



2006 Oklahoma Nonresident Fiduciary Income Tax Forms and Instructions

This packet contains:

- Instructions for completing the Form 513NR
- Two 513NR fiduciary income tax forms
- 2006 fiduciary income tax table
- One return envelope

Filing date:

- Your return must be postmarked by April 16, 2007 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 2006.**



2006 Oklahoma Fiduciary Income Tax

What's New in the 2006 Oklahoma Tax Booklet?

- You may be entitled to an Oklahoma Capital Gain Deduction. For information, see instructions on page 7.
- Note: Failure to complete Page 2, Part 2 may delay the processing of your return.

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 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 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 Employer 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 benefi-

ciary). 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.

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.

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 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 on 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 statute of limitations. **Any refunds cannot be applied to next year's estimated tax. Line 35 ca not 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 income is from a mutual fund which invests in government obligations, enclose a detailed schedule from the mutual fund showing the amount of monies received from each government obligation or the percentage of funds received from each obligation.

Note: If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. The gain/loss from sale of a state or municipal bond, 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 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 a detailed schedule from the mutual fund showing the amount of monies received from each government obligation or the percentage of funds received from each obligation. Interest from entities such as FNMA & GNMA 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

(continued on page 7)

Line by Line Instructions

allowable is the amount so computed minus Federal depletion claimed. If Oklahoma options are exercised the Federal depletion not used due to 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 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 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 Form 454.

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

Enter the amount claimed on 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 who are entitled to Oklahoma Investment/New Jobs Credit see Form 506. (This has no relationship to your Federal investment credits.)

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.

Other Credits:

Please review Form 511-CR for other available credits.

Line 30 - Oklahoma Estimated Tax Payments:

See general instructions as to estimated tax payment requirements. Estates are not required to make estimated tax payments.

Line 31 - Payments with Extension:

See general instructions for information as to filing with 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:

After the due date of the return compute 5% penalty on the tax due (line 37). Compute interest on the tax due at 1 1/4% per month from due date of the return. An extension does not extend the date for payment of tax.

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 Two. You may photocopy Part Two 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	257
8,900	8,950	260
8,950	9,000	263

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
9,000	9,050	266
9,050	9,100	269
9,100	9,150	272
9,150	9,200	275
9,200	9,250	278
9,250	9,300	281
9,300	9,350	284
9,350	9,400	287
9,400	9,450	290
9,450	9,500	293
9,500	9,550	296
9,550	9,600	299
9,600	9,650	302
9,650	9,700	305
9,700	9,750	308
9,750	9,800	311
9,800	9,850	314
9,850	9,900	317
9,900	9,950	320
9,950	10,000	323
10,000	10,050	326
10,050	10,100	329
10,100	10,150	332
10,150	10,200	335
10,200	10,250	338
10,250	10,300	341
10,300	10,350	344
10,350	10,400	347
10,400	10,450	350
10,450	10,500	353
10,500	10,550	356
10,550	10,600	359
10,600	10,650	362
10,650	10,700	365
10,700	10,750	369
10,750	10,800	372
10,800	10,850	375
10,850	10,900	378
10,900	10,950	381
10,950	11,000	384
11,000	11,050	387
11,050	11,100	390
11,100	11,150	394
11,150	11,200	397
11,200	11,250	400
11,250	11,300	403
11,300	11,350	406
11,350	11,400	409
11,400	11,450	412
11,450	11,500	415
11,500	11,550	419
11,550	11,600	422
11,600	11,650	425
11,650	11,700	428
11,700	11,750	431
11,750	11,800	434
11,800	11,850	437
11,850	11,900	440
11,900	11,950	444
11,950	12,000	447

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
12,000	12,050	450
12,050	12,100	453
12,100	12,150	456
12,150	12,200	459
12,200	12,250	462
12,250	12,300	465
12,300	12,350	469
12,350	12,400	472
12,400	12,450	475
12,450	12,500	478
12,500	12,550	481
12,550	12,600	484
12,600	12,650	487
12,650	12,700	490
12,700	12,750	494
12,750	12,800	497
12,800	12,850	500
12,850	12,900	503
12,900	12,950	506
12,950	13,000	509
13,000	13,050	512
13,050	13,100	515
13,100	13,150	519
13,150	13,200	522
13,200	13,250	525
13,250	13,300	528
13,300	13,350	531
13,350	13,400	534
13,400	13,450	537
13,450	13,500	540
13,500	13,550	544
13,550	13,600	547
13,600	13,650	550
13,650	13,700	553
13,700	13,750	556
13,750	13,800	559
13,800	13,850	562
13,850	13,900	565
13,900	13,950	569
13,950	14,000	572
14,000	14,050	575
14,050	14,100	578
14,100	14,150	581
14,150	14,200	584
14,200	14,250	587
14,250	14,300	590
14,300	14,350	594
14,350	14,400	597
14,400	14,450	600
14,450	14,500	603
14,500	14,550	606
14,550	14,600	609
14,600	14,650	612
14,650	14,700	615
14,700	14,750	619
14,750	14,800	622
14,800	14,850	625
14,850	14,900	628
14,900	14,950	631
14,950	15,000	634
15,000	15,050	637
15,050	15,100	640
15,100	15,150	644
15,150	15,200	647
15,200	15,250	650
15,250	15,300	653
15,300	15,350	656
15,350	15,400	659
15,400	15,450	662
15,450	15,500	665

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
15,500	15,550	669
15,550	15,600	672
15,600	15,650	675
15,650	15,700	678
15,700	15,750	681
15,750	15,800	684
15,800	15,850	687
15,850	15,900	690
15,900	15,950	694
15,950	16,000	697
16,000	16,050	700
16,050	16,100	703
16,100	16,150	706
16,150	16,200	709
16,200	16,250	712
16,250	16,300	715
16,300	16,350	719
16,350	16,400	722
16,400	16,450	725
16,450	16,500	728
16,500	16,550	731
16,550	16,600	734
16,600	16,650	737
16,650	16,700	740
16,700	16,750	744
16,750	16,800	747
16,800	16,850	750
16,850	16,900	753
16,900	16,950	756
16,950	17,000	759
17,000	17,050	762
17,050	17,100	765
17,100	17,150	769
17,150	17,200	772
17,200	17,250	775
17,250	17,300	778
17,300	17,350	781
17,350	17,400	784
17,400	17,450	787
17,450	17,500	790
17,500	17,550	794
17,550	17,600	797
17,600	17,650	800
17,650	17,700	803
17,700	17,750	806
17,750	17,800	809
17,800	17,850	812
17,850	17,900	815
17,900	17,950	819
17,950	18,000	822
18,000	18,050	825
18,050	18,100	828
18,100	18,150	831
18,150	18,200	834
18,200	18,250	837
18,250	18,300	840
18,300	18,350	844
18,350	18,400	847
18,400	18,450	850
18,450	18,500	853
18,500	18,550	856
18,550	18,600	859
18,600	18,650	862
18,650	18,700	865
18,700	18,750	869
18,750	18,800	872
18,800	18,850	875
18,850	18,900	878
18,900	18,950	881
18,950	19,000	884

