



# 2000 OKLAHOMA FIDUCIARY INCOME TAX FORMS AND INSTRUCTIONS FOR NONRESIDENTS

## Packet contains:

- Instructions for completing the Form 513NR
- Two 513NR fiduciary income tax forms
- 2000 fiduciary income tax tables
- One return envelope

## Filing date:

- Your return must be postmarked by April 16, 2001 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, fax, e-mail, web or in-person, there are many ways to reach us! Check out page 12 for all the options!



# 2000 OKLAHOMA FIDUCIARY INCOME TAX

Dear Oklahoma Taxpayer,

The Oklahoma Tax Commission has revamped the 2000 income tax forms. Our goal is to provide a form that is easier to read and has clearer instructions. These changes are just one of the new things we are doing to serve you better.

Enclosed within this booklet is the Form 513NR: Nonresident Fiduciary Income Tax Return, instructions, tax tables and a return envelope. If you have any questions about filing your Oklahoma fiduciary income tax return, please call or visit us at one of the locations

listed on page 11 of this booklet. Our **Taxpayer Assistance Division**, available at all of our locations, is ready to assist you. Also, be sure and visit our web site next time you are online. Our site address is **www.oktax.state.ok.us** and the option to e-mail us is also available on the site.

## HELPFUL HINTS

- File your return on time to avoid costly penalty and interest. See the front cover of this booklet for deadline information.
- Be sure to sign and date the return.
- If you have any questions, please do not hesitate to contact us in one of the ways listed on page 12 of this booklet.

Sincerely,

Robert E. Anderson, Chairman  
Oklahoma Tax Commission

## 2000 FORM 513NR: GENERAL FILING INFORMATION

### HOW NONRESIDENT TRUSTS AND ESTATES ARE TAXED...

The Oklahoma taxable income of a nonresident trust or estate shall be calculated as if all income were earned in Oklahoma, using Form 513NR. The Federal adjusted gross income (AGI) will be adjusted using the Oklahoma adjustments allowed in Title 68 O.S., Section 2358, to arrive at an Oklahoma AGI from all sources. The Oklahoma AGI from all sources is used to determine the Oklahoma taxable income. The tax is then calculated using the Fiduciary Tax Table. At this point, the tax is prorated using the percentage of the AGI from Oklahoma sources divided by the AGI from all other sources. This prorated tax is the Oklahoma tax liability.

### RESIDENT AND NONRESIDENT DEFINED...

"Resident estate" means the estate of decedent who at his/her death was domiciled in this state. "Nonresident estate" is an estate other than a resident estate.

"Resident trust" is a trust created by a resident decedent's will or by a resident during the administration, or by a resident when the trust becomes irrevocable. "Nonresident trust" is a trust other than a resident trust. (See Title 68 O.S. 2353-5 and 2353-6.)

### REQUIREMENTS FOR FILING...

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.

### OKLAHOMA SOURCE INCOME...

The sources of income taxable to a nonresident are:

- (1) Salaries, wages and commissions for work performed in Oklahoma.
- (2) Income from unincorporated business, profession, enterprise or other activity as the result of work done, services rendered, or other business conducted in Okla.
- (3) Distributive share of the Oklahoma part of partnership income, gains, losses or deductions.
- (4) Distributive share from Sub-Chapter S Corporations doing business in Oklahoma.
- (5) Net rents and royalties from real and tangible personal property located in Oklahoma.
- (6) Gains from the sales or exchanges of real property located in Oklahoma.
- (7) Income received from all sources of wagering, games of chance or any other winnings from sources within this state. Proceeds which are not money shall be taken into account at their fair market value.

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#### Need a tax form?

Check us out on the web to download common tax forms.

[www.oktax.state.ok.us](http://www.oktax.state.ok.us)

## 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.

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

### Important...

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

If you do not have a Federal Employers Identification number, obtain the Form SS-4 from Internal Revenue Service or Oklahoma Tax Commission. Fill out the Form SS-4 then call Internal Revenue Service at (512) 460-7843 to obtain the Employer Identification number. You may also fax your form SS-4 to (512) 460-8000.



## NEED TO CHECK THE STATUS OF YOUR REFUND?

Call our refund line for up to the minute status on your income tax refund. You will need to know your social security number or FEI number and the exact amount of your anticipated refund.

**(405) 521-3160**

## 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.

## AMENDED RETURNS...

Use the Fiduciary Form 513NR 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 34 can not be amended or changed once the original return has been processed.**

## EXTENSIONS...

A valid extension of time in which to file your Federal return automatically extends the due date of your Oklahoma return if no Oklahoma liability is owed. A copy of the Federal extension must be enclosed with your Oklahoma return. If your Federal return is not extended or an Oklahoma liability is owed, an extension of time to file your Oklahoma return can be granted on Form 504. At least 90% of the tax liability must be paid by the original due date for the return to avoid penalty charges for late payment. Interest will be charged from the original due date of the return.

## DEPLETION...

Oklahoma depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each Oklahoma property during the taxable year, but limited to 50% of the net income (computed without the allowance for depletion) from each property. Any depletion deduction allowable is the amount so computed minus Federal depletion claimed. If Oklahoma options are exercised the Federal depletion not used due to 65% limit may not be carried over. Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of nonproducing properties, upon expiration of the lease, such depletion must be restored, on Form 513NR, line 11, in both columns, in the year the lease expires. A complete depletion schedule by property must be furnished.

