



# 2008 OKLAHOMA RESIDENT FIDUCIARY INCOME TAX FORMS AND INSTRUCTIONS

## **This packet contains:**

- Instructions for completing the Form 513
- Two 513 fiduciary income tax forms
- 2008 fiduciary income tax table

## **Filing date:**

- Your return must be postmarked by April 15, 2009 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 2008.**



# 2008 OKLAHOMA FIDUCIARY INCOME TAX

## What's New in the 2008 Oklahoma Tax Booklet?

- When preparing a 2008 Form 513 be sure and use the 2008 tax table; the top tax rate has decreased. The top tax rate is shown in the Worksheet for Calculating Tax on page 15.
- The Oklahoma Capital Gain Deduction has been expanded. For further information, see the instructions on page 7.
- See page 4 for information on the 50% Bonus First Year Depreciation adjustment.
- See instructions for line 10 on page 6 for information on the required add back of expenses paid to a captive real estate investment trust.

**Note: Failure to complete Page 2, Part 2 may delay the processing of your return.**

## GENERAL FILING INFORMATION

**Only resident trusts and estates shall use Form 513. Nonresident trusts and estates shall use Form 513NR.**

### REQUIREMENTS FOR FILING...

Every resident estate or trust 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. 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 Oklahoma Real 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. See Form 513NR and instructions.

### 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 513, for the estate of an individual involved in bankruptcy proceedings, if a Federal income tax return is required for the bankruptcy estate. Use Form 513 as a transmittal for Form 511. Complete the tax for the bankruptcy estate on the Form 511 by using the instructions and tax table for a married person filing separately. Enter the computed tax on Form 513, Line 23, 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 over, 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.

“**Resident Estate**” means the estate of a decedent who at his death was domiciled in this state. “**Nonresident Estate**” is an estate other than a resident estate, and shall use Form 513NR.

“**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 became irrevocable. “**Nonresident Trust**” is a trust other than a resident trust, (see Title 68 O.S. 2353-5 & 2353-6) and shall use Form 513NR.

#### Note...

The domicile or residence of the fiduciary representative does not establish the residence of the estate or trust.

#### Important...

**If you do not have a Federal Employer Identification number, you may obtain one online at [www.irs.gov](http://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.**

### 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.

### 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.

### AMENDED RETURNS...

Use the Fiduciary Form 513 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 30 cannot be amended or changed once the original return has been processed.

When preparing an amended return, be sure and use the tax table for that particular tax year. The tax rates have decreased over the past few years.

### 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 513, line 10, column B, in the year the lease expires.

### 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). Attach the election to 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.

### 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 on Nonresident Members (continued)...

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 Exemption 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 registration form "Registration for Oklahoma Withholding for Nonresident Members" (Form OW-11). This form can be obtained by calling our forms request line at (405) 521-3108 or from our website at [www.tax.ok.gov](http://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 extension) of its income tax return showing their respective amounts of income and tax withheld. Each nonresident beneficiary must enclose a copy of the Form 500-B to 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.

### 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.

If the bonus depreciation was claimed on a previous year's Federal return, subtract 25% of the amount of bonus depreciation added back in such year. Subtract the depreciation on Part 1, line 17, column B.

#### 50% Bonus First Year Depreciation...

Federal taxable income shall be increased by 80% of any amount of bonus depreciation received under the Federal Economic Stimulus Act of 2008. 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.

If the bonus depreciation is claimed on the 2008 Federal return, enter 80% of such bonus depreciation on Part 1, Line 10, column B.

If the bonus depreciation was claimed on the 2007 Federal return, subtract 25% of the amount of bonus depreciation added back in such year. Subtract the depreciation on Part 1, line 17, column B.

### 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 513 and enclose a schedule of income and deductions indicating the Oklahoma income, including any pass-through withholding. Include on the schedule the name, address, and social security number of the grantor. Form 513, Part II, 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 513 must be filed with a schedule showing the name, address and social security number of the grantor.

## GENERAL FILING INFORMATION

### 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.

Enclose a complete copy of Federal Return Form 1041.

### Helpful Hints

- Be sure to sign and date the return.
- If you have any questions, please contact us. A list of contact methods is shown on page 16 of this booklet.
- File your return on time to avoid costly penalty and interest. See the front cover of this booklet for deadline information.

## LINE BY LINE INSTRUCTIONS

**Important Notice...**  
Enclose schedules for differences in Column A and Column B.

### PAGE ONE, PART ONE

#### **Lines 1-22 Column A**

List exact figures as reported on your Federal Form 1041.

#### **Lines 1-22 Column B**

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

### INSTRUCTIONS FOR COLUMN B Total Applicable to Oklahoma

#### **Line 1 - Interest:**

All interest not included on lines 2 and 3.

#### **Line 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, it 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 U.S. government obligations, enclose documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax. Interest received in repurchase agreements does not qualify. Interest from entities such as FNMA & GNMA does not qualify.

#### **Line 3 - State and Municipal 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, 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 is a 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 state and local government obligations, enclose documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

**Note:** If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. The gain/loss from 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.

## LINE BY LINE INSTRUCTIONS

### **Line 4 - Dividends:**

Enter amount in Column B for resident trusts and estates. Follow instructions for line 2 if dividends include interest from U.S. Government obligations.

### **Line 5 - Business Income or (loss):**

Include in Column B 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 17, Column B. (Enclose schedule)

### **Line 6 - Capital Gain or (loss):**

Resident trusts and estates should include all gains or losses except those from real property located outside of Oklahoma.

Any Oklahoma loss is limited to the amount allowed and utilized on the Federal return.

### **Line 7 - Rents, Royalties, Partnerships, other estates and trusts, etc.:**

Amounts included in Column B should be net amounts from real and tangible personal property located in Oklahoma. The additional Oklahoma depletion may be taken on line 17 - other deductions. Include in Column B 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 8 - Farm Income or (loss):**

Include in Column B income from farming carried on in Oklahoma.

### **Line 9 - Ordinary Gain or (loss):**

Resident trusts and estates should include all gains or losses except those from real property located outside of Oklahoma.

### **Line 10 - Other Income:**

Include in Column B all other income unless specifically exempt by Oklahoma Statutes.

Rents and interest expense paid to a captive real estate investment trust and deducted on your Federal return must be added back to compute Oklahoma taxable income.

### **Line 11 - Total Income:**

Add lines 1 through 10 to arrive at total Oklahoma income in Column B.

### **Lines 12-17 - Deductions:**

For income amounts retained by the fiduciary, the deductions will be prorated by the ratio of Oklahoma income to Federal income (except for the tax deduction). Divide total Oklahoma income (Line 11, Column B) by total Federal income (Line 11, Column A) (limited to 100%). Multiply the result by the amount in the Federal column.

Where the Federal deductions are limited due to municipal income which is taxed by Oklahoma, the denominator in the above equation is the sum of total Federal income plus Federal tax exempt income. Multiply the result (limited to 100%) by the total allowable deductions (the amount before Federal limitation). Use this equation only for deductions limited by Federal for municipal income.

Where amounts allowable under the Oklahoma Estate Tax Law can be claimed as a deduction in determining taxable income on Form 454, a statement waiving such deductions for estate tax purposes must accompany the Fiduciary return upon which the deductions have been claimed. This election must follow the election on the Federal fiduciary tax return.

### **Line 12 - Interest:**

Interest paid to the Internal Revenue Service on estate tax liabilities (from Federal Form 706) is not deductible against income on Oklahoma fiduciary tax returns unless claimed on Federal fiduciary tax return. Generally, the allowable Federal interest deduction will be prorated based on Oklahoma to Federal income (limited to 100%). Interest paid to the Oklahoma Tax Commission on estate tax liabilities (Form 454) is not allowed.

### **Line 13 - Taxes:**

Fiduciaries are not allowed a deduction for any Federal income tax paid. The tax deduction claimed on the Federal return will be applied on a direct allocation basis only. The taxes paid to Oklahoma (income, property, etc.) will be shown in Column B.

### **Line 14 - Fiduciary Fees:**

Enter the pro rata share in Column B (limited to 100%). Also, see line 16.

### **Line 15 - Charitable Deduction:**

This deduction should be prorated (limited to 100%) as indicated above unless the deduction is specified in the will or trust instrument as income from a set source of real and tangible property. The deduction should then be allocated directly to the state in which that property was located.

