

• INCLUDES FORM 513NR



# 2011 OKLAHOMA NONRESIDENT FIDUCIARY INCOME TAX FORMS AND INSTRUCTIONS

#### **This packet contains:**

- Instructions for completing the Form 513NR
- 513NR fiduciary income tax form
- 2011 fiduciary income tax table

#### **Filing date:**

- Generally, your return must be postmarked by April 15, 2012 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 2011.



# 2011 OKLAHOMA NONRESIDENT FIDUCIARY INCOME TAX

## What's New in the 2011 Oklahoma Tax Booklet?

- When computing Oklahoma depletion, the 50% net income limit applies to taxpayers whose tax year ends after December 31, 2011. See "Depletion" on page 4.
- Form 511CR - Credits have been added or amended.
  - The credit moratorium period has been reduced for the Credits for Employers in the Aerospace Sector. See Form 511CR, line 40.
  - The Business Activity Tax Credit will be available for certain business trusts. See Form 511CR, line 43.
  - A Credit for Cancer Research Contributions has been added. See Form 511CR, line 44.
  - The Oklahoma Capital Investment Board Tax Credit has been added. This is not a new credit. See Form 511CR, line 45.

- Effective July 1, 2011 - Any credit claimed on Form 511CR which was received as a result of a transfer or allocation will be disallowed if Form 569 was not filed to report the transfer or allocation. For more information, see page 7 or Form 569 on our website at [www.tax.ok.gov](http://www.tax.ok.gov).

### COMMON ABBREVIATIONS FOUND IN THIS PACKET

- OTC - Oklahoma Tax Commission
- OS - Oklahoma Statutes
- Sec. - Section(s)
- IRC - Internal Revenue Code

## 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 Oklahoma Statutes (OS) 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 68 OS Sec. 2353-5 and 2353-6.)

### REQUIREMENTS FOR FILING...

Every nonresident estate or trust having Oklahoma taxable income as provided in 68 OS Sec. 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.

### DUE DATE...

When the last date for filing any document or performing any act required by the Oklahoma Tax Commission (OTC) falls on a day when the offices are not open for business, the filing of the document or performance of the act shall be considered timely if it is performed by the end of the next business day.

### REAL ESTATE INVESTMENT TRUSTS...

A real estate investment trust that does not become regularly traded on an established securities market within one year of the date on which it first becomes a real estate investment trust shall be deemed not to have been regularly traded on an established securities market, retroactive to the date it first became a real estate investment trust. An amended return shall be filed reflecting such retroactive designation for any tax year or part year occurring during its initial year of status as a real estate investment trust. For purposes of this paragraph, a real estate investment trust becomes a real estate investment trust on the first day it has met the requirements of Section 856 of the Internal Revenue Code (IRC) and has elected to be treated as a real estate investment trust pursuant to IRC Section 856(c)(1). 68 OS Sec. 2358.

### SIMPLE TRUST...

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

### GRANTOR TRUST...

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

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

### 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 taxable income on Form 513NR, line 25 and the computed tax on line 26; 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 OTC, on Forms 500 and 501 to reach the OTC 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](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.

### 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). 68 OS Sec. 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 IRC Section 501(c)(3), insurance companies subject to the Oklahoma Gross Premiums Tax and, therefore exempt from Oklahoma income tax under 68 OS Sec. 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.

## GENERAL FILING INFORMATION

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

#### • Distributions made from the trust

Trusts, that make distributions subject to Oklahoma withholding, must register with the OTC. Register by completing the Form OW-11: Registration for Oklahoma Withholding for Nonresident Members. This form can be obtained 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 WTP10003 "Oklahoma Nonresident Distributed Income Withholding Tax Annual Return" (formerly Form OW-9-C). The trust will file Form WTP10003 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 OTC by the same date.

### NET OPERATING LOSS (NOL)...

For tax years 2001 – 2007 and tax years 2009 and subsequent, the years to which an NOL may be carried shall be determined solely by reference to IRC Section 172. For tax year 2008, the years to which an NOL may be carried back shall be limited to two years. 68 OS Sec. 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 IRC Section 172 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 the 65% limit may not be carried over. A complete depletion schedule by property must be furnished.

### Depletion (continued)...

**Note:** Taxpayers whose tax year ends after December 31, 2011 and major oil companies, as defined in 52 OS Sec. 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, the depletion must be restored on Form 513NR, line 11, in both columns, in the year the lease expires.

### FIRST YEAR BONUS DEPRECIATION...

#### 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 or Federal American Recovery and Reinvestment Act of 2009. Any amount added back can be reclaimed in later years. 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.

**Example:** A nonresident fiduciary filing Form 513NR, entered 80% of the total bonus depreciation in the Federal Amount column on line 8 "Other Income" and entered the bonus depreciation applicable to Oklahoma in the Oklahoma amount column on line 8 "Other Income". 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 subtracted 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".

### ESTIMATED TAX...

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

Estates are not required to make estimated tax payments.

