORM 511EZ: **Oklahoma Tax Commission**
Income Tax
P.O. Box 26950
Oklahoma City, OK 73126-0950

- 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, extension 1-3160.

1999 511EZ: LINE BY LINE INSTRUCTIONS

See "Top of Form Instructions" on page 6

- 1** 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 record.
- 2** You may exclude interest received from an Oklahoma financial institution, but not to exceed \$100 if filing Single, Head of Household, Qualifying Widow, or Married Filing Separately; \$200 if filing Married Filing Jointly.
- 3** Oklahoma residents who are members of any component of the armed forces may exclude the first \$1,500, of their active military pay (includes Reserve and National Guard pay). Retired military taxpayers must use Form 511 to claim the retired military pay exclusion.
- 4**
 - 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 line 1, not to exceed \$1,000.

All other filing statuses:
 - If line 1 is \$6,666 or less, enter \$1,000.
 - If line 1 is between \$6,666 and \$13,333, multiply line 1 by 15% and enter that result.
 - If line 1 is \$13,333 or more, enter \$2,000.
 - If you claimed itemized deductions on your Federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions.
- 5** Oklahoma allows \$1,000 for each exemption claimed on the top of the return.

- 6** Add lines 2 through 5. Enter the total.
- 7** Subtract line 6 from line 1. Enter the result here. If zero or less, enter "0" here and on lines 10 through 14 and go to line 15.
- 8** Refer to Tax Table 1. (pages 15-20 of this booklet) According to your filing status, enter the tax due in the box provided.
- 9** Compute Federal Income Tax deduction as follows:
On Federal Form 1040:
Add lines 46 and 56. Then subtract lines 50, 52, 54 & 55.
On Federal Form 1040A: Line 32.
On Federal Form 1040EZ: Line 10.
On Federal Telefile Tax record: Line J: "Tax".

Do not use the amount reported on your Form(s) W-2.
- 10** Subtract line 9 from line 7 and enter the result here. If zero or less, enter "0" here and on lines 12 through 14 and go to line 15.
- 11** Refer to Tax Table 2. (pages 21-26 of this booklet) According to your filing status, enter the tax due in the box provided.
- 12** Enter the smaller amount of tax by Method 1 or Method 2, from line 8 or line 11. This is your Oklahoma Income Tax.
- 13** Enter 20% of your allowed Federal Child Care Credit. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on the previous line of the Federal return. Enclose a copy of your Form 2441 and page 2 of your 1040, or Schedule 2 and your 1040A.

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.

- 14** Subtract line 13 from line 12. If zero or less, enter "0."
- 15** Enter the total of all income tax withheld for the State of Oklahoma as shown on withholding statements.
- 16** Enter amount from Form 538-S: Sales Tax Relief Credit. This form can be found within this packet. Enclose the completed Form 538-S with your return. If you are claiming the sales tax relief credit, your return must be filed by April 17th. An extension of time to file your return does not apply to this credit.
- 17** Enter the total of lines 15 and 16.
- 18** If line 17 is **larger** than line 14, subtract line 14 from line 17. Enter the result here.
- 19** (Optional) If you wish to donate a portion of your **refund** to any of the programs listed on lines 19A - 19D, enter the amount(s) in the appropriate spaces (19A - 19D). Then enter the sum of lines 19A - 19D on line 19. For further information regarding these options, please see instruction #58-61 on page 12 of this packet.

- 20** Subtract line 19 from line 18. Enter the amount of refund.
- 21** If line 14 is **larger** than line 17, subtract line 17 from line 14. Enter the amount of tax due.

Please Note:

Underpayment of estimated tax penalty and interest is due if the amount on line 21 is at least \$500 and is more than 30% of line 14. If you use this form, the Oklahoma Tax Commission will compute the bill for you for underpayment penalty and interest due. You must use Form 511, if you wish to pay the underpayment penalty and interest with your return.

DIRECT DEPOSIT OPTION...

