

• INCLUDES FORM 513NR



2017 OKLAHOMA NONRESIDENT FIDUCIARY INCOME TAX FORMS AND INSTRUCTIONS

This packet contains:

- Instructions for completing the Form 513NR
- 513NR fiduciary income tax form
- 2017 fiduciary income tax table

Filing date:

- Generally, your return must be postmarked by April 15, 2018 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 2017.**



2017 OKLAHOMA NONRESIDENT FIDUCIARY INCOME TAX

What's New in the 2017 Oklahoma Nonresident Fiduciary Tax Packet?

• A portion of the Oklahoma Affordable Housing Tax Credit claimed in a previous year may have to be recaptured. See the instructions on page 7.

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.

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.

COMMON ABBREVIATIONS FOUND IN THIS PACKET

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

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, estate or trust 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...

To avoid penalty and interest, 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. Compute 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.

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

Pay your balance 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 2009 and subsequent, the years to which an NOL may be carried shall be determined solely by reference to IRC Section 172. 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-C. At least 90% of the tax liability must be paid by the original due date for the return to avoid penalty charges for late payment. Interest will be charged from the original due date of the return.

DEPLETION...

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

Note: Major oil companies, as defined in Title 52 O.S. Section 288.2, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property.

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of nonproducing properties, upon expiration of the lease, the depletion must be restored on Form 513NR, line 11, in both columns, in the year the lease expires.

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. Use Form OW-8-ESC for filing an estimate.

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 35 any amount paid with the original return plus any amount paid after it was filed. Enter on line 36 any refund previously received or overpayment applied. Complete Schedule 513NR-X on page 4. 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. **Overpayments cannot be applied to next year's estimated tax. Line 39 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

E-file!

Did you know Forms 513 and 513NR can be electronically filed? E-filing is the fastest and easiest way to file your taxes.

Visit www.tax.ok.gov to see which software companies are approved for use.

Remember, e-filing is simple, safe, speedy and secure.

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.

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

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 BY LINE INSTRUCTIONS

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. Any depletion deduction allowable is the amount so computed minus federal depletion claimed. If Oklahoma options are exercised the federal depletion not used due to the 65% limit may not be carried over. A complete schedule by property must be furnished.

Note: Major oil companies, as defined in Title 52 O.S. Section 288.2, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property.

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of non-producing properties, upon expiration of the lease, such depletion must be restored on Form 513NR line 11, in the year the lease expires.

Oklahoma Amount column:

Enter that part of the "Federal Amount" column that represents additional depletion only from Oklahoma properties, the net income of which is included in the "Oklahoma Amount" column above.

Oklahoma Capital Gain Deduction

Federal Amount column:

Taxpayers can deduct qualifying gains receiving capital treatment which are included in federal taxable income. "Qualifying gains receiving capital treatment" means the amount of the net capital gains, as defined under 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 and Form 8949.

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.

Discharge of indebtedness under IRC Section 108(i)(1) –

Income from discharge of indebtedness deferred under IRC Section 108(i)(1), which was added back to compute Oklahoma taxable income in tax year 2010, may be partially deducted. Deduct an amount equal to the portion of such deferred income included in your federal taxable income for tax year 2017.

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 28 - Oklahoma State Income Tax:

Tax computation attachment:

Electing Small Business Trusts (ESBTs)

If the ESBT box is checked on the face of the tax return, attach the tax computation for the S portion of the ESBT to the return. Enter a "1" in the box on Form 513NR, line 28.

Charitable Trust and Other

If the Charitable Trust or Other box is checked on the face of the tax return and an alternative method of computing tax is used, attach the tax computation to the return. Enter a "1" in the box on Form 513NR, line 28.

Recapture of the Oklahoma Affordable Housing Tax Credit:

If under IRC Section 42 a portion of any federal low-income housing credits taken on a qualified project is required to be recaptured during the first 10 years after a project is placed in service, the taxpayer claiming Oklahoma Affordable Housing Tax Credits with respect to such project shall also be required to recapture a portion of such credits. The amount of Oklahoma Affordable Housing Tax Credits subject to recapture is proportionally equal to the amount of federal low-income housing credits subject to recapture. Add the recaptured credit to the Oklahoma income tax and enter a "2" in the box on Form 513NR, line 28.

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.

**File, pay and more at
www.tax.ok.gov**

LINE BY LINE INSTRUCTIONS

Line 33 - Oklahoma Withholding (continued)

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 – Refundable Credit:

Place an "X" in the box(es) on line 34 to report any credit from Form 577 or Form 578.

If claiming the **Refundable Coal Credit**, enclose Form 577. Credits earned, but not used, based upon activity occurring during the tax year will be refunded at 85% of the face amount of the credits. For any credit calculated, the credit allowed is equal to 75% of the amount otherwise provided. A pass-through entity that does not file a claim for a direct refund will allocate the credit to one or more of its shareholders, partners or members.

If claiming the **Refundable Credit for Electricity Generated by Zero-Emission Facilities**, enclose Form 578. Credits earned, but not used, based on electricity generated during the tax year will be refunded to the taxpayer at 85% of the face amount of the credits. A pass-through entity that does not file a claim for a direct refund will allocate the credit to one or more of its shareholders, partners or members.

Line 35 – 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 36 – Refunds or Overpayment Applied:

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

Line 39 - Credit on Estimated Tax:

Enter amount of refund you wish to apply to next year's taxes. **This line is not valid on amended returns. This line cannot be amended or changed once the original return has been processed.**

Line 42 - 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.

Line 42 - Underpayment of Estimated Tax Interest (continued)

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 43 - 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.

PAGE THREE, 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 one beneficiary, 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".
- 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.

