• Includes Form 511NR
(Nonresident and Part-Year Resident Return)

2016 Oklahoma Individual Income Tax Forms and Instructions for Nonresidents and Part-Year Residents

This packet contains:

- Instructions for completing the 511NR income tax form
- 511NR income tax form
- 2016 income tax table
- This form is also used to file an amended return. See page 6.

Filing date:

- Generally, your return must be postmarked by April 15, 2017.
  For additional information, see the Due Date section on page 5.

Want your refund faster?

- See page 36 for Direct Deposit information.

What's New in the 2016 Oklahoma Tax Packet?

• The tax tables have been revised. The top tax rate decreased to 5%.

• Federal itemized deductions must be adjusted by adding back "state and local sales or income taxes" to arrive at Oklahoma itemized deductions. See the instructions for lines 11A – 11B on page 10.

• A donation may be made from your tax refund to the Y.M.C.A Youth and Government Program. See the Schedule 511NR-F information on page 24.

• The Oklahoma Affordable Housing Tax Credit has been added to Form 511CR. See page 12 for information on how to obtain the Form 511CR.

• The instructions for the Indian Employment Exclusion are included in the packet for 2016. See page 23 for further information.

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Residence Defined

Resident...

An Oklahoma resident is a person domiciled in this state for the entire tax year. "Domicile" is the place established as a person's true, fixed, and permanent home. It is the place you intend to return whenever you are away (as on vacation abroad, business assignment, educational leave or military assignment). A domicile, once established, remains until a new one is adopted.

Part-Year Resident...

A part-year resident is an individual whose domicile was in Oklahoma for a period of less than 12 months during the tax year.

Nonresident...

A nonresident is an individual whose domicile was not in Oklahoma for any portion of the tax year.

Members of the Armed Forces...

Residency is established according to military domicile as established by the Soldiers' and Sailors' Civil Relief Act.

When the spouse of a military member is a civilian and has the same legal residency as the military member, the spouse may retain such legal residency. They file a joint resident tax return in the military members' State of Legal Residency (if required) and are taxed jointly under nonresident rules as they move from state to state. If the non-military spouse does not have the same legal residency as the military member, then the same residency rules apply as would apply to any other civilian. The spouse would then comply with all residency rules where living.

A nonresident who is stationed in Oklahoma on active duty is exempt from Oklahoma Income Tax unless and until the military member chooses to establish a permanent residence in Oklahoma. This exemption applies only to military pay earned in Oklahoma by the servicemember; it does not include income earned by performing other services in the state. The earnings of the spouse of the servicemember may be exempt; see the "Nonresident Spouse of United States Military Servicemember" section.

Resident/Nonresident...

A nonresident filing a joint federal return with an Oklahoma resident spouse may have options for filing the Oklahoma return(s). See "Filing Status" in the "Top of Form Instructions" on pages 7 and 8 for further information.

Common Abbreviations Found in this Packet

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

How Nonresidents and Part-Year Residents are Taxed

The Oklahoma taxable income of a part-year individual or nonresident individual shall be calculated as if all income were earned in Oklahoma, using Form 511NR. The Federal Adjusted Gross Income (AGI) will be adjusted using the Oklahoma adjustments allowed in 68 Oklahoma Statutes (OS) Section 2358, to arrive at AGI from all sources. The AGI from all sources is used to determine the taxable income. The tax is then calculated. At this point, the tax is prorated using a percentage of the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is the Oklahoma tax.

Who Must File?

• Resident...

Every Oklahoma resident who has sufficient gross income to require the filing of a federal income tax return is required to file an Oklahoma return, regardless of the source of income.

• Part-Year Resident...

Every part-year resident, during the period of residency, has the same filing requirements as a resident. During the period of nonresidency, an Oklahoma return is also required if the Oklahoma part-year resident has gross income from Oklahoma sources of $1,000 or more.

• Nonresident...

Every nonresident with Oklahoma source **gross** income of $1,000 or more is required to file an Oklahoma income tax return.

Note: If you do not have an Oklahoma filing requirement but had Oklahoma tax withheld or made estimated tax payments, see the section "Not Required to File" on page 5 for further instructions.

If you do have an Oklahoma filing requirement, but do not have a federal filing requirement because your federal gross income was not sufficient to meet the federal filing requirement, complete Schedule 511NR-1, lines 1-19 of the "Federal Amount" column. Enter the amount of your gross income subject to the federal filing requirement; in most cases this will be the same as your Federal Adjusted Gross Income.In the "Oklahoma Amount" column enter your income from Oklahoma sources. Return to page 1 for Form 511NR and complete lines 1 and 2. Then complete lines 25 through 43 that are applicable to you. Leave lines 3 through 24 blank. If you filed a federal income tax return, **provide** a copy.

Social Security Number (SSN)

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

Nonresident Spouse of United States Military Servicemember

Under the Federal Military Spouses Residency Relief Act (hereinafter the Act), a nonresident spouse of a nonresident servicemember may be exempt from Oklahoma income tax on income from services performed in Oklahoma if all of the following facts are true:

- the servicemember is present in Oklahoma in compliance with military orders;
- the spouse is in Oklahoma to be with the servicemember; and
- the spouse maintains the same domicile as the servicemember.

The "What is Oklahoma Source Income?" section on page 4 shows examples of the types of income which may be considered from Oklahoma sources, therefore subject to tax by Oklahoma, and types of income which are protected under the Act and therefore not subject to tax by Oklahoma.

If there is at least $1,000 of gross income from Oklahoma sources, such as Oklahoma rental or royalty income, complete the Oklahoma Form 511NR according to the "Select Line Instructions".

If all of the income earned in Oklahoma is protected under the Act, and Oklahoma taxes were withheld, complete the Oklahoma Form 511NR according to the "Not Required to File" section found on page 5.

If the nonresident spouse of a United States Military Servicemember is claiming the exemption provided for under the Act, they must furnish copies of the servicemember's military W-2, the spouse's W-2, the Leave and Earnings Statement (LES), and copies of their federal income tax return and the resident state's return to avoid delays in the processing of their Oklahoma income tax return.

Frequently Asked Questions (FAQs) relating to Individual Income Tax Issues for Military can be found on our website at: **www.tax.ok.gov**.

Oklahoma Use Tax

If you purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax, you owe Use Tax on those items.

For more information on Use Tax see page 13.

Pay your use tax!

Estimated Income Tax

You must make equal* quarterly estimated tax payments if you can reasonably expect your tax liability to exceed your withholding by $500 or more and expect your withholding to be less than the smaller of:

1. 70% of your current year's tax liability, or
2. The tax liability shown on your return for the preceding taxable year of 12 months.

Taxpayers who fail to make timely estimated tax payments may be subject to interest on underpayment. If at least 66-2/3% of your gross income for this year or last year is from farming, estimated payments are not required. If claiming this exception, see line 28.

Form OW-8-ES, for filing estimated tax payments, is available on our website at **www.tax.ok.gov**.

Estimated payments can be made through the Oklahoma Tax Commission (OTC) website by e-check or credit card. Visit the "Online Services" section at **www.tax.ok.gov**.

*For purposes of determining the amount of tax due on any of the respective dates, taxpayers may compute the tax by placing taxable income on an annualized basis. See Form OW-8-ES-SUP on our website at **www.tax.ok.gov**.

What Is 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 an unincorporated business, profession, enterprise or other activity as the result of work done, services rendered, or other business activities conducted in Oklahoma.*

(3) Distributive share of the Oklahoma part of partnership income, gains, losses or deductions.*

(4) Distributive share from Sub-chapter S Corporations doing business in Oklahoma.*

(5) Net rents and royalties from real and tangible personal property located in Oklahoma.

(6) Gains from the sales or exchanges of real and tangible personal 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 fair market value.

* This includes Limited Liability Companies (LLCs).

Note: Salaries, wages and commissions for work performed in Oklahoma by a qualifying nonresident spouse of a military servicemember may not be subject to tax in Oklahoma and be protected under the Military Spouses Resident Act. (Civilian income earned in Oklahoma by the servicemember is not protected and is subject to Oklahoma tax.) Other examples of potentially protected income are:

What Is Oklahoma Source Income? (continued)

- Personal service business income earned by the qualifying nonresident spouse. Examples of personal service business income include the business of a doctor, lawyer, accountant, carpenter or painter (these are examples only, and are not intended to be exclusive or exhaustive). A personal service business generally does not include any business that makes, buys, or sells goods to produce income.
- Income received from all sources of wagering, games of chance or any other winnings from sources within Oklahoma by the qualifying nonresident spouse. (Such income received by the servicemember is not protected and is subject to Oklahoma tax.)

The Oklahoma source income of a **part-year** resident is the sum of the following:

(1) All income reported on your federal return for the period you are a resident of Oklahoma, except income from real and tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state; and

(2) the Oklahoma source income for the period you were a nonresident of Oklahoma.

The Oklahoma source income of a **resident** filing with a part-year resident or nonresident spouse will include all income reported on your federal return except income from real or tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state.

Where's My Refund?

After filing your individual income tax return check the status of your refund by visiting OkTAP.

Oklahoma Taxpayer Access Point

OkTAP is the Oklahoma Tax Commission's web-based resource that allows taxpayers or their designated representatives access to their accounts online.

You'll need to provide the last 7 digits of your Social Security Number or Individual Taxpayer Identification Number, the ZIP Code on the return and the exact dollar amount of the refund.

http://oktap.tax.ok.gov

Due Date

Generally, your Oklahoma income tax return is due April 15th. However:

- If you file electronically (through a preparer or the internet), your due date is extended to April 20th. Any payment of taxes due on April 20th must be remitted electronically in order to be considered timely paid. If the balance due on an electronically filed return is not remitted electronically, penalty and interest will accrue from the original due date.

- If the Internal Revenue Code of the IRS provides for a later due date, your return may be filed by the later due date and will be considered timely filed. You should write the appropriate "disaster designation" as determined by the IRS at the top of the return, if applicable. If a bill is received for delinquent penalty and interest, you should contact the OTC at the number on the bill.

- If the due date falls on a weekend or legal holiday when the OTC offices are closed, your return is due the next business day. Your return must be postmarked by the due date to be considered timely filed.

Not Required to File

No Oklahoma Filing Requirement...

Nonresidents and part-year residents who do not have an Oklahoma filing requirement, as shown in the section "Who Must File?", but had Oklahoma tax withheld or made estimated tax payments should complete the Form 511NR.

Complete the Form 511NR as follows:

1. Fill out the top portion of the Form 511NR according to the "Top of Form Instructions" on pages 7 and 8. Be sure and place an 'X' in the box "Not Required to File".

2. If you are a nonresident or part-year resident who is not required to file because your gross Oklahoma source income is less than $1,000, complete Schedule 511NR-1, lines 1-19 of the "Federal Amount" column as per your federal income tax return. Then complete lines 1-18 of the "Oklahoma Amount" column; enter your gross income from Oklahoma sources and not the net income as would be reflected in your Federal Adjusted Gross Income. Return to page 1 of Form 511NR and complete lines 1 and 2.

OR

If you are a part-year resident who is not required to file because your federal gross income was not sufficient to meet the federal filing requirement, complete Schedule 511NR-1, lines 1-19 of the "Federal Amount" column; enter your gross income subject to the federal filing requirement and not the net income as would be reflected in your Federal Adjusted Gross Income. In the "Oklahoma Amount" column of Schedule 511NR-1, enter your income from Oklahoma sources. Return to page 1 of Form 511NR and complete lines 1 and 2.

Not Required to File (continued)

3. Complete lines 25 through 43 that are applicable to you. Sign and mail in Form 511NR, pages 1-3 only. Do not mail in pages 4 and 5. Include page 6 only if you have an entry on line 37 "Donations from your refund". Be sure to include your W-2s, 1099s or other withholding statements to substantiate any Oklahoma withholding.

If you filed a federal income tax return, **provide** a copy.

What Is an Extension?

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 provided 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-I.

90% of the tax liability must be paid by the original due date of the return to avoid penalty charges for late payment. Interest will be charged from the original due date of the return.

Net Operating Loss

The loss year return must be filed to establish the Oklahoma Net Operating Loss.

Use the 511NR-NOL schedules.

