1997

• Form 513 NR

Oklahoma Fiduciary Income Tax Forms and Instructions for Non-Residents

This packet includes:

- Instructions for completing the Form 513-NR
- Two 513-NR fiducuary income tax forms
- 1997 fiduciary income tax tables

Filing date:

- Your return must be postmarked by April 15, 1998 for calendar year returns. For estates electing a fiscal year other than calendar year, your return must be postmarked by the 15th day of the fourth month following the close of the taxable year.

Oklahoma Tax Commission

2501 North Lincoln Boulevard
Oklahoma City, Oklahoma 73194

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

1997 Oklahoma Fiduciary Income Tax

Dear Oklahoma Taxpayer,

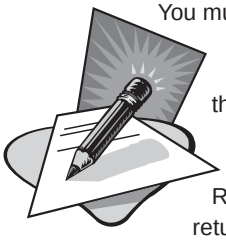
The Oklahoma Tax Commission has revamped the 1997 income tax forms. Our goal is to provide a form that is easier to read and has clearer instructions. These changes are just one of the new things we are doing to serve you better.

Enclosed within this booklet is the Form 513NR: Non-Resident Fiduciary Income Tax Return, instructions, tax tables and a return envelope. If you have any questions about filing your Oklahoma fiduciary income tax return, please call or visit us at one of the locations listed on page six of this booklet. Our newly structured **Taxpayer Assistance Division**, available at all of our locations, is ready to assist you. Also, be sure and visit our web site next time you are online. Our site address is **www.oktax.state.ok.us** and the option to e-mail us is also available on the site.

Sincerely,

Robert E. Anderson, Chairman
Oklahoma Tax Commission

Before You Begin



You must complete your Federal income tax return before you begin your 1997 Oklahoma fiduciary income tax return. You will use the information entered on your Federal return to complete the Oklahoma return.

Remember, when completing your Oklahoma return, round all amounts to the nearest dollar.

Example:

$2.01 to $2.49 - round down to $2.00
$2.50 to $2.99 - round up to $3.00

Also, be sure and read all instructions before you begin.

Helpful Hints

- File your return on time to avoid costly penalty and interest fees. See the front cover of this booklet for deadline information.
- Be sure to sign and date the return.
- If you have any questions, please do not hesitate to contact us in one of the ways listed on page six of this booklet.

1997 Form 513NR: General Filing Information

• How Non-Resident Trusts and Estates Are Taxed...

For tax years beginning on or after January 1, 1994, the Oklahoma taxable income of a non-resident 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 Non-Resident Defined...

"Resident estate" mean the estate of decedent who at his/her death was domiciled in this state. "Non-resident 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 become irrevocable. "Non-resident trust" is a trust other than a resident trust. (See Title 68 O.S. 2353-5 and 2353-6.)

• Requirements for Filing...

Every non-resident estate or trust having Oklahoma taxable income as provided in Section 2362 of the Oklahoma Income Tax Law (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.

• 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 Okla.
(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.

(Continued on page 2)

• 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.

• Accounting Methods...

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

Fiduciaries in whatever capacity acting, having control, receipt, custody, disposal or payment of interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed determinable annual or other periodical gains, profits, or income, amounting to $750 or over, paid or payable during the year to any taxpayer, shall make complete reports thereof to the Commission, on Forms 500 and 501 to reach the Commission on or before February 15, following the close of the preceding calendar year.

If this is a final return, a clearance will be issued upon request. In your request, include the decedents name, social security number, date of death, letters testamentary and power of attorney if applicable. Do not enclose request with the tax return.

Important...
An estate cannot be closed until a certificate is secured showing that all Oklahoma income taxes of the decedent and his estate have been paid.

If you do not have a Federal Employers Identification number, obtain the Form SS-4 from Internal Revenue Service or Oklahoma Tax Commission. Fill out the Form SS-4 then call Internal Revenue Service at (512) 460-7843 to obtain the Employer Identification number.

• Estimated Tax...

All trusts are required to make estimated tax payments for the taxable year when the tax for the taxable year can reasonably be expected to be $500 or more.

Estates are not required to make estimated tax payments. 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.

• Amended Returns...

Use the Fiduciary Form 513 and mark the Amended return box. Enclose a copy of the Federal Amended return and proof of Internal Revenue Service refund or payment, if available prior to expiration of statute of limitations. Any refunds cannot be applied to next year's estimated tax.

• 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. Major oil companies, as defined in Section 288.2 of Title 52 of the Oklahoma Statutes, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property. 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. Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of nonproducing properties, upon expiration of the lease, such depletion must be restored, on Form 513-NR, line 11, in both columns, in the year the lease expires. A complete depletion schedule by property must be furnished.

• Net Operating Loss...

Effective for all tax years beginning after December 31, 1995, 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. Supp.1993 section 2358 (A) (3).

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.

• Bankruptcy...

The Fiduciary must file Form 513 for the estate of an individual involved in bankruptcy proceedings, if a Federal Income tax return is required for the bankruptcy estate. Use Form 513 as a transmittal for Form 511. Complete the tax for the bankruptcy estate on the Form 511 by using the instructions and tax tables for a married person filing separately. Enter the computed tax on Form 513, line 23, and remit payment of any tax due. Enclose a copy of the Federal return for the bankruptcy with the Oklahoma return.

(Continued on page 3)

1997 Form 513NR: General Filing Information

- Grantor Trust...

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

- 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 prorata share of the Federal exemption, as all other income and deductions are passed on to the beneficiaries.

ENCLOSE A COMPLETE COPY OF FEDERAL RETURN FORM 1041.

1997 Form 513NR: 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):
Non-resident 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 to 1997, 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.

(Continued on page 4)

Don't Miss the "When You Are Finished" Section on Page 6...

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, the total of such income shall be added to Federal Total Income. Income from Oklahoma Municipal Bonds is exempt only if so provided by the statute authorizing their issuance. All out-of-state municipals are taxable. Enclose a schedule of all municipal interest received by source and amount.

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 513-NR. 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.

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 1099's 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.