2017 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:			Your tax is:			If Oklahoma taxable income is:			Your tax is:			If Oklahoma taxable income is:			Your tax is:		
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
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	263						
50	100	0	3,050	3,100	32	6,050	6,100	127	9,050	9,100	265						
100	150	1	3,100	3,150	33	6,100	6,150	129	9,100	9,150	268						
150	200	1	3,150	3,200	34	6,150	6,200	131	9,150	9,200	270						
200	250	1	3,200	3,250	35	6,200	6,250	133	9,200	9,250	273						
250	300	1	3,250	3,300	36	6,250	6,300	135	9,250	9,300	275						
300	350	2	3,300	3,350	37	6,300	6,350	137	9,300	9,350	278						
350	400	2	3,350	3,400	38	6,350	6,400	139	9,350	9,400	280						
400	450	2	3,400	3,450	39	6,400	6,450	141	9,400	9,450	283						
450	500	2	3,450	3,500	40	6,450	6,500	143	9,450	9,500	285						
500	550	3	3,500	3,550	41	6,500	6,550	145	9,500	9,550	288						
550	600	3	3,550	3,600	42	6,550	6,600	147	9,550	9,600	290						
600	650	3	3,600	3,650	43	6,600	6,650	149	9,600	9,650	293						
650	700	3	3,650	3,700	44	6,650	6,700	151	9,650	9,700	295						
700	750	4	3,700	3,750	45	6,700	6,750	153	9,700	9,750	298						
750	800	4	3,750	3,800	46	6,750	6,800	155	9,750	9,800	300						
800	850	4	3,800	3,850	47	6,800	6,850	157	9,800	9,850	303						
850	900	4	3,850	3,900	49	6,850	6,900	159	9,850	9,900	305						
900	950	5	3,900	3,950	50	6,900	6,950	161	9,900	9,950	308						
950	1,000	5	3,950	4,000	52	6,950	7,000	163	9,950	10,000	310						
\$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	313						
1,050	1,100	6	4,050	4,100	55	7,050	7,100	167	10,050	10,100	315						
1,100	1,150	6	4,100	4,150	56	7,100	7,150	169	10,100	10,150	318						
1,150	1,200	7	4,150	4,200	58	7,150	7,200	171	10,150	10,200	320						
1,200	1,250	7	4,200	4,250	59	7,200	7,250	173	10,200	10,250	323						
1,250	1,300	8	4,250	4,300	61	7,250	7,300	175	10,250	10,300	325						
1,300	1,350	8	4,300	4,350	62	7,300	7,350	178	10,300	10,350	328						
1,350	1,400	9	4,350	4,400	64	7,350	7,400	180	10,350	10,400	330						
1,400	1,450	9	4,400	4,450	65	7,400	7,450	183	10,400	10,450	333						
1,450	1,500	10	4,450	4,500	67	7,450	7,500	185	10,450	10,500	335						
1,500	1,550	10	4,500	4,550	68	7,500	7,550	188	10,500	10,550	338						
1,550	1,600	11	4,550	4,600	70	7,550	7,600	190	10,550	10,600	340						
1,600	1,650	11	4,600	4,650	71	7,600	7,650	193	10,600	10,650	343						
1,650	1,700	12	4,650	4,700	73	7,650	7,700	195	10,650	10,700	345						
1,700	1,750	12	4,700	4,750	74	7,700	7,750	198	10,700	10,750	348						
1,750	1,800	13	4,750	4,800	76	7,750	7,800	200	10,750	10,800	350						
1,800	1,850	13	4,800	4,850	77	7,800	7,850	203	10,800	10,850	353						
1,850	1,900	14	4,850	4,900	79	7,850	7,900	205	10,850	10,900	355						
1,900	1,950	14	4,900	4,950	81	7,900	7,950	208	10,900	10,950	358						
1,950	2,000	15	4,950	5,000	83	7,950	8,000	210	10,950	11,000	360						
\$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	363						
2,050	2,100	16	5,050	5,100	87	8,050	8,100	215	11,050	11,100	365						
2,100	2,150	16	5,100	5,150	89	8,100	8,150	218	11,100	11,150	368						
2,150	2,200	17	5,150	5,200	91	8,150	8,200	220	11,150	11,200	370						
2,200	2,250	17	5,200	5,250	93	8,200	8,250	223	11,200	11,250	373						
2,250	2,300	18	5,250	5,300	95	8,250	8,300	225	11,250	11,300	375						
2,300	2,350	18	5,300	5,350	97	8,300	8,350	228	11,300	11,350	378						
2,350	2,400	19	5,350	5,400	99	8,350	8,400	230	11,350	11,400	380						
2,400	2,450	19	5,400	5,450	101	8,400	8,450	233	11,400	11,450	383						
2,450	2,500	20	5,450	5,500	103	8,450	8,500	235	11,450	11,500	385						
2,500	2,550	21	5,500	5,550	105	8,500	8,550	238	11,500	11,550	388						
2,550	2,600	22	5,550	5,600	107	8,550	8,600	240	11,550	11,600	390						
2,600	2,650	23	5,600	5,650	109	8,600	8,650	243	11,600	11,650	393						
2,650	2,700	24	5,650	5,700	111	8,650	8,700	245	11,650	11,700	395						
2,700	2,750	25	5,700	5,750	113	8,700	8,750	248	11,700	11,750	398						
2,750	2,800	26	5,750	5,800	115	8,750	8,800	250	11,750	11,800	400						
2,800	2,850	27	5,800	5,850	117	8,800	8,850	253	11,800	11,850	403						
2,850	2,900	28	5,850	5,900	119	8,850	8,900	255	11,850	11,900	405						
2,900	2,950	29	5,900	5,950	121	8,900	8,950	258	11,900	11,950	408						
2,950	3,000	30	5,950	6,000	123	8,950	9,000	260	11,950	12,000	410						

2017 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:			If Oklahoma taxable income is:			If Oklahoma taxable income is:			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:
\$12,000			\$15,000			\$18,000			\$21,000		
12,000	12,050	413	15,000	15,050	563	18,000	18,050	713	21,000	21,050	863
12,050	12,100	415	15,050	15,100	565	18,050	18,100	715	21,050	21,100	865
12,100	12,150	418	15,100	15,150	568	18,100	18,150	718	21,100	21,150	868
12,150	12,200	420	15,150	15,200	570	18,150	18,200	720	21,150	21,200	870
12,200	12,250	423	15,200	15,250	573	18,200	18,250	723	21,200	21,250	873
12,250	12,300	425	15,250	15,300	575	18,250	18,300	725	21,250	21,300	875
12,300	12,350	428	15,300	15,350	578	18,300	18,350	728	21,300	21,350	878
12,350	12,400	430	15,350	15,400	580	18,350	18,400	730	21,350	21,400	880
12,400	12,450	433	15,400	15,450	583	18,400	18,450	733	21,400	21,450	883
12,450	12,500	435	15,450	15,500	585	18,450	18,500	735	21,450	21,500	885
12,500	12,550	438	15,500	15,550	588	18,500	18,550	738	21,500	21,550	888
12,550	12,600	440	15,550	15,600	590	18,550	18,600	740	21,550	21,600	890
12,600	12,650	443	15,600	15,650	593	18,600	18,650	743	21,600	21,650	893
12,650	12,700	445	15,650	15,700	595	18,650	18,700	745	21,650	21,700	895
12,700	12,750	448	15,700	15,750	598	18,700	18,750	748	21,700	21,750	898
12,750	12,800	450	15,750	15,800	600	18,750	18,800	750	21,750	21,800	900
12,800	12,850	453	15,800	15,850	603	18,800	18,850	753	21,800	21,850	903
12,850	12,900	455	15,850	15,900	605	18,850	18,900	755	21,850	21,900	905
12,900	12,950	458	15,900	15,950	608	18,900	18,950	758	21,900	21,950	908
12,950	13,000	460	15,950	16,000	610	18,950	19,000	760	21,950	22,000	910
\$13,000			\$16,000			\$19,000			\$22,000		
13,000	13,050	463	16,000	16,050	613	19,000	19,050	763	22,000	22,050	913
13,050	13,100	465	16,050	16,100	615	19,050	19,100	765	22,050	22,100	915
13,100	13,150	468	16,100	16,150	618	19,100	19,150	768	22,100	22,150	918
13,150	13,200	470	16,150	16,200	620	19,150	19,200	770	22,150	22,200	920
13,200	13,250	473	16,200	16,250	623	19,200	19,250	773	22,200	22,250	923
13,250	13,300	475	16,250	16,300	625	19,250	19,300	775	22,250	22,300	925
13,300	13,350	478	16,300	16,350	628	19,300	19,350	778	22,300	22,350	928
13,350	13,400	480	16,350	16,400	630	19,350	19,400	780	22,350	22,400	930
13,400	13,450	483	16,400	16,450	633	19,400	19,450	783	22,400	22,450	933
13,450	13,500	485	16,450	16,500	635	19,450	19,500	785	22,450	22,500	935
13,500	13,550	488	16,500	16,550	638	19,500	19,550	788	22,500	22,550	938
13,550	13,600	490	16,550	16,600	640	19,550	19,600	790	22,550	22,600	940
13,600	13,650	493	16,600	16,650	643	19,600	19,650	793	22,600	22,650	943
13,650	13,700	495	16,650	16,700	645	19,650	19,700	795	22,650	22,700	945
13,700	13,750	498	16,700	16,750	648	19,700	19,750	798	22,700	22,750	948
13,750	13,800	500	16,750	16,800	650	19,750	19,800	800	22,750	22,800	950
13,800	13,850	503	16,800	16,850	653	19,800	19,850	803	22,800	22,850	953
13,850	13,900	505	16,850	16,900	655	19,850	19,900	805	22,850	22,900	955
13,900	13,950	508	16,900	16,950	658	19,900	19,950	808	22,900	22,950	958
13,950	14,000	510	16,950	17,000	660	19,950	20,000	810	22,950	23,000	960
\$14,000			\$17,000			\$20,000			\$23,000		
14,000	14,050	513	17,000	17,050	663	20,000	20,050	813	23,000	23,050	963
14,050	14,100	515	17,050	17,100	665	20,050	20,100	815	23,050	23,100	965
14,100	14,150	518	17,100	17,150	668	20,100	20,150	818	23,100	23,150	968
14,150	14,200	520	17,150	17,200	670	20,150	20,200	820	23,150	23,200	970
14,200	14,250	523	17,200	17,250	673	20,200	20,250	823	23,200	23,250	973
14,250	14,300	525	17,250	17,300	675	20,250	20,300	825	23,250	23,300	975
14,300	14,350	528	17,300	17,350	678	20,300	20,350	828	23,300	23,350	978
14,350	14,400	530	17,350	17,400	680	20,350	20,400	830	23,350	23,400	980
14,400	14,450	533	17,400	17,450	683	20,400	20,450	833	23,400	23,450	983
14,450	14,500	535	17,450	17,500	685	20,450	20,500	835	23,450	23,500	985
14,500	14,550	538	17,500	17,550	688	20,500	20,550	838	23,500	23,550	988
14,550	14,600	540	17,550	17,600	690	20,550	20,600	840	23,550	23,600	990
14,600	14,650	543	17,600	17,650	693	20,600	20,650	843	23,600	23,650	993
14,650	14,700	545	17,650	17,700	695	20,650	20,700	845	23,650	23,700	995
14,700	14,750	548	17,700	17,750	698	20,700	20,750	848	23,700	23,750	998
14,750	14,800	550	17,750	17,800	700	20,750	20,800	850	23,750	23,800	1,000
14,800	14,850	553	17,800	17,850	703	20,800	20,850	853	23,800	23,850	1,003
14,850	14,900	555	17,850	17,900	705	20,850	20,900	855	23,850	23,900	1,005
14,900	14,950	558	17,900	17,950	708	20,900	20,950	858	23,900	23,950	1,008
14,950	15,000	560	17,950	18,000	710	20,950	21,000	860	23,950	24,000	1,010