When there is a federal net operating loss (NOL), an Oklahoma NOL must be computed as if all the income were earned in Oklahoma. The figures from the "Federal Amount" column are used for this computation. The loss is carried as an Oklahoma NOL and deductible in the "Federal Amount" column.

The true Oklahoma NOL is computed using the figures from the "Oklahoma Amount" column and shall be allowed without regard to the existence of a Federal NOL. The loss is carried as an Oklahoma NOL and deductible in the "Oklahoma Amount" column.

For tax years 2009 and subsequent, the years to which an NOL may be carried shall be determined solely by reference to Section 172 of the Internal Revenue Code (IRC.)

An NOL resulting from a farming loss may be carried back in accordance with and to the extent of IRC Section 172(b)(G). However, the amount of the NOL carryback shall not exceed the lesser of: $60,000, or the loss properly shown on the Federal Schedule F reduced by half of the income from all other sources other than reflected on Schedule F. You can choose to treat the NOL as if it were not a farming loss. If you make this choice, the carryback period will be determined by reference to IRC Section 172 and the amount of the NOL carryback will not be limited.

(continued on page 6)

Net Operating Loss (continued)

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 six months of the due date of the original return (excluding extensions). Attach the election to the amended return. Once made, the election is irrevocable.

The Federal NOL allowed in the current tax year reported on Schedule 511NR-1, line 15 (other income), shall be added on Schedule 511NR-A, line 3 (Oklahoma additions) in the appropriate column. Enter as a positive number. The Oklahoma NOL(s) shall be subtracted on Schedule 511NR-B, line 9 (Oklahoma subtractions) in the appropriate column. There is also a space provided to enter the loss year(s).

When to File an Amended Return

Generally, to claim a refund, your amended return must be filed within three years from the date tax, penalty and interest was paid. For most taxpayers, the three year period begins on the original due date of the Oklahoma tax return. Estimated tax and withholdings are deemed paid on the original due date (excluding extensions).

If your net income for any year is changed by the IRS, an amended return shall be filed within one year. Part-year residents and nonresidents shall use Form 511NR. Place an "X" in the box at the top of the Form 511NR indicating the return to be an amended return. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 31. Enter any refund previously received or overpayment applied on line 33. Complete Schedule 511NR-G "Amended Return Information" on Form 511NR, page 6. **Provide a copy of Federal Form 1040X, Form 1045, RAR, or other IRS notice, correspondence, and/or other documentation.**

Important: Provide a copy of IRS refund check or statement of adjustment.

If you discover you have made an error on your Oklahoma return, we may be able to help you correct the return. For additional information, contact our Taxpayer Assistance Division at the number shown on page 36.

Before You Begin

You must complete your federal income tax return before beginning your Oklahoma income tax return. You will use the information entered on your federal return to complete your Oklahoma return.

Remember, when completing your Oklahoma return, round all amounts to the nearest dollar.

Example:
$2.01 to $2.49 - round down to $2.00
$2.50 to $2.99 - round up to $3.00

All About Refunds

Taxpayers have two quick, convenient ways to check the status of their refund without having to speak to an OTC representative. You can check on your refund for the current tax year by one of the following ways:

- Visit the OTC website at **www.tax.ok.gov** and click on the "Check On A Refund" link, which will lead you to our Taxpayer Access Point (OkTAP). Once on this page, you will be required to enter the last seven digits of the primary social security number on the return, the ZIP Code on the return as well as the amount of the anticipated refund.
- Call (405) 521-3160 and enter the same information as prompted by our interactive automated phone system.

Note: If your status has an approval date, you should allow five to seven business days from that date to receive your refund debit card, or five business days if you elected direct deposit.

If you do not choose to have your refund deposited directly into your bank account, you will receive an Oklahoma debit card. See page 24 for information on the debit card and page 36 for more information on direct deposit.

A debit card or direct deposit are not your only options to receive your refund. If timely filing, you may have any amount of overpayment applied to your next year's estimated tax. Refunds applied to the following year's Oklahoma estimated income tax (at the taxpayer's request) may not be adjusted after the original due date of the return.

Helpful Hints

- File your return by the same due date as your federal income tax return. See page 5 for information regarding extended due date for electronically filed returns.
- If you need to file for an extension, use Form 504-I and then later, file Form 511NR.
- After filing, if you have questions regarding the status of your refund, call (405) 521-3160.
- If you fill out any portion of Schedules 511NR-A through 511NR-G, you are required to provide those pages with your return. Failure to include the pages will result in a delay of your refund.
- Do not provide any correspondence other than those documents and schedules required for your return.

Tax Tips:

√ Check your calculations carefully.

√ **Don't forget to sign your tax returns.**

√ Always copy your return for your records.

Top of Form Instructions

A

Form 511NR
2016

Oklahoma Nonresident/ Part-Year Income Tax Return

Your Social Security Number — B — Place an 'X' in this box if this taxpayer is deceased →

Spouse's Social Security Number (joint return only) — B — Place an 'X' in this box if this taxpayer is deceased →

AMENDED RETURN! — C — Place an 'X' in this box if this is an amended 511NR. See Schedule 511NR-G. →

Name and Address Please Print or Type — D
- Your first name, middle initial and last name
- If a joint return, spouse's first name, middle initial and last name
- Mailing address (number and street, including apartment number, rural route or PO Box)
- City, State and ZIP

Not Required to File — G
Place an 'X' in this box if you do not have an Oklahoma filing requirement and are filing for refund of State withholding. (see instructions) →

Filing Status — E
1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate
• *If spouse is also filing, list name and SSN in the boxes:* Name: SSN:
4 Head of household with qualifying person
5 Qualifying widow(er) with dependent child
• *Please list the year spouse died in box at right:*

Exemptions — H
* **NOTE:** If claiming **Special Exemption**, see instructions on page 8 of 511NR Packet.

	Regular	* Special	Blind		
Yourself		+	+	=	
Spouse		+	+	=	
Number of dependent children				=	
Number of other dependents				=	

Add the Totals from the 4 boxes. Write the Total in the box below. Total =

Note: If you may be claimed as a dependent on another return, enter "0" for your regular exemption.

Residency Status — F
Nonresident(s) State of Residence: _____
Part-Year Resident(s) From _____ to _____
Resident/Part-Year Resident/Nonresident
State of Residence: Yourself _____ Spouse _____

Age 65 or Over? (Please see instructions) — I — Yourself — Spouse

A Do Not Write in this Space

The barcode near the form number contains a page notation signifying the first page of a new return for processing equipment use. The blank area is used for processing notations. Do not write in these areas.

B Social Security Number

Enter your Social Security Number. If you file married filing joint, enter your spouse's Social Security Number in the space provided.

Note: If you file married filing separate, do not enter your spouse's Social Security Number here. Enter it in item E.

What About Deceased Taxpayers?

If a taxpayer died before filing a return, the executor, administrator or surviving spouse may have to file a return for the decedent. Place an 'X' in the appropriate box in the SSN area.

C Amended Return

Place an 'X' in the box if you are filing an amended return. Use lines 31 and 33 to report tax previously paid and/or previous overpayments. Complete Schedule 511NR-G.

D Name and Address

Print or type the first name, middle initial and last name for both yourself and spouse, if applicable. Complete the address portion including an apartment number and/or rural route, if applicable.

E Filing Status

The filing status for Oklahoma purposes is the same as on the federal income tax return, with one exception. This exception applies to married taxpayers who file a joint federal return where one spouse is an Oklahoma resident (either civilian or military), and the other is a nonresident civilian (non-military). In this case the taxpayer must either:

- File as Oklahoma married filing separate. The Oklahoma resident, filing a joint federal return with a nonresident civilian spouse, may file an Oklahoma return as married filing separate. The resident will file on Form 511 using the married filing separate rates and reporting only his/her income and deductions. If the nonresident civilian has an Oklahoma filing requirement, he/she will file on Form 511NR, using married filing separate rates and reporting his/her income and deductions. Form 574 "Allocation of Income and Deductions" must be filed with the return(s). You can obtain this form from our website at **www.tax.ok.gov**.

OR

- File as if both the resident and the nonresident civilian were Oklahoma residents on Form 511. Use the "married filing joint" filing status, and report all income.

(continued on page 8)

Filing Status (continued)

A tax credit (Oklahoma Form 511TX) may be used to claim credit for taxes paid to the other state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

The above exception does not apply if: 1) either spouse is a part-year resident or 2) an Oklahoma resident (either civilian or military) files a joint federal return with a non-resident MILITARY spouse. They shall use the same filing status as on the federal return. If they file a joint federal return, they shall complete Form 511NR and include in the Oklahoma amount column, all Oklahoma source income of both spouses.

F Residency Status

Nonresident - Place an 'X' in this box only if a nonresident the entire year. If filing a joint return, both must be nonresidents the entire year.

Part-year Resident - Place an 'X' in this box only if a part-year resident. If filing a joint return, both must be part-year residents. Enter the dates, during the tax year, of your Oklahoma residency.

Resident/Part-year Resident/Nonresident - Place an 'X' in this box only if filing a joint return and spouses have different residency status. Enter the state(s) of residence for each spouse. If either spouse is a part-year resident, list all states of residence for the part-year resident and enter the dates of Oklahoma residency above on the part-year resident line. Do not mark the box for part-year resident.

G Not Required to File

If you are not required to file a return based on the filing requirements under the heading "Not Required to File" on page 5, place an 'X' in the box. See the instructions under "Not Required to File" to determine which lines on the rest of the Form 511NR to complete.

Want a Form that Does the Math?

The OTC has just the form for you. Visit our website at **www.tax.ok.gov**. Download the "2-D Calculating Form 511NR" from the income tax forms area of the website.

As you fill in your form on your computer screen, this form will be doing the calculating for you. Once finished, simply print out two copies before closing the document. Mail one to the OTC and keep the other for your files.

By using this form type, your return will have a 2-D barcode at the top and will be processed faster. Faster processing means a faster refund to you.

Electronic Payments

Log on to **www.tax.ok.gov** and visit the **"Online Services"** link to make a payment electronically. All electronic payment methods provide you with a confirmation number and the peace of mind in knowing your payment was received.

H Exemptions

To the right of the word "Yourself" place a number "1" in all the boxes that apply to you. Then total the boxes. Then do the same for your spouse if applicable. The terms for this section are defined below.

Regular*: The same exemptions as claimed on your federal return.

Special: An additional exemption may be claimed for each taxpayer or spouse who meets the qualifications based on filing status and Federal Adjusted Gross Income limits** below **and** who is 65 years of age or over at the close of the tax year:

(1) Single return with line 2 equal to $15,000 or less.

(2) Joint return with line 2 equal to $25,000 or less.

(3) Married filing separate return with line 2 equal to $12,500 or less.

(4) Head of household return with line 2 equal to $19,000 or less.

****Note:** If your Federal Adjusted Gross Income includes income from the conversion of a traditional individual retirement account to a Roth individual retirement account this income shall be excluded in determining the Federal Adjusted Gross Income limits. Provide copy of federal return and Form 8606.

Blind: An additional exemption may be claimed for each taxpayer or spouse who is legally blind.

Dependents: If claiming dependents, enter the same number as on your federal return. However, if the resident spouse also has an Oklahoma filing requirement and is filing separately on Form 511, the dependency exemptions will be allocated between the resident's and nonresident's returns.

* **Note:** If you may be claimed as a dependent on another return, enter zero exemptions for yourself.

I Sixty-five or Over

Place an 'X' in the box(es) if your age, or your spouse's, is 65 on or before December 31, 2016. If you turned age 65 on January 1, 2017, you are considered to be age 65 at the end of 2016.

Federal Amount column - Lines 1 through 19 "Federal Amount" column are a summary of the items that make up your Federal Adjusted Gross Income. Complete your federal return, then enter all income items and federal adjustments exactly as entered on your federal return. However, if you are a nonresident civilian (non-military) filing a joint federal return with an Oklahoma resident spouse, enter the amounts from Form 574 "Allocation of Income and Deductions".

Provide a copy of your federal return.

Oklahoma Amount column - Lines 1 through 18 "Oklahoma Amount" column will be used to determine income from Oklahoma sources included in Federal Adjusted Gross Income.