For information and instructions for this option, please see instructions on page 5 in this booklet.

Once you have completed your Form 511EZ, please refer to the top of page 13 for "When You Are Finished..." instructions.

FILE ONLINE AND GET YOUR REFUND FASTER!

Did We Mention...
IT'S FREE!



Did you know as an Oklahoma taxpayer you can file your 1999 Federal and State income taxes together via the internet?

Not only can you file electronically through the Oklahoma Tax Commission's web site, but it's FREE!

And it gets even better! This tax filing service is from the makers of TurboTax®.

Quicken® TurboTax for the Websm will be available at no charge to Oklahoma resident taxpayers in mid January. Check out our site for all the specifics. You must file both your Federal and State returns together to take advantage of this great filing option.



No headaches and no hassles. Visit our web site at www.oktax.state.ok.us and in just a short time you'll be finished, filed, and done with the time consuming process of tax filing for this year.

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 20.

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

Example...

Mr. and Mrs. Jones are filing a joint return. Their Oklahoma Taxable Income before deducting Federal Income Tax is **\$14,793**. First, they find the **\$14,750 - \$14,800** income line. Next, they find the column for *married filing jointly* and read down the column. The amount shown where the income line and filing status column meet is **\$384 (see example at right)**. This is the amount they must write on the **Method 1** tax line on their return.

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

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
0	50	0	0
50	100	0	0
100	150	1	1
150	200	1	1
200	250	1	1
250	300	1	1
300	350	2	2
350	400	2	2
400	450	2	2
450	500	2	2
500	550	3	3
550	600	3	3
600	650	3	3
650	700	3	3
700	750	4	4
750	800	4	4
800	850	4	4
850	900	4	4
900	950	5	5
950	1,000	5	5
1,000	1,050	5	5
1,050	1,100	6	5
1,100	1,150	6	6
1,150	1,200	7	6
1,200	1,250	7	6
1,250	1,300	8	6
1,300	1,350	8	7
1,350	1,400	9	7
1,400	1,450	9	7
1,450	1,500	10	7
1,500	1,550	10	8
1,550	1,600	11	8
1,600	1,650	11	8
1,650	1,700	12	8
1,700	1,750	12	9
1,750	1,800	13	9
1,800	1,850	13	9
1,850	1,900	14	9
1,900	1,950	14	10
1,950	2,000	15	10
2,000	2,050	15	10
2,050	2,100	16	11
2,100	2,150	16	11
2,150	2,200	17	12

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
2,200	2,250	17	12
2,250	2,300	18	13
2,300	2,350	18	13
2,350	2,400	19	14
2,400	2,450	19	14
2,450	2,500	20	15
2,500	2,550	21	15
2,550	2,600	22	16
2,600	2,650	23	16
2,650	2,700	24	17
2,700	2,750	25	17
2,750	2,800	26	18
2,800	2,850	27	18
2,850	2,900	28	19
2,900	2,950	29	19
2,950	3,000	30	20
3,000	3,050	31	20
3,050	3,100	32	21
3,100	3,150	33	21
3,150	3,200	34	22
3,200	3,250	35	22
3,250	3,300	36	23
3,300	3,350	37	23
3,350	3,400	38	24
3,400	3,450	39	24
3,450	3,500	40	25
3,500	3,550	41	25
3,550	3,600	42	26
3,600	3,650	43	26
3,650	3,700	44	27
3,700	3,750	45	27
3,750	3,800	46	28
3,800	3,850	47	28
3,850	3,900	49	29
3,900	3,950	50	29
3,950	4,000	52	30
4,000	4,050	53	30
4,050	4,100	55	31
4,100	4,150	56	31
4,150	4,200	58	32
4,200	4,250	59	32
4,250	4,300	61	33
4,300	4,350	62	33
4,350	4,400	64	34