2017 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$24,000			\$27,000			\$30,000			\$33,000		
24,000	24,050	1,013	27,000	27,050	1,163	30,000	30,050	1,313	33,000	33,050	1,463
24,050	24,100	1,015	27,050	27,100	1,165	30,050	30,100	1,315	33,050	33,100	1,465
24,100	24,150	1,018	27,100	27,150	1,168	30,100	30,150	1,318	33,100	33,150	1,468
24,150	24,200	1,020	27,150	27,200	1,170	30,150	30,200	1,320	33,150	33,200	1,470
24,200	24,250	1,023	27,200	27,250	1,173	30,200	30,250	1,323	33,200	33,250	1,473
24,250	24,300	1,025	27,250	27,300	1,175	30,250	30,300	1,325	33,250	33,300	1,475
24,300	24,350	1,028	27,300	27,350	1,178	30,300	30,350	1,328	33,300	33,350	1,478
24,350	24,400	1,030	27,350	27,400	1,180	30,350	30,400	1,330	33,350	33,400	1,480
24,400	24,450	1,033	27,400	27,450	1,183	30,400	30,450	1,333	33,400	33,450	1,483
24,450	24,500	1,035	27,450	27,500	1,185	30,450	30,500	1,335	33,450	33,500	1,485
24,500	24,550	1,038	27,500	27,550	1,188	30,500	30,550	1,338	33,500	33,550	1,488
24,550	24,600	1,040	27,550	27,600	1,190	30,550	30,600	1,340	33,550	33,600	1,490
24,600	24,650	1,043	27,600	27,650	1,193	30,600	30,650	1,343	33,600	33,650	1,493
24,650	24,700	1,045	27,650	27,700	1,195	30,650	30,700	1,345	33,650	33,700	1,495
24,700	24,750	1,048	27,700	27,750	1,198	30,700	30,750	1,348	33,700	33,750	1,498
24,750	24,800	1,050	27,750	27,800	1,200	30,750	30,800	1,350	33,750	33,800	1,500
24,800	24,850	1,053	27,800	27,850	1,203	30,800	30,850	1,353	33,800	33,850	1,503
24,850	24,900	1,055	27,850	27,900	1,205	30,850	30,900	1,355	33,850	33,900	1,505
24,900	24,950	1,058	27,900	27,950	1,208	30,900	30,950	1,358	33,900	33,950	1,508
24,950	25,000	1,060	27,950	28,000	1,210	30,950	31,000	1,360	33,950	34,000	1,510
\$25,000			\$28,000			\$31,000			\$34,000		
25,000	25,050	1,063	28,000	28,050	1,213	31,000	31,050	1,363	34,000	34,050	1,513
25,050	25,100	1,065	28,050	28,100	1,215	31,050	31,100	1,365	34,050	34,100	1,515
25,100	25,150	1,068	28,100	28,150	1,218	31,100	31,150	1,368	34,100	34,150	1,518
25,150	25,200	1,070	28,150	28,200	1,220	31,150	31,200	1,370	34,150	34,200	1,520
25,200	25,250	1,073	28,200	28,250	1,223	31,200	31,250	1,373	34,200	34,250	1,523
25,250	25,300	1,075	28,250	28,300	1,225	31,250	31,300	1,375	34,250	34,300	1,525
25,300	25,350	1,078	28,300	28,350	1,228	31,300	31,350	1,378	34,300	34,350	1,528
25,350	25,400	1,080	28,350	28,400	1,230	31,350	31,400	1,380	34,350	34,400	1,530
25,400	25,450	1,083	28,400	28,450	1,233	31,400	31,450	1,383	34,400	34,450	1,533
25,450	25,500	1,085	28,450	28,500	1,235	31,450	31,500	1,385	34,450	34,500	1,535
25,500	25,550	1,088	28,500	28,550	1,238	31,500	31,550	1,388	34,500	34,550	1,538
25,550	25,600	1,090	28,550	28,600	1,240	31,550	31,600	1,390	34,550	34,600	1,540
25,600	25,650	1,093	28,600	28,650	1,243	31,600	31,650	1,393	34,600	34,650	1,543
25,650	25,700	1,095	28,650	28,700	1,245	31,650	31,700	1,395	34,650	34,700	1,545
25,700	25,750	1,098	28,700	28,750	1,248	31,700	31,750	1,398	34,700	34,750	1,548
25,750	25,800	1,100	28,750	28,800	1,250	31,750	31,800	1,400	34,750	34,800	1,550
25,800	25,850	1,103	28,800	28,850	1,253	31,800	31,850	1,403	34,800	34,850	1,553
25,850	25,900	1,105	28,850	28,900	1,255	31,850	31,900	1,405	34,850	34,900	1,555
25,900	25,950	1,108	28,900	28,950	1,258	31,900	31,950	1,408	34,900	34,950	1,558
25,950	26,000	1,110	28,950	29,000	1,260	31,950	32,000	1,410	34,950	35,000	1,560
\$26,000			\$29,000			\$32,000			\$35,000		
26,000	26,050	1,113	29,000	29,050	1,263	32,000	32,050	1,413	35,000	35,050	1,563
26,050	26,100	1,115	29,050	29,100	1,265	32,050	32,100	1,415	35,050	35,100	1,565
26,100	26,150	1,118	29,100	29,150	1,268	32,100	32,150	1,418	35,100	35,150	1,568
26,150	26,200	1,120	29,150	29,200	1,270	32,150	32,200	1,420	35,150	35,200	1,570
26,200	26,250	1,123	29,200	29,250	1,273	32,200	32,250	1,423	35,200	35,250	1,573
26,250	26,300	1,125	29,250	29,300	1,275	32,250	32,300	1,425	35,250	35,300	1,575
26,300	26,350	1,128	29,300	29,350	1,278	32,300	32,350	1,428	35,300	35,350	1,578
26,350	26,400	1,130	29,350	29,400	1,280	32,350	32,400	1,430	35,350	35,400	1,580
26,400	26,450	1,133	29,400	29,450	1,283	32,400	32,450	1,433	35,400	35,450	1,583
26,450	26,500	1,135	29,450	29,500	1,285	32,450	32,500	1,435	35,450	35,500	1,585
26,500	26,550	1,138	29,500	29,550	1,288	32,500	32,550	1,438	35,500	35,550	1,588
26,550	26,600	1,140	29,550	29,600	1,290	32,550	32,600	1,440	35,550	35,600	1,590
26,600	26,650	1,143	29,600	29,650	1,293	32,600	32,650	1,443	35,600	35,650	1,593
26,650	26,700	1,145	29,650	29,700	1,295	32,650	32,700	1,445	35,650	35,700	1,595
26,700	26,750	1,148	29,700	29,750	1,298	32,700	32,750	1,448	35,700	35,750	1,598
26,750	26,800	1,150	29,750	29,800	1,300	32,750	32,800	1,450	35,750	35,800	1,600
26,800	26,850	1,153	29,800	29,850	1,303	32,800	32,850	1,453	35,800	35,850	1,603
26,850	26,900	1,155	29,850	29,900	1,305	32,850	32,900	1,455	35,850	35,900	1,605
26,900	26,950	1,158	29,900	29,950	1,308	32,900	32,950	1,458	35,900	35,950	1,608
26,950	27,000	1,160	29,950	30,000	1,310	32,950	33,000	1,460	35,950	36,000	1,610