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## 2000 FORM 513NR: GENERAL FILING INFORMATION

### NET OPERATING LOSS...

Effective for all tax years beginning after December 31, 1995, Net Operating Losses may be carried forward only for a period of time not to exceed 15 years. The Net Operating Loss which is not actually utilized shall not reduce the carryover. Title 68 O.S. Supp.1993 section 2358 (A) (3).

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

### BANKRUPTCY...

The Fiduciary must file Form 513NR for the estate of an individual involved in bankruptcy proceedings, if a Federal Income tax return is required for the bankruptcy estate. Use Form 513NR as a transmittal for Form 511NR. Complete the tax for the bankruptcy estate on the Form 511NR by using the instructions and tax tables for a married person filing separately. Enter the computed tax on Form 513NR, line 27, and remit payment of any tax due. Enclose a copy of the Federal return for the bankruptcy with the Oklahoma return.

### GRANTOR TRUST...

A grantor trust will be treated the same on the Oklahoma return as it is on the Federal. If the Federal return (Form 1041) is required to be filed, the Oklahoma return is likewise required. Complete the heading on the Form 513NR and enclose a schedule of income and deductions, indicating the Oklahoma income. Include on the schedule the name, address, and social security number of the grantor. Form 513NR, Part 2, may be used for the grantor information.

**If income is reported to Oklahoma under one entity identification number and 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 pro-rata share of the Federal exemption, as all other income and deductions are passed on to the beneficiaries.

**Enclose a complete copy of Federal Form 1041.**

## 2000 FORM 513NR: LINE BY LINE INSTRUCTIONS

#### Important Notice...

**Enclose schedules for differences between Federal amounts and Oklahoma amounts.**

### PAGE ONE, PART ONE

#### Lines 1-9 Federal amount column

List exact figures as reported on your Federal Form 1041.

#### Lines 1-9 Oklahoma amount column

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

#### INSTRUCTIONS FOR OKLAHOMA AMOUNT COLUMN

##### **Line 1 - Interest:**

Nonresident trusts and estates would not include these amounts in the "Oklahoma Amount" column, unless interest income is from a Partnership, Sub-S Corporation or other business doing business in Oklahoma.

##### **Line 2 - Dividends:**

Nonresident trusts and estates would not include these amounts in the "Oklahoma Amount" column, unless dividend income is from a Partnership, Sub-S Corporation or other business doing business in Oklahoma.

##### **Line 3 - Business Income or (Loss):**

Include in the "Oklahoma Amount" column amounts from a trade or business conducted in Oklahoma. If income is from Oklahoma oil and gas, any additional Oklahoma depletion will be shown on line 15. (Enclose schedule)

##### **Line 4 - Capital Gain or (Loss):**

Nonresident trusts and estates should include only those gains (or losses) from real property located in Oklahoma. Any Oklahoma loss is limited to the amount allowed under the Internal Revenue Code, and used on the Federal return.

##### **Line 5 - Rents, Royalties, Partnerships, other Estates and Trusts, etc.:**

Amounts included in the "Oklahoma Amount" column, should be net amounts from real and tangible personal property located in Oklahoma. The additional Oklahoma depletion may be taken on line 15 (Enclose schedule). Include in the "Oklahoma Amount" column, Oklahoma partnership income and estate and trust income applicable to Oklahoma. Passive losses are allowed in Oklahoma during the same tax year utilized on the Federal return.

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**Line 6 - Farm Income or (Loss):**

Include in the "Oklahoma Amount" column, income or (loss) from farming carried on in Oklahoma.

**Line 7 - Ordinary Gain or (Loss):**

Nonresident trusts and estates should include only those gains (or losses) from real property located in Oklahoma.

**Line 8 - Other Income:**

Include in the "Oklahoma Amount" column, any other income from Oklahoma sources. If you have a net operating loss derived from Oklahoma sources (without a corresponding federal net operating loss) that you are carrying forward to 2000, enter the amount of the loss in the "Oklahoma Amount" column on line 14, enclose a statement explaining the loss.

**Line 9 - Total Income:**

Add lines 1 through 8 to arrive at total Oklahoma income.

**OKLAHOMA ADDITIONS AND SUBTRACTIONS**

**Line 10 - State and Municipal Bond Interest**

**Federal Amount column:**

If you received income on bonds issued by any state or political subdivision thereof exempt from Federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to Federal Total Income. Income from Oklahoma Municipal Bonds is exempt only if so provided by the statute authorizing their issuance. All out-of-state municipals are taxable. Enclose a schedule of all municipal interest received by source and amount.

**Oklahoma Amount column:**

Enter that part of the "Federal Amount" column received from a business, partnership or Sub-S Corporation doing business in Oklahoma.

**Line 11 - Other Additions**

**Federal Amount column:**

Lump sum distributions not included in the Federal Total Income (except any amount excluded on Federal Schedule D) shall be added to the Federal total income on line 11 of Form 513NR. Rollovers are taxed in the same year as on the Federal return. Enclose a copy of Forms 1099, and complete copy of Federal return.

If depletion is claimed on lease bonus and no income is received as a result of non-producing properties, upon expiration of the lease such depletion must be restored on line 11, in the year the lease expires. A complete schedule by property must be furnished.

**Federal net operating loss:**

Enter that part of the carryover(s) included on the Federal form 1041 and also on the federal amount column on this form.

**Oklahoma Amount column:**

Enter the part of the "Federal Amount" column that represents Oklahoma source income.