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
4,400	4,450	65	34
4,450	4,500	67	35
4,500	4,550	68	35
4,550	4,600	70	36
4,600	4,650	71	36
4,650	4,700	73	37
4,700	4,750	74	37
4,750	4,800	76	38
4,800	4,850	77	38
4,850	4,900	79	39
4,900	4,950	81	39
4,950	5,000	83	40
5,000	5,050	85	41
5,050	5,100	87	42
5,100	5,150	89	43
5,150	5,200	91	44
5,200	5,250	93	45
5,250	5,300	95	46
5,300	5,350	97	47
5,350	5,400	99	48
5,400	5,450	101	49
5,450	5,500	103	50
5,500	5,550	105	51
5,550	5,600	107	52
5,600	5,650	109	53
5,650	5,700	111	54
5,700	5,750	113	55
5,750	5,800	115	56
5,800	5,850	117	57
5,850	5,900	119	58
5,900	5,950	121	59
5,950	6,000	123	60
6,000	6,050	125	61
6,050	6,100	127	62
6,100	6,150	129	63
6,150	6,200	131	64
6,200	6,250	133	65
6,250	6,300	135	66
6,300	6,350	138	67
6,350	6,400	140	68
6,400	6,450	143	69
6,450	6,500	145	70
6,500	6,550	148	71
6,550	6,600	150	72

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

1999 Oklahoma Income Tax Table 1

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

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

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

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

1999 Oklahoma Income Tax Table 1

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

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

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

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

1999 Oklahoma Income Tax Table 1

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

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

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

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

1999 Oklahoma Income Tax Table 1

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

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

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

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

1999 Oklahoma Income Tax Table 1

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

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

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

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

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

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

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

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

	- 50,000
	+ 3,045

	- 50,000
	+ 2,713

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

Instructions...

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

If your taxable income is \$50,000 or more, use the tax computation on the lower quarter of page 26.

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).

1999 Oklahoma Income Tax Table 2

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

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

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

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

1999 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).

1999 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).

1999 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).

1999 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.

METHOD TWO

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

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**

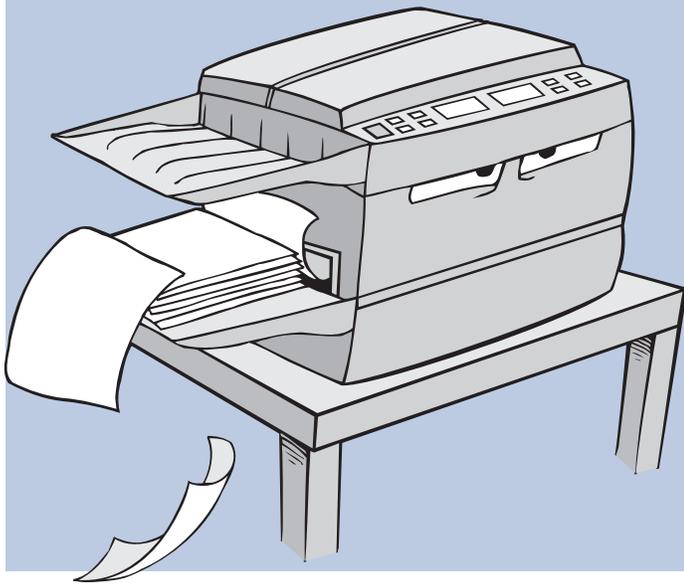
\$4,268 + 10% over \$50,000
Single or Married filing separately

_____	_____
- 50,000	_____
_____	_____
+ 4,268	_____
_____	_____

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

_____	_____
- 50,000	_____
_____	_____
+ 3,850	_____
_____	_____

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



DON'T FORGET TO MAKE A COPY OF YOUR TAX RETURNS BEFORE MAILING THEM!

You should always make and keep a copy of your tax returns. If you have questions regarding your return after it has been filed, you'll need to refer to the return when calling. Also, many times banks, scholarship applications, and other organizations require copies of tax returns.

Please place this Form **ON TOP** of your return when sending your tax documents. This will speed the processing of your payment.



