

• INCLUDES FORM 513NR



2013 OKLAHOMA NONRESIDENT FIDUCIARY INCOME TAX FORMS AND INSTRUCTIONS

This packet contains:

- Instructions for completing the Form 513NR
- 513NR fiduciary income tax form
- 2013 fiduciary income tax table

Filing date:

- Generally, your return must be postmarked by April 15, 2014 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 2013.**



2013 OKLAHOMA NONRESIDENT FIDUCIARY INCOME TAX

What's New in the 2013 Oklahoma Tax Packet?

- Lines have been added to enter refunds or overpayment previously received and/or tax previously paid when filing an amended return. See Form 513NR, lines 34 and 35.
- Two new credits have been added to the Form 511CR:
 - The Credit for Contributions to a Scholarship-Granting Organization; see Form 511CR, line 46.
 - The Credit for Contributions to an Educational Improvement Grant Organization; see Form 511CR, line 47.

See page 7 for information on how to obtain the Form 511CR.

- When there is an Oklahoma net operating loss entered on line 14, the loss year must also be entered. See Form 513NR, line 14.

- A check-box has been added to indicate when the underpayment of estimated tax interest is computed on the annualized method. See Form 513NR, line 41.

COMMON ABBREVIATIONS FOUND IN THIS PACKET

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

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 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, are required to file Forms 500 and 501 with the OTC no later than February 28 following the close of the preceding calendar year.

Accounting Methods (continued)...

Important...

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

WITHHOLDING ON NONRESIDENT MEMBERS...

Pass-through entities (partnerships, S corporations, limited liability companies or trusts) are required to withhold Oklahoma income tax at a rate of 5% of the Oklahoma share of income distributed to each nonresident member (partner, member, shareholder or 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.

Website Offers Payment Options and Tax Assistance

Paper checks are not your only option when paying your balance due. Pay electronically at www.tax.ok.gov. Select "**Online Services**" 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.

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.

To file and pay the income tax withheld, the trust must complete Form WTP10003 "Oklahoma Nonresident Distributed Income Withholding Tax Annual Return". 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. When computing Oklahoma depletion you are limited to 50% of the net income from each property computed without the allowance for depletion. 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)...

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 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. Enter on line 34 any amount paid with the original return plus any amount paid after it was filed. Enter on line 35 any refund previously received or overpayment applied. 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 38 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

Don't forget to sign and make a copy of your return before mailing!

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. Enter the loss year(s) where indicated. The loss year(s) must be filed.

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. When computing Oklahoma depletion you are limited to 50% of the net income from each property computed without the allowance for depletion. 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.

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:

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 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. The Form 511CR can be obtained from our website at www.tax.ok.gov.

Tax credits transferred or allocated must be reported on OTC Form 569. Failure to file Form 569 will result in the affected credits being denied by the OTC pursuant to 68 OS Sec. 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.

Do not include on this line any withholding paid on behalf of your beneficiaries on Form WTP10005 or Form WTP10003. 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 34 - Amounts Previously Paid:

If filing an amended return, enter any amount paid with the original return and/or any amount paid after it was filed.

Line 35 - Refunds or Overpayment Applied:

If filing an amended return, enter any refund previously received and/or any overpayment previously applied.

Line 38 - 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.**

HELPFUL HINTS

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

LINE BY LINE INSTRUCTIONS

Line 41 - 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.

Place an "X" in the box if the underpayment of estimated tax was computed using the annualized income installment method.

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

If an **amended return** is filed before the due date for filing the original return, including any extension, the tax shown on the amended return is used to determine the amount of underpayment. If the amended return is filed after the due date, including extension, the tax shown on the amended return will not be used to compute the amount of underpayment.

Line 42 - 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 beneficiary.

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.

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

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.

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 for more information.
- Mail your return and payment to:

**Oklahoma Tax Commission
Income Tax
PO Box 26800
Oklahoma City, OK 73126-0800**

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

The request for your FEIN is authorized by Section 405, Title 42, of the United States Code. You **must** provide this information. It will be used to establish your identity for tax purposes only.

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.
Click on the "Online Services" link and pay your balance due online.**



