



2004 Oklahoma Resident Fiduciary Income Tax Forms and Instructions

Packet contains:

- Instructions for completing the Form 513
- Two 513 fiduciary income tax forms
- 2004 fiduciary income tax table
- One return envelope

Filing date:

- Your return must be postmarked by April 15, 2005 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!



2004 Oklahoma Fiduciary Income Tax

What's New in the 2004 Oklahoma Tax Booklet?

- A pass-through entity is not required to withhold income tax with regard to distributions made to a nonresident member who submits a Nonresident Member Withholding Exemption Affidavit (Form OW-15).

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.

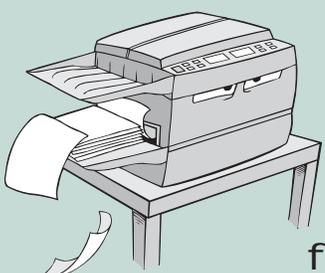
Requirements for Filing...

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 Title 68 O.S. Section 2362 (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.



Don't Forget to Make a Copy of your Return for your Records before Mailing!

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 decedent’s 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...

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.

(continued on page 3)

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 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, 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. 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 website at www.oktax.state.ok.us.

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). 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; insurance companies subject to the Oklahoma Gross Premiums Tax and therefore exempt from Oklahoma income tax under Title 68 O.S. Section 2359(c) and nonresident members who have filed the Form OW-15 "Nonresident Member Withholding Exemption Affidavit". 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 (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.

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". The trust will file Form OW-9-C 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 extension) 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 to 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 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...

No adjustment is required for those fiduciaries claiming the 50% bonus depreciation received under the Jobs and Growth Tax Relief Reconciliation Act of 2003.

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.

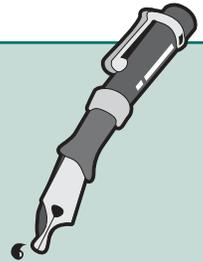
Line 7 - Rents, Royalties, Partnerships, other estates and trusts, etc.:

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 estimated 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 beneficiary's share of the withholding on Part 2, line 12. Do not enter on this line.

Line 31 - 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 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 Number 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	1000	5
1000	1050	5
1050	1100	6
1100	1150	6
1150	1200	7
1200	1250	7
1250	1300	8
1300	1350	8
1350	1400	9
1400	1450	9
1450	1500	10
1500	1550	10
1550	1600	11
1600	1650	11
1650	1700	12
1700	1750	12
1750	1800	13
1800	1850	13
1850	1900	14
1900	1950	14
1950	2000	15
2000	2050	15
2050	2100	16
2100	2150	16
2150	2200	17
2200	2250	17
2250	2300	18
2300	2350	18
2350	2400	19
2400	2450	19
2450	2500	20
2500	2550	21
2550	2600	22
2600	2650	23
2650	2700	24
2700	2750	25
2750	2800	26
2800	2850	27
2850	2900	28
2900	2950	29
2950	3000	30

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
3000	3050	31
3050	3100	32
3100	3150	33
3150	3200	34
3200	3250	35
3250	3300	36
3300	3350	37
3350	3400	38
3400	3450	39
3450	3500	40
3500	3550	41
3550	3600	42
3600	3650	43
3650	3700	44
3700	3750	45
3750	3800	46
3800	3850	47
3850	3900	49
3900	3950	50
3950	4000	52
4000	4050	53
4050	4100	55
4100	4150	56
4150	4200	58
4200	4250	59
4250	4300	61
4300	4350	62
4350	4400	64
4400	4450	65
4450	4500	67
4500	4550	68
4550	4600	70
4600	4650	71
4650	4700	73
4700	4750	74
4750	4800	76
4800	4850	77
4850	4900	79
4900	4950	81
4950	5000	83
5000	5050	85
5050	5100	87
5100	5150	89
5150	5200	91
5200	5250	93
5250	5300	95
5300	5350	97
5350	5400	99
5400	5450	101
5450	5500	103
5500	5550	105
5550	5600	107
5600	5650	109
5650	5700	111
5700	5750	113
5750	5800	115
5800	5850	117
5850	5900	119
5900	5950	121
5950	6000	123