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
19,000	19,050	887
19,050	19,100	890
19,100	19,150	894
19,150	19,200	897
19,200	19,250	900
19,250	19,300	903
19,300	19,350	906
19,350	19,400	909
19,400	19,450	912
19,450	19,500	915
19,500	19,550	919
19,550	19,600	922
19,600	19,650	925
19,650	19,700	928
19,700	19,750	931
19,750	19,800	934
19,800	19,850	937
19,850	19,900	940
19,900	19,950	944
19,950	20,000	947
20,000	20,050	950
20,050	20,100	953
20,100	20,150	956
20,150	20,200	959
20,200	20,250	962
20,250	20,300	965
20,300	20,350	969
20,350	20,400	972
20,400	20,450	975
20,450	20,500	978
20,500	20,550	981
20,550	20,600	984
20,600	20,650	987
20,650	20,700	990
20,700	20,750	994
20,750	20,800	997
20,800	20,850	1,000
20,850	20,900	1,003
20,900	20,950	1,006
20,950	21,000	1,009
21,000	21,050	1,012
21,050	21,100	1,015
21,100	21,150	1,019
21,150	21,200	1,022
21,200	21,250	1,025
21,250	21,300	1,028
21,300	21,350	1,031
21,350	21,400	1,034
21,400	21,450	1,037
21,450	21,500	1,040
21,500	21,550	1,044
21,550	21,600	1,047
21,600	21,650	1,050
21,650	21,700	1,053
21,700	21,750	1,056
21,750	21,800	1,059
21,800	21,850	1,062
21,850	21,900	1,065
21,900	21,950	1,069
21,950	22,000	1,072
22,000	22,050	1,075
22,050	22,100	1,078
22,100	22,150	1,081
22,150	22,200	1,084
22,200	22,250	1,087
22,250	22,300	1,090
22,300	22,350	1,094
22,350	22,400	1,097
22,400	22,450	1,100
22,450	22,500	1,103

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
22,500	22,550	1,106
22,550	22,600	1,109
22,600	22,650	1,112
22,650	22,700	1,115
22,700	22,750	1,119
22,750	22,800	1,122
22,800	22,850	1,125
22,850	22,900	1,128
22,900	22,950	1,131
22,950	23,000	1,134
23,000	23,050	1,137
23,050	23,100	1,140
23,100	23,150	1,144
23,150	23,200	1,147
23,200	23,250	1,150
23,250	23,300	1,153
23,300	23,350	1,156
23,350	23,400	1,159
23,400	23,450	1,162
23,450	23,500	1,165
23,500	23,550	1,169
23,550	23,600	1,172
23,600	23,650	1,175
23,650	23,700	1,178
23,700	23,750	1,181
23,750	23,800	1,184
23,800	23,850	1,187
23,850	23,900	1,190
23,900	23,950	1,194
23,950	24,000	1,197
24,000	24,050	1,200
24,050	24,100	1,203
24,100	24,150	1,206
24,150	24,200	1,209
24,200	24,250	1,212
24,250	24,300	1,215
24,300	24,350	1,219
24,350	24,400	1,222
24,400	24,450	1,225
24,450	24,500	1,228
24,500	24,550	1,231
24,550	24,600	1,234
24,600	24,650	1,237
24,650	24,700	1,240
24,700	24,750	1,244
24,750	24,800	1,247
24,800	24,850	1,250
24,850	24,900	1,253
24,900	24,950	1,256
24,950	25,000	1,259
25,000	25,050	1,262
25,050	25,100	1,265
25,100	25,150	1,269
25,150	25,200	1,272
25,200	25,250	1,275
25,250	25,300	1,278
25,300	25,350	1,281
25,350	25,400	1,284
25,400	25,450	1,287
25,450	25,500	1,290
25,500	25,550	1,294
25,550	25,600	1,297
25,600	25,650	1,300
25,650	25,700	1,303
25,700	25,750	1,306
25,750	25,800	1,309
25,800	25,850	1,312
25,850	25,900	1,315
25,900	25,950	1,319
25,950	26,000	1,322