2017 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$36,000			\$39,000			\$42,000			\$45,000		
36,000	36,050	1,613	39,000	39,050	1,763	42,000	42,050	1,913	45,000	45,050	2,063
36,050	36,100	1,615	39,050	39,100	1,765	42,050	42,100	1,915	45,050	45,100	2,065
36,100	36,150	1,618	39,100	39,150	1,768	42,100	42,150	1,918	45,100	45,150	2,068
36,150	36,200	1,620	39,150	39,200	1,770	42,150	42,200	1,920	45,150	45,200	2,070
36,200	36,250	1,623	39,200	39,250	1,773	42,200	42,250	1,923	45,200	45,250	2,073
36,250	36,300	1,625	39,250	39,300	1,775	42,250	42,300	1,925	45,250	45,300	2,075
36,300	36,350	1,628	39,300	39,350	1,778	42,300	42,350	1,928	45,300	45,350	2,078
36,350	36,400	1,630	39,350	39,400	1,780	42,350	42,400	1,930	45,350	45,400	2,080
36,400	36,450	1,633	39,400	39,450	1,783	42,400	42,450	1,933	45,400	45,450	2,083
36,450	36,500	1,635	39,450	39,500	1,785	42,450	42,500	1,935	45,450	45,500	2,085
36,500	36,550	1,638	39,500	39,550	1,788	42,500	42,550	1,938	45,500	45,550	2,088
36,550	36,600	1,640	39,550	39,600	1,790	42,550	42,600	1,940	45,550	45,600	2,090
36,600	36,650	1,643	39,600	39,650	1,793	42,600	42,650	1,943	45,600	45,650	2,093
36,650	36,700	1,645	39,650	39,700	1,795	42,650	42,700	1,945	45,650	45,700	2,095
36,700	36,750	1,648	39,700	39,750	1,798	42,700	42,750	1,948	45,700	45,750	2,098
36,750	36,800	1,650	39,750	39,800	1,800	42,750	42,800	1,950	45,750	45,800	2,100
36,800	36,850	1,653	39,800	39,850	1,803	42,800	42,850	1,953	45,800	45,850	2,103
36,850	36,900	1,655	39,850	39,900	1,805	42,850	42,900	1,955	45,850	45,900	2,105
36,900	36,950	1,658	39,900	39,950	1,808	42,900	42,950	1,958	45,900	45,950	2,108
36,950	37,000	1,660	39,950	40,000	1,810	42,950	43,000	1,960	45,950	46,000	2,110
\$37,000			\$40,000			\$43,000			\$46,000		
37,000	37,050	1,663	40,000	40,050	1,813	43,000	43,050	1,963	46,000	46,050	2,113
37,050	37,100	1,665	40,050	40,100	1,815	43,050	43,100	1,965	46,050	46,100	2,115
37,100	37,150	1,668	40,100	40,150	1,818	43,100	43,150	1,968	46,100	46,150	2,118
37,150	37,200	1,670	40,150	40,200	1,820	43,150	43,200	1,970	46,150	46,200	2,120
37,200	37,250	1,673	40,200	40,250	1,823	43,200	43,250	1,973	46,200	46,250	2,123
37,250	37,300	1,675	40,250	40,300	1,825	43,250	43,300	1,975	46,250	46,300	2,125
37,300	37,350	1,678	40,300	40,350	1,828	43,300	43,350	1,978	46,300	46,350	2,128
37,350	37,400	1,680	40,350	40,400	1,830	43,350	43,400	1,980	46,350	46,400	2,130
37,400	37,450	1,683	40,400	40,450	1,833	43,400	43,450	1,983	46,400	46,450	2,133
37,450	37,500	1,685	40,450	40,500	1,835	43,450	43,500	1,985	46,450	46,500	2,135
37,500	37,550	1,688	40,500	40,550	1,838	43,500	43,550	1,988	46,500	46,550	2,138
37,550	37,600	1,690	40,550	40,600	1,840	43,550	43,600	1,990	46,550	46,600	2,140
37,600	37,650	1,693	40,600	40,650	1,843	43,600	43,650	1,993	46,600	46,650	2,143
37,650	37,700	1,695	40,650	40,700	1,845	43,650	43,700	1,995	46,650	46,700	2,145
37,700	37,750	1,698	40,700	40,750	1,848	43,700	43,750	1,998	46,700	46,750	2,148
37,750	37,800	1,700	40,750	40,800	1,850	43,750	43,800	2,000	46,750	46,800	2,150
37,800	37,850	1,703	40,800	40,850	1,853	43,800	43,850	2,003	46,800	46,850	2,153
37,850	37,900	1,705	40,850	40,900	1,855	43,850	43,900	2,005	46,850	46,900	2,155
37,900	37,950	1,708	40,900	40,950	1,858	43,900	43,950	2,008	46,900	46,950	2,158
37,950	38,000	1,710	40,950	41,000	1,860	43,950	44,000	2,010	46,950	47,000	2,160
\$38,000			\$41,000			\$44,000			\$47,000		
38,000	38,050	1,713	41,000	41,050	1,863	44,000	44,050	2,013	47,000	47,050	2,163
38,050	38,100	1,715	41,050	41,100	1,865	44,050	44,100	2,015	47,050	47,100	2,165
38,100	38,150	1,718	41,100	41,150	1,868	44,100	44,150	2,018	47,100	47,150	2,168
38,150	38,200	1,720	41,150	41,200	1,870	44,150	44,200	2,020	47,150	47,200	2,170
38,200	38,250	1,723	41,200	41,250	1,873	44,200	44,250	2,023	47,200	47,250	2,173
38,250	38,300	1,725	41,250	41,300	1,875	44,250	44,300	2,025	47,250	47,300	2,175
38,300	38,350	1,728	41,300	41,350	1,878	44,300	44,350	2,028	47,300	47,350	2,178
38,350	38,400	1,730	41,350	41,400	1,880	44,350	44,400	2,030	47,350	47,400	2,180
38,400	38,450	1,733	41,400	41,450	1,883	44,400	44,450	2,033	47,400	47,450	2,183
38,450	38,500	1,735	41,450	41,500	1,885	44,450	44,500	2,035	47,450	47,500	2,185
38,500	38,550	1,738	41,500	41,550	1,888	44,500	44,550	2,038	47,500	47,550	2,188
38,550	38,600	1,740	41,550	41,600	1,890	44,550	44,600	2,040	47,550	47,600	2,190
38,600	38,650	1,743	41,600	41,650	1,893	44,600	44,650	2,043	47,600	47,650	2,193
38,650	38,700	1,745	41,650	41,700	1,895	44,650	44,700	2,045	47,650	47,700	2,195
38,700	38,750	1,748	41,700	41,750	1,898	44,700	44,750	2,048	47,700	47,750	2,198
38,750	38,800	1,750	41,750	41,800	1,900	44,750	44,800	2,050	47,750	47,800	2,200
38,800	38,850	1,753	41,800	41,850	1,903	44,800	44,850	2,053	47,800	47,850	2,203
38,850	38,900	1,755	41,850	41,900	1,905	44,850	44,900	2,055	47,850	47,900	2,205
38,900	38,950	1,758	41,900	41,950	1,908	44,900	44,950	2,058	47,900	47,950	2,208
38,950	39,000	1,760	41,950	42,000	1,910	44,950	45,000	2,060	47,950	48,000	2,210