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
6000	6050	125
6050	6100	127
6100	6150	129
6150	6200	131
6200	6250	133
6250	6300	135
6300	6350	138
6350	6400	140
6400	6450	143
6450	6500	145
6500	6550	148
6550	6600	150
6600	6650	153
6650	6700	155
6700	6750	158
6750	6800	160
6800	6850	163
6850	6900	165
6900	6950	168
6950	7000	170
7000	7050	173
7050	7100	175
7100	7150	178
7150	7200	180
7200	7250	183
7250	7300	185
7300	7350	188
7350	7400	190
7400	7450	193
7450	7500	195
7500	7550	198
7550	7600	200
7600	7650	203
7650	7700	205
7700	7750	208
7750	7800	211
7800	7850	214
7850	7900	217
7900	7950	220
7950	8000	223
8000	8050	226
8050	8100	229
8100	8150	232
8150	8200	235
8200	8250	238
8250	8300	241
8300	8350	244
8350	8400	247
8400	8450	250
8450	8500	253
8500	8550	256
8550	8600	259
8600	8650	262
8650	8700	265
8700	8750	268
8750	8800	271
8800	8850	274
8850	8900	277
8900	8950	280
8950	9000	283

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
9000	9050	286
9050	9100	289
9100	9150	292
9150	9200	295
9200	9250	298
9250	9300	301
9300	9350	304
9350	9400	307
9400	9450	310
9450	9500	313
9500	9550	316
9550	9600	319
9600	9650	322
9650	9700	325
9700	9750	328
9750	9800	331
9800	9850	334
9850	9900	337
9900	9950	340
9950	10000	343
10000	10050	346
10050	10100	349
10100	10150	353
10150	10200	356
10200	10250	359
10250	10300	363
10300	10350	366
10350	10400	369
10400	10450	373
10450	10500	376
10500	10550	379
10550	10600	383
10600	10650	386
10650	10700	389
10700	10750	393
10750	10800	396
10800	10850	399
10850	10900	403
10900	10950	406
10950	11000	409
11000	11050	413
11050	11100	416
11100	11150	419
11150	11200	423
11200	11250	426
11250	11300	429
11300	11350	433
11350	11400	436
11400	11450	439
11450	11500	443
11500	11550	446
11550	11600	449
11600	11650	453
11650	11700	456
11700	11750	459
11750	11800	463
11800	11850	466
11850	11900	469
11900	11950	473
11950	12000	476

2004 Oklahoma Income Tax Table

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
12000	12050	479
12050	12100	482
12100	12150	486
12150	12200	489
12200	12250	492
12250	12300	496
12300	12350	499
12350	12400	502
12400	12450	506
12450	12500	509
12500	12550	512
12550	12600	516
12600	12650	519
12650	12700	522
12700	12750	526
12750	12800	529
12800	12850	532
12850	12900	536
12900	12950	539
12950	13000	542
13000	13050	546
13050	13100	549
13100	13150	552
13150	13200	556
13200	13250	559
13250	13300	562
13300	13350	566
13350	13400	569
13400	13450	572
13450	13500	576
13500	13550	579
13550	13600	582
13600	13650	586
13650	13700	589
13700	13750	592
13750	13800	596
13800	13850	599
13850	13900	602
13900	13950	606
13950	14000	609
14000	14050	612
14050	14100	615
14100	14150	619
14150	14200	622
14200	14250	625
14250	14300	629
14300	14350	632
14350	14400	635
14400	14450	639
14450	14500	642
14500	14550	645
14550	14600	649
14600	14650	652
14650	14700	655
14700	14750	659
14750	14800	662
14800	14850	665
14850	14900	669
14900	14950	672
14950	15000	675
15000	15050	679
15050	15100	682
15100	15150	685
15150	15200	689
15200	15250	692
15250	15300	695
15300	15350	699
15350	15400	702
15400	15450	705
15450	15500	709

