



2007 OKLAHOMA NONRESIDENT FIDUCIARY INCOME TAX FORMS AND INSTRUCTIONS

This packet contains:

- Instructions for completing the Form 513NR
- Two 513NR fiduciary income tax forms
- 2007 fiduciary income tax table

Filing date:

- Your return must be postmarked by April 15, 2008 for calendar year returns.
- For estates electing a fiscal year rather than calendar year, your return must be postmarked by the 15th day of the fourth month following the close of the taxable year.

Need assistance or a tax form?

- Check out page 16 for methods of contacting us.

**This packet is to be used for a tax year
with a beginning date in 2007.**



2007 OKLAHOMA NONRESIDENT FIDUCIARY INCOME TAX

What's New in the 2007 Oklahoma Tax Booklet?

- You may be entering withholding paid for those nonresident beneficiaries included in the return on the wrong line. See page 8 for more information.

GENERAL FILING INFORMATION

HOW NONRESIDENT TRUSTS AND ESTATES ARE TAXED...

The Oklahoma taxable income of a nonresident trust or estate shall be calculated as if all income were earned in Oklahoma, using Form 513NR. The Federal adjusted gross income (AGI) will be adjusted using the Oklahoma adjustments allowed in Title 68 O.S. Section 2358, to arrive at an Oklahoma AGI from all sources. The Oklahoma AGI from all sources is used to determine the Oklahoma taxable income. The tax is then calculated using the Fiduciary Tax Table. At this point, the tax is prorated using the percentage of the AGI from Oklahoma sources divided by the AGI from all other sources. This prorated tax is the Oklahoma tax liability.

RESIDENT AND NONRESIDENT DEFINED...

“Resident estate” means the estate of a decedent who at death was domiciled in this state. “Nonresident estate” is an estate other than a resident estate.

“Resident trust” is a trust created by a resident decedent’s will or by a resident during the administration or by a resident when the trust becomes irrevocable. “Nonresident trust” is a trust other than a resident trust. (See Title 68 O.S. Sections 2353-5 and 2353-6.)

REQUIREMENTS FOR FILING...

Every nonresident estate or trust having Oklahoma taxable income as provided in Title 68 O.S. Section 2362 (Rents and Royalties, Business, Partnership and Sub-Chapter S Corporation Income and Sales of Real Oklahoma Property) shall make a return for each taxable year stating the taxable income and the adjustments provided in this act to arrive at Oklahoma taxable income.

SIMPLE TRUST...

A simple trust requires all income to be distributed currently, except amounts allocated to the corpus of the trust (capital gain). The Oklahoma taxable income for simple trusts would be any capital gain(loss) minus the pro rata share of the Federal exemption, as all other income and deductions are passed on to the beneficiaries.

GRANTOR TRUST...

A grantor trust will be treated the same on the Oklahoma return as it is on the Federal. If the Federal return (Form 1041) is required to be filed, the Oklahoma return is likewise required. Complete the heading on the Form 513NR and enclose a schedule of income and deductions, indicating the Oklahoma income. Include on the schedule the name, address, and social security number of the grantor. Form 513NR, Part 2, may be used for the grantor information.

If income is reported to Oklahoma under one entity identification number and the grantor files under a different identification number, a Form 513NR must be filed with a schedule showing name, address, and social security number of the grantor.

OKLAHOMA SOURCE INCOME...

The sources of income taxable to a nonresident are:

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

* This includes Limited Liability Companies (LLCs).

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GENERAL FILING INFORMATION

ABOUT THE TAX...

The tax must be paid in full at the time of filing the return. In case an extension for filing the return is requested, an estimate of the tax due must be filed and the estimated tax paid in full before an extension can be granted.

The Fiduciary shall be responsible for making the return, and the return shall be signed by the fiduciary, or by one fiduciary if there is more than one.

BANKRUPTCY...

The Fiduciary must file Form 513NR for the estate of an individual involved in bankruptcy proceedings if a Federal income tax return is required for the bankruptcy estate. Use Form 513NR as a transmittal for Form 511NR. Complete the tax for the bankruptcy estate on the Form 511NR by using the instructions and tax table for a married person filing separately. Enter the computed tax on Form 513NR, line 27, and remit payment of any tax due. Enclose a copy of the Federal return for the bankruptcy with the Oklahoma return.

ACCOUNTING METHODS...

The taxable year and method of accounting under this act shall be the same as the taxable year and method of accounting for Federal income tax purposes.

Fiduciaries in whatever capacity acting, having control, receipt, custody, disposal or payment of interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed determinable annual or other periodical gains, profits, or income, amounting to \$750 or more, paid or payable during the year to any taxpayer, shall make complete reports thereof to the Commission, on Forms 500 and 501 to reach the Commission on or before February 28, following the close of the preceding calendar year.

Important...

If you do not have a Federal Identification number, you may obtain one online at www.irs.gov or by calling (800) 829-4933. If you would prefer to file a paper application, contact the IRS and request Form SS-4.

WITHHOLDING ON NONRESIDENT MEMBERS...

Pass-through entities (partnerships, S corporations, limited liability companies or trusts) are required to withhold Oklahoma income tax at a rate of 5% of the Oklahoma share of income distributed to each nonresident member (partner, member, shareholder or beneficiary). A pass-through entity is not required to withhold income tax with regard to any nonresident member who submits

a Nonresident Member Withholding Exemption Affidavit (Form OW-15). Title 68 O.S. Sections 2385.29, 2385.30 and 2385.31.

Withholding is not required on distributions made to persons, other than individuals, who are exempt from Federal income tax, organizations granted an exemption under Section 501(c)(3) of the Internal Revenue Code, insurance companies subject to the Oklahoma Gross Premiums Tax and, therefore exempt from Oklahoma income tax under Title 68 O.S. Section 2359(c) and nonresident members who have filed the Form OW-15 "Nonresident Member Withholding Exemptions Affidavit". Withholding is not required on any distribution of royalty income on which the nonresident royalty interest income tax has already been withheld, on any distribution made to another pass-through entity, or on any distribution of income not subject to Oklahoma income tax.

The following pass-through entities are not required to withhold:

- An entity electing to be treated as a disregarded entity for Federal income tax purposes. A disregarded entity is an eligible entity that is treated as an entity that is not separate from its single owner (i.e. Grantor Trust).
- An entity that does not have a requirement, or properly elects out of the requirement, to file a Federal income tax return.
- An entity making a distribution of income not subject to Oklahoma income tax.
- A resident or nonresident estate.

• Distributions made from the trust

Trusts, that make distributions subject to Oklahoma withholding, must register with the Oklahoma Tax Commission. Register by completing the Form OW-11: Registration for Oklahoma Withholding for Nonresident Members. This form can be obtained by calling our forms request line at (405) 521-3108 or from our website at www.tax.ok.gov.

To file and pay the income tax withheld, the trust must complete Form OW-9-C "Nonresident Oklahoma Distributed Income Withholding Tax Report". The trust will file Form OW-9-C on or before the due date (including extensions) of the trust's income tax return.

The trust must provide nonresident beneficiaries a Form 500-B, by the due date (including extensions) of its income tax return, showing their respective amount of income and tax withheld. Each nonresident beneficiary must enclose a copy of the Form 500-B with their Oklahoma income tax return as verification for this withholding. Copies of Form 500-B, along with the cover Form 501, must be sent to the Oklahoma Tax Commission by the same date.

(continued on page 4)

NET OPERATING LOSS...

Effective tax year 2001, net operating losses may be carried forward and back in accordance with Section 172 of the Internal Revenue Code. For tax years 1996-2000, net operating losses may be carried forward only for a period of time not to exceed 15 years. The net operating loss which is not actually utilized shall not reduce the carryover. Title 68 O.S. Section 2358 (A) (3).

An election may be made to forego the carryback period. A written statement of the election must be part of the original timely filed Oklahoma loss-year return. However, if you filed your return on time without making the election, you may still make the election on an amended return filed within 6 months of the due date of the original return (excluding extensions). Enclose the election with the amended return. Once made, the election is irrevocable.

Oklahoma net operating losses shall be separately determined by reference to Section 172 of the Internal Revenue Code, 26 U.S.C. as modified by the Oklahoma Tax Act.

EXTENSIONS...

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

**Website Offers
Payment Options
and Tax Assistance**

Paper checks are not your only option when paying your balance due. You may pay electronically through our website. Log on to www.tax.ok.gov and visit the “**Payment Options**” link to view all your payment options.

Oklahoma tax assistance, forms, FAQs and much more are all available on the Oklahoma Tax Commission website 24/7.

Note: There is a convenience charge for some payment types.

DEPLETION...

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

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

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of nonproducing properties, upon expiration of the lease, such depletion must be restored on Form 513NR, line 11, in both columns, in the year the lease expires.

FIRST YEAR BONUS DEPRECIATION...

30% Bonus First Year Depreciation...

Federal taxable income shall be increased by 80% of any amount of bonus depreciation received under the Federal Job Creation and Worker Assistance Act of 2002. Any amount added back can be reclaimed in a later year. In the first taxable year beginning after the bonus depreciation was added back and for the next three taxable years, subtract 25% of the amount added back.

The amount of bonus depreciation added back for Oklahoma purposes shall be reclaimed in later taxable years in the following manner:

Of the total amount of bonus depreciation included in income in each column, 25% shall be deducted in the first taxable year beginning or deemed to begin the year after the bonus depreciation was added back and 25% in each of the next three following taxable years. Enter the 25% of Form 513NR, in the applicable Federal Amount and/or Oklahoma Amount column(s) on line 16 “Income Distribution Deduction”.

50% Bonus First Year Depreciation...

No adjustment is required for those fiduciaries claiming the 50% bonus depreciation received under the Jobs and Growth Tax Relief Reconciliation Act of 2003.

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GENERAL FILING INFORMATION

ESTIMATED TAX...