FORM 540: DISCOVER® CARD PAYMENTS

The Oklahoma Tax Commission accepts Discover® Card for payment of all tax types. All you need to do is fill out this Form 540: Discover® Card Payment Authorization Form, sign it and send it in with your tax documents. It's that easy!

FORM 540

DISCOVER® CARD PAYMENT AUTHORIZATION FORM

Discover® Card Number

□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Expiration Date

□	□	□	□
---	---	---	---

Month Year

Payment for _____
(Specify "income taxes" or other tax type)

First Name _____ Middle Initial _____

Last Name _____

FEIN or Social Security Number _____

Total Payment

□	□	,	□	□	□	.	□	□
---	---	---	---	---	---	---	---	---

I understand that in addition to the tax balance due, there will be a handling fee of 1.70% charged to my Discover® Card, as authorized by O.S. 1994 Title 68, Section 218.

Taxpayer Signature
Must be signed only by Card Member.

Date

NEED ASSISTANCE? HOW TO REACH US...

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



CALL US!

The Oklahoma Tax Commission can be reached at **(405) 521-3160**.
The in-state toll free number is **(800) 522-8165, extension 1-3160**.
The Taxpayer Assistance Representative on the other end of the line is ready to assist you with all your tax needs.
Also see below for other location phone numbers.

FAXBACK SERVICE!

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

VISIT US ON THE WEB!

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

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

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

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

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

Oklahoma City: Shepherd Mall, NW 23rd and Villa **(405) 522-0789**

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

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

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

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



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

1999 INDIVIDUAL FORM 511

This form must be filed on or before the 15th day of the fourth month after the close of the taxable year.

For the year January 1 - December 31, 1999, or other taxable year beginning _____, 1999 ending _____

STATE OF OKLAHOMA INCOME TAX RETURN

This form is for use by residents only. If you are a part-year or nonresident, please use Form 511NR. For further information, please see instructions.

Your Social Security Number →

Spouse's Social Security Number →

(joint return only)

PLEASE USE LABEL • 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 • SAME AS FEDERAL

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 here _____

4 Head of household with qualifying person

5 Qualifying widow(er) with dependent child (year spouse died 19____)

65 OR OVER? (See Instructions) Yourself Spouse

EXEMPTIONS

	REGULAR	SPECIAL	BLIND
YOURSELF	<input type="text"/>	<input type="text"/>	<input type="text"/>
SPOUSE	<input type="text"/>	<input type="text"/>	<input type="text"/>
NUMBER OF DEPENDENT CHILDREN			
NUMBER OF OTHER DEPENDENTS			

ADD THE TOTALS FROM THE 4 SHADED BOXES

WRITE THE TOTAL IN THE BOX BELOW AND ALSO ON LINE 16.

PLEASE NOTE:
If you may be claimed as a dependent on another return, enter "0" exemptions for yourself.

PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME PLEASE ROUND TO NEAREST DOLLAR

1	Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ)	1	<input type="text"/>	<input type="text"/>	00
Subtractions from Federal adjusted gross income (lines 2-6)					
2	Interest on U.S. Government obligations (enclose Federal Sch. B and details) 2	<input type="text"/>	<input type="text"/>	00	
3	Social Security (see instructions) 3	<input type="text"/>	<input type="text"/>	00	
4	Oklahoma government retirement or Federal retirement (see instructions) . . . 4	<input type="text"/>	<input type="text"/>	00	
5	Other retirement income (see instructions for worksheet) 5	<input type="text"/>	<input type="text"/>	00	
6	Other: Enter number in box for type of deduction (see instructions) <input type="text"/> 6	<input type="text"/>	<input type="text"/>	00	
7	Total: Add lines 2, 3, 4, 5 and 6 7	<input type="text"/>	<input type="text"/>	00	
8	Line 1 minus line 7. 8	<input type="text"/>	<input type="text"/>	00	
Additions to Federal adjusted gross income (lines 11-13)					
9	Out-of-state income, except wages (describe and enclose Federal schedule) 9	<input type="text"/>	<input type="text"/>	00	
10	Line 8 minus line 9 10	<input type="text"/>	<input type="text"/>	00	
11	State and municipal bond interest (not specifically exempted) (describe and enclose schedule) 11	<input type="text"/>	<input type="text"/>	00	
12	Out-of-state losses (describe) 12	<input type="text"/>	<input type="text"/>	00	
13	Other additions (describe) 13	<input type="text"/>	<input type="text"/>	00	
14	Oklahoma adjusted gross income (add lines 10, 11, 12 and 13). (If the amount on this line is different than line 1, please enclose a copy of your Federal return) 14	<input type="text"/>	<input type="text"/>	00	