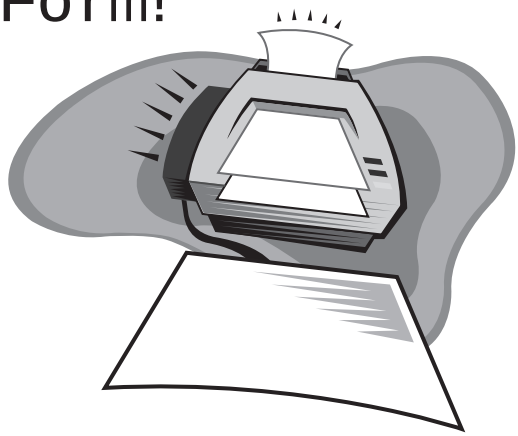
Oklahoma Amount column:
Enter that part of the "Federal Amount" column that represents U.S. Government interest included on Line 1 in the "Oklahoma Amount" column.

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.

(Continued on page 5)

Help! It's 10 p.m. And I need a Tax Form!



Check out the Oklahoma Tax Commission's FaxBack Service!

From individual and corporate income tax forms to common business tax forms, and everything in between, they are all available 24 hours a day, seven days a week from the Oklahoma Tax Commission's FaxBack system.

All you need is a telephone and a fax machine. Just call **(405) 522-0465.** Your requested forms will arrive within 30 minutes. No kidding. It is that simple.

This automated system is available anytime. Remember the number: **(405) 522-0465.**

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. Major oil companies, as defined in Section 288.2 of Title 52 of the Oklahoma Statutes, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property. 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. 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 513-NR line 11, in the year the lease expires. A complete schedule by property must be furnished.

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.

Line 16 - Income distribution deduction

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.

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, & 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 State Estate Tax return Form 454. On Estates furnish a waiver stating that fees were not deducted on the Oklahoma state 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 deductions 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:

Solar Energy Credit:
Enclose Form 508 for Solar Energy Credit.

Oklahoma Investment/New Jobs Credit:
Taxpayers engaged in manufacturing or processing who are entitled to Oklahoma Investment/New Jobs credit see Form 506. (This has no relationship to your Federal Investment credits.)

Please review Form 511-CR for other available credits.

Line 30 - Oklahoma Estimated Tax Payments:
See general instructions as to who is required to make estimated tax payments. Estates are not required to make estimate tax payments.

Line 31 - Payments with Extension:
See general instructions for information as to filing with extension.

Line 34 - Credit on Estimate Tax:
Enter amount of refund you wish to apply to next years taxes. This line is not valid on Amended returns.

Line 37 -
Underestimated Trust Tax, Penalty and Interest:
The estimated tax payments are required to be equal to at least 70% (timely paid) of the tax liability. Should deficiencies occur, penalty and interest shall be computed by multiplying the tax (line 27) by 70%. If this amount is not equal to the timely pre-payments, a penalty of 5% and interest of 15% per annum per quarter for the period of delinquency shall be added to the final tax due.

Line 38 - Delinquent Penalty & Interest
After the due date of the return compute 5% penalty on the tax due (line 36). 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.

Title 68, Oklahoma Statutes, provide 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.

(Continued on page 6)

1997 Form 513NR: Line by Line Instructions

Page Two, PArt Two

Beneficiaries Share of Income and Deductions:

If the trust or estate has more than 4 beneficiaries, enclose with the return additional schedules that follow the same format as Part II. You may photocopy Part II for the additional beneficiaries and enclose it with the rest of the return.

Provide the name, address, and Social Security Numbers of the beneficiaries as requested. The Federal column should include the exact figures as shown on the Federal Schedule K-1.

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

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

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

When You Are Finished...

- In the event that you owe taxes, please enclose a check or money order payable to "Oklahoma Tax Commission". The taxpayer identification number and the tax year should be on your check or money order for your payment to be properly credited.

- When complete, make copies of all the documents for your records.

- Be sure to use the pre-addressed return envelope provided.

- Do not enclose any other tax reports or correspondence in this envelope.

- If for some reason you do not have a pre-addressed return envelope, please mail the originals, along with any payment due, to:

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

- If you have any questions about your return, please contact us. List below are several ways of contacting us.

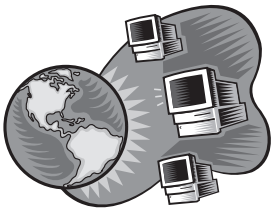
Need Assistance? How to Reach Us...

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

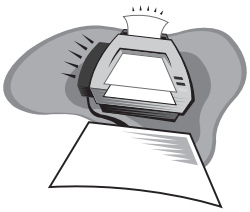
Call Us!

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

Visit Us on the Web!



Downloadable forms, answers to common questions, and a variety of other tax information is available on our web site. You can even e-mail us from any location on our site.
Direct e-mails should be sent to: **otcmaster@oktax.state.ok.us**
Our web site address is **www.oktax.state.ok.us**



FaxBack Service!

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

Assistance Is Around the Corner ... Come See Us!

Oklahoma City: 2501 North Lincoln Boulevard **(405) 521-3160**
Oklahoma City: Shepherd Mall, NW 23rd and Villa **(405) 522-0789**
Tulsa: 440 South Houston, 5th Floor **(918) 581-2399**
Ardmore: 301 West Main, Suite 316 **(580) 226-4636**
Lawton: 1602 NW Lawton Ave., Suite B **(580) 248-8440**
McAlester: 1533 South Main **(918) 426-0777**

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

Form 513 and 513-NR Tables

1997 Oklahoma Income Tax Table

For Fiduciary Returns

Instructions...

Use this table if your taxable income is less than $50,000.

