



2003 OKLAHOMA RESIDENT FIDUCIARY INCOME TAX FORMS AND INSTRUCTIONS

Packet contains:

- Instructions for completing the Form 513
- Two 513 fiduciary income tax forms
- 2003 fiduciary income tax table
- One return envelope

Filing date:

- Your return must be postmarked by April 15, 2004 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 have a tax question?

- Phone, e-mail, web or in-person, there are many ways to reach us! Check out page 12 for all the options!



2003 OKLAHOMA FIDUCIARY INCOME TAX

What's New in the 2003 Oklahoma Tax Booklet?

- Pass-through entities are required to withhold Oklahoma income tax at a rate of 5% of the Oklahoma income distributed to its nonresident members. See Withholding on Nonresident Members in the General Instructions on page 4 and the instructions for line 28 on page 7.

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 12 of this booklet.
- File your return on time to avoid costly penalty and interest fees. See the front cover of this booklet for deadline information.

GENERAL FILING INFORMATION

Only resident trust and estates shall use Form 513. Nonresident trust and estates shall use Form 513NR.

REQUIREMENTS FOR FILING...

Every resident estate or trust 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. Every nonresident estate or trust having Oklahoma taxable income as provided in Section 2362 of the Oklahoma Income Tax Law (Rents and Royalties, Business, Partnership and Sub-Chapter S Corporation income and sales of real Oklahoma property) shall make a return for each taxable year stating the taxable income and the adjustments provided in this act to arrive at Oklahoma taxable income, see Form 513NR and instructions.

ABOUT THE TAX...

The tax must be paid in full at the time of filing the return. In case an extension for filing the return is requested, an estimate of the tax due must be filed and the estimated tax paid in full before an extension can be granted.

The Fiduciary shall be responsible for making the return, and the return shall be signed by the fiduciary, or by one fiduciary if there is more than one.

ACCOUNTING METHODS...

The taxable year and method of accounting under this act shall be the same as the taxable year and method of accounting for Federal income tax purposes. Fiduciaries in whatever capacity acting, having control, receipt, custody, disposal or payment of interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed determinable annual or other periodical gains, profits, or income, amounting to \$750 or over, paid or payable during the year to any taxpayer, shall make complete reports thereof to the Commission, on Forms 500 and 501 to reach the Commission on or before February 28, following the close of the preceding calendar year.

“**Resident Estate**” means the estate of a decedent who at his death was domiciled in this state. “**Nonresident Estate**” is an estate other than a resident estate, and shall use Form 513NR.

“**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 became irrevocable. “**Nonresident Trust**” is a trust other than a resident trust, (see Title 68 O.S. 2353-5 & 2353-6) and shall use Form 513NR.

Note...

The domicile or residence of the fiduciary representative does not establish the residence of the estate or trust.

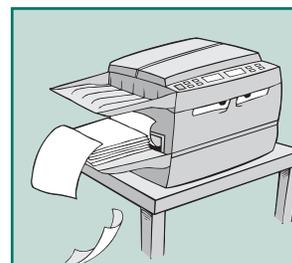
If this is a final return, a clearance will be issued upon request. In your request, include the decedents name, social security number, date of death, letters of testamentary and power of attorney if applicable. Do not enclose request with the tax return.

Important...

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

If you do not have a Federal Employers Identification number, 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.

(continued on page 3)



DON'T FORGET TO MAKE A COPY OF YOUR RETURN FOR YOUR RECORDS BEFORE MAILING!

GENERAL FILING INFORMATION

ESTIMATED TAX...

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

Trusts which fail to file a declaration and pay estimated tax are subject to penalty and interest on underpayment. Form OW-8-ESC for filing an estimate will be supplied on request.

Estates are not required to make estimated tax payments.

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.

AMENDED RETURNS...

Use the Fiduciary Form 513 and mark the Amended return box. Enclose a copy of the Federal Amended return and proof of Internal Revenue Service refund or payment, if available prior to expiration of statute of limitations. Any refunds cannot be applied to next year's estimated tax. Line 30 can not be amended or changed once the original return has been processed.

DEPLETION...

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

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

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of nonproducing properties, upon expiration of the lease, such depletion must be restored, on Form 513, line 10, Column B, in the year the lease expires.

NET OPERATING LOSS...

Effective tax year 2001, net operating losses may be carried forward and back in accordance with Section 172 of the Internal Revenue Code. For tax years 1996-2000, net operating losses may be carried forward only for a period of time not to exceed 15 years. The net operating loss which is not actually utilized shall not reduce the carryover. Title 68 O.S. Supp.1993 section 2358 (A) (3).

An election may be made to forego the carryback period. A written statement of the election must be part of the original timely filed Oklahoma loss year return. However, if you filed your return on time without making the election, you may still make the election on an amended return filed within 6 months of the due date of the return (excluding extensions). Attach the election to the amended return. Once made, the election is irrevocable.

Oklahoma net operating losses shall be separately determined by reference to Section 172 of the Internal Revenue Code, 26 U.S.C. as modified by the Oklahoma Tax Act.

BANKRUPTCY...

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

(continued on page 4)

INTERESTED IN PAYING A BALANCE DUE BY CREDIT CARD?

You can pay your income tax
balance due by
Visa, MasterCard, American Express
or Discover.

Pay online at www.oktax.state.ok.us
or pay by phone at toll-free
1-800-2PAY-TAX

Please keep in mind that there is a convenience fee of 2.5% charged for utilizing this service, based on the amount of the charged balance due. For more information regarding this service, please visit our web site at www.oktax.state.ok.us.

WITHHOLDING ON NONRESIDENT MEMBERS...

Effective for distributions on or after 8/29/03, 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). Title 68 O.S. Sections 2385.29, 2385.30 and 2385.31.

Withholding is not required on distributions made to persons, other than individuals, who are exempt from federal income tax, organizations granted an exemption under Section 501(c)(3) of the Internal Revenue Code and insurance companies subject to the Oklahoma Gross Premiums Tax and therefore exempt from Oklahoma income tax under 68 O.S. § 2359(c). Withholding is not required on any distribution of royalty income on which the 6.75% 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.
- An entity that does not have a, or properly elects out of the, requirement to file a federal income tax return.
- An entity making a distribution of income not subject to Oklahoma income tax.
- A resident or nonresident estate.

Distributions made from the trust...

Trusts, that make distributions subject to Oklahoma withholding, must register with the Oklahoma Tax Commission. Register by completing the registration form "Registration for Oklahoma Withholding for Nonresident Members" (Form OW-11). This form can be obtained by calling our forms request line at (405) 521-3108 or from our website at: www.oktax.state.ok.us.