All trusts are required to make estimated tax payments, on a quarterly basis when the tax for the taxable year can reasonably be expected to be \$500 or more. Trusts which fail to file a declaration and pay estimated tax are subject to penalty and interest on underpayment. Form OW-8-ESC for filing an estimate will be supplied upon request.

Estates are not required to make estimated tax payments.

AMENDED RETURNS...

Use the Fiduciary Form 513NR and mark the Amended return box. Enclose a copy of the Federal amended return and proof of Internal Revenue Service refund or payment, if available prior to expiration of the statute of limitations. **Any refunds cannot be applied to next year's estimated tax. Line 35 cannot be amended or changed once the original return has been processed.**

Enclose a complete copy of Federal Form 1041

LINE BY LINE INSTRUCTIONS

Important Notice...

Enclose schedules for differences between Federal amounts and Oklahoma amounts.

PAGE ONE, PART ONE

Lines 1-9 Federal Amount column

List exact figures as reported on your Federal Form 1041.

Lines 1-9 Oklahoma Amount column

List income and deductions applicable to Oklahoma as explained in the following instructions:

INSTRUCTIONS FOR OKLAHOMA AMOUNT COLUMN

Line 1 - Interest:

Nonresident trusts and estates would not include these amounts in the "Oklahoma Amount" column, unless interest income is from a partnership, sub-s corporation or other business doing business in Oklahoma.

Line 2 - Dividends:

Nonresident trusts and estates would not include these amounts in the "Oklahoma Amount" column, unless dividend income is from a partnership, sub-s corporation or other business doing business in Oklahoma.

Line 3 - Business Income or (Loss):

Include in the "Oklahoma Amount" column amounts from a trade or business conducted in Oklahoma. If income is from Oklahoma oil and gas, any additional Oklahoma depletion will be shown on line 15. (Enclose schedule)

Line 4 - Capital Gain or (Loss):

Nonresident trusts and estates should include only those gains or losses from real property located in Oklahoma. Any Oklahoma loss is limited to the amount allowed under the Internal Revenue Code, and used on the Federal return.

Line 5 - Rents, Royalties, Partnerships, Other Estates and Trusts, etc.:

Amounts included in the "Oklahoma Amount" column, should be net amounts from real and tangible personal property located in Oklahoma. The additional Oklahoma depletion may be taken on line 15 (enclose schedule). Include in the "Oklahoma Amount" column, Oklahoma partnership income and estate and trust income applicable to Oklahoma. Passive losses are allowed in Oklahoma during the same tax year utilized on the Federal return.

Line 6 - Farm Income or (Loss):

Include in the "Oklahoma Amount" column, income or (loss) from farming carried on in Oklahoma.

Line 7 - Ordinary Gain or (Loss):

Nonresident trusts and estates should include only those gains or losses from real property located in Oklahoma.

Line 8 - Other Income:

Include in the "Oklahoma Amount" column, any other income from Oklahoma sources. If you have a net operating loss derived from Oklahoma sources (without a corresponding Federal net operating loss) that you are carrying forward, enter the amount of the loss in the "Oklahoma Amount" column on line 14. Enclose a statement explaining the loss.

If the 30% bonus depreciation was claimed on the Federal income tax return, please refer to "**30% Bonus First Year Depreciation**" in the General Filing Information on page 4.

Line 9 - Total Income:

Add lines 1 through 8 to arrive at total Oklahoma income.

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LINE BY LINE INSTRUCTIONS

OKLAHOMA ADDITIONS AND SUBTRACTIONS

Line 10 - State and Municipal Bond Interest

Federal Amount column:

If you received income on bonds issued by any state or political subdivision thereof, exempt from Federal taxation but not exempt from taxation by the laws of the State of Oklahoma, add the total of such income to arrive at Oklahoma income.

- 1) Income from all bonds, notes or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note or other obligation shall be free from taxation.
- 2) Income from local Oklahoma governmental obligations issued after July 1, 2001, other than those provided for in 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, or on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, or counties or by public trusts of which any of the foregoing are beneficiary.
- 3) Income from Oklahoma State and Municipal Bonds issued prior to July 2, 2001, other than those provided for in 1, is exempt from Oklahoma income tax only if so provided by the statute authorizing their issuance.
- 4) Income on bonds issued by another state or political subdivision thereof (non-Oklahoma), exempt from Federal taxation, is taxable for Oklahoma income tax.

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

Note: If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. The gain/loss from sale of a state or municipal bond, other than those provided for in 1, is exempt only if so provided by the statute authorizing its issuance.

Oklahoma Amount column:

Enter that part of the "Federal Amount" column received from a business, partnership or sub-s corporation doing business in Oklahoma.

Line 11 - Other Additions

Federal Amount column:

Lump sum distributions not included in the Federal total income (except any amount excluded on Federal Schedule D) shall be added to the Federal total income on line 11 of Form 513NR. Rollovers are taxed in the same year as on the Federal return. Enclose a copy of Forms 1099, and a complete copy of Federal return.

If depletion is claimed on lease bonus and no income is received as a result of non-producing properties, upon expiration of the lease such depletion must be restored on line 11, in the year the lease expires. A complete schedule by property must be furnished.

Federal net operating loss:

Enter that part of the carryover(s) included on the Federal Form 1041 and also on the Federal amount column on this form.

Oklahoma Amount column:

Enter the part of the "Federal Amount" column that represents Oklahoma source income.

Line 13 - Interest on U.S. Obligations

Federal Amount column:

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

Oklahoma Amount column:

Enter that part of the "Federal Amount" column that represents U.S. Government interest included on line 1 in the "Oklahoma Amount" column.

Line 14 - Other Year Net Operating Loss

Oklahoma Amount column:

Enclose a detailed schedule showing origin and NOL computation. Also enclose a copy of any Federal NOL computation.

Line 15 - Additional Depletion

Federal Amount column:

Depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each property (regardless where located) during the taxable year. Any depletion deduction allowable is the amount so computed minus Federal depletion

LINE BY LINE INSTRUCTIONS

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

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

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of non-producing properties, upon expiration of the lease, such depletion must be restored on Form 513NR line 11, in the year the lease expires.

Oklahoma Amount column:

Enter that part of the "Federal Amount" column that represents additional depletion only from Oklahoma properties, the net income of which is included in the "Oklahoma Amount" column above.

Oklahoma Capital Gain Deduction

Federal Amount column:

Taxpayers can deduct qualifying gains receiving capital treatment which are included in Federal taxable income. "Qualifying gains receiving capital treatment" means the amount of the net capital gains, as defined under the Internal Revenue Code Section 1222(11). The qualifying gain must:

- 1) be earned on real or tangible personal property located within Oklahoma that you have owned for at least five uninterrupted years prior to the date of the sale.
- 2) be earned on the sale of stock or ownership interest in an Oklahoma headquartered company, limited liability company, or partnership where such stock or ownership interest has been owned by you for at least three (two for individuals) uninterrupted years prior to the date of the sale.

Form 561NR-F is used to determine the Oklahoma Capital Gain Deduction. Enter the amount from Form 561NR-F, Line 10, Federal Amount column. Enclose Form 561NR-F and a copy of the Federal Schedule D.

Oklahoma Amount column:

Enter the amount from Form 561NR-F, Line 10 in the Oklahoma Amount column.

Line 16 - Income Distribution Deduction

For those nonresident beneficiaries, for whom the trust is paying the tax, do not show an income distribution in either the Federal Amount or Oklahoma Amount columns.

Federal Amount column:

Enter the Federal distribution deduction, less amounts attributed to interest on U.S. obligations and Oklahoma depletion. Add to the distribution deduction amounts attributed to state and municipal bond interest or other additions.

Oklahoma Amount column:

Enter the net amount of Oklahoma income distributed.

Complete page 2, part 2 for all Oklahoma resident beneficiaries and for those nonresident beneficiaries for whom the tax is not being paid at the trust level.

Line 19 - Oklahoma Income Percentage

Divide line 18 by 18a, but do not enter more than 100%, to arrive at the applicable percentage that Oklahoma adjusted total income represents of all Federal total income received by the taxpayer in the tax year. The Oklahoma Income Percentage shall be multiplied by the amount of tax from the tax table in order to determine the amount of income tax which must be paid to the State of Oklahoma.

Line 20 - Interest, Taxes, Fiduciary Fees, Attorney, Accountant and Return Preparer Fees:

Enter the amount claimed on the Federal return less the amounts applicable to interest on U.S. obligations. Add to the deductions amounts attributed to state and municipal bond interest or other additions. Use the fiduciary, attorney, accountant and return preparer fees so computed minus any amounts used on the Oklahoma Estate Tax Return, Form 454. On estates, furnish a waiver stating that fees were not deducted on the Oklahoma Estate Tax Return, Form 454.

Line 21 - Federal Estate Tax Deductions, Charitable Income Distribution & Other Deductions:

Enter the amount claimed on the Federal return less the amounts applicable to interest on U.S. obligations. Add to the deduction amounts attributed to state and municipal bond interest or other additions.

Line 22 - Exemption:

Enter the Federal exemption claimed on the Federal return.

Line 25 - Tax:

Using line 24, find your tax in the Fiduciary Tax Table.

Line 28 - Credits:

Oklahoma Investment/New Jobs Credit:

Taxpayers engaged in manufacturing, or that are a web search portal, and are entitled to Oklahoma Investment/New Jobs Credit, see Form 506. (This has no relationship to your Federal investment credits.) Enter a "1" in the box.

(continued on page 8)

LINE BY LINE INSTRUCTIONS

Credit for Biomedical Research Contribution

A credit is allowed to any taxpayer who makes a donation to a qualified independent biomedical research institute. The credit is 50% of the amount donated, but may not exceed \$1,000. Any credit allowed, but not used, will have a four year carryover provision. An "independent biomedical research institute" means an organization which is exempt from taxation under the Internal Revenue Code section 501(c)(3) whose primary focus is conducting peer-reviewed basic biomedical research. The organization shall have a board of directors, be able to accept grants in its own name, be an identifiable institute that has its own employees and administrative staff, and receive at least \$15 million in National Institute of Health funding each year. A copy of the canceled check or receipt must be provided as proof of the donation. Title 68 O.S. Section 2357.45. Enter a "37" in the box.