**Line 13 - Interest on U.S. Obligations**

**Federal Amount column:**

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

**Oklahoma Amount column:**

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

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**REACH US FROM ALL POINTS ON THE GLOBE!**

**No matter where you are in the world, the Oklahoma Tax Commission is reachable. Whether by fax, internet or phone, you can reach us for assistance, forms or questions.**



**Please see page 12 for all the ways to contact us for all your Oklahoma tax needs.**

**Line 14 - Other Year Net Operating Loss****Oklahoma Amount column:**

Enclose a detailed schedule showing origin and NOL computation. Also enclose a copy of any Federal NOL computation.

**Line 15 - Additional Depletion****Federal Amount column:**

Depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each property (regardless where located) during the taxable year, but limited to 50% of the net income (computed without the allowance for depletion) from each property. Any depletion deduction allowable is the amount so computed minus Federal depletion claimed. If Oklahoma options are exercised the Federal depletion not used due to 65% limit may not be carried over. Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of non-producing properties, upon expiration of the lease, such depletion must be restored on Form 513NR line 11, in the year the lease expires. A complete schedule by property must be furnished.

**Oklahoma Amount column:**

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

**Line 16 - Income Distribution Deduction****Federal Amount column:**

Enter the Federal distribution deduction, less amounts attributed to interest on U.S. obligations and Oklahoma depletion. Add to the distribution deduction amounts attributed to state and municipal bond interest or other additions.

**Oklahoma Amount column:**

Enter the net amount of Oklahoma income distributed.

**Line 19 - Oklahoma Income Percentage**

Divide line 18 by 18a, but do not enter more than 100%, to arrive at the applicable percentage that Oklahoma adjusted total income represents of all Federal total income received by the taxpayer in the tax year. The Oklahoma Income Percentage shall be multiplied by the amount of tax from the tax table in order to determine the amount of income tax which must be paid to the State of Oklahoma.

**Line 20 - Interest, Taxes, Fiduciary Fees, Attorney, Accountant, & Return Preparer Fees:**

Enter the amount claimed on the Federal return less the amounts applicable to interest on U.S. obligations. Add to the deductions amounts attributed to state and municipal bond interest or other additions. Use the Fiduciary, Attorney, Accountant and return preparer fees so computed minus any amounts used on the Oklahoma Estate Tax Return, Form 454. On Estates furnish a waiver stating that fees were not deducted on the Oklahoma Estate Tax Form 454.

**Line 21 - Federal Estate Tax deductions, Charitable Income Distribution & other Deductions:**

Enter the amount claimed on Federal return less the amounts applicable to interest on U.S. obligations. Add to the deductions amounts attributed to state and municipal bond interest or other additions.

**Line 22 - Exemption:**

Enter the Federal Exemption claimed on the Federal return.

**Line 25 - Tax:**

Using line 24, find your tax in the Fiduciary Tax Table.

**Line 28 - Credits:****Solar Energy Credit:**

Enclose Form 508 for Solar Energy Credit.

**Oklahoma Investment/New Jobs Credit:**

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

Please review Form 511-CR for other available credits.

**Line 30 - Oklahoma Estimated Tax Payments:**

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

**Line 31 - Payments with Extension:**

See general instructions for information as to filing with extension.

**Line 34 - Credit on Estimate Tax:**

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

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## 2000 FORM 513NR: LINE BY LINE INSTRUCTIONS

### Line 37 -

#### Underpayment of Estimated Tax Interest:

If the trust's tax liability is \$500 or more, estimated tax payments are required. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed estimated tax payments are required to be equal to the smaller of 70% of the current year tax liability or 100% of the prior year tax. The tax liability is the tax due less all credits except amounts paid on estimated tax and extension payments. Enclose Form OW-8-P.

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

### Line 38 - Delinquent Penalty and Interest

After the due date of the return compute 5% penalty on the tax due (line 36). Compute interest on the tax due at 1 1/4% per month from due date of the return. An extension does not extend the date for payment of tax.

## 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 Two. You may photocopy Part Two for the additional beneficiaries and enclose it with the rest of the return.

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

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

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

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

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.

### INTERESTED IN PAYING YOUR BALANCE DUE BY CREDIT CARD?



New this year, you can pay the balance due on your income tax by credit card. Payments can be made one of two ways:

**You can log on to our web site at [www.oktax.state.ok.us](http://www.oktax.state.ok.us).  
Click on "Payment Options" and pay your balance due online.**

or

**You can call our Taxpayer Assistance Office  
at (405) 521-3160 to obtain the toll-free telephone number to  
pay your balance due over the phone.**

Please keep in mind that there is a convenience fee charged for utilizing this service and it is 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](http://www.oktax.state.ok.us).

## WHEN YOU ARE FINISHED...

- In the event that you owe taxes, please enclose a check or money order payable to "Oklahoma Tax Commission".  
The taxpayer identification number and the tax year should be on your check or money order for your payment to be properly credited.
- When complete, make copies of all the documents for your records.
- Be sure to use the pre-addressed return envelope provided.
- Do not enclose any other tax reports or correspondence in this envelope.
- If for some reason you do not have a pre-addressed return envelope, please mail the originals, along with any payment due, to:



**Oklahoma Tax Commission  
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	356
10,200	10,250	360
10,250	10,300	363
10,300	10,350	366
10,350	10,400	370
10,400	10,450	373
10,450	10,500	377
10,500	10,550	380
10,550	10,600	383
10,600	10,650	387
10,650	10,700	390
10,700	10,750	393
10,750	10,800	397
10,800	10,850	400
10,850	10,900	404
10,900	10,950	407
10,950	11,000	410
11,000	11,050	414
11,050	11,100	417
11,100	11,150	420
11,150	11,200	424
11,200	11,250	427
11,250	11,300	431
11,300	11,350	434
11,350	11,400	437
11,400	11,450	441
11,450	11,500	444
11,500	11,550	447
11,550	11,600	451
11,600	11,650	454
11,650	11,700	458
11,700	11,750	461
11,750	11,800	464
11,800	11,850	468
11,850	11,900	471
11,900	11,950	474
11,950	12,000	478