2017 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	2,213	51,000	51,050	2,363	54,000	54,050	2,513	57,000	57,050	2,663
48,050	48,100	2,215	51,050	51,100	2,365	54,050	54,100	2,515	57,050	57,100	2,665
48,100	48,150	2,218	51,100	51,150	2,368	54,100	54,150	2,518	57,100	57,150	2,668
48,150	48,200	2,220	51,150	51,200	2,370	54,150	54,200	2,520	57,150	57,200	2,670
48,200	48,250	2,223	51,200	51,250	2,373	54,200	54,250	2,523	57,200	57,250	2,673
48,250	48,300	2,225	51,250	51,300	2,375	54,250	54,300	2,525	57,250	57,300	2,675
48,300	48,350	2,228	51,300	51,350	2,378	54,300	54,350	2,528	57,300	57,350	2,678
48,350	48,400	2,230	51,350	51,400	2,380	54,350	54,400	2,530	57,350	57,400	2,680
48,400	48,450	2,233	51,400	51,450	2,383	54,400	54,450	2,533	57,400	57,450	2,683
48,450	48,500	2,235	51,450	51,500	2,385	54,450	54,500	2,535	57,450	57,500	2,685
48,500	48,550	2,238	51,500	51,550	2,388	54,500	54,550	2,538	57,500	57,550	2,688
48,550	48,600	2,240	51,550	51,600	2,390	54,550	54,600	2,540	57,550	57,600	2,690
48,600	48,650	2,243	51,600	51,650	2,393	54,600	54,650	2,543	57,600	57,650	2,693
48,650	48,700	2,245	51,650	51,700	2,395	54,650	54,700	2,545	57,650	57,700	2,695
48,700	48,750	2,248	51,700	51,750	2,398	54,700	54,750	2,548	57,700	57,750	2,698
48,750	48,800	2,250	51,750	51,800	2,400	54,750	54,800	2,550	57,750	57,800	2,700
48,800	48,850	2,253	51,800	51,850	2,403	54,800	54,850	2,553	57,800	57,850	2,703
48,850	48,900	2,255	51,850	51,900	2,405	54,850	54,900	2,555	57,850	57,900	2,705
48,900	48,950	2,258	51,900	51,950	2,408	54,900	54,950	2,558	57,900	57,950	2,708
48,950	49,000	2,260	51,950	52,000	2,410	54,950	55,000	2,560	57,950	58,000	2,710
\$49,000			\$52,000			\$55,000			\$58,000		
49,000	49,050	2,263	52,000	52,050	2,413	55,000	55,050	2,563	58,000	58,050	2,713
49,050	49,100	2,265	52,050	52,100	2,415	55,050	55,100	2,565	58,050	58,100	2,715
49,100	49,150	2,268	52,100	52,150	2,418	55,100	55,150	2,568	58,100	58,150	2,718
49,150	49,200	2,270	52,150	52,200	2,420	55,150	55,200	2,570	58,150	58,200	2,720
49,200	49,250	2,273	52,200	52,250	2,423	55,200	55,250	2,573	58,200	58,250	2,723
49,250	49,300	2,275	52,250	52,300	2,425	55,250	55,300	2,575	58,250	58,300	2,725
49,300	49,350	2,278	52,300	52,350	2,428	55,300	55,350	2,578	58,300	58,350	2,728
49,350	49,400	2,280	52,350	52,400	2,430	55,350	55,400	2,580	58,350	58,400	2,730
49,400	49,450	2,283	52,400	52,450	2,433	55,400	55,450	2,583	58,400	58,450	2,733
49,450	49,500	2,285	52,450	52,500	2,435	55,450	55,500	2,585	58,450	58,500	2,735
49,500	49,550	2,288	52,500	52,550	2,438	55,500	55,550	2,588	58,500	58,550	2,738
49,550	49,600	2,290	52,550	52,600	2,440	55,550	55,600	2,590	58,550	58,600	2,740
49,600	49,650	2,293	52,600	52,650	2,443	55,600	55,650	2,593	58,600	58,650	2,743
49,650	49,700	2,295	52,650	52,700	2,445	55,650	55,700	2,595	58,650	58,700	2,745
49,700	49,750	2,298	52,700	52,750	2,448	55,700	55,750	2,598	58,700	58,750	2,748
49,750	49,800	2,300	52,750	52,800	2,450	55,750	55,800	2,600	58,750	58,800	2,750
49,800	49,850	2,303	52,800	52,850	2,453	55,800	55,850	2,603	58,800	58,850	2,753
49,850	49,900	2,305	52,850	52,900	2,455	55,850	55,900	2,605	58,850	58,900	2,755
49,900	49,950	2,308	52,900	52,950	2,458	55,900	55,950	2,608	58,900	58,950	2,758
49,950	50,000	2,310	52,950	53,000	2,460	55,950	56,000	2,610	58,950	59,000	2,760
\$50,000			\$53,000			\$56,000			\$59,000		
50,000	50,050	2,313	53,000	53,050	2,463	56,000	56,050	2,613	59,000	59,050	2,763
50,050	50,100	2,315	53,050	53,100	2,465	56,050	56,100	2,615	59,050	59,100	2,765
50,100	50,150	2,318	53,100	53,150	2,468	56,100	56,150	2,618	59,100	59,150	2,768
50,150	50,200	2,320	53,150	53,200	2,470	56,150	56,200	2,620	59,150	59,200	2,770
50,200	50,250	2,323	53,200	53,250	2,473	56,200	56,250	2,623	59,200	59,250	2,773
50,250	50,300	2,325	53,250	53,300	2,475	56,250	56,300	2,625	59,250	59,300	2,775
50,300	50,350	2,328	53,300	53,350	2,478	56,300	56,350	2,628	59,300	59,350	2,778
50,350	50,400	2,330	53,350	53,400	2,480	56,350	56,400	2,630	59,350	59,400	2,780
50,400	50,450	2,333	53,400	53,450	2,483	56,400	56,450	2,633	59,400	59,450	2,783
50,450	50,500	2,335	53,450	53,500	2,485	56,450	56,500	2,635	59,450	59,500	2,785
50,500	50,550	2,338	53,500	53,550	2,488	56,500	56,550	2,638	59,500	59,550	2,788
50,550	50,600	2,340	53,550	53,600	2,490	56,550	56,600	2,640	59,550	59,600	2,790
50,600	50,650	2,343	53,600	53,650	2,493	56,600	56,650	2,643	59,600	59,650	2,793
50,650	50,700	2,345	53,650	53,700	2,495	56,650	56,700	2,645	59,650	59,700	2,795
50,700	50,750	2,348	53,700	53,750	2,498	56,700	56,750	2,648	59,700	59,750	2,798
50,750	50,800	2,350	53,750	53,800	2,500	56,750	56,800	2,650	59,750	59,800	2,800
50,800	50,850	2,353	53,800	53,850	2,503	56,800	56,850	2,653	59,800	59,850	2,803
50,850	50,900	2,355	53,850	53,900	2,505	56,850	56,900	2,655	59,850	59,900	2,805
50,900	50,950	2,358	53,900	53,950	2,508	56,900	56,950	2,658	59,900	59,950	2,808
50,950	51,000	2,360	53,950	54,000	2,510	56,950	57,000	2,660	59,950	60,000	2,810