Other Credits:

Please review Form 511CR for other available credits. Enter in the box the number that corresponds with the credit to which you are entitled. If you qualify for more than one type of credit, enter "99" in the box.

Line 30 - Oklahoma Estimated Tax Payments:

See general instructions as to who is required to make estimated tax payments. Estates are not required to make estimated tax payments. Check the box if you computed your estimated tax payments based on an annualized method.

Do not include on this line any withholding paid on behalf of your beneficiaries on Form OW-9-EW or Form OW-9-C. Such withholding will be reported to your nonresident beneficiary on Form 500-B. To claim such withholding at the fiduciary level, it should be claimed on line 32, "Oklahoma Withholding".

Line 31 - Payments with Extension:

See general instructions for information about filing with an extension.

Line 32 - Oklahoma Withholding:

If you had Oklahoma income tax withheld from royalty payments, which were paid to you as a nonresident royalty owner, enclose your Form 1099-MISC or Form 500-A to substantiate the withholding.

To claim withholding at the fiduciary level, enter the withholding on this line.

To transfer part of the withholding to the beneficiaries, subtract the amount transferred and enter the difference on this line. Enter the amount transferred to each beneficiary on Part 2, line 12.

To transfer all of the withholding to the beneficiaries, enter each beneficiary's share of the withholding on Part 2, line 12. Do not enter on this line.

Line 35 - Credit on Estimated Tax:

Enter amount of refund you wish to apply to next year's taxes. This line is not valid on amended returns. This line cannot be amended or changed once the original return has been processed.

Line 38 - Underpayment of Estimated Tax Interest:

If the trust's tax liability is \$500 or more, estimated tax payments are required. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed estimated tax payments are required to be equal to the smaller of 70% of the current year tax liability **or** 100% of the prior year tax. The tax liability is the tax due less all credits except amounts paid on estimated tax and extension payments. Enclose Form OW-8-P.

Note: No Underpayment of Estimated Tax Interest shall be imposed if the tax liability shown on the return is less than \$1,000.

Line 39 - Delinquent Penalty and Interest: Interest at the rate of 1.25% per month shall be paid on the tax due from the original due date until paid. 90% of the tax liability must be paid by the original due date of the return to avoid a delinquent penalty charge of 5% for late payment.

PAGE TWO, PART TWO

Complete page 2, part 2 for all resident beneficiaries and for those nonresident beneficiaries for whom the tax is not being paid at the trust level.

Beneficiaries' Share of Income and Deductions:

If the trust or estate has more than four beneficiaries, enclose with the return additional schedules that follow the same format as Part 2. You may photocopy Part 2 for the additional beneficiaries and enclose it with the rest of the return.

Provide the name, address, and social security number of the beneficiaries. The Federal column should include the exact figures as shown on the Federal Schedule K-1.

For beneficiaries who are residents of Oklahoma, the Oklahoma column should include all income distributed except for that which is from out-of-state real property, or out-of-state business income.

State and municipal interest should be shown in the Oklahoma column only and U.S. interest should be shown in the Federal column only.

For beneficiaries who are not residents of Oklahoma, the Oklahoma column should include only that income from real and tangible property located in Oklahoma and business and farm income from Oklahoma.

Enter any withholding being transferred to your beneficiary. See line 32 instructions for more information.

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.

Instructions...

Use this table if your taxable income is less than \$90,000.

If your taxable income is \$90,000 or more, use the tax computation at the end of this tax table.

Important...

This Tax Table is for use by **Trusts and Estates Only.**

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
0	50	0
50	100	0
100	150	1
150	200	1
200	250	1
250	300	1
300	350	2
350	400	2
400	450	2
450	500	2
500	550	3
550	600	3
600	650	3
650	700	3
700	750	4
750	800	4
800	850	4
850	900	4
900	950	5
950	1,000	5
1,000	1,050	5
1,050	1,100	6
1,100	1,150	6
1,150	1,200	7
1,200	1,250	7
1,250	1,300	8
1,300	1,350	8
1,350	1,400	9
1,400	1,450	9
1,450	1,500	10
1,500	1,550	10
1,550	1,600	11
1,600	1,650	11
1,650	1,700	12
1,700	1,750	12
1,750	1,800	13
1,800	1,850	13
1,850	1,900	14
1,900	1,950	14
1,950	2,000	15
2,000	2,050	15
2,050	2,100	16
2,100	2,150	16
2,150	2,200	17
2,200	2,250	17
2,250	2,300	18
2,300	2,350	18
2,350	2,400	19
2,400	2,450	19
2,450	2,500	20
2,500	2,550	21
2,550	2,600	22
2,600	2,650	23
2,650	2,700	24
2,700	2,750	25
2,750	2,800	26
2,800	2,850	27
2,850	2,900	28
2,900	2,950	29
2,950	3,000	30

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
3,000	3,050	31
3,050	3,100	32
3,100	3,150	33
3,150	3,200	34
3,200	3,250	35
3,250	3,300	36
3,300	3,350	37
3,350	3,400	38
3,400	3,450	39
3,450	3,500	40
3,500	3,550	41
3,550	3,600	42
3,600	3,650	43
3,650	3,700	44
3,700	3,750	45
3,750	3,800	46
3,800	3,850	47
3,850	3,900	49
3,900	3,950	50
3,950	4,000	52
4,000	4,050	53
4,050	4,100	55
4,100	4,150	56
4,150	4,200	58
4,200	4,250	59
4,250	4,300	61
4,300	4,350	62
4,350	4,400	64
4,400	4,450	65
4,450	4,500	67
4,500	4,550	68
4,550	4,600	70
4,600	4,650	71
4,650	4,700	73
4,700	4,750	74
4,750	4,800	76
4,800	4,850	77
4,850	4,900	79
4,900	4,950	81
4,950	5,000	83
5,000	5,050	85
5,050	5,100	87
5,100	5,150	89
5,150	5,200	91
5,200	5,250	93
5,250	5,300	95
5,300	5,350	97
5,350	5,400	99
5,400	5,450	101
5,450	5,500	103
5,500	5,550	105
5,550	5,600	107
5,600	5,650	109
5,650	5,700	111
5,700	5,750	113
5,750	5,800	115
5,800	5,850	117
5,850	5,900	119
5,900	5,950	121
5,950	6,000	123

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
6,000	6,050	125
6,050	6,100	127
6,100	6,150	129
6,150	6,200	131
6,200	6,250	133
6,250	6,300	135
6,300	6,350	137
6,350	6,400	139
6,400	6,450	141
6,450	6,500	143
6,500	6,550	145
6,550	6,600	147
6,600	6,650	149
6,650	6,700	151
6,700	6,750	153
6,750	6,800	155
6,800	6,850	157
6,850	6,900	159
6,900	6,950	161
6,950	7,000	163
7,000	7,050	165
7,050	7,100	167
7,100	7,150	169
7,150	7,200	171
7,200	7,250	173
7,250	7,300	175
7,300	7,350	178
7,350	7,400	180
7,400	7,450	183
7,450	7,500	185
7,500	7,550	188
7,550	7,600	190
7,600	7,650	193
7,650	7,700	195
7,700	7,750	198
7,750	7,800	200
7,800	7,850	203
7,850	7,900	205
7,900	7,950	208
7,950	8,000	210
8,000	8,050	213
8,050	8,100	215
8,100	8,150	218
8,150	8,200	220
8,200	8,250	223
8,250	8,300	225
8,300	8,350	228
8,350	8,400	230
8,400	8,450	233
8,450	8,500	235
8,500	8,550	238
8,550	8,600	240
8,600	8,650	243
8,650	8,700	245
8,700	8,750	248
8,750	8,800	251
8,800	8,850	254
8,850	8,900	256
8,900	8,950	259
8,950	9,000	262

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
9,000	9,050	265
9,050	9,100	268
9,100	9,150	271
9,150	9,200	273
9,200	9,250	276
9,250	9,300	279
9,300	9,350	282
9,350	9,400	285
9,400	9,450	287
9,450	9,500	290
9,500	9,550	293
9,550	9,600	296
9,600	9,650	299
9,650	9,700	302
9,700	9,750	304
9,750	9,800	307
9,800	9,850	310
9,850	9,900	313
9,900	9,950	316
9,950	10,000	319
10,000	10,050	321
10,050	10,100	324
10,100	10,150	327
10,150	10,200	330
10,200	10,250	333
10,250	10,300	335
10,300	10,350	338
10,350	10,400	341
10,400	10,450	344
10,450	10,500	347
10,500	10,550	350
10,550	10,600	352
10,600	10,650	355
10,650	10,700	358
10,700	10,750	361
10,750	10,800	364
10,800	10,850	367
10,850	10,900	369
10,900	10,950	372
10,950	11,000	375
11,000	11,050	378
11,050	11,100	381
11,100	11,150	384
11,150	11,200	386
11,200	11,250	389
11,250	11,300	392
11,300	11,350	395
11,350	11,400	398
11,400	11,450	400
11,450	11,500	403
11,500	11,550	406
11,550	11,600	409
11,600	11,650	412
11,650	11,700	415
11,700	11,750	417
11,750	11,800	420
11,800	11,850	423
11,850	11,900	426
11,900	11,950	429
11,950	12,000	432