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
12,000	12,050	481
12,050	12,100	485
12,100	12,150	488
12,150	12,200	491
12,200	12,250	495
12,250	12,300	498
12,300	12,350	501
12,350	12,400	505
12,400	12,450	508
12,450	12,500	512
12,500	12,550	515
12,550	12,600	518
12,600	12,650	522
12,650	12,700	525
12,700	12,750	528
12,750	12,800	532
12,800	12,850	535
12,850	12,900	539
12,900	12,950	542
12,950	13,000	545
13,000	13,050	549
13,050	13,100	552
13,100	13,150	555
13,150	13,200	559
13,200	13,250	562
13,250	13,300	566
13,300	13,350	569
13,350	13,400	572
13,400	13,450	576
13,450	13,500	579
13,500	13,550	582
13,550	13,600	586
13,600	13,650	589
13,650	13,700	593
13,700	13,750	596
13,750	13,800	599
13,800	13,850	603
13,850	13,900	606
13,900	13,950	609
13,950	14,000	613
14,000	14,050	616
14,050	14,100	620
14,100	14,150	623
14,150	14,200	626
14,200	14,250	630
14,250	14,300	633
14,300	14,350	636
14,350	14,400	640
14,400	14,450	643
14,450	14,500	647
14,500	14,550	650
14,550	14,600	653
14,600	14,650	657
14,650	14,700	660
14,700	14,750	663
14,750	14,800	667
14,800	14,850	670
14,850	14,900	674
14,900	14,950	677
14,950	15,000	680
15,000	15,050	684
15,050	15,100	687
15,100	15,150	690
15,150	15,200	694
15,200	15,250	697
15,250	15,300	701
15,300	15,350	704
15,350	15,400	707
15,400	15,450	711
15,450	15,500	714

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
15,500	15,550	717
15,550	15,600	721
15,600	15,650	724
15,650	15,700	728
15,700	15,750	731
15,750	15,800	734
15,800	15,850	738
15,850	15,900	741
15,900	15,950	744
15,950	16,000	748
16,000	16,050	751
16,050	16,100	755
16,100	16,150	758
16,150	16,200	761
16,200	16,250	765
16,250	16,300	768
16,300	16,350	771
16,350	16,400	775
16,400	16,450	778
16,450	16,500	782
16,500	16,550	785
16,550	16,600	788
16,600	16,650	792
16,650	16,700	795
16,700	16,750	798
16,750	16,800	802
16,800	16,850	805
16,850	16,900	809
16,900	16,950	812
16,950	17,000	815
17,000	17,050	819
17,050	17,100	822
17,100	17,150	825
17,150	17,200	829
17,200	17,250	832
17,250	17,300	836
17,300	17,350	839
17,350	17,400	842
17,400	17,450	846
17,450	17,500	849
17,500	17,550	852
17,550	17,600	856
17,600	17,650	859
17,650	17,700	863
17,700	17,750	866
17,750	17,800	869
17,800	17,850	873
17,850	17,900	876
17,900	17,950	879
17,950	18,000	883
18,000	18,050	886
18,050	18,100	890
18,100	18,150	893
18,150	18,200	896
18,200	18,250	900
18,250	18,300	903
18,300	18,350	906
18,350	18,400	910
18,400	18,450	913
18,450	18,500	917
18,500	18,550	920
18,550	18,600	923
18,600	18,650	927
18,650	18,700	930
18,700	18,750	933
18,750	18,800	937
18,800	18,850	940
18,850	18,900	944
18,900	18,950	947
18,950	19,000	950

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
19,000	19,050	954
19,050	19,100	957
19,100	19,150	960
19,150	19,200	964
19,200	19,250	967
19,250	19,300	971
19,300	19,350	974
19,350	19,400	977
19,400	19,450	981
19,450	19,500	984
19,500	19,550	987
19,550	19,600	991
19,600	19,650	994
19,650	19,700	998
19,700	19,750	1,001
19,750	19,800	1,004
19,800	19,850	1,008
19,850	19,900	1,011
19,900	19,950	1,014
19,950	20,000	1,018
20,000	20,050	1,021
20,050	20,100	1,025
20,100	20,150	1,028
20,150	20,200	1,031
20,200	20,250	1,035
20,250	20,300	1,038
20,300	20,350	1,041
20,350	20,400	1,045
20,400	20,450	1,048
20,450	20,500	1,052
20,500	20,550	1,055
20,550	20,600	1,058
20,600	20,650	1,062
20,650	20,700	1,065
20,700	20,750	1,068
20,750	20,800	1,072
20,800	20,850	1,075
20,850	20,900	1,079
20,900	20,950	1,082
20,950	21,000	1,085
21,000	21,050	1,089
21,050	21,100	1,092
21,100	21,150	1,095
21,150	21,200	1,099
21,200	21,250	1,102
21,250	21,300	1,106
21,300	21,350	1,109
21,350	21,400	1,112
21,400	21,450	1,116
21,450	21,500	1,119
21,500	21,550	1,122
21,550	21,600	1,126
21,600	21,650	1,129
21,650	21,700	1,133
21,700	21,750	1,136
21,750	21,800	1,139
21,800	21,850	1,143
21,850	21,900	1,146
21,900	21,950	1,149
21,950	22,000	1,153
22,000	22,050	1,156
22,050	22,100	1,160
22,100	22,150	1,163
22,150	22,200	1,166
22,200	22,250	1,170
22,250	22,300	1,173
22,300	22,350	1,176
22,350	22,400	1,180
22,400	22,450	1,183
22,450	22,500	1,187