### **Line 16 -**

#### **Attorney, accountant, and return preparer fees:**

On Estates, furnish a waiver stating that fees were not deducted on the Oklahoma Estate Tax: Form 454. If fees were deducted on the Federal estate tax, you must also deduct these fees on the Oklahoma estate tax. They will not be allowed on the fiduciary return when taken or should have been taken on the Oklahoma estate tax form. Enter the pro rata share in Column B (limited to 100%).

## LINE BY LINE INSTRUCTIONS

### **Line 17 - Other Deductions:**

Enter the pro rata share of other Federal deductions not subject to the 2% floor (Federal law) and the other allowable miscellaneous itemized deductions. Enclose schedule. Include in Column B the additional Oklahoma depletion allowable to the corpus. (Beneficiaries' share of allowable additional Oklahoma depletion should be entered on Part 2, Line 8.) Enclose depletion schedule for Oklahoma.

### **Oklahoma Capital Gain Deduction -**

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 uninterrupted years (two for individuals) prior to the date of the sale.
- 3) Be earned on the sale of real property, tangible personal property or intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma company, limited liability company, or partnership where such property has been directly or indirectly owned by such entity or owned by the owners of such entity, and used in or derived from such entity for a period of at least three uninterrupted years (two for individuals) prior to the date of the sale.

Form 561-F is used to determine the Oklahoma Capital Gain Deduction. Enclose Form 561-F and a copy of the Federal Schedule D.

### **Other Years Net Operating Loss -**

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

### **Line 18 - Income Distribution Deduction:**

For nonresident beneficiaries, for whom the trust is paying the tax, do not show an income distribution in either Column A or Column B.

For resident trusts and estates include amounts distributed from all sources of income except those from out-of-state real and tangible property and out-of-state business income.

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.

### **Line 19 - Estate Tax Deduction:**

The Federal estate tax deduction shall be prorated based on Oklahoma to Federal income as described above (limited to 100%).

### **Line 20 - Exemption:**

The Federal exemption shall be prorated by the ratio the Oklahoma income bears to the Federal. When the trust or estate has interest on U.S. Government obligations, the Oklahoma proration will be calculated as follows: Oklahoma total income divided by (Federal total income minus interest from U.S. Government obligations). Only the Oklahoma pro rata share shall be included in Column B.

### **Line 21 - Total Deductions:**

Total of lines 12 through 20 - This is the total of all Oklahoma expenses and deductions allowed to the trust or estate.

### **Line 22 - Taxable Income:**

Taxable income of fiduciary - Subtract line 21 from line 11.

### **Line 23 - Tax:**

Using line 22, Column B, find your tax in the Fiduciary Tax Table.

### **Line 24 - Credits:**

#### Oklahoma Investment/New Jobs Credit:

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

#### 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.

## LINE BY LINE INSTRUCTIONS

### Credit for Biomedical Research Contribution (continued)

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. Enclose Form 511CR and any supporting documentation required.

### **Line 26 - 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 28, "Oklahoma Withholding".

### **Line 27 - Payments with Extension:**

See general instructions for information as to filing with extension.

### **Line 28 - Oklahoma 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 31 - 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 34 - 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 your 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 35 - Delinquent Penalty & 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 4 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 as requested. 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 income from Oklahoma. The total of the Oklahoma income may not equal Part 1, line 18, due to intangible income (nonresidents only).

Enter any withholding being transferred to your beneficiary. See line 28 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.

# 2008 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:
At least	But less than										
<b>Up to \$999</b>			<b>\$3,000</b>			<b>\$6,000</b>			<b>\$9,000</b>		
0	50	0	3,000	3,050	31	6,000	6,050	125	9,000	9,050	264
50	100	0	3,050	3,100	32	6,050	6,100	127	9,050	9,100	267
100	150	1	3,100	3,150	33	6,100	6,150	129	9,100	9,150	270
150	200	1	3,150	3,200	34	6,150	6,200	131	9,150	9,200	273
200	250	1	3,200	3,250	35	6,200	6,250	133	9,200	9,250	275
250	300	1	3,250	3,300	36	6,250	6,300	135	9,250	9,300	278
300	350	2	3,300	3,350	37	6,300	6,350	137	9,300	9,350	281
350	400	2	3,350	3,400	38	6,350	6,400	139	9,350	9,400	284
400	450	2	3,400	3,450	39	6,400	6,450	141	9,400	9,450	286
450	500	2	3,450	3,500	40	6,450	6,500	143	9,450	9,500	289
500	550	3	3,500	3,550	41	6,500	6,550	145	9,500	9,550	292
550	600	3	3,550	3,600	42	6,550	6,600	147	9,550	9,600	295
600	650	3	3,600	3,650	43	6,600	6,650	149	9,600	9,650	297
650	700	3	3,650	3,700	44	6,650	6,700	151	9,650	9,700	300
700	750	4	3,700	3,750	45	6,700	6,750	153	9,700	9,750	303
750	800	4	3,750	3,800	46	6,750	6,800	155	9,750	9,800	306
800	850	4	3,800	3,850	47	6,800	6,850	157	9,800	9,850	308
850	900	4	3,850	3,900	49	6,850	6,900	159	9,850	9,900	311
900	950	5	3,900	3,950	50	6,900	6,950	161	9,900	9,950	314
950	1,000	5	3,950	4,000	52	6,950	7,000	163	9,950	10,000	317
<b>\$1,000</b>			<b>\$4,000</b>			<b>\$7,000</b>			<b>\$10,000</b>		
1,000	1,050	5	4,000	4,050	53	7,000	7,050	165	10,000	10,050	319
1,050	1,100	6	4,050	4,100	55	7,050	7,100	167	10,050	10,100	322
1,100	1,150	6	4,100	4,150	56	7,100	7,150	169	10,100	10,150	325
1,150	1,200	7	4,150	4,200	58	7,150	7,200	171	10,150	10,200	328
1,200	1,250	7	4,200	4,250	59	7,200	7,250	173	10,200	10,250	330
1,250	1,300	8	4,250	4,300	61	7,250	7,300	175	10,250	10,300	333
1,300	1,350	8	4,300	4,350	62	7,300	7,350	178	10,300	10,350	336
1,350	1,400	9	4,350	4,400	64	7,350	7,400	180	10,350	10,400	339
1,400	1,450	9	4,400	4,450	65	7,400	7,450	183	10,400	10,450	341
1,450	1,500	10	4,450	4,500	67	7,450	7,500	185	10,450	10,500	344
1,500	1,550	10	4,500	4,550	68	7,500	7,550	188	10,500	10,550	347
1,550	1,600	11	4,550	4,600	70	7,550	7,600	190	10,550	10,600	350
1,600	1,650	11	4,600	4,650	71	7,600	7,650	193	10,600	10,650	352
1,650	1,700	12	4,650	4,700	73	7,650	7,700	195	10,650	10,700	355
1,700	1,750	12	4,700	4,750	74	7,700	7,750	198	10,700	10,750	358
1,750	1,800	13	4,750	4,800	76	7,750	7,800	200	10,750	10,800	361
1,800	1,850	13	4,800	4,850	77	7,800	7,850	203	10,800	10,850	363
1,850	1,900	14	4,850	4,900	79	7,850	7,900	205	10,850	10,900	366
1,900	1,950	14	4,900	4,950	81	7,900	7,950	208	10,900	10,950	369
1,950	2,000	15	4,950	5,000	83	7,950	8,000	210	10,950	11,000	372
<b>\$2,000</b>			<b>\$5,000</b>			<b>\$8,000</b>			<b>\$11,000</b>		
2,000	2,050	15	5,000	5,050	85	8,000	8,050	213	11,000	11,050	374
2,050	2,100	16	5,050	5,100	87	8,050	8,100	215	11,050	11,100	377
2,100	2,150	16	5,100	5,150	89	8,100	8,150	218	11,100	11,150	380
2,150	2,200	17	5,150	5,200	91	8,150	8,200	220	11,150	11,200	383
2,200	2,250	17	5,200	5,250	93	8,200	8,250	223	11,200	11,250	385
2,250	2,300	18	5,250	5,300	95	8,250	8,300	225	11,250	11,300	388
2,300	2,350	18	5,300	5,350	97	8,300	8,350	228	11,300	11,350	391
2,350	2,400	19	5,350	5,400	99	8,350	8,400	230	11,350	11,400	394
2,400	2,450	19	5,400	5,450	101	8,400	8,450	233	11,400	11,450	396
2,450	2,500	20	5,450	5,500	103	8,450	8,500	235	11,450	11,500	399
2,500	2,550	21	5,500	5,550	105	8,500	8,550	238	11,500	11,550	402
2,550	2,600	22	5,550	5,600	107	8,550	8,600	240	11,550	11,600	405
2,600	2,650	23	5,600	5,650	109	8,600	8,650	243	11,600	11,650	407
2,650	2,700	24	5,650	5,700	111	8,650	8,700	245	11,650	11,700	410
2,700	2,750	25	5,700	5,750	113	8,700	8,750	248	11,700	11,750	413
2,750	2,800	26	5,750	5,800	115	8,750	8,800	251	11,750	11,800	416
2,800	2,850	27	5,800	5,850	117	8,800	8,850	253	11,800	11,850	418
2,850	2,900	28	5,850	5,900	119	8,850	8,900	256	11,850	11,900	421
2,900	2,950	29	5,900	5,950	121	8,900	8,950	259	11,900	11,950	424
2,950	3,000	30	5,950	6,000	123	8,950	9,000	262	11,950	12,000	427