If Oklahoma tax- able income is:		Your tax is:	If Oklahoma tax- able income is:		Your tax is:	If Oklahoma tax- able income is:		Your tax is:	If Oklahoma tax- able income is:		Your tax is:
At least	But less than										
12,000	12,050	434	15,500	15,550	632	19,000	19,050	830	22,500	22,550	1,028
12,050	12,100	437	15,550	15,600	635	19,050	19,100	833	22,550	22,600	1,030
12,100	12,150	440	15,600	15,650	638	19,100	19,150	836	22,600	22,650	1,033
12,150	12,200	443	15,650	15,700	641	19,150	19,200	838	22,650	22,700	1,036
12,200	12,250	446	15,700	15,750	643	19,200	19,250	841	22,700	22,750	1,039
12,250	12,300	448	15,750	15,800	646	19,250	19,300	844	22,750	22,800	1,042
12,300	12,350	451	15,800	15,850	649	19,300	19,350	847	22,800	22,850	1,045
12,350	12,400	454	15,850	15,900	652	19,350	19,400	850	22,850	22,900	1,047
12,400	12,450	457	15,900	15,950	655	19,400	19,450	852	22,900	22,950	1,050
12,450	12,500	460	15,950	16,000	658	19,450	19,500	855	22,950	23,000	1,053
12,500	12,550	463	16,000	16,050	660	19,500	19,550	858	23,000	23,050	1,056
12,550	12,600	465	16,050	16,100	663	19,550	19,600	861	23,050	23,100	1,059
12,600	12,650	468	16,100	16,150	666	19,600	19,650	864	23,100	23,150	1,062
12,650	12,700	471	16,150	16,200	669	19,650	19,700	867	23,150	23,200	1,064
12,700	12,750	474	16,200	16,250	672	19,700	19,750	869	23,200	23,250	1,067
12,750	12,800	477	16,250	16,300	674	19,750	19,800	872	23,250	23,300	1,070
12,800	12,850	480	16,300	16,350	677	19,800	19,850	875	23,300	23,350	1,073
12,850	12,900	482	16,350	16,400	680	19,850	19,900	878	23,350	23,400	1,076
12,900	12,950	485	16,400	16,450	683	19,900	19,950	881	23,400	23,450	1,078
12,950	13,000	488	16,450	16,500	686	19,950	20,000	884	23,450	23,500	1,081
13,000	13,050	491	16,500	16,550	689	20,000	20,050	886	23,500	23,550	1,084
13,050	13,100	494	16,550	16,600	691	20,050	20,100	889	23,550	23,600	1,087
13,100	13,150	497	16,600	16,650	694	20,100	20,150	892	23,600	23,650	1,090
13,150	13,200	499	16,650	16,700	697	20,150	20,200	895	23,650	23,700	1,093
13,200	13,250	502	16,700	16,750	700	20,200	20,250	898	23,700	23,750	1,095
13,250	13,300	505	16,750	16,800	703	20,250	20,300	900	23,750	23,800	1,098
13,300	13,350	508	16,800	16,850	706	20,300	20,350	903	23,800	23,850	1,101
13,350	13,400	511	16,850	16,900	708	20,350	20,400	906	23,850	23,900	1,104
13,400	13,450	513	16,900	16,950	711	20,400	20,450	909	23,900	23,950	1,107
13,450	13,500	516	16,950	17,000	714	20,450	20,500	912	23,950	24,000	1,110
13,500	13,550	519	17,000	17,050	717	20,500	20,550	915	24,000	24,050	1,112
13,550	13,600	522	17,050	17,100	720	20,550	20,600	917	24,050	24,100	1,115
13,600	13,650	525	17,100	17,150	723	20,600	20,650	920	24,100	24,150	1,118
13,650	13,700	528	17,150	17,200	725	20,650	20,700	923	24,150	24,200	1,121
13,700	13,750	530	17,200	17,250	728	20,700	20,750	926	24,200	24,250	1,124
13,750	13,800	533	17,250	17,300	731	20,750	20,800	929	24,250	24,300	1,126
13,800	13,850	536	17,300	17,350	734	20,800	20,850	932	24,300	24,350	1,129
13,850	13,900	539	17,350	17,400	737	20,850	20,900	934	24,350	24,400	1,132
13,900	13,950	542	17,400	17,450	739	20,900	20,950	937	24,400	24,450	1,135
13,950	14,000	545	17,450	17,500	742	20,950	21,000	940	24,450	24,500	1,138
14,000	14,050	547	17,500	17,550	745	21,000	21,050	943	24,500	24,550	1,141
14,050	14,100	550	17,550	17,600	748	21,050	21,100	946	24,550	24,600	1,143
14,100	14,150	553	17,600	17,650	751	21,100	21,150	949	24,600	24,650	1,146
14,150	14,200	556	17,650	17,700	754	21,150	21,200	951	24,650	24,700	1,149
14,200	14,250	559	17,700	17,750	756	21,200	21,250	954	24,700	24,750	1,152
14,250	14,300	561	17,750	17,800	759	21,250	21,300	957	24,750	24,800	1,155
14,300	14,350	564	17,800	17,850	762	21,300	21,350	960	24,800	24,850	1,158
14,350	14,400	567	17,850	17,900	765	21,350	21,400	963	24,850	24,900	1,160
14,400	14,450	570	17,900	17,950	768	21,400	21,450	965	24,900	24,950	1,163
14,450	14,500	573	17,950	18,000	771	21,450	21,500	968	24,950	25,000	1,166
14,500	14,550	576	18,000	18,050	773	21,500	21,550	971	25,000	25,050	1,169
14,550	14,600	578	18,050	18,100	776	21,550	21,600	974	25,050	25,100	1,172
14,600	14,650	581	18,100	18,150	779	21,600	21,650	977	25,100	25,150	1,175
14,650	14,700	584	18,150	18,200	782	21,650	21,700	980	25,150	25,200	1,177
14,700	14,750	587	18,200	18,250	785	21,700	21,750	982	25,200	25,250	1,180
14,750	14,800	590	18,250	18,300	787	21,750	21,800	985	25,250	25,300	1,183
14,800	14,850	593	18,300	18,350	790	21,800	21,850	988	25,300	25,350	1,186
14,850	14,900	595	18,350	18,400	793	21,850	21,900	991	25,350	25,400	1,189
14,900	14,950	598	18,400	18,450	796	21,900	21,950	994	25,400	25,450	1,191
14,950	15,000	601	18,450	18,500	799	21,950	22,000	997	25,450	25,500	1,194
15,000	15,050	604	18,500	18,550	802	22,000	22,050	999	25,500	25,550	1,197
15,050	15,100	607	18,550	18,600	804	22,050	22,100	1,002	25,550	25,600	1,200
15,100	15,150	610	18,600	18,650	807	22,100	22,150	1,005	25,600	25,650	1,203
15,150	15,200	612	18,650	18,700	810	22,150	22,200	1,008	25,650	25,700	1,206
15,200	15,250	615	18,700	18,750	813	22,200	22,250	1,011	25,700	25,750	1,208
15,250	15,300	618	18,750	18,800	816	22,250	22,300	1,013	25,750	25,800	1,211
15,300	15,350	621	18,800	18,850	819	22,300	22,350	1,016	25,800	25,850	1,214
15,350	15,400	624	18,850	18,900	821	22,350	22,400	1,019	25,850	25,900	1,217
15,400	15,450	626	18,900	18,950	824	22,400	22,450	1,022	25,900	25,950	1,220
15,450	15,500	629	18,950	19,000	827	22,450	22,500	1,025	25,950	26,000	1,223