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

2013 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:											
At least	But less than	Your tax is:	At least	But less than	Your tax is:	At least	But less than	Your tax is:	At least	But less than	Your tax is:
Up to \$999			\$3,000			\$6,000			\$9,000		
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	266
100	150	1	3,100	3,150	33	6,100	6,150	129	9,100	9,150	269
150	200	1	3,150	3,200	34	6,150	6,200	131	9,150	9,200	271
200	250	1	3,200	3,250	35	6,200	6,250	133	9,200	9,250	274
250	300	1	3,250	3,300	36	6,250	6,300	135	9,250	9,300	277
300	350	2	3,300	3,350	37	6,300	6,350	137	9,300	9,350	279
350	400	2	3,350	3,400	38	6,350	6,400	139	9,350	9,400	282
400	450	2	3,400	3,450	39	6,400	6,450	141	9,400	9,450	285
450	500	2	3,450	3,500	40	6,450	6,500	143	9,450	9,500	287
500	550	3	3,500	3,550	41	6,500	6,550	145	9,500	9,550	290
550	600	3	3,550	3,600	42	6,550	6,600	147	9,550	9,600	292
600	650	3	3,600	3,650	43	6,600	6,650	149	9,600	9,650	295
650	700	3	3,650	3,700	44	6,650	6,700	151	9,650	9,700	298
700	750	4	3,700	3,750	45	6,700	6,750	153	9,700	9,750	300
750	800	4	3,750	3,800	46	6,750	6,800	155	9,750	9,800	303
800	850	4	3,800	3,850	47	6,800	6,850	157	9,800	9,850	306
850	900	4	3,850	3,900	49	6,850	6,900	159	9,850	9,900	308
900	950	5	3,900	3,950	50	6,900	6,950	161	9,900	9,950	311
950	1,000	5	3,950	4,000	52	6,950	7,000	163	9,950	10,000	313
\$1,000			\$4,000			\$7,000			\$10,000		
1,000	1,050	5	4,000	4,050	53	7,000	7,050	165	10,000	10,050	316
1,050	1,100	6	4,050	4,100	55	7,050	7,100	167	10,050	10,100	319
1,100	1,150	6	4,100	4,150	56	7,100	7,150	169	10,100	10,150	321
1,150	1,200	7	4,150	4,200	58	7,150	7,200	171	10,150	10,200	324
1,200	1,250	7	4,200	4,250	59	7,200	7,250	173	10,200	10,250	327
1,250	1,300	8	4,250	4,300	61	7,250	7,300	175	10,250	10,300	329
1,300	1,350	8	4,300	4,350	62	7,300	7,350	178	10,300	10,350	332
1,350	1,400	9	4,350	4,400	64	7,350	7,400	180	10,350	10,400	334
1,400	1,450	9	4,400	4,450	65	7,400	7,450	183	10,400	10,450	337
1,450	1,500	10	4,450	4,500	67	7,450	7,500	185	10,450	10,500	340
1,500	1,550	10	4,500	4,550	68	7,500	7,550	188	10,500	10,550	342
1,550	1,600	11	4,550	4,600	70	7,550	7,600	190	10,550	10,600	345
1,600	1,650	11	4,600	4,650	71	7,600	7,650	193	10,600	10,650	348
1,650	1,700	12	4,650	4,700	73	7,650	7,700	195	10,650	10,700	350
1,700	1,750	12	4,700	4,750	74	7,700	7,750	198	10,700	10,750	353
1,750	1,800	13	4,750	4,800	76	7,750	7,800	200	10,750	10,800	355
1,800	1,850	13	4,800	4,850	77	7,800	7,850	203	10,800	10,850	358
1,850	1,900	14	4,850	4,900	79	7,850	7,900	205	10,850	10,900	361
1,900	1,950	14	4,900	4,950	81	7,900	7,950	208	10,900	10,950	363
1,950	2,000	15	4,950	5,000	83	7,950	8,000	210	10,950	11,000	366
\$2,000			\$5,000			\$8,000			\$11,000		
2,000	2,050	15	5,000	5,050	85	8,000	8,050	213	11,000	11,050	369
2,050	2,100	16	5,050	5,100	87	8,050	8,100	215	11,050	11,100	371
2,100	2,150	16	5,100	5,150	89	8,100	8,150	218	11,100	11,150	374
2,150	2,200	17	5,150	5,200	91	8,150	8,200	220	11,150	11,200	376
2,200	2,250	17	5,200	5,250	93	8,200	8,250	223	11,200	11,250	379
2,250	2,300	18	5,250	5,300	95	8,250	8,300	225	11,250	11,300	382
2,300	2,350	18	5,300	5,350	97	8,300	8,350	228	11,300	11,350	384
2,350	2,400	19	5,350	5,400	99	8,350	8,400	230	11,350	11,400	387
2,400	2,450	19	5,400	5,450	101	8,400	8,450	233	11,400	11,450	390
2,450	2,500	20	5,450	5,500	103	8,450	8,500	235	11,450	11,500	392
2,500	2,550	21	5,500	5,550	105	8,500	8,550	238	11,500	11,550	395
2,550	2,600	22	5,550	5,600	107	8,550	8,600	240	11,550	11,600	397
2,600	2,650	23	5,600	5,650	109	8,600	8,650	243	11,600	11,650	400
2,650	2,700	24	5,650	5,700	111	8,650	8,700	245	11,650	11,700	403
2,700	2,750	25	5,700	5,750	113	8,700	8,750	248	11,700	11,750	405
2,750	2,800	26	5,750	5,800	115	8,750	8,800	250	11,750	11,800	408
2,800	2,850	27	5,800	5,850	117	8,800	8,850	253	11,800	11,850	411
2,850	2,900	28	5,850	5,900	119	8,850	8,900	256	11,850	11,900	413
2,900	2,950	29	5,900	5,950	121	8,900	8,950	258	11,900	11,950	416
2,950	3,000	30	5,950	6,000	123	8,950	9,000	261	11,950	12,000	418

2013 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		
\$12,000				\$15,000				\$18,000			
12,000	12,050	421		15,000	15,050	579		18,000	18,050	736	
12,050	12,100	424		15,050	15,100	581		18,050	18,100	739	
12,100	12,150	426		15,100	15,150	584		18,100	18,150	741	
12,150	12,200	429		15,150	15,200	586		18,150	18,200	744	
12,200	12,250	432		15,200	15,250	589		18,200	18,250	747	
12,250	12,300	434		15,250	15,300	592		18,250	18,300	749	
12,300	12,350	437		15,300	15,350	594		18,300	18,350	752	
12,350	12,400	439		15,350	15,400	597		18,350	18,400	754	
12,400	12,450	442		15,400	15,450	600		18,400	18,450	757	
12,450	12,500	445		15,450	15,500	602		18,450	18,500	760	
12,500	12,550	447		15,500	15,550	605		18,500	18,550	762	
12,550	12,600	450		15,550	15,600	607		18,550	18,600	765	
12,600	12,650	453		15,600	15,650	610		18,600	18,650	768	
12,650	12,700	455		15,650	15,700	613		18,650	18,700	770	
12,700	12,750	458		15,700	15,750	615		18,700	18,750	773	
12,750	12,800	460		15,750	15,800	618		18,750	18,800	775	
12,800	12,850	463		15,800	15,850	621		18,800	18,850	778	
12,850	12,900	466		15,850	15,900	623		18,850	18,900	781	
12,900	12,950	468		15,900	15,950	626		18,900	18,950	783	
12,950	13,000	471		15,950	16,000	628		18,950	19,000	786	
\$13,000				\$16,000				\$19,000			
13,000	13,050	474		16,000	16,050	631		19,000	19,050	789	
13,050	13,100	476		16,050	16,100	634		19,050	19,100	791	
13,100	13,150	479		16,100	16,150	636		19,100	19,150	794	
13,150	13,200	481		16,150	16,200	639		19,150	19,200	796	
13,200	13,250	484		16,200	16,250	642		19,200	19,250	799	
13,250	13,300	487		16,250	16,300	644		19,250	19,300	802	
13,300	13,350	489		16,300	16,350	647		19,300	19,350	804	
13,350	13,400	492		16,350	16,400	649		19,350	19,400	807	
13,400	13,450	495		16,400	16,450	652		19,400	19,450	810	
13,450	13,500	497		16,450	16,500	655		19,450	19,500	812	
13,500	13,550	500		16,500	16,550	657		19,500	19,550	815	
13,550	13,600	502		16,550	16,600	660		19,550	19,600	817	
13,600	13,650	505		16,600	16,650	663		19,600	19,650	820	
13,650	13,700	508		16,650	16,700	665		19,650	19,700	823	
13,700	13,750	510		16,700	16,750	668		19,700	19,750	825	
13,750	13,800	513		16,750	16,800	670		19,750	19,800	828	
13,800	13,850	516		16,800	16,850	673		19,800	19,850	831	
13,850	13,900	518		16,850	16,900	676		19,850	19,900	833	
13,900	13,950	521		16,900	16,950	678		19,900	19,950	836	
13,950	14,000	523		16,950	17,000	681		19,950	20,000	838	
\$14,000				\$17,000				\$20,000			
14,000	14,050	526		17,000	17,050	684		20,000	20,050	841	
14,050	14,100	529		17,050	17,100	686		20,050	20,100	844	
14,100	14,150	531		17,100	17,150	689		20,100	20,150	846	
14,150	14,200	534		17,150	17,200	691		20,150	20,200	849	
14,200	14,250	537		17,200	17,250	694		20,200	20,250	852	
14,250	14,300	539		17,250	17,300	697		20,250	20,300	854	
14,300	14,350	542		17,300	17,350	699		20,300	20,350	857	
14,350	14,400	544		17,350	17,400	702		20,350	20,400	859	
14,400	14,450	547		17,400	17,450	705		20,400	20,450	862	
14,450	14,500	550		17,450	17,500	707		20,450	20,500	865	
14,500	14,550	552		17,500	17,550	710		20,500	20,550	867	
14,550	14,600	555		17,550	17,600	712		20,550	20,600	870	
14,600	14,650	558		17,600	17,650	715		20,600	20,650	873	
14,650	14,700	560		17,650	17,700	718		20,650	20,700	875	
14,700	14,750	563		17,700	17,750	720		20,700	20,750	878	
14,750	14,800	565		17,750	17,800	723		20,750	20,800	880	
14,800	14,850	568		17,800	17,850	726		20,800	20,850	883	
14,850	14,900	571		17,850	17,900	728		20,850	20,900	886	
14,900	14,950	573		17,900	17,950	731		20,900	20,950	888	
14,950	15,000	576		17,950	18,000	733		20,950	21,000	891	
\$21,000				\$22,000				\$23,000			
21,000	21,050	894		22,000	22,050	946		23,000	23,050	999	
21,050	21,100	896		22,050	22,100	949		23,050	23,100	1,001	
21,100	21,150	899		22,100	22,150	951		23,100	23,150	1,004	
21,150	21,200	901		22,150	22,200	954		23,150	23,200	1,006	
21,200	21,250	904		22,200	22,250	957		23,200	23,250	1,009	
21,250	21,300	907		22,250	22,300	959		23,250	23,300	1,012	
21,300	21,350	909		22,300	22,350	962		23,300	23,350	1,014	
21,350	21,400	912		22,350	22,400	964		23,350	23,400	1,017	
21,400	21,450	915		22,400	22,450	967		23,400	23,450	1,020	
21,450	21,500	917		22,450	22,500	970		23,450	23,500	1,022	
21,500	21,550	920		22,500	22,550	972		23,500	23,550	1,025	
21,550	21,600	922		22,550	22,600	975		23,550	23,600	1,027	
21,600	21,650	925		22,600	22,650	978		23,600	23,650	1,030	
21,650	21,700	928		22,650	22,700	980		23,650	23,700	1,033	
21,700	21,750	930		22,700	22,750	983		23,700	23,750	1,035	
21,750	21,800	933		22,750	22,800	985		23,750	23,800	1,038	
21,800	21,850	936		22,800	22,850	988		23,800	23,850	1,041	
21,850	21,900	938		22,850	22,900	991		23,850	23,900	1,043	
21,900	21,950	941		22,900	22,950	993		23,900	23,950	1,046	
21,950	22,000	943		22,950	23,000	996		23,950	24,000	1,048	