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
22,500	22,550	1,190
22,550	22,600	1,193
22,600	22,650	1,197
22,650	22,700	1,200
22,700	22,750	1,203
22,750	22,800	1,207
22,800	22,850	1,210
22,850	22,900	1,214
22,900	22,950	1,217
22,950	23,000	1,220
23,000	23,050	1,224
23,050	23,100	1,227
23,100	23,150	1,230
23,150	23,200	1,234
23,200	23,250	1,237
23,250	23,300	1,241
23,300	23,350	1,244
23,350	23,400	1,247
23,400	23,450	1,251
23,450	23,500	1,254
23,500	23,550	1,257
23,550	23,600	1,261
23,600	23,650	1,264
23,650	23,700	1,268
23,700	23,750	1,271
23,750	23,800	1,274
23,800	23,850	1,278
23,850	23,900	1,281
23,900	23,950	1,284
23,950	24,000	1,288
24,000	24,050	1,291
24,050	24,100	1,295
24,100	24,150	1,298
24,150	24,200	1,301
24,200	24,250	1,305
24,250	24,300	1,308
24,300	24,350	1,311
24,350	24,400	1,315
24,400	24,450	1,318
24,450	24,500	1,322
24,500	24,550	1,325
24,550	24,600	1,328
24,600	24,650	1,332
24,650	24,700	1,335
24,700	24,750	1,338
24,750	24,800	1,342
24,800	24,850	1,345
24,850	24,900	1,349
24,900	24,950	1,352
24,950	25,000	1,355
25,000	25,050	1,359
25,050	25,100	1,362
25,100	25,150	1,365
25,150	25,200	1,369
25,200	25,250	1,372
25,250	25,300	1,376
25,300	25,350	1,379
25,350	25,400	1,382
25,400	25,450	1,386
25,450	25,500	1,389
25,500	25,550	1,392
25,550	25,600	1,396
25,600	25,650	1,399
25,650	25,700	1,403
25,700	25,750	1,406
25,750	25,800	1,409
25,800	25,850	1,413
25,850	25,900	1,416
25,900	25,950	1,419
25,950	26,000	1,423

**2000 Oklahoma Income Tax Table**

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
26,000	26,050	1,426
26,050	26,100	1,430
26,100	26,150	1,433
26,150	26,200	1,436
26,200	26,250	1,440
26,250	26,300	1,443
26,300	26,350	1,446
26,350	26,400	1,450
26,400	26,450	1,453
26,450	26,500	1,457
26,500	26,550	1,460
26,550	26,600	1,463
26,600	26,650	1,467
26,650	26,700	1,470
26,700	26,750	1,473
26,750	26,800	1,477
26,800	26,850	1,480
26,850	26,900	1,484
26,900	26,950	1,487
26,950	27,000	1,490
27,000	27,050	1,494
27,050	27,100	1,497
27,100	27,150	1,500
27,150	27,200	1,504
27,200	27,250	1,507
27,250	27,300	1,511
27,300	27,350	1,514
27,350	27,400	1,517
27,400	27,450	1,521
27,450	27,500	1,524
27,500	27,550	1,527
27,550	27,600	1,531
27,600	27,650	1,534
27,650	27,700	1,538
27,700	27,750	1,541
27,750	27,800	1,544
27,800	27,850	1,548
27,850	27,900	1,551
27,900	27,950	1,554
27,950	28,000	1,558
28,000	28,050	1,561
28,050	28,100	1,565
28,100	28,150	1,568
28,150	28,200	1,571
28,200	28,250	1,575
28,250	28,300	1,578
28,300	28,350	1,581
28,350	28,400	1,585
28,400	28,450	1,588
28,450	28,500	1,592
28,500	28,550	1,595
28,550	28,600	1,598
28,600	28,650	1,602
28,650	28,700	1,605
28,700	28,750	1,608
28,750	28,800	1,612
28,800	28,850	1,615
28,850	28,900	1,619
28,900	28,950	1,622
28,950	29,000	1,625
29,000	29,050	1,629
29,050	29,100	1,632
29,100	29,150	1,635
29,150	29,200	1,639
29,200	29,250	1,642
29,250	29,300	1,646
29,300	29,350	1,649
29,350	29,400	1,652
29,400	29,450	1,656
29,450	29,500	1,659

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
29,500	29,550	1,662
29,550	29,600	1,666
29,600	29,650	1,669
29,650	29,700	1,673
29,700	29,750	1,676
29,750	29,800	1,679
29,800	29,850	1,683
29,850	29,900	1,686
29,900	29,950	1,689
29,950	30,000	1,693
30,000	30,050	1,696
30,050	30,100	1,700
30,100	30,150	1,703
30,150	30,200	1,706
30,200	30,250	1,710
30,250	30,300	1,713
30,300	30,350	1,716
30,350	30,400	1,720
30,400	30,450	1,723
30,450	30,500	1,727
30,500	30,550	1,730
30,550	30,600	1,733
30,600	30,650	1,737
30,650	30,700	1,740
30,700	30,750	1,743
30,750	30,800	1,747
30,800	30,850	1,750
30,850	30,900	1,754
30,900	30,950	1,757
30,950	31,000	1,760
31,000	31,050	1,764
31,050	31,100	1,767
31,100	31,150	1,770
31,150	31,200	1,774
31,200	31,250	1,777
31,250	31,300	1,781
31,300	31,350	1,784
31,350	31,400	1,787
31,400	31,450	1,791
31,450	31,500	1,794
31,500	31,550	1,797
31,550	31,600	1,801
31,600	31,650	1,804
31,650	31,700	1,808
31,700	31,750	1,811
31,750	31,800	1,814
31,800	31,850	1,818
31,850	31,900	1,821
31,900	31,950	1,824
31,950	32,000	1,828
32,000	32,050	1,831
32,050	32,100	1,835
32,100	32,150	1,838
32,150	32,200	1,841
32,200	32,250	1,845
32,250	32,300	1,848
32,300	32,350	1,851
32,350	32,400	1,855
32,400	32,450	1,858
32,450	32,500	1,862
32,500	32,550	1,865
32,550	32,600	1,868
32,600	32,650	1,872
32,650	32,700	1,875
32,700	32,750	1,878
32,750	32,800	1,882
32,800	32,850	1,885
32,850	32,900	1,889
32,900	32,950	1,892
32,950	33,000	1,895