1 Wages, salaries, tips, etc.
Enter that part of the federal amount that represents services performed in Oklahoma as a nonresident.

If you were a part-year resident, you must also add the part of the federal amount that was earned while you were a resident.

Note: Form W-2 income protected under the Military Spouses Residency Relief Act should not be entered in the "Oklahoma Amount" column. Enter any Oklahoma withholding on line 27. See the "Nonresident Spouse of United States Military Servicemember" section on page 3 for more information.

2 Taxable interest income
Enter that part of the federal amount that represents interest income earned as a nonresident or part-year resident that is part of the receipts of your business, including partnerships and Sub S corporations, carried on in Oklahoma and not otherwise exempt from Oklahoma income tax. If you carry on business both in and out of Oklahoma, see the instructions for Schedule 511NR-1, line 6.

If you were a part-year resident, you must also add the **non-business** part of the federal amount that was earned while a resident.

3 Dividend income
Enter dividend income, earned as a nonresident or part-year resident, that is part of the receipts of your business, including partnerships and Sub S corporations, carried on in Oklahoma and not otherwise exempt from Oklahoma income tax. If you carry on business both in and out of Oklahoma, see the instructions for Schedule 511NR-1, line 6.

If you were a part-year resident, you must also add the **non-business** part of the federal amount that was earned while a resident.

4 Taxable refunds, credits, or offsets of state and local income taxes
If you were a part-year resident, enter that part of the federal amount that was received while an Oklahoma resident.

Do not enter any amount received during the period you were a nonresident.

5 Alimony received
If you were a part-year resident, enter that part of the federal amount which represents the total alimony received while an Oklahoma resident.

Do not enter any alimony received during the period you were a nonresident.

6 Business income or (loss)
As a nonresident or part-year resident, enter that part of the federal amount that represents business income or (loss) received from a business carried on in Oklahoma.

Business carried on in Oklahoma - Your business is considered to be carried on in Oklahoma if you maintain, operate or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place where your affairs are regularly carried on in Oklahoma. This definition is not exclusive. Your business is considered to be carried on in Oklahoma if it is transacted here with a fair measure of permanency and continuity.

Business carried on both within and without Oklahoma - Net income or (loss) from a business activity which is carried on both within and without Oklahoma of a nonunitary character shall be separately allocated to the state to which such activity is conducted. Net income or (loss) from a business activity which is carried on both within and without Oklahoma of a unitary character shall be apportioned according to a prescribed formula or an approved alternative method.

Note: Income protected under the Military Spouses Residency Relief Act should not be entered in the "Oklahoma Amount" column. See the "Nonresident Spouse of United States Military Servicemember" section on page 3 for more information.

7 Capital gain or (loss)
As a nonresident or part-year resident, calculate the amount to be included in the "Oklahoma Amount" column as capital gain or (loss) from Oklahoma sources. Examples include gain or (loss) from the sale or exchange of real or tangible personal property located in Oklahoma regardless of residency **and** the gain or (loss) from the sale or exchange of intangible property that was sold during the period of residency.

8 Other gains or (losses)
Enter that part of the federal amount that represents gain or (loss) from the sale or exchange of noncapital assets from Oklahoma sources. An example includes a gain or (loss) from the sale of business property located in Oklahoma.

9 Taxable amount of IRA Distribution
If you are a part-year resident, you must enter the part of the federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

(continued on page 10)

Schedule 511NR-1

10 Taxable amount of pensions and annuities
If you are a part-year resident, you must enter the part of the federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

11 Rental real estate, royalties, partnerships, etc.
Enter that part of the federal amount that was derived from or connected with Oklahoma sources. See "What is Oklahoma Source Income?" on page 4.

Passive losses are allowed in Oklahoma during the same tax year utilized on the federal return.

Report in the "Oklahoma Amount" column your share of any income from a partnership of which you are a member or an estate or trust of which you are a beneficiary if from Oklahoma sources.

12 Farm income or (loss)
As a nonresident or part-year resident, enter that part of the federal amount that represents income or (loss) from farming carried on in Oklahoma.

13 Unemployment compensation
If you were a part-year resident, you must enter the part of the federal amount that was received while a resident.

Do not enter any amount received during the period you were a nonresident.

14 Social Security Benefits
If you were a part-year resident, you must enter the part of the federal taxable amount that was received while you were a resident.

Do not enter any amount received during the period you were a nonresident.

15 Other income
Enter the part of the federal amount from or connected with Oklahoma sources as a nonresident or part-year resident.

If you were a part-year resident, you must also add the part of the federal amount while a resident.

If you have a net operating loss from Oklahoma sources (without a corresponding federal net operating loss) that you are carrying forward, enter the amount of the loss on Schedule 511NR-B, line 9, and **provide** the applicable schedule from Form 511NR-NOL.

17 Total federal adjustments to income
Federal Amount column - Enter the total adjustments to income reported on your Federal Form 1040. Examples include penalty on early withdrawal of savings, IRA deduction, deduction for self-employment tax, and moving deduction.

Oklahoma Amount column - If you were a nonresident or part-year resident, enter only adjustments attributable to income taxed by Oklahoma. If the adjustment is not attributable to income, the adjustment should be prorated based on the amount paid while an Oklahoma resident to total amount paid.

IRA deductions will be prorated on the basis of Oklahoma earned income to total earned income per taxpayer.

Moving expense deduction is an allowable adjustment in the "Oklahoma Amount" column for part-year residents moving into Oklahoma.

www.tax.ok.gov
Oklahoma tax assistance available 24/7.

Select Line Instructions

3 Additions
Enter the total from Schedule 511NR-A, line 7. See Schedule 511NR-A instructions on pages 16-17.

5 Subtractions
Enter the total from Schedule 511NR-B, line 15. See Schedule 511NR-B instructions on pages 17-20.

7 Adjusted Gross Income - ALL SOURCES
This is your Federal Adjusted Gross Income after Oklahoma Additions and Subtractions, which is your Adjusted Gross Income from all sources.

9 Adjustments
Enter the total from Schedule 511NR-C, line 7. See Schedule 511NR-C instructions on pages 21-23.

11 Deductions
• Standard Deduction:
11C - If you did not claim itemized deductions on your federal return, skip lines 11A & 11B. Enter the Oklahoma standard deduction on line 11C.

Standard Deductions (continued)
If your filing status is **single** or **married filing separate**. your Oklahoma standard deduction is $6,300.

If your filing status is **head of household,** your Oklahoma standard deduction is $9,300.

If your filing status is **married filing joint** or **qualifying widow(er)**, your Oklahoma standard deduction is $12,600.

• Itemized Deductions:
11A - If you claimed itemized deductions on your federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions. (**Provide** a copy of your Federal Schedule A.)

11B - Enter the amount of state and local sales or income tax paid from your federal Schedule A, line 5. If you are a high-income taxpayer whose federal itemized deductions were limited, complete the Oklahoma Itemized Deduction Worksheet on page 11 to determine the amount to enter on line 11B.

11C - Subtract line 11B from line 11A to determine your Oklahoma itemized deductions.

(continued on page 11)

11B - Oklahoma Itemized Deduction Worksheet

To be used only by high-income taxpayers who were required to reduce their federal itemized deductions. (Retain this worksheet for your records)

1	Enter the amount from Federal Itemized Deduction Worksheet, line 3	1	
2	Enter the amount from Federal Itemized Deduction Worksheet, line 9	2	
3	State and local taxes (Federal Schedule A, line 5)	3	
4	Divide line 3 by line 1	4	
5	Multiply line 2 by line 4	5	
6	Subtract line 5 from line 3. Enter on Form 511NR, line 11B	6	

12 Exemptions and Dependents

Oklahoma allows $1,000 for each exemption claimed at the top of page 1 of Form 511NR.

15 Tax From Tax Table

Using Form 511NR, line 14, find your tax in the Tax Table. Enter the result here, unless you used Form 573 "Farm Income Averaging". If you used Form 573, enter the amount from Form 573, line 22, and enter a "1" in the box.

Amounts withdrawn from a Health Savings Account for any purpose other than those described in 36 OS Sec. 6060.17 and which are included in your Federal Adjusted Gross Income are subject to an additional 10% tax. Add the additional 10% tax to your tax from the tax table* and enter a "2" in the box.

* If you also used Form 573, add the 10% tax to the tax from Form 573, line 22.

17 Child Care/Child Tax Credit

Complete Form 511NR, line 17 unless your adjusted gross income from all sources (Form 511NR, line 7) is less than your Federal Adjusted Gross Income (Form 511NR, line 2). If your Adjusted Gross Income from all sources is less than your Federal Adjusted Gross Income, complete Schedule 511NR-D to determine the amount to enter on Form 511NR, line 17.

If your Federal Adjusted Gross Income is $100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your federal return, then as a resident, part-year resident or nonresident military, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRC. Your allowed federal credit cannot exceed the amount of your federal tax reported on your federal return.

or

- 5% of the child tax credit allowed by the IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal Adjusted Gross Income is greater than $100,000 no credit is allowed.

Provide a copy of your federal return, and if applicable, the Federal Child Care Credit schedule.

18 Tax Base

This is the amount of tax computed on the total income from all sources. **This is not your Oklahoma income tax.** To determine your Oklahoma income tax, complete Form 511NR, lines 19 and 20.

19 Tax Percentage

The tax base (line 18) is prorated using the AGI from Oklahoma sources divided by the AGI from all sources. This prorated tax is your Oklahoma income tax (line 20). Enter the Oklahoma Amount from Form 511NR, "Oklahoma Column", line 6 in box "a". Enter the Federal Amount from Form 511NR, "Federal Column", line 7 in box "b". Divide "a" by "b". Do not enter more than 100%.

20 This is your Oklahoma Income Tax

The Oklahoma Percentage from Form 511NR, line 19 shall be multiplied by the amount of base tax (Form 511NR, line 18) in order to determine the amount of income tax which must be paid to the State of Oklahoma.

21 Earned Income Credit

Residents and part-year residents are allowed an Earned Income Credit. Enter the total from Schedule 511NR-E, line 4. See instructions on page 23.

Note: Nonresidents do not qualify for this credit.

22 Credit for Tax Paid another State

A resident or part-year resident taxpayer who receives income for personal services performed in another state while a resident of Oklahoma must report the full amount of such income in the "Oklahoma Amount" column. If the other state also taxes the income, a credit is allowed on Form 511NR. Complete Oklahoma Form 511TX and furnish a copy of the other state(s) return or Form W-2G if the taxing state does not allow a return to be filed for gambling winnings (i.e. Mississippi). Personal service income not included in the "Oklahoma Amount" column does not qualify for this credit.

Note: Nonresident taxpayers do not qualify for this credit. Taxpayers who have claimed credit for taxes paid to another state on the other state's income tax return do not qualify to claim this credit on the Oklahoma return based on the same income.

23 Other Credits

The amount of other credits as claimed on Form 511CR should be entered on this line. Enter in the box the number that corresponds with the credit to which you are entitled. If you qualify for more than one type of credit, enter "99" in the box. See below for a list of the credits available on Form 511CR. You can obtain this form from our website at **www.tax.ok.gov**.

Tax credits transferred or allocated must be reported on OTC Form 569. Failure to file Form 569 will result in the affected credits being denied by the OTC pursuant to 68 OS Sec. 2357.1A-2.