### AMENDED RETURNS...

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

When preparing an amended return, use the tax table for that particular tax year as tax rates may vary.

**Enclose a complete copy of Federal Form 1041**

## LINE BY LINE INSTRUCTIONS

### Important Notice...

**Enclose schedules for differences between Federal amounts and Oklahoma amounts.**

### PAGES ONE AND TWO, 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 Income:**

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 IRC, 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.

#### **Line 9 - Total Income:**

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

### 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 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 10 - State and Municipal Bond Interest (continued)...**

**Oklahoma Amount column:**

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

**Line 11 - Other Additions**

**Federal Amount column:**

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

To compute Oklahoma taxable income, a captive real estate investment trust must add back the dividends-paid deduction which was allowed on the federal return.

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. Such add-back is not required if the captive real estate investment trust is subject to the add-back for the dividends-paid deduction.

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

**Oklahoma Amount column:**

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

**Line 14 - Other Year Net Operating Loss**

**Oklahoma Amount column:**

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

**Line 15 - Additional Oklahoma Depletion:**

**Federal Amount column:**

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

**Note:** Taxpayers whose tax year ends after December 31, 2011 and major oil companies, as defined in 52 OS Sec. 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 IRC 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 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.

## LINE BY LINE INSTRUCTIONS

### Oklahoma Capital Gain Deduction (continued)...

#### Oklahoma Amount column:

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

### Line 16 - Income Distribution Deduction:

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

#### Federal Amount column:

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

#### Oklahoma Amount column:

Enter the net amount of Oklahoma income distributed.

Complete Part 2, Pages 3 and/or 4 "Oklahoma Schedule K-1" 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. The fiduciary, attorney, accountant and preparer fees as reported on the Federal estate tax return can now be used as there is no longer a filing requirement for Oklahoma Form 454. A statement of waiver is no longer required.

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

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

### Line 22 - Exemption:

Enter the Federal exemption claimed on the Federal return.

### Line 26 - Tax:

Using line 25, find your tax in the Fiduciary Tax Table.

### Line 29 - Credits:

#### Other Credits Form:

Please review Form 511CR for 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.

Effective July 1, 2011 - Tax credits transferred or allocated must be reported on Oklahoma Tax Commission Form 569. Failure to file Form 569 will result in the affected credits being denied by the Oklahoma Tax Commission pursuant to 68 OS Section 2357.1A-2.

### Line 31 - 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 WTP10005 (formerly Form OW-9-EW) or Form WTP10003 (formerly 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 33, "Oklahoma Withholding".

### Line 32 - Payments with Extension:

See general instructions for information about filing with an extension.

### Line 33 - 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's Oklahoma Schedule K-1, line 12.

To transfer all of the withholding to the beneficiaries, enter each beneficiary's share of the withholding on an Oklahoma Schedule K-1, line 12. **Do not enter any amount on this line.**

### Line 36 - 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.**

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

Oklahoma tax assistance, forms, FAQs,  
payment options and much more,  
all available 24/7.

## LINE BY LINE INSTRUCTIONS

### Line 39 - 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 40 - Delinquent Penalty and Interest:** Interest at the rate of 1.25% per month shall be paid on the tax due from the original due date until paid. 90% of the tax liability must be paid by the original due date of the return to avoid a delinquent penalty charge of 5% for late payment.

## PAGES THREE AND FOUR, PART TWO

**Complete an Oklahoma Schedule K-1 for each resident beneficiary 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 two 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 a copy of the Oklahoma Schedule K-1 to the beneficiary.

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 33 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 IRC, except when specifically provided for in the Oklahoma Statutes or rules.**

## Credit Card Payments Accepted

You can pay the balance due on any income tax return by credit card. Payments can be made for the current tax year and all years prior. Estimated income tax payments may also be made by credit card.

**Log on to our website at [www.tax.ok.gov](http://www.tax.ok.gov). Click on the "Payment Options" link and pay your balance due online.**



A convenience fee will be added to debit card transactions. For more information regarding this service, please visit our website at [www.tax.ok.gov](http://www.tax.ok.gov) or call our Taxpayer Assistance Office at (405) 521-3160.

## Website Offers Payment Options and Tax Assistance

Paper checks are not your only option when paying your balance due. You may pay electronically through our website. Log on to [www.tax.ok.gov](http://www.tax.ok.gov) and visit the "Payment Options" link to view all your payment options.