2006 Oklahoma 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										
26,000	26,050	1,325	29,500	29,550	1,544	33,000	33,050	1,762	36,500	36,550	1,981
26,050	26,100	1,328	29,550	29,600	1,547	33,050	33,100	1,765	36,550	36,600	1,984
26,100	26,150	1,331	29,600	29,650	1,550	33,100	33,150	1,769	36,600	36,650	1,987
26,150	26,200	1,334	29,650	29,700	1,553	33,150	33,200	1,772	36,650	36,700	1,990
26,200	26,250	1,337	29,700	29,750	1,556	33,200	33,250	1,775	36,700	36,750	1,994
26,250	26,300	1,340	29,750	29,800	1,559	33,250	33,300	1,778	36,750	36,800	1,997
26,300	26,350	1,344	29,800	29,850	1,562	33,300	33,350	1,781	36,800	36,850	2,000
26,350	26,400	1,347	29,850	29,900	1,565	33,350	33,400	1,784	36,850	36,900	2,003
26,400	26,450	1,350	29,900	29,950	1,569	33,400	33,450	1,787	36,900	36,950	2,006
26,450	26,500	1,353	29,950	30,000	1,572	33,450	33,500	1,790	36,950	37,000	2,009
26,500	26,550	1,356	30,000	30,050	1,575	33,500	33,550	1,794	37,000	37,050	2,012
26,550	26,600	1,359	30,050	30,100	1,578	33,550	33,600	1,797	37,050	37,100	2,015
26,600	26,650	1,362	30,100	30,150	1,581	33,600	33,650	1,800	37,100	37,150	2,019
26,650	26,700	1,365	30,150	30,200	1,584	33,650	33,700	1,803	37,150	37,200	2,022
26,700	26,750	1,369	30,200	30,250	1,587	33,700	33,750	1,806	37,200	37,250	2,025
26,750	26,800	1,372	30,250	30,300	1,590	33,750	33,800	1,809	37,250	37,300	2,028
26,800	26,850	1,375	30,300	30,350	1,594	33,800	33,850	1,812	37,300	37,350	2,031
26,850	26,900	1,378	30,350	30,400	1,597	33,850	33,900	1,815	37,350	37,400	2,034
26,900	26,950	1,381	30,400	30,450	1,600	33,900	33,950	1,819	37,400	37,450	2,037
26,950	27,000	1,384	30,450	30,500	1,603	33,950	34,000	1,822	37,450	37,500	2,040
27,000	27,050	1,387	30,500	30,550	1,606	34,000	34,050	1,825	37,500	37,550	2,044
27,050	27,100	1,390	30,550	30,600	1,609	34,050	34,100	1,828	37,550	37,600	2,047
27,100	27,150	1,394	30,600	30,650	1,612	34,100	34,150	1,831	37,600	37,650	2,050
27,150	27,200	1,397	30,650	30,700	1,615	34,150	34,200	1,834	37,650	37,700	2,053
27,200	27,250	1,400	30,700	30,750	1,619	34,200	34,250	1,837	37,700	37,750	2,056
27,250	27,300	1,403	30,750	30,800	1,622	34,250	34,300	1,840	37,750	37,800	2,059
27,300	27,350	1,406	30,800	30,850	1,625	34,300	34,350	1,844	37,800	37,850	2,062
27,350	27,400	1,409	30,850	30,900	1,628	34,350	34,400	1,847	37,850	37,900	2,065
27,400	27,450	1,412	30,900	30,950	1,631	34,400	34,450	1,850	37,900	37,950	2,069
27,450	27,500	1,415	30,950	31,000	1,634	34,450	34,500	1,853	37,950	38,000	2,072
27,500	27,550	1,419	31,000	31,050	1,637	34,500	34,550	1,856	38,000	38,050	2,075
27,550	27,600	1,422	31,050	31,100	1,640	34,550	34,600	1,859	38,050	38,100	2,078
27,600	27,650	1,425	31,100	31,150	1,644	34,600	34,650	1,862	38,100	38,150	2,081
27,650	27,700	1,428	31,150	31,200	1,647	34,650	34,700	1,865	38,150	38,200	2,084
27,700	27,750	1,431	31,200	31,250	1,650	34,700	34,750	1,869	38,200	38,250	2,087
27,750	27,800	1,434	31,250	31,300	1,653	34,750	34,800	1,872	38,250	38,300	2,090
27,800	27,850	1,437	31,300	31,350	1,656	34,800	34,850	1,875	38,300	38,350	2,094
27,850	27,900	1,440	31,350	31,400	1,659	34,850	34,900	1,878	38,350	38,400	2,097
27,900	27,950	1,444	31,400	31,450	1,662	34,900	34,950	1,881	38,400	38,450	2,100
27,950	28,000	1,447	31,450	31,500	1,665	34,950	35,000	1,884	38,450	38,500	2,103
28,000	28,050	1,450	31,500	31,550	1,669	35,000	35,050	1,887	38,500	38,550	2,106
28,050	28,100	1,453	31,550	31,600	1,672	35,050	35,100	1,890	38,550	38,600	2,109
28,100	28,150	1,456	31,600	31,650	1,675	35,100	35,150	1,894	38,600	38,650	2,112
28,150	28,200	1,459	31,650	31,700	1,678	35,150	35,200	1,897	38,650	38,700	2,115
28,200	28,250	1,462	31,700	31,750	1,681	35,200	35,250	1,900	38,700	38,750	2,119
28,250	28,300	1,465	31,750	31,800	1,684	35,250	35,300	1,903	38,750	38,800	2,122
28,300	28,350	1,469	31,800	31,850	1,687	35,300	35,350	1,906	38,800	38,850	2,125
28,350	28,400	1,472	31,850	31,900	1,690	35,350	35,400	1,909	38,850	38,900	2,128
28,400	28,450	1,475	31,900	31,950	1,694	35,400	35,450	1,912	38,900	38,950	2,131
28,450	28,500	1,478	31,950	32,000	1,697	35,450	35,500	1,915	38,950	39,000	2,134
28,500	28,550	1,481	32,000	32,050	1,700	35,500	35,550	1,919	39,000	39,050	2,137
28,550	28,600	1,484	32,050	32,100	1,703	35,550	35,600	1,922	39,050	39,100	2,140
28,600	28,650	1,487	32,100	32,150	1,706	35,600	35,650	1,925	39,100	39,150	2,144
28,650	28,700	1,490	32,150	32,200	1,709	35,650	35,700	1,928	39,150	39,200	2,147
28,700	28,750	1,494	32,200	32,250	1,712	35,700	35,750	1,931	39,200	39,250	2,150
28,750	28,800	1,497	32,250	32,300	1,715	35,750	35,800	1,934	39,250	39,300	2,153
28,800	28,850	1,500	32,300	32,350	1,719	35,800	35,850	1,937	39,300	39,350	2,156
28,850	28,900	1,503	32,350	32,400	1,722	35,850	35,900	1,940	39,350	39,400	2,159
28,900	28,950	1,506	32,400	32,450	1,725	35,900	35,950	1,944	39,400	39,450	2,162
28,950	29,000	1,509	32,450	32,500	1,728	35,950	36,000	1,947	39,450	39,500	2,165
29,000	29,050	1,512	32,500	32,550	1,731	36,000	36,050	1,950	39,500	39,550	2,169
29,050	29,100	1,515	32,550	32,600	1,734	36,050	36,100	1,953	39,550	39,600	2,172
29,100	29,150	1,519	32,600	32,650	1,737	36,100	36,150	1,956	39,600	39,650	2,175
29,150	29,200	1,522	32,650	32,700	1,740	36,150	36,200	1,959	39,650	39,700	2,178
29,200	29,250	1,525	32,700	32,750	1,744	36,200	36,250	1,962	39,700	39,750	2,181
29,250	29,300	1,528	32,750	32,800	1,747	36,250	36,300	1,965	39,750	39,800	2,184
29,300	29,350	1,531	32,800	32,850	1,750	36,300	36,350	1,969	39,800	39,850	2,187
29,350	29,400	1,534	32,850	32,900	1,753	36,350	36,400	1,972	39,850	39,900	2,190
29,400	29,450	1,537	32,900	32,950	1,756	36,400	36,450	1,975	39,900	39,950	2,194
29,450	29,500	1,540	32,950	33,000	1,759	36,450	36,500	1,978	39,950	40,000	2,197