To file and pay the income tax withheld, the trust must complete Form OW-9-C "Nonresident Oklahoma Distributed Income Withholding Tax Report". For distributions made during any calendar quarter, the withholding is due on or before the last day of the month following the end of such calendar quarter.

The trust must provide nonresident beneficiaries a Form 500-B, by last day of the second month after the end of its taxable year, showing their respective amount of income and tax withheld. Each nonresident beneficiary must enclose a copy of the Form 500-B to their Oklahoma income tax return as verification for this withholding. Copies of Form 500-Bs, along with the cover Form 501, must be sent to the Oklahoma Tax Commission by the same date.

FIRST YEAR BONUS DEPRECIATION...

30% Bonus First Year Depreciation...

Federal taxable income shall be increased by 80% of any amount of bonus depreciation received under the Federal Job Creation and Worker Assistance Act of 2002. Any amount added back can be reclaimed in a later year. In the first taxable year beginning after the bonus depreciation was added back and for the next three taxable years, subtract 25% of the amount added back.

If the bonus depreciation is claimed on the current year's Federal return, enter 80% of such bonus depreciation of Part 1, Line 10, column B.

If the bonus depreciation was claimed on a previous year's Federal return, subtract 25% of the amount of bonus depreciation added back in such year. Subtract the depreciation on Part 1, line 17, column B.

50% Bonus First Year Depreciation...

As of the date this packet went to print, no adjustment is required for those fiduciaries claiming the 50% bonus depreciation received under the Jobs and Growth Tax Relief Reconciliation Act of 2003. For the latest information, telephone (405) 521-3160 or visit our web site at www.oktax.state.ok.us.

GRANTOR TRUST...

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

If income is reported to Oklahoma under one entity identification number and grantor files under different identification number a Form 513 must be filed with a schedule showing name, address and social security number of the grantor.

SIMPLE TRUST...

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

ENCLOSE A COMPLETE COPY OF FEDERAL RETURN FORM 1041.

LINE BY LINE INSTRUCTIONS

Important Notice...

Enclose schedules for differences in Column A and Column B.

PAGE ONE, PART ONE

Lines 1-22 Column A

List exact figures as reported on your Federal Form 1041.

Lines 1-22 Column B

List income and deductions applicable to Oklahoma as explained in the following instructions:

INSTRUCTIONS FOR COLUMN B Total Applicable to Oklahoma

Line 1 - Interest:

All interest not included on lines 2 and 3.

Line 2 - Interest on U.S. Government Obligations:

If you report interest on bonds, notes and other obligations of the U.S. on your Federal return, it may be excluded from your Oklahoma Adjusted Gross Income if a detailed schedule is furnished accompanied with 1099's showing the amount of interest income and the name of the obligation from which the interest is earned. If the interest is from a mutual fund which invests in government obligations, enclose a detailed schedule from the mutual fund showing the amount of monies received from each government obligation or the percentage of funds received from each obligation. Interest received in repurchase agreements does not qualify. Interest from entities such as FNMA & GNMA does not qualify.

Line 3 - State and Municipal Interest:

If you receive income on bonds issued by any state or political subdivision thereof exempt from Federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to arrive at Oklahoma taxable income. Income from Oklahoma municipal bonds, issued prior to July 2, 2001, is exempt only if so provided by the statute authorizing their issuance. Interest on local Oklahoma governmental obligations issued after July 1, 2001 shall be exempt from Oklahoma income tax, except those 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. All out-of-state municipals are taxable. If you receive income on bonds that are exempt from both State and Federal, furnish a detailed schedule showing the name of the bond(s) and income amounts.

Line 4 - Dividends:

Enter amount in Column B for resident trusts and estates. Follow instructions for line 2 if dividends include interest from U.S. Government obligations.

Line 5 - Business Income or (loss):

Include in Column B 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 17 Column B. (Enclose schedule)

Line 6 - Capital Gain or (loss):

Resident trusts and estates should include all gains (or losses) except those from real property located outside of Oklahoma.

Any Oklahoma loss is limited to the amount allowed and utilized on the Federal return.

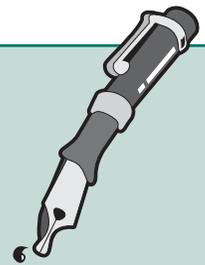
Line 7 - Rents, Royalties, Partnerships, other estates and trusts, etc.:

Amounts included in Column B should be net amounts from real and tangible personal property located in Oklahoma. The additional Oklahoma depletion may be taken on line 17 - other deductions. Include in Column B 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 8 - Farm Income or (loss):

Include in Column B income from farming carried on in Oklahoma.

**DON'T FORGET
TO SIGN
YOUR TAX
RETURN.**



Line 9 - Ordinary Gain or (loss):

Resident trusts and estates should include all gains (or losses) except those from real property located outside of Oklahoma.

Line 10 - Other Income:

Include in Column B all other income unless specifically exempt by Oklahoma Statutes.

If the 30% bonus depreciation was claimed on the Federal income tax return, please refer to "30% Bonus First Year Depreciation" in the General Filing Information on page 4.

Line 11 - Total Income:

Add lines 1 through 10 to arrive at total Oklahoma income in Column B.

LINE BY LINE INSTRUCTIONS

Lines 12-17 - Deductions:

For income amounts retained by the fiduciary, the deductions will be prorated by the ratio of Oklahoma income to Federal income (except for the tax deduction). Divide total Oklahoma income (Line 11, Column B) by total Federal income (Line 11, Column A) (limited to 100%). Multiply the result by the amount in the Federal column.

Where the Federal deductions are limited due to municipal income which are taxed by Oklahoma, the denominator in the above equation is the sum of total Federal income plus Federal tax exempt income. Multiply the result (limited to 100%) by the total allowable deductions (the amount before Federal limitation). Use this equation only for deductions limited by Federal for municipal income.

Where amounts allowable under the Oklahoma Estate Tax Law can be claimed as a deduction in determining taxable income on Form 454, a statement waiving such deductions for estate tax purposes must accompany the Fiduciary return upon which the deductions have been claimed. This election must follow the election on the Federal Fiduciary Tax Return.

Line 12 - Interest:

Interest paid to the Internal Revenue Service on Estate Tax Liabilities (from Federal Form 706) are not deductible against income on Oklahoma Fiduciary Tax Returns unless claimed on Federal Fiduciary Tax Return. Generally, the allowable, Federal interest deduction will be prorated based on Oklahoma to Federal income (limited to 100%). Interest paid to the Oklahoma Tax Commission on Estate tax liabilities (Form 454) are not allowed.