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
15500	15550	712
15550	15600	715
15600	15650	719
15650	15700	722
15700	15750	725
15750	15800	729
15800	15850	732
15850	15900	735
15900	15950	739
15950	16000	742
16000	16050	745
16050	16100	748
16100	16150	752
16150	16200	755
16200	16250	758
16250	16300	762
16300	16350	765
16350	16400	768
16400	16450	772
16450	16500	775
16500	16550	778
16550	16600	782
16600	16650	785
16650	16700	788
16700	16750	792
16750	16800	795
16800	16850	798
16850	16900	802
16900	16950	805
16950	17000	808
17000	17050	812
17050	17100	815
17100	17150	818
17150	17200	822
17200	17250	825
17250	17300	828
17300	17350	832
17350	17400	835
17400	17450	838
17450	17500	842
17500	17550	845
17550	17600	848
17600	17650	852
17650	17700	855
17700	17750	858
17750	17800	862
17800	17850	865
17850	17900	868
17900	17950	872
17950	18000	875
18000	18050	878
18050	18100	881
18100	18150	885
18150	18200	888
18200	18250	891
18250	18300	895
18300	18350	898
18350	18400	901
18400	18450	905
18450	18500	908
18500	18550	911
18550	18600	915
18600	18650	918
18650	18700	921
18700	18750	925
18750	18800	928
18800	18850	931
18850	18900	935
18900	18950	938
18950	19000	941

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
19000	19050	945
19050	19100	948
19100	19150	951
19150	19200	955
19200	19250	958
19250	19300	961
19300	19350	965
19350	19400	968
19400	19450	971
19450	19500	975
19500	19550	978
19550	19600	981
19600	19650	985
19650	19700	988
19700	19750	991
19750	19800	995
19800	19850	998
19850	19900	1001
19900	19950	1005
19950	20000	1008
20000	20050	1011
20050	20100	1014
20100	20150	1018
20150	20200	1021
20200	20250	1024
20250	20300	1028
20300	20350	1031
20350	20400	1034
20400	20450	1038
20450	20500	1041
20500	20550	1044
20550	20600	1048
20600	20650	1051
20650	20700	1054
20700	20750	1058
20750	20800	1061
20800	20850	1064
20850	20900	1068
20900	20950	1071
20950	21000	1074
21000	21050	1078
21050	21100	1081
21100	21150	1084
21150	21200	1088
21200	21250	1091
21250	21300	1094
21300	21350	1098
21350	21400	1101
21400	21450	1104
21450	21500	1108
21500	21550	1111
21550	21600	1114
21600	21650	1118
21650	21700	1121
21700	21750	1124
21750	21800	1128
21800	21850	1131
21850	21900	1134
21900	21950	1138
21950	22000	1141
22000	22050	1144
22050	22100	1147
22100	22150	1151
22150	22200	1154
22200	22250	1157
22250	22300	1161
22300	22350	1164
22350	22400	1167
22400	22450	1171
22450	22500	1174

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
22500	22550	1177
22550	22600	1181
22600	22650	1184
22650	22700	1187
22700	22750	1191
22750	22800	1194
22800	22850	1197
22850	22900	1201
22900	22950	1204
22950	23000	1207
23000	23050	1211
23050	23100	1214
23100	23150	1217
23150	23200	1221
23200	23250	1224
23250	23300	1227
23300	23350	1231
23350	23400	1234
23400	23450	1237
23450	23500	1241
23500	23550	1244
23550	23600	1247
23600	23650	1251
23650	23700	1254
23700	23750	1257
23750	23800	1261
23800	23850	1264
23850	23900	1267
23900	23950	1271
23950	24000	1274
24000	24050	1277
24050	24100	1280
24100	24150	1284
24150	24200	1287
24200	24250	1290
24250	24300	1294
24300	24350	1297
24350	24400	1300
24400	24450	1304
24450	24500	1307
24500	24550	1310
24550	24600	1314
24600	24650	1317
24650	24700	1320
24700	24750	1324
24750	24800	1327
24800	24850	1330
24850	24900	1334
24900	24950	1337
24950	25000	1340
25000	25050	1344
25050	25100	1347
25100	25150	1350
25150	25200	1354
25200	25250	1357
25250	25300	1360
25300	25350	1364
25350	25400	1367
25400	25450	1370
25450	25500	1374
25500	25550	1377
25550	25600	1380
25600	25650	1384
25650	25700	1387
25700	25750	1390
25750	25800	1394
25800	25850	1397
25850	25900	1400
25900	25950	1404
25950	26000	1407