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

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

## 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 OTC 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**

# 2011 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:		
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		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						

**2011 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			At least	But less than			At least	But less than			At least	But less than		
<b>\$12,000</b>				<b>\$15,000</b>				<b>\$18,000</b>				<b>\$21,000</b>			
12,000	12,050	429		15,000	15,050	594		18,000	18,050	759		21,000	21,050	924	
12,050	12,100	432		15,050	15,100	597		18,050	18,100	762		21,050	21,100	927	
12,100	12,150	435		15,100	15,150	600		18,100	18,150	765		21,100	21,150	930	
12,150	12,200	438		15,150	15,200	603		18,150	18,200	768		21,150	21,200	933	
12,200	12,250	440		15,200	15,250	605		18,200	18,250	770		21,200	21,250	935	
12,250	12,300	443		15,250	15,300	608		18,250	18,300	773		21,250	21,300	938	
12,300	12,350	446		15,300	15,350	611		18,300	18,350	776		21,300	21,350	941	
12,350	12,400	449		15,350	15,400	614		18,350	18,400	779		21,350	21,400	944	
12,400	12,450	451		15,400	15,450	616		18,400	18,450	781		21,400	21,450	946	
12,450	12,500	454		15,450	15,500	619		18,450	18,500	784		21,450	21,500	949	
12,500	12,550	457		15,500	15,550	622		18,500	18,550	787		21,500	21,550	952	
12,550	12,600	460		15,550	15,600	625		18,550	18,600	790		21,550	21,600	955	
12,600	12,650	462		15,600	15,650	627		18,600	18,650	792		21,600	21,650	957	
12,650	12,700	465		15,650	15,700	630		18,650	18,700	795		21,650	21,700	960	
12,700	12,750	468		15,700	15,750	633		18,700	18,750	798		21,700	21,750	963	
12,750	12,800	471		15,750	15,800	636		18,750	18,800	801		21,750	21,800	966	
12,800	12,850	473		15,800	15,850	638		18,800	18,850	803		21,800	21,850	968	
12,850	12,900	476		15,850	15,900	641		18,850	18,900	806		21,850	21,900	971	
12,900	12,950	479		15,900	15,950	644		18,900	18,950	809		21,900	21,950	974	
12,950	13,000	482		15,950	16,000	647		18,950	19,000	812		21,950	22,000	977	
<b>\$13,000</b>				<b>\$16,000</b>				<b>\$19,000</b>				<b>\$22,000</b>			
13,000	13,050	484		16,000	16,050	649		19,000	19,050	814		22,000	22,050	979	
13,050	13,100	487		16,050	16,100	652		19,050	19,100	817		22,050	22,100	982	
13,100	13,150	490		16,100	16,150	655		19,100	19,150	820		22,100	22,150	985	
13,150	13,200	493		16,150	16,200	658		19,150	19,200	823		22,150	22,200	988	
13,200	13,250	495		16,200	16,250	660		19,200	19,250	825		22,200	22,250	990	
13,250	13,300	498		16,250	16,300	663		19,250	19,300	828		22,250	22,300	993	
13,300	13,350	501		16,300	16,350	666		19,300	19,350	831		22,300	22,350	996	
13,350	13,400	504		16,350	16,400	669		19,350	19,400	834		22,350	22,400	999	
13,400	13,450	506		16,400	16,450	671		19,400	19,450	836		22,400	22,450	1,001	
13,450	13,500	509		16,450	16,500	674		19,450	19,500	839		22,450	22,500	1,004	
13,500	13,550	512		16,500	16,550	677		19,500	19,550	842		22,500	22,550	1,007	
13,550	13,600	515		16,550	16,600	680		19,550	19,600	845		22,550	22,600	1,010	
13,600	13,650	517		16,600	16,650	682		19,600	19,650	847		22,600	22,650	1,012	
13,650	13,700	520		16,650	16,700	685		19,650	19,700	850		22,650	22,700	1,015	
13,700	13,750	523		16,700	16,750	688		19,700	19,750	853		22,700	22,750	1,018	
13,750	13,800	526		16,750	16,800	691		19,750	19,800	856		22,750	22,800	1,021	
13,800	13,850	528		16,800	16,850	693		19,800	19,850	858		22,800	22,850	1,023	
13,850	13,900	531		16,850	16,900	696		19,850	19,900	861		22,850	22,900	1,026	
13,900	13,950	534		16,900	16,950	699		19,900	19,950	864		22,900	22,950	1,029	
13,950	14,000	537		16,950	17,000	702		19,950	20,000	867		22,950	23,000	1,032	
<b>\$14,000</b>				<b>\$17,000</b>				<b>\$20,000</b>				<b>\$23,000</b>			
14,000	14,050	539		17,000	17,050	704		20,000	20,050	869		23,000	23,050	1,034	
14,050	14,100	542		17,050	17,100	707		20,050	20,100	872		23,050	23,100	1,037	
14,100	14,150	545		17,100	17,150	710		20,100	20,150	875		23,100	23,150	1,040	
14,150	14,200	548		17,150	17,200	713		20,150	20,200	878		23,150	23,200	1,043	
14,200	14,250	550		17,200	17,250	715		20,200	20,250	880		23,200	23,250	1,045	
14,250	14,300	553		17,250	17,300	718		20,250	20,300	883		23,250	23,300	1,048	
14,300	14,350	556		17,300	17,350	721		20,300	20,350	886		23,300	23,350	1,051	
14,350	14,400	559		17,350	17,400	724		20,350	20,400	889		23,350	23,400	1,054	
14,400	14,450	561		17,400	17,450	726		20,400	20,450	891		23,400	23,450	1,056	
14,450	14,500	564		17,450	17,500	729		20,450	20,500	894		23,450	23,500	1,059	
14,500	14,550	567		17,500	17,550	732		20,500	20,550	897		23,500	23,550	1,062	
14,550	14,600	570		17,550	17,600	735		20,550	20,600	900		23,550	23,600	1,065	
14,600	14,650	572		17,600	17,650	737		20,600	20,650	902		23,600	23,650	1,067	
14,650	14,700	575		17,650	17,700	740		20,650	20,700	905		23,650	23,700	1,070	
14,700	14,750	578		17,700	17,750	743		20,700	20,750	908		23,700	23,750	1,073	
14,750	14,800	581		17,750	17,800	746		20,750	20,800	911		23,750	23,800	1,076	
14,800	14,850	583		17,800	17,850	748		20,800	20,850	913		23,800	23,850	1,078	
14,850	14,900	586		17,850	17,900	751		20,850	20,900	916		23,850	23,900	1,081	
14,900	14,950	589		17,900	17,950	754		20,900	20,950	919		23,900	23,950	1,084	
14,950	15,000	592		17,950	18,000	757		20,950	21,000	922		23,950	24,000	1,087	