Line 13 - Taxes:

Fiduciaries are not allowed a deduction for any federal income tax paid. The tax deduction claimed on the Federal return will be applied on a direct allocation basis only. The taxes paid to Oklahoma (Income, property, etc.) will be shown in Column B.

Line 14 - Fiduciary Fees:

Enter the prorata share in Column B (limited to 100%). Also, see line 16.

Line 15 - Charitable Deduction:

This deduction would be prorated (limited to 100%) as indicated above unless the deduction is specified in the will or trust instrument as income from a set source of real and tangible property. Then the deduction would be allocated directly to the state in which that property was located.

Line 16 -

Attorney, accountant and return preparer fees:

On Estates, furnish a waiver stating that fees were not deducted on the Oklahoma Estate Tax, Form 454. If fees were deducted on the Federal Estate Tax, you must also deduct these fees on the Oklahoma Estate Tax. They will not be allowed on the Fiduciary return when taken or should have been taken on the Oklahoma Estate tax form. Enter the prorata share in Column B (limited to 100%).

Line 17 - Other Deductions:

Enter the prorata share of other Federal deductions not subject to the 2% floor (Federal Law) and the other allowable miscellaneous itemized deductions. Enclose schedule. Include in Column B the additional Oklahoma depletion allowable to the corpus. (Beneficiaries share of allowable additional Oklahoma depletion should be entered on Part 2, Line 8.) Enclose depletion schedule for Oklahoma.

Indian Employment Exclusion - All qualified wages equal to the Federal Indian Employment Credit set forth in 26 U.S.C.A., Section 45A, shall be deducted from taxable income. Deduct on the Oklahoma return, an amount equal to the reduction of salaries and wages reported on the Federal return as a result of the Form 8845 "Indian Employment Credit". The deduction allowed shall only be permitted for the tax years in which the Federal credit is allowed, even if not used in such year because of tax liability limit. Enclose a copy of the Federal return, Form 8845 and if applicable, Form 3800.

Other Years Net Operating Loss - Enclose a detailed schedule showing origin and NOL computation. Also enclose a copy of any Federal NOL computation.

Line 18 - Income Distribution Deduction:

For resident trusts and estates include amounts distributed from all sources of income except those from out-of-state real and tangible property and out-of-state business income.

Line 19 - Estate Tax Deduction:

The Federal estate tax deduction shall be prorated based on Oklahoma to Federal income as described above (limited to 100%).

Line 20 - Exemption:

The Federal exemption shall be prorated by the ratio the Oklahoma income bears to the Federal. When the Trust or Estate has interest on U.S. Government obligations, the Oklahoma proration will be calculated as follows: Oklahoma total income divided by (Federal total income minus interest from U.S. Government obligations). Only the Oklahoma prorata share shall be included in Column B.

LINE BY LINE INSTRUCTIONS

Line 21 - Total Income:

Total of lines 12 through 20 - This is the total of all Oklahoma expenses and deductions allowed to the trust or estate.

Line 22 - Taxable Income:

Taxable Income of Fiduciary - Subtract line 21 from line 11.

Line 23 - Tax:

Using line 22 Column B, find your tax in the Fiduciary Tax Table.

Line 24 - Credits:

Oklahoma Investment/New Jobs Credit:

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

Other Credits:

Please review Form 511CR for other available credits.

Line 26 - Oklahoma Estimated Tax Payments:

See general instructions as to who is required to make estimated tax payments. Estates are not required to make estimate tax payments.

Line 27 - Payments with Extension:

See general instructions for information as to filing with extension.

Line 28 - Oklahoma Withholding:

To claim withholding at the fiduciary level, enter the withholding on this line. To transfer the withholding to the beneficiaries, enter each beneficiaries' share of the withholding on Part 2, line 12.

Line 31 - Credit on Estimate Tax:

Enter amount of refund you wish to apply to next years taxes. This line is not valid on Amended returns. This line can not be amended or changed once the original return has been processed.

Line 34 -

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 your prior year tax. The tax liability is the tax due less all credits except amounts paid on estimated tax and extension payments. Enclose Form OW-8-P.

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

Line 35 - Delinquent Penalty & Interest: After the due date of the return compute 5% penalty on the tax due (line 33). Compute interest on the tax due at 1 1/4% per month from due date of the return. An extension does not extend the date for payment of tax.

PAGE TWO, PART TWO

Beneficiaries' Share of Income and Deductions:

If the trust or estate has more than 4 beneficiaries, enclose with the return additional schedules that follow the same format as Part 2. You may photocopy Part 2 for the additional beneficiaries and enclose it with the rest of the return.

Provide the name, address, and Social Security Numbers of the beneficiaries as requested. The Federal column should include the exact figures as shown on the Federal Schedule K-1. For beneficiaries who are residents of Oklahoma, the Oklahoma column should include all income distributed except for that which is from out-of-state real property, or out-of-state business income.

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

For beneficiaries who are not residents of Oklahoma, the Oklahoma column should include only that income from real and tangible property located in Oklahoma and business income from Oklahoma. The total of the Oklahoma income may not equal Part 1, line 18, due to intangible income (nonresidents only).

Enter any withholding being transferred to your beneficiary. See line 28 instructions for more information.

Title 68, Oklahoma Statutes, provide that any term used in this Act shall have the same meaning as when used in a comparable context in the Internal Revenue Code, except when specifically provided for in the Oklahoma Statutes or rules.

WHEN YOU ARE FINISHED...

- In the event that you owe taxes, please enclose a check or money order payable to "Oklahoma Tax Commission". The identification number and the tax year should be on your check or money order for your payment to be properly credited.
- Be sure to use the pre-addressed return envelope provided.
- Do not enclose any other tax reports or correspondence in this envelope.
- If for some reason you do not have a pre-addressed return envelope, please address your return and payment to:

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

Instructions...

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

If your taxable income is \$50,000 or more, use the tax computation at the end of this tax table.

Important...