2006 Oklahoma 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										
40,000	40,050	2,200	43,500	43,550	2,419	47,000	47,050	2,637	50,500	50,550	2,856
40,050	40,100	2,203	43,550	43,600	2,422	47,050	47,100	2,640	50,550	50,600	2,859
40,100	40,150	2,206	43,600	43,650	2,425	47,100	47,150	2,644	50,600	50,650	2,862
40,150	40,200	2,209	43,650	43,700	2,428	47,150	47,200	2,647	50,650	50,700	2,865
40,200	40,250	2,212	43,700	43,750	2,431	47,200	47,250	2,650	50,700	50,750	2,869
40,250	40,300	2,215	43,750	43,800	2,434	47,250	47,300	2,653	50,750	50,800	2,872
40,300	40,350	2,219	43,800	43,850	2,437	47,300	47,350	2,656	50,800	50,850	2,875
40,350	40,400	2,222	43,850	43,900	2,440	47,350	47,400	2,659	50,850	50,900	2,878
40,400	40,450	2,225	43,900	43,950	2,444	47,400	47,450	2,662	50,900	50,950	2,881
40,450	40,500	2,228	43,950	44,000	2,447	47,450	47,500	2,665	50,950	51,000	2,884
40,500	40,550	2,231	44,000	44,050	2,450	47,500	47,550	2,669	51,000	51,050	2,887
40,550	40,600	2,234	44,050	44,100	2,453	47,550	47,600	2,672	51,050	51,100	2,890
40,600	40,650	2,237	44,100	44,150	2,456	47,600	47,650	2,675	51,100	51,150	2,894
40,650	40,700	2,240	44,150	44,200	2,459	47,650	47,700	2,678	51,150	51,200	2,897
40,700	40,750	2,244	44,200	44,250	2,462	47,700	47,750	2,681	51,200	51,250	2,900
40,750	40,800	2,247	44,250	44,300	2,465	47,750	47,800	2,684	51,250	51,300	2,903
40,800	40,850	2,250	44,300	44,350	2,469	47,800	47,850	2,687	51,300	51,350	2,906
40,850	40,900	2,253	44,350	44,400	2,472	47,850	47,900	2,690	51,350	51,400	2,909
40,900	40,950	2,256	44,400	44,450	2,475	47,900	47,950	2,694	51,400	51,450	2,912
40,950	41,000	2,259	44,450	44,500	2,478	47,950	48,000	2,697	51,450	51,500	2,915
41,000	41,050	2,262	44,500	44,550	2,481	48,000	48,050	2,700	51,500	51,550	2,919
41,050	41,100	2,265	44,550	44,600	2,484	48,050	48,100	2,703	51,550	51,600	2,922
41,100	41,150	2,269	44,600	44,650	2,487	48,100	48,150	2,706	51,600	51,650	2,925
41,150	41,200	2,272	44,650	44,700	2,490	48,150	48,200	2,709	51,650	51,700	2,928
41,200	41,250	2,275	44,700	44,750	2,494	48,200	48,250	2,712	51,700	51,750	2,931
41,250	41,300	2,278	44,750	44,800	2,497	48,250	48,300	2,715	51,750	51,800	2,934
41,300	41,350	2,281	44,800	44,850	2,500	48,300	48,350	2,719	51,800	51,850	2,937
41,350	41,400	2,284	44,850	44,900	2,503	48,350	48,400	2,722	51,850	51,900	2,940
41,400	41,450	2,287	44,900	44,950	2,506	48,400	48,450	2,725	51,900	51,950	2,944
41,450	41,500	2,290	44,950	45,000	2,509	48,450	48,500	2,728	51,950	52,000	2,947
41,500	41,550	2,294	45,000	45,050	2,512	48,500	48,550	2,731	52,000	52,050	2,950
41,550	41,600	2,297	45,050	45,100	2,515	48,550	48,600	2,734	52,050	52,100	2,953
41,600	41,650	2,300	45,100	45,150	2,519	48,600	48,650	2,737	52,100	52,150	2,956
41,650	41,700	2,303	45,150	45,200	2,522	48,650	48,700	2,740	52,150	52,200	2,959
41,700	41,750	2,306	45,200	45,250	2,525	48,700	48,750	2,744	52,200	52,250	2,962
41,750	41,800	2,309	45,250	45,300	2,528	48,750	48,800	2,747	52,250	52,300	2,965
41,800	41,850	2,312	45,300	45,350	2,531	48,800	48,850	2,750	52,300	52,350	2,969
41,850	41,900	2,315	45,350	45,400	2,534	48,850	48,900	2,753	52,350	52,400	2,972
41,900	41,950	2,319	45,400	45,450	2,537	48,900	48,950	2,756	52,400	52,450	2,975
41,950	42,000	2,322	45,450	45,500	2,540	48,950	49,000	2,759	52,450	52,500	2,978
42,000	42,050	2,325	45,500	45,550	2,544	49,000	49,050	2,762	52,500	52,550	2,981
42,050	42,100	2,328	45,550	45,600	2,547	49,050	49,100	2,765	52,550	52,600	2,984
42,100	42,150	2,331	45,600	45,650	2,550	49,100	49,150	2,769	52,600	52,650	2,987
42,150	42,200	2,334	45,650	45,700	2,553	49,150	49,200	2,772	52,650	52,700	2,990
42,200	42,250	2,337	45,700	45,750	2,556	49,200	49,250	2,775	52,700	52,750	2,994
42,250	42,300	2,340	45,750	45,800	2,559	49,250	49,300	2,778	52,750	52,800	2,997
42,300	42,350	2,344	45,800	45,850	2,562	49,300	49,350	2,781	52,800	52,850	3,000
42,350	42,400	2,347	45,850	45,900	2,565	49,350	49,400	2,784	52,850	52,900	3,003
42,400	42,450	2,350	45,900	45,950	2,569	49,400	49,450	2,787	52,900	52,950	3,006
42,450	42,500	2,353	45,950	46,000	2,572	49,450	49,500	2,790	52,950	53,000	3,009
42,500	42,550	2,356	46,000	46,050	2,575	49,500	49,550	2,794	53,000	53,050	3,012
42,550	42,600	2,359	46,050	46,100	2,578	49,550	49,600	2,797	53,050	53,100	3,015
42,600	42,650	2,362	46,100	46,150	2,581	49,600	49,650	2,800	53,100	53,150	3,019
42,650	42,700	2,365	46,150	46,200	2,584	49,650	49,700	2,803	53,150	53,200	3,022
42,700	42,750	2,369	46,200	46,250	2,587	49,700	49,750	2,806	53,200	53,250	3,025
42,750	42,800	2,372	46,250	46,300	2,590	49,750	49,800	2,809	53,250	53,300	3,028
42,800	42,850	2,375	46,300	46,350	2,594	49,800	49,850	2,812	53,300	53,350	3,031
42,850	42,900	2,378	46,350	46,400	2,597	49,850	49,900	2,815	53,350	53,400	3,034
42,900	42,950	2,381	46,400	46,450	2,600	49,900	49,950	2,819	53,400	53,450	3,037
42,950	43,000	2,384	46,450	46,500	2,603	49,950	50,000	2,822	53,450	53,500	3,040
43,000	43,050	2,387	46,500	46,550	2,606	50,000	50,050	2,825	53,500	53,550	3,044
43,050	43,100	2,390	46,550	46,600	2,609	50,050	50,100	2,828	53,550	53,600	3,047
43,100	43,150	2,394	46,600	46,650	2,612	50,100	50,150	2,831	53,600	53,650	3,050
43,150	43,200	2,397	46,650	46,700	2,615	50,150	50,200	2,834	53,650	53,700	3,053
43,200	43,250	2,400	46,700	46,750	2,619	50,200	50,250	2,837	53,700	53,750	3,056
43,250	43,300	2,403	46,750	46,800	2,622	50,250	50,300	2,840	53,750	53,800	3,059
43,300	43,350	2,406	46,800	46,850	2,625	50,300	50,350	2,844	53,800	53,850	3,062
43,350	43,400	2,409	46,850	46,900	2,628	50,350	50,400	2,847	53,850	53,900	3,065
43,400	43,450	2,412	46,900	46,950	2,631	50,400	50,450	2,850	53,900	53,950	3,069
43,450	43,500	2,415	46,950	47,000	2,634	50,450	50,500	2,853	53,950	54,000	3,072