2004 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										
26000	26050	1410	29500	29550	1643	33000	33050	1876	36500	36550	2108
26050	26100	1413	29550	29600	1646	33050	33100	1879	36550	36600	2112
26100	26150	1417	29600	29650	1650	33100	33150	1882	36600	36650	2115
26150	26200	1420	29650	29700	1653	33150	33200	1886	36650	36700	2118
26200	26250	1423	29700	29750	1656	33200	33250	1889	36700	36750	2122
26250	26300	1427	29750	29800	1660	33250	33300	1892	36750	36800	2125
26300	26350	1430	29800	29850	1663	33300	33350	1896	36800	36850	2128
26350	26400	1433	29850	29900	1666	33350	33400	1899	36850	36900	2132
26400	26450	1437	29900	29950	1670	33400	33450	1902	36900	36950	2135
26450	26500	1440	29950	30000	1673	33450	33500	1906	36950	37000	2138
26500	26550	1443	30000	30050	1676	33500	33550	1909	37000	37050	2142
26550	26600	1447	30050	30100	1679	33550	33600	1912	37050	37100	2145
26600	26650	1450	30100	30150	1683	33600	33650	1916	37100	37150	2148
26650	26700	1453	30150	30200	1686	33650	33700	1919	37150	37200	2152
26700	26750	1457	30200	30250	1689	33700	33750	1922	37200	37250	2155
26750	26800	1460	30250	30300	1693	33750	33800	1926	37250	37300	2158
26800	26850	1463	30300	30350	1696	33800	33850	1929	37300	37350	2162
26850	26900	1467	30350	30400	1699	33850	33900	1932	37350	37400	2165
26900	26950	1470	30400	30450	1703	33900	33950	1936	37400	37450	2168
26950	27000	1473	30450	30500	1706	33950	34000	1939	37450	37500	2172
27000	27050	1477	30500	30550	1709	34000	34050	1942	37500	37550	2175
27050	27100	1480	30550	30600	1713	34050	34100	1945	37550	37600	2178
27100	27150	1483	30600	30650	1716	34100	34150	1949	37600	37650	2182
27150	27200	1487	30650	30700	1719	34150	34200	1952	37650	37700	2185
27200	27250	1490	30700	30750	1723	34200	34250	1955	37700	37750	2188
27250	27300	1493	30750	30800	1726	34250	34300	1959	37750	37800	2192
27300	27350	1497	30800	30850	1729	34300	34350	1962	37800	37850	2195
27350	27400	1500	30850	30900	1733	34350	34400	1965	37850	37900	2198
27400	27450	1503	30900	30950	1736	34400	34450	1969	37900	37950	2202
27450	27500	1507	30950	31000	1739	34450	34500	1972	37950	38000	2205
27500	27550	1510	31000	31050	1743	34500	34550	1975	38000	38050	2208
27550	27600	1513	31050	31100	1746	34550	34600	1979	38050	38100	2211
27600	27650	1517	31100	31150	1749	34600	34650	1982	38100	38150	2215
27650	27700	1520	31150	31200	1753	34650	34700	1985	38150	38200	2218
27700	27750	1523	31200	31250	1756	34700	34750	1989	38200	38250	2221
27750	27800	1527	31250	31300	1759	34750	34800	1992	38250	38300	2225
27800	27850	1530	31300	31350	1763	34800	34850	1995	38300	38350	2228
27850	27900	1533	31350	31400	1766	34850	34900	1999	38350	38400	2231
27900	27950	1537	31400	31450	1769	34900	34950	2002	38400	38450	2235
27950	28000	1540	31450	31500	1773	34950	35000	2005	38450	38500	2238
28000	28050	1543	31500	31550	1776	35000	35050	2009	38500	38550	2241
28050	28100	1546	31550	31600	1779	35050	35100	2012	38550	38600	2245
28100	28150	1550	31600	31650	1783	35100	35150	2015	38600	38650	2248
28150	28200	1553	31650	31700	1786	35150	35200	2019	38650	38700	2251
28200	28250	1556	31700	31750	1789	35200	35250	2022	38700	38750	2255
28250	28300	1560	31750	31800	1793	35250	35300	2025	38750	38800	2258
28300	28350	1563	31800	31850	1796	35300	35350	2029	38800	38850	2261
28350	28400	1566	31850	31900	1799	35350	35400	2032	38850	38900	2265
28400	28450	1570	31900	31950	1803	35400	35450	2035	38900	38950	2268
28450	28500	1573	31950	32000	1806	35450	35500	2039	38950	39000	2271
28500	28550	1576	32000	32050	1809	35500	35550	2042	39000	39050	2275
28550	28600	1580	32050	32100	1812	35550	35600	2045	39050	39100	2278
28600	28650	1583	32100	32150	1816	35600	35650	2049	39100	39150	2281
28650	28700	1586	32150	32200	1819	35650	35700	2052	39150	39200	2285
28700	28750	1590	32200	32250	1822	35700	35750	2055	39200	39250	2288
28750	28800	1593	32250	32300	1826	35750	35800	2059	39250	39300	2291
28800	28850	1596	32300	32350	1829	35800	35850	2062	39300	39350	2295
28850	28900	1600	32350	32400	1832	35850	35900	2065	39350	39400	2298
28900	28950	1603	32400	32450	1836	35900	35950	2069	39400	39450	2301
28950	29000	1606	32450	32500	1839	35950	36000	2072	39450	39500	2305
29000	29050	1610	32500	32550	1842	36000	36050	2075	39500	39550	2308
29050	29100	1613	32550	32600	1846	36050	36100	2078	39550	39600	2311
29100	29150	1616	32600	32650	1849	36100	36150	2082	39600	39650	2315
29150	29200	1620	32650	32700	1852	36150	36200	2085	39650	39700	2318
29200	29250	1623	32700	32750	1856	36200	36250	2088	39700	39750	2321
29250	29300	1626	32750	32800	1859	36250	36300	2092	39750	39800	2325
29300	29350	1630	32800	32850	1862	36300	36350	2095	39800	39850	2328
29350	29400	1633	32850	32900	1866	36350	36400	2098	39850	39900	2331
29400	29450	1636	32900	32950	1869	36400	36450	2102	39900	39950	2335
29450	29500	1640	32950	33000	1872	36450	36500	2105	39950	40000	2338