PART TWO: DEDUCTIONS AND EXEMPTIONS

15	Deductions: Enter the Oklahoma standard deduction if you did not itemize on your Federal return. The Oklahoma standard deduction can be determined by following instructions on page 9. OR Enter the itemized deductions you were allowed on your Federal Schedule A. 15	<input type="text"/>	<input type="text"/>	00
16	Exemptions: Enter the total number claimed above _____ x \$1,000.00 = 16	<input type="text"/>	<input type="text"/>	00
17	Total: Add lines 15 and 16. 17	<input type="text"/>	<input type="text"/>	00
18	Percentage allowable: Divide line 14 by line 8. If line 14 is equal to or larger than line 8, enter 100% 18	<input type="text"/>	<input type="text"/>	%
19	Multiply line 17 by the percentage on line 18. Enter here and on line 38 19	<input type="text"/>	<input type="text"/>	00

PART THREE: FEDERAL INCOME TAX DEDUCTION

20	1999 Federal income tax (amount paid, not the amount withheld) - see instructions 20	<input type="text"/>	<input type="text"/>	00
21	Percentage allowable: Divide line 14 by line 8. If line 14 is equal to or larger than line 8, enter 100% 21	<input type="text"/>	<input type="text"/>	%
22	Multiply line 20 by the percentage on line 21. Enter here and on line 41 22	<input type="text"/>	<input type="text"/>	00

PART FOUR: CREDIT FOR CHILD CARE

23	Federal child care credit. (see instructions and enclose copy of 2441 and page 2 of 1040 or schedule 2 and 1040A) 23	<input type="text"/>	<input type="text"/>	00
24	Multiply line 23 by 20%. 24	<input type="text"/>	<input type="text"/>	00
25	Percentage allowable: Divide line 14 by line 8. If line 14 is equal to or larger than line 8, enter 100% 25	<input type="text"/>	<input type="text"/>	%
26	Oklahoma child care credit. Multiply line 24 by line 25 26	<input type="text"/>	<input type="text"/>	00

PART FIVE: ADJUSTMENTS NECESSARY TO ARRIVE AT OKLAHOMA TAXABLE INCOME

27	Oklahoma Adjusted Gross Income (from part one, line 14)	27	00	ROUND TO THE NEAREST DOLLAR
28	Partial military pay exclusion (not retirement, see instructions)	28	00	
29	Qualifying disability deduction (see instructions)	29	00	
30	Political contributions (limited to \$100 Single, \$200 Joint)	30	00	
31	Interest qualifying for exclusion (limited to \$100 Single, \$200 Joint)	31	00	
32	Qualified medical savings account (see instructions)	32	00	
33	Qualified adoption expense (see instructions)	33	00	
34	Agricultural commodity processing facility exclusion (see instructions)	34	00	
35	Depreciation adjustment for swine or poultry producers (see instructions)	35	00	
36	Total (add lines 28, 29, 30, 31, 32, 33, 34, and 35)	36	00	
37	Oklahoma income after adjustments (subtract line 36 from line 27)	37	00	
38	Deductions and exemptions (from part two, line 19)	38	00	
39	Oklahoma Taxable Income: METHOD 1 (subtract line 38 from line 37)	39	00	
40	Tax from Tax Table 1	40	00	
41	Federal income tax deduction (from part three, line 22)	41	00	
42	Oklahoma Taxable Income: METHOD 2 (subtract line 41 from line 39)	42	00	
43	Tax from Tax Table 2	43	00	