If your taxable income is $50,000 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: At least	But less than	Your tax is:
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

If Oklahoma taxable income is: At least	But less than	Your tax is:
2,900	2,950	29
2,950	3,000	30
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

If Oklahoma taxable income is: At least	But less than	Your tax is:
5,800	5,850	117
5,850	5,900	119
5,900	5,950	121
5,950	6,000	123
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	138
6,350	6,400	140
6,400	6,450	143
6,450	6,500	145
6,500	6,550	148
6,550	6,600	150
6,600	6,650	153
6,650	6,700	155
6,700	6,750	158
6,750	6,800	160
6,800	6,850	163
6,850	6,900	165
6,900	6,950	168
6,950	7,000	170
7,000	7,050	173
7,050	7,100	175
7,100	7,150	178
7,150	7,200	180
7,200	7,250	183
7,250	7,300	185
7,300	7,350	188
7,350	7,400	190
7,400	7,450	193
7,450	7,500	195
7,500	7,550	198
7,550	7,600	200
7,600	7,650	203
7,650	7,700	205
7,700	7,750	208
7,750	7,800	211
7,800	7,850	214
7,850	7,900	217
7,900	7,950	220
7,950	8,000	223
8,000	8,050	226
8,050	8,100	229
8,100	8,150	232
8,150	8,200	235
8,200	8,250	238
8,250	8,300	241
8,300	8,350	244
8,350	8,400	247
8,400	8,450	250
8,450	8,500	253
8,500	8,550	256
8,550	8,600	259
8,600	8,650	262
8,650	8,700	265

If Oklahoma taxable income is: At least	But less than	Your tax is:
8,700	8,750	268
8,750	8,800	271
8,800	8,850	274
8,850	8,900	277
8,900	8,950	280
8,950	9,000	283
9,000	9,050	286
9,050	9,100	289
9,100	9,150	292
9,150	9,200	295
9,200	9,250	298
9,250	9,300	301
9,300	9,350	304
9,350	9,400	307
9,400	9,450	310
9,450	9,500	313
9,500	9,550	316
9,550	9,600	319
9,600	9,650	322
9,650	9,700	325
9,700	9,750	328
9,750	9,800	331
9,800	9,850	334
9,850	9,900	337
9,900	9,950	340
9,950	10,000	343
10,000	10,050	346
10,050	10,100	350
10,100	10,150	353
10,150	10,200	357
10,200	10,250	360
10,250	10,300	364
10,300	10,350	367
10,350	10,400	371
10,400	10,450	374
10,450	10,500	378
10,500	10,550	381
10,550	10,600	385
10,600	10,650	388
10,650	10,700	392
10,700	10,750	395
10,750	10,800	399
10,800	10,850	402
10,850	10,900	406
10,900	10,950	409
10,950	11,000	413
11,000	11,050	416
11,050	11,100	420
11,100	11,150	423
11,150	11,200	427
11,200	11,250	430
11,250	11,300	434
11,300	11,350	437
11,350	11,400	441
11,400	11,450	444
11,450	11,500	448
11,500	11,550	451
11,550	11,600	455

Form 513 and 513-NR Tables

1997 Oklahoma Income Tax Table

For Fiduciary Returns

If Oklahoma taxable income is: At least	But less than	Your tax is:
11,600	11,650	458
11,650	11,700	462
11,700	11,750	465
11,750	11,800	469
11,800	11,850	472
11,850	11,900	476
11,900	11,950	479
11,950	12,000	483
12,000	12,050	486
12,050	12,100	490
12,100	12,150	493
12,150	12,200	497
12,200	12,250	500
12,250	12,300	504
12,300	12,350	507
12,350	12,400	511
12,400	12,450	514
12,450	12,500	518
12,500	12,550	521
12,550	12,600	525
12,600	12,650	528
12,650	12,700	532
12,700	12,750	535
12,750	12,800	539
12,800	12,850	542
12,850	12,900	546
12,900	12,950	549
12,950	13,000	553
13,000	13,050	556
13,050	13,100	560
13,100	13,150	563
13,150	13,200	567
13,200	13,250	570
13,250	13,300	574
13,300	13,350	577
13,350	13,400	581
13,400	13,450	584
13,450	13,500	588
13,500	13,550	591
13,550	13,600	595
13,600	13,650	598
13,650	13,700	602
13,700	13,750	605
13,750	13,800	609
13,800	13,850	612
13,850	13,900	616
13,900	13,950	619
13,950	14,000	623
14,000	14,050	626
14,050	14,100	630
14,100	14,150	633
14,150	14,200	637
14,200	14,250	640
14,250	14,300	644
14,300	14,350	647
14,350	14,400	651
14,400	14,450	654
14,450	14,500	658
14,500	14,550	661
14,550	14,600	665
14,600	14,650	668
14,650	14,700	672
14,700	14,750	675
14,750	14,800	679
14,800	14,850	682
14,850	14,900	686

If Oklahoma taxable income is: At least	But less than	Your tax is:
14,900	14,950	689
14,950	15,000	693
15,000	15,050	696
15,050	15,100	700
15,100	15,150	703
15,150	15,200	707
15,200	15,250	710
15,250	15,300	714
15,300	15,350	717
15,350	15,400	721
15,400	15,450	724
15,450	15,500	728
15,500	15,550	731
15,550	15,600	735
15,600	15,650	738
15,650	15,700	742
15,700	15,750	745
15,750	15,800	749
15,800	15,850	752
15,850	15,900	756
15,900	15,950	759
15,950	16,000	763
16,000	16,050	766
16,050	16,100	770
16,100	16,150	773
16,150	16,200	777
16,200	16,250	780
16,250	16,300	784
16,300	16,350	787
16,350	16,400	791
16,400	16,450	794
16,450	16,500	798
16,500	16,550	801
16,550	16,600	805
16,600	16,650	808
16,650	16,700	812
16,700	16,750	815
16,750	16,800	819
16,800	16,850	822
16,850	16,900	826
16,900	16,950	829
16,950	17,000	833
17,000	17,050	836
17,050	17,100	840
17,100	17,150	843
17,150	17,200	847
17,200	17,250	850
17,250	17,300	854
17,300	17,350	857
17,350	17,400	861
17,400	17,450	864
17,450	17,500	868
17,500	17,550	871
17,550	17,600	875
17,600	17,650	878
17,650	17,700	882
17,700	17,750	885
17,750	17,800	889
17,800	17,850	892
17,850	17,900	896
17,900	17,950	899
17,950	18,000	903
18,000	18,050	906
18,050	18,100	910
18,100	18,150	913
18,150	18,200	917