This Tax Table is for use by **Trusts and Estates Only.**

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
0	50	0
50	100	0
100	150	1
150	200	1
200	250	1
250	300	1
300	350	2
350	400	2
400	450	2
450	500	2
500	550	3
550	600	3
600	650	3
650	700	3
700	750	4
750	800	4
800	850	4
850	900	4
900	950	5
950	1,000	5
1,000	1,050	5
1,050	1,100	6
1,100	1,150	6
1,150	1,200	7
1,200	1,250	7
1,250	1,300	8
1,300	1,350	8
1,350	1,400	9
1,400	1,450	9
1,450	1,500	10
1,500	1,550	10
1,550	1,600	11
1,600	1,650	11
1,650	1,700	12
1,700	1,750	12
1,750	1,800	13
1,800	1,850	13
1,850	1,900	14
1,900	1,950	14
1,950	2,000	15
2,000	2,050	15
2,050	2,100	16
2,100	2,150	16
2,150	2,200	17
2,200	2,250	17
2,250	2,300	18
2,300	2,350	18
2,350	2,400	19
2,400	2,450	19
2,450	2,500	20
2,500	2,550	21
2,550	2,600	22
2,600	2,650	23
2,650	2,700	24
2,700	2,750	25
2,750	2,800	26
2,800	2,850	27
2,850	2,900	28
2,900	2,950	29
2,950	3,000	30

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
3,000	3,050	31
3,050	3,100	32
3,100	3,150	33
3,150	3,200	34
3,200	3,250	35
3,250	3,300	36
3,300	3,350	37
3,350	3,400	38
3,400	3,450	39
3,450	3,500	40
3,500	3,550	41
3,550	3,600	42
3,600	3,650	43
3,650	3,700	44
3,700	3,750	45
3,750	3,800	46
3,800	3,850	47
3,850	3,900	49
3,900	3,950	50
3,950	4,000	52
4,000	4,050	53
4,050	4,100	55
4,100	4,150	56
4,150	4,200	58
4,200	4,250	59
4,250	4,300	61
4,300	4,350	62
4,350	4,400	64
4,400	4,450	65
4,450	4,500	67
4,500	4,550	68
4,550	4,600	70
4,600	4,650	71
4,650	4,700	73
4,700	4,750	74
4,750	4,800	76
4,800	4,850	77
4,850	4,900	79
4,900	4,950	81
4,950	5,000	83
5,000	5,050	85
5,050	5,100	87
5,100	5,150	89
5,150	5,200	91
5,200	5,250	93
5,250	5,300	95
5,300	5,350	97
5,350	5,400	99
5,400	5,450	101
5,450	5,500	103
5,500	5,550	105
5,550	5,600	107
5,600	5,650	109
5,650	5,700	111
5,700	5,750	113
5,750	5,800	115
5,800	5,850	117
5,850	5,900	119
5,900	5,950	121
5,950	6,000	123

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
6,000	6,050	125
6,050	6,100	127
6,100	6,150	129
6,150	6,200	131
6,200	6,250	133
6,250	6,300	135
6,300	6,350	138
6,350	6,400	140
6,400	6,450	143
6,450	6,500	145
6,500	6,550	148
6,550	6,600	150
6,600	6,650	153
6,650	6,700	155
6,700	6,750	158
6,750	6,800	160
6,800	6,850	163
6,850	6,900	165
6,900	6,950	168
6,950	7,000	170
7,000	7,050	173
7,050	7,100	175
7,100	7,150	178
7,150	7,200	180
7,200	7,250	183
7,250	7,300	185
7,300	7,350	188
7,350	7,400	190
7,400	7,450	193
7,450	7,500	195
7,500	7,550	198
7,550	7,600	200
7,600	7,650	203
7,650	7,700	205
7,700	7,750	208
7,750	7,800	211
7,800	7,850	214
7,850	7,900	217
7,900	7,950	220
7,950	8,000	223
8,000	8,050	226
8,050	8,100	229
8,100	8,150	232
8,150	8,200	235
8,200	8,250	238
8,250	8,300	241
8,300	8,350	244
8,350	8,400	247
8,400	8,450	250
8,450	8,500	253
8,500	8,550	256
8,550	8,600	259
8,600	8,650	262
8,650	8,700	265
8,700	8,750	268
8,750	8,800	271
8,800	8,850	274
8,850	8,900	277
8,900	8,950	280
8,950	9,000	283

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
9,000	9,050	286
9,050	9,100	289
9,100	9,150	292
9,150	9,200	295
9,200	9,250	298
9,250	9,300	301
9,300	9,350	304
9,350	9,400	307
9,400	9,450	310
9,450	9,500	313
9,500	9,550	316
9,550	9,600	319
9,600	9,650	322
9,650	9,700	325
9,700	9,750	328
9,750	9,800	331
9,800	9,850	334
9,850	9,900	337
9,900	9,950	340
9,950	10,000	343
10,000	10,050	346
10,050	10,100	350
10,100	10,150	353
10,150	10,200	357
10,200	10,250	360
10,250	10,300	364
10,300	10,350	367
10,350	10,400	371
10,400	10,450	374
10,450	10,500	378
10,500	10,550	381
10,550	10,600	385
10,600	10,650	388
10,650	10,700	392
10,700	10,750	395
10,750	10,800	399
10,800	10,850	402
10,850	10,900	406
10,900	10,950	409
10,950	11,000	413
11,000	11,050	416
11,050	11,100	420
11,100	11,150	423
11,150	11,200	427
11,200	11,250	430
11,250	11,300	434
11,300	11,350	437
11,350	11,400	441
11,400	11,450	444
11,450	11,500	448
11,500	11,550	451
11,550	11,600	455
11,600	11,650	458
11,650	11,700	462
11,700	11,750	465
11,750	11,800	469
11,800	11,850	472
11,850	11,900	476
11,900	11,950	479
11,950	12,000	483