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
33,000	33,050	1,899
33,050	33,100	1,902
33,100	33,150	1,905
33,150	33,200	1,909
33,200	33,250	1,912
33,250	33,300	1,916
33,300	33,350	1,919
33,350	33,400	1,922
33,400	33,450	1,926
33,450	33,500	1,929
33,500	33,550	1,932
33,550	33,600	1,936
33,600	33,650	1,939
33,650	33,700	1,943
33,700	33,750	1,946
33,750	33,800	1,949
33,800	33,850	1,953
33,850	33,900	1,956
33,900	33,950	1,959
33,950	34,000	1,963
34,000	34,050	1,966
34,050	34,100	1,970
34,100	34,150	1,973
34,150	34,200	1,976
34,200	34,250	1,980
34,250	34,300	1,983
34,300	34,350	1,986
34,350	34,400	1,990
34,400	34,450	1,993
34,450	34,500	1,997
34,500	34,550	2,000
34,550	34,600	2,003
34,600	34,650	2,007
34,650	34,700	2,010
34,700	34,750	2,013
34,750	34,800	2,017
34,800	34,850	2,020
34,850	34,900	2,024
34,900	34,950	2,027
34,950	35,000	2,030
35,000	35,050	2,034
35,050	35,100	2,037
35,100	35,150	2,040
35,150	35,200	2,044
35,200	35,250	2,047
35,250	35,300	2,051
35,300	35,350	2,054
35,350	35,400	2,057
35,400	35,450	2,061
35,450	35,500	2,064
35,500	35,550	2,067
35,550	35,600	2,071
35,600	35,650	2,074
35,650	35,700	2,078
35,700	35,750	2,081
35,750	35,800	2,084
35,800	35,850	2,088
35,850	35,900	2,091
35,900	35,950	2,094
35,950	36,000	2,098
36,000	36,050	2,101
36,050	36,100	2,105
36,100	36,150	2,108
36,150	36,200	2,111
36,200	36,250	2,115
36,250	36,300	2,118
36,300	36,350	2,121
36,350	36,400	2,125
36,400	36,450	2,128
36,450	36,500	2,132

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
36,500	36,550	2,135
36,550	36,600	2,138
36,600	36,650	2,142
36,650	36,700	2,145
36,700	36,750	2,148
36,750	36,800	2,152
36,800	36,850	2,155
36,850	36,900	2,159
36,900	36,950	2,162
36,950	37,000	2,165
37,000	37,050	2,169
37,050	37,100	2,172
37,100	37,150	2,175
37,150	37,200	2,179
37,200	37,250	2,182
37,250	37,300	2,186
37,300	37,350	2,189
37,350	37,400	2,192
37,400	37,450	2,196
37,450	37,500	2,199
37,500	37,550	2,202
37,550	37,600	2,206
37,600	37,650	2,209
37,650	37,700	2,213
37,700	37,750	2,216
37,750	37,800	2,219
37,800	37,850	2,223
37,850	37,900	2,226
37,900	37,950	2,229
37,950	38,000	2,233
38,000	38,050	2,236
38,050	38,100	2,240
38,100	38,150	2,243
38,150	38,200	2,246
38,200	38,250	2,250
38,250	38,300	2,253
38,300	38,350	2,256
38,350	38,400	2,260
38,400	38,450	2,263
38,450	38,500	2,267
38,500	38,550	2,270
38,550	38,600	2,273
38,600	38,650	2,277
38,650	38,700	2,280
38,700	38,750	2,283
38,750	38,800	2,287
38,800	38,850	2,290
38,850	38,900	2,294
38,900	38,950	2,297
38,950	39,000	2,300
39,000	39,050	2,304
39,050	39,100	2,307
39,100	39,150	2,310
39,150	39,200	2,314
39,200	39,250	2,317
39,250	39,300	2,321
39,300	39,350	2,324
39,350	39,400	2,327
39,400	39,450	2,331
39,450	39,500	2,334
39,500	39,550	2,337
39,550	39,600	2,341
39,600	39,650	2,344
39,650	39,700	2,348
39,700	39,750	2,351
39,750	39,800	2,354
39,800	39,850	2,358
39,850	39,900	2,361
39,900	39,950	2,364
39,950	40,000	2,368