# 2008 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$12,000</b>		
12,000	12,050	429
12,050	12,100	432
12,100	12,150	435
12,150	12,200	438
12,200	12,250	440
12,250	12,300	443
12,300	12,350	446
12,350	12,400	449
12,400	12,450	451
12,450	12,500	454
12,500	12,550	457
12,550	12,600	460
12,600	12,650	462
12,650	12,700	465
12,700	12,750	468
12,750	12,800	471
12,800	12,850	473
12,850	12,900	476
12,900	12,950	479
12,950	13,000	482
<b>\$13,000</b>		
13,000	13,050	484
13,050	13,100	487
13,100	13,150	490
13,150	13,200	493
13,200	13,250	495
13,250	13,300	498
13,300	13,350	501
13,350	13,400	504
13,400	13,450	506
13,450	13,500	509
13,500	13,550	512
13,550	13,600	515
13,600	13,650	517
13,650	13,700	520
13,700	13,750	523
13,750	13,800	526
13,800	13,850	528
13,850	13,900	531
13,900	13,950	534
13,950	14,000	537
<b>\$14,000</b>		
14,000	14,050	539
14,050	14,100	542
14,100	14,150	545
14,150	14,200	548
14,200	14,250	550
14,250	14,300	553
14,300	14,350	556
14,350	14,400	559
14,400	14,450	561
14,450	14,500	564
14,500	14,550	567
14,550	14,600	570
14,600	14,650	572
14,650	14,700	575
14,700	14,750	578
14,750	14,800	581
14,800	14,850	583
14,850	14,900	586
14,900	14,950	589
14,950	15,000	592

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$15,000</b>		
15,000	15,050	594
15,050	15,100	597
15,100	15,150	600
15,150	15,200	603
15,200	15,250	605
15,250	15,300	608
15,300	15,350	611
15,350	15,400	614
15,400	15,450	616
15,450	15,500	619
15,500	15,550	622
15,550	15,600	625
15,600	15,650	627
15,650	15,700	630
15,700	15,750	633
15,750	15,800	636
15,800	15,850	638
15,850	15,900	641
15,900	15,950	644
15,950	16,000	647
<b>\$16,000</b>		
16,000	16,050	649
16,050	16,100	652
16,100	16,150	655
16,150	16,200	658
16,200	16,250	660
16,250	16,300	663
16,300	16,350	666
16,350	16,400	669
16,400	16,450	671
16,450	16,500	674
16,500	16,550	677
16,550	16,600	680
16,600	16,650	682
16,650	16,700	685
16,700	16,750	688
16,750	16,800	691
16,800	16,850	693
16,850	16,900	696
16,900	16,950	699
16,950	17,000	702
<b>\$17,000</b>		
17,000	17,050	704
17,050	17,100	707
17,100	17,150	710
17,150	17,200	713
17,200	17,250	715
17,250	17,300	718
17,300	17,350	721
17,350	17,400	724
17,400	17,450	726
17,450	17,500	729
17,500	17,550	732
17,550	17,600	735
17,600	17,650	737
17,650	17,700	740
17,700	17,750	743
17,750	17,800	746
17,800	17,850	748
17,850	17,900	751
17,900	17,950	754
17,950	18,000	757

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$18,000</b>		
18,000	18,050	759
18,050	18,100	762
18,100	18,150	765
18,150	18,200	768
18,200	18,250	770
18,250	18,300	773
18,300	18,350	776
18,350	18,400	779
18,400	18,450	781
18,450	18,500	784
18,500	18,550	787
18,550	18,600	790
18,600	18,650	792
18,650	18,700	795
18,700	18,750	798
18,750	18,800	801
18,800	18,850	803
18,850	18,900	806
18,900	18,950	809
18,950	19,000	812
<b>\$19,000</b>		
19,000	19,050	814
19,050	19,100	817
19,100	19,150	820
19,150	19,200	823
19,200	19,250	825
19,250	19,300	828
19,300	19,350	831
19,350	19,400	834
19,400	19,450	836
19,450	19,500	839
19,500	19,550	842
19,550	19,600	845
19,600	19,650	847
19,650	19,700	850
19,700	19,750	853
19,750	19,800	856
19,800	19,850	858
19,850	19,900	861
19,900	19,950	864
19,950	20,000	867
<b>\$20,000</b>		
20,000	20,050	869
20,050	20,100	872
20,100	20,150	875
20,150	20,200	878
20,200	20,250	880
20,250	20,300	883
20,300	20,350	886
20,350	20,400	889
20,400	20,450	891
20,450	20,500	894
20,500	20,550	897
20,550	20,600	900
20,600	20,650	902
20,650	20,700	905
20,700	20,750	908
20,750	20,800	911
20,800	20,850	913
20,850	20,900	916
20,900	20,950	919
20,950	21,000	922

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$21,000</b>		
21,000	21,050	924
21,050	21,100	927
21,100	21,150	930
21,150	21,200	933
21,200	21,250	935
21,250	21,300	938
21,300	21,350	941
21,350	21,400	944
21,400	21,450	946
21,450	21,500	949
21,500	21,550	952
21,550	21,600	955
21,600	21,650	957
21,650	21,700	960
21,700	21,750	963
21,750	21,800	966
21,800	21,850	968
21,850	21,900	971
21,900	21,950	974
21,950	22,000	977
<b>\$22,000</b>		
22,000	22,050	979
22,050	22,100	982
22,100	22,150	985
22,150	22,200	988
22,200	22,250	990
22,250	22,300	993
22,300	22,350	996
22,350	22,400	999
22,400	22,450	1,001
22,450	22,500	1,004
22,500	22,550	1,007
22,550	22,600	1,010
22,600	22,650	1,012
22,650	22,700	1,015
22,700	22,750	1,018
22,750	22,800	1,021
22,800	22,850	1,023
22,850	22,900	1,026
22,900	22,950	1,029
22,950	23,000	1,032
<b>\$23,000</b>		
23,000	23,050	1,034
23,050	23,100	1,037
23,100	23,150	1,040
23,150	23,200	1,043
23,200	23,250	1,045
23,250	23,300	1,048
23,300	23,350	1,051
23,350	23,400	1,054
23,400	23,450	1,056
23,450	23,500	1,059
23,500	23,550	1,062
23,550	23,600	1,065
23,600	23,650	1,067
23,650	23,700	1,070
23,700	23,750	1,073
23,750	23,800	1,076
23,800	23,850	1,078
23,850	23,900	1,081
23,900	23,950	1,084
23,950	24,000	1,087