**2011 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

**2011 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

**2011 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:
At least	But less than	At least		But less than	At least	But less than		At least	But less than		
<b>\$48,000</b>				<b>\$51,000</b>				<b>\$54,000</b>			
48,000	48,050	2,409	51,000	51,050	2,574	54,000	54,050	2,739	57,000	57,050	2,904
48,050	48,100	2,412	51,050	51,100	2,577	54,050	54,100	2,742	57,050	57,100	2,907
48,100	48,150	2,415	51,100	51,150	2,580	54,100	54,150	2,745	57,100	57,150	2,910
48,150	48,200	2,418	51,150	51,200	2,583	54,150	54,200	2,748	57,150	57,200	2,913
48,200	48,250	2,420	51,200	51,250	2,585	54,200	54,250	2,750	57,200	57,250	2,915
48,250	48,300	2,423	51,250	51,300	2,588	54,250	54,300	2,753	57,250	57,300	2,918
48,300	48,350	2,426	51,300	51,350	2,591	54,300	54,350	2,756	57,300	57,350	2,921
48,350	48,400	2,429	51,350	51,400	2,594	54,350	54,400	2,759	57,350	57,400	2,924
48,400	48,450	2,431	51,400	51,450	2,596	54,400	54,450	2,761	57,400	57,450	2,926
48,450	48,500	2,434	51,450	51,500	2,599	54,450	54,500	2,764	57,450	57,500	2,929
48,500	48,550	2,437	51,500	51,550	2,602	54,500	54,550	2,767	57,500	57,550	2,932
48,550	48,600	2,440	51,550	51,600	2,605	54,550	54,600	2,770	57,550	57,600	2,935
48,600	48,650	2,442	51,600	51,650	2,607	54,600	54,650	2,772	57,600	57,650	2,937
48,650	48,700	2,445	51,650	51,700	2,610	54,650	54,700	2,775	57,650	57,700	2,940
48,700	48,750	2,448	51,700	51,750	2,613	54,700	54,750	2,778	57,700	57,750	2,943
48,750	48,800	2,451	51,750	51,800	2,616	54,750	54,800	2,781	57,750	57,800	2,946
48,800	48,850	2,453	51,800	51,850	2,618	54,800	54,850	2,783	57,800	57,850	2,948
48,850	48,900	2,456	51,850	51,900	2,621	54,850	54,900	2,786	57,850	57,900	2,951
48,900	48,950	2,459	51,900	51,950	2,624	54,900	54,950	2,789	57,900	57,950	2,954
48,950	49,000	2,462	51,950	52,000	2,627	54,950	55,000	2,792	57,950	58,000	2,957
<b>\$49,000</b>			<b>\$52,000</b>			<b>\$55,000</b>			<b>\$58,000</b>		
49,000	49,050	2,464	52,000	52,050	2,629	55,000	55,050	2,794	58,000	58,050	2,959
49,050	49,100	2,467	52,050	52,100	2,632	55,050	55,100	2,797	58,050	58,100	2,962
49,100	49,150	2,470	52,100	52,150	2,635	55,100	55,150	2,800	58,100	58,150	2,965
49,150	49,200	2,473	52,150	52,200	2,638	55,150	55,200	2,803	58,150	58,200	2,968
49,200	49,250	2,475	52,200	52,250	2,640	55,200	55,250	2,805	58,200	58,250	2,970
49,250	49,300	2,478	52,250	52,300	2,643	55,250	55,300	2,808	58,250	58,300	2,973
49,300	49,350	2,481	52,300	52,350	2,646	55,300	55,350	2,811	58,300	58,350	2,976
49,350	49,400	2,484	52,350	52,400	2,649	55,350	55,400	2,814	58,350	58,400	2,979