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
40,000	40,050	2,371
40,050	40,100	2,375
40,100	40,150	2,378
40,150	40,200	2,381
40,200	40,250	2,385
40,250	40,300	2,388
40,300	40,350	2,391
40,350	40,400	2,395
40,400	40,450	2,398
40,450	40,500	2,402
40,500	40,550	2,405
40,550	40,600	2,408
40,600	40,650	2,412
40,650	40,700	2,415
40,700	40,750	2,418
40,750	40,800	2,422
40,800	40,850	2,425
40,850	40,900	2,429
40,900	40,950	2,432
40,950	41,000	2,435
41,000	41,050	2,439
41,050	41,100	2,442
41,100	41,150	2,445
41,150	41,200	2,449
41,200	41,250	2,452
41,250	41,300	2,456
41,300	41,350	2,459
41,350	41,400	2,462
41,400	41,450	2,466
41,450	41,500	2,469
41,500	41,550	2,472
41,550	41,600	2,476
41,600	41,650	2,479
41,650	41,700	2,483
41,700	41,750	2,486
41,750	41,800	2,489
41,800	41,850	2,493
41,850	41,900	2,496
41,900	41,950	2,499
41,950	42,000	2,503
42,000	42,050	2,506
42,050	42,100	2,510
42,100	42,150	2,513
42,150	42,200	2,516
42,200	42,250	2,520
42,250	42,300	2,523
42,300	42,350	2,526
42,350	42,400	2,530
42,400	42,450	2,533
42,450	42,500	2,537

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
42,500	42,550	2,540
42,550	42,600	2,543
42,600	42,650	2,547
42,650	42,700	2,550
42,700	42,750	2,553
42,750	42,800	2,557
42,800	42,850	2,560
42,850	42,900	2,564
42,900	42,950	2,567
42,950	43,000	2,570
43,000	43,050	2,574
43,050	43,100	2,577
43,100	43,150	2,580
43,150	43,200	2,584
43,200	43,250	2,587
43,250	43,300	2,591
43,300	43,350	2,594
43,350	43,400	2,597
43,400	43,450	2,601
43,450	43,500	2,604
43,500	43,550	2,607
43,550	43,600	2,611
43,600	43,650	2,614
43,650	43,700	2,618
43,700	43,750	2,621
43,750	43,800	2,624
43,800	43,850	2,628
43,850	43,900	2,631
43,900	43,950	2,634
43,950	44,000	2,638
44,000	44,050	2,641
44,050	44,100	2,645
44,100	44,150	2,648
44,150	44,200	2,651
44,200	44,250	2,655
44,250	44,300	2,658
44,300	44,350	2,661
44,350	44,400	2,665
44,400	44,450	2,668
44,450	44,500	2,672
44,500	44,550	2,675
44,550	44,600	2,678
44,600	44,650	2,682
44,650	44,700	2,685
44,700	44,750	2,688
44,750	44,800	2,692
44,800	44,850	2,695
44,850	44,900	2,699
44,900	44,950	2,702
44,950	45,000	2,705

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
45,000	45,050	2,709
45,050	45,100	2,712
45,100	45,150	2,715
45,150	45,200	2,719
45,200	45,250	2,722
45,250	45,300	2,726
45,300	45,350	2,729
45,350	45,400	2,732
45,400	45,450	2,736
45,450	45,500	2,739
45,500	45,550	2,742
45,550	45,600	2,746
45,600	45,650	2,749
45,650	45,700	2,753
45,700	45,750	2,756
45,750	45,800	2,759
45,800	45,850	2,763
45,850	45,900	2,766
45,900	45,950	2,769
45,950	46,000	2,773
46,000	46,050	2,776
46,050	46,100	2,780
46,100	46,150	2,783
46,150	46,200	2,786
46,200	46,250	2,790
46,250	46,300	2,793
46,300	46,350	2,796
46,350	46,400	2,800
46,400	46,450	2,803
46,450	46,500	2,807
46,500	46,550	2,810
46,550	46,600	2,813
46,600	46,650	2,817
46,650	46,700	2,820
46,700	46,750	2,823
46,750	46,800	2,827
46,800	46,850	2,830
46,850	46,900	2,834
46,900	46,950	2,837
46,950	47,000	2,840
47,000	47,050	2,844
47,050	47,100	2,847
47,100	47,150	2,850
47,150	47,200	2,854
47,200	47,250	2,857
47,250	47,300	2,861
47,300	47,350	2,864
47,350	47,400	2,867
47,400	47,450	2,871
47,450	47,500	2,874

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
47,500	47,550	2,877
47,550	47,600	2,881
47,600	47,650	2,884
47,650	47,700	2,888
47,700	47,750	2,891
47,750	47,800	2,894
47,800	47,850	2,898
47,850	47,900	2,901
47,900	47,950	2,904
47,950	48,000	2,908
48,000	48,050	2,911
48,050	48,100	2,915
48,100	48,150	2,918
48,150	48,200	2,921
48,200	48,250	2,925
48,250	48,300	2,928
48,300	48,350	2,931
48,350	48,400	2,935
48,400	48,450	2,938
48,450	48,500	2,942
48,500	48,550	2,945
48,550	48,600	2,948
48,600	48,650	2,952
48,650	48,700	2,955
48,700	48,750	2,958
48,750	48,800	2,962
48,800	48,850	2,965
48,850	48,900	2,969
48,900	48,950	2,972
48,950	49,000	2,975
49,000	49,050	2,979
49,050	49,100	2,982
49,100	49,150	2,985
49,150	49,200	2,989
49,200	49,250	2,992
49,250	49,300	2,996
49,300	49,350	2,999
49,350	49,400	3,002
49,400	49,450	3,006
49,450	49,500	3,009
49,500	49,550	3,012
49,550	49,600	3,016
49,600	49,650	3,019
49,650	49,700	3,023
49,700	49,750	3,026
49,750	49,800	3,029
49,800	49,850	3,033
49,850	49,900	3,036
49,900	49,950	3,039
49,950	50,000	3,043

**\$3,045 + 6.75% 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 .0675 \_\_\_\_\_
5. Tax on \$50,000 \_\_\_\_\_ + 3,045
6. Add: Line 4 plus Line 5 = **Total Tax** \_\_\_\_\_

## NEED ASSISTANCE? HOW TO REACH US...

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

### CALL US!

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



### FAXBACK SERVICE!

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

### VISIT US ON THE WEB!

Downloadable forms, answers to common questions, and a variety of other tax information is available on our web site. You can even e-mail us from any location on our site.