- Oklahoma Investment/New Jobs Credit
  Provide Form 506.
  68 OS Sec. 2357.4 and Rule 710:50-15-74.
- Coal Credit
  68 OS Sec. 2357.11 and Rule 710:50-15-76.
- Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property
  68 OS Sec. 2357.22 and Rule 710:50-15-81.
- Small Business Capital Credit
  Provide Form 527-A.
  68 OS Sec. 2357.60 - 2357.65 and Rule 710:50-15-86.
- Small Business Guaranty Fee Credit
  Provide Form 529.
  68 OS Sec. 2357.30.
- Credit for Employers Providing Child Care Programs
  68 OS Sec. 2357.26 and Rule 710:50-15-91.
- Credit for Entities in the Business of Providing Child Care Services
  68 OS Sec. 2357.27.
- Credit for Commercial Space Industries
  68 OS Sec. 2357.13.
- Credit for Tourism Development or Qualified Media Production Facility
  68 OS Sec. 2357.34 - 2357.40.
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit
  68 OS Sec. 2357.81.
- Credit for Qualified Rehabilitation Expenditures
  68 OS Sec. 2357.41 and Rule 710:50-15-108.
- Rural Small Business Capital Credit
  Provide Form 526-A.
  68 OS Sec. 2357.71 - 2357.76 and Rule 710:50-15-87.
- Credit for Electricity Generated by Zero-Emission Facilities
  68 OS Sec. 2357.32A.
- Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act
  68 OS Sec. 2370.1.
- Credit for Manufacturers of Small Wind Turbines
  68 OS Sec. 2357.32B and Rule 710:50-15-92.
- Credit for Qualified Ethanol Facilities
  68 OS Sec. 2357.66 and Rule 710:50-15-106.
- Poultry Litter Credit
  68 OS Sec. 2357.100 and Rule 710:50-15-95.
- Volunteer Firefighter Credit
  Provide the Council on Firefighter Training's Form.
  68 OS Sec. 2385.7 and Rule 710:50-15-94.
- Credit for Qualified Biodiesel Facilities
  68 OS Sec. 2357.67 and Rule 710:50-15-98.
- Credit for Breeders of Specially Trained Canines
  68 OS Sec. 2357.203 and Rule 710:50-15-97.
- Credit for Modification Expenses Paid for an Injured Employee
  68 OS Sec. 2357.47 and Rule 710:50-15-107.
- Dry Fire Hydrant Credit
  68 OS Sec. 2357.102 and Rule 710:50-15-99.
- Credit for the Construction of Energy Efficient Homes
  68 OS Sec. 2357.46 and Rule 710:50-15-104.
- Credit for Railroad Modernization
  68 OS Sec. 2357.104 and Rule 710:50-15-103.
- Research and Development New Jobs Credit
  Provide Form 563.
  68 OS Sec. 54006 and Rule 710:50-15-105.
- Credit for Biomedical Research Contribution
  68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Credit for Employees in the Aerospace Sector
  Provide Form 564.
  68 OS Sec. 2357.301 & 2357.304 and Rule 710:50-15-109.
- Credits for Employers in the Aerospace Sector
  Provide Form 565.
  68 OS Sec. 2357.301, 2357.302 and 2357.303 and Rule 710:50-15-109.
- Wire Transfer Fee Credit
  68 OS Sec. 2357.401 and Rule 710:50-15-111.
- Credit for Manufacturers of Electric Vehicles
  68 OS Sec. 2357.402 and Rule 710:50-15-112.
- Credit for Cancer Research Contribution
  68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Oklahoma Capital Investment Board Tax Credit
  74 OS Sec. 5085.7.
- Credit for Contributions to a Scholarship-Granting Organization
  68 OS Sec. 2357.206 and Rule 710:50-15-114.
- Credit for Contributions to an Educational Improvement Grant Organization
  68 OS Sec. 2357.206 and Rule 710:50-15-115.
- Credit for Venture Capital Investment
  Provide Form 518-A or 518-B.
  68 OS Sec. 2357.7 & 8 and Rule 710:50-15-77 & 78.
- Oklahoma Affordable Housing Tax Credit
  68 OS Sec. 2357.403.

25 Oklahoma Use Tax

(For taxpayers who lived at least part of the tax year in Oklahoma)

Every state with a sales tax has a companion tax for purchases made outside the state. In Oklahoma, that tax is called "use tax". If you have purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax whether by mail order, catalog, television shopping networks, radio, Internet, phone or in person, you owe Oklahoma use tax on those items. Use tax is paid by the buyer when the Oklahoma sales tax has not been collected by the seller. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

Examples of items that are subject to sales tax include books, compact discs, computer equipment, computer software, electronics, clothing, appliances, furniture, sporting goods and jewelry. When an out-of-state retailer does not collect Oklahoma sales tax, the responsibility of paying the tax falls on the purchaser.

Use tax is calculated at the same rate as sales tax, which varies by city and county. The state sales tax rate is 4.5% (.045) plus the applicable city and/or county rates. If you do not know the exact amount of Oklahoma use tax you owe based on your city and county sales tax rate, you can either:

1. Use the tax table on page 14 or multiply your Adjusted Gross Income from line 7 by 0.056% (.00056).

or

2. Use one of the worksheets below to calculate your Oklahoma use tax. Complete Worksheet One if you kept records of all of your out-of-state purchases.

Oklahoma Use Tax (continued)

Complete Worksheet Two if you did not keep records of all of your out-of-state purchases.

Worksheet Two has two parts. The first part is a calculation of the amount due on items that cost less than $1,000 each and the second part is a calculation of the amount due on items that cost $1,000 or more each. The first calculation is based on a Use Tax Table that reflects the estimated amount of use tax due by taxpayers with varying amounts of Federal Adjusted Gross Income. The estimated amount is 0.056% (.00056) of Federal Adjusted Gross Income. If you believe that estimate from the table is too high for your out-of-state purchases, you may estimate the amount you owe.

If you paid another state's sales or use tax on any purchase, that amount may be credited against the Oklahoma use tax due on that purchase.

Note: Your use tax worksheets may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax.

See Page 14 for the Oklahoma Use Tax Table

USE TAX WORKSHEET ONE — For Taxpayers Who Have Records of All Out-of-State Purchases

1	Enter the total amount of out-of-state purchases made while living in Oklahoma	1	
2	Multiply line 1 by 7% (.07) or your local rate* and enter the amount	2	
3	Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 2	3	
4	Subtract line 3 from line 2 and enter the results, rounded to the nearest whole dollar, here and on Form 511NR, line 25	4	

USE TAX WORKSHEET TWO — For Taxpayers Who Do Not Have Records of All Out-of-State Purchases

1	**Purchases of items costing less than $1,000:** See the Use Tax Table on page 14 to establish the use tax based on your Federal Adjusted Gross Income from Form 511NR, line 2. Multiply the use tax from the table by the tax percentage from Form 511NR, line 19	1	
2	**Purchases of items costing $1,000 or more:** Complete lines 2a and 2b below to calculate the amount of use tax owed.		
2a	Enter the total amount of out-of-state purchases made while living in Oklahoma of $1,000 or more for 1/1/2016 through 12/31/2016	2a	
2b	Multiply line 2a by 7% (.07) or your local rate* and enter the amount	2b	
3	Add lines 1 and 2b and enter the total amount of use tax	3	
4	Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 3	4	
5	Subtract line 4 from line 3 and enter the results, rounded to the nearest whole dollar, here and on Form 511NR, line 25	5	

* Use tax is calculated the same as sales tax. Your local rate would be the state sales tax rate of 4.5% (.045) plus the applicable city and/or county rate based on where you lived when the purchase was made. The rate charts can be found on our website at: **www.tax.ok.gov**.

Use Tax Table

If Federal Adjusted Gross Income (Form 511NR, line 2) is:		Your Use Tax Amount is:
At least	But less than	
0	2,090	1
2,090	4,670	2
4,670	6,420	3
6,420	8,170	4
8,170	9,920	5
9,920	11,795	6
11,795	13,545	7
13,545	15,295	8
15,295	17,170	9
17,170	18,920	10
18,920	20,670	11
20,670	22,420	12
22,420	24,295	13
24,295	26,045	14
26,045	27,795	15
27,795	29,670	16
29,670	31,420	17
31,420	33,170	18
33,170	34,920	19
34,920	36,795	20
36,795	38,545	21
38,545	40,295	22
40,295	42,170	23
42,170	43,920	24
43,920	45,670	25
45,670	47,420	26
47,420	49,295	27
49,295	51,045	28
51,045	52,795	29
52,795	54,670	30
54,670	and over	multiply Federal AGI times 0.00056

27 Oklahoma Income Tax Withheld

• If you have Form(s) W-2 showing Oklahoma income tax withheld, you should also have Oklahoma wages on Schedule 511NR-1, line 1 in the Oklahoma Amount column. **Provide** Form(s) W-2 to substantiate Oklahoma withholding.

If your employer withheld Oklahoma taxes from your wages in error, you must file an Oklahoma return in order to receive a refund even though you have no income from Oklahoma sources. A letter from your employer, on company letterhead, and signed by an authorized company official, explaining the error must accompany your return.

• Oklahoma income tax is withheld from royalty payments paid to nonresident royalty owners. Enter the withholding on this line. You should have Oklahoma royalty income on Schedule 511NR-1 in the Oklahoma amount column. **Provide** Form 1099-MISC, Form 500-A, Form K-1 or other documentation to substantiate Oklahoma withholding.

Oklahoma Income Tax Withheld (continued)

• Oklahoma income tax is withheld from distributions made by pass-through entities (partnerships, S corporations, limited liability companies or trusts) to nonresident members. If you are a nonresident member of a pass-through entity, Oklahoma income tax should have been withheld on any distribution of Oklahoma taxable income. Enter the Oklahoma income tax withheld on your distribution. **Provide** Form 500-B to substantiate Oklahoma withholding.

If you are entering withholding on this line, you should also have distributive income/(loss) from the pass-through entity on Schedule 511NR-1 in the Oklahoma Amount Column. If not, **provide** an explanation.

Note: If you are a nonresident partner and are electing to be included in a composite return or are a nonresident shareholder who has not filed a Form 512SA, do not include your withholding on this line. The partnership or the S corporation will claim the withholding on their return.

28 Oklahoma Estimated Tax Payment

Enter any payments you made on your estimated Oklahoma income tax for 2016. Include any overpayment from your 2015 return you applied to your 2016 estimated tax. If at least 66-2/3% of your gross income is from farming, estimated payments are not required. If claiming this exception, you must place an 'X' in the box on this line and **provide** a complete copy of your federal return.

Note: See page 4, "Estimated Income Tax" for information on who is required to make estimated tax payments.

29 Payments With Extension

If you filed Oklahoma extension Form 504-I for 2016, enter any amount you paid with that form.

30 Refundable Credits

Place an "X" in the box(es) on line 30 to report any credit from Form 577 or Form 578.

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

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

36 Amount Credited to 2017 Estimated Tax

Refunds applied to the following year's Oklahoma Estimated Income Tax (at the taxpayer's request) may not be adjusted after the original due date of the return.

37 Donations (Original return only)

Schedule 511NR-F provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency. See Schedule 511NR-F for more information.

Place the line number of the organization from Schedule 511NR-F in the box on line 37. If giving to more than one organization, put a "99" in the box on line 37.

39 Amount to be Refunded

If you do not choose direct deposit or the direct deposit fails to process, you will be issued a debit card. See "All About Refunds" on page 6 for more information.

41 Underpayment of Estimated Tax Interest

You were required to make estimated tax payments if your income tax liability exceeds your withholding by $500 or more. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed estimated tax payments and withholding are required to be the smaller of:

- 70% of the current year tax liability,
  or
- 100% of your prior year tax liability.

The income tax liability is the Oklahoma income tax due less all credits except amounts paid on withholding, estimated tax and extension payments.

Note: No underpayment of estimated tax interest shall be imposed if the income tax liability shown on the return is less than $1,000. If you do not meet one of the above exceptions, you may complete Form OW-8-P or the OTC will figure the interest and send you a bill.

Credit Card Payments Accepted

You can pay the balance due on any income tax return by credit card. Payments can be made for the current tax year and all years prior. Estimated income tax payments may also be made by credit card.

Log on to our website at www.tax.ok.gov. Click on the "Online Services" link and pay your balance due online.

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

42 Delinquent Penalty and Interest

After the original due date of the return, compute 5% penalty on the income tax due (line 40 minus line 25). Compute interest on the income tax due at 1.25% per month from the original due date of the return. An extension does not extend the date for payment of tax.

Note: If you have a valid extension of time to file your tax return, delinquent penalty is not due if 90% of your income tax was paid by the original due date of the return. Delinquent interest is due on any income tax not paid by the original due date of the return.

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

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

2-D BARCODE INFORMATION

Does Your Form Have One of These?

If you recognize this barcode from your tax return, your return was prepared using computer software utilizing two dimensional barcoding. This means your tax information will be processed faster and more accurately and you will see your refund faster!

Below are answers to common questions about barcoding.

What Are the Benefits of 2-D Barcoding?