2003 Oklahoma Income Tax Table

If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:
At least	But less than										
12,000	12,050	486	15,500	15,550	731	19,000	19,050	976	22,500	22,550	1,221
12,050	12,100	490	15,550	15,600	735	19,050	19,100	980	22,550	22,600	1,225
12,100	12,150	493	15,600	15,650	738	19,100	19,150	983	22,600	22,650	1,228
12,150	12,200	497	15,650	15,700	742	19,150	19,200	987	22,650	22,700	1,232
12,200	12,250	500	15,700	15,750	745	19,200	19,250	990	22,700	22,750	1,235
12,250	12,300	504	15,750	15,800	749	19,250	19,300	994	22,750	22,800	1,239
12,300	12,350	507	15,800	15,850	752	19,300	19,350	997	22,800	22,850	1,242
12,350	12,400	511	15,850	15,900	756	19,350	19,400	1,001	22,850	22,900	1,246
12,400	12,450	514	15,900	15,950	759	19,400	19,450	1,004	22,900	22,950	1,249
12,450	12,500	518	15,950	16,000	763	19,450	19,500	1,008	22,950	23,000	1,253
12,500	12,550	521	16,000	16,050	766	19,500	19,550	1,011	23,000	23,050	1,256
12,550	12,600	525	16,050	16,100	770	19,550	19,600	1,015	23,050	23,100	1,260
12,600	12,650	528	16,100	16,150	773	19,600	19,650	1,018	23,100	23,150	1,263
12,650	12,700	532	16,150	16,200	777	19,650	19,700	1,022	23,150	23,200	1,267
12,700	12,750	535	16,200	16,250	780	19,700	19,750	1,025	23,200	23,250	1,270
12,750	12,800	539	16,250	16,300	784	19,750	19,800	1,029	23,250	23,300	1,274
12,800	12,850	542	16,300	16,350	787	19,800	19,850	1,032	23,300	23,350	1,277
12,850	12,900	546	16,350	16,400	791	19,850	19,900	1,036	23,350	23,400	1,281
12,900	12,950	549	16,400	16,450	794	19,900	19,950	1,039	23,400	23,450	1,284
12,950	13,000	553	16,450	16,500	798	19,950	20,000	1,043	23,450	23,500	1,288
13,000	13,050	556	16,500	16,550	801	20,000	20,050	1,046	23,500	23,550	1,291
13,050	13,100	560	16,550	16,600	805	20,050	20,100	1,050	23,550	23,600	1,295
13,100	13,150	563	16,600	16,650	808	20,100	20,150	1,053	23,600	23,650	1,298
13,150	13,200	567	16,650	16,700	812	20,150	20,200	1,057	23,650	23,700	1,302
13,200	13,250	570	16,700	16,750	815	20,200	20,250	1,060	23,700	23,750	1,305
13,250	13,300	574	16,750	16,800	819	20,250	20,300	1,064	23,750	23,800	1,309
13,300	13,350	577	16,800	16,850	822	20,300	20,350	1,067	23,800	23,850	1,312
13,350	13,400	581	16,850	16,900	826	20,350	20,400	1,071	23,850	23,900	1,316
13,400	13,450	584	16,900	16,950	829	20,400	20,450	1,074	23,900	23,950	1,319
13,450	13,500	588	16,950	17,000	833	20,450	20,500	1,078	23,950	24,000	1,323
13,500	13,550	591	17,000	17,050	836	20,500	20,550	1,081	24,000	24,050	1,326
13,550	13,600	595	17,050	17,100	840	20,550	20,600	1,085	24,050	24,100	1,330
13,600	13,650	598	17,100	17,150	843	20,600	20,650	1,088	24,100	24,150	1,333
13,650	13,700	602	17,150	17,200	847	20,650	20,700	1,092	24,150	24,200	1,337
13,700	13,750	605	17,200	17,250	850	20,700	20,750	1,095	24,200	24,250	1,340
13,750	13,800	609	17,250	17,300	854	20,750	20,800	1,099	24,250	24,300	1,344
13,800	13,850	612	17,300	17,350	857	20,800	20,850	1,102	24,300	24,350	1,347
13,850	13,900	616	17,350	17,400	861	20,850	20,900	1,106	24,350	24,400	1,351
13,900	13,950	619	17,400	17,450	864	20,900	20,950	1,109	24,400	24,450	1,354
13,950	14,000	623	17,450	17,500	868	20,950	21,000	1,113	24,450	24,500	1,358
14,000	14,050	626	17,500	17,550	871	21,000	21,050	1,116	24,500	24,550	1,361
14,050	14,100	630	17,550	17,600	875	21,050	21,100	1,120	24,550	24,600	1,365
14,100	14,150	633	17,600	17,650	878	21,100	21,150	1,123	24,600	24,650	1,368
14,150	14,200	637	17,650	17,700	882	21,150	21,200	1,127	24,650	24,700	1,372
14,200	14,250	640	17,700	17,750	885	21,200	21,250	1,130	24,700	24,750	1,375
14,250	14,300	644	17,750	17,800	889	21,250	21,300	1,134	24,750	24,800	1,379
14,300	14,350	647	17,800	17,850	892	21,300	21,350	1,137	24,800	24,850	1,382
14,350	14,400	651	17,850	17,900	896	21,350	21,400	1,141	24,850	24,900	1,386
14,400	14,450	654	17,900	17,950	899	21,400	21,450	1,144	24,900	24,950	1,389
14,450	14,500	658	17,950	18,000	903	21,450	21,500	1,148	24,950	25,000	1,393
14,500	14,550	661	18,000	18,050	906	21,500	21,550	1,151	25,000	25,050	1,396
14,550	14,600	665	18,050	18,100	910	21,550	21,600	1,155	25,050	25,100	1,400
14,600	14,650	668	18,100	18,150	913	21,600	21,650	1,158	25,100	25,150	1,403
14,650	14,700	672	18,150	18,200	917	21,650	21,700	1,162	25,150	25,200	1,407
14,700	14,750	675	18,200	18,250	920	21,700	21,750	1,165	25,200	25,250	1,410
14,750	14,800	679	18,250	18,300	924	21,750	21,800	1,169	25,250	25,300	1,414
14,800	14,850	682	18,300	18,350	927	21,800	21,850	1,172	25,300	25,350	1,417
14,850	14,900	686	18,350	18,400	931	21,850	21,900	1,176	25,350	25,400	1,421
14,900	14,950	689	18,400	18,450	934	21,900	21,950	1,179	25,400	25,450	1,424
14,950	15,000	693	18,450	18,500	938	21,950	22,000	1,183	25,450	25,500	1,428
15,000	15,050	696	18,500	18,550	941	22,000	22,050	1,186	25,500	25,550	1,431
15,050	15,100	700	18,550	18,600	945	22,050	22,100	1,190	25,550	25,600	1,435
15,100	15,150	703	18,600	18,650	948	22,100	22,150	1,193	25,600	25,650	1,438
15,150	15,200	707	18,650	18,700	952	22,150	22,200	1,197	25,650	25,700	1,442
15,200	15,250	710	18,700	18,750	955	22,200	22,250	1,200	25,700	25,750	1,445
15,250	15,300	714	18,750	18,800	959	22,250	22,300	1,204	25,750	25,800	1,449
15,300	15,350	717	18,800	18,850	962	22,300	22,350	1,207	25,800	25,850	1,452
15,350	15,400	721	18,850	18,900	966	22,350	22,400	1,211	25,850	25,900	1,456
15,400	15,450	724	18,900	18,950	969	22,400	22,450	1,214	25,900	25,950	1,459
15,450	15,500	728	18,950	19,000	973	22,450	22,500	1,218	25,950	26,000	1,463