If Oklahoma tax-able income is:		Your tax is:	If Oklahoma tax-able income is:		Your tax is:	If Oklahoma tax-able income is:		Your tax is:	If Oklahoma tax-able income is:		Your tax is:
At least	But less than										
26,000	26,050	1,225	29,500	29,550	1,423	33,000	33,050	1,621	36,500	36,550	1,819
26,050	26,100	1,228	29,550	29,600	1,426	33,050	33,100	1,624	36,550	36,600	1,821
26,100	26,150	1,231	29,600	29,650	1,429	33,100	33,150	1,627	36,600	36,650	1,824
26,150	26,200	1,234	29,650	29,700	1,432	33,150	33,200	1,629	36,650	36,700	1,827
26,200	26,250	1,237	29,700	29,750	1,434	33,200	33,250	1,632	36,700	36,750	1,830
26,250	26,300	1,239	29,750	29,800	1,437	33,250	33,300	1,635	36,750	36,800	1,833
26,300	26,350	1,242	29,800	29,850	1,440	33,300	33,350	1,638	36,800	36,850	1,836
26,350	26,400	1,245	29,850	29,900	1,443	33,350	33,400	1,641	36,850	36,900	1,838
26,400	26,450	1,248	29,900	29,950	1,446	33,400	33,450	1,643	36,900	36,950	1,841
26,450	26,500	1,251	29,950	30,000	1,449	33,450	33,500	1,646	36,950	37,000	1,844
26,500	26,550	1,254	30,000	30,050	1,451	33,500	33,550	1,649	37,000	37,050	1,847
26,550	26,600	1,256	30,050	30,100	1,454	33,550	33,600	1,652	37,050	37,100	1,850
26,600	26,650	1,259	30,100	30,150	1,457	33,600	33,650	1,655	37,100	37,150	1,853
26,650	26,700	1,262	30,150	30,200	1,460	33,650	33,700	1,658	37,150	37,200	1,855
26,700	26,750	1,265	30,200	30,250	1,463	33,700	33,750	1,660	37,200	37,250	1,858
26,750	26,800	1,268	30,250	30,300	1,465	33,750	33,800	1,663	37,250	37,300	1,861
26,800	26,850	1,271	30,300	30,350	1,468	33,800	33,850	1,666	37,300	37,350	1,864
26,850	26,900	1,273	30,350	30,400	1,471	33,850	33,900	1,669	37,350	37,400	1,867
26,900	26,950	1,276	30,400	30,450	1,474	33,900	33,950	1,672	37,400	37,450	1,869
26,950	27,000	1,279	30,450	30,500	1,477	33,950	34,000	1,675	37,450	37,500	1,872
27,000	27,050	1,282	30,500	30,550	1,480	34,000	34,050	1,677	37,500	37,550	1,875
27,050	27,100	1,285	30,550	30,600	1,482	34,050	34,100	1,680	37,550	37,600	1,878
27,100	27,150	1,288	30,600	30,650	1,485	34,100	34,150	1,683	37,600	37,650	1,881
27,150	27,200	1,290	30,650	30,700	1,488	34,150	34,200	1,686	37,650	37,700	1,884
27,200	27,250	1,293	30,700	30,750	1,491	34,200	34,250	1,689	37,700	37,750	1,886
27,250	27,300	1,296	30,750	30,800	1,494	34,250	34,300	1,691	37,750	37,800	1,889
27,300	27,350	1,299	30,800	30,850	1,497	34,300	34,350	1,694	37,800	37,850	1,892
27,350	27,400	1,302	30,850	30,900	1,499	34,350	34,400	1,697	37,850	37,900	1,895
27,400	27,450	1,304	30,900	30,950	1,502	34,400	34,450	1,700	37,900	37,950	1,898
27,450	27,500	1,307	30,950	31,000	1,505	34,450	34,500	1,703	37,950	38,000	1,901
27,500	27,550	1,310	31,000	31,050	1,508	34,500	34,550	1,706	38,000	38,050	1,903
27,550	27,600	1,313	31,050	31,100	1,511	34,550	34,600	1,708	38,050	38,100	1,906
27,600	27,650	1,316	31,100	31,150	1,514	34,600	34,650	1,711	38,100	38,150	1,909
27,650	27,700	1,319	31,150	31,200	1,516	34,650	34,700	1,714	38,150	38,200	1,912
27,700	27,750	1,321	31,200	31,250	1,519	34,700	34,750	1,717	38,200	38,250	1,915
27,750	27,800	1,324	31,250	31,300	1,522	34,750	34,800	1,720	38,250	38,300	1,917
27,800	27,850	1,327	31,300	31,350	1,525	34,800	34,850	1,723	38,300	38,350	1,920
27,850	27,900	1,330	31,350	31,400	1,528	34,850	34,900	1,725	38,350	38,400	1,923
27,900	27,950	1,333	31,400	31,450	1,530	34,900	34,950	1,728	38,400	38,450	1,926
27,950	28,000	1,336	31,450	31,500	1,533	34,950	35,000	1,731	38,450	38,500	1,929
28,000	28,050	1,338	31,500	31,550	1,536	35,000	35,050	1,734	38,500	38,550	1,932
28,050	28,100	1,341	31,550	31,600	1,539	35,050	35,100	1,737	38,550	38,600	1,934
28,100	28,150	1,344	31,600	31,650	1,542	35,100	35,150	1,740	38,600	38,650	1,937
28,150	28,200	1,347	31,650	31,700	1,545	35,150	35,200	1,742	38,650	38,700	1,940
28,200	28,250	1,350	31,700	31,750	1,547	35,200	35,250	1,745	38,700	38,750	1,943
28,250	28,300	1,352	31,750	31,800	1,550	35,250	35,300	1,748	38,750	38,800	1,946
28,300	28,350	1,355	31,800	31,850	1,553	35,300	35,350	1,751	38,800	38,850	1,949
28,350	28,400	1,358	31,850	31,900	1,556	35,350	35,400	1,754	38,850	38,900	1,951
28,400	28,450	1,361	31,900	31,950	1,559	35,400	35,450	1,756	38,900	38,950	1,954
28,450	28,500	1,364	31,950	32,000	1,562	35,450	35,500	1,759	38,950	39,000	1,957
28,500	28,550	1,367	32,000	32,050	1,564	35,500	35,550	1,762	39,000	39,050	1,960
28,550	28,600	1,369	32,050	32,100	1,567	35,550	35,600	1,765	39,050	39,100	1,963
28,600	28,650	1,372	32,100	32,150	1,570	35,600	35,650	1,768	39,100	39,150	1,966
28,650	28,700	1,375	32,150	32,200	1,573	35,650	35,700	1,771	39,150	39,200	1,968
28,700	28,750	1,378	32,200	32,250	1,576	35,700	35,750	1,773	39,200	39,250	1,971
28,750	28,800	1,381	32,250	32,300	1,578	35,750	35,800	1,776	39,250	39,300	1,974
28,800	28,850	1,384	32,300	32,350	1,581	35,800	35,850	1,779	39,300	39,350	1,977
28,850	28,900	1,386	32,350	32,400	1,584	35,850	35,900	1,782	39,350	39,400	1,980
28,900	28,950	1,389	32,400	32,450	1,587	35,900	35,950	1,785	39,400	39,450	1,982
28,950	29,000	1,392	32,450	32,500	1,590	35,950	36,000	1,788	39,450	39,500	1,985
29,000	29,050	1,395	32,500	32,550	1,593	36,000	36,050	1,790	39,500	39,550	1,988
29,050	29,100	1,398	32,550	32,600	1,595	36,050	36,100	1,793	39,550	39,600	1,991
29,100	29,150	1,401	32,600	32,650	1,598	36,100	36,150	1,796	39,600	39,650	1,994
29,150	29,200	1,403	32,650	32,700	1,601	36,150	36,200	1,799	39,650	39,700	1,997
29,200	29,250	1,406	32,700	32,750	1,604	36,200	36,250	1,802	39,700	39,750	1,999
29,250	29,300	1,409	32,750	32,800	1,607	36,250	36,300	1,804	39,750	39,800	2,002
29,300	29,350	1,412	32,800	32,850	1,610	36,300	36,350	1,807	39,800	39,850	2,005
29,350	29,400	1,415	32,850	32,900	1,612	36,350	36,400	1,810	39,850	39,900	2,008
29,400	29,450	1,417	32,900	32,950	1,615	36,400	36,450	1,813	39,900	39,950	2,011
29,450	29,500	1,420	32,950	33,000	1,618	36,450	36,500	1,816	39,950	40,000	2,014