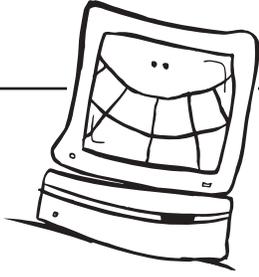
If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:
At least	But less than										
40000	40050	2341	42500	42550	2507	45000	45050	2674	47500	47550	2840
40050	40100	2344	42550	42600	2511	45050	45100	2677	47550	47600	2843
40100	40150	2348	42600	42650	2514	45100	45150	2680	47600	47650	2847
40150	40200	2351	42650	42700	2517	45150	45200	2684	47650	47700	2850
40200	40250	2354	42700	42750	2521	45200	45250	2687	47700	47750	2853
40250	40300	2358	42750	42800	2524	45250	45300	2690	47750	47800	2857
40300	40350	2361	42800	42850	2527	45300	45350	2694	47800	47850	2860
40350	40400	2364	42850	42900	2531	45350	45400	2697	47850	47900	2863
40400	40450	2368	42900	42950	2534	45400	45450	2700	47900	47950	2867
40450	40500	2371	42950	43000	2537	45450	45500	2704	47950	48000	2870
40500	40550	2374	43000	43050	2541	45500	45550	2707	48000	48050	2873
40550	40600	2378	43050	43100	2544	45550	45600	2710	48050	48100	2876
40600	40650	2381	43100	43150	2547	45600	45650	2714	48100	48150	2880
40650	40700	2384	43150	43200	2551	45650	45700	2717	48150	48200	2883
40700	40750	2388	43200	43250	2554	45700	45750	2720	48200	48250	2886
40750	40800	2391	43250	43300	2557	45750	45800	2724	48250	48300	2890
40800	40850	2394	43300	43350	2561	45800	45850	2727	48300	48350	2893
40850	40900	2398	43350	43400	2564	45850	45900	2730	48350	48400	2896
40900	40950	2401	43400	43450	2567	45900	45950	2734	48400	48450	2900
40950	41000	2404	43450	43500	2571	45950	46000	2737	48450	48500	2903
41000	41050	2408	43500	43550	2574	46000	46050	2740	48500	48550	2906
41050	41100	2411	43550	43600	2577	46050	46100	2743	48550	48600	2910
41100	41150	2414	43600	43650	2581	46100	46150	2747	48600	48650	2913
41150	41200	2418	43650	43700	2584	46150	46200	2750	48650	48700	2916
41200	41250	2421	43700	43750	2587	46200	46250	2753	48700	48750	2920
41250	41300	2424	43750	43800	2591	46250	46300	2757	48750	48800	2923
41300	41350	2428	43800	43850	2594	46300	46350	2760	48800	48850	2926
41350	41400	2431	43850	43900	2597	46350	46400	2763	48850	48900	2930
41400	41450	2434	43900	43950	2601	46400	46450	2767	48900	48950	2933
41450	41500	2438	43950	44000	2604	46450	46500	2770	48950	49000	2936
41500	41550	2441	44000	44050	2607	46500	46550	2773	49000	49050	2940
41550	41600	2444	44050	44100	2610	46550	46600	2777	49050	49100	2943
41600	41650	2448	44100	44150	2614	46600	46650	2780	49100	49150	2946
41650	41700	2451	44150	44200	2617	46650	46700	2783	49150	49200	2950
41700	41750	2454	44200	44250	2620	46700	46750	2787	49200	49250	2953
41750	41800	2458	44250	44300	2624	46750	46800	2790	49250	49300	2956
41800	41850	2461	44300	44350	2627	46800	46850	2793	49300	49350	2960
41850	41900	2464	44350	44400	2630	46850	46900	2797	49350	49400	2963
41900	41950	2468	44400	44450	2634	46900	46950	2800	49400	49450	2966
41950	42000	2471	44450	44500	2637	46950	47000	2803	49450	49500	2970
42000	42050	2474	44500	44550	2640	47000	47050	2807	49500	49550	2973
42050	42100	2477	44550	44600	2644	47050	47100	2810	49550	49600	2976
42100	42150	2481	44600	44650	2647	47100	47150	2813	49600	49650	2980
42150	42200	2484	44650	44700	2650	47150	47200	2817	49650	49700	2983
42200	42250	2487	44700	44750	2654	47200	47250	2820	49700	49750	2986
42250	42300	2491	44750	44800	2657	47250	47300	2823	49750	49800	2990
42300	42350	2494	44800	44850	2660	47300	47350	2827	49800	49850	2993
42350	42400	2497	44850	44900	2664	47350	47400	2830	49850	49900	2996
42400	42450	2501	44900	44950	2667	47400	47450	2833	49900	49950	3000
42450	42500	2504	44950	45000	2670	47450	47500	2837	49950	50000	3003