If Oklahoma taxable income is: At least	But less than	Your tax is:
18,200	18,250	920
18,250	18,300	924
18,300	18,350	927
18,350	18,400	931
18,400	18,450	934
18,450	18,500	938
18,500	18,550	941
18,550	18,600	945
18,600	18,650	948
18,650	18,700	952
18,700	18,750	955
18,750	18,800	959
18,800	18,850	962
18,850	18,900	966
18,900	18,950	969
18,950	19,000	973
19,000	19,050	976
19,050	19,100	980
19,100	19,150	983
19,150	19,200	987
19,200	19,250	990
19,250	19,300	994
19,300	19,350	997
19,350	19,400	1,001
19,400	19,450	1,004
19,450	19,500	1,008
19,500	19,550	1,011
19,550	19,600	1,015
19,600	19,650	1,018
19,650	19,700	1,022
19,700	19,750	1,025
19,750	19,800	1,029
19,800	19,850	1,032
19,850	19,900	1,036
19,900	19,950	1,039
19,950	20,000	1,043
20,000	20,050	1,046
20,050	20,100	1,050
20,100	20,150	1,053
20,150	20,200	1,057
20,200	20,250	1,060
20,250	20,300	1,064
20,300	20,350	1,067
20,350	20,400	1,071
20,400	20,450	1,074
20,450	20,500	1,078
20,500	20,550	1,081
20,550	20,600	1,085
20,600	20,650	1,088
20,650	20,700	1,092
20,700	20,750	1,095
20,750	20,800	1,099
20,800	20,850	1,102
20,850	20,900	1,106
20,900	20,950	1,109
20,950	21,000	1,113
21,000	21,050	1,116
21,050	21,100	1,120
21,100	21,150	1,123
21,150	21,200	1,127
21,200	21,250	1,130
21,250	21,300	1,134
21,300	21,350	1,137
21,350	21,400	1,141
21,400	21,450	1,144
21,450	21,500	1,148

If Oklahoma taxable income is: At least	But less than	Your tax is:
21,500	21,550	1,151
21,550	21,600	1,155
21,600	21,650	1,158
21,650	21,700	1,162
21,700	21,750	1,165
21,750	21,800	1,169
21,800	21,850	1,172
21,850	21,900	1,176
21,900	21,950	1,179
21,950	22,000	1,183
22,000	22,050	1,186
22,050	22,100	1,190
22,100	22,150	1,193
22,150	22,200	1,197
22,200	22,250	1,200
22,250	22,300	1,204
22,300	22,350	1,207
22,350	22,400	1,211
22,400	22,450	1,214
22,450	22,500	1,218
22,500	22,550	1,221
22,550	22,600	1,225
22,600	22,650	1,228
22,650	22,700	1,232
22,700	22,750	1,235
22,750	22,800	1,239
22,800	22,850	1,242
22,850	22,900	1,246
22,900	22,950	1,249
22,950	23,000	1,253
23,000	23,050	1,256
23,050	23,100	1,260
23,100	23,150	1,263
23,150	23,200	1,267
23,200	23,250	1,270
23,250	23,300	1,274
23,300	23,350	1,277
23,350	23,400	1,281
23,400	23,450	1,284
23,450	23,500	1,288
23,500	23,550	1,291
23,550	23,600	1,295
23,600	23,650	1,298
23,650	23,700	1,302
23,700	23,750	1,305
23,750	23,800	1,309
23,800	23,850	1,312
23,850	23,900	1,316
23,900	23,950	1,319
23,950	24,000	1,323
24,000	24,050	1,326
24,050	24,100	1,330
24,100	24,150	1,333
24,150	24,200	1,337
24,200	24,250	1,340
24,250	24,300	1,344
24,300	24,350	1,347
24,350	24,400	1,351
24,400	24,450	1,354
24,450	24,500	1,358
24,500	24,550	1,361
24,550	24,600	1,365
24,600	24,650	1,368
24,650	24,700	1,372
24,700	24,750	1,375
24,750	24,800	1,379

Form 513 and 513-NR Tables

1997 Oklahoma Income Tax Table

For Fiduciary Returns

If Oklahoma taxable income is: At least	But less than	Your tax is:
24,800	24,850	1,382
24,850	24,900	1,386
24,900	24,950	1,389
24,950	25,000	1,393
25,000	25,050	1,396
25,050	25,100	1,400
25,100	25,150	1,403
25,150	25,200	1,407
25,200	25,250	1,410
25,250	25,300	1,414
25,300	25,350	1,417
25,350	25,400	1,421
25,400	25,450	1,424
25,450	25,500	1,428
25,500	25,550	1,431
25,550	25,600	1,435
25,600	25,650	1,438
25,650	25,700	1,442
25,700	25,750	1,445
25,750	25,800	1,449
25,800	25,850	1,452
25,850	25,900	1,456
25,900	25,950	1,459
25,950	26,000	1,463
26,000	26,050	1,466
26,050	26,100	1,470
26,100	26,150	1,473
26,150	26,200	1,477
26,200	26,250	1,480
26,250	26,300	1,484
26,300	26,350	1,487
26,350	26,400	1,491
26,400	26,450	1,494
26,450	26,500	1,498
26,500	26,550	1,501
26,550	26,600	1,505
26,600	26,650	1,508
26,650	26,700	1,512
26,700	26,750	1,515
26,750	26,800	1,519
26,800	26,850	1,522
26,850	26,900	1,526
26,900	26,950	1,529
26,950	27,000	1,533
27,000	27,050	1,536
27,050	27,100	1,540
27,100	27,150	1,543
27,150	27,200	1,547
27,200	27,250	1,550
27,250	27,300	1,554
27,300	27,350	1,557
27,350	27,400	1,561
27,400	27,450	1,564
27,450	27,500	1,568
27,500	27,550	1,571
27,550	27,600	1,575
27,600	27,650	1,578
27,650	27,700	1,582
27,700	27,750	1,585
27,750	27,800	1,589
27,800	27,850	1,592
27,850	27,900	1,596
27,900	27,950	1,599
27,950	28,000	1,603
28,000	28,050	1,606
28,050	28,100	1,610