If Oklahoma tax-able income is:		Your tax is:	If Oklahoma tax-able income is:		Your tax is:	If Oklahoma tax-able income is:		Your tax is:	If Oklahoma tax-able income is:		Your tax is:
At least	But less than										
40,000	40,050	2,016	43,500	43,550	2,214	47,000	47,050	2,412	50,500	50,550	2,610
40,050	40,100	2,019	43,550	43,600	2,217	47,050	47,100	2,415	50,550	50,600	2,612
40,100	40,150	2,022	43,600	43,650	2,220	47,100	47,150	2,418	50,600	50,650	2,615
40,150	40,200	2,025	43,650	43,700	2,223	47,150	47,200	2,420	50,650	50,700	2,618
40,200	40,250	2,028	43,700	43,750	2,225	47,200	47,250	2,423	50,700	50,750	2,621
40,250	40,300	2,030	43,750	43,800	2,228	47,250	47,300	2,426	50,750	50,800	2,624
40,300	40,350	2,033	43,800	43,850	2,231	47,300	47,350	2,429	50,800	50,850	2,627
40,350	40,400	2,036	43,850	43,900	2,234	47,350	47,400	2,432	50,850	50,900	2,629
40,400	40,450	2,039	43,900	43,950	2,237	47,400	47,450	2,434	50,900	50,950	2,632
40,450	40,500	2,042	43,950	44,000	2,240	47,450	47,500	2,437	50,950	51,000	2,635
40,500	40,550	2,045	44,000	44,050	2,242	47,500	47,550	2,440	51,000	51,050	2,638
40,550	40,600	2,047	44,050	44,100	2,245	47,550	47,600	2,443	51,050	51,100	2,641
40,600	40,650	2,050	44,100	44,150	2,248	47,600	47,650	2,446	51,100	51,150	2,644
40,650	40,700	2,053	44,150	44,200	2,251	47,650	47,700	2,449	51,150	51,200	2,646
40,700	40,750	2,056	44,200	44,250	2,254	47,700	47,750	2,451	51,200	51,250	2,649
40,750	40,800	2,059	44,250	44,300	2,256	47,750	47,800	2,454	51,250	51,300	2,652
40,800	40,850	2,062	44,300	44,350	2,259	47,800	47,850	2,457	51,300	51,350	2,655
40,850	40,900	2,064	44,350	44,400	2,262	47,850	47,900	2,460	51,350	51,400	2,658
40,900	40,950	2,067	44,400	44,450	2,265	47,900	47,950	2,463	51,400	51,450	2,660
40,950	41,000	2,070	44,450	44,500	2,268	47,950	48,000	2,466	51,450	51,500	2,663
41,000	41,050	2,073	44,500	44,550	2,271	48,000	48,050	2,468	51,500	51,550	2,666
41,050	41,100	2,076	44,550	44,600	2,273	48,050	48,100	2,471	51,550	51,600	2,669
41,100	41,150	2,079	44,600	44,650	2,276	48,100	48,150	2,474	51,600	51,650	2,672
41,150	41,200	2,081	44,650	44,700	2,279	48,150	48,200	2,477	51,650	51,700	2,675
41,200	41,250	2,084	44,700	44,750	2,282	48,200	48,250	2,480	51,700	51,750	2,677
41,250	41,300	2,087	44,750	44,800	2,285	48,250	48,300	2,482	51,750	51,800	2,680
41,300	41,350	2,090	44,800	44,850	2,288	48,300	48,350	2,485	51,800	51,850	2,683
41,350	41,400	2,093	44,850	44,900	2,290	48,350	48,400	2,488	51,850	51,900	2,686
41,400	41,450	2,095	44,900	44,950	2,293	48,400	48,450	2,491	51,900	51,950	2,689
41,450	41,500	2,098	44,950	45,000	2,296	48,450	48,500	2,494	51,950	52,000	2,692
41,500	41,550	2,101	45,000	45,050	2,299	48,500	48,550	2,497	52,000	52,050	2,694
41,550	41,600	2,104	45,050	45,100	2,302	48,550	48,600	2,499	52,050	52,100	2,697
41,600	41,650	2,107	45,100	45,150	2,305	48,600	48,650	2,502	52,100	52,150	2,700
41,650	41,700	2,110	45,150	45,200	2,307	48,650	48,700	2,505	52,150	52,200	2,703
41,700	41,750	2,112	45,200	45,250	2,310	48,700	48,750	2,508	52,200	52,250	2,706
41,750	41,800	2,115	45,250	45,300	2,313	48,750	48,800	2,511	52,250	52,300	2,708
41,800	41,850	2,118	45,300	45,350	2,316	48,800	48,850	2,514	52,300	52,350	2,711
41,850	41,900	2,121	45,350	45,400	2,319	48,850	48,900	2,516	52,350	52,400	2,714
41,900	41,950	2,124	45,400	45,450	2,321	48,900	48,950	2,519	52,400	52,450	2,717
41,950	42,000	2,127	45,450	45,500	2,324	48,950	49,000	2,522	52,450	52,500	2,720
42,000	42,050	2,129	45,500	45,550	2,327	49,000	49,050	2,525	52,500	52,550	2,723
42,050	42,100	2,132	45,550	45,600	2,330	49,050	49,100	2,528	52,550	52,600	2,725
42,100	42,150	2,135	45,600	45,650	2,333	49,100	49,150	2,531	52,600	52,650	2,728
42,150	42,200	2,138	45,650	45,700	2,336	49,150	49,200	2,533	52,650	52,700	2,731
42,200	42,250	2,141	45,700	45,750	2,338	49,200	49,250	2,536	52,700	52,750	2,734
42,250	42,300	2,143	45,750	45,800	2,341	49,250	49,300	2,539	52,750	52,800	2,737
42,300	42,350	2,146	45,800	45,850	2,344	49,300	49,350	2,542	52,800	52,850	2,740
42,350	42,400	2,149	45,850	45,900	2,347	49,350	49,400	2,545	52,850	52,900	2,742
42,400	42,450	2,152	45,900	45,950	2,350	49,400	49,450	2,547	52,900	52,950	2,745
42,450	42,500	2,155	45,950	46,000	2,353	49,450	49,500	2,550	52,950	53,000	2,748
42,500	42,550	2,158	46,000	46,050	2,355	49,500	49,550	2,553	53,000	53,050	2,751
42,550	42,600	2,160	46,050	46,100	2,358	49,550	49,600	2,556	53,050	53,100	2,754
42,600	42,650	2,163	46,100	46,150	2,361	49,600	49,650	2,559	53,100	53,150	2,757
42,650	42,700	2,166	46,150	46,200	2,364	49,650	49,700	2,562	53,150	53,200	2,759
42,700	42,750	2,169	46,200	46,250	2,367	49,700	49,750	2,564	53,200	53,250	2,762
42,750	42,800	2,172	46,250	46,300	2,369	49,750	49,800	2,567	53,250	53,300	2,765
42,800	42,850	2,175	46,300	46,350	2,372	49,800	49,850	2,570	53,300	53,350	2,768
42,850	42,900	2,177	46,350	46,400	2,375	49,850	49,900	2,573	53,350	53,400	2,771
42,900	42,950	2,180	46,400	46,450	2,378	49,900	49,950	2,576	53,400	53,450	2,773
42,950	43,000	2,183	46,450	46,500	2,381	49,950	50,000	2,579	53,450	53,500	2,776
43,000	43,050	2,186	46,500	46,550	2,384	50,000	50,050	2,581	53,500	53,550	2,779
43,050	43,100	2,189	46,550	46,600	2,386	50,050	50,100	2,584	53,550	53,600	2,782
43,100	43,150	2,192	46,600	46,650	2,389	50,100	50,150	2,587	53,600	53,650	2,785
43,150	43,200	2,194	46,650	46,700	2,392	50,150	50,200	2,590	53,650	53,700	2,788
43,200	43,250	2,197	46,700	46,750	2,395	50,200	50,250	2,593	53,700	53,750	2,790
43,250	43,300	2,200	46,750	46,800	2,398	50,250	50,300	2,595	53,750	53,800	2,793
43,300	43,350	2,203	46,800	46,850	2,401	50,300	50,350	2,598	53,800	53,850	2,796
43,350	43,400	2,206	46,850	46,900	2,403	50,350	50,400	2,601	53,850	53,900	2,799
43,400	43,450	2,208	46,900	46,950	2,406	50,400	50,450	2,604	53,900	53,950	2,802
43,450	43,500	2,211	46,950	47,000	2,409	50,450	50,500	2,607	53,950	54,000	2,805

If Oklahoma tax- able income is:		Your tax is:	If Oklahoma tax- able income is:		Your tax is:	If Oklahoma tax- able income is:		Your tax is:	If Oklahoma tax- able income is:		Your tax is:
At least	But less than										
54,000	54,050	2,807	57,500	57,550	3,005	61,000	61,050	3,203	64,500	64,550	3,401
54,050	54,100	2,810	57,550	57,600	3,008	61,050	61,100	3,206	64,550	64,600	3,403
54,100	54,150	2,813	57,600	57,650	3,011	61,100	61,150	3,209	64,600	64,650	3,406
54,150	54,200	2,816	57,650	57,700	3,014	61,150	61,200	3,211	64,650	64,700	3,409
54,200	54,250	2,819	57,700	57,750	3,016	61,200	61,250	3,214	64,700	64,750	3,412
54,250	54,300	2,821	57,750	57,800	3,019	61,250	61,300	3,217	64,750	64,800	3,415
54,300	54,350	2,824	57,800	57,850	3,022	61,300	61,350	3,220	64,800	64,850	3,418
54,350	54,400	2,827	57,850	57,900	3,025	61,350	61,400	3,223	64,850	64,900	3,420
54,400	54,450	2,830	57,900	57,950	3,028	61,400	61,450	3,225	64,900	64,950	3,423
54,450	54,500	2,833	57,950	58,000	3,031	61,450	61,500	3,228	64,950	65,000	3,426
54,500	54,550	2,836	58,000	58,050	3,033	61,500	61,550	3,231	65,000	65,050	3,429
54,550	54,600	2,838	58,050	58,100	3,036	61,550	61,600	3,234	65,050	65,100	3,432
54,600	54,650	2,841	58,100	58,150	3,039	61,600	61,650	3,237	65,100	65,150	3,435
54,650	54,700	2,844	58,150	58,200	3,042	61,650	61,700	3,240	65,150	65,200	3,437
54,700	54,750	2,847	58,200	58,250	3,045	61,700	61,750	3,242	65,200	65,250	3,440
54,750	54,800	2,850	58,250	58,300	3,047	61,750	61,800	3,245	65,250	65,300	3,443
54,800	54,850	2,853	58,300	58,350	3,050	61,800	61,850	3,248	65,300	65,350	3,446
54,850	54,900	2,855	58,350	58,400	3,053	61,850	61,900	3,251	65,350	65,400	3,449
54,900	54,950	2,858	58,400	58,450	3,056	61,900	61,950	3,254	65,400	65,450	3,451
54,950	55,000	2,861	58,450	58,500	3,059	61,950	62,000	3,257	65,450	65,500	3,454
55,000	55,050	2,864	58,500	58,550	3,062	62,000	62,050	3,259	65,500	65,550	3,457
55,050	55,100	2,867	58,550	58,600	3,064	62,050	62,100	3,262	65,550	65,600	3,460
55,100	55,150	2,870	58,600	58,650	3,067	62,100	62,150	3,265	65,600	65,650	3,463
55,150	55,200	2,872	58,650	58,700	3,070	62,150	62,200	3,268	65,650	65,700	3,466
55,200	55,250	2,875	58,700	58,750	3,073	62,200	62,250	3,271	65,700	65,750	3,468
55,250	55,300	2,878	58,750	58,800	3,076	62,250	62,300	3,273	65,750	65,800	3,471
55,300	55,350	2,881	58,800	58,850	3,079	62,300	62,350	3,276	65,800	65,850	3,474
55,350	55,400	2,884	58,850	58,900	3,081	62,350	62,400	3,279	65,850	65,900	3,477
55,400	55,450	2,886	58,900	58,950	3,084	62,400	62,450	3,282	65,900	65,950	3,480
55,450	55,500	2,889	58,950	59,000	3,087	62,450	62,500	3,285	65,950	66,000	3,483
55,500	55,550	2,892	59,000	59,050	3,090	62,500	62,550	3,288	66,000	66,050	3,485
55,550	55,600	2,895	59,050	59,100	3,093	62,550	62,600	3,290	66,050	66,100	3,488
55,600	55,650	2,898	59,100	59,150	3,096	62,600	62,650	3,293	66,100	66,150	3,491
55,650	55,700	2,901	59,150	59,200	3,098	62,650	62,700	3,296	66,150	66,200	3,494
55,700	55,750	2,903	59,200	59,250	3,101	62,700	62,750	3,299	66,200	66,250	3,497
55,750	55,800	2,906	59,250	59,300	3,104	62,750	62,800	3,302	66,250	66,300	3,499
55,800	55,850	2,909	59,300	59,350	3,107	62,800	62,850	3,305	66,300	66,350	3,502
55,850	55,900	2,912	59,350	59,400	3,110	62,850	62,900	3,307	66,350	66,400	3,505
55,900	55,950	2,915	59,400	59,450	3,112	62,900	62,950	3,310	66,400	66,450	3,508
55,950	56,000	2,918	59,450	59,500	3,115	62,950	63,000	3,313	66,450	66,500	3,511
56,000	56,050	2,920	59,500	59,550	3,118	63,000	63,050	3,316	66,500	66,550	3,514
56,050	56,100	2,923	59,550	59,600	3,121	63,050	63,100	3,319	66,550	66,600	3,516
56,100	56,150	2,926	59,600	59,650	3,124	63,100	63,150	3,322	66,600	66,650	3,519
56,150	56,200	2,929	59,650	59,700	3,127	63,150	63,200	3,324	66,650	66,700	3,522
56,200	56,250	2,932	59,700	59,750	3,129	63,200	63,250	3,327	66,700	66,750	3,525
56,250	56,300	2,934	59,750	59,800	3,132	63,250	63,300	3,330	66,750	66,800	3,528
56,300	56,350	2,937	59,800	59,850	3,135	63,300	63,350	3,333	66,800	66,850	3,531
56,350	56,400	2,940	59,850	59,900	3,138	63,350	63,400	3,336	66,850	66,900	3,533
56,400	56,450	2,943	59,900	59,950	3,141	63,400	63,450	3,338	66,900	66,950	3,536
56,450	56,500	2,946	59,950	60,000	3,144	63,450	63,500	3,341	66,950	67,000	3,539
56,500	56,550	2,949	60,000	60,050	3,146	63,500	63,550	3,344	67,000	67,050	3,542
56,550	56,600	2,951	60,050	60,100	3,149	63,550	63,600	3,347	67,050	67,100	3,545
56,600	56,650	2,954	60,100	60,150	3,152	63,600	63,650	3,350	67,100	67,150	3,548
56,650	56,700	2,957	60,150	60,200	3,155	63,650	63,700	3,353	67,150	67,200	3,550
56,700	56,750	2,960	60,200	60,250	3,158	63,700	63,750	3,355	67,200	67,250	3,553
56,750	56,800	2,963	60,250	60,300	3,160	63,750	63,800	3,358	67,250	67,300	3,556
56,800	56,850	2,966	60,300	60,350	3,163	63,800	63,850	3,361	67,300	67,350	3,559
56,850	56,900	2,968	60,350	60,400	3,166	63,850	63,900	3,364	67,350	67,400	3,562
56,900	56,950	2,971	60,400	60,450	3,169	63,900	63,950	3,367	67,400	67,450	3,564
56,950	57,000	2,974	60,450	60,500	3,172	63,950	64,000	3,370	67,450	67,500	3,567
57,000	57,050	2,977	60,500	60,550	3,175	64,000	64,050	3,372	67,500	67,550	3,570
57,050	57,100	2,980	60,550	60,600	3,177	64,050	64,100	3,375	67,550	67,600	3,573
57,100	57,150	2,983	60,600	60,650	3,180	64,100	64,150	3,378	67,600	67,650	3,576
57,150	57,200	2,985	60,650	60,700	3,183	64,150	64,200	3,381	67,650	67,700	3,579
57,200	57,250	2,988	60,700	60,750	3,186	64,200	64,250	3,384	67,700	67,750	3,581
57,250	57,300	2,991	60,750	60,800	3,189	64,250	64,300	3,386	67,750	67,800	3,584
57,300	57,350	2,994	60,800	60,850	3,192	64,300	64,350	3,389	67,800	67,850	3,587
57,350	57,400	2,997	60,850	60,900	3,194	64,350	64,400	3,392	67,850	67,900	3,590
57,400	57,450	2,999	60,900	60,950	3,197	64,400	64,450	3,395	67,900	67,950	3,593
57,450	57,500	3,002	60,950	61,000	3,200	64,450	64,500	3,398	67,950	68,000	3,596