2013 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		
\$24,000				\$27,000				\$30,000			
24,000	24,050	1,051	27,000	27,050	1,209	30,000	30,050	1,366	33,000	33,050	1,524
24,050	24,100	1,054	27,050	27,100	1,211	30,050	30,100	1,369	33,050	33,100	1,526
24,100	24,150	1,056	27,100	27,150	1,214	30,100	30,150	1,371	33,100	33,150	1,529
24,150	24,200	1,059	27,150	27,200	1,216	30,150	30,200	1,374	33,150	33,200	1,531
24,200	24,250	1,062	27,200	27,250	1,219	30,200	30,250	1,377	33,200	33,250	1,534
24,250	24,300	1,064	27,250	27,300	1,222	30,250	30,300	1,379	33,250	33,300	1,537
24,300	24,350	1,067	27,300	27,350	1,224	30,300	30,350	1,382	33,300	33,350	1,539
24,350	24,400	1,069	27,350	27,400	1,227	30,350	30,400	1,384	33,350	33,400	1,542
24,400	24,450	1,072	27,400	27,450	1,230	30,400	30,450	1,387	33,400	33,450	1,545
24,450	24,500	1,075	27,450	27,500	1,232	30,450	30,500	1,390	33,450	33,500	1,547
24,500	24,550	1,077	27,500	27,550	1,235	30,500	30,550	1,392	33,500	33,550	1,550
24,550	24,600	1,080	27,550	27,600	1,237	30,550	30,600	1,395	33,550	33,600	1,552
24,600	24,650	1,083	27,600	27,650	1,240	30,600	30,650	1,398	33,600	33,650	1,555
24,650	24,700	1,085	27,650	27,700	1,243	30,650	30,700	1,400	33,650	33,700	1,558
24,700	24,750	1,088	27,700	27,750	1,245	30,700	30,750	1,403	33,700	33,750	1,560
24,750	24,800	1,090	27,750	27,800	1,248	30,750	30,800	1,405	33,750	33,800	1,563
24,800	24,850	1,093	27,800	27,850	1,251	30,800	30,850	1,408	33,800	33,850	1,566
24,850	24,900	1,096	27,850	27,900	1,253	30,850	30,900	1,411	33,850	33,900	1,568
24,900	24,950	1,098	27,900	27,950	1,256	30,900	30,950	1,413	33,900	33,950	1,571
24,950	25,000	1,101	27,950	28,000	1,258	30,950	31,000	1,416	33,950	34,000	1,573
\$25,000			\$28,000			\$31,000			\$34,000		
25,000	25,050	1,104	28,000	28,050	1,261	31,000	31,050	1,419	34,000	34,050	1,576
25,050	25,100	1,106	28,050	28,100	1,264	31,050	31,100	1,421	34,050	34,100	1,579
25,100	25,150	1,109	28,100	28,150	1,266	31,100	31,150	1,424	34,100	34,150	1,581
25,150	25,200	1,111	28,150	28,200	1,269	31,150	31,200	1,426	34,150	34,200	1,584
25,200	25,250	1,114	28,200	28,250	1,272	31,200	31,250	1,429	34,200	34,250	1,587
25,250	25,300	1,117	28,250	28,300	1,274	31,250	31,300	1,432	34,250	34,300	1,589
25,300	25,350	1,119	28,300	28,350	1,277	31,300	31,350	1,434	34,300	34,350	1,592
25,350	25,400	1,122	28,350	28,400	1,279	31,350	31,400	1,437	34,350	34,400	1,594
25,400	25,450	1,125	28,400	28,450	1,282	31,400	31,450	1,440	34,400	34,450	1,597
25,450	25,500	1,127	28,450	28,500	1,285	31,450	31,500	1,442	34,450	34,500	1,600
25,500	25,550	1,130	28,500	28,550	1,287	31,500	31,550	1,445	34,500	34,550	1,602
25,550	25,600	1,132	28,550	28,600	1,290	31,550	31,600	1,447	34,550	34,600	1,605
25,600	25,650	1,135	28,600	28,650	1,293	31,600	31,650	1,450	34,600	34,650	1,608
25,650	25,700	1,138	28,650	28,700	1,295	31,650	31,700	1,453	34,650	34,700	1,610
25,700	25,750	1,140	28,700	28,750	1,298	31,700	31,750	1,455	34,700	34,750	1,613
25,750	25,800	1,143	28,750	28,800	1,300	31,750	31,800	1,458	34,750	34,800	1,615
25,800	25,850	1,146	28,800	28,850	1,303	31,800	31,850	1,461	34,800	34,850	1,618
25,850	25,900	1,148	28,850	28,900	1,306	31,850	31,900	1,463	34,850	34,900	1,621
25,900	25,950	1,151	28,900	28,950	1,308	31,900	31,950	1,466	34,900	34,950	1,623
25,950	26,000	1,153	28,950	29,000	1,311	31,950	32,000	1,468	34,950	35,000	1,626
\$26,000			\$29,000			\$32,000			\$35,000		
26,000	26,050	1,156	29,000	29,050	1,314	32,000	32,050	1,471	35,000	35,050	1,629
26,050	26,100	1,159	29,050	29,100	1,316	32,050	32,100	1,474	35,050	35,100	1,631
26,100	26,150	1,161	29,100	29,150	1,319	32,100	32,150	1,476	35,100	35,150	1,634
26,150	26,200	1,164	29,150	29,200	1,321	32,150	32,200	1,479	35,150	35,200	1,636
26,200	26,250	1,167	29,200	29,250	1,324	32,200	32,250	1,482	35,200	35,250	1,639
26,250	26,300	1,169	29,250	29,300	1,327	32,250	32,300	1,484	35,250	35,300	1,642
26,300	26,350	1,172	29,300	29,350	1,329	32,300	32,350	1,487	35,300	35,350	1,644
26,350	26,400	1,174	29,350	29,400	1,332	32,350	32,400	1,489	35,350	35,400	1,647
26,400	26,450	1,177	29,400	29,450	1,335	32,400	32,450	1,492	35,400	35,450	1,650
26,450	26,500	1,180	29,450	29,500	1,337	32,450	32,500	1,495	35,450	35,500	1,652
26,500	26,550	1,182	29,500	29,550	1,340	32,500	32,550	1,497	35,500	35,550	1,655
26,550	26,600	1,185	29,550	29,600	1,342	32,550	32,600	1,500	35,550	35,600	1,657
26,600	26,650	1,188	29,600	29,650	1,345	32,600	32,650	1,503	35,600	35,650	1,660
26,650	26,700	1,190	29,650	29,700	1,348	32,650	32,700	1,505	35,650	35,700	1,663
26,700	26,750	1,193	29,700	29,750	1,350	32,700	32,750	1,508	35,700	35,750	1,665
26,750	26,800	1,195	29,750	29,800	1,353	32,750	32,800	1,510	35,750	35,800	1,668
26,800	26,850	1,198	29,800	29,850	1,356	32,800	32,850	1,513	35,800	35,850	1,671
26,850	26,900	1,201	29,850	29,900	1,358	32,850	32,900	1,516	35,850	35,900	1,673
26,900	26,950	1,203	29,900	29,950	1,361	32,900	32,950	1,518	35,900	35,950	1,676
26,950	27,000	1,206	29,950	30,000	1,363	32,950	33,000	1,521	35,950	36,000	1,678