2017 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$60,000			\$63,000			\$66,000			\$69,000		
60,000	60,050	2,813	63,000	63,050	2,963	66,000	66,050	3,113	69,000	69,050	3,263
60,050	60,100	2,815	63,050	63,100	2,965	66,050	66,100	3,115	69,050	69,100	3,265
60,100	60,150	2,818	63,100	63,150	2,968	66,100	66,150	3,118	69,100	69,150	3,268
60,150	60,200	2,820	63,150	63,200	2,970	66,150	66,200	3,120	69,150	69,200	3,270
60,200	60,250	2,823	63,200	63,250	2,973	66,200	66,250	3,123	69,200	69,250	3,273
60,250	60,300	2,825	63,250	63,300	2,975	66,250	66,300	3,125	69,250	69,300	3,275
60,300	60,350	2,828	63,300	63,350	2,978	66,300	66,350	3,128	69,300	69,350	3,278
60,350	60,400	2,830	63,350	63,400	2,980	66,350	66,400	3,130	69,350	69,400	3,280
60,400	60,450	2,833	63,400	63,450	2,983	66,400	66,450	3,133	69,400	69,450	3,283
60,450	60,500	2,835	63,450	63,500	2,985	66,450	66,500	3,135	69,450	69,500	3,285
60,500	60,550	2,838	63,500	63,550	2,988	66,500	66,550	3,138	69,500	69,550	3,288
60,550	60,600	2,840	63,550	63,600	2,990	66,550	66,600	3,140	69,550	69,600	3,290
60,600	60,650	2,843	63,600	63,650	2,993	66,600	66,650	3,143	69,600	69,650	3,293
60,650	60,700	2,845	63,650	63,700	2,995	66,650	66,700	3,145	69,650	69,700	3,295
60,700	60,750	2,848	63,700	63,750	2,998	66,700	66,750	3,148	69,700	69,750	3,298
60,750	60,800	2,850	63,750	63,800	3,000	66,750	66,800	3,150	69,750	69,800	3,300
60,800	60,850	2,853	63,800	63,850	3,003	66,800	66,850	3,153	69,800	69,850	3,303
60,850	60,900	2,855	63,850	63,900	3,005	66,850	66,900	3,155	69,850	69,900	3,305
60,900	60,950	2,858	63,900	63,950	3,008	66,900	66,950	3,158	69,900	69,950	3,308
60,950	61,000	2,860	63,950	64,000	3,010	66,950	67,000	3,160	69,950	70,000	3,310
\$61,000			\$64,000			\$67,000			\$70,000		
61,000	61,050	2,863	64,000	64,050	3,013	67,000	67,050	3,163	70,000	70,050	3,313
61,050	61,100	2,865	64,050	64,100	3,015	67,050	67,100	3,165	70,050	70,100	3,315
61,100	61,150	2,868	64,100	64,150	3,018	67,100	67,150	3,168	70,100	70,150	3,318
61,150	61,200	2,870	64,150	64,200	3,020	67,150	67,200	3,170	70,150	70,200	3,320
61,200	61,250	2,873	64,200	64,250	3,023	67,200	67,250	3,173	70,200	70,250	3,323
61,250	61,300	2,875	64,250	64,300	3,025	67,250	67,300	3,175	70,250	70,300	3,325
61,300	61,350	2,878	64,300	64,350	3,028	67,300	67,350	3,178	70,300	70,350	3,328
61,350	61,400	2,880	64,350	64,400	3,030	67,350	67,400	3,180	70,350	70,400	3,330
61,400	61,450	2,883	64,400	64,450	3,033	67,400	67,450	3,183	70,400	70,450	3,333
61,450	61,500	2,885	64,450	64,500	3,035	67,450	67,500	3,185	70,450	70,500	3,335
61,500	61,550	2,888	64,500	64,550	3,038	67,500	67,550	3,188	70,500	70,550	3,338
61,550	61,600	2,890	64,550	64,600	3,040	67,550	67,600	3,190	70,550	70,600	3,340
61,600	61,650	2,893	64,600	64,650	3,043	67,600	67,650	3,193	70,600	70,650	3,343
61,650	61,700	2,895	64,650	64,700	3,045	67,650	67,700	3,195	70,650	70,700	3,345
61,700	61,750	2,898	64,700	64,750	3,048	67,700	67,750	3,198	70,700	70,750	3,348
61,750	61,800	2,900	64,750	64,800	3,050	67,750	67,800	3,200	70,750	70,800	3,350
61,800	61,850	2,903	64,800	64,850	3,053	67,800	67,850	3,203	70,800	70,850	3,353
61,850	61,900	2,905	64,850	64,900	3,055	67,850	67,900	3,205	70,850	70,900	3,355
61,900	61,950	2,908	64,900	64,950	3,058	67,900	67,950	3,208	70,900	70,950	3,358
61,950	62,000	2,910	64,950	65,000	3,060	67,950	68,000	3,210	70,950	71,000	3,360
\$62,000			\$65,000			\$68,000			\$71,000		
62,000	62,050	2,913	65,000	65,050	3,063	68,000	68,050	3,213	71,000	71,050	3,363
62,050	62,100	2,915	65,050	65,100	3,065	68,050	68,100	3,215	71,050	71,100	3,365
62,100	62,150	2,918	65,100	65,150	3,068	68,100	68,150	3,218	71,100	71,150	3,368
62,150	62,200	2,920	65,150	65,200	3,070	68,150	68,200	3,220	71,150	71,200	3,370
62,200	62,250	2,923	65,200	65,250	3,073	68,200	68,250	3,223	71,200	71,250	3,373
62,250	62,300	2,925	65,250	65,300	3,075	68,250	68,300	3,225	71,250	71,300	3,375
62,300	62,350	2,928	65,300	65,350	3,078	68,300	68,350	3,228	71,300	71,350	3,378
62,350	62,400	2,930	65,350	65,400	3,080	68,350	68,400	3,230	71,350	71,400	3,380
62,400	62,450	2,933	65,400	65,450	3,083	68,400	68,450	3,233	71,400	71,450	3,383
62,450	62,500	2,935	65,450	65,500	3,085	68,450	68,500	3,235	71,450	71,500	3,385
62,500	62,550	2,938	65,500	65,550	3,088	68,500	68,550	3,238	71,500	71,550	3,388
62,550	62,600	2,940	65,550	65,600	3,090	68,550	68,600	3,240	71,550	71,600	3,390
62,600	62,650	2,943	65,600	65,650	3,093	68,600	68,650	3,243	71,600	71,650	3,393
62,650	62,700	2,945	65,650	65,700	3,095	68,650	68,700	3,245	71,650	71,700	3,395
62,700	62,750	2,948	65,700	65,750	3,098	68,700	68,750	3,248	71,700	71,750	3,398
62,750	62,800	2,950	65,750	65,800	3,100	68,750	68,800	3,250	71,750	71,800	3,400
62,800	62,850	2,953	65,800	65,850	3,103	68,800	68,850	3,253	71,800	71,850	3,403
62,850	62,900	2,955	65,850	65,900	3,105	68,850	68,900	3,255	71,850	71,900	3,405
62,900	62,950	2,958	65,900	65,950	3,108	68,900	68,950	3,258	71,900	71,950	3,408
62,950	63,000	2,960	65,950	66,000	3,110	68,950	69,000	3,260	71,950	72,000	3,410