If Oklahoma tax-able income is:		Your tax is:	If Oklahoma tax-able income is:		Your tax is:	If Oklahoma tax-able income is:		Your tax is:	If Oklahoma tax-able income is:		Your tax is:
At least	But less than										
68,000	68,050	3,598	71,500	71,550	3,796	75,000	75,050	3,994	78,500	78,550	4,192
68,050	68,100	3,601	71,550	71,600	3,799	75,050	75,100	3,997	78,550	78,600	4,194
68,100	68,150	3,604	71,600	71,650	3,802	75,100	75,150	4,000	78,600	78,650	4,197
68,150	68,200	3,607	71,650	71,700	3,805	75,150	75,200	4,002	78,650	78,700	4,200
68,200	68,250	3,610	71,700	71,750	3,807	75,200	75,250	4,005	78,700	78,750	4,203
68,250	68,300	3,612	71,750	71,800	3,810	75,250	75,300	4,008	78,750	78,800	4,206
68,300	68,350	3,615	71,800	71,850	3,813	75,300	75,350	4,011	78,800	78,850	4,209
68,350	68,400	3,618	71,850	71,900	3,816	75,350	75,400	4,014	78,850	78,900	4,211
68,400	68,450	3,621	71,900	71,950	3,819	75,400	75,450	4,016	78,900	78,950	4,214
68,450	68,500	3,624	71,950	72,000	3,822	75,450	75,500	4,019	78,950	79,000	4,217
68,500	68,550	3,627	72,000	72,050	3,824	75,500	75,550	4,022	79,000	79,050	4,220
68,550	68,600	3,629	72,050	72,100	3,827	75,550	75,600	4,025	79,050	79,100	4,223
68,600	68,650	3,632	72,100	72,150	3,830	75,600	75,650	4,028	79,100	79,150	4,226
68,650	68,700	3,635	72,150	72,200	3,833	75,650	75,700	4,031	79,150	79,200	4,228
68,700	68,750	3,638	72,200	72,250	3,836	75,700	75,750	4,033	79,200	79,250	4,231
68,750	68,800	3,641	72,250	72,300	3,838	75,750	75,800	4,036	79,250	79,300	4,234
68,800	68,850	3,644	72,300	72,350	3,841	75,800	75,850	4,039	79,300	79,350	4,237
68,850	68,900	3,646	72,350	72,400	3,844	75,850	75,900	4,042	79,350	79,400	4,240
68,900	68,950	3,649	72,400	72,450	3,847	75,900	75,950	4,045	79,400	79,450	4,242
68,950	69,000	3,652	72,450	72,500	3,850	75,950	76,000	4,048	79,450	79,500	4,245
69,000	69,050	3,655	72,500	72,550	3,853	76,000	76,050	4,050	79,500	79,550	4,248
69,050	69,100	3,658	72,550	72,600	3,855	76,050	76,100	4,053	79,550	79,600	4,251
69,100	69,150	3,661	72,600	72,650	3,858	76,100	76,150	4,056	79,600	79,650	4,254
69,150	69,200	3,663	72,650	72,700	3,861	76,150	76,200	4,059	79,650	79,700	4,257
69,200	69,250	3,666	72,700	72,750	3,864	76,200	76,250	4,062	79,700	79,750	4,259
69,250	69,300	3,669	72,750	72,800	3,867	76,250	76,300	4,064	79,750	79,800	4,262
69,300	69,350	3,672	72,800	72,850	3,870	76,300	76,350	4,067	79,800	79,850	4,265
69,350	69,400	3,675	72,850	72,900	3,872	76,350	76,400	4,070	79,850	79,900	4,268
69,400	69,450	3,677	72,900	72,950	3,875	76,400	76,450	4,073	79,900	79,950	4,271
69,450	69,500	3,680	72,950	73,000	3,878	76,450	76,500	4,076	79,950	80,000	4,274
69,500	69,550	3,683	73,000	73,050	3,881	76,500	76,550	4,079	80,000	80,050	4,276
69,550	69,600	3,686	73,050	73,100	3,884	76,550	76,600	4,081	80,050	80,100	4,279
69,600	69,650	3,689	73,100	73,150	3,887	76,600	76,650	4,084	80,100	80,150	4,282
69,650	69,700	3,692	73,150	73,200	3,889	76,650	76,700	4,087	80,150	80,200	4,285
69,700	69,750	3,694	73,200	73,250	3,892	76,700	76,750	4,090	80,200	80,250	4,288
69,750	69,800	3,697	73,250	73,300	3,895	76,750	76,800	4,093	80,250	80,300	4,290
69,800	69,850	3,700	73,300	73,350	3,898	76,800	76,850	4,096	80,300	80,350	4,293
69,850	69,900	3,703	73,350	73,400	3,901	76,850	76,900	4,098	80,350	80,400	4,296
69,900	69,950	3,706	73,400	73,450	3,903	76,900	76,950	4,101	80,400	80,450	4,299
69,950	70,000	3,709	73,450	73,500	3,906	76,950	77,000	4,104	80,450	80,500	4,302
70,000	70,050	3,711	73,500	73,550	3,909	77,000	77,050	4,107	80,500	80,550	4,305
70,050	70,100	3,714	73,550	73,600	3,912	77,050	77,100	4,110	80,550	80,600	4,307
70,100	70,150	3,717	73,600	73,650	3,915	77,100	77,150	4,113	80,600	80,650	4,310
70,150	70,200	3,720	73,650	73,700	3,918	77,150	77,200	4,115	80,650	80,700	4,313
70,200	70,250	3,723	73,700	73,750	3,920	77,200	77,250	4,118	80,700	80,750	4,316
70,250	70,300	3,725	73,750	73,800	3,923	77,250	77,300	4,121	80,750	80,800	4,319
70,300	70,350	3,728	73,800	73,850	3,926	77,300	77,350	4,124	80,800	80,850	4,322
70,350	70,400	3,731	73,850	73,900	3,929	77,350	77,400	4,127	80,850	80,900	4,324
70,400	70,450	3,734	73,900	73,950	3,932	77,400	77,450	4,129	80,900	80,950	4,327
70,450	70,500	3,737	73,950	74,000	3,935	77,450	77,500	4,132	80,950	81,000	4,330
70,500	70,550	3,740	74,000	74,050	3,937	77,500	77,550	4,135	81,000	81,050	4,333
70,550	70,600	3,742	74,050	74,100	3,940	77,550	77,600	4,138	81,050	81,100	4,336
70,600	70,650	3,745	74,100	74,150	3,943	77,600	77,650	4,141	81,100	81,150	4,339
70,650	70,700	3,748	74,150	74,200	3,946	77,650	77,700	4,144	81,150	81,200	4,341
70,700	70,750	3,751	74,200	74,250	3,949	77,700	77,750	4,146	81,200	81,250	4,344
70,750	70,800	3,754	74,250	74,300	3,951	77,750	77,800	4,149	81,250	81,300	4,347
70,800	70,850	3,757	74,300	74,350	3,954	77,800	77,850	4,152	81,300	81,350	4,350
70,850	70,900	3,759	74,350	74,400	3,957	77,850	77,900	4,155	81,350	81,400	4,353
70,900	70,950	3,762	74,400	74,450	3,960	77,900	77,950	4,158	81,400	81,450	4,355
70,950	71,000	3,765	74,450	74,500	3,963	77,950	78,000	4,161	81,450	81,500	4,358
71,000	71,050	3,768	74,500	74,550	3,966	78,000	78,050	4,163	81,500	81,550	4,361
71,050	71,100	3,771	74,550	74,600	3,968	78,050	78,100	4,166	81,550	81,600	4,364
71,100	71,150	3,774	74,600	74,650	3,971	78,100	78,150	4,169	81,600	81,650	4,367
71,150	71,200	3,776	74,650	74,700	3,974	78,150	78,200	4,172	81,650	81,700	4,370
71,200	71,250	3,779	74,700	74,750	3,977	78,200	78,250	4,175	81,700	81,750	4,372
71,250	71,300	3,782	74,750	74,800	3,980	78,250	78,300	4,177	81,750	81,800	4,375
71,300	71,350	3,785	74,800	74,850	3,983	78,300	78,350	4,180	81,800	81,850	4,378
71,350	71,400	3,788	74,850	74,900	3,985	78,350	78,400	4,183	81,850	81,900	4,381
71,400	71,450	3,790	74,900	74,950	3,988	78,400	78,450	4,186	81,900	81,950	4,384
71,450	71,500	3,793	74,950	75,000	3,991	78,450	78,500	4,189	81,950	82,000	4,387