# 2008 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$24,000</b>		
24,000	24,050	1,089
24,050	24,100	1,092
24,100	24,150	1,095
24,150	24,200	1,098
24,200	24,250	1,100
24,250	24,300	1,103
24,300	24,350	1,106
24,350	24,400	1,109
24,400	24,450	1,111
24,450	24,500	1,114
24,500	24,550	1,117
24,550	24,600	1,120
24,600	24,650	1,122
24,650	24,700	1,125
24,700	24,750	1,128
24,750	24,800	1,131
24,800	24,850	1,133
24,850	24,900	1,136
24,900	24,950	1,139
24,950	25,000	1,142
<b>\$25,000</b>		
25,000	25,050	1,144
25,050	25,100	1,147
25,100	25,150	1,150
25,150	25,200	1,153
25,200	25,250	1,155
25,250	25,300	1,158
25,300	25,350	1,161
25,350	25,400	1,164
25,400	25,450	1,166
25,450	25,500	1,169
25,500	25,550	1,172
25,550	25,600	1,175
25,600	25,650	1,177
25,650	25,700	1,180
25,700	25,750	1,183
25,750	25,800	1,186
25,800	25,850	1,188
25,850	25,900	1,191
25,900	25,950	1,194
25,950	26,000	1,197
<b>\$26,000</b>		
26,000	26,050	1,199
26,050	26,100	1,202
26,100	26,150	1,205
26,150	26,200	1,208
26,200	26,250	1,210
26,250	26,300	1,213
26,300	26,350	1,216
26,350	26,400	1,219
26,400	26,450	1,221
26,450	26,500	1,224
26,500	26,550	1,227
26,550	26,600	1,230
26,600	26,650	1,232
26,650	26,700	1,235
26,700	26,750	1,238
26,750	26,800	1,241
26,800	26,850	1,243
26,850	26,900	1,246
26,900	26,950	1,249
26,950	27,000	1,252

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$27,000</b>		
27,000	27,050	1,254
27,050	27,100	1,257
27,100	27,150	1,260
27,150	27,200	1,263
27,200	27,250	1,265
27,250	27,300	1,268
27,300	27,350	1,271
27,350	27,400	1,274
27,400	27,450	1,276
27,450	27,500	1,279
27,500	27,550	1,282
27,550	27,600	1,285
27,600	27,650	1,287
27,650	27,700	1,290
27,700	27,750	1,293
27,750	27,800	1,296
27,800	27,850	1,298
27,850	27,900	1,301
27,900	27,950	1,304
27,950	28,000	1,307
<b>\$28,000</b>		
28,000	28,050	1,309
28,050	28,100	1,312
28,100	28,150	1,315
28,150	28,200	1,318
28,200	28,250	1,320
28,250	28,300	1,323
28,300	28,350	1,326
28,350	28,400	1,329
28,400	28,450	1,331
28,450	28,500	1,334
28,500	28,550	1,337
28,550	28,600	1,340
28,600	28,650	1,342
28,650	28,700	1,345
28,700	28,750	1,348
28,750	28,800	1,351
28,800	28,850	1,353
28,850	28,900	1,356
28,900	28,950	1,359
28,950	29,000	1,362
<b>\$29,000</b>		
29,000	29,050	1,364
29,050	29,100	1,367
29,100	29,150	1,370
29,150	29,200	1,373
29,200	29,250	1,375
29,250	29,300	1,378
29,300	29,350	1,381
29,350	29,400	1,384
29,400	29,450	1,386
29,450	29,500	1,389
29,500	29,550	1,392
29,550	29,600	1,395
29,600	29,650	1,397
29,650	29,700	1,400
29,700	29,750	1,403
29,750	29,800	1,406
29,800	29,850	1,408
29,850	29,900	1,411
29,900	29,950	1,414
29,950	30,000	1,417

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$30,000</b>		
30,000	30,050	1,419
30,050	30,100	1,422
30,100	30,150	1,425
30,150	30,200	1,428
30,200	30,250	1,430
30,250	30,300	1,433
30,300	30,350	1,436
30,350	30,400	1,439
30,400	30,450	1,441
30,450	30,500	1,444
30,500	30,550	1,447
30,550	30,600	1,450
30,600	30,650	1,452
30,650	30,700	1,455
30,700	30,750	1,458
30,750	30,800	1,461
30,800	30,850	1,463
30,850	30,900	1,466
30,900	30,950	1,469
30,950	31,000	1,472
<b>\$31,000</b>		
31,000	31,050	1,474
31,050	31,100	1,477
31,100	31,150	1,480
31,150	31,200	1,483
31,200	31,250	1,485
31,250	31,300	1,488
31,300	31,350	1,491
31,350	31,400	1,494
31,400	31,450	1,496
31,450	31,500	1,499
31,500	31,550	1,502
31,550	31,600	1,505
31,600	31,650	1,507
31,650	31,700	1,510
31,700	31,750	1,513
31,750	31,800	1,516
31,800	31,850	1,518
31,850	31,900	1,521
31,900	31,950	1,524
31,950	32,000	1,527
<b>\$32,000</b>		
32,000	32,050	1,529
32,050	32,100	1,532
32,100	32,150	1,535
32,150	32,200	1,538
32,200	32,250	1,540
32,250	32,300	1,543
32,300	32,350	1,546
32,350	32,400	1,549
32,400	32,450	1,551
32,450	32,500	1,554
32,500	32,550	1,557
32,550	32,600	1,560
32,600	32,650	1,562
32,650	32,700	1,565
32,700	32,750	1,568
32,750	32,800	1,571
32,800	32,850	1,573
32,850	32,900	1,576
32,900	32,950	1,579
32,950	33,000	1,582

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$33,000</b>		
33,000	33,050	1,584
33,050	33,100	1,587
33,100	33,150	1,590
33,150	33,200	1,593
33,200	33,250	1,595
33,250	33,300	1,598
33,300	33,350	1,601
33,350	33,400	1,604
33,400	33,450	1,606
33,450	33,500	1,609
33,500	33,550	1,612
33,550	33,600	1,615
33,600	33,650	1,617
33,650	33,700	1,620
33,700	33,750	1,623
33,750	33,800	1,626
33,800	33,850	1,628
33,850	33,900	1,631
33,900	33,950	1,634
33,950	34,000	1,637
<b>\$34,000</b>		
34,000	34,050	1,639
34,050	34,100	1,642
34,100	34,150	1,645
34,150	34,200	1,648
34,200	34,250	1,650
34,250	34,300	1,653
34,300	34,350	1,656
34,350	34,400	1,659
34,400	34,450	1,661
34,450	34,500	1,664
34,500	34,550	1,667
34,550	34,600	1,670
34,600	34,650	1,672
34,650	34,700	1,675
34,700	34,750	1,678
34,750	34,800	1,681
34,800	34,850	1,683
34,850	34,900	1,686
34,900	34,950	1,689
34,950	35,000	1,692
<b>\$35,000</b>		
35,000	35,050	1,694
35,050	35,100	1,697
35,100	35,150	1,700
35,150	35,200	1,703
35,200	35,250	1,705
35,250	35,300	1,708
35,300	35,350	1,711
35,350	35,400	1,714
35,400	35,450	1,716
35,450	35,500	1,719
35,500	35,550	1,722
35,550	35,600	1,725
35,600	35,650	1,727
35,650	35,700	1,730
35,700	35,750	1,733
35,750	35,800	1,736
35,800	35,850	1,738
35,850	35,900	1,741
35,900	35,950	1,744
35,950	36,000	1,747

# 2008 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$36,000</b>		
36,000	36,050	1,749
36,050	36,100	1,752
36,100	36,150	1,755
36,150	36,200	1,758
36,200	36,250	1,760
36,250	36,300	1,763
36,300	36,350	1,766
36,350	36,400	1,769
36,400	36,450	1,771
36,450	36,500	1,774
36,500	36,550	1,777
36,550	36,600	1,780
36,600	36,650	1,782
36,650	36,700	1,785
36,700	36,750	1,788
36,750	36,800	1,791
36,800	36,850	1,793
36,850	36,900	1,796
36,900	36,950	1,799
36,950	37,000	1,802
<b>\$37,000</b>		
37,000	37,050	1,804
37,050	37,100	1,807
37,100	37,150	1,810
37,150	37,200	1,813
37,200	37,250	1,815
37,250	37,300	1,818
37,300	37,350	1,821
37,350	37,400	1,824
37,400	37,450	1,826
37,450	37,500	1,829
37,500	37,550	1,832
37,550	37,600	1,835
37,600	37,650	1,837
37,650	37,700	1,840
37,700	37,750	1,843
37,750	37,800	1,846
37,800	37,850	1,848
37,850	37,900	1,851
37,900	37,950	1,854
37,950	38,000	1,857
<b>\$38,000</b>		
38,000	38,050	1,859
38,050	38,100	1,862
38,100	38,150	1,865
38,150	38,200	1,868
38,200	38,250	1,870
38,250	38,300	1,873
38,300	38,350	1,876
38,350	38,400	1,879
38,400	38,450	1,881
38,450	38,500	1,884
38,500	38,550	1,887
38,550	38,600	1,890
38,600	38,650	1,892
38,650	38,700	1,895
38,700	38,750	1,898
38,750	38,800	1,901
38,800	38,850	1,903
38,850	38,900	1,906
38,900	38,950	1,909
38,950	39,000	1,912