2013 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										
\$36,000			\$39,000			\$42,000			\$45,000		
36,000	36,050	1,681	39,000	39,050	1,839	42,000	42,050	1,996	45,000	45,050	2,154
36,050	36,100	1,684	39,050	39,100	1,841	42,050	42,100	1,999	45,050	45,100	2,156
36,100	36,150	1,686	39,100	39,150	1,844	42,100	42,150	2,001	45,100	45,150	2,159
36,150	36,200	1,689	39,150	39,200	1,846	42,150	42,200	2,004	45,150	45,200	2,161
36,200	36,250	1,692	39,200	39,250	1,849	42,200	42,250	2,007	45,200	45,250	2,164
36,250	36,300	1,694	39,250	39,300	1,852	42,250	42,300	2,009	45,250	45,300	2,167
36,300	36,350	1,697	39,300	39,350	1,854	42,300	42,350	2,012	45,300	45,350	2,169
36,350	36,400	1,699	39,350	39,400	1,857	42,350	42,400	2,014	45,350	45,400	2,172
36,400	36,450	1,702	39,400	39,450	1,860	42,400	42,450	2,017	45,400	45,450	2,175
36,450	36,500	1,705	39,450	39,500	1,862	42,450	42,500	2,020	45,450	45,500	2,177
36,500	36,550	1,707	39,500	39,550	1,865	42,500	42,550	2,022	45,500	45,550	2,180
36,550	36,600	1,710	39,550	39,600	1,867	42,550	42,600	2,025	45,550	45,600	2,182
36,600	36,650	1,713	39,600	39,650	1,870	42,600	42,650	2,028	45,600	45,650	2,185
36,650	36,700	1,715	39,650	39,700	1,873	42,650	42,700	2,030	45,650	45,700	2,188
36,700	36,750	1,718	39,700	39,750	1,875	42,700	42,750	2,033	45,700	45,750	2,190
36,750	36,800	1,720	39,750	39,800	1,878	42,750	42,800	2,035	45,750	45,800	2,193
36,800	36,850	1,723	39,800	39,850	1,881	42,800	42,850	2,038	45,800	45,850	2,196
36,850	36,900	1,726	39,850	39,900	1,883	42,850	42,900	2,041	45,850	45,900	2,198
36,900	36,950	1,728	39,900	39,950	1,886	42,900	42,950	2,043	45,900	45,950	2,201
36,950	37,000	1,731	39,950	40,000	1,888	42,950	43,000	2,046	45,950	46,000	2,203
\$37,000			\$40,000			\$43,000			\$46,000		
37,000	37,050	1,734	40,000	40,050	1,891	43,000	43,050	2,049	46,000	46,050	2,206
37,050	37,100	1,736	40,050	40,100	1,894	43,050	43,100	2,051	46,050	46,100	2,209
37,100	37,150	1,739	40,100	40,150	1,896	43,100	43,150	2,054	46,100	46,150	2,211
37,150	37,200	1,741	40,150	40,200	1,899	43,150	43,200	2,056	46,150	46,200	2,214
37,200	37,250	1,744	40,200	40,250	1,902	43,200	43,250	2,059	46,200	46,250	2,217
37,250	37,300	1,747	40,250	40,300	1,904	43,250	43,300	2,062	46,250	46,300	2,219
37,300	37,350	1,749	40,300	40,350	1,907	43,300	43,350	2,064	46,300	46,350	2,222
37,350	37,400	1,752	40,350	40,400	1,909	43,350	43,400	2,067	46,350	46,400	2,224
37,400	37,450	1,755	40,400	40,450	1,912	43,400	43,450	2,070	46,400	46,450	2,227
37,450	37,500	1,757	40,450	40,500	1,915	43,450	43,500	2,072	46,450	46,500	2,230
37,500	37,550	1,760	40,500	40,550	1,917	43,500	43,550	2,075	46,500	46,550	2,232
37,550	37,600	1,762	40,550	40,600	1,920	43,550	43,600	2,077	46,550	46,600	2,235
37,600	37,650	1,765	40,600	40,650	1,923	43,600	43,650	2,080	46,600	46,650	2,238
37,650	37,700	1,768	40,650	40,700	1,925	43,650	43,700	2,083	46,650	46,700	2,240
37,700	37,750	1,770	40,700	40,750	1,928	43,700	43,750	2,085	46,700	46,750	2,243
37,750	37,800	1,773	40,750	40,800	1,930	43,750	43,800	2,088	46,750	46,800	2,245
37,800	37,850	1,776	40,800	40,850	1,933	43,800	43,850	2,091	46,800	46,850	2,248
37,850	37,900	1,778	40,850	40,900	1,936	43,850	43,900	2,093	46,850	46,900	2,251
37,900	37,950	1,781	40,900	40,950	1,938	43,900	43,950	2,096	46,900	46,950	2,253
37,950	38,000	1,783	40,950	41,000	1,941	43,950	44,000	2,098	46,950	47,000	2,256
\$38,000			\$41,000			\$44,000			\$47,000		
38,000	38,050	1,786	41,000	41,050	1,944	44,000	44,050	2,101	47,000	47,050	2,259
38,050	38,100	1,789	41,050	41,100	1,946	44,050	44,100	2,104	47,050	47,100	2,261
38,100	38,150	1,791	41,100	41,150	1,949	44,100	44,150	2,106	47,100	47,150	2,264
38,150	38,200	1,794	41,150	41,200	1,951	44,150	44,200	2,109	47,150	47,200	2,266
38,200	38,250	1,797	41,200	41,250	1,954	44,200	44,250	2,112	47,200	47,250	2,269
38,250	38,300	1,799	41,250	41,300	1,957	44,250	44,300	2,114	47,250	47,300	2,272
38,300	38,350	1,802	41,300	41,350	1,959	44,300	44,350	2,117	47,300	47,350	2,274
38,350	38,400	1,804	41,350	41,400	1,962	44,350	44,400	2,119	47,350	47,400	2,277
38,400	38,450	1,807	41,400	41,450	1,965	44,400	44,450	2,122	47,400	47,450	2,280
38,450	38,500	1,810	41,450	41,500	1,967	44,450	44,500	2,125	47,450	47,500	2,282
38,500	38,550	1,812	41,500	41,550	1,970	44,500	44,550	2,127	47,500	47,550	2,285
38,550	38,600	1,815	41,550	41,600	1,972	44,550	44,600	2,130	47,550	47,600	2,287
38,600	38,650	1,818	41,600	41,650	1,975	44,600	44,650	2,133	47,600	47,650	2,290
38,650	38,700	1,820	41,650	41,700	1,978	44,650	44,700	2,135	47,650	47,700	2,293
38,700	38,750	1,823	41,700	41,750	1,980	44,700	44,750	2,138	47,700	47,750	2,295
38,750	38,800	1,825	41,750	41,800	1,983	44,750	44,800	2,140	47,750	47,800	2,298
38,800	38,850	1,828	41,800	41,850	1,986	44,800	44,850	2,143	47,800	47,850	2,301
38,850	38,900	1,831	41,850	41,900	1,988	44,850	44,900	2,146	47,850	47,900	2,303
38,900	38,950	1,833	41,900	41,950	1,991	44,900	44,950	2,148	47,900	47,950	2,306
38,950	39,000	1,836	41,950	42,000	1,993	44,950	45,000	2,151	47,950	48,000	2,308