This technology converts the information on a tax return into a scannable barcode. In seconds, the Oklahoma Tax Commission can read the barcode, process it immediately into our system, and eliminate the need for any manual data entry. This enables the Oklahoma Tax Commission to process more returns faster and with no errors. Ultimately, this means faster refunds for the taxpayers of Oklahoma.

What about Print Quality?

Generally, even when damaged, a 2-D barcode can be read with 100% accuracy, as long as the print quality is set at a high level (not draft).

Where Do I Mail 2-D forms?

The special mailing address for 2-D income tax forms is:

Oklahoma Tax Commission
Post Office Box 269045
Oklahoma City, OK 73126-9045

NOTE: Any handwritten information will not be captured when a return is processed using the 2-D barcode.

Schedule 511NR-A

The "Federal Amount" column is a summary of your Oklahoma allowable additions and subtractions from ALL SOURCES, as though all income and deductions are from Oklahoma sources.

A1 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 Adjusted Gross Income.

1) Income from all bonds, notes or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note or other obligation shall be free from Oklahoma taxation.
2) Income from local Oklahoma governmental obligations issued after July 1, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, or counties or by public trusts of which any of the foregoing is a beneficiary.
3) Income from Oklahoma State and Municipal Bonds issued prior to July 2, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax only if so provided by the statute authorizing their issuance.
4) Income on bonds issued by another state or political subdivision thereof (non-Oklahoma), exempt from federal taxation, is taxable for Oklahoma income tax.

Provide a schedule of all municipal interest received by source and amount. If the income is from a mutual fund which invests in state and local government obligations, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

Note: If the interest is exempt, the capital gain/(loss) from the sale of the bond may also be exempt. The gain/(loss) from sale of a state or municipal bond, other than those provided for in line 1, is exempt only if so provided by the statute authorizing its issuance. Enter exempt gains on Schedule 511NR-B, line 11 and exempt losses on Schedule 511NR-A, line 6.

Oklahoma Amount column

Enter that part of the "Federal Amount" column received while a resident of Oklahoma.

A2 Lump-Sum Distributions

Federal Amount column

Lump-sum distributions not included in the Federal Adjusted Gross Income shall be added to the Federal AGI. Rollovers and IRA conversions are taxed in the same year as on the federal return. **Provide** a copy of Form 1099, and complete copy of federal return.

Note: The lump-sum distribution may qualify for the Schedule 511NR-B, line 6 "Other Retirement Income exclusion." It must be received from a qualified plan and satisfy the requirements of the Internal Revenue Code as specified in the instructions for the exclusion.

Oklahoma Amount column

Enter that part of the "Federal Amount" column that represents the lump-sum distribution received while a resident of Oklahoma.

A3 Federal Net Operating Loss

Enter carryover(s) included on Federal Form 1040 and on Schedule 511NR-1, line 15. See the "Net Operating Loss" section on pages 5 and 6.

A4 Recapture of Depletion and Add Back of Excess Federal Depletion

Federal Amount column

Upon the expiration of the lease, depletion claimed must be restored to income in the case of non-producing properties. Enter depletion claimed on a lease bonus if no income was received from the property due to its lease expiration. A complete schedule by property must be furnished.

If the 22% Oklahoma option for computing depletion was used in a previous year and the 65% federal depletion limitation applied in that year, you must add back any unused federal depletion being carried over from such year and used in the current year's federal return. Applicable recapture is determined on a well-by-well basis.

For the Oklahoma option for computing depletion see the instructions for Schedule 511NR-B, line 8. A complete schedule by property must be furnished

Oklahoma Amount column

Enter that part of the "Federal Amount" column that represents the recapture of depletion on Oklahoma properties.

Enter that part of the "Federal Amount" column that represents the add back of excess federal depletion on Oklahoma properties.

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Schedule 511NR-A

A5 Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)

Federal Amount column -

• If an individual elects to take a rollover on a contribution within one year of the date of the contribution, for which a deduction was taken on the previous year's return, the amount of such rollover is included in income. As used in this paragraph, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts to any other plan under IRC Section 529.

• An individual who makes a non-qualified withdrawal of contributions for which a deduction was taken in tax year 2005 or later, such non-qualified withdrawal and any earnings thereon are included in income. If any of the earnings have already been included in your Federal Adjusted Gross Income, do not include those earnings again on this line.

Oklahoma Amount column -

Enter that part of the "Federal Amount" column that represents the rollover taken or non-qualified withdrawal received while a resident of Oklahoma.

A6 Other Additions

Enter in the box on Schedule 511NR-A, line 6, the appropriate number as listed below which shows the type of addition. If you have more than one addition, enter the number "99".

Federal Amount column

Enter the number "1" if the following applies:

Losses from the sale of exempt government obligations: See the note in the instructions for Schedule 511NR-A, line 1 and Schedule 511NR-B, line 1. **Provide** Federal Schedule D and Form 8949.

Enter the number "2" if the following applies:

If you are a swine or poultry producer who has deducted depreciation on an accelerated basis on your Oklahoma tax return in previous tax years (Schedule 511NR-C), the asset may be fully depreciated for Oklahoma purposes. Any depreciation deducted on this year's federal return, after the date the asset has been fully depreciated on your Oklahoma return, must be added back to avoid a duplication of depreciation. **Provide** a copy of the federal depreciation schedule showing the depreciation taken on the asset.

Other Additions - Federal Amount column (continued)

Enter the number "3" if the following applies:

If a qualified Oklahoma refinery, of which you are a partner or shareholder, elected to expense the cost of qualified refinery property, such property is fully depreciated for Oklahoma purposes. For Oklahoma purposes, no depreciation expense can be taken for this tax year on such property. Enter your pro-rata share of such depreciation. Include the partnership's or corporation's name and ID number.

Enter the number "4" if the following applies:

You will have an amount on this line if a pass-through entity, of which you are a member:

• was required to add-back rents and interest expenses paid to a captive real estate investment trust when determining Oklahoma distributable income; or

• was a captive real estate trust that was required to add-back the dividends-paid deduction when determining Oklahoma distributable income.

Enter your pro-rata share of such add-back. Include your pass-through entity's name and ID number.

Enter the number "5" if the following applies:

Enter any additions not previously claimed. **Provide** a detailed explanation specifying the type of addition and Oklahoma Statute authorizing the addition, and verifying documents.

Oklahoma Amount column

Enter the part of the "Federal Amount" column that represented:

1. losses from the sale of exempt government obligations incurred while a resident of Oklahoma,
2. the depreciation on Oklahoma property added back,

3&4. the amount of the add-back included in your pro-rata share of the Oklahoma distributable income,

5. the applicable portion of any addition not previously claimed.

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2-D Fill-in Forms with Online Calculations

Schedule 511NR-B

B1 Interest on U.S. Obligations

Federal Amount column - If you report interest on bonds, notes and other obligations of the U.S. government on your federal return, this income may be excluded if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the income is from a mutual fund which invests in U.S. government obligations, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax. Interest from entities such as FNMA & GNMA does not qualify.

Note: The capital gain/loss from the sale of an U.S. Government Obligation is exempt. Enter exempt gains on Schedule 511NR-B, line 11, and exempt losses on Schedule 511NR-A, line 6.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents U.S. Government interest included on Schedule 511NR-1, line 2, in the "Oklahoma Amount" column.

B2 Taxable Social Security

Federal Amount column - Social Security benefits received by an individual shall be exempt from taxable income, to the extent such benefits are included in the Federal Adjusted Gross Income.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents Social Security benefits exempt by statute included on Schedule 511NR-1, line 14, in the "Oklahoma Amount" column.

B3 Federal Civil Service Retirement in Lieu of Social Security

Federal Amount column - Each individual may exclude 100% of their retirement benefits received from the Federal Civil Service Retirement System (CSRS), including survivor benefits, paid in lieu of Social Security to the extent such benefits are included in the Federal Adjusted Gross Income. Enter your Retirement Claim Number from your Form CSA 1099-R or CSF 1099-R in the box on Schedule 511NR-B, line 3. **Provide** a copy of Form CSA 1099-R or CSF 1099-R with your return. To be eligible, such 1099-R must be in your name.

Note: Retirement benefits paid under the Federal Employees Retirement System (FERS) do not qualify for this exclusion. However, for retirement benefits containing both a FERS component and a CSRS component, the CSRS component will qualify for the exclusion. Provide substantiation for the CSRS component, such as a copy of your Notice of Annuity Adjustment.

Oklahoma Amount column - Each individual may exclude 100% of their CSRS retirement benefits included on Schedule 511NR-1, line 10, in the "Oklahoma Amount" column.

B4 Military Retirement

Federal Amount column - Each individual may exclude the greater of 75% of their military retirement benefits or $10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. Military retirement benefits are those benefits received by an individual from any component of the Armed Forces of the United States.

Oklahoma Amount column - Each individual may exclude 75% of their military retirement benefits sourced to Oklahoma or $10,000, whichever is greater. "Sourced to Oklahoma" means the military retirement benefits entered on Schedule 511NR-1, line 10, in the "Oklahoma Amount" column. Military retirement benefits are those benefits received by an individual from any component of the Armed Forces of the United States.

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

B5 Oklahoma Government or Federal Civil Service Retirement

Federal Amount column - Each individual may exclude their retirement benefits up to $10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. (To be eligible retirement income must be in your name.) The retirement benefits must be received from the following: the civil service of the United States*, the Oklahoma Public Employees Retirement System of Oklahoma, the Oklahoma Teacher's Retirement System, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Employee retirement systems created by counties pursuant to 19 OS Sec. 951, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the Employee retirement systems created by municipalities pursuant to 11 OS Sec. 48-101 of the Oklahoma Statutes. (**Provide** a copy of Form 1099-R.)

* Do not include on this line the CSRS retirement benefits already excluded on Schedule 511NR-B, line 3.

Note: An early distribution from a retirement fund due to termination of employment prior to retirement or disability does not qualify for the $10,000 retirement income exclusion. Generally, there is a "1" in box 7 of your Form 1099-R for this type of distribution. This distribution may qualify for the "Other Retirement Income" exclusion on Schedule 511NR-B, line 6.

Oklahoma Amount column - Enter all or part of the amount reported in the "Federal Amount" column that represents the income that is included on Schedule 511NR-1, line 10, in the "Oklahoma Amount" column. This exclusion is not prorated.

B6 Other Retirement Income

Federal Amount Column - Each individual may exclude their retirement benefits, up to $10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. For any individual who claims the retirement exclusion on Schedule 511NR-B, line 5, the amount of the exclusion on this line cannot exceed $10,000 minus the amount already claimed on Schedule 511NR-B, line 5, in the "Federal Amount" column (if less than zero, enter zero).

The retirement benefits must be received from the following and satisfy the requirements of the Internal Revenue Code (IRC): an employee pension benefit plan under IRC Section 401, an eligible deferred compensation plan under IRC Section 457, an individual retirement account, annuity or trust or simplified employee pension under IRC Section 408, an employee annuity under IRC Section 403 (a) or (b), United States Retirement Bonds under IRC Section 86, or lump-sum distributions from a retirement plan under IRC Section 402 (e). **Provide** a copy of Form 1099-R or other documentation.

(continued on page 19)

B6 Other Retirement Income (continued)

Oklahoma Amount Column - You may exclude up to $10,000, but not to exceed the amount of qualified retirement benefits reported in the "Oklahoma Amount" column on Schedule 511NR-1. For any individual who claims the retirement exclusion on Schedule 511NR-B, line 5, the amount of the exclusion on this line cannot exceed $10,000 minus the amount already claimed on Schedule 511NR-B, line 5, in the "Oklahoma Amount" column (if less than zero, enter zero).

Provide a copy of Form 1099-R or other supporting documentation.

B7 U.S. Railroad Retirement Board Benefits

Federal Amount column - All qualified U.S. Railroad Retirement Board benefits that are included in the Federal Adjusted Gross Income may be excluded.

Oklahoma Amount column - Enter that part of the "Federal Amount" column that represents U.S. Railroad Retirement benefits exempt by statute included in the "Oklahoma Amount" column.

B8 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. Any depletion deduction allowable is the amount so computed minus the federal depletion claimed. If Oklahoma options are exercised, the federal depletion not used due to the 65% limitation may not be carried over for Oklahoma purposes. A complete detailed schedule by property must be furnished.