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$39,000</b>		
39,000	39,050	1,914
39,050	39,100	1,917
39,100	39,150	1,920
39,150	39,200	1,923
39,200	39,250	1,925
39,250	39,300	1,928
39,300	39,350	1,931
39,350	39,400	1,934
39,400	39,450	1,936
39,450	39,500	1,939
39,500	39,550	1,942
39,550	39,600	1,945
39,600	39,650	1,947
39,650	39,700	1,950
39,700	39,750	1,953
39,750	39,800	1,956
39,800	39,850	1,958
39,850	39,900	1,961
39,900	39,950	1,964
39,950	40,000	1,967
<b>\$40,000</b>		
40,000	40,050	1,969
40,050	40,100	1,972
40,100	40,150	1,975
40,150	40,200	1,978
40,200	40,250	1,980
40,250	40,300	1,983
40,300	40,350	1,986
40,350	40,400	1,989
40,400	40,450	1,991
40,450	40,500	1,994
40,500	40,550	1,997
40,550	40,600	2,000
40,600	40,650	2,002
40,650	40,700	2,005
40,700	40,750	2,008
40,750	40,800	2,011
40,800	40,850	2,013
40,850	40,900	2,016
40,900	40,950	2,019
40,950	41,000	2,022
<b>\$41,000</b>		
41,000	41,050	2,024
41,050	41,100	2,027
41,100	41,150	2,030
41,150	41,200	2,033
41,200	41,250	2,035
41,250	41,300	2,038
41,300	41,350	2,041
41,350	41,400	2,044
41,400	41,450	2,046
41,450	41,500	2,049
41,500	41,550	2,052
41,550	41,600	2,055
41,600	41,650	2,057
41,650	41,700	2,060
41,700	41,750	2,063
41,750	41,800	2,066
41,800	41,850	2,068
41,850	41,900	2,071
41,900	41,950	2,074
41,950	42,000	2,077

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$42,000</b>		
42,000	42,050	2,079
42,050	42,100	2,082
42,100	42,150	2,085
42,150	42,200	2,088
42,200	42,250	2,090
42,250	42,300	2,093
42,300	42,350	2,096
42,350	42,400	2,099
42,400	42,450	2,101
42,450	42,500	2,104
42,500	42,550	2,107
42,550	42,600	2,110
42,600	42,650	2,112
42,650	42,700	2,115
42,700	42,750	2,118
42,750	42,800	2,121
42,800	42,850	2,123
42,850	42,900	2,126
42,900	42,950	2,129
42,950	43,000	2,132
<b>\$43,000</b>		
43,000	43,050	2,134
43,050	43,100	2,137
43,100	43,150	2,140
43,150	43,200	2,143
43,200	43,250	2,145
43,250	43,300	2,148
43,300	43,350	2,151
43,350	43,400	2,154
43,400	43,450	2,156
43,450	43,500	2,159
43,500	43,550	2,162
43,550	43,600	2,165
43,600	43,650	2,167
43,650	43,700	2,170
43,700	43,750	2,173
43,750	43,800	2,176
43,800	43,850	2,178
43,850	43,900	2,181
43,900	43,950	2,184
43,950	44,000	2,187
<b>\$44,000</b>		
44,000	44,050	2,189
44,050	44,100	2,192
44,100	44,150	2,195
44,150	44,200	2,198
44,200	44,250	2,200
44,250	44,300	2,203
44,300	44,350	2,206
44,350	44,400	2,209
44,400	44,450	2,211
44,450	44,500	2,214
44,500	44,550	2,217
44,550	44,600	2,220
44,600	44,650	2,222
44,650	44,700	2,225
44,700	44,750	2,228
44,750	44,800	2,231
44,800	44,850	2,233
44,850	44,900	2,236
44,900	44,950	2,239
44,950	45,000	2,242

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$45,000</b>		
45,000	45,050	2,244
45,050	45,100	2,247
45,100	45,150	2,250
45,150	45,200	2,253
45,200	45,250	2,255
45,250	45,300	2,258
45,300	45,350	2,261
45,350	45,400	2,264
45,400	45,450	2,266
45,450	45,500	2,269
45,500	45,550	2,272
45,550	45,600	2,275
45,600	45,650	2,277
45,650	45,700	2,280
45,700	45,750	2,283
45,750	45,800	2,286
45,800	45,850	2,288
45,850	45,900	2,291
45,900	45,950	2,294
45,950	46,000	2,297
<b>\$46,000</b>		
46,000	46,050	2,299
46,050	46,100	2,302
46,100	46,150	2,305
46,150	46,200	2,308
46,200	46,250	2,310
46,250	46,300	2,313
46,300	46,350	2,316
46,350	46,400	2,319
46,400	46,450	2,321
46,450	46,500	2,324
46,500	46,550	2,327
46,550	46,600	2,330
46,600	46,650	2,332
46,650	46,700	2,335
46,700	46,750	2,338
46,750	46,800	2,341
46,800	46,850	2,343
46,850	46,900	2,346
46,900	46,950	2,349
46,950	47,000	2,352
<b>\$47,000</b>		
47,000	47,050	2,354
47,050	47,100	2,357
47,100	47,150	2,360
47,150	47,200	2,363
47,200	47,250	2,365
47,250	47,300	2,368
47,300	47,350	2,371
47,350	47,400	2,374
47,400	47,450	2,376
47,450	47,500	2,379
47,500	47,550	2,382
47,550	47,600	2,385
47,600	47,650	2,387
47,650	47,700	2,390
47,700	47,750	2,393
47,750	47,800	2,396
47,800	47,850	2,398
47,850	47,900	2,401
47,900	47,950	2,404
47,950	48,000	2,407

# 2008 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$48,000</b>		
48,000	48,050	2,409
48,050	48,100	2,412
48,100	48,150	2,415
48,150	48,200	2,418
48,200	48,250	2,420
48,250	48,300	2,423
48,300	48,350	2,426
48,350	48,400	2,429
48,400	48,450	2,431
48,450	48,500	2,434
48,500	48,550	2,437
48,550	48,600	2,440
48,600	48,650	2,442
48,650	48,700	2,445
48,700	48,750	2,448
48,750	48,800	2,451
48,800	48,850	2,453
48,850	48,900	2,456
48,900	48,950	2,459
48,950	49,000	2,462
<b>\$49,000</b>		
49,000	49,050	2,464
49,050	49,100	2,467
49,100	49,150	2,470
49,150	49,200	2,473
49,200	49,250	2,475
49,250	49,300	2,478
49,300	49,350	2,481
49,350	49,400	2,484
49,400	49,450	2,486
49,450	49,500	2,489
49,500	49,550	2,492
49,550	49,600	2,495
49,600	49,650	2,497
49,650	49,700	2,500
49,700	49,750	2,503
49,750	49,800	2,506
49,800	49,850	2,508
49,850	49,900	2,511
49,900	49,950	2,514
49,950	50,000	2,517
<b>\$50,000</b>		
50,000	50,050	2,519
50,050	50,100	2,522
50,100	50,150	2,525
50,150	50,200	2,528
50,200	50,250	2,530
50,250	50,300	2,533
50,300	50,350	2,536
50,350	50,400	2,539
50,400	50,450	2,541
50,450	50,500	2,544
50,500	50,550	2,547
50,550	50,600	2,550
50,600	50,650	2,552
50,650	50,700	2,555
50,700	50,750	2,558
50,750	50,800	2,561
50,800	50,850	2,563
50,850	50,900	2,566
50,900	50,950	2,569
50,950	51,000	2,572