Direct e-mails should be sent to: **otcmaster@oktax.state.ok.us**  
Our web site address is **www.oktax.state.ok.us**



### ASSISTANCE IS AROUND THE CORNER ... COME SEE US!

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

**Oklahoma City:** Shepherd Mall, NW 23rd and Villa

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

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

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

**McAlester:** 1533 South Main **(918) 426-0777**

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

Oklahoma Tax Commission  
Income Tax  
2501 North Lincoln Boulevard  
Oklahoma City, OK 73194-0009

Bulk Rate  
U.S. Postage Paid  
Oklahoma Tax Commission

# STATE OF OKLAHOMA NONRESIDENT FIDUCIARY RETURN OF INCOME

This form must be filed on or before the 15th day of the fourth month after the close of the taxable year.

TAX YEAR 2000

FORM **513NR**

For the year January 1 - December 31, 2000, or other taxable year beginning \_\_\_\_\_, 2000 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 is a(n):  Initial Return  Amended Return  Final Return

Was a 1999 Fiduciary Income Tax Return filed?  Yes  No

Check all applicable boxes:  Decedent's Estate  Simple Trust  Complex Trust  Grantor Type Trust  Bankruptcy Estate  Pooled Income Fund  Other: (describe) \_\_\_\_\_

Number of Beneficiaries: \_\_\_\_\_

**PART 1** Important: Enclose a copy of your Federal return. Enclose schedule for Okla. amounts when different from Federal.

Income	FEDERAL AMOUNT	OKLAHOMA AMOUNT
1 Interest income . . . . .	00	00
2 Dividends (enclose schedule) . . . . .	00	00
3 Business income or (loss)(enclose schedule) . . . . .	00	00
4 Capital gain or (loss)(enclose schedule) . . . . .	00	00
5 Rents, royalties, partnerships, other estates and trusts, etc.(enclose schedule)	00	00
6 Farm income or (loss)(enclose schedule) . . . . .	00	00
7 Ordinary gain or (loss)(enclose schedule) . . . . .	00	00
8 Other income (state nature of income)(enclose schedule) . . . . .	00	00
9 <b>Total income</b> (add lines 1 through 8) . . . . .	00	00

**Oklahoma Additions (see instructions)**

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

**Oklahoma Subtractions**

13 Interest on U.S. obligations (see instructions) . . . . .	00	00
14 Other year net operating loss (return for loss year must be filed) . . . . .		00
15 Oklahoma depletion (see instructions) . . . . .	00	00
16 Income distribution deduction . . . . .	00	00
17 Total Oklahoma subtractions (add lines 13 through 16) . . . . .	00	00
18 Oklahoma adjusted gross income - <b>Oklahoma Source</b> (line 12 minus line 17)		00
18a Oklahoma adjusted gross income - <b>All Sources</b> (line 12 minus line 17) . . . . .	00	
19 Oklahoma Income Percentage (divide line 18 by 18a - enter here and on line 26) (limited to 100%) . . . . .		%

20 Interest, taxes, fiduciary fees, attorney, accountant and return preparer fees . . . . .	00	
21 Federal estate tax deduction, charitable income distribution, other deductions . . . . .	00	
22 Exemption . . . . .	00	
23 <b>Total Deductions</b> (add lines 20, 21 and 22) . . . . .	00	
24 Taxable income of fiduciary (subtract line 23 from line 18a) . . . . .		00
25 Tax on amount on line 24 (from tax table - see instructions) <b>(this is your base tax)</b> . . . . .		00
26 Oklahoma percentage (enter percentage from line 19) . . . . .		%
27 Multiply line 25 by line 26 <b>(this is your Oklahoma state income tax)</b> . . . . .		00
28 Credits: See instructions for solar energy or investment/new jobs credits . . . . .		00
29 Balance of tax due (subtract line 28 from line 27, but not less than zero) . . . . .		00
30 Credits: 2000 Oklahoma estimated tax payments . . . . .	00	
31 2000 payments with extension . . . . .	00	
32 Total credits (add lines 30 and 31) . . . . .		00
33 If line 32 is larger than line 29, enter amount <b>overpaid</b> . . . . .		00
34 Amount of line 33 to be credited on 2001 estimated tax . . . . .	00	
35 Amount of line 33 to be refunded to you . . . . .		00
36 If line 29 is larger than line 32 enter tax due . . . . .		00
37 Underestimated trust tax interest at 20% per annum (enclose OW-8-P) . . . . .		00
38 For delinquent payment, add penalty of 5% _____ plus interest at 1 1/4% per month _____ . . . . .		00
39 Total tax, penalty and interest (add lines 36, 37 and 38) . . . . .		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 .....				
_____				
8 Depreciation and depletion .....				
9 Expenses allocable to Federal exempt income .....				
10 Expenses allocable to Okla. exempt income .....				
11 Other .....				

## DEDUCTIONS...

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

## DEDUCTIONS...

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

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

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

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