Note: Major oil companies, as defined in 52 OS 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 Schedule 511NR-A, line 4, in the year the lease expires.

If you have federal depletion being carried over into this year, see Schedule 511NR-A, line 4.

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 on Schedule 511NR-1.

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B9 Oklahoma Net Operating Loss

The loss year return must be filed to establish the Oklahoma Net Operating Loss.

Federal Amount column - Enter the Oklahoma net operating loss, computed based on the "Federal Amount" column carried over from previous years. **Provide** a detailed schedule showing origin and NOL computation and provide a copy of Federal NOL computation. See the "Net Operating Loss" section on pages 5 and 6. (Also see Schedule 511NR-A, line 3.)

Oklahoma Amount column - Enter the Oklahoma net operating loss, which was computed on the "Oklahoma Amount Column" carried over from previous years. Also enter the loss year(s). **Provide** a detailed schedule showing origin and NOL computation. See the "Net Operating Loss" section on pages 5 and 6. (Also see Schedule 511NR-A, line 3.)

B10 Exempt Tribal Income

Federal Amount Column - If the tribal member's principal residence is on "Indian country" as defined in 18 U.S.C. Section 1151, the income earned on Indian country may be deducted. Legally acknowledged Indian country must be within the jurisdiction of the tribe of which he or she is a member. All claimants must provide sufficient information to support that these requirements have been satisfied.

Provide the following information for tax year 2016:

a. A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; and

b. A copy of the trust deed, or other legal document, which describes the real estate upon which you maintained your principal place of residence and which was an Indian allotment, restricted, or held in trust by the United States during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; and

c. A copy of the trust deed, or other legal document, which describes the real estate upon which you were employed, performed work or received income and which was held by the United States of America in trust for a tribal member or an Indian tribe or which was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records which show you are employed on that Indian country or an explanation of your work on Indian country; and

d. Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.

All information to support your claim for refund must be **provided** with your return.

Oklahoma Amount column - Enter the part of the "Federal Amount" column that represents tribal income exempt by statute and included in the "Oklahoma Amount" column.

B11 Gains from Sale of Exempt Gov't Obligations

Federal Amount Column - Gains from the sale of exempt government obligations: see the note in the instructions for Schedule 511NR-A, line 1, and Schedule 511NR-B, line1. **Provide** Federal Schedule D and Form 8949.

Oklahoma Amount Column - Enter that part of the "Federal Amount" column that represents gains from the sale of exempt government obligations incurred while a resident of Oklahoma.

B12 Nonresident Active Duty Military Wages

Nonresident active duty military pay, covered under the provisions of the Soldiers' and Sailors' Civil Relief Act, should be deducted from Federal Adjusted Gross Income before the calculation of tax under 68 OS Sec. 2362. Enter nonresident active duty military pay only to the extent such pay is included on Schedule 511NR-1, line 1, in the "Federal Amount" column. **Provide** a copy of the military Form W-2.

B13 Oklahoma Capital Gain Deduction

Federal Amount Column – You can deduct qualifying gains receiving capital treatment which are included in Federal Adjusted Gross Income. "Qualifying gains receiving capital treatment" means the amount of net capital gains, as defined under the IRC Section 1222(11). The qualifying gain must:

1) Be earned on real or tangible personal property located within Oklahoma that you have owned for at least five uninterrupted years prior to the date of the sale;
2) Be earned on the sale of stock or ownership interest in an Oklahoma headquartered company, limited liability company, or partnership where such stock or ownership interest has been owned by you for at least two uninterrupted years prior to the date of the sale; or
3) Be earned on the sale of real property, tangible personal property or intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma headquartered company, limited liability company, or partnership or an Oklahoma proprietorship business enterprise where such property has been owned by such entity or business enterprise or owned by the owners of such entity or business enterprise for a period of at least two uninterrupted years prior to the date of the sale.

Enter the amount from Form 561NR, Column F, line 10. **Provide** Form 561NR and a copy of your Federal Schedule D and Form(s) 8949.

Oklahoma Amount Column – Enter the amount from Form 561NR, Column G, line 10.

B14 Miscellaneous: Other Subtractions

Enter in the box on Schedule 511NR-B, line 14, the appropriate number as listed below, which shows the type of income you are subtracting. If you are entitled to more than one type of deduction, enter the number "99".

- **Enter the number "1" if the following applies:**
Royalty income earned by an inventor from a product developed and manufactured in this state shall be exempt from income tax for a period of seven years from January 1 of the first year in which such royalty is received as long as the manufacturer remains in this state. (74 OS Sec. 5064.7 (A)(1))

To support your deduction furnish:

1) copy of the patent.
2) copy of the royalty agreement with the Oklahoma manufacturer.
3) copy of registration form from Oklahoma Department of Commerce or Oklahoma Center for the Advancement of Science and Technology (OCAST).

- **Enter the number "2" if the following applies:**
Manufacturer's exclusion. (74 OS Sec. 5064.7 (A)(2))

- **Enter the number "3" if the following applies:**
Small Business Incubator exclusion: Exemption for income earned by the sponsor. (74 OS Sec. 5075) Exemption for income earned by the tenant. (74 OS Sec. 5078)

- **Enter the number "4" if the following applies:**
Payments received as a result of a Military member being killed in a combat zone: Any payment made by the United States Department of Defense as a result of the death of a member of the Armed Forces who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

- **Enter the number "5" if the following applies:**
Income earned by an individual whose Military spouse was killed in a combat zone: Any income earned by the spouse of a member of the Armed Forces of the United States who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

- **Enter the number "99" if the following applies:**
Allowable deductions not included in (1) through (5): Enter any allowable Oklahoma deductions from Federal Adjusted Gross Income to arrive at Oklahoma Adjusted Gross Income that were not previously claimed under this heading "**Miscellaneous: Other Subtractions**". **Provide** a detailed explanation specifying the type of subtraction and Oklahoma Statute authorizing the subtraction, and verifying documents.

C1 Military Pay Exclusion

Oklahoma residents who are members of any component of the Armed Services may exclude 100% of their active military pay, including Reserve & National Guard pay, received during the time they were a resident. The military pay must be included on Schedule 511NR-1, line 1 in the "Oklahoma Amount" column to qualify for this exclusion. Retired military see instructions for Schedule 511NR-B, line 4.

C2 Qualifying Disability Deduction

If you are a resident or part-year resident individual with a physical disability constituting a substantial handicap to employment, you may deduct the expense incurred while you were a resident to modify a motor vehicle, home, or work place necessary to compensate for the disability. **Provide** a schedule detailing the expenses incurred and a description of the physical disability with documentation regarding the Social Security or Veterans Administration recognition and/or allowance of this expense.

C3 Qualified Adoption Expense

During the period of residency, residents and part-year residents may deduct "Nonrecurring adoption expenses" not to exceed $20,000 per calendar year. Expenses are to be deducted in the year incurred. "Nonrecurring adoption expenses" means adoption fees, court costs, medical expenses, attorney fees and expenses which are directly related to the legal process of adoption of a child. **Provide** a schedule describing the expenses claimed.

C4 Contributions to an Oklahoma 529 College Savings Plan and OklahomaDream 529 account(s)

Each individual may deduct contributions made to accounts established pursuant to the Oklahoma College Savings Plan Act. The maximum annual deduction is the amount of contributions to all Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts plus any contributions to such accounts for prior tax years after December 31, 2004, which were not deducted. If a rollover* or non-qualified withdrawal is taken within the same tax year as a contribution is made, the deduction for such contribution must be reduced by the amount of the rollover or non-qualified withdrawal. In no event can this deduction exceed $10,000 ($20,000 on a joint return) per tax year. Any amount of a contribution that is not deducted in the year for which the contribution is made may be carried forward as a deduction from income for the succeeding 5 years. If a rollover* or non-qualified withdrawal is taken during the carryover period, the tax deduction otherwise available must be reduced by the amount of the rollover or non-qualified withdrawal. Deductions may be taken for contributions and rollovers made during a taxable year and up to April 15 of the succeeding year, or the due date of a taxpayer's state income tax return, excluding extensions, whichever is later. A deduction for the same contributions may not be taken for two different tax years. **Provide** proof of your contribution including the name of the beneficiary and the account number.

Contributions to an Oklahoma 529 College Savings Plan/529 account(s) (continued)

* For purposes of reducing the deduction, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 to any other plan under IRC Section 529.

Contributions must be made to an Oklahoma 529 College Savings Plan or OklahomaDream 529 account(s). **Contributions made to other state's college savings plans, the Coverdell Education Savings Account or transfers from one Oklahoma 529 College Savings Plan or OklahomaDream 529 account to another may not be deducted.**

For information on setting up an Oklahoma 529 College Savings Plan visit **www.ok4savings.org** or call toll-free (877) 654-7284. For information on setting up an OklahomaDream 529 account, contact your financial advisor.

C5 Deductions for Providing Foster Care

If you contract with a child-placing agency, as defined in 10 OS Sec. 402, you may deduct $5,000 for expenses incurred providing foster care. Married persons filing separately in a year in which they could have filed a joint return may each claim only $2,500.

C6 Miscellaneous: Other Adjustments

Enter in the box on Schedule 511NR-C, line 6, the appropriate number as listed below which shows the type of deduction. If you are entitled to more than one deduction listed below, enter the number "99".

Enter the number "1" if the following applies:
Qualified Medical Savings Account/Health Savings Account: Contributions made by an Oklahoma resident to an Oklahoma medical savings account and the interest earned on such account shall be exempt from taxation. The medical savings account must be established in this state pursuant to 63 OS Sec. 2621 through 2623. In order to be eligible for this deduction, contributions must be made to a medical savings account program approved by either the State Department of Health or the Insurance Commissioner. A statement of the contributions made to and interest earned on the account must be provided by the trustee of the plan, and **provided** as part of the filed return. **Provide** a copy of the front page of your federal return. This is not on your W-2.

Contributions made by an Oklahoma resident to an Oklahoma health savings account and the interest earned on such account shall be exempt from taxation. The health savings account must be established in this state pursuant to 36 OS Sec. 6060.14 through 6060.18. A statement of the contributions made to and interest earned on the account must be provided by the trustee of the plan, and **provided** as part of the filed return. This is not on your W-2. **Provide** a copy of your federal return.

Note: If you took a Health/Medical Savings Account Deduction to arrive at Federal Adjusted Gross Income, you cannot take a deduction on this line.

(continued on page 22)

Miscellaneous: Other Adjustments (continued)

Enter the number "2" if the following applies:
Agricultural Commodity Processing Facility Exclusion: Owners of agricultural commodity processing facilities may exclude 15% of their investment in a new or expanded agricultural commodity processing facility located within Oklahoma. "Agricultural commodity processing facility" means buildings, structures, fixtures and improvements used or operated primarily for the processing or production of agricultural commodities to marketable products. This includes each part of the facility which is used in the processing of agricultural commodities, including receiving, storing, transporting and packaging or otherwise preparing the product for sale or shipment. The investment is deemed made when the property is placed in service. Under no circumstances shall this exclusion lower your taxable income below zero. In the event the exclusion does exceed income, any unused portion may be carried over for a period not to exceed six years. A schedule must be **provided** showing the type of investment(s), the date placed in service, and the cost of each investment. If the total exclusion available is not used, a copy of the schedule must be **provided** in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If the exclusion is through a partnership or corporation, the schedule must also include the partnership's or corporation's name, Federal ID number and your pro-rata share of the exclusion.

Enter the number "3" if the following applies:
Depreciation Adjustment for Swine/Poultry Producers: Individuals who are swine or poultry producers may deduct depreciation on an accelerated basis for new construction or expansion costs. The same depreciation method elected for federal income tax purposes will be used, except the assets will be deemed to have a seven year life. Any depreciation deduction allowable is the amount so computed minus the federal depreciation claimed. **Provide** a copy of the federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

Note: Once you have fully depreciated an asset on your Oklahoma return, you must add back any depreciation deducted on your federal return. See Schedule 511NR-A, line 6.