49,400	49,450	2,486	52,400	52,450	2,651	55,400	55,450	2,816	58,400	58,450	2,981
49,450	49,500	2,489	52,450	52,500	2,654	55,450	55,500	2,819	58,450	58,500	2,984
49,500	49,550	2,492	52,500	52,550	2,657	55,500	55,550	2,822	58,500	58,550	2,987
49,550	49,600	2,495	52,550	52,600	2,660	55,550	55,600	2,825	58,550	58,600	2,990
49,600	49,650	2,497	52,600	52,650	2,662	55,600	55,650	2,827	58,600	58,650	2,992
49,650	49,700	2,500	52,650	52,700	2,665	55,650	55,700	2,830	58,650	58,700	2,995
49,700	49,750	2,503	52,700	52,750	2,668	55,700	55,750	2,833	58,700	58,750	2,998
49,750	49,800	2,506	52,750	52,800	2,671	55,750	55,800	2,836	58,750	58,800	3,001
49,800	49,850	2,508	52,800	52,850	2,673	55,800	55,850	2,838	58,800	58,850	3,003
49,850	49,900	2,511	52,850	52,900	2,676	55,850	55,900	2,841	58,850	58,900	3,006
49,900	49,950	2,514	52,900	52,950	2,679	55,900	55,950	2,844	58,900	58,950	3,009
49,950	50,000	2,517	52,950	53,000	2,682	55,950	56,000	2,847	58,950	59,000	3,012
<b>\$50,000</b>			<b>\$53,000</b>			<b>\$56,000</b>			<b>\$59,000</b>		
50,000	50,050	2,519	53,000	53,050	2,684	56,000	56,050	2,849	59,000	59,050	3,014
50,050	50,100	2,522	53,050	53,100	2,687	56,050	56,100	2,852	59,050	59,100	3,017
50,100	50,150	2,525	53,100	53,150	2,690	56,100	56,150	2,855	59,100	59,150	3,020
50,150	50,200	2,528	53,150	53,200	2,693	56,150	56,200	2,858	59,150	59,200	3,023
50,200	50,250	2,530	53,200	53,250	2,695	56,200	56,250	2,860	59,200	59,250	3,025
50,250	50,300	2,533	53,250	53,300	2,698	56,250	56,300	2,863	59,250	59,300	3,028
50,300	50,350	2,536	53,300	53,350	2,701	56,300	56,350	2,866	59,300	59,350	3,031
50,350	50,400	2,539	53,350	53,400	2,704	56,350	56,400	2,869	59,350	59,400	3,034
50,400	50,450	2,541	53,400	53,450	2,706	56,400	56,450	2,871	59,400	59,450	3,036
50,450	50,500	2,544	53,450	53,500	2,709	56,450	56,500	2,874	59,450	59,500	3,039
50,500	50,550	2,547	53,500	53,550	2,712	56,500	56,550	2,877	59,500	59,550	3,042
50,550	50,600	2,550	53,550	53,600	2,715	56,550	56,600	2,880	59,550	59,600	3,045
50,600	50,650	2,552	53,600	53,650	2,717	56,600	56,650	2,882	59,600	59,650	3,047
50,650	50,700	2,555	53,650	53,700	2,720	56,650	56,700	2,885	59,650	59,700	3,050
50,700	50,750	2,558	53,700	53,750	2,723	56,700	56,750	2,888	59,700	59,750	3,053
50,750	50,800	2,561	53,750	53,800	2,726	56,750	56,800	2,891	59,750	59,800	3,056
50,800	50,850	2,563	53,800	53,850	2,728	56,800	56,850	2,893	59,800	59,850	3,058
50,850	50,900	2,566	53,850	53,900	2,731	56,850	56,900	2,896	59,850	59,900	3,061
50,900	50,950	2,569	53,900	53,950	2,734	56,900	56,950	2,899	59,900	59,950	3,064
50,950	51,000	2,572	53,950	54,000	2,737	56,950	57,000	2,902	59,950	60,000	3,067