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$51,000</b>		
51,000	51,050	2,574
51,050	51,100	2,577
51,100	51,150	2,580
51,150	51,200	2,583
51,200	51,250	2,585
51,250	51,300	2,588
51,300	51,350	2,591
51,350	51,400	2,594
51,400	51,450	2,596
51,450	51,500	2,599
51,500	51,550	2,602
51,550	51,600	2,605
51,600	51,650	2,607
51,650	51,700	2,610
51,700	51,750	2,613
51,750	51,800	2,616
51,800	51,850	2,618
51,850	51,900	2,621
51,900	51,950	2,624
51,950	52,000	2,627
<b>\$52,000</b>		
52,000	52,050	2,629
52,050	52,100	2,632
52,100	52,150	2,635
52,150	52,200	2,638
52,200	52,250	2,640
52,250	52,300	2,643
52,300	52,350	2,646
52,350	52,400	2,649
52,400	52,450	2,651
52,450	52,500	2,654
52,500	52,550	2,657
52,550	52,600	2,660
52,600	52,650	2,662
52,650	52,700	2,665
52,700	52,750	2,668
52,750	52,800	2,671
52,800	52,850	2,673
52,850	52,900	2,676
52,900	52,950	2,679
52,950	53,000	2,682
<b>\$53,000</b>		
53,000	53,050	2,684
53,050	53,100	2,687
53,100	53,150	2,690
53,150	53,200	2,693
53,200	53,250	2,695
53,250	53,300	2,698
53,300	53,350	2,701
53,350	53,400	2,704
53,400	53,450	2,706
53,450	53,500	2,709
53,500	53,550	2,712
53,550	53,600	2,715
53,600	53,650	2,717
53,650	53,700	2,720
53,700	53,750	2,723
53,750	53,800	2,726
53,800	53,850	2,728
53,850	53,900	2,731
53,900	53,950	2,734
53,950	54,000	2,737

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$54,000</b>		
54,000	54,050	2,739
54,050	54,100	2,742
54,100	54,150	2,745
54,150	54,200	2,748
54,200	54,250	2,750
54,250	54,300	2,753
54,300	54,350	2,756
54,350	54,400	2,759
54,400	54,450	2,761
54,450	54,500	2,764
54,500	54,550	2,767
54,550	54,600	2,770
54,600	54,650	2,772
54,650	54,700	2,775
54,700	54,750	2,778
54,750	54,800	2,781
54,800	54,850	2,783
54,850	54,900	2,786
54,900	54,950	2,789
54,950	55,000	2,792
<b>\$55,000</b>		
55,000	55,050	2,794
55,050	55,100	2,797
55,100	55,150	2,800
55,150	55,200	2,803
55,200	55,250	2,805
55,250	55,300	2,808
55,300	55,350	2,811
55,350	55,400	2,814
55,400	55,450	2,816
55,450	55,500	2,819
55,500	55,550	2,822
55,550	55,600	2,825
55,600	55,650	2,827
55,650	55,700	2,830
55,700	55,750	2,833
55,750	55,800	2,836
55,800	55,850	2,838
55,850	55,900	2,841
55,900	55,950	2,844
55,950	56,000	2,847
<b>\$56,000</b>		
56,000	56,050	2,849
56,050	56,100	2,852
56,100	56,150	2,855
56,150	56,200	2,858
56,200	56,250	2,860
56,250	56,300	2,863
56,300	56,350	2,866
56,350	56,400	2,869
56,400	56,450	2,871
56,450	56,500	2,874
56,500	56,550	2,877
56,550	56,600	2,880
56,600	56,650	2,882
56,650	56,700	2,885
56,700	56,750	2,888
56,750	56,800	2,891
56,800	56,850	2,893
56,850	56,900	2,896
56,900	56,950	2,899
56,950	57,000	2,902

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$57,000</b>		
57,000	57,050	2,904
57,050	57,100	2,907
57,100	57,150	2,910
57,150	57,200	2,913
57,200	57,250	2,915
57,250	57,300	2,918
57,300	57,350	2,921
57,350	57,400	2,924
57,400	57,450	2,926
57,450	57,500	2,929
57,500	57,550	2,932
57,550	57,600	2,935
57,600	57,650	2,937
57,650	57,700	2,940
57,700	57,750	2,943
57,750	57,800	2,946
57,800	57,850	2,948
57,850	57,900	2,951
57,900	57,950	2,954
57,950	58,000	2,957
<b>\$58,000</b>		
58,000	58,050	2,959
58,050	58,100	2,962
58,100	58,150	2,965
58,150	58,200	2,968
58,200	58,250	2,970
58,250	58,300	2,973
58,300	58,350	2,976
58,350	58,400	2,979
58,400	58,450	2,981
58,450	58,500	2,984
58,500	58,550	2,987
58,550	58,600	2,990
58,600	58,650	2,992
58,650	58,700	2,995
58,700	58,750	2,998
58,750	58,800	3,001
58,800	58,850	3,003
58,850	58,900	3,006
58,900	58,950	3,009
58,950	59,000	3,012
<b>\$59,000</b>		
59,000	59,050	3,014
59,050	59,100	3,017
59,100	59,150	3,020
59,150	59,200	3,023
59,200	59,250	3,025
59,250	59,300	3,028
59,300	59,350	3,031
59,350	59,400	3,034
59,400	59,450	3,036
59,450	59,500	3,039
59,500	59,550	3,042
59,550	59,600	3,045
59,600	59,650	3,047
59,650	59,700	3,050
59,700	59,750	3,053
59,750	59,800	3,056
59,800	59,850	3,058
59,850	59,900	3,061
59,900	59,950	3,064
59,950	60,000	3,067

# 2008 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$60,000</b>		
60,000	60,050	3,069
60,050	60,100	3,072
60,100	60,150	3,075
60,150	60,200	3,078
60,200	60,250	3,080
60,250	60,300	3,083
60,300	60,350	3,086
60,350	60,400	3,089
60,400	60,450	3,091
60,450	60,500	3,094
60,500	60,550	3,097
60,550	60,600	3,100
60,600	60,650	3,102
60,650	60,700	3,105
60,700	60,750	3,108
60,750	60,800	3,111
60,800	60,850	3,113
60,850	60,900	3,116
60,900	60,950	3,119
60,950	61,000	3,122
<b>\$61,000</b>		
61,000	61,050	3,124
61,050	61,100	3,127
61,100	61,150	3,130
61,150	61,200	3,133
61,200	61,250	3,135
61,250	61,300	3,138
61,300	61,350	3,141
61,350	61,400	3,144
61,400	61,450	3,146
61,450	61,500	3,149
61,500	61,550	3,152
61,550	61,600	3,155
61,600	61,650	3,157
61,650	61,700	3,160
61,700	61,750	3,163
61,750	61,800	3,166
61,800	61,850	3,168
61,850	61,900	3,171
61,900	61,950	3,174
61,950	62,000	3,177
<b>\$62,000</b>		
62,000	62,050	3,179
62,050	62,100	3,182
62,100	62,150	3,185
62,150	62,200	3,188
62,200	62,250	3,190
62,250	62,300	3,193
62,300	62,350	3,196
62,350	62,400	3,199
62,400	62,450	3,201
62,450	62,500	3,204
62,500	62,550	3,207
62,550	62,600	3,210
62,600	62,650	3,212
62,650	62,700	3,215
62,700	62,750	3,218
62,750	62,800	3,221
62,800	62,850	3,223
62,850	62,900	3,226
62,900	62,950	3,229
62,950	63,000	3,232

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$63,000</b>		
63,000	63,050	3,234
63,050	63,100	3,237
63,100	63,150	3,240
63,150	63,200	3,243
63,200	63,250	3,245
63,250	63,300	3,248
63,300	63,350	3,251
63,350	63,400	3,254
63,400	63,450	3,256
63,450	63,500	3,259
63,500	63,550	3,262
63,550	63,600	3,265
63,600	63,650	3,267
63,650	63,700	3,270
63,700	63,750	3,273
63,750	63,800	3,276
63,800	63,850	3,278
63,850	63,900	3,281
63,900	63,950	3,284
63,950	64,000	3,287
<b>\$64,000</b>		
64,000	64,050	3,289
64,050	64,100	3,292
64,100	64,150	3,295
64,150	64,200	3,298
64,200	64,250	3,300
64,250	64,300	3,303
64,300	64,350	3,306
64,350	64,400	3,309
64,400	64,450	3,311
64,450	64,500	3,314
64,500	64,550	3,317
64,550	64,600	3,320
64,600	64,650	3,322
64,650	64,700	3,325
64,700	64,750	3,328
64,750	64,800	3,331
64,800	64,850	3,333
64,850	64,900	3,336
64,900	64,950	3,339
64,950	65,000	3,342
<b>\$65,000</b>		
65,000	65,050	3,344
65,050	65,100	3,347
65,100	65,150	3,350
65,150	65,200	3,353
65,200	65,250	3,355
65,250	65,300	3,358
65,300	65,350	3,361
65,350	65,400	3,364
65,400	65,450	3,366
65,450	65,500	3,369
65,500	65,550	3,372
65,550	65,600	3,375
65,600	65,650	3,377
65,650	65,700	3,380
65,700	65,750	3,383
65,750	65,800	3,386
65,800	65,850	3,388
65,850	65,900	3,391
65,900	65,950	3,394
65,950	66,000	3,397