2013 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		
\$48,000				\$51,000				\$54,000			
48,000	48,050	2,311	51,000	51,050	2,469	54,000	54,050	2,626	57,000	57,050	2,784
48,050	48,100	2,314	51,050	51,100	2,471	54,050	54,100	2,629	57,050	57,100	2,786
48,100	48,150	2,316	51,100	51,150	2,474	54,100	54,150	2,631	57,100	57,150	2,789
48,150	48,200	2,319	51,150	51,200	2,476	54,150	54,200	2,634	57,150	57,200	2,791
48,200	48,250	2,322	51,200	51,250	2,479	54,200	54,250	2,637	57,200	57,250	2,794
48,250	48,300	2,324	51,250	51,300	2,482	54,250	54,300	2,639	57,250	57,300	2,797
48,300	48,350	2,327	51,300	51,350	2,484	54,300	54,350	2,642	57,300	57,350	2,799
48,350	48,400	2,329	51,350	51,400	2,487	54,350	54,400	2,644	57,350	57,400	2,802
48,400	48,450	2,332	51,400	51,450	2,490	54,400	54,450	2,647	57,400	57,450	2,805
48,450	48,500	2,335	51,450	51,500	2,492	54,450	54,500	2,650	57,450	57,500	2,807
48,500	48,550	2,337	51,500	51,550	2,495	54,500	54,550	2,652	57,500	57,550	2,810
48,550	48,600	2,340	51,550	51,600	2,497	54,550	54,600	2,655	57,550	57,600	2,812
48,600	48,650	2,343	51,600	51,650	2,500	54,600	54,650	2,658	57,600	57,650	2,815
48,650	48,700	2,345	51,650	51,700	2,503	54,650	54,700	2,660	57,650	57,700	2,818
48,700	48,750	2,348	51,700	51,750	2,505	54,700	54,750	2,663	57,700	57,750	2,820
48,750	48,800	2,350	51,750	51,800	2,508	54,750	54,800	2,665	57,750	57,800	2,823
48,800	48,850	2,353	51,800	51,850	2,511	54,800	54,850	2,668	57,800	57,850	2,826
48,850	48,900	2,356	51,850	51,900	2,513	54,850	54,900	2,671	57,850	57,900	2,828
48,900	48,950	2,358	51,900	51,950	2,516	54,900	54,950	2,673	57,900	57,950	2,831
48,950	49,000	2,361	51,950	52,000	2,518	54,950	55,000	2,676	57,950	58,000	2,833
\$49,000			\$52,000			\$55,000			\$58,000		
49,000	49,050	2,364	52,000	52,050	2,521	55,000	55,050	2,679	58,000	58,050	2,836
49,050	49,100	2,366	52,050	52,100	2,524	55,050	55,100	2,681	58,050	58,100	2,839
49,100	49,150	2,369	52,100	52,150	2,526	55,100	55,150	2,684	58,100	58,150	2,841
49,150	49,200	2,371	52,150	52,200	2,529	55,150	55,200	2,686	58,150	58,200	2,844
49,200	49,250	2,374	52,200	52,250	2,532	55,200	55,250	2,689	58,200	58,250	2,847
49,250	49,300	2,377	52,250	52,300	2,534	55,250	55,300	2,692	58,250	58,300	2,849
49,300	49,350	2,379	52,300	52,350	2,537	55,300	55,350	2,694	58,300	58,350	2,852
49,350	49,400	2,382	52,350	52,400	2,539	55,350	55,400	2,697	58,350	58,400	2,854
49,400	49,450	2,385	52,400	52,450	2,542	55,400	55,450	2,700	58,400	58,450	2,857
49,450	49,500	2,387	52,450	52,500	2,545	55,450	55,500	2,702	58,450	58,500	2,860
49,500	49,550	2,390	52,500	52,550	2,547	55,500	55,550	2,705	58,500	58,550	2,862
49,550	49,600	2,392	52,550	52,600	2,550	55,550	55,600	2,707	58,550	58,600	2,865
49,600	49,650	2,395	52,600	52,650	2,553	55,600	55,650	2,710	58,600	58,650	2,868
49,650	49,700	2,398	52,650	52,700	2,555	55,650	55,700	2,713	58,650	58,700	2,870
49,700	49,750	2,400	52,700	52,750	2,558	55,700	55,750	2,715	58,700	58,750	2,873
49,750	49,800	2,403	52,750	52,800	2,560	55,750	55,800	2,718	58,750	58,800	2,875
49,800	49,850	2,406	52,800	52,850	2,563	55,800	55,850	2,721	58,800	58,850	2,878
49,850	49,900	2,408	52,850	52,900	2,566	55,850	55,900	2,723	58,850	58,900	2,881
49,900	49,950	2,411	52,900	52,950	2,568	55,900	55,950	2,726	58,900	58,950	2,883
49,950	50,000	2,413	52,950	53,000	2,571	55,950	56,000	2,728	58,950	59,000	2,886
\$50,000			\$53,000			\$56,000			\$59,000		
50,000	50,050	2,416	53,000	53,050	2,574	56,000	56,050	2,731	59,000	59,050	2,889
50,050	50,100	2,419	53,050	53,100	2,576	56,050	56,100	2,734	59,050	59,100	2,891
50,100	50,150	2,421	53,100	53,150	2,579	56,100	56,150	2,736	59,100	59,150	2,894
50,150	50,200	2,424	53,150	53,200	2,581	56,150	56,200	2,739	59,150	59,200	2,896
50,200	50,250	2,427	53,200	53,250	2,584	56,200	56,250	2,742	59,200	59,250	2,899
50,250	50,300	2,429	53,250	53,300	2,587	56,250	56,300	2,744	59,250	59,300	2,902
50,300	50,350	2,432	53,300	53,350	2,589	56,300	56,350	2,747	59,300	59,350	2,904
50,350	50,400	2,434	53,350	53,400	2,592	56,350	56,400	2,749	59,350	59,400	2,907
50,400	50,450	2,437	53,400	53,450	2,595	56,400	56,450	2,752	59,400	59,450	2,910
50,450	50,500	2,440	53,450	53,500	2,597	56,450	56,500	2,755	59,450	59,500	2,912
50,500	50,550	2,442	53,500	53,550	2,600	56,500	56,550	2,757	59,500	59,550	2,915
50,550	50,600	2,445	53,550	53,600	2,602	56,550	56,600	2,760	59,550	59,600	2,917
50,600	50,650	2,448	53,600	53,650	2,605	56,600	56,650	2,763	59,600	59,650	2,920
50,650	50,700	2,450	53,650	53,700	2,608	56,650	56,700	2,765	59,650	59,700	2,923
50,700	50,750	2,453	53,700	53,750	2,610	56,700	56,750	2,768	59,700	59,750	2,925
50,750	50,800	2,455	53,750	53,800	2,613	56,750	56,800	2,770	59,750	59,800	2,928
50,800	50,850	2,458	53,800	53,850	2,616	56,800	56,850	2,773	59,800	59,850	2,931
50,850	50,900	2,461	53,850	53,900	2,618	56,850	56,900	2,776	59,850	59,900	2,933
50,900	50,950	2,463	53,900	53,950	2,621	56,900	56,950	2,778	59,900	59,950	2,936
50,950	51,000	2,466	53,950	54,000	2,623	56,950	57,000	2,781	59,950	60,000	2,938