\$3,005 + 6.65% 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 .0665 _____
5. Tax on \$50,000 _____ + 3,005
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**.

Press "0" to speak to a representative. 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, 2004, or other taxable year beginning _____, 2004 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.

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

Important: Was a 2003 Fiduciary Income Tax Return filed? Yes No

Check all applicable boxes: Decedent's Estate, Grantor Type Trust, Pooled Income Fund, Simple Trust, Bankruptcy Estate, Other: (describe), Number of Beneficiaries:
Complex Trust

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

Table with 3 columns: Description, Column A (As reported on Federal return), Column B (Total applicable to Oklahoma). Rows include Income (Interest, Dividends, etc.), Deductions (Taxes, Fees, etc.), and Credits (2004 Oklahoma estimated tax payments, etc.).

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	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2 Dividends	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3 Short term capital gain (or loss)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4 Long term gain (or loss)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Other taxable income: (itemize)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 State, municipal interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7 U.S. Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Deductions...

8 Depreciation and depletion	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Expenses allocable to Federal exempt income	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 Expenses allocable to Okla. exempt income ..	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Credits...

12 Withholding	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2 Dividends	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3 Short term capital gain (or loss)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4 Long term gain (or loss)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Other taxable income: (itemize)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 State, municipal interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7 U.S. Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Deductions...

8 Depreciation and depletion	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Expenses allocable to Federal exempt income	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 Expenses allocable to Okla. exempt income ..	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Credits...

12 Withholding	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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	
EIN of Fiduciary	Phone Number

Signature of Preparer	Date
Preparer's Address	
Preparer's ID Number	Phone Number