If Oklahoma taxable income is: At least	But less than	Your tax is:
28,100	28,150	1,613
28,150	28,200	1,617
28,200	28,250	1,620
28,250	28,300	1,624
28,300	28,350	1,627
28,350	28,400	1,631
28,400	28,450	1,634
28,450	28,500	1,638
28,500	28,550	1,641
28,550	28,600	1,645
28,600	28,650	1,648
28,650	28,700	1,652
28,700	28,750	1,655
28,750	28,800	1,659
28,800	28,850	1,662
28,850	28,900	1,666
28,900	28,950	1,669
28,950	29,000	1,673
29,000	29,050	1,676
29,050	29,100	1,680
29,100	29,150	1,683
29,150	29,200	1,687
29,200	29,250	1,690
29,250	29,300	1,694
29,300	29,350	1,697
29,350	29,400	1,701
29,400	29,450	1,704
29,450	29,500	1,708
29,500	29,550	1,711
29,550	29,600	1,715
29,600	29,650	1,718
29,650	29,700	1,722
29,700	29,750	1,725
29,750	29,800	1,729
29,800	29,850	1,732
29,850	29,900	1,736
29,900	29,950	1,739
29,950	30,000	1,743
30,000	30,050	1,746
30,050	30,100	1,750
30,100	30,150	1,753
30,150	30,200	1,757
30,200	30,250	1,760
30,250	30,300	1,764
30,300	30,350	1,767
30,350	30,400	1,771
30,400	30,450	1,774
30,450	30,500	1,778
30,500	30,550	1,781
30,550	30,600	1,785
30,600	30,650	1,788
30,650	30,700	1,792
30,700	30,750	1,795
30,750	30,800	1,799
30,800	30,850	1,802
30,850	30,900	1,806
30,900	30,950	1,809
30,950	31,000	1,813
31,000	31,050	1,816
31,050	31,100	1,820
31,100	31,150	1,823
31,150	31,200	1,827
31,200	31,250	1,830
31,250	31,300	1,834
31,300	31,350	1,837
31,350	31,400	1,841

If Oklahoma taxable income is: At least	But less than	Your tax is:
31,400	31,450	1,844
31,450	31,500	1,848
31,500	31,550	1,851
31,550	31,600	1,855
31,600	31,650	1,858
31,650	31,700	1,862
31,700	31,750	1,865
31,750	31,800	1,869
31,800	31,850	1,872
31,850	31,900	1,876
31,900	31,950	1,879
31,950	32,000	1,883
32,000	32,050	1,886
32,050	32,100	1,890
32,100	32,150	1,893
32,150	32,200	1,897
32,200	32,250	1,900
32,250	32,300	1,904
32,300	32,350	1,907
32,350	32,400	1,911
32,400	32,450	1,914
32,450	32,500	1,918
32,500	32,550	1,921
32,550	32,600	1,925
32,600	32,650	1,928
32,650	32,700	1,932
32,700	32,750	1,935
32,750	32,800	1,939
32,800	32,850	1,942
32,850	32,900	1,946
32,900	32,950	1,949
32,950	33,000	1,953
33,000	33,050	1,956
33,050	33,100	1,960
33,100	33,150	1,963
33,150	33,200	1,967
33,200	33,250	1,970
33,250	33,300	1,974
33,300	33,350	1,977
33,350	33,400	1,981
33,400	33,450	1,984
33,450	33,500	1,988
33,500	33,550	1,991
33,550	33,600	1,995
33,600	33,650	1,998
33,650	33,700	2,002
33,700	33,750	2,005
33,750	33,800	2,009
33,800	33,850	2,012
33,850	33,900	2,016
33,900	33,950	2,019
33,950	34,000	2,023
34,000	34,050	2,026
34,050	34,100	2,030
34,100	34,150	2,033
34,150	34,200	2,037
34,200	34,250	2,040
34,250	34,300	2,044
34,300	34,350	2,047
34,350	34,400	2,051
34,400	34,450	2,054
34,450	34,500	2,058
34,500	34,550	2,061
34,550	34,600	2,065
34,600	34,650	2,068
34,650	34,700	2,072

If Oklahoma taxable income is: At least	But less than	Your tax is:
34,700	34,750	2,075
34,750	34,800	2,079
34,800	34,850	2,082
34,850	34,900	2,086
34,900	34,950	2,089
34,950	35,000	2,093
35,000	35,050	2,096
35,050	35,100	2,100
35,100	35,150	2,103
35,150	35,200	2,107
35,200	35,250	2,110
35,250	35,300	2,114
35,300	35,350	2,117
35,350	35,400	2,121
35,400	35,450	2,124
35,450	35,500	2,128
35,500	35,550	2,131
35,550	35,600	2,135
35,600	35,650	2,138
35,650	35,700	2,142
35,700	35,750	2,145
35,750	35,800	2,149
35,800	35,850	2,152
35,850	35,900	2,156
35,900	35,950	2,159
35,950	36,000	2,163
36,000	36,050	2,166
36,050	36,100	2,170
36,100	36,150	2,173
36,150	36,200	2,177
36,200	36,250	2,180
36,250	36,300	2,184
36,300	36,350	2,187
36,350	36,400	2,191
36,400	36,450	2,194
36,450	36,500	2,198
36,500	36,550	2,201
36,550	36,600	2,205
36,600	36,650	2,208
36,650	36,700	2,212
36,700	36,750	2,215
36,750	36,800	2,219
36,800	36,850	2,222
36,850	36,900	2,226
36,900	36,950	2,229
36,950	37,000	2,233
37,000	37,050	2,236
37,050	37,100	2,240
37,100	37,150	2,243
37,150	37,200	2,247
37,200	37,250	2,250
37,250	37,300	2,254
37,300	37,350	2,257
37,350	37,400	2,261
37,400	37,450	2,264
37,450	37,500	2,268
37,500	37,550	2,271
37,550	37,600	2,275
37,600	37,650	2,278
37,650	37,700	2,282
37,700	37,750	2,285
37,750	37,800	2,289
37,800	37,850	2,292
37,850	37,900	2,296
37,900	37,950	2,299
37,950	38,000	2,303