# 2011 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>\$60,000</b>			<b>\$63,000</b>			<b>\$66,000</b>			<b>\$69,000</b>		
60,000	60,050	3,069	63,000	63,050	3,234	66,000	66,050	3,399	69,000	69,050	3,564
60,050	60,100	3,072	63,050	63,100	3,237	66,050	66,100	3,402	69,050	69,100	3,567
60,100	60,150	3,075	63,100	63,150	3,240	66,100	66,150	3,405	69,100	69,150	3,570
60,150	60,200	3,078	63,150	63,200	3,243	66,150	66,200	3,408	69,150	69,200	3,573
60,200	60,250	3,080	63,200	63,250	3,245	66,200	66,250	3,410	69,200	69,250	3,575
60,250	60,300	3,083	63,250	63,300	3,248	66,250	66,300	3,413	69,250	69,300	3,578
60,300	60,350	3,086	63,300	63,350	3,251	66,300	66,350	3,416	69,300	69,350	3,581
60,350	60,400	3,089	63,350	63,400	3,254	66,350	66,400	3,419	69,350	69,400	3,584
60,400	60,450	3,091	63,400	63,450	3,256	66,400	66,450	3,421	69,400	69,450	3,586
60,450	60,500	3,094	63,450	63,500	3,259	66,450	66,500	3,424	69,450	69,500	3,589
60,500	60,550	3,097	63,500	63,550	3,262	66,500	66,550	3,427	69,500	69,550	3,592
60,550	60,600	3,100	63,550	63,600	3,265	66,550	66,600	3,430	69,550	69,600	3,595
60,600	60,650	3,102	63,600	63,650	3,267	66,600	66,650	3,432	69,600	69,650	3,597
60,650	60,700	3,105	63,650	63,700	3,270	66,650	66,700	3,435	69,650	69,700	3,600
60,700	60,750	3,108	63,700	63,750	3,273	66,700	66,750	3,438	69,700	69,750	3,603
60,750	60,800	3,111	63,750	63,800	3,276	66,750	66,800	3,441	69,750	69,800	3,606
60,800	60,850	3,113	63,800	63,850	3,278	66,800	66,850	3,443	69,800	69,850	3,608
60,850	60,900	3,116	63,850	63,900	3,281	66,850	66,900	3,446	69,850	69,900	3,611
60,900	60,950	3,119	63,900	63,950	3,284	66,900	66,950	3,449	69,900	69,950	3,614
60,950	61,000	3,122	63,950	64,000	3,287	66,950	67,000	3,452	69,950	70,000	3,617
<b>\$61,000</b>			<b>\$64,000</b>			<b>\$67,000</b>			<b>\$70,000</b>		
61,000	61,050	3,124	64,000	64,050	3,289	67,000	67,050	3,454	70,000	70,050	3,619
61,050	61,100	3,127	64,050	64,100	3,292	67,050	67,100	3,457	70,050	70,100	3,622
61,100	61,150	3,130	64,100	64,150	3,295	67,100	67,150	3,460	70,100	70,150	3,625
61,150	61,200	3,133	64,150	64,200	3,298	67,150	67,200	3,463	70,150	70,200	3,628
61,200	61,250	3,135	64,200	64,250	3,300	67,200	67,250	3,465	70,200	70,250	3,630
61,250	61,300	3,138	64,250	64,300	3,303	67,250	67,300	3,468	70,250	70,300	3,633
61,300	61,350	3,141	64,300	64,350	3,306	67,300	67,350	3,471	70,300	70,350	3,636
61,350	61,400	3,144	64,350	64,400	3,309	67,350	67,400	3,474	70,350	70,400	3,639
61,400	61,450	3,146	64,400	64,450	3,311	67,400	67,450	3,476	70,400	70,450	3,641
61,450	61,500	3,149	64,450	64,500	3,314	67,450	67,500	3,479	70,450	70,500	3,644
61,500	61,550	3,152	64,500	64,550	3,317	67,500	67,550	3,482	70,500	70,550	3,647
61,550	61,600	3,155	64,550	64,600	3,320	67,550	67,600	3,485	70,550	70,600	3,650
61,600	61,650	3,157	64,600	64,650	3,322	67,600	67,650	3,487	70,600	70,650	3,652
61,650	61,700	3,160	64,650	64,700	3,325	67,650	67,700	3,490	70,650	70,700	3,655
61,700	61,750	3,163	64,700	64,750	3,328	67,700	67,750	3,493	70,700	70,750	3,658
61,750	61,800	3,166	64,750	64,800	3,331	67,750	67,800	3,496	70,750	70,800	3,661
61,800	61,850	3,168	64,800	64,850	3,333	67,800	67,850	3,498	70,800	70,850	3,663
61,850	61,900	3,171	64,850	64,900	3,336	67,850	67,900	3,501	70,850	70,900	3,666
61,900	61,950	3,174	64,900	64,950	3,339	67,900	67,950	3,504	70,900	70,950	3,669
61,950	62,000	3,177	64,950	65,000	3,342	67,950	68,000	3,507	70,950	71,000	3,672
<b>\$62,000</b>			<b>\$65,000</b>			<b>\$68,000</b>			<b>\$71,000</b>		
62,000	62,050	3,179	65,000	65,050	3,344	68,000	68,050	3,509	71,000	71,050	3,674
62,050	62,100	3,182	65,050	65,100	3,347	68,050	68,100	3,512	71,050	71,100	3,677
62,100	62,150	3,185	65,100	65,150	3,350	68,100	68,150	3,515	71,100	71,150	3,680
62,150	62,200	3,188	65,150	65,200	3,353	68,150	68,200	3,518	71,150	71,200	3,683
62,200	62,250	3,190	65,200	65,250	3,355	68,200	68,250	3,520	71,200	71,250	3,685
62,250	62,300	3,193	65,250	65,300	3,358	68,250	68,300	3,523	71,250	71,300	3,688
62,300	62,350	3,196	65,300	65,350	3,361	68,300	68,350	3,526	71,300	71,350	3,691
62,350	62,400	3,199	65,350	65,400	3,364	68,350	68,400	3,529	71,350	71,400	3,694
62,400	62,450	3,201	65,400	65,450	3,366	68,400	68,450	3,531	71,400	71,450	3,696
62,450	62,500	3,204	65,450	65,500	3,369	68,450	68,500	3,534	71,450	71,500	3,699
62,500	62,550	3,207	65,500	65,550	3,372	68,500	68,550	3,537	71,500	71,550	3,702
62,550	62,600	3,210	65,550	65,600	3,375	68,550	68,600	3,540	71,550	71,600	3,705
62,600	62,650	3,212	65,600	65,650	3,377	68,600	68,650	3,542	71,600	71,650	3,707
62,650	62,700	3,215	65,650	65,700	3,380	68,650	68,700	3,545	71,650	71,700	3,710
62,700	62,750	3,218	65,700	65,750	3,383	68,700	68,750	3,548	71,700	71,750	3,713
62,750	62,800	3,221	65,750	65,800	3,386	68,750	68,800	3,551	71,750	71,800	3,716
62,800	62,850	3,223	65,800	65,850	3,388	68,800	68,850	3,553	71,800	71,850	3,718
62,850	62,900	3,226	65,850	65,900	3,391	68,850	68,900	3,556	71,850	71,900	3,721
62,900	62,950	3,229	65,900	65,950	3,394	68,900	68,950	3,559	71,900	71,950	3,724
62,950	63,000	3,232	65,950	66,000	3,397	68,950	69,000	3,562	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