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$66,000</b>		
66,000	66,050	3,399
66,050	66,100	3,402
66,100	66,150	3,405
66,150	66,200	3,408
66,200	66,250	3,410
66,250	66,300	3,413
66,300	66,350	3,416
66,350	66,400	3,419
66,400	66,450	3,421
66,450	66,500	3,424
66,500	66,550	3,427
66,550	66,600	3,430
66,600	66,650	3,432
66,650	66,700	3,435
66,700	66,750	3,438
66,750	66,800	3,441
66,800	66,850	3,443
66,850	66,900	3,446
66,900	66,950	3,449
66,950	67,000	3,452
<b>\$67,000</b>		
67,000	67,050	3,454
67,050	67,100	3,457
67,100	67,150	3,460
67,150	67,200	3,463
67,200	67,250	3,465
67,250	67,300	3,468
67,300	67,350	3,471
67,350	67,400	3,474
67,400	67,450	3,476
67,450	67,500	3,479
67,500	67,550	3,482
67,550	67,600	3,485
67,600	67,650	3,487
67,650	67,700	3,490
67,700	67,750	3,493
67,750	67,800	3,496
67,800	67,850	3,498
67,850	67,900	3,501
67,900	67,950	3,504
67,950	68,000	3,507
<b>\$68,000</b>		
68,000	68,050	3,509
68,050	68,100	3,512
68,100	68,150	3,515
68,150	68,200	3,518
68,200	68,250	3,520
68,250	68,300	3,523
68,300	68,350	3,526
68,350	68,400	3,529
68,400	68,450	3,531
68,450	68,500	3,534
68,500	68,550	3,537
68,550	68,600	3,540
68,600	68,650	3,542
68,650	68,700	3,545
68,700	68,750	3,548
68,750	68,800	3,551
68,800	68,850	3,553
68,850	68,900	3,556
68,900	68,950	3,559
68,950	69,000	3,562

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$69,000</b>		
69,000	69,050	3,564
69,050	69,100	3,567
69,100	69,150	3,570
69,150	69,200	3,573
69,200	69,250	3,575
69,250	69,300	3,578
69,300	69,350	3,581
69,350	69,400	3,584
69,400	69,450	3,586
69,450	69,500	3,589
69,500	69,550	3,592
69,550	69,600	3,595
69,600	69,650	3,597
69,650	69,700	3,600
69,700	69,750	3,603
69,750	69,800	3,606
69,800	69,850	3,608
69,850	69,900	3,611
69,900	69,950	3,614
69,950	70,000	3,617
<b>\$70,000</b>		
70,000	70,050	3,619
70,050	70,100	3,622
70,100	70,150	3,625
70,150	70,200	3,628
70,200	70,250	3,630
70,250	70,300	3,633
70,300	70,350	3,636
70,350	70,400	3,639
70,400	70,450	3,641
70,450	70,500	3,644
70,500	70,550	3,647
70,550	70,600	3,650
70,600	70,650	3,652
70,650	70,700	3,655
70,700	70,750	3,658
70,750	70,800	3,661
70,800	70,850	3,663
70,850	70,900	3,666
70,900	70,950	3,669
70,950	71,000	3,672
<b>\$71,000</b>		
71,000	71,050	3,674
71,050	71,100	3,677
71,100	71,150	3,680
71,150	71,200	3,683
71,200	71,250	3,685
71,250	71,300	3,688
71,300	71,350	3,691
71,350	71,400	3,694
71,400	71,450	3,696
71,450	71,500	3,699
71,500	71,550	3,702
71,550	71,600	3,705
71,600	71,650	3,707
71,650	71,700	3,710
71,700	71,750	3,713
71,750	71,800	3,716
71,800	71,850	3,718
71,850	71,900	3,721
71,900	71,950	3,724
71,950	72,000	3,727

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$72,000</b>		
72,000	72,050	3,729
72,050	72,100	3,732
72,100	72,150	3,735
72,150	72,200	3,738
72,200	72,250	3,740
72,250	72,300	3,743
72,300	72,350	3,746
72,350	72,400	3,749
72,400	72,450	3,751
72,450	72,500	3,754
72,500	72,550	3,757
72,550	72,600	3,760
72,600	72,650	3,762
72,650	72,700	3,765
72,700	72,750	3,768
72,750	72,800	3,771
72,800	72,850	3,773
72,850	72,900	3,776
72,900	72,950	3,779
72,950	73,000	3,782
<b>\$73,000</b>		
73,000	73,050	3,784
73,050	73,100	3,787
73,100	73,150	3,790
73,150	73,200	3,793
73,200	73,250	3,795
73,250	73,300	3,798
73,300	73,350	3,801
73,350	73,400	3,804
73,400	73,450	3,806
73,450	73,500	3,809
73,500	73,550	3,812
73,550	73,600	3,815
73,600	73,650	3,817
73,650	73,700	3,820
73,700	73,750	3,823
73,750	73,800	3,826
73,800	73,850	3,828
73,850	73,900	3,831
73,900	73,950	3,834
73,950	74,000	3,837
<b>\$74,000</b>		
74,000	74,050	3,839
74,050	74,100	3,842
74,100	74,150	3,845
74,150	74,200	3,848
74,200	74,250	3,850
74,250	74,300	3,853
74,300	74,350	3,856
74,350	74,400	3,859
74,400	74,450	3,861
74,450	74,500	3,864
74,500	74,550	3,867
74,550	74,600	3,870
74,600	74,650	3,872
74,650	74,700	3,875
74,700	74,750	3,878
74,750	74,800	3,881
74,800	74,850	3,883
74,850	74,900	3,886
74,900	74,950	3,889
74,950	75,000	3,892

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$75,000</b>		
75,000	75,050	3,894
75,050	75,100	3,897
75,100	75,150	3,900
75,150	75,200	3,903
75,200	75,250	3,905
75,250	75,300	3,908
75,300	75,350	3,911
75,350	75,400	3,914
75,400	75,450	3,916
75,450	75,500	3,919
75,500	75,550	3,922
75,550	75,600	3,925
75,600	75,650	3,927
75,650	75,700	3,930
75,700	75,750	3,933
75,750	75,800	3,936
75,800	75,850	3,938
75,850	75,900	3,941
75,900	75,950	3,944
75,950	76,000	3,947
<b>\$76,000</b>		
76,000	76,050	3,949
76,050	76,100	3,952
76,100	76,150	3,955
76,150	76,200	3,958
76,200	76,250	3,960
76,250	76,300	3,963
76,300	76,350	3,966
76,350	76,400	3,969
76,400	76,450	3,971
76,450	76,500	3,974
76,500	76,550	3,977
76,550	76,600	3,980
76,600	76,650	3,982
76,650	76,700	3,985
76,700	76,750	3,988
76,750	76,800	3,991
76,800	76,850	3,993
76,850	76,900	3,996
76,900	76,950	3,999
76,950	77,000	4,002

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$77,000</b>		
77,000	77,050	4,004
77,050	77,100	4,007
77,100	77,150	4,010
77,150	77,200	4,013
77,200	77,250	4,015
77,250	77,300	4,018
77,300	77,350	4,021
77,350	77,400	4,024
77,400	77,450	4,026
77,450	77,500	4,029
77,500	77,550	4,032
77,550	77,600	4,035
77,600	77,650	4,037
77,650	77,700	4,040
77,700	77,750	4,043
77,750	77,800	4,046
77,800	77,850	4,048
77,850	77,900	4,051
77,900	77,950	4,054
77,950	78,000	4,057
<b>\$78,000</b>		
78,000	78,050	4,059
78,050	78,100	4,062
78,100	78,150	4,065
78,150	78,200	4,068
78,200	78,250	4,070
78,250	78,300	4,073
78,300	78,350	4,076
78,350	78,400	4,079
78,400	78,450	4,081
78,450	78,500	4,084
78,500	78,550	4,087
78,550	78,600	4,090
78,600	78,650	4,092
78,650	78,700	4,095
78,700	78,750	4,098
78,750	78,800	4,101
78,800	78,850	4,103
78,850	78,900	4,106
78,900	78,950	4,109
78,950	79,000	4,112