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$72,000		
72,000	72,050	3,413
72,050	72,100	3,415
72,100	72,150	3,418
72,150	72,200	3,420
72,200	72,250	3,423
72,250	72,300	3,425
72,300	72,350	3,428
72,350	72,400	3,430
72,400	72,450	3,433
72,450	72,500	3,435
72,500	72,550	3,438
72,550	72,600	3,440
72,600	72,650	3,443
72,650	72,700	3,445
72,700	72,750	3,448
72,750	72,800	3,450
72,800	72,850	3,453
72,850	72,900	3,455
72,900	72,950	3,458
72,950	73,000	3,460
\$73,000		
73,000	73,050	3,463
73,050	73,100	3,465
73,100	73,150	3,468
73,150	73,200	3,470
73,200	73,250	3,473
73,250	73,300	3,475
73,300	73,350	3,478
73,350	73,400	3,480
73,400	73,450	3,483
73,450	73,500	3,485
73,500	73,550	3,488
73,550	73,600	3,490
73,600	73,650	3,493
73,650	73,700	3,495
73,700	73,750	3,498
73,750	73,800	3,500
73,800	73,850	3,503
73,850	73,900	3,505
73,900	73,950	3,508
73,950	74,000	3,510
\$74,000		
74,000	74,050	3,513
74,050	74,100	3,515
74,100	74,150	3,518
74,150	74,200	3,520
74,200	74,250	3,523
74,250	74,300	3,525
74,300	74,350	3,528
74,350	74,400	3,530
74,400	74,450	3,533
74,450	74,500	3,535
74,500	74,550	3,538
74,550	74,600	3,540
74,600	74,650	3,543
74,650	74,700	3,545
74,700	74,750	3,548
74,750	74,800	3,550
74,800	74,850	3,553
74,850	74,900	3,555
74,900	74,950	3,558
74,950	75,000	3,560

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$75,000		
75,000	75,050	3,563
75,050	75,100	3,565
75,100	75,150	3,568
75,150	75,200	3,570
75,200	75,250	3,573
75,250	75,300	3,575
75,300	75,350	3,578
75,350	75,400	3,580
75,400	75,450	3,583
75,450	75,500	3,585
75,500	75,550	3,588
75,550	75,600	3,590
75,600	75,650	3,593
75,650	75,700	3,595
75,700	75,750	3,598
75,750	75,800	3,600
75,800	75,850	3,603
75,850	75,900	3,605
75,900	75,950	3,608
75,950	76,000	3,610
\$76,000		
76,000	76,050	3,613
76,050	76,100	3,615
76,100	76,150	3,618
76,150	76,200	3,620
76,200	76,250	3,623
76,250	76,300	3,625
76,300	76,350	3,628
76,350	76,400	3,630
76,400	76,450	3,633
76,450	76,500	3,635
76,500	76,550	3,638
76,550	76,600	3,640
76,600	76,650	3,643
76,650	76,700	3,645
76,700	76,750	3,648
76,750	76,800	3,650
76,800	76,850	3,653
76,850	76,900	3,655
76,900	76,950	3,658
76,950	77,000	3,660

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$77,000		
77,000	77,050	3,663
77,050	77,100	3,665
77,100	77,150	3,668
77,150	77,200	3,670
77,200	77,250	3,673
77,250	77,300	3,675
77,300	77,350	3,678
77,350	77,400	3,680
77,400	77,450	3,683
77,450	77,500	3,685
77,500	77,550	3,688
77,550	77,600	3,690
77,600	77,650	3,693
77,650	77,700	3,695
77,700	77,750	3,698
77,750	77,800	3,700
77,800	77,850	3,703
77,850	77,900	3,705
77,900	77,950	3,708
77,950	78,000	3,710
\$78,000		
78,000	78,050	3,713
78,050	78,100	3,715
78,100	78,150	3,718
78,150	78,200	3,720
78,200	78,250	3,723
78,250	78,300	3,725
78,300	78,350	3,728
78,350	78,400	3,730
78,400	78,450	3,733
78,450	78,500	3,735
78,500	78,550	3,738
78,550	78,600	3,740
78,600	78,650	3,743
78,650	78,700	3,745
78,700	78,750	3,748
78,750	78,800	3,750
78,800	78,850	3,753
78,850	78,900	3,755
78,900	78,950	3,758
78,950	79,000	3,760

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$79,000		
79,000	79,050	3,763
79,050	79,100	3,765
79,100	79,150	3,768
79,150	79,200	3,770
79,200	79,250	3,773
79,250	79,300	3,775
79,300	79,350	3,778
79,350	79,400	3,780
79,400	79,450	3,783
79,450	79,500	3,785
79,500	79,550	3,788
79,550	79,600	3,790
79,600	79,650	3,793
79,650	79,700	3,795
79,700	79,750	3,798
79,750	79,800	3,800
79,800	79,850	3,803
79,850	79,900	3,805
79,900	79,950	3,808
79,950	80,000	3,810
\$80,000		
80,000	80,050	3,813
80,050	80,100	3,815
80,100	80,150	3,818
80,150	80,200	3,820
80,200	80,250	3,823
80,250	80,300	3,825
80,300	80,350	3,828
80,350	80,400	3,830
80,400	80,450	3,833
80,450	80,500	3,835
80,500	80,550	3,838
80,550	80,600	3,840
80,600	80,650	3,843
80,650	80,700	3,845
80,700	80,750	3,848
80,750	80,800	3,850
80,800	80,850	3,853
80,850	80,900	3,855
80,900	80,950	3,858
80,950	81,000	3,860

Worksheet for Calculating Tax on Taxable Income of \$81,000 or More	\$3,862 + 5% over \$81,000	
	1. Taxable Income	_____
	2. Less	_____ - 81,000
	3. Subtract: Line 1 minus Line 2	_____
	4. Multiply Line 3 by .05	_____
	5. Tax on \$81,000	_____ + 3,862
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.
- 3 Enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown below, the account number is **2020268620**.

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

WARNING! Due to electronic banking rules, the OTC will no longer allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution, you will be issued a paper check.