2003 Oklahoma Income Tax Table

If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:
At least	But less than										
26,000	26,050	1,466	29,500	29,550	1,711	33,000	33,050	1,956	36,500	36,550	2,201
26,050	26,100	1,470	29,550	29,600	1,715	33,050	33,100	1,960	36,550	36,600	2,205
26,100	26,150	1,473	29,600	29,650	1,718	33,100	33,150	1,963	36,600	36,650	2,208
26,150	26,200	1,477	29,650	29,700	1,722	33,150	33,200	1,967	36,650	36,700	2,212
26,200	26,250	1,480	29,700	29,750	1,725	33,200	33,250	1,970	36,700	36,750	2,215
26,250	26,300	1,484	29,750	29,800	1,729	33,250	33,300	1,974	36,750	36,800	2,219
26,300	26,350	1,487	29,800	29,850	1,732	33,300	33,350	1,977	36,800	36,850	2,222
26,350	26,400	1,491	29,850	29,900	1,736	33,350	33,400	1,981	36,850	36,900	2,226
26,400	26,450	1,494	29,900	29,950	1,739	33,400	33,450	1,984	36,900	36,950	2,229
26,450	26,500	1,498	29,950	30,000	1,743	33,450	33,500	1,988	36,950	37,000	2,233
26,500	26,550	1,501	30,000	30,050	1,746	33,500	33,550	1,991	37,000	37,050	2,236
26,550	26,600	1,505	30,050	30,100	1,750	33,550	33,600	1,995	37,050	37,100	2,240
26,600	26,650	1,508	30,100	30,150	1,753	33,600	33,650	1,998	37,100	37,150	2,243
26,650	26,700	1,512	30,150	30,200	1,757	33,650	33,700	2,002	37,150	37,200	2,247
26,700	26,750	1,515	30,200	30,250	1,760	33,700	33,750	2,005	37,200	37,250	2,250
26,750	26,800	1,519	30,250	30,300	1,764	33,750	33,800	2,009	37,250	37,300	2,254
26,800	26,850	1,522	30,300	30,350	1,767	33,800	33,850	2,012	37,300	37,350	2,257
26,850	26,900	1,526	30,350	30,400	1,771	33,850	33,900	2,016	37,350	37,400	2,261
26,900	26,950	1,529	30,400	30,450	1,774	33,900	33,950	2,019	37,400	37,450	2,264
26,950	27,000	1,533	30,450	30,500	1,778	33,950	34,000	2,023	37,450	37,500	2,268
27,000	27,050	1,536	30,500	30,550	1,781	34,000	34,050	2,026	37,500	37,550	2,271
27,050	27,100	1,540	30,550	30,600	1,785	34,050	34,100	2,030	37,550	37,600	2,275
27,100	27,150	1,543	30,600	30,650	1,788	34,100	34,150	2,033	37,600	37,650	2,278
27,150	27,200	1,547	30,650	30,700	1,792	34,150	34,200	2,037	37,650	37,700	2,282
27,200	27,250	1,550	30,700	30,750	1,795	34,200	34,250	2,040	37,700	37,750	2,285
27,250	27,300	1,554	30,750	30,800	1,799	34,250	34,300	2,044	37,750	37,800	2,289
27,300	27,350	1,557	30,800	30,850	1,802	34,300	34,350	2,047	37,800	37,850	2,292
27,350	27,400	1,561	30,850	30,900	1,806	34,350	34,400	2,051	37,850	37,900	2,296
27,400	27,450	1,564	30,900	30,950	1,809	34,400	34,450	2,054	37,900	37,950	2,299
27,450	27,500	1,568	30,950	31,000	1,813	34,450	34,500	2,058	37,950	38,000	2,303
27,500	27,550	1,571	31,000	31,050	1,816	34,500	34,550	2,061	38,000	38,050	2,306
27,550	27,600	1,575	31,050	31,100	1,820	34,550	34,600	2,065	38,050	38,100	2,310
27,600	27,650	1,578	31,100	31,150	1,823	34,600	34,650	2,068	38,100	38,150	2,313
27,650	27,700	1,582	31,150	31,200	1,827	34,650	34,700	2,072	38,150	38,200	2,317
27,700	27,750	1,585	31,200	31,250	1,830	34,700	34,750	2,075	38,200	38,250	2,320
27,750	27,800	1,589	31,250	31,300	1,834	34,750	34,800	2,079	38,250	38,300	2,324
27,800	27,850	1,592	31,300	31,350	1,837	34,800	34,850	2,082	38,300	38,350	2,327
27,850	27,900	1,596	31,350	31,400	1,841	34,850	34,900	2,086	38,350	38,400	2,331
27,900	27,950	1,599	31,400	31,450	1,844	34,900	34,950	2,089	38,400	38,450	2,334
27,950	28,000	1,603	31,450	31,500	1,848	34,950	35,000	2,093	38,450	38,500	2,338
28,000	28,050	1,606	31,500	31,550	1,851	35,000	35,050	2,096	38,500	38,550	2,341
28,050	28,100	1,610	31,550	31,600	1,855	35,050	35,100	2,100	38,550	38,600	2,345
28,100	28,150	1,613	31,600	31,650	1,858	35,100	35,150	2,103	38,600	38,650	2,348
28,150	28,200	1,617	31,650	31,700	1,862	35,150	35,200	2,107	38,650	38,700	2,352
28,200	28,250	1,620	31,700	31,750	1,865	35,200	35,250	2,110	38,700	38,750	2,355
28,250	28,300	1,624	31,750	31,800	1,869	35,250	35,300	2,114	38,750	38,800	2,359
28,300	28,350	1,627	31,800	31,850	1,872	35,300	35,350	2,117	38,800	38,850	2,362
28,350	28,400	1,631	31,850	31,900	1,876	35,350	35,400	2,121	38,850	38,900	2,366
28,400	28,450	1,634	31,900	31,950	1,879	35,400	35,450	2,124	38,900	38,950	2,369
28,450	28,500	1,638	31,950	32,000	1,883	35,450	35,500	2,128	38,950	39,000	2,373
28,500	28,550	1,641	32,000	32,050	1,886	35,500	35,550	2,131	39,000	39,050	2,376
28,550	28,600	1,645	32,050	32,100	1,890	35,550	35,600	2,135	39,050	39,100	2,380
28,600	28,650	1,648	32,100	32,150	1,893	35,600	35,650	2,138	39,100	39,150	2,383
28,650	28,700	1,652	32,150	32,200	1,897	35,650	35,700	2,142	39,150	39,200	2,387
28,700	28,750	1,655	32,200	32,250	1,900	35,700	35,750	2,145	39,200	39,250	2,390
28,750	28,800	1,659	32,250	32,300	1,904	35,750	35,800	2,149	39,250	39,300	2,394
28,800	28,850	1,662	32,300	32,350	1,907	35,800	35,850	2,152	39,300	39,350	2,397
28,850	28,900	1,666	32,350	32,400	1,911	35,850	35,900	2,156	39,350	39,400	2,401
28,900	28,950	1,669	32,400	32,450	1,914	35,900	35,950	2,159	39,400	39,450	2,404
28,950	29,000	1,673	32,450	32,500	1,918	35,950	36,000	2,163	39,450	39,500	2,408
29,000	29,050	1,676	32,500	32,550	1,921	36,000	36,050	2,166	39,500	39,550	2,411
29,050	29,100	1,680	32,550	32,600	1,925	36,050	36,100	2,170	39,550	39,600	2,415
29,100	29,150	1,683	32,600	32,650	1,928	36,100	36,150	2,173	39,600	39,650	2,418
29,150	29,200	1,687	32,650	32,700	1,932	36,150	36,200	2,177	39,650	39,700	2,422
29,200	29,250	1,690	32,700	32,750	1,935	36,200	36,250	2,180	39,700	39,750	2,425
29,250	29,300	1,694	32,750	32,800	1,939	36,250	36,300	2,184	39,750	39,800	2,429
29,300	29,350	1,697	32,800	32,850	1,942	36,300	36,350	2,187	39,800	39,850	2,432
29,350	29,400	1,701	32,850	32,900	1,946	36,350	36,400	2,191	39,850	39,900	2,436
29,400	29,450	1,704	32,900	32,950	1,949	36,400	36,450	2,194	39,900	39,950	2,439
29,450	29,500	1,708	32,950	33,000	1,953	36,450	36,500	2,198	39,950	40,000	2,443