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
<b>\$79,000</b>		
79,000	79,050	4,114
79,050	79,100	4,117
79,100	79,150	4,120
79,150	79,200	4,123
79,200	79,250	4,125
79,250	79,300	4,128
79,300	79,350	4,131
79,350	79,400	4,134
79,400	79,450	4,136
79,450	79,500	4,139
79,500	79,550	4,142
79,550	79,600	4,145
79,600	79,650	4,147
79,650	79,700	4,150
79,700	79,750	4,153
79,750	79,800	4,156
79,800	79,850	4,158
79,850	79,900	4,161
79,900	79,950	4,164
79,950	80,000	4,167
<b>\$80,000</b>		
80,000	80,050	4,169
80,050	80,100	4,172
80,100	80,150	4,175
80,150	80,200	4,178
80,200	80,250	4,180
80,250	80,300	4,183
80,300	80,350	4,186
80,350	80,400	4,189
80,400	80,450	4,191
80,450	80,500	4,194
80,500	80,550	4,197
80,550	80,600	4,200
80,600	80,650	4,202
80,650	80,700	4,205
80,700	80,750	4,208
80,750	80,800	4,211
80,800	80,850	4,213
80,850	80,900	4,216
80,900	80,950	4,219
80,950	81,000	4,222

<b>Worksheet for Calculating Tax on Taxable Income of \$81,000 or More</b>	<b>\$4,223 + 5.50% over \$81,000</b>
	1. Taxable Income _____
	2. Less _____ - 81,000
	3. Subtract: Line 1 minus Line 2 _____
	4. Multiply Line 3 by .055 _____
	5. Tax on \$81,000 _____ + 4,223
6. Add: Line 4 plus Line 5 = <b>Total Tax</b> _____	

## 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](http://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](http://www.tax.ok.gov)

### OFFICE LOCATIONS!

**Oklahoma City • (405) 521-3160**

2501 North Lincoln Boulevard

**Tulsa • (918) 581-2399**

440 South Houston, 5th Floor

**Ardmore • (580) 226-4636**

301 West Main, Suite 316

**Lawton • (580) 248-8440**

1602 NW Lawton Ave., Suite B

### GIVE US A CALL!

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

The in-state toll free number is **(800) 522-8165**.

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

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



This State of Oklahoma income tax packet and form are printed on recycled papers.

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

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

State of Oklahoma  
**RESIDENT FIDUCIARY RETURN OF INCOME**



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

FORM **513** 2008

For the year January 1 - December 31, 2008, or other taxable year beginning \_\_\_\_\_, 2008 and ending \_\_\_\_\_, \_\_\_\_\_.

**!** If this is an Amended Return check here

Name of estate or trust:  Name and title of fiduciary:  Address of fiduciary: (number and street)  City, State and Zip:	Federal Identification Number  Date Entity Created  This form is for residents only. Nonresidents use Form 513NR.  This is a(n): <input type="checkbox"/> Initial Return <input type="checkbox"/> Final Return	<b>Important!</b> Was a 2007 Fiduciary Income Tax Return filed? <input type="checkbox"/> Yes <input type="checkbox"/> No
---	--	--

<b>Check all applicable boxes:</b>	<input type="checkbox"/> Decedent's Estate <input type="checkbox"/> Simple Trust <input type="checkbox"/> Other: (describe) _____	<input type="checkbox"/> Grantor Type Trust <input type="checkbox"/> Complex Trust	<input type="checkbox"/> Pooled Income Fund <input type="checkbox"/> Bankruptcy Estate	Number of Beneficiaries:
------------------------------------	---	---	---	--------------------------

**PART 1** Important: Enclose a copy of your Federal return. Also enclose a schedule for Oklahoma amounts when different from Federal.

	Column A As reported on Federal return	Column B Total applicable to Oklahoma
<b>Income</b> (enclose necessary schedule(s) for lines 2-10)		
1 Interest income (except government obligations) . . . . . 1	00	00
2 Interest on obligations of the United States . . . . . 2	00	00
3 Municipal interest. . . . . 3	00	00
4 Dividends . . . . . 4	00	00
5 Business income or (loss). . . . . 5	00	00
6 Capital gain or (loss). . . . . 6	00	00
7 Rents, royalties, partnerships, other estates and trusts, etc. . . . . 7	00	00
8 Farm income or (loss) . . . . . 8	00	00
9 Ordinary gain or (loss) . . . . . 9	00	00
10 Other income (state nature of income). . . . . 10	00	00
11 <b>Total income</b> (add lines 1 through 10) . . . . . 11	00	00
<b>Deductions</b>		
12 Interest (enclose schedule). . . . . 12	00	00
13 Taxes (enclose schedule) . . . . . 13	00	00
14 Fiduciary fees (enclose waiver for estates) . . . . . 14	00	00
15 Charitable deduction . . . . . 15	00	00
16 Attorney, accountant, and return preparer fees (enclose waiver for estates). 16	00	00
17 Other deductions (enclose schedule) . . . . . 17	00	00
18 Income distribution deduction (see instructions) . . . . . 18	00	00
19 Federal estate tax deduction (enclose schedule) . . . . . 19	00	00
20 Exemption . . . . . 20	00	00
21 <b>Total Deductions</b> (add lines 12 through 20). . . . . 21	00	00
22 Taxable income of fiduciary (subtract line 21 from line 11) . . . . . 22	00	00
23 Tax on amount on line 22 column B (from tax table - see instructions) . . . . . 23	00	00
24 Credits: Enter number in box for type of credit. Enclose substantiation. (See instructions). . . . . 24	00	00
25 Balance of tax due (subtract line 24 from line 23, but not less than zero) . . . . . 25	00	00
26 Credits: 2008 Oklahoma estimated tax payments from Form OW-8-ESC (not from Forms OW-9-C or OW-9-EW) . . . . . Annualized <input type="checkbox"/> 26	00	00
27 2008 payments with extension. . . . . 27	00	00
28 Oklahoma withholding (enclose Form 1099, 500-B or other withholding statement) 28	00	00
29 Total credits (add lines 26, 27 and 28) . . . . . 29	00	00
30 If line 29 is larger than line 25, enter amount <b>overpaid</b> . . . . . 30	00	00
31 Amount of line 30 to be credited on 2009 estimated tax . . . . . 31	00	00
32 Amount of line 30 to be refunded to you. . . . . Refund $\rightarrow$ 32	00	00
33 If line 25 is larger than line 29 enter tax due . . . . . Tax Due $\rightarrow$ 33	00	00
34 Underestimated trust tax interest at 20% per annum (enclose OW-8-P). . . . . 34	00	00
35 For delinquent payment, add penalty of 5% _____ plus interest at 1 1/4% per month _____ 35	00	00
36 Total tax, penalty and interest (add lines 33, 34 and 35) . . . . . Balance Due $\rightarrow$ 36	00	00

If you have asked for an extension from the IRS, please check here and enclose a copy with this return   
 If the Tax Commission may discuss this return with your tax preparer, please check here

**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"	
<b>Name</b> .....	_____		_____	
<b>Street or Mailing Address</b> .....	_____		_____	
<b>City, State and Zip</b> .....	_____		_____	
<b>Social Security Number</b> .....	_____		_____	
<b>INCOME...</b>	<b>FEDERAL</b>	<b>STATE</b>	<b>FEDERAL</b>	<b>STATE</b>
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 .....				
<b>DEDUCTIONS...</b>				
8 Depreciation and depletion .....				
9 Expenses allocable to Federal exempt income .....				
10 Expenses allocable to Okla. exempt income .....				
11 Other .....				
<b>CREDITS...</b>				
12 Withholding .....				

BENEFICIARIES' IDENTIFICATION...	BENEFICIARY "C"		BENEFICIARY "D"	
<b>Name</b> .....	_____		_____	
<b>Street or Mailing Address</b> .....	_____		_____	
<b>City, State and Zip</b> .....	_____		_____	
<b>Social Security Number</b> .....	_____		_____	
<b>INCOME...</b>	<b>FEDERAL</b>	<b>STATE</b>	<b>FEDERAL</b>	<b>STATE</b>
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 .....				
<b>DEDUCTIONS...</b>				
8 Depreciation and depletion .....				
9 Expenses allocable to Federal exempt income .....				
10 Expenses allocable to Okla. exempt income .....				
11 Other .....				
<b>CREDITS...</b>				
12 Withholding .....				

Under penalties of perjury, I declare 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	
FEIN 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 26600, Oklahoma City, Oklahoma 73126-0800