The image shows a sample check with the following details:

- ABC Corporation**
123 Main Street
Anyplace, OK 00000
- Check number: **1234**
15-0000/0000
- PAY TO THE ORDER OF: **SAMPLE**
- Amount: \$ [] DOLLARS
- ANYPLACE BANK**
Anyplace, OK 00000
- For: _____
- Routing Number: **120120012** (circled in green)
- Account Number: **2020268620** (circled in green)
- 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 website, including:

- Downloadable tax forms
- Answers to common questions
- Online filing options for both income and business taxes

www.tax.ok.gov

OFFICE LOCATIONS!

Oklahoma City

2501 North Lincoln Boulevard

Tulsa

440 South Houston, 5th Floor

(This location accepts online electronic payments only)

GIVE US A CALL!

Taxpayer Service Center

(405) 521-3160

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



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.

AMENDED RETURN!
If this is an Amended Return place an 'X' here
See Schedule 513NR-X on page 4.

For the year January 1 - December 31, 2017, or other taxable year beginning: , 2017 ending: ,

Name of estate or trust:
Address of fiduciary: (number and street)
City, State or Province, Country and ZIP or Foreign Postal Code:
Federal Employer Identification Number: Date Entity Created:
Name and title of fiduciary:

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

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
<input type="checkbox"/> Simple Trust	<input type="checkbox"/> Complex Trust	<input type="checkbox"/> Bankruptcy Estate
<input type="checkbox"/> ESBT	<input type="checkbox"/> Charitable Trust	
<input type="checkbox"/> Other (describe): _____		

Number of Beneficiaries: _____

PART 1 Important: Provide a copy of your Federal return. Also provide a schedule for Oklahoma amounts when different from Federal.

Income (provide necessary schedule(s) for lines 2-10)		Column A Federal Amount	Column B Oklahoma Amount
1	Interest income	00	00
2	Dividends	00	00
3	Business income or (loss)	00	00
4	Capital gain or (loss)	00	00
5	Rents, royalties, partnerships, other estates and trusts, etc.	00	00
6	Farm income or (loss)	00	00
7	Ordinary gain or (loss)	00	00
8	Other income (state nature of income)	00	00
9	Total income (add lines 1 through 8)	00	00

Oklahoma Additions (see instructions)

10	State and municipal bond interest (not specifically exempt)	00	00
11	Other additions (identify: _____)	00	00
12	Add lines 9, 10 and 11	00	00

Oklahoma Subtractions

13	Interest on U.S. obligations (see instructions)	00	00
14	Net operating loss (return must be filed) Loss Year(s) _____		00
15	Oklahoma depletion and Oklahoma Capital Gain Deduction (see instructions)	00	00
16	Income distribution deduction (use Oklahoma Schedule K-1; see instructions)	00	00
17	Total Oklahoma subtractions (add lines 13 through 16)	00	00
18	Oklahoma adjusted gross income - Oklahoma Source (line 12 minus line 17)..		00
18a	Oklahoma adjusted gross income - All Sources (line 12 minus line 17)	00	
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.	00	
21	Federal estate tax deduction, charitable income distribution, other deductions.	00	
22	Exemption.....	00	
23	Total Deductions (add lines 20, 21 and 22).....	00	
24	Taxable income of fiduciary (subtract line 23 from line 18a).....		00



OKLAHOMA NONRESIDENT FIDUCIARY RETURN OF INCOME

Name of estate or trust:	Federal Employer Identification Number:
--------------------------	---

		Column B Oklahoma Amount
25	Taxable income of fiduciary (Amount shown on line 24, Column B).....	00
26	Tax on amount on line 25 (from tax table - see instructions) (this is your base tax)	00
27	Oklahoma percentage (enter percentage from line 19).....	%
28	Multiply line 26 by line 27 (this is your Oklahoma state income tax) If an ESBT or Charitable Trust, see the instructions and enter "1" in the box. If recapturing the Oklahoma Affordable Housing Tax Credit, add the recaptured credit here and enter a "2" in the box	00
29	Credits: Enter number in box for type of credit. Provide Form 511CR. (See instructions) ...	00
30	Balance of tax due (subtract line 29 from line 28, but not less than zero).....	00
31	2017 Okla. estimated tax payments (i.e. Form(s) OW-8-ESC)	00
32	Amount paid with extension request.....	00
33	Oklahoma Withholding (provide Form 1099, 500-B or other withholding statement)	00
34	Refundable Credits from Forma) <input type="checkbox"/> 577..... b) <input type="checkbox"/> 578	00
35	Amount paid with original return and amount paid after it was filed (amended return only)	00
36	Any refunds or overpayment applied (amended return only)	00
37	Total of lines 31 through 36	00
38	If line 37 is larger than line 30, enter amount overpaid	00
39	Amount of line 38 to be credited to 2018 estimated tax (original return only) ...	00
40	Amount of line 38 to be refunded to you..... Refund →	00

<p>Want a Faster Refund?</p> <p>Elect to have your refund directly deposited into your checking or savings account.</p> <p>For Direct Deposit information, see page 16 of the 513NR Packet.</p>	<p>Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Deposit my refund in my: <input type="checkbox"/> checking account <input type="checkbox"/> savings account</p> <p>Routing Number: <input style="width:150px" type="text"/></p> <p>Account Number: <input style="width:350px" type="text"/></p>
--	--

41	If line 30 is larger than line 37 enter tax due	Tax Due →	41	00
42	Underpayment of estimated tax interest.....	Annualized <input type="checkbox"/>	42	00
43	For delinquent payment, add penalty of 5%	\$	plus	00
	interest at 1.25% per month	\$	43	00
44	Total tax, penalty and interest (add lines 41, 42 and 43).....	Balance Due →	44	00

If you have asked for an extension from the IRS, place an 'X' here and provide a copy with this return

If the Tax Commission may discuss this return with your tax preparer, place an 'X' here Make check payable to the Oklahoma Tax Commission

Under penalties of perjury, I declare I have examined this return, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by person other than the taxpayer, this declaration is based on all information of which preparer has any knowledge.

Signature of Fiduciary	Date
Printed Name of Fiduciary	Signature of Preparer
Title of Fiduciary	Date
Phone Number	Printed Name of Preparer
	Phone Number
	Preparer's PTIN



Form 513NR - page 3 Oklahoma Schedule K-1	PART 2: BENEFICIARY'S SHARE OF INCOME AND DEDUCTIONS	2017
--	---	-------------

For calendar year 2017 or fiscal year beginning _____, 2017 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 nonbusiness income	5a	
	b. Trade or business, rental real estate and other business 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	



Name of estate or trust:	Federal Employer Identification Number:
--------------------------	---

SCHEDULE 513NR-X: AMENDED RETURN SCHEDULE

A Did you file an amended Federal income tax return? Yes No
Provide a copy of the amended Federal return and a copy of "Statement of Adjustment", IRS refund check or deposit slip.

B If this return is being filed due to a Federal audit, furnish a complete copy of the RAR.

C Explanation or Reason for Amended Return (Provide all necessary schedules):

INSTRUCTIONS FOR FILING AN AMENDED RETURN

When filing an amended return, place an "X" in the Amended Return check-box at the top of page 1. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 35. Enter any refund previously received or overpayment applied on line 36. Complete the Amended Return Schedule, Schedule 513NR-X above.

Provide the amended Federal return and proof of disposition by the Internal Revenue Service when applicable.

An overpayment on an amended return may not be credited to estimated tax, but will be refunded. The amount applied to estimated tax on the original return cannot be adjusted.