2006 Oklahoma 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										
54,000	54,050	3,075	57,500	57,550	3,294	61,000	61,050	3,512	64,500	64,550	3,731
54,050	54,100	3,078	57,550	57,600	3,297	61,050	61,100	3,515	64,550	64,600	3,734
54,100	54,150	3,081	57,600	57,650	3,300	61,100	61,150	3,519	64,600	64,650	3,737
54,150	54,200	3,084	57,650	57,700	3,303	61,150	61,200	3,522	64,650	64,700	3,740
54,200	54,250	3,087	57,700	57,750	3,306	61,200	61,250	3,525	64,700	64,750	3,744
54,250	54,300	3,090	57,750	57,800	3,309	61,250	61,300	3,528	64,750	64,800	3,747
54,300	54,350	3,094	57,800	57,850	3,312	61,300	61,350	3,531	64,800	64,850	3,750
54,350	54,400	3,097	57,850	57,900	3,315	61,350	61,400	3,534	64,850	64,900	3,753
54,400	54,450	3,100	57,900	57,950	3,319	61,400	61,450	3,537	64,900	64,950	3,756
54,450	54,500	3,103	57,950	58,000	3,322	61,450	61,500	3,540	64,950	65,000	3,759
54,500	54,550	3,106	58,000	58,050	3,325	61,500	61,550	3,544	65,000	65,050	3,762
54,550	54,600	3,109	58,050	58,100	3,328	61,550	61,600	3,547	65,050	65,100	3,765
54,600	54,650	3,112	58,100	58,150	3,331	61,600	61,650	3,550	65,100	65,150	3,769
54,650	54,700	3,115	58,150	58,200	3,334	61,650	61,700	3,553	65,150	65,200	3,772
54,700	54,750	3,119	58,200	58,250	3,337	61,700	61,750	3,556	65,200	65,250	3,775
54,750	54,800	3,122	58,250	58,300	3,340	61,750	61,800	3,559	65,250	65,300	3,778
54,800	54,850	3,125	58,300	58,350	3,344	61,800	61,850	3,562	65,300	65,350	3,781
54,850	54,900	3,128	58,350	58,400	3,347	61,850	61,900	3,565	65,350	65,400	3,784
54,900	54,950	3,131	58,400	58,450	3,350	61,900	61,950	3,569	65,400	65,450	3,787
54,950	55,000	3,134	58,450	58,500	3,353	61,950	62,000	3,572	65,450	65,500	3,790
55,000	55,050	3,137	58,500	58,550	3,356	62,000	62,050	3,575	65,500	65,550	3,794
55,050	55,100	3,140	58,550	58,600	3,359	62,050	62,100	3,578	65,550	65,600	3,797
55,100	55,150	3,144	58,600	58,650	3,362	62,100	62,150	3,581	65,600	65,650	3,800
55,150	55,200	3,147	58,650	58,700	3,365	62,150	62,200	3,584	65,650	65,700	3,803
55,200	55,250	3,150	58,700	58,750	3,369	62,200	62,250	3,587	65,700	65,750	3,806
55,250	55,300	3,153	58,750	58,800	3,372	62,250	62,300	3,590	65,750	65,800	3,809
55,300	55,350	3,156	58,800	58,850	3,375	62,300	62,350	3,594	65,800	65,850	3,812
55,350	55,400	3,159	58,850	58,900	3,378	62,350	62,400	3,597	65,850	65,900	3,815
55,400	55,450	3,162	58,900	58,950	3,381	62,400	62,450	3,600	65,900	65,950	3,819
55,450	55,500	3,165	58,950	59,000	3,384	62,450	62,500	3,603	65,950	66,000	3,822
55,500	55,550	3,169	59,000	59,050	3,387	62,500	62,550	3,606	66,000	66,050	3,825
55,550	55,600	3,172	59,050	59,100	3,390	62,550	62,600	3,609	66,050	66,100	3,828
55,600	55,650	3,175	59,100	59,150	3,394	62,600	62,650	3,612	66,100	66,150	3,831
55,650	55,700	3,178	59,150	59,200	3,397	62,650	62,700	3,615	66,150	66,200	3,834
55,700	55,750	3,181	59,200	59,250	3,400	62,700	62,750	3,619	66,200	66,250	3,837
55,750	55,800	3,184	59,250	59,300	3,403	62,750	62,800	3,622	66,250	66,300	3,840
55,800	55,850	3,187	59,300	59,350	3,406	62,800	62,850	3,625	66,300	66,350	3,844
55,850	55,900	3,190	59,350	59,400	3,409	62,850	62,900	3,628	66,350	66,400	3,847
55,900	55,950	3,194	59,400	59,450	3,412	62,900	62,950	3,631	66,400	66,450	3,850
55,950	56,000	3,197	59,450	59,500	3,415	62,950	63,000	3,634	66,450	66,500	3,853
56,000	56,050	3,200	59,500	59,550	3,419	63,000	63,050	3,637	66,500	66,550	3,856
56,050	56,100	3,203	59,550	59,600	3,422	63,050	63,100	3,640	66,550	66,600	3,859
56,100	56,150	3,206	59,600	59,650	3,425	63,100	63,150	3,644	66,600	66,650	3,862
56,150	56,200	3,209	59,650	59,700	3,428	63,150	63,200	3,647	66,650	66,700	3,865
56,200	56,250	3,212	59,700	59,750	3,431	63,200	63,250	3,650	66,700	66,750	3,869
56,250	56,300	3,215	59,750	59,800	3,434	63,250	63,300	3,653	66,750	66,800	3,872
56,300	56,350	3,219	59,800	59,850	3,437	63,300	63,350	3,656	66,800	66,850	3,875
56,350	56,400	3,222	59,850	59,900	3,440	63,350	63,400	3,659	66,850	66,900	3,878
56,400	56,450	3,225	59,900	59,950	3,444	63,400	63,450	3,662	66,900	66,950	3,881
56,450	56,500	3,228	59,950	60,000	3,447	63,450	63,500	3,665	66,950	67,000	3,884
56,500	56,550	3,231	60,000	60,050	3,450	63,500	63,550	3,669	67,000	67,050	3,887
56,550	56,600	3,234	60,050	60,100	3,453	63,550	63,600	3,672	67,050	67,100	3,890
56,600	56,650	3,237	60,100	60,150	3,456	63,600	63,650	3,675	67,100	67,150	3,894
56,650	56,700	3,240	60,150	60,200	3,459	63,650	63,700	3,678	67,150	67,200	3,897
56,700	56,750	3,244	60,200	60,250	3,462	63,700	63,750	3,681	67,200	67,250	3,900
56,750	56,800	3,247	60,250	60,300	3,465	63,750	63,800	3,684	67,250	67,300	3,903
56,800	56,850	3,250	60,300	60,350	3,469	63,800	63,850	3,687	67,300	67,350	3,906
56,850	56,900	3,253	60,350	60,400	3,472	63,850	63,900	3,690	67,350	67,400	3,909
56,900	56,950	3,256	60,400	60,450	3,475	63,900	63,950	3,694	67,400	67,450	3,912
56,950	57,000	3,259	60,450	60,500	3,478	63,950	64,000	3,697	67,450	67,500	3,915
57,000	57,050	3,262	60,500	60,550	3,481	64,000	64,050	3,700	67,500	67,550	3,919
57,050	57,100	3,265	60,550	60,600	3,484	64,050	64,100	3,703	67,550	67,600	3,922
57,100	57,150	3,269	60,600	60,650	3,487	64,100	64,150	3,706	67,600	67,650	3,925
57,150	57,200	3,272	60,650	60,700	3,490	64,150	64,200	3,709	67,650	67,700	3,928
57,200	57,250	3,275	60,700	60,750	3,494	64,200	64,250	3,712	67,700	67,750	3,931
57,250	57,300	3,278	60,750	60,800	3,497	64,250	64,300	3,715	67,750	67,800	3,934
57,300	57,350	3,281	60,800	60,850	3,500	64,300	64,350	3,719	67,800	67,850	3,937
57,350	57,400	3,284	60,850	60,900	3,503	64,350	64,400	3,722	67,850	67,900	3,940
57,400	57,450	3,287	60,900	60,950	3,506	64,400	64,450	3,725	67,900	67,950	3,944
57,450	57,500	3,290	60,950	61,000	3,509	64,450	64,500	3,728	67,950	68,000	3,947