2013 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		
\$60,000				\$63,000				\$66,000			
60,000	60,050	2,941		63,000	63,050	3,099		66,000	66,050	3,256	
60,050	60,100	2,944		63,050	63,100	3,101		66,050	66,100	3,259	
60,100	60,150	2,946		63,100	63,150	3,104		66,100	66,150	3,261	
60,150	60,200	2,949		63,150	63,200	3,106		66,150	66,200	3,264	
60,200	60,250	2,952		63,200	63,250	3,109		66,200	66,250	3,267	
60,250	60,300	2,954		63,250	63,300	3,112		66,250	66,300	3,269	
60,300	60,350	2,957		63,300	63,350	3,114		66,300	66,350	3,272	
60,350	60,400	2,959		63,350	63,400	3,117		66,350	66,400	3,274	
60,400	60,450	2,962		63,400	63,450	3,120		66,400	66,450	3,277	
60,450	60,500	2,965		63,450	63,500	3,122		66,450	66,500	3,280	
60,500	60,550	2,967		63,500	63,550	3,125		66,500	66,550	3,282	
60,550	60,600	2,970		63,550	63,600	3,127		66,550	66,600	3,285	
60,600	60,650	2,973		63,600	63,650	3,130		66,600	66,650	3,288	
60,650	60,700	2,975		63,650	63,700	3,133		66,650	66,700	3,290	
60,700	60,750	2,978		63,700	63,750	3,135		66,700	66,750	3,293	
60,750	60,800	2,980		63,750	63,800	3,138		66,750	66,800	3,295	
60,800	60,850	2,983		63,800	63,850	3,141		66,800	66,850	3,298	
60,850	60,900	2,986		63,850	63,900	3,143		66,850	66,900	3,301	
60,900	60,950	2,988		63,900	63,950	3,146		66,900	66,950	3,303	
60,950	61,000	2,991		63,950	64,000	3,148		66,950	67,000	3,306	
\$61,000				\$64,000				\$67,000			
61,000	61,050	2,994		64,000	64,050	3,151		67,000	67,050	3,309	
61,050	61,100	2,996		64,050	64,100	3,154		67,050	67,100	3,311	
61,100	61,150	2,999		64,100	64,150	3,156		67,100	67,150	3,314	
61,150	61,200	3,001		64,150	64,200	3,159		67,150	67,200	3,316	
61,200	61,250	3,004		64,200	64,250	3,162		67,200	67,250	3,319	
61,250	61,300	3,007		64,250	64,300	3,164		67,250	67,300	3,322	
61,300	61,350	3,009		64,300	64,350	3,167		67,300	67,350	3,324	
61,350	61,400	3,012		64,350	64,400	3,169		67,350	67,400	3,327	
61,400	61,450	3,015		64,400	64,450	3,172		67,400	67,450	3,330	
61,450	61,500	3,017		64,450	64,500	3,175		67,450	67,500	3,332	
61,500	61,550	3,020		64,500	64,550	3,177		67,500	67,550	3,335	
61,550	61,600	3,022		64,550	64,600	3,180		67,550	67,600	3,337	
61,600	61,650	3,025		64,600	64,650	3,183		67,600	67,650	3,340	
61,650	61,700	3,028		64,650	64,700	3,185		67,650	67,700	3,343	
61,700	61,750	3,030		64,700	64,750	3,188		67,700	67,750	3,345	
61,750	61,800	3,033		64,750	64,800	3,190		67,750	67,800	3,348	
61,800	61,850	3,036		64,800	64,850	3,193		67,800	67,850	3,351	
61,850	61,900	3,038		64,850	64,900	3,196		67,850	67,900	3,353	
61,900	61,950	3,041		64,900	64,950	3,198		67,900	67,950	3,356	
61,950	62,000	3,043		64,950	65,000	3,201		67,950	68,000	3,358	
\$62,000				\$65,000				\$68,000			
62,000	62,050	3,046		65,000	65,050	3,204		68,000	68,050	3,361	
62,050	62,100	3,049		65,050	65,100	3,206		68,050	68,100	3,364	
62,100	62,150	3,051		65,100	65,150	3,209		68,100	68,150	3,366	
62,150	62,200	3,054		65,150	65,200	3,211		68,150	68,200	3,369	
62,200	62,250	3,057		65,200	65,250	3,214		68,200	68,250	3,372	
62,250	62,300	3,059		65,250	65,300	3,217		68,250	68,300	3,374	
62,300	62,350	3,062		65,300	65,350	3,219		68,300	68,350	3,377	
62,350	62,400	3,064		65,350	65,400	3,222		68,350	68,400	3,379	
62,400	62,450	3,067		65,400	65,450	3,225		68,400	68,450	3,382	
62,450	62,500	3,070		65,450	65,500	3,227		68,450	68,500	3,385	
62,500	62,550	3,072		65,500	65,550	3,230		68,500	68,550	3,387	
62,550	62,600	3,075		65,550	65,600	3,232		68,550	68,600	3,390	
62,600	62,650	3,078		65,600	65,650	3,235		68,600	68,650	3,393	
62,650	62,700	3,080		65,650	65,700	3,238		68,650	68,700	3,395	
62,700	62,750	3,083		65,700	65,750	3,240		68,700	68,750	3,398	
62,750	62,800	3,085		65,750	65,800	3,243		68,750	68,800	3,400	
62,800	62,850	3,088		65,800	65,850	3,246		68,800	68,850	3,403	
62,850	62,900	3,091		65,850	65,900	3,248		68,850	68,900	3,406	
62,900	62,950	3,093		65,900	65,950	3,251		68,900	68,950	3,408	
62,950	63,000	3,096		65,950	66,000	3,253		68,950	69,000	3,411	
\$69,000				\$70,000				\$71,000			
69,000	69,050	3,414		70,000	70,050	3,466		71,000	71,050	3,519	
69,050	69,100	3,416		70,050	70,100	3,469		71,050	71,100	3,521	
69,100	69,150	3,419		70,100	70,150	3,471		71,100	71,150	3,524	
69,150	69,200	3,421		70,150	70,200	3,474		71,150	71,200	3,526	
69,200	69,250	3,424		70,200	70,250	3,477		71,200	71,250	3,529	
69,250	69,300	3,427		70,250	70,300	3,479		71,250	71,300	3,532	
69,300	69,350	3,429		70,300	70,350	3,482		71,300	71,350	3,534	
69,350	69,400	3,432		70,350	70,400	3,484		71,350	71,400	3,537	
69,400	69,450	3,435		70,400	70,450	3,487		71,400	71,450	3,540	
69,450	69,500	3,437		70,450	70,500	3,490		71,450	71,500	3,542	
69,500	69,550	3,440		70,500	70,550	3,492		71,500	71,550	3,545	
69,550	69,600	3,442		70,550	70,600	3,495		71,550	71,600	3,547	
69,600	69,650	3,445		70,600	70,650	3,498		71,600	71,650	3,550	
69,650	69,700	3,448		70,650	70,700	3,500		71,650	71,700	3,553	
69,700	69,750	3,450		70,700	70,750	3,503		71,700	71,750	3,555	
69,750	69,800	3,453		70,750	70,800	3,505		71,750	71,800	3,558	
69,800	69,850	3,456		70,800	70,850	3,508		71,800	71,850	3,561	
69,850	69,900	3,458		70,850	70,900	3,511		71,850	71,900	3,563	
69,900	69,950	3,461		70,900	70,950	3,513		71,900	71,950	3,566	
69,950	70,000	3,463		70,950	71,000	3,516		71,950	72,000	3,568	