Worksheet for		<b>\$4,223 + 5.50% over \$81,000</b>	
Calculating Tax on Taxable Income of \$81,000 or More	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>	_____	_____

## DIRECT DEPOSIT INFORMATION

Please complete the direct deposit box on the tax return to have the refund directly deposited into your account at a bank or other financial institution.

- 1** Check the appropriate box as to whether the check will be going into a checking or savings account. Please keep in mind you will not receive notification of the deposit.
- 2** Fill out the routing number. The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check will be issued instead. Using the sample check shown below, the routing number is **120120012**.
- 3** Enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown below, the account number is **2020268620**.

**Please Note:** The OTC is not responsible if a financial institution refuses a direct deposit. If a direct deposit is refused, a paper check will be issued to the address shown on your tax return.

**WARNING!** Due to electronic banking rules, the OTC will no longer allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution or have a foreign address on your income tax return, you will be issued a paper check. If you have an address with an APO, FPO or DPO, you are not considered to have a foreign address; your refund will be directly deposited.

**ABC Corporation**  
123 Main Street  
Anyplace, OK 00000

**1234**  
15-0000/0000

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

DOLLARS

**ANYPLACE BANK**  
Anyplace, OK 00000

For  **SAMPLE**

|: 120120012 | : 2020268620 || 1234

**Routing Number** (circled callout pointing to 120120012)

**Account Number** (circled callout pointing to 2020268620)

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

## 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 web-site, 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**  
2501 North Lincoln Boulevard  
**(405) 521-3160**

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

### 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.



# OKLAHOMA NONRESIDENT 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.

For the year January 1 - December 31, 2011, or other taxable year beginning: <input type="text"/> , 2011 ending: <input type="text"/> , <input type="text"/>		<b>AMENDED RETURN!</b>
		If this is an Amended Return check here <input type="checkbox"/>

Name of estate or trust:	
Address of fiduciary: (number and street)	
City, State and Zip:	
Federal Employer Identification Number:	Date Entity Created:
Name and title of fiduciary:	

<b>This form is for Nonresidents only. Residents use Form 513.</b>	<b>Important!</b>
This is a(n): <input type="checkbox"/> Initial Return <input type="checkbox"/> Final Return	Was a 2010 Fiduciary Income Tax Return filed? <input type="checkbox"/> Yes <input type="checkbox"/> No

Check all applicable boxes: <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.

Income (enclose necessary schedule(s) for lines 2-10)	
1	Interest income .....
2	Dividends .....
3	Business income or (loss) .....
4	Capital gain or (loss).....
5	Rents, royalties, partnerships, other estates and trusts, etc.....
6	Farm income or (loss).....
7	Ordinary gain or (loss).....
8	Other income (state nature of income).....
9	<b>Total income</b> (add lines 1 through 8).....

Column A Federal Amount	
	00
	00
	00
	00
	00
	00
	00
	00
	00

Column B Oklahoma Amount	
1	00
2	00
3	00
4	00
5	00
6	00
7	00
8	00
9	00

Oklahoma Additions (see instructions)	
10	State and municipal bond interest (not specifically exempt).....
11	Other additions (identify: _____).....
12	Add lines 9, 10 and 11 .....