PART SIX: TAX COMPUTATION • CREDITS • REFUND OR AMOUNT DUE

44	Oklahoma Income Tax: enter the lesser of line 40 <input type="checkbox"/> or line 43 <input type="checkbox"/>	44	00
45	Credit for child care (from part four, line 26)	45	00
46	Credit for tax paid to another state (enclose Oklahoma Schedule E)	46	00
47	Oklahoma investment/new jobs credit (enclose Form 506)	47	00
48	Other credits (enclose 511CR and appropriate forms)	48	00
49	Total (add lines 45, 46, 47, and 48)	49	00
50	Balance (subtract line 49 from line 44, but not less than zero)	50	00
51	Oklahoma Income tax withheld (enclose W-2's and 1099's having withholding)	51	00
52	A. 1999 Oklahoma estimated tax payments 52A	00	
	Check box if qualified farmer (see instructions) <input type="checkbox"/>		
	B. 1999 payments with extension 52B	00	
	C. Total (add lines 52A and 52B) 52C	00	
53	Low Income Property Tax Credit (enclose Form 538-H)	53	00
54	Sales Tax Relief Credit (enclose Form 538-S, see instructions)	54	00
55	Total (add lines 51, 52C, 53 and 54)	55	00
56	If line 55 is larger than line 50, subtract line 50 from line 55 Overpaid	56	00
57	Amount of line 56 to be credited to your 2000 estimated tax	57	00
	Deductions from Refund. If you wish to donate from your refund, check and enter amount.		
58	Oklahoma Wildlife Diversity Program: \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____ <input type="checkbox"/>	58	00
59	Low Income Health Care Fund: \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____ <input type="checkbox"/>	59	00
60	Veterans Affairs Capital Improvement Program: \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____ <input type="checkbox"/>	60	00
61	Oklahoma Breast Cancer Program: \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____ <input type="checkbox"/>	61	00
62	Total (add lines 57, 58, 59, 60 and 61)	62	00
63	Amount to be refunded to you (subtract line 62 from line 56) Refund	63	00
64	If line 50 is larger than line 55, subtract line 55 from line 50 Tax Due	64	00
65	Underpayment of estimated tax: penalty and interest (enclose OW-8-P)	65	00
66	For delinquent payment, add penalty of 5% _____ plus interest at 1.25% per month _____	66	00
67	Total tax, penalty and interest (add line 64, 65 and 66) Balance Due	67	00

DIRECT DEPOSIT OPTION: (Please see packet instructions on page 5)

Yes! Please deposit my refund in my checking account savings account (You will not receive notice of your deposit)

Routing Number: Account Number:

Please check here if the OTC may discuss this return with your tax preparer

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

Taxpayer's signature _____ date _____ Spouse's signature _____ date _____ Paid Preparer's signature _____ I.D. Number _____

Taxpayer's occupation _____ Spouse's occupation _____ Paid Preparer's address and phone number _____

1999

This form must be filed on or before April 17, 2000.

FOR OFFICE USE ONLY

INDIVIDUAL FORM 511EZ

This form is for the tax year January 1 through December 31, 1999.

STATE OF OKLAHOMA INCOME TAX RETURN

Your Social Security Number and Spouse's Social Security Number (joint return only) input fields.

This form is for use by residents only. If you are a part-year or nonresident, please use Form 511NR. For further information, please see instructions.

PLEASE USE LABEL PRINT OR TYPE: Print first name and initial, Last name, Present home address, City, State and Zip.

FILING STATUS AS FEDERAL: 1 Single, 2 Married filing joint return, 3 Married filing separate, 4 Head of household, 5 Qualifying widow(er).

65 OR OVER? (See Instructions) Yourself Spouse

EXEMPTIONS: REGULAR SPECIAL BLIND. YOURSELF, SPOUSE. NUMBER OF DEPENDENT CHILDREN, NUMBER OF OTHER DEPENDENTS. PLEASE NOTE: If you may be claimed as a dependent on another return, enter "0" exemptions for yourself.