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$72,000		
72,000	72,050	3,571
72,050	72,100	3,574
72,100	72,150	3,576
72,150	72,200	3,579
72,200	72,250	3,582
72,250	72,300	3,584
72,300	72,350	3,587
72,350	72,400	3,589
72,400	72,450	3,592
72,450	72,500	3,595
72,500	72,550	3,597
72,550	72,600	3,600
72,600	72,650	3,603
72,650	72,700	3,605
72,700	72,750	3,608
72,750	72,800	3,610
72,800	72,850	3,613
72,850	72,900	3,616
72,900	72,950	3,618
72,950	73,000	3,621
\$73,000		
73,000	73,050	3,624
73,050	73,100	3,626
73,100	73,150	3,629
73,150	73,200	3,631
73,200	73,250	3,634
73,250	73,300	3,637
73,300	73,350	3,639
73,350	73,400	3,642
73,400	73,450	3,645
73,450	73,500	3,647
73,500	73,550	3,650
73,550	73,600	3,652
73,600	73,650	3,655
73,650	73,700	3,658
73,700	73,750	3,660
73,750	73,800	3,663
73,800	73,850	3,666
73,850	73,900	3,668
73,900	73,950	3,671
73,950	74,000	3,673
\$74,000		
74,000	74,050	3,676
74,050	74,100	3,679
74,100	74,150	3,681
74,150	74,200	3,684
74,200	74,250	3,687
74,250	74,300	3,689
74,300	74,350	3,692
74,350	74,400	3,694
74,400	74,450	3,697
74,450	74,500	3,700
74,500	74,550	3,702
74,550	74,600	3,705
74,600	74,650	3,708
74,650	74,700	3,710
74,700	74,750	3,713
74,750	74,800	3,715
74,800	74,850	3,718
74,850	74,900	3,721
74,900	74,950	3,723
74,950	75,000	3,726