Enter the number "4" if the following applies:
Discharge of Indebtedness for Farmers: An individual, engaged in production of agriculture, may exclude income resulting from the discharge of indebtedness incurred to finance the production of agricultural products. **Provide** Federal Schedule F and Form 1099-C or other substantiating documentation.

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Enter the number "5" if the following applies:
Oklahoma Police Corps Program Scholarship/Stipend: You may deduct any scholarship or stipend, received from participation in the Oklahoma Police Corps Program, that is included in your Federal Adjusted Gross Income. The Oklahoma Police Corps was established under 47 OS Section 2-140.1 through 2-140.11. **Provide** documentation to support amount claimed and a copy of your federal return.

Enter the number "6" if the following applies:
Deduction for Living Organ Donation: You may deduct up to $10,000 of unreimbursed expenses if you, or your dependent, donates one or more human organs while living. "Human organs" mean all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The deduction is allowed only one time and may be claimed only for unreimbursed expenses that are incurred by you and related to the organ donation of you or your dependent. The deduction may only be claimed in the taxable year in which the transplant occurs. **Provide** a detailed schedule of expenses claimed.

Enter the number "7" if the following applies:
Safety Pays OSHA Consultation Service exemption: An employer that is eligible for and utilizes the Safety Pays OSHA Consultation Service provided by the Oklahoma Department of Labor shall receive a $1,000 exemption for the tax year the service is utilized.

If this exclusion is through a partnership or corporation, include the partnership's or corporation's name and Federal ID number and your pro-rata share of the exclusion.

Enter the number "8" if the following applies:
Qualified Refinery Property: If a qualified Oklahoma refinery elected to expense the cost of qualified refinery property, enter any of such expense allocated to you. **Provide** a copy of the written notice received from the refinery indicating the amount of the allocation. Such notice should include the company's name and Federal ID Number.

Enter the number "9" if the following applies:
Cost of Complying with Sulfur Regulations: If a qualified refinery elected to allocate all or a portion of the cost of complying with sulfur regulations to its owners, enter the portion of such cost allocated to you. **Provide** a copy of the written notice received from the refinery indicating the amount of the allocation. Such notice should include the company's name and Federal ID Number.

Enter the number "10" if the following applies:
Emergency Medical Personnel Death Benefit exclusion: The $5,000 death benefit, provided for in 63 OS Sec. 1-2505.1, paid to the designated beneficiary of an emergency medical technician or a registered emergency medical responder whose death is a result of their official duties performed in the line of duty is exempt. Deduct the $5,000 death benefit if such death benefit is included in your Federal Adjusted Gross Income.

Schedule 511NR-C

Enter the number "11" if the following applies:
Competitive Livestock Show Award: You may deduct any payment of less than $600 received as an award for participation in a competitive livestock show event if such award is included in your Federal Adjusted Gross Income. You must be able to substantiate this deduction upon request.

Enter the number "12"if the following applies:
Discharge of indebtedness under IRC Section 108(i)(1): Income from discharge of indebtedness deferred under IRC Section 108(i)(1), which was added back to compute Oklahoma taxable income in tax year 2010, may be partially deducted. Deduct an amount equal to the portion of such deferred income included in your Federal Adjusted Gross Income for tax year 2016.

If you are reporting this income as a member of a pass-through entity, include such entity's name and ID number and your pro-rata share of the deferred income.

Enter the number "13" if the following applies:
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 your Oklahoma return, an amount equal to the reduction of salaries and wages reported on your federal return as a result of your Form 8845 "Indian Employment Credit". The deduction shall only be permitted for the tax years in which the federal credit is allowed, even if not used in such year because of your tax liability limit. Provide a copy of the federal return, Form 8845 and if applicable, Form 3800.

If the exclusion is through a partnership or corporation, include the partnership's or corporation's name and Federal ID number and your pro-rata share of the exclusion.

Schedule 511NR-D

If your AGI from all sources (Form 511NR, line 7) is less than your Federal AGI (Form 511NR, line 2), your Oklahoma child care/child tax credit must be prorated.

D1 Child Care/Child Tax Credit
If your Federal Adjusted Gross Income is $100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your federal return, then as a resident, part-year resident or nonresident military, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRC. Your allowed federal credit cannot exceed the amount of your federal tax reported on your federal return.

or

- 5% of the child tax credit allowed by the IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal Adjusted Gross Income is greater than $100,000, no credit is allowed.

Provide a copy of your federal return and, if applicable, the Federal Child Care Credit schedule.

Schedule 511NR-E

Residents and part-year residents complete Schedule 511NR-E to determine the amount of Oklahoma earned income credit to enter on line 21.

E1 Earned Income Credit
Residents and part-year residents are allowed a credit equal to 5% of the earned income credit allowed on the federal return. The credit must be prorated on the ratio of AGI-Oklahoma sources (line 6) to Federal AGI (line 2). **Provide** a copy of your federal return.

Schedule 511NR-F (Original Return Only)

Schedule 511NR-F provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations.

Place the line number of the organization from Schedule 511NR-F in the box on line 37 of Form 511NR. If you give to more than one organization, put a "99" in the box on line 37 of Form 511NR.

Descriptions of the organizations and the addresses to mail a donation if you are not receiving a refund, are shown on page 24, Schedule 511NR-F Information.

Schedule 511NR-G

Complete Schedule 511NR-G if you are filing an amended return. If additional space is needed to explain the changes, provide a separate schedule.

Place an "X" in the Amended Return check-box at the top of Form 511NR, page 1. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 31. Enter any refund previously received or overpayment applied on line 33.

When You Are Finished...

- Provide a check or money order payable to "Oklahoma Tax Commission" for any balance due. Electronic payment options are available on our website at **www.tax.ok.gov**.
- Provide copy of federal return and W-2s, 1099s or other withholding statements to substantiate income tax withholdings.
- For amended returns, if you marked "yes" on Schedule 511NR-G, provide a copy of the federal 1040X or 1045, and a copy of the IRS "Statement of Adjustment" or other IRS documentation to verify approval of the federal amendment.
- Mail the originals, along with any payment due, to:

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

Schedule 511NR-F Information (Original return only)

1- Support for Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children

You may donate from your tax refund to support programs for volunteers to act as Court Appointed Special Advocates for abused or neglected children. Donations will be placed in the Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates. Monies will be expended by the Office of the Attorney General for the purpose of providing grants to the Oklahoma CASA Association. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., P.O. Box 54946, Oklahoma City, OK 73154.

2- Support of the Oklahoma National Guard

You have the opportunity to donate from your tax refund for the benefit of providing financial relief to qualified members of the Oklahoma National Guard and their families. Donations will be placed in the Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program. Monies, to assist Oklahoma National Guard members and their families with approved hardship expenses, will be expended by the Military Department. If you are not receiving a refund, you may still donate. Mail your contribution to: Operation Homefront Task Force, 3501 Military Circle, Oklahoma City, OK 73111-4398.

3- Support of Programs for Regional Food Banks in Oklahoma

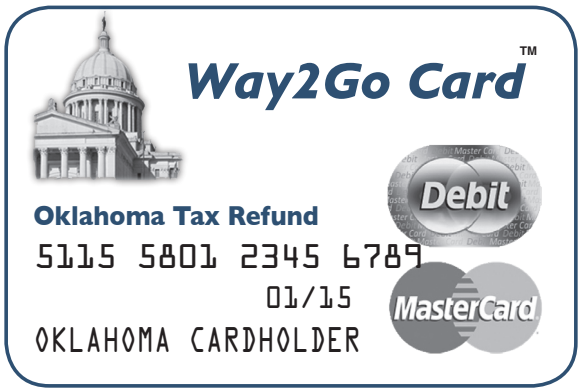
You may donate from your tax refund for the benefit of the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma (Oklahoma Food Banks). The Oklahoma Food Banks are the largest hunger-relief organizations in the state - distributing food to charitable and faith-based feeding programs throughout all 77 counties in Oklahoma. Your donation will be used to help provide food to the more than 500,000 Oklahomans at risk of hunger on a daily basis. If you are not receiving a refund, you may still donate by mailing your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, P.O. Box 248893, Oklahoma City, OK 73124.

4- Y.M.C.A. Youth and Government Program

You have the opportunity to donate from your tax refund for the benefit of the Oklahoma chapter of the Y.M.C.A. Youth and Government program. Monies donated will be expended by the State Department of Education for the purpose of providing grants to the Program so young people may be educated regarding government and the legislative process. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Education, Y.M.C.A. Youth and Government Program, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City, OK 73105-4599.

Your Oklahoma refund made easy... the Oklahoma Tax Refund Debit Card!

If you do not choose direct deposit, you will receive a debit card for your income tax refund.



- **Safe, convenient and secure, choose to receive a debit card which can be used at your favorite stores and ATMs that accept MasterCard debit cards. In some cases a fee may apply at ATMs.**
- **Activating your card is easy, just call 1-888-929-2460. Only you have the information to do it. Detailed information on card activation, along with all the information you need for your Oklahoma Tax Refund debit card will be included with your card.**
- **Deposit or cash your debit card free at banks or financial institutions that accept MasterCard; or go online to www.goprogram.com and transfer your refund to your checking/savings account for a small fee.**

Visit www.tax.ok.gov for detailed information and answers to your frequently asked questions on the Oklahoma Tax Refund debit card.

See page 36 for information on direct deposit.

2016 Oklahoma Income Tax Table

Instructions...

Use this table if your taxable income is less than $91,000.

If your taxable income is $91,000 or more, use the tax computation on the lower portion of page 35.

For an example, see the box to the right.

Example...

- Mr. and Mrs. Jones are filing a joint return.
- Their Oklahoma Taxable Income is **$14,793**.
- First, they find the **$14,750 - $14,800** income line.
- Next, they find the column for married filing joint and read down the column.
- The amount shown where the income line and filing status column meet is **$384 (see example at right)**. This is the amount they must write on the tax line on their return.

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
14,700	14,750	548	381
14,750	14,800	550	384
14,800	14,850	553	386

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
Up to $999			
0	50	0	0
50	100	0	0
100	150	1	1
150	200	1	1
200	250	1	1
250	300	1	1
300	350	2	2
350	400	2	2
400	450	2	2
450	500	2	2
500	550	3	3
550	600	3	3
600	650	3	3
650	700	3	3
700	750	4	4
750	800	4	4
800	850	4	4
850	900	4	4
900	950	5	5
950	1,000	5	5
$1,000			
1,000	1,050	5	5
1,050	1,100	6	5
1,100	1,150	6	6
1,150	1,200	7	6
1,200	1,250	7	6
1,250	1,300	8	6
1,300	1,350	8	7
1,350	1,400	9	7
1,400	1,450	9	7
1,450	1,500	10	7
1,500	1,550	10	8
1,550	1,600	11	8
1,600	1,650	11	8
1,650	1,700	12	8
1,700	1,750	12	9
1,750	1,800	13	9
1,800	1,850	13	9
1,850	1,900	14	9
1,900	1,950	14	10
1,950	2,000	15	10

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$2,000			
2,000	2,050	15	10
2,050	2,100	16	11
2,100	2,150	16	11
2,150	2,200	17	12
2,200	2,250	17	12
2,250	2,300	18	13
2,300	2,350	18	13
2,350	2,400	19	14
2,400	2,450	19	14
2,450	2,500	20	15
2,500	2,550	21	15
2,550	2,600	22	16
2,600	2,650	23	16
2,650	2,700	24	17
2,700	2,750	25	17
2,750	2,800	26	18
2,800	2,850	27	18
2,850	2,900	28	19
2,900	2,950	29	19
2,950	3,000	30	20
$3,000			
3,000	3,050	31	20
3,050	3,100	32	21
3,100	3,150	33	21
3,150	3,200	34	22
3,200	3,250	35	22
3,250	3,300	36	23
3,300	3,350	37	23
3,350	3,400	38	24
3,400	3,450	39	24
3,450	3,500	40	25
3,500	3,550	41	25
3,550	3,600	42	26
3,600	3,650	43	26
3,650	3,700	44	27
3,700	3,750	45	27
3,750	3,800	46	28
3,800	3,850	47	28
3,850	3,900	49	29
3,900	3,950	50	29
3,950	4,000	52	30

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$4,000			
4,000	4,050	53	30
4,050	4,100	55	31
4,100	4,150	56	31
4,150	4,200	58	32
4,200	4,250	59	32
4,250	4,300	61	33
4,300	4,350	62	33
4,350	4,400	64	34
4,400	4,450	65	34
4,450	4,500	67	35
4,500	4,550	68	35
4,550	4,600	70	36
4,600	4,650	71	36
4,650	4,700	73	37
4,700	4,750	74	37
4,750	4,800	76	38
4,800	4,850	77	38
4,850	4,900	79	39
4,900	4,950	81	39
4,950	5,000	83	40
$5,000			
5,000	5,050	85	41
5,050	5,100	87	42
5,100	5,150	89	43
5,150	5,200	91	44
5,200	5,250	93	45
5,250	5,300	95	46
5,300	5,350	97	47
5,350	5,400	99	48
5,400	5,450	101	49
5,450	5,500	103	50
5,500	5,550	105	51
5,550	5,600	107	52
5,600	5,650	109	53
5,650	5,700	111	54
5,700	5,750	113	55
5,750	5,800	115	56
5,800	5,850	117	57
5,850	5,900	119	58
5,900	5,950	121	59
5,950	6,000	123	60

* This column must also be used by a Qualified Widow(er).