Form 513 and 513-NR Tables

1997 Oklahoma Income Tax Table

For Fiduciary Returns

If Oklahoma taxable income is: At least	But less than	Your tax is:
38,000	38,050	2,306
38,050	38,100	2,310
38,100	38,150	2,313
38,150	38,200	2,317
38,200	38,250	2,320
38,250	38,300	2,324
38,300	38,350	2,327
38,350	38,400	2,331
38,400	38,450	2,334
38,450	38,500	2,338
38,500	38,550	2,341
38,550	38,600	2,345
38,600	38,650	2,348
38,650	38,700	2,352
38,700	38,750	2,355
38,750	38,800	2,359
38,800	38,850	2,362
38,850	38,900	2,366
38,900	38,950	2,369
38,950	39,000	2,373
39,000	39,050	2,376
39,050	39,100	2,380
39,100	39,150	2,383
39,150	39,200	2,387
39,200	39,250	2,390
39,250	39,300	2,394
39,300	39,350	2,397
39,350	39,400	2,401
39,400	39,450	2,404
39,450	39,500	2,408
39,500	39,550	2,411
39,550	39,600	2,415
39,600	39,650	2,418
39,650	39,700	2,422
39,700	39,750	2,425
39,750	39,800	2,429
39,800	39,850	2,432
39,850	39,900	2,436
39,900	39,950	2,439
39,950	40,000	2,443
40,000	40,050	2,446
40,050	40,100	2,450
40,100	40,150	2,453
40,150	40,200	2,457
40,200	40,250	2,460
40,250	40,300	2,464
40,300	40,350	2,467
40,350	40,400	2,471
40,400	40,450	2,474
40,450	40,500	2,478
40,500	40,550	2,481
40,550	40,600	2,485
40,600	40,650	2,488
40,650	40,700	2,492
40,700	40,750	2,495
40,750	40,800	2,499
40,800	40,850	2,502
40,850	40,900	2,506
40,900	40,950	2,509
40,950	41,000	2,513

If Oklahoma taxable income is: At least	But less than	Your tax is:
41,000	41,050	2,516
41,050	41,100	2,520
41,100	41,150	2,523
41,150	41,200	2,527
41,200	41,250	2,530
41,250	41,300	2,534
41,300	41,350	2,537
41,350	41,400	2,541
41,400	41,450	2,544
41,450	41,500	2,548
41,500	41,550	2,551
41,550	41,600	2,555
41,600	41,650	2,558
41,650	41,700	2,562
41,700	41,750	2,565
41,750	41,800	2,569
41,800	41,850	2,572
41,850	41,900	2,576
41,900	41,950	2,579
41,950	42,000	2,583
42,000	42,050	2,586
42,050	42,100	2,590
42,100	42,150	2,593
42,150	42,200	2,597
42,200	42,250	2,600
42,250	42,300	2,604
42,300	42,350	2,607
42,350	42,400	2,611
42,400	42,450	2,614
42,450	42,500	2,618
42,500	42,550	2,621
42,550	42,600	2,625
42,600	42,650	2,628
42,650	42,700	2,632
42,700	42,750	2,635
42,750	42,800	2,639
42,800	42,850	2,642
42,850	42,900	2,646
42,900	42,950	2,649
42,950	43,000	2,653
43,000	43,050	2,656
43,050	43,100	2,660
43,100	43,150	2,663
43,150	43,200	2,667
43,200	43,250	2,670
43,250	43,300	2,674
43,300	43,350	2,677
43,350	43,400	2,681
43,400	43,450	2,684
43,450	43,500	2,688
43,500	43,550	2,691
43,550	43,600	2,695
43,600	43,650	2,698
43,650	43,700	2,702
43,700	43,750	2,705
43,750	43,800	2,709
43,800	43,850	2,712
43,850	43,900	2,716
43,900	43,950	2,719
43,950	44,000	2,723

If Oklahoma taxable income is: At least	But less than	Your tax is:
44,000	44,050	2,726
44,050	44,100	2,730
44,100	44,150	2,733
44,150	44,200	2,737
44,200	44,250	2,740
44,250	44,300	2,744
44,300	44,350	2,747
44,350	44,400	2,751
44,400	44,450	2,754
44,450	44,500	2,758
44,500	44,550	2,761
44,550	44,600	2,765
44,600	44,650	2,768
44,650	44,700	2,772
44,700	44,750	2,775
44,750	44,800	2,779
44,800	44,850	2,782
44,850	44,900	2,786
44,900	44,950	2,789
44,950	45,000	2,793
45,000	45,050	2,796
45,050	45,100	2,800
45,100	45,150	2,803
45,150	45,200	2,807
45,200	45,250	2,810
45,250	45,300	2,814
45,300	45,350	2,817
45,350	45,400	2,821
45,400	45,450	2,824
45,450	45,500	2,828
45,500	45,550	2,831
45,550	45,600	2,835
45,600	45,650	2,838
45,650	45,700	2,842
45,700	45,750	2,845
45,750	45,800	2,849
45,800	45,850	2,852
45,850	45,900	2,856
45,900	45,950	2,859
45,950	46,000	2,863
46,000	46,050	2,866
46,050	46,100	2,870
46,100	46,150	2,873
46,150	46,200	2,877
46,200	46,250	2,880
46,250	46,300	2,884
46,300	46,350	2,887
46,350	46,400	2,891
46,400	46,450	2,894
46,450	46,500	2,898
46,500	46,550	2,901
46,550	46,600	2,905
46,600	46,650	2,908
46,650	46,700	2,912
46,700	46,750	2,915
46,750	46,800	2,919
46,800	46,850	2,922
46,850	46,900	2,926
46,900	46,950	2,929
46,950	47,000	2,933

If Oklahoma taxable income is: At least	But less than	Your tax is:
47,000	47,050	2,936
47,050	47,100	2,940
47,100	47,150	2,943
47,150	47,200	2,947
47,200	47,250	2,950
47,250	47,300	2,954
47,300	47,350	2,957
47,350	47,400	2,961
47,400	47,450	2,964
47,450	47,500	2,968
47,500	47,550	2,971
47,550	47,600	2,975
47,600	47,650	2,978
47,650	47,700	2,982
47,700	47,750	2,985
47,750	47,800	2,989
47,800	47,850	2,992
47,850	47,900	2,996
47,900	47,950	2,999
47,950	48,000	3,003
48,000	48,050	3,006
48,050	48,100	3,010
48,100	48,150	3,013
48,150	48,200	3,017
48,200	48,250	3,020
48,250	48,300	3,024
48,300	48,350	3,027
48,350	48,400	3,031
48,400	48,450	3,034
48,450	48,500	3,038
48,500	48,550	3,041
48,550	48,600	3,045
48,600	48,650	3,048
48,650	48,700	3,052
48,700	48,750	3,055
48,750	48,800	3,059
48,800	48,850	3,062
48,850	48,900	3,066
48,900	48,950	3,069
48,950	49,000	3,073
49,000	49,050	3,076
49,050	49,100	3,080
49,100	49,150	3,083
49,150	49,200	3,087
49,200	49,250	3,090
49,250	49,300	3,094
49,300	49,350	3,097
49,350	49,400	3,101
49,400	49,450	3,104
49,450	49,500	3,108
49,500	49,550	3,111
49,550	49,600	3,115
49,600	49,650	3,118
49,650	49,700	3,122
49,700	49,750	3,125
49,750	49,800	3,129
49,800	49,850	3,132
49,850	49,900	3,136
49,900	49,950	3,139
49,950	50,000	3,143