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
40,000	40,050	2,446
40,050	40,100	2,450
40,100	40,150	2,453
40,150	40,200	2,457
40,200	40,250	2,460
40,250	40,300	2,464
40,300	40,350	2,467
40,350	40,400	2,471
40,400	40,450	2,474
40,450	40,500	2,478
40,500	40,550	2,481
40,550	40,600	2,485
40,600	40,650	2,488
40,650	40,700	2,492
40,700	40,750	2,495
40,750	40,800	2,499
40,800	40,850	2,502
40,850	40,900	2,506
40,900	40,950	2,509
40,950	41,000	2,513
41,000	41,050	2,516
41,050	41,100	2,520
41,100	41,150	2,523
41,150	41,200	2,527
41,200	41,250	2,530
41,250	41,300	2,534
41,300	41,350	2,537
41,350	41,400	2,541
41,400	41,450	2,544
41,450	41,500	2,548
41,500	41,550	2,551
41,550	41,600	2,555
41,600	41,650	2,558
41,650	41,700	2,562
41,700	41,750	2,565
41,750	41,800	2,569
41,800	41,850	2,572
41,850	41,900	2,576
41,900	41,950	2,579
41,950	42,000	2,583
42,000	42,050	2,586
42,050	42,100	2,590
42,100	42,150	2,593
42,150	42,200	2,597
42,200	42,250	2,600
42,250	42,300	2,604
42,300	42,350	2,607
42,350	42,400	2,611
42,400	42,450	2,614
42,450	42,500	2,618

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
42,500	42,550	2,621
42,550	42,600	2,625
42,600	42,650	2,628
42,650	42,700	2,632
42,700	42,750	2,635
42,750	42,800	2,639
42,800	42,850	2,642
42,850	42,900	2,646
42,900	42,950	2,649
42,950	43,000	2,653
43,000	43,050	2,656
43,050	43,100	2,660
43,100	43,150	2,663
43,150	43,200	2,667
43,200	43,250	2,670
43,250	43,300	2,674
43,300	43,350	2,677
43,350	43,400	2,681
43,400	43,450	2,684
43,450	43,500	2,688
43,500	43,550	2,691
43,550	43,600	2,695
43,600	43,650	2,698
43,650	43,700	2,702
43,700	43,750	2,705
43,750	43,800	2,709
43,800	43,850	2,712
43,850	43,900	2,716
43,900	43,950	2,719
43,950	44,000	2,723
44,000	44,050	2,726
44,050	44,100	2,730
44,100	44,150	2,733
44,150	44,200	2,737
44,200	44,250	2,740
44,250	44,300	2,744
44,300	44,350	2,747
44,350	44,400	2,751
44,400	44,450	2,754
44,450	44,500	2,758
44,500	44,550	2,761
44,550	44,600	2,765
44,600	44,650	2,768
44,650	44,700	2,772
44,700	44,750	2,775
44,750	44,800	2,779
44,800	44,850	2,782
44,850	44,900	2,786
44,900	44,950	2,789
44,950	45,000	2,793

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
45,000	45,050	2,796
45,050	45,100	2,800
45,100	45,150	2,803
45,150	45,200	2,807
45,200	45,250	2,810
45,250	45,300	2,814
45,300	45,350	2,817
45,350	45,400	2,821
45,400	45,450	2,824
45,450	45,500	2,828
45,500	45,550	2,831
45,550	45,600	2,835
45,600	45,650	2,838
45,650	45,700	2,842
45,700	45,750	2,845
45,750	45,800	2,849
45,800	45,850	2,852
45,850	45,900	2,856
45,900	45,950	2,859
45,950	46,000	2,863
46,000	46,050	2,866
46,050	46,100	2,870
46,100	46,150	2,873
46,150	46,200	2,877
46,200	46,250	2,880
46,250	46,300	2,884
46,300	46,350	2,887
46,350	46,400	2,891
46,400	46,450	2,894
46,450	46,500	2,898
46,500	46,550	2,901
46,550	46,600	2,905
46,600	46,650	2,908
46,650	46,700	2,912
46,700	46,750	2,915
46,750	46,800	2,919
46,800	46,850	2,922
46,850	46,900	2,926
46,900	46,950	2,929
46,950	47,000	2,933
47,000	47,050	2,936
47,050	47,100	2,940
47,100	47,150	2,943
47,150	47,200	2,947
47,200	47,250	2,950
47,250	47,300	2,954
47,300	47,350	2,957
47,350	47,400	2,961
47,400	47,450	2,964
47,450	47,500	2,968