	00
	00
	00

10	00
11	00
12	00

Oklahoma Subtractions	
13	Interest on U.S. obligations (see instructions).....
14	Other year net operating loss (return for loss year must be filed) .....
15	Oklahoma depletion and Oklahoma Capital Gain Deduction (see instructions)
16	Income distribution deduction (use Oklahoma Schedule K-1; see instructions)
17	Total Oklahoma subtractions (add lines 13 through 16) .....
18	Oklahoma adjusted gross income - <b>Oklahoma Source</b> (line 12 minus line 17)..
18a	Oklahoma adjusted gross income - <b>All Sources</b> (line 12 minus line 17) .....
19	Oklahoma Income Percentage (divide line 18 by 18a - enter here and on line 27) (limited to 100%) .....
20	Interest, taxes, fiduciary fees, attorney, accountant and return preparer fees.
21	Federal estate tax deduction, charitable income distribution, other deductions.
22	Exemption.....
23	<b>Total Deductions</b> (add lines 20, 21 and 22).....
24	Taxable income of fiduciary (subtract line 23 from line 18a).....

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13	00
14	00
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16	00
17	00
18	00
18a	
19	%
20	
21	
22	
23	
24	00





<b>Form 513NR - page 3</b> <b>Oklahoma</b> <b>Schedule K-1</b>	<b>PART 2: BENEFICIARY'S SHARE OF</b> <b>INCOME AND DEDUCTIONS</b> For resident beneficiaries and those nonresident beneficiaries for whom the tax is not being paid at the trust level.	<b>2011</b>
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For calendar year 2011 or fiscal year beginning \_\_\_\_\_, 2011 and ending \_\_\_\_\_, \_\_\_\_\_.

Name of estate or trust		<input type="checkbox"/> Amended K-1 <input type="checkbox"/> Final K-1 <input type="checkbox"/> Nonresident
Beneficiary's FEIN/SSN	Estate's or trust's Federal Employer Identification Number	
Beneficiary's name, address and ZIP	Fiduciary's name, address and ZIP	

<b>Income</b>		FEDERAL	OKLAHOMA
1	Interest .....	1	
2	Dividends.....	2	
3	Short-term capital gain (or loss) .....	3	
4	Long-term capital gain (or loss) .....	4	
5	Other taxable income:		
	a. Annuities, royalties and other nonpassive income .....	5a	
	b. Trade or business, rental real estate and other passive income .....	5b	
6	State, municipal interest .....	6	
7	U.S. interest.....	7	
<b>Deductions</b>			
8	a. Depreciation, depletion, amortization attributable to line 5a .....	8a	
	b. Depreciation, depletion, amortization attributable to line 5b .....	8b	
9	Expenses allocable to Federal exempt income .....	9	
10	Expenses allocable to Oklahoma exempt income.....	10	
11	Deductions in the final year of trust or decedent's estate:		
	a. Excess deductions on termination.....	11a	
	b. Net operating loss carryover .....	11b	
12	Withholding.....	12	
13	Other:		
	a. _____	13a	
	b. _____	13b	
	c. _____	13c	
	d. _____	13d	
	e. _____	13e	
	f. _____	13f	
	g. _____	13g	



<b>Form 513NR - page 4</b> <b>Oklahoma</b> <b>Schedule K-1</b>	<b>PART 2: BENEFICIARY'S SHARE OF</b> <b>INCOME AND DEDUCTIONS</b> For resident beneficiaries and those nonresident beneficiaries for whom the tax is not being paid at the trust level.	<b>2011</b>
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For calendar year 2011 or fiscal year beginning \_\_\_\_\_, 2011 and ending \_\_\_\_\_, \_\_\_\_\_.

Name of estate or trust		<input type="checkbox"/> Amended K-1 <input type="checkbox"/> Final K-1 <input type="checkbox"/> Nonresident
Beneficiary's FEIN/SSN	Estate's or trust's Federal Employer Identification Number	
Beneficiary's name, address and ZIP	Fiduciary's name, address and ZIP	

<b>Income</b>		FEDERAL	OKLAHOMA
1	Interest .....	1	
2	Dividends.....	2	
3	Short-term capital gain (or loss) .....	3	
4	Long-term capital gain (or loss) .....	4	
5	Other taxable income:		
	a. Annuities, royalties and other nonpassive income .....	5a	
	b. Trade or business, rental real estate and other passive income .....	5b	
6	State, municipal interest .....	6	
7	U.S. interest.....	7	

<b>Deductions</b>			
8	a. Depreciation, depletion, amortization attributable to line 5a .....	8a	
	b. Depreciation, depletion, amortization attributable to line 5b .....	8b	
9	Expenses allocable to Federal exempt income .....	9	
10	Expenses allocable to Oklahoma exempt income.....	10	
11	Deductions in the final year of trust or decedent's estate:		
	a. Excess deductions on termination.....	11a	
	b. Net operating loss carryover .....	11b	
12	Withholding.....	12	
13	Other:		
	a. _____	13a	
	b. _____	13b	
	c. _____	13c	
	d. _____	13d	
	e. _____	13e	
	f. _____	13f	
	g. _____	13g	