2006 Oklahoma 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										
68,000	68,050	3,950	71,500	71,550	4,169	75,000	75,050	4,387	78,500	78,550	4,606
68,050	68,100	3,953	71,550	71,600	4,172	75,050	75,100	4,390	78,550	78,600	4,609
68,100	68,150	3,956	71,600	71,650	4,175	75,100	75,150	4,394	78,600	78,650	4,612
68,150	68,200	3,959	71,650	71,700	4,178	75,150	75,200	4,397	78,650	78,700	4,615
68,200	68,250	3,962	71,700	71,750	4,181	75,200	75,250	4,400	78,700	78,750	4,619
68,250	68,300	3,965	71,750	71,800	4,184	75,250	75,300	4,403	78,750	78,800	4,622
68,300	68,350	3,969	71,800	71,850	4,187	75,300	75,350	4,406	78,800	78,850	4,625
68,350	68,400	3,972	71,850	71,900	4,190	75,350	75,400	4,409	78,850	78,900	4,628
68,400	68,450	3,975	71,900	71,950	4,194	75,400	75,450	4,412	78,900	78,950	4,631
68,450	68,500	3,978	71,950	72,000	4,197	75,450	75,500	4,415	78,950	79,000	4,634
68,500	68,550	3,981	72,000	72,050	4,200	75,500	75,550	4,419	79,000	79,050	4,637
68,550	68,600	3,984	72,050	72,100	4,203	75,550	75,600	4,422	79,050	79,100	4,640
68,600	68,650	3,987	72,100	72,150	4,206	75,600	75,650	4,425	79,100	79,150	4,644
68,650	68,700	3,990	72,150	72,200	4,209	75,650	75,700	4,428	79,150	79,200	4,647
68,700	68,750	3,994	72,200	72,250	4,212	75,700	75,750	4,431	79,200	79,250	4,650
68,750	68,800	3,997	72,250	72,300	4,215	75,750	75,800	4,434	79,250	79,300	4,653
68,800	68,850	4,000	72,300	72,350	4,219	75,800	75,850	4,437	79,300	79,350	4,656
68,850	68,900	4,003	72,350	72,400	4,222	75,850	75,900	4,440	79,350	79,400	4,659
68,900	68,950	4,006	72,400	72,450	4,225	75,900	75,950	4,444	79,400	79,450	4,662
68,950	69,000	4,009	72,450	72,500	4,228	75,950	76,000	4,447	79,450	79,500	4,665
69,000	69,050	4,012	72,500	72,550	4,231	76,000	76,050	4,450	79,500	79,550	4,669
69,050	69,100	4,015	72,550	72,600	4,234	76,050	76,100	4,453	79,550	79,600	4,672
69,100	69,150	4,019	72,600	72,650	4,237	76,100	76,150	4,456	79,600	79,650	4,675
69,150	69,200	4,022	72,650	72,700	4,240	76,150	76,200	4,459	79,650	79,700	4,678
69,200	69,250	4,025	72,700	72,750	4,244	76,200	76,250	4,462	79,700	79,750	4,681
69,250	69,300	4,028	72,750	72,800	4,247	76,250	76,300	4,465	79,750	79,800	4,684
69,300	69,350	4,031	72,800	72,850	4,250	76,300	76,350	4,469	79,800	79,850	4,687
69,350	69,400	4,034	72,850	72,900	4,253	76,350	76,400	4,472	79,850	79,900	4,690
69,400	69,450	4,037	72,900	72,950	4,256	76,400	76,450	4,475	79,900	79,950	4,694
69,450	69,500	4,040	72,950	73,000	4,259	76,450	76,500	4,478	79,950	80,000	4,697
69,500	69,550	4,044	73,000	73,050	4,262	76,500	76,550	4,481	80,000	80,050	4,700
69,550	69,600	4,047	73,050	73,100	4,265	76,550	76,600	4,484	80,050	80,100	4,703
69,600	69,650	4,050	73,100	73,150	4,269	76,600	76,650	4,487	80,100	80,150	4,706
69,650	69,700	4,053	73,150	73,200	4,272	76,650	76,700	4,490	80,150	80,200	4,709
69,700	69,750	4,056	73,200	73,250	4,275	76,700	76,750	4,494	80,200	80,250	4,712
69,750	69,800	4,059	73,250	73,300	4,278	76,750	76,800	4,497	80,250	80,300	4,715
69,800	69,850	4,062	73,300	73,350	4,281	76,800	76,850	4,500	80,300	80,350	4,719
69,850	69,900	4,065	73,350	73,400	4,284	76,850	76,900	4,503	80,350	80,400	4,722
69,900	69,950	4,069	73,400	73,450	4,287	76,900	76,950	4,506	80,400	80,450	4,725
69,950	70,000	4,072	73,450	73,500	4,290	76,950	77,000	4,509	80,450	80,500	4,728
70,000	70,050	4,075	73,500	73,550	4,294	77,000	77,050	4,512	80,500	80,550	4,731
70,050	70,100	4,078	73,550	73,600	4,297	77,050	77,100	4,515	80,550	80,600	4,734
70,100	70,150	4,081	73,600	73,650	4,300	77,100	77,150	4,519	80,600	80,650	4,737
70,150	70,200	4,084	73,650	73,700	4,303	77,150	77,200	4,522	80,650	80,700	4,740
70,200	70,250	4,087	73,700	73,750	4,306	77,200	77,250	4,525	80,700	80,750	4,744
70,250	70,300	4,090	73,750	73,800	4,309	77,250	77,300	4,528	80,750	80,800	4,747
70,300	70,350	4,094	73,800	73,850	4,312	77,300	77,350	4,531	80,800	80,850	4,750
70,350	70,400	4,097	73,850	73,900	4,315	77,350	77,400	4,534	80,850	80,900	4,753
70,400	70,450	4,100	73,900	73,950	4,319	77,400	77,450	4,537	80,900	80,950	4,756
70,450	70,500	4,103	73,950	74,000	4,322	77,450	77,500	4,540	80,950	81,000	4,759
70,500	70,550	4,106	74,000	74,050	4,325	77,500	77,550	4,544	81,000	81,050	4,762
70,550	70,600	4,109	74,050	74,100	4,328	77,550	77,600	4,547	81,050	81,100	4,765
70,600	70,650	4,112	74,100	74,150	4,331	77,600	77,650	4,550	81,100	81,150	4,769
70,650	70,700	4,115	74,150	74,200	4,334	77,650	77,700	4,553	81,150	81,200	4,772
70,700	70,750	4,119	74,200	74,250	4,337	77,700	77,750	4,556	81,200	81,250	4,775
70,750	70,800	4,122	74,250	74,300	4,340	77,750	77,800	4,559	81,250	81,300	4,778
70,800	70,850	4,125	74,300	74,350	4,344	77,800	77,850	4,562	81,300	81,350	4,781
70,850	70,900	4,128	74,350	74,400	4,347	77,850	77,900	4,565	81,350	81,400	4,784
70,900	70,950	4,131	74,400	74,450	4,350	77,900	77,950	4,569	81,400	81,450	4,787
70,950	71,000	4,134	74,450	74,500	4,353	77,950	78,000	4,572	81,450	81,500	4,790
71,000	71,050	4,137	74,500	74,550	4,356	78,000	78,050	4,575	81,500	81,550	4,794
71,050	71,100	4,140	74,550	74,600	4,359	78,050	78,100	4,578	81,550	81,600	4,797
71,100	71,150	4,144	74,600	74,650	4,362	78,100	78,150	4,581	81,600	81,650	4,800
71,150	71,200	4,147	74,650	74,700	4,365	78,150	78,200	4,584	81,650	81,700	4,803
71,200	71,250	4,150	74,700	74,750	4,369	78,200	78,250	4,587	81,700	81,750	4,806
71,250	71,300	4,153	74,750	74,800	4,372	78,250	78,300	4,590	81,750	81,800	4,809
71,300	71,350	4,156	74,800	74,850	4,375	78,300	78,350	4,594	81,800	81,850	4,812
71,350	71,400	4,159	74,850	74,900	4,378	78,350	78,400	4,597	81,850	81,900	4,815
71,400	71,450	4,162	74,900	74,950	4,381	78,400	78,450	4,600	81,900	81,950	4,819
71,450	71,500	4,165	74,950	75,000	4,384	78,450	78,500	4,603	81,950	82,000	4,822