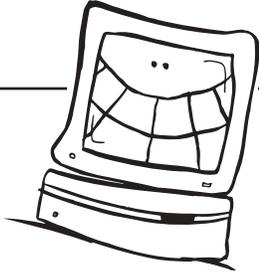
If Oklahoma taxable income is:		Your tax is:
At least	But less than	
47,500	47,550	2,971
47,550	47,600	2,975
47,600	47,650	2,978
47,650	47,700	2,982
47,700	47,750	2,985
47,750	47,800	2,989
47,800	47,850	2,992
47,850	47,900	2,996
47,900	47,950	2,999
47,950	48,000	3,003
48,000	48,050	3,006
48,050	48,100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

\$3,145 + 7% over \$50,000

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

- | | |
|--|----------------|
| 1. Taxable Income | _____ |
| 2. Less | _____ - 50,000 |
| 3. Subtract: Line 1 minus Line 2 | _____ |
| 4. Multiply Line 3 by .07 | _____ |
| 5. Tax on \$50,000 | _____ + 3,145 |
| 6. Add: Line 4 plus Line 5 = Total Tax | _____ |

HOW TO CONTACT THE OKLAHOMA TAX COMMISSION



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.oktax.state.ok.us

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

OFFICE LOCATIONS!

Oklahoma City • (405) 521-3160
2501 North Lincoln Boulevard

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

Ardmore • (580) 226-4636
301 West Main, Suite 316

Lawton • (580) 248-8440
1602 NW Lawton Ave., Suite B

McAlester • (918) 426-0777
1533 South Main



GIVE US A CALL!

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

The in-state toll free number is **(800) 522-8165, extension 1-3160**.

Also see the box to the left for field office phone numbers.

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

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

Bulk Rate
U.S. Postage Paid
Oklahoma City, OK 73194

STATE OF OKLAHOMA RESIDENT 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, 2003, or other taxable year beginning _____, 2003 ending _____.

Name of estate or trust: _____

Name and title of fiduciary: _____

Address of fiduciary (number and street): _____

City, State and Zip: _____

Employer I.D. Number

Date Entity Created _____

This form is for residents only. Nonresidents use Form 513NR.

Important

Was a 2002 Fiduciary Income Tax Return filed?

Yes No

This is a(n): Initial Return
 Amended Return
 Final Return

Check all applicable boxes: Decedent's Estate Grantor Type Trust Pooled Income Fund **Number of Beneficiaries:** _____

Simple Trust Bankruptcy Estate Other: (describe) _____

Complex Trust

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

PART 1

Income	COLUMN A As reported on Federal return	COLUMN B Total applicable to Oklahoma
1 Interest income (except government obligations)	00	00
2 Interest on obligations of the United States (enclose schedule)	00	
3 Municipal interest (enclose schedule)		00
4 Dividends (enclose schedule)	00	00
5 Business income or (loss)(enclose schedule)	00	00
6 Capital gain or (loss)(enclose schedule)	00	00
7 Rents, royalties, partnerships, other estates and trusts, etc. (enclose schedule)	00	00
8 Farm income or (loss)(enclose schedule)	00	00
9 Ordinary gain or (loss)(enclose schedule)	00	00
10 Other income (state nature of income)(enclose schedule)	00	00
11 Total income (add lines 1 through 10)	00	00

Deductions	COLUMN A As reported on Federal return	COLUMN B Total applicable to Oklahoma
12 Interest (enclose schedule)	00	00
13 Taxes (enclose schedule)	00	00
14 Fiduciary fees (enclose waiver for estates)	00	00
15 Charitable deduction	00	00
16 Attorney, accountant, and return preparer fees (enclose waiver for estates) . . .	00	00
17 Other deductions (enclose schedule)	00	00
18 Income distribution deduction (complete page 2, part 2, for Okla. distribution) .	00	00
19 Federal estate tax deduction (enclose schedule)	00	00
20 Exemption	00	00
21 Total Deductions (add lines 12 through 20)	00	00
22 Taxable income of fiduciary (subtract line 21 from line 11)	00	00
23 Tax on amount on line 22 column B (from tax table - see instructions)		00
24 Credits: See instructions for Investment/New Jobs Credits or other credits		00
25 Balance of tax due (subtract line 24 from line 23, but not less than zero)		00
26 Credits: 2003 Oklahoma estimated tax payments	00	
27 2003 payments with extension	00	
28 Oklahoma withholding (enclose Form 1099 or other withholding statement)	00	
29 Total credits (add lines 26, 27 and 28)		00
30 If line 29 is larger than line 25, enter amount overpaid		00
31 Amount of line 30 to be credited on 2004 estimated tax	00	
32 Amount of line 30 to be refunded to you		00
33 If line 25 is larger than line 29 enter tax due		00
34 Underestimated trust tax interest at 20% per annum (enclose OW-8-P)		00
35 For delinquent payment, add penalty of 5% _____ plus interest at 1 1/4% per month _____		00
36 Total tax, penalty and interest (add lines 33, 34 and 35)		00

If you have asked for an extension from the IRS, please check here and enclose a copy with this return

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

PART 2: BENEFICIARIES' SHARE OF INCOME AND DEDUCTIONS

BENEFICIARIES' IDENTIFICATION...

BENEFICIARY "A"

BENEFICIARY "B"

Name _____

Street or mailing address _____

City, State and Zip _____

Social Security Number

INCOME...

FEDERAL STATE

FEDERAL STATE

1 Interest				
2 Dividends				
3 Short term capital gain (or loss)				
4 Long term gain (or loss)				
5 Other taxable income: (itemize)				

6 State, municipal interest				
7 U.S. Interest				

DEDUCTIONS...

8 Depreciation and depletion				
9 Expenses allocable to Federal exempt income				
10 Expenses allocable to Okla. exempt income ..				
11 Other				

CREDITS...

12 Withholding				
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BENEFICIARIES' IDENTIFICATION...

BENEFICIARY "C"

BENEFICIARY "D"

Name _____

Street or mailing address _____

City, State and Zip _____

Social Security Number

INCOME...

FEDERAL STATE

FEDERAL STATE

1 Interest				
2 Dividends				
3 Short term capital gain (or loss)				
4 Long term gain (or loss)				
5 Other taxable income: (itemize)				

6 State, municipal interest				
7 U.S. Interest				

DEDUCTIONS...

8 Depreciation and depletion				
9 Expenses allocable to Federal exempt income				
10 Expenses allocable to Okla. exempt income ..				
11 Other				

CREDITS...

12 Withholding				
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Under penalties of perjury, I declare that I have examined this return, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

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