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
82,000	82,050	4,389
82,050	82,100	4,392
82,100	82,150	4,395
82,150	82,200	4,398
82,200	82,250	4,401
82,250	82,300	4,403
82,300	82,350	4,406
82,350	82,400	4,409
82,400	82,450	4,412
82,450	82,500	4,415
82,500	82,550	4,418
82,550	82,600	4,420
82,600	82,650	4,423
82,650	82,700	4,426
82,700	82,750	4,429
82,750	82,800	4,432
82,800	82,850	4,435
82,850	82,900	4,437
82,900	82,950	4,440
82,950	83,000	4,443
83,000	83,050	4,446
83,050	83,100	4,449
83,100	83,150	4,452
83,150	83,200	4,454
83,200	83,250	4,457
83,250	83,300	4,460
83,300	83,350	4,463
83,350	83,400	4,466
83,400	83,450	4,468
83,450	83,500	4,471
83,500	83,550	4,474
83,550	83,600	4,477
83,600	83,650	4,480
83,650	83,700	4,483
83,700	83,750	4,485
83,750	83,800	4,488
83,800	83,850	4,491
83,850	83,900	4,494
83,900	83,950	4,497
83,950	84,000	4,500

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
84,000	84,050	4,502
84,050	84,100	4,505
84,100	84,150	4,508
84,150	84,200	4,511
84,200	84,250	4,514
84,250	84,300	4,516
84,300	84,350	4,519
84,350	84,400	4,522
84,400	84,450	4,525
84,450	84,500	4,528
84,500	84,550	4,531
84,550	84,600	4,533
84,600	84,650	4,536
84,650	84,700	4,539
84,700	84,750	4,542
84,750	84,800	4,545
84,800	84,850	4,548
84,850	84,900	4,550
84,900	84,950	4,553
84,950	85,000	4,556
85,000	85,050	4,559
85,050	85,100	4,562
85,100	85,150	4,565
85,150	85,200	4,567
85,200	85,250	4,570
85,250	85,300	4,573
85,300	85,350	4,576
85,350	85,400	4,579
85,400	85,450	4,581
85,450	85,500	4,584
85,500	85,550	4,587
85,550	85,600	4,590
85,600	85,650	4,593
85,650	85,700	4,596
85,700	85,750	4,598
85,750	85,800	4,601
85,800	85,850	4,604
85,850	85,900	4,607
85,900	85,950	4,610
85,950	86,000	4,613

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
86,000	86,050	4,615
86,050	86,100	4,618
86,100	86,150	4,621
86,150	86,200	4,624
86,200	86,250	4,627
86,250	86,300	4,629
86,300	86,350	4,632
86,350	86,400	4,635
86,400	86,450	4,638
86,450	86,500	4,641
86,500	86,550	4,644
86,550	86,600	4,646
86,600	86,650	4,649
86,650	86,700	4,652
86,700	86,750	4,655
86,750	86,800	4,658
86,800	86,850	4,661
86,850	86,900	4,663
86,900	86,950	4,666
86,950	87,000	4,669
87,000	87,050	4,672
87,050	87,100	4,675
87,100	87,150	4,678
87,150	87,200	4,680
87,200	87,250	4,683
87,250	87,300	4,686
87,300	87,350	4,689
87,350	87,400	4,692
87,400	87,450	4,694
87,450	87,500	4,697
87,500	87,550	4,700
87,550	87,600	4,703
87,600	87,650	4,706
87,650	87,700	4,709
87,700	87,750	4,711
87,750	87,800	4,714
87,800	87,850	4,717
87,850	87,900	4,720
87,900	87,950	4,723
87,950	88,000	4,726

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
88,000	88,050	4,728
88,050	88,100	4,731
88,100	88,150	4,734
88,150	88,200	4,737
88,200	88,250	4,740
88,250	88,300	4,742
88,300	88,350	4,745
88,350	88,400	4,748
88,400	88,450	4,751
88,450	88,500	4,754
88,500	88,550	4,757
88,550	88,600	4,759
88,600	88,650	4,762
88,650	88,700	4,765
88,700	88,750	4,768
88,750	88,800	4,771
88,800	88,850	4,774
88,850	88,900	4,776
88,900	88,950	4,779
88,950	89,000	4,782
89,000	89,050	4,785
89,050	89,100	4,788
89,100	89,150	4,791
89,150	89,200	4,793
89,200	89,250	4,796
89,250	89,300	4,799
89,300	89,350	4,802
89,350	89,400	4,805
89,400	89,450	4,807
89,450	89,500	4,810
89,500	89,550	4,813
89,550	89,600	4,816
89,600	89,650	4,819
89,650	89,700	4,822
89,700	89,750	4,824
89,750	89,800	4,827
89,800	89,850	4,830
89,850	89,900	4,833
89,900	89,950	4,836
89,950	90,000	4,839

Worksheet for
Calculating Tax
on Taxable
Income of
\$90,000
or more

\$4,840 + 5.65% over \$90,000

- | | |
|--|----------------|
| 1. Taxable Income | _____ |
| 2. Less | _____ - 90,000 |
| 3. Subtract: Line 1 minus Line 2 | _____ |
| 4. Multiply Line 3 by .0565 | _____ |
| 5. Tax on \$90,000 | _____ + 4,840 |
| 6. Add: Line 4 plus Line 5 = Total Tax | _____ |

WHEN YOU ARE FINISHED...

- In the event that you owe taxes, please enclose a check or money order payable to "Oklahoma Tax Commission". The identification number and the tax year should be on your check or money order for your payment to be properly credited.
- Do not enclose any other tax reports or correspondence in the envelope.

• Electronic payments are accepted through the Oklahoma Tax Commission website. Visit www.tax.ok.gov for more information.

- Mail your return and payment to:
Oklahoma Tax Commission
Income Tax
P.O. Box 26800
Oklahoma City, OK 73126-0800

HOW TO CONTACT THE OKLAHOMA TAX COMMISSION

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

VISIT US ON THE WEB!

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

www.tax.ok.gov

OFFICE LOCATIONS!

Oklahoma City • (405) 521-3160

2501 North Lincoln Boulevard

Tulsa • (918) 581-2399

440 South Houston, 5th Floor

Ardmore • (580) 226-4636

301 West Main, Suite 316

Lawton • (580) 248-8440

1602 NW Lawton Ave., Suite B

GIVE US A CALL!

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

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

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



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

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Oklahoma Tax Commission

PART 2: BENEFICIARIES' SHARE OF INCOME AND DEDUCTIONS
 For resident beneficiaries and those nonresident beneficiaries for whom the tax is not being paid at the trust level.



BENEFICIARIES' IDENTIFICATION...

BENEFICIARY "A"

BENEFICIARY "B"

Name _____

Street or mailing address _____

City, State and Zip _____

Social Security Number

INCOME...

FEDERAL STATE

FEDERAL STATE

1 Interest				
2 Dividends				
3 Short term capital gain (or loss)				
4 Long term gain (or loss)				
5 Other taxable income: (itemize)				
.....				
6 State, municipal interest				
7 U.S. Interest				

DEDUCTIONS...

8 Depreciation and depletion				
9 Expenses allocable to Federal exempt income				
10 Expenses allocable to Okla. exempt income				
11 Other				

CREDITS...

12 Withholding				
----------------------	--	--	--	--

BENEFICIARIES' IDENTIFICATION...

BENEFICIARY "C"

BENEFICIARY "D"

Name _____

Street or mailing address _____

City, State and Zip _____

Social Security Number

INCOME...

FEDERAL STATE

FEDERAL STATE

1 Interest				
2 Dividends				
3 Short term capital gain (or loss)				
4 Long term gain (or loss)				
5 Other taxable income: (itemize)				
.....				
6 State, municipal interest				
7 U.S. Interest				

DEDUCTIONS...

8 Depreciation and depletion				
9 Expenses allocable to Federal exempt income				
10 Expenses allocable to Okla. exempt income				
11 Other				

CREDITS...

12 Withholding				
----------------------	--	--	--	--

Under penalties of perjury, I declare that I have examined this return, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

Signature of Fiduciary	Date
Title	
EIN of Fiduciary	Phone Number

Signature of Preparer	Date
Preparer's Address	
Preparer's ID Number	Phone Number

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

Remit to Oklahoma Tax Commission, P.O. Box 26800, Oklahoma City, Oklahoma 73126-0800