Main tax calculation table with 18 rows and columns for DOLLARS and CENTS. Includes lines for Adjusted gross income, deductions, and taxable income.

19A Oklahoma Wildlife Diversity Program, 19B Low Income Health Care Fund, 19C Veterans Affairs Capital Improvement Program, 19D Oklahoma Breast Cancer Research Program.

19 Total deductions from refund amount, 20 Amount to be refunded to you, 21 If line 14 is larger than line 17, enter the tax due.

DIRECT DEPOSIT OPTION: Yes! Please deposit my refund in my checking account or savings account. Routing Number, Account Number.

Under penalty of perjury, I declare that the information contained in this document and any attachments are true and correct to the best of my knowledge and belief. Taxpayer's signature, Spouse's signature, Paid Preparer's signature, I.D. Number, Taxpayer's occupation, Spouse's occupation, Paid Preparer's address and phone number.

NOTICE

The Department of Human Services will make sales tax refunds to persons who have continuously received aid to the aged, blind, disabled or Medicaid payments for nursing home care from January 1, 1999 to December 31, 1999. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 1999 will not be eligible for the sales tax credit or refund.

1999 538-S INSTRUCTIONS

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 items applies:

- You claim an exemption for your dependent, or
- You are 65 years of age or older by December 31, 1999, or
- You have a physical disability constituting a substantial handicap to employment (provide proof*).

If any one of the above three items pertain to you, your total gross household income limit is increased to \$30,000.

The amount of the credit shall be \$40 multiplied by the number of qualified personal exemptions and qualified dependents to which you would be entitled for Oklahoma Income Tax.

Exceptions:

- There is no exemption for blindness.
- There is no exemption for age 65 or over.
- A person convicted of a felony and is an inmate in the custody of the Department of Corrections for any portion of the year shall not be permitted 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 relief. If a taxpayer or spouse died after December 31, 1999, 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 decedent.

If filing from an out-of-state address, you must enter the dates you lived in Oklahoma.

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. If 19 years of age, or over, enter age and "D" if disabled, or "S" if a student. Check all social security numbers for accuracy. All other sales tax credit or refund requirements must also be met to qualify (Example: Resident of and lives in Oklahoma for entire year).

For this form the "Total Gross Household Income" means the amount of income of every type, regardless of the source (except for gifts) received by **all** persons living in the same household, whether the income was taxable or not for income tax purposes. This includes pensions, annuities, social security, unemployment payments, veteran's disability compensation, school grants or scholarships, public assistance payments, alimony, support money, workmen's compensation, loss-of-time insurance payments, capital gains, and self-employment. If self-employed, enter the gross income from business, and enclose a copy of your Federal Return, including all schedules and any other type of income received. (Lines 1 through 5m).

For the purpose of this form household means any house, dwelling or other type of living quarters.

If you are required to file an Oklahoma Income Tax Return, you must claim the amount of line 7, Part II, as a credit on your tax return -- Form 511 or 511EZ and enclose this form. Your tax return claiming the credit must be filed not later than **April 17th** following the close of the tax year. **Extensions do not apply to this form.** Complete, sign, and date this form and enclose it with your Oklahoma Income Tax Return using the address on the tax return.

If you are NOT required to file an Oklahoma Income Tax Return, this form must be received by the Oklahoma Tax Commission on or before **June 30th** following the close of the tax year. If you have withholding or made estimated payments and are filing for a refund on Form 511RF, you must enclose this signed form with the 511RF. Otherwise, please complete, sign, and date this form and mail your completed form to: Oklahoma Tax Commission, Income Tax, P.O. 26800, Oklahoma City, OK 73126-0800.

All information must be furnished or the processing of your claim or refund may be delayed.

* **Proof of disability** may be established by certification by an agency of State Government, an insurance company or 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.