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$75,000		
75,000	75,050	3,729
75,050	75,100	3,731
75,100	75,150	3,734
75,150	75,200	3,736
75,200	75,250	3,739
75,250	75,300	3,742
75,300	75,350	3,744
75,350	75,400	3,747
75,400	75,450	3,750
75,450	75,500	3,752
75,500	75,550	3,755
75,550	75,600	3,757
75,600	75,650	3,760
75,650	75,700	3,763
75,700	75,750	3,765
75,750	75,800	3,768
75,800	75,850	3,771
75,850	75,900	3,773
75,900	75,950	3,776
75,950	76,000	3,778
\$76,000		
76,000	76,050	3,781
76,050	76,100	3,784
76,100	76,150	3,786
76,150	76,200	3,789
76,200	76,250	3,792
76,250	76,300	3,794
76,300	76,350	3,797
76,350	76,400	3,799
76,400	76,450	3,802
76,450	76,500	3,805
76,500	76,550	3,807
76,550	76,600	3,810
76,600	76,650	3,813
76,650	76,700	3,815
76,700	76,750	3,818
76,750	76,800	3,820
76,800	76,850	3,823
76,850	76,900	3,826
76,900	76,950	3,828
76,950	77,000	3,831

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$77,000		
77,000	77,050	3,834
77,050	77,100	3,836
77,100	77,150	3,839
77,150	77,200	3,841
77,200	77,250	3,844
77,250	77,300	3,847
77,300	77,350	3,849
77,350	77,400	3,852
77,400	77,450	3,855
77,450	77,500	3,857
77,500	77,550	3,860
77,550	77,600	3,862
77,600	77,650	3,865
77,650	77,700	3,868
77,700	77,750	3,870
77,750	77,800	3,873
77,800	77,850	3,876
77,850	77,900	3,878
77,900	77,950	3,881
77,950	78,000	3,883
\$78,000		
78,000	78,050	3,886
78,050	78,100	3,889
78,100	78,150	3,891
78,150	78,200	3,894
78,200	78,250	3,897
78,250	78,300	3,899
78,300	78,350	3,902
78,350	78,400	3,904
78,400	78,450	3,907
78,450	78,500	3,910
78,500	78,550	3,912
78,550	78,600	3,915
78,600	78,650	3,918
78,650	78,700	3,920
78,700	78,750	3,923
78,750	78,800	3,925
78,800	78,850	3,928
78,850	78,900	3,931
78,900	78,950	3,933
78,950	79,000	3,936

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$79,000		
79,000	79,050	3,939
79,050	79,100	3,941
79,100	79,150	3,944
79,150	79,200	3,946
79,200	79,250	3,949
79,250	79,300	3,952
79,300	79,350	3,954
79,350	79,400	3,957
79,400	79,450	3,960
79,450	79,500	3,962
79,500	79,550	3,965
79,550	79,600	3,967
79,600	79,650	3,970
79,650	79,700	3,973
79,700	79,750	3,975
79,750	79,800	3,978
79,800	79,850	3,981
79,850	79,900	3,983
79,900	79,950	3,986
79,950	80,000	3,988
\$80,000		
80,000	80,050	3,991
80,050	80,100	3,994
80,100	80,150	3,996
80,150	80,200	3,999
80,200	80,250	4,002
80,250	80,300	4,004
80,300	80,350	4,007
80,350	80,400	4,009
80,400	80,450	4,012
80,450	80,500	4,015
80,500	80,550	4,017
80,550	80,600	4,020
80,600	80,650	4,023
80,650	80,700	4,025
80,700	80,750	4,028
80,750	80,800	4,030
80,800	80,850	4,033
80,850	80,900	4,036
80,900	80,950	4,038
80,950	81,000	4,041

Worksheet for Calculating Tax on Taxable Income of \$81,000 or More	\$4,042 + 5.25% over \$81,000	
	1. Taxable Income	_____
	2. Less	_____ - 81,000
	3. Subtract: Line 1 minus Line 2	_____
	4. Multiply Line 3 by .0525	_____
	5. Tax on \$81,000	_____ + 4,042
6. Add: Line 4 plus Line 5 = Total Tax	_____	

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** Place an 'X' in the appropriate box as to whether the refund 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. Using the sample check shown below, the routing number is **120120012**. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will fail to process. A letter requesting correct banking information will be mailed to the address shown on your tax return.
- 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: A letter requesting correct banking information will be mailed to the address shown on your tax return if the direct deposit fails to process.

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 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.

The image shows a sample check with the following details:

- Payor:** ABC Corporation, 123 Main Street, Anyplace, OK 00000
- Payee:** PAY TO THE ORDER OF **SAMPLE**
- Bank:** ANYPLACE BANK, Anyplace, OK 00000
- Routing Number:** 120120012 (circled with a callout 'Routing Number')
- Account Number:** 2020268620 (circled with a callout 'Account Number')
- Amount:** \$ 1234 DOLLARS
- Check Number:** 1234

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

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, 2013, or other taxable year beginning: <input type="text"/> , 2013 , ending: <input type="text"/> , <input type="text"/>		AMENDED RETURN!
		Place an 'X' in this box if this is an amended 513-NR: <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:	

This form is for Nonresidents only. Residents use Form 513.	Important!
This is a(n): <input type="checkbox"/> Initial Return <input type="checkbox"/> Final Return	Was a 2012 Fiduciary Income Tax Return filed? <input type="checkbox"/> Yes <input type="checkbox"/> No

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

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	Total income (add lines 1 through 8).....

Column A Federal Amount	
	00
	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	Net operating loss (return must be filed) Loss Year(s) _____
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 - Oklahoma Source (line 12 minus line 17)..
18a	Oklahoma adjusted gross income - All Sources (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	Total Deductions (add lines 20, 21 and 22).....
24	Taxable income of fiduciary (subtract line 23 from line 18a).....

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13	00
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18	00
18a	
19	%
20	
21	
22	
23	
24	00



Form 513NR - page 3 Oklahoma Schedule K-1	PART 2: BENEFICIARY'S SHARE OF INCOME AND DEDUCTIONS	2013
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For calendar year 2013 or fiscal year beginning _____, 2013 and ending _____, _____.	<input type="checkbox"/> Amended K-1 <input type="checkbox"/> Final K-1 <input type="checkbox"/> Nonresident
---	--

Name of estate or trust	
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

Income		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	

Deductions			
8	a. Depreciation, depletion, amortization attributable to line 5a	8a	
	b. Depreciation, depletion, amortization attributable to line 5b	8b	
9	Expenses allocable to Federally 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	



Form 513NR - page 4 Oklahoma Schedule K-1	PART 2: BENEFICIARY'S SHARE OF INCOME AND DEDUCTIONS	2013
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For calendar year 2013 or fiscal year beginning _____, 2013 and ending _____, _____.	<input type="checkbox"/> Amended K-1 <input type="checkbox"/> Final K-1 <input type="checkbox"/> Nonresident
---	--

Name of estate or trust	
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

Income		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	

Deductions			
8	a. Depreciation, depletion, amortization attributable to line 5a	8a	
	b. Depreciation, depletion, amortization attributable to line 5b	8b	
9	Expenses allocable to Federally 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	