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
82,000	82,050	4,825
82,050	82,100	4,828
82,100	82,150	4,831
82,150	82,200	4,834
82,200	82,250	4,837
82,250	82,300	4,840
82,300	82,350	4,844
82,350	82,400	4,847
82,400	82,450	4,850
82,450	82,500	4,853
82,500	82,550	4,856
82,550	82,600	4,859
82,600	82,650	4,862
82,650	82,700	4,865
82,700	82,750	4,869
82,750	82,800	4,872
82,800	82,850	4,875
82,850	82,900	4,878
82,900	82,950	4,881
82,950	83,000	4,884
83,000	83,050	4,887
83,050	83,100	4,890
83,100	83,150	4,894
83,150	83,200	4,897
83,200	83,250	4,900
83,250	83,300	4,903
83,300	83,350	4,906
83,350	83,400	4,909
83,400	83,450	4,912
83,450	83,500	4,915
83,500	83,550	4,919
83,550	83,600	4,922
83,600	83,650	4,925
83,650	83,700	4,928
83,700	83,750	4,931
83,750	83,800	4,934
83,800	83,850	4,937
83,850	83,900	4,940
83,900	83,950	4,944
83,950	84,000	4,947

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
84,000	84,050	4,950
84,050	84,100	4,953
84,100	84,150	4,956
84,150	84,200	4,959
84,200	84,250	4,962
84,250	84,300	4,965
84,300	84,350	4,969
84,350	84,400	4,972
84,400	84,450	4,975
84,450	84,500	4,978
84,500	84,550	4,981
84,550	84,600	4,984
84,600	84,650	4,987
84,650	84,700	4,990
84,700	84,750	4,994
84,750	84,800	4,997
84,800	84,850	5,000
84,850	84,900	5,003
84,900	84,950	5,006
84,950	85,000	5,009
85,000	85,050	5,012
85,050	85,100	5,015
85,100	85,150	5,019
85,150	85,200	5,022
85,200	85,250	5,025
85,250	85,300	5,028
85,300	85,350	5,031
85,350	85,400	5,034
85,400	85,450	5,037
85,450	85,500	5,040
85,500	85,550	5,044
85,550	85,600	5,047
85,600	85,650	5,050
85,650	85,700	5,053
85,700	85,750	5,056
85,750	85,800	5,059
85,800	85,850	5,062
85,850	85,900	5,065
85,900	85,950	5,069
85,950	86,000	5,072