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

		$3,145 + 7% over $50,000
1.	Taxable Income	
2.	Less	- 50,000
3.	Subtract: Line 1 minus Line 2	
4.	Multiply Line 3 by .07	
5.	Tax on $50,000	+ 3,145

Add lines 4 and 5 to arrive at total tax

+ =

State of Oklahoma
Non-Resident Fiduciary Return Of Income

To be filed not later than the 15th day of the fourth month after the close of taxable year.

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

1997
FORM
513-NR

For the year	01-01-1997-12-31-1997	or other taxable year beginning	- -1997	ending	- -1997

Check applicable boxes:	Name of estate or trust	Employer identification number
❑ Decedent's estate		
❑ Simple trust	Name and title of fiduciary	Date entity created
❑ Complex trust		
❑ Grantor type trust	Address of fiduciary (number and street)	
❑ Bankruptcy estate		
❑ Pooled income fund	City, State and Zip Code	Was a 1996 Fiduciary IncomeTax return filed? ❑ Initial return ❑ Amended return ❑ Final return
❑ Other - Describe		
Number of Beneficiaries		State of Residence

IMPORTANT: Enclose a copy of your Federal return.
Also enclose a schedule for Oklahoma amounts when different from Federal.

			Federal Amount		Oklahoma Amount	
Part One	**Income**					
1	Interest income	1		00		00
2	Dividends (enclose schedule)	2		00		00
3	Business income or (loss) (enclose schedule)	3		00		00
4	Capital gain or (loss) (enclose schedule)	4		00		00
5	Rents, royalties, partnerships, other estates and trusts, etc. (enclose schedule)	5		00		00
6	Farm income or (loss) (enclose schedule)	6		00		00
7	Ordinary gain or (loss) (enclose echedule)	7		00		00
8	Other income (state nature of income) (enclose schedule)	8		00		00
9	Total income (add lines 1 through 8)	9		00		00
	Oklahoma Additions (see instructions)					
10	State and municipal bond interest (not specifically exempt)	10		00		00
11	Other additions (identify: _____)	11		00		00
12	Add lines 9, 10 and 11	12		00		00
	Oklahoma Subtractions					
13	Interest on U.S. Obligations (see instructions)	13		00		00
14	Other year net operating loss (return for loss year must be filed)	14				00
15	Oklahoma depletion (see instructions)	15		00		00
16	Income distribution deduction	16		00		00
17	Total Oklahoma subtractions (add lines 13 through 16)	17		00		00
18	Oklahoma adjusted gross income - OKLA. SOURCE (line 12 minus line17)	18				00
18a	Oklahoma adjusted gross income - ALL SOURCES (line 12 minus line17)	18a		00		
19	OKLAHOMA INCOME PERCENTAGE (divide line 18 by 18a) (enter here and on line26) (limited to 100%)			19		%
	Deductions					
20	Interest, taxes, fiduciary fees, attorney, accountant, and return preparer fees	20		00	Please Round to the Nearest Dollar	
21	Federal estate tax deduction, charitable income distribution, other deductions	21		00		
22	Exemption	22		00		
23	Total deductions (add lines 20, 21, and 22)	23		00		
24	Taxable income of fiduciary (subtract line 23 from 18a)			24		00
25	Tax on amount on line 24 (From tax table-see instructions) **(this is your base tax)**			25		00
26	Oklahoma percentage (enter percentage from line 19)			26		%
27	Multiply line 25 by line 26 **(this is your Oklahoma state income tax)**			27		00
28	Credits: See instructions for solar energy or investment/new jobs credits			28		00
29	Balance of tax due (subtract line 28 from line 27, but not less than zero)			29		00
30	Credits: 1997 Oklahoma estimated payments	30		00		
31	1997 payments with extension	31		00		
32	Total credits (add lines 30 and 31)			32		00
33	If line 32 is larger than line 29, enter amount **overpaid**			33		00
34	Amount of line 33 to be credited on 1998 Estimated Tax	34		00		
35	Amount of line 33 to be refunded to you **refund** ➡			35		00
36	If line 29 is larger than 32 enter tax due **tax due** ➡			36		00
37	Underestimated trust tax penalty 5% _____ & interest at 15% per annum _____ (enclose OW-8-P)			37		00
38	For delinquent payment, add penalty of 5% _____ plus interest at 1 1/4% per month _____			38		00
39	Total tax, penalty and interest (add lines 36, 37, and 38) **balance due** ➡			39		00

If you have asked for an extension from the I.R.S. please check here and enclose a copy with this return ❑

Part Two Beneficiaries' Share of Income and Deductions

BENEFICIARIES' IDENTIFICATION	Beneficiary (a)	Beneficiary (b)
Name		
Street or mailing address		
City, State and Zip Code		
Social Security Number		

INCOME	Federal	Oklahoma	Federal	Oklahoma
1. Interest				
2. Dividends				
3. Short Term Capital Gain (or loss)				
4. Long Term Gain (or loss)				
5. Other taxable income: (itemize)				
6. State, Municipal Interest				
7. U.S. Interest				
DEDUCTIONS				
8. Depreciation and depletion				
9. Expenses allocable to federal exempt income				
10. Expenses allocable to Okla. exempt income				
11. Other				

BENEFICIARIES' IDENTIFICATION	Beneficiary (c)	Beneficiary (d)
Name		
Street or mailing address		
City, State and Zip Code		
Social Security Number		

INCOME	Federal	Oklahoma	Federal	Oklahoma
1. Interest				
2. Dividends				
3. Short term capital gain (or loss)				
4. Long term gain (or loss)				
5. Other taxable income: (itemize)				
6. State, municipal interest				
7. U.S. Interest				
DEDUCTIONS				
8. Depreciation and depletion				
9. Expenses allocable to federal exempt income				
10. Expenses allocable to Okla. exempt income				
11. Other				

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

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

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.