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
86,000	86,050	5,075
86,050	86,100	5,078
86,100	86,150	5,081
86,150	86,200	5,084
86,200	86,250	5,087
86,250	86,300	5,090
86,300	86,350	5,094
86,350	86,400	5,097
86,400	86,450	5,100
86,450	86,500	5,103
86,500	86,550	5,106
86,550	86,600	5,109
86,600	86,650	5,112
86,650	86,700	5,115
86,700	86,750	5,119
86,750	86,800	5,122
86,800	86,850	5,125
86,850	86,900	5,128
86,900	86,950	5,131
86,950	87,000	5,134
87,000	87,050	5,137
87,050	87,100	5,140
87,100	87,150	5,144
87,150	87,200	5,147
87,200	87,250	5,150
87,250	87,300	5,153
87,300	87,350	5,156
87,350	87,400	5,159
87,400	87,450	5,162
87,450	87,500	5,165
87,500	87,550	5,169
87,550	87,600	5,172
87,600	87,650	5,175
87,650	87,700	5,178
87,700	87,750	5,181
87,750	87,800	5,184
87,800	87,850	5,187
87,850	87,900	5,190
87,900	87,950	5,194
87,950	88,000	5,197

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
88,000	88,050	5,200
88,050	88,100	5,203
88,100	88,150	5,206
88,150	88,200	5,209
88,200	88,250	5,212
88,250	88,300	5,215
88,300	88,350	5,219
88,350	88,400	5,222
88,400	88,450	5,225
88,450	88,500	5,228
88,500	88,550	5,231
88,550	88,600	5,234
88,600	88,650	5,237
88,650	88,700	5,240
88,700	88,750	5,244
88,750	88,800	5,247
88,800	88,850	5,250
88,850	88,900	5,253
88,900	88,950	5,256
88,950	89,000	5,259
89,000	89,050	5,262
89,050	89,100	5,265
89,100	89,150	5,269
89,150	89,200	5,272
89,200	89,250	5,275
89,250	89,300	5,278
89,300	89,350	5,281
89,350	89,400	5,284
89,400	89,450	5,287
89,450	89,500	5,290
89,500	89,550	5,294
89,550	89,600	5,297
89,600	89,650	5,300
89,650	89,700	5,303
89,700	89,750	5,306
89,750	89,800	5,309
89,800	89,850	5,312
89,850	89,900	5,315
89,900	89,950	5,319
89,950	90,000	5,322

\$5,325 + 6.25% over \$90,000

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

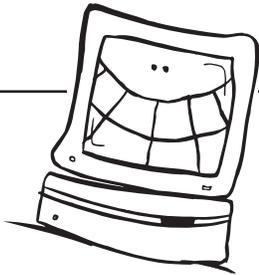
1. Taxable Income _____
2. Less _____ - 90,000
3. Subtract: Line 1 minus Line 2 _____
4. Multiply Line 3 by .0625 _____
5. Tax on \$90,000 _____ + 5,325
6. Add: Line 4 plus Line 5 = **Total Tax** _____

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.
- Be sure to use the pre-addressed return envelope provided.
- Do not enclose any other tax reports or correspondence in this envelope.
- Electronic checks and credit card payments are accepted through the Oklahoma Tax Commission website. Visit www.tax.ok.gov for more information.
- If you do not have a pre-addressed return envelope, please address 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



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

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

Office Locations!

Oklahoma City • (405) 521-3160

2501 North Lincoln Boulevard

Tulsa • (918) 581-2399

440 South Houston, 5th Floor

Ardmore • (580) 226-4636

301 West Main, Suite 316

Lawton • (580) 248-8440

1602 NW Lawton Ave., Suite B

McAlester • (918) 426-0777

1533 South Main



Give Us a Call!

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

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

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.

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

**Bulk Rate
U.S. Postage Paid
Oklahoma Tax Commission**



Oklahoma Nonresident Fiduciary Return of Income

For the year January 1 - December 31, 2006, or other taxable year beginning, 2006 ending.

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

Name of estate or trust; Name and title of fiduciary; Address of fiduciary; City, State and Zip.

Federal Employer I.D. Number; Date Entity Created.

This is a(n): Initial Return, Amended Return, Final Return; Was a 2005 Fiduciary Income Tax Return filed? Yes/No.

Check all applicable boxes: Decedent's Estate, Simple Trust, Complex Trust, Grantor Type Trust, Pooled Income Fund, Bankruptcy Estate, Other; Number of Beneficiaries.

Part 1 Important: Enclose a copy of your Federal return. Enclose schedule for Oklahoma amounts when different from Federal.

Table with columns: Federal Amount, Oklahoma Amount. Rows include Income (Interest, Dividends, Business, etc.), Oklahoma Additions (State bond interest), Oklahoma Subtractions (Interest on U.S. obligations, etc.), Total Deductions, Taxable income, Tax on amount, Oklahoma percentage, Credits, Total tax, penalty and interest.

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"

Name	_____	_____
Street or mailing address	_____	_____
City, State and Zip	_____	_____
Social Security Number	<input type="text"/>	<input type="text"/>
Income...	Federal	State
1 Interest	<input type="text"/>	<input type="text"/>
2 Dividends	<input type="text"/>	<input type="text"/>
3 Short term capital gain (or loss)	<input type="text"/>	<input type="text"/>
4 Long term gain (or loss)	<input type="text"/>	<input type="text"/>
5 Other taxable income: (itemize)	<input type="text"/>	<input type="text"/>
6 State, municipal interest	<input type="text"/>	<input type="text"/>
7 U.S. Interest	<input type="text"/>	<input type="text"/>
Deductions...		
8 Depreciation and depletion	<input type="text"/>	<input type="text"/>
9 Expenses allocable to federal exempt income	<input type="text"/>	<input type="text"/>
10 Expenses allocable to Okla. exempt income	<input type="text"/>	<input type="text"/>
11 Other	<input type="text"/>	<input type="text"/>
Credits...		
12 Withholding	<input type="text"/>	<input type="text"/>

Beneficiaries' Identification...

Beneficiary "C"

Beneficiary "D"

Name	_____	_____
Street or mailing address	_____	_____
City, State and Zip	_____	_____
Social Security Number	<input type="text"/>	<input type="text"/>
Income...	Federal	State
1 Interest	<input type="text"/>	<input type="text"/>
2 Dividends	<input type="text"/>	<input type="text"/>
3 Short term capital gain (or loss)	<input type="text"/>	<input type="text"/>
4 Long term gain (or loss)	<input type="text"/>	<input type="text"/>
5 Other taxable income: (itemize)	<input type="text"/>	<input type="text"/>
6 State, municipal interest	<input type="text"/>	<input type="text"/>
7 U.S. Interest	<input type="text"/>	<input type="text"/>
Deductions...		
8 Depreciation and depletion	<input type="text"/>	<input type="text"/>
9 Expenses allocable to federal exempt income	<input type="text"/>	<input type="text"/>
10 Expenses allocable to Okla. exempt income	<input type="text"/>	<input type="text"/>
11 Other	<input type="text"/>	<input type="text"/>
Credits...		
12 Withholding	<input type="text"/>	<input type="text"/>

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