If the Tax Commission may discuss this return with your tax preparer please check here ❑

Signature of Fiduciary	Date	Signature of Preparer	Date
Title		Preparer's Address	
EIN of Fiduciary	Phone Number	Preparer's ID Number	Phone Number

State of Oklahoma
Non-Resident Fiduciary Return Of Income

To be filed not later than the 15th day of the fourth month after the close of taxable year.

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

1997
FORM
513-NR

For the year	01-01-1997-12-31-1997	or other taxable year beginning	- -1997	ending	- -1997

Check applicable boxes:	Name of estate or trust	Employer identification number
❑ Decedent's estate		
❑ Simple trust	Name and title of fiduciary	Date entity created
❑ Complex trust		
❑ Grantor type trust	Address of fiduciary (number and street)	
❑ Bankruptcy estate		
❑ Pooled income fund	City, State and Zip Code	Was a 1996 Fiduciary IncomeTax return filed? ❑ Initial return ❑ Amended return ❑ Final return
❑ Other - Describe		
Number of Beneficiaries		State of Residence

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			Federal Amount		Oklahoma Amount	
Part One	**Income**					
1	Interest income	1		00		00
2	Dividends (enclose schedule)	2		00		00
3	Business income or (loss) (enclose schedule)	3		00		00
4	Capital gain or (loss) (enclose schedule)	4		00		00
5	Rents, royalties, partnerships, other estates and trusts, etc. (enclose schedule)	5		00		00
6	Farm income or (loss) (enclose schedule)	6		00		00
7	Ordinary gain or (loss) (enclose echedule)	7		00		00
8	Other income (state nature of income) (enclose schedule)	8		00		00
9	Total income (add lines 1 through 8)	9		00		00
	Oklahoma Additions (see instructions)					
10	State and municipal bond interest (not specifically exempt)	10		00		00
11	Other additions (identify: _____)	11		00		00
12	Add lines 9, 10 and 11	12		00		00
	Oklahoma Subtractions					
13	Interest on U.S. Obligations (see instructions)	13		00		00
14	Other year net operating loss (return for loss year must be filed)	14				00
15	Oklahoma depletion (see instructions)	15		00		00
16	Income distribution deduction	16		00		00
17	Total Oklahoma subtractions (add lines 13 through 16)	17		00		00
18	Oklahoma adjusted gross income - OKLA. SOURCE (line 12 minus line17)	18				00
18a	Oklahoma adjusted gross income - ALL SOURCES (line 12 minus line17)	18a		00		
19	OKLAHOMA INCOME PERCENTAGE (divide line 18 by 18a) (enter here and on line26) (limited to 100%)			19		%
	Deductions					
20	Interest, taxes, fiduciary fees, attorney, accountant, and return preparer fees	20		00	Please Round to the Nearest Dollar	
21	Federal estate tax deduction, charitable income distribution, other deductions	21		00		
22	Exemption	22		00		
23	Total deductions (add lines 20, 21, and 22)	23		00		
24	Taxable income of fiduciary (subtract line 23 from 18a)			24		00
25	Tax on amount on line 24 (From tax table-see instructions) **(this is your base tax)**			25		00
26	Oklahoma percentage (enter percentage from line 19)			26		%
27	Multiply line 25 by line 26 **(this is your Oklahoma state income tax)**			27		00
28	Credits: See instructions for solar energy or investment/new jobs credits			28		00
29	Balance of tax due (subtract line 28 from line 27, but not less than zero)			29		00
30	Credits: 1997 Oklahoma estimated payments	30		00		
31	1997 payments with extension	31		00		
32	Total credits (add lines 30 and 31)			32		00
33	If line 32 is larger than line 29, enter amount **overpaid**			33		00
34	Amount of line 33 to be credited on 1998 Estimated Tax	34		00		
35	Amount of line 33 to be refunded to you **refund** ➡			35		00
36	If line 29 is larger than 32 enter tax due **tax due** ➡			36		00
37	Underestimated trust tax penalty 5% _____ & interest at 15% per annum _____ (enclose OW-8-P)			37		00
38	For delinquent payment, add penalty of 5% _____ plus interest at 1 1/4% per month _____			38		00
39	Total tax, penalty and interest (add lines 36, 37, and 38) **balance due** ➡			39		00

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Part Two Beneficiaries' Share of Income and Deductions

BENEFICIARIES' IDENTIFICATION	Beneficiary (a)	Beneficiary (b)
Name		
Street or mailing address		
City, State and Zip Code		
Social Security Number		

INCOME	Federal	Oklahoma	Federal	Oklahoma
1. Interest				
2. Dividends				
3. Short Term Capital Gain (or loss)				
4. Long Term Gain (or loss)				
5. Other taxable income: (itemize)				
6. State, Municipal Interest				
7. U.S. Interest				
DEDUCTIONS				
8. Depreciation and depletion				
9. Expenses allocable to federal exempt income				
10. Expenses allocable to Okla. exempt income				
11. Other				

BENEFICIARIES' IDENTIFICATION	Beneficiary (c)	Beneficiary (d)
Name		
Street or mailing address		
City, State and Zip Code		
Social Security Number		

INCOME	Federal	Oklahoma	Federal	Oklahoma
1. Interest				
2. Dividends				
3. Short term capital gain (or loss)				
4. Long term gain (or loss)				
5. Other taxable income: (itemize)				
6. State, municipal interest				
7. U.S. Interest				
DEDUCTIONS				
8. Depreciation and depletion				
9. Expenses allocable to federal exempt income				
10. Expenses allocable to Okla. exempt income				
11. Other				

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

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.

If the Tax Commission may discuss this return with your tax preparer please check here ❑

Signature of Fiduciary	Date	Signature of Preparer	Date
Title		Preparer's Address	
EIN of Fiduciary	Phone Number	Preparer's ID Number	Phone Number