2016 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$6,000			
6,000	6,050	125	61
6,050	6,100	127	62
6,100	6,150	129	63
6,150	6,200	131	64
6,200	6,250	133	65
6,250	6,300	135	66
6,300	6,350	137	67
6,350	6,400	139	68
6,400	6,450	141	69
6,450	6,500	143	70
6,500	6,550	145	71
6,550	6,600	147	72
6,600	6,650	149	73
6,650	6,700	151	74
6,700	6,750	153	75
6,750	6,800	155	76
6,800	6,850	157	77
6,850	6,900	159	78
6,900	6,950	161	79
6,950	7,000	163	80
$7,000			
7,000	7,050	165	81
7,050	7,100	167	82
7,100	7,150	169	83
7,150	7,200	171	84
7,200	7,250	173	85
7,250	7,300	175	86
7,300	7,350	178	87
7,350	7,400	180	88
7,400	7,450	183	89
7,450	7,500	185	90
7,500	7,550	188	91
7,550	7,600	190	92
7,600	7,650	193	94
7,650	7,700	195	95
7,700	7,750	198	97
7,750	7,800	200	98
7,800	7,850	203	100
7,850	7,900	205	101
7,900	7,950	208	103
7,950	8,000	210	104
$8,000			
8,000	8,050	213	106
8,050	8,100	215	107
8,100	8,150	218	109
8,150	8,200	220	110
8,200	8,250	223	112
8,250	8,300	225	113
8,300	8,350	228	115
8,350	8,400	230	116
8,400	8,450	233	118
8,450	8,500	235	119
8,500	8,550	238	121
8,550	8,600	240	122
8,600	8,650	243	124
8,650	8,700	245	125
8,700	8,750	248	127
8,750	8,800	250	128
8,800	8,850	253	130
8,850	8,900	255	131
8,900	8,950	258	133
8,950	9,000	260	134

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$9,000			
9,000	9,050	263	136
9,050	9,100	265	137
9,100	9,150	268	139
9,150	9,200	270	140
9,200	9,250	273	142
9,250	9,300	275	143
9,300	9,350	278	145
9,350	9,400	280	146
9,400	9,450	283	148
9,450	9,500	285	149
9,500	9,550	288	151
9,550	9,600	290	152
9,600	9,650	293	154
9,650	9,700	295	155
9,700	9,750	298	157
9,750	9,800	300	158
9,800	9,850	303	160
9,850	9,900	305	162
9,900	9,950	308	164
9,950	10,000	310	166
$10,000			
10,000	10,050	313	168
10,050	10,100	315	170
10,100	10,150	318	172
10,150	10,200	320	174
10,200	10,250	323	176
10,250	10,300	325	178
10,300	10,350	328	180
10,350	10,400	330	182
10,400	10,450	333	184
10,450	10,500	335	186
10,500	10,550	338	188
10,550	10,600	340	190
10,600	10,650	343	192
10,650	10,700	345	194
10,700	10,750	348	196
10,750	10,800	350	198
10,800	10,850	353	200
10,850	10,900	355	202
10,900	10,950	358	204
10,950	11,000	360	206
$11,000			
11,000	11,050	363	208
11,050	11,100	365	210
11,100	11,150	368	212
11,150	11,200	370	214
11,200	11,250	373	216
11,250	11,300	375	218
11,300	11,350	378	220
11,350	11,400	380	222
11,400	11,450	383	224
11,450	11,500	385	226
11,500	11,550	388	228
11,550	11,600	390	230
11,600	11,650	393	232
11,650	11,700	395	234
11,700	11,750	398	236
11,750	11,800	400	238
11,800	11,850	403	240
11,850	11,900	405	242
11,900	11,950	408	244
11,950	12,000	410	246

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$12,000			
12,000	12,050	413	248
12,050	12,100	415	250
12,100	12,150	418	252
12,150	12,200	420	254
12,200	12,250	423	256
12,250	12,300	425	259
12,300	12,350	428	261
12,350	12,400	430	264
12,400	12,450	433	266
12,450	12,500	435	269
12,500	12,550	438	271
12,550	12,600	440	274
12,600	12,650	443	276
12,650	12,700	445	279
12,700	12,750	448	281
12,750	12,800	450	284
12,800	12,850	453	286
12,850	12,900	455	289
12,900	12,950	458	291
12,950	13,000	460	294
$13,000			
13,000	13,050	463	296
13,050	13,100	465	299
13,100	13,150	468	301
13,150	13,200	470	304
13,200	13,250	473	306
13,250	13,300	475	309
13,300	13,350	478	311
13,350	13,400	480	314
13,400	13,450	483	316
13,450	13,500	485	319
13,500	13,550	488	321
13,550	13,600	490	324
13,600	13,650	493	326
13,650	13,700	495	329
13,700	13,750	498	331
13,750	13,800	500	334
13,800	13,850	503	336
13,850	13,900	505	339
13,900	13,950	508	341
13,950	14,000	510	344
$14,000			
14,000	14,050	513	346
14,050	14,100	515	349
14,100	14,150	518	351
14,150	14,200	520	354
14,200	14,250	523	356
14,250	14,300	525	359
14,300	14,350	528	361
14,350	14,400	530	364
14,400	14,450	533	366
14,450	14,500	535	369
14,500	14,550	538	371
14,550	14,600	540	374
14,600	14,650	543	376
14,650	14,700	545	379
14,700	14,750	548	381
14,750	14,800	550	384
14,800	14,850	553	386
14,850	14,900	555	389
14,900	14,950	558	391
14,950	15,000	560	394

* This column must also be used by a Qualified Widow(er).

2016 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$15,000			
15,000	15,050	563	396
15,050	15,100	565	399
15,100	15,150	568	401
15,150	15,200	570	404
15,200	15,250	573	406
15,250	15,300	575	409
15,300	15,350	578	411
15,350	15,400	580	414
15,400	15,450	583	416
15,450	15,500	585	419
15,500	15,550	588	421
15,550	15,600	590	424
15,600	15,650	593	426
15,650	15,700	595	429
15,700	15,750	598	431
15,750	15,800	600	434
15,800	15,850	603	436
15,850	15,900	605	439
15,900	15,950	608	441
15,950	16,000	610	444
$16,000			
16,000	16,050	613	446
16,050	16,100	615	449
16,100	16,150	618	451
16,150	16,200	620	454
16,200	16,250	623	456
16,250	16,300	625	459
16,300	16,350	628	461
16,350	16,400	630	464
16,400	16,450	633	466
16,450	16,500	635	469
16,500	16,550	638	471
16,550	16,600	640	474
16,600	16,650	643	476
16,650	16,700	645	479
16,700	16,750	648	481
16,750	16,800	650	484
16,800	16,850	653	486
16,850	16,900	655	489
16,900	16,950	658	491
16,950	17,000	660	494
$17,000			
17,000	17,050	663	496
17,050	17,100	665	499
17,100	17,150	668	501
17,150	17,200	670	504
17,200	17,250	673	506
17,250	17,300	675	509
17,300	17,350	678	511
17,350	17,400	680	514
17,400	17,450	683	516
17,450	17,500	685	519
17,500	17,550	688	521
17,550	17,600	690	524
17,600	17,650	693	526
17,650	17,700	695	529
17,700	17,750	698	531
17,750	17,800	700	534
17,800	17,850	703	536
17,850	17,900	705	539
17,900	17,950	708	541
17,950	18,000	710	544

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$18,000			
18,000	18,050	713	546
18,050	18,100	715	549
18,100	18,150	718	551
18,150	18,200	720	554
18,200	18,250	723	556
18,250	18,300	725	559
18,300	18,350	728	561
18,350	18,400	730	564
18,400	18,450	733	566
18,450	18,500	735	569
18,500	18,550	738	571
18,550	18,600	740	574
18,600	18,650	743	576
18,650	18,700	745	579
18,700	18,750	748	581
18,750	18,800	750	584
18,800	18,850	753	586
18,850	18,900	755	589
18,900	18,950	758	591
18,950	19,000	760	594
$19,000			
19,000	19,050	763	596
19,050	19,100	765	599
19,100	19,150	768	601
19,150	19,200	770	604
19,200	19,250	773	606
19,250	19,300	775	609
19,300	19,350	778	611
19,350	19,400	780	614
19,400	19,450	783	616
19,450	19,500	785	619
19,500	19,550	788	621
19,550	19,600	790	624
19,600	19,650	793	626
19,650	19,700	795	629
19,700	19,750	798	631
19,750	19,800	800	634
19,800	19,850	803	636
19,850	19,900	805	639
19,900	19,950	808	641
19,950	20,000	810	644
$20,000			
20,000	20,050	813	646
20,050	20,100	815	649
20,100	20,150	818	651
20,150	20,200	820	654
20,200	20,250	823	656
20,250	20,300	825	659
20,300	20,350	828	661
20,350	20,400	830	664
20,400	20,450	833	666
20,450	20,500	835	669
20,500	20,550	838	671
20,550	20,600	840	674
20,600	20,650	843	676
20,650	20,700	845	679
20,700	20,750	848	681
20,750	20,800	850	684
20,800	20,850	853	686
20,850	20,900	855	689
20,900	20,950	858	691
20,950	21,000	860	694

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$21,000			
21,000	21,050	863	696
21,050	21,100	865	699
21,100	21,150	868	701
21,150	21,200	870	704
21,200	21,250	873	706
21,250	21,300	875	709
21,300	21,350	878	711
21,350	21,400	880	714
21,400	21,450	883	716
21,450	21,500	885	719
21,500	21,550	888	721
21,550	21,600	890	724
21,600	21,650	893	726
21,650	21,700	895	729
21,700	21,750	898	731
21,750	21,800	900	734
21,800	21,850	903	736
21,850	21,900	905	739
21,900	21,950	908	741
21,950	22,000	910	744
$22,000			
22,000	22,050	913	746
22,050	22,100	915	749
22,100	22,150	918	751
22,150	22,200	920	754
22,200	22,250	923	756
22,250	22,300	925	759
22,300	22,350	928	761
22,350	22,400	930	764
22,400	22,450	933	766
22,450	22,500	935	769
22,500	22,550	938	771
22,550	22,600	940	774
22,600	22,650	943	776
22,650	22,700	945	779
22,700	22,750	948	781
22,750	22,800	950	784
22,800	22,850	953	786
22,850	22,900	955	789
22,900	22,950	958	791
22,950	23,000	960	794
$23,000			
23,000	23,050	963	796
23,050	23,100	965	799
23,100	23,150	968	801
23,150	23,200	970	804
23,200	23,250	973	806
23,250	23,300	975	809
23,300	23,350	978	811
23,350	23,400	980	814
23,400	23,450	983	816
23,450	23,500	985	819
23,500	23,550	988	821
23,550	23,600	990	824
23,600	23,650	993	826
23,650	23,700	995	829
23,700	23,750	998	831
23,750	23,800	1,000	834
23,800	23,850	1,003	836
23,850	23,900	1,005	839
23,900	23,950	1,008	841
23,950	24,000	1,010	844

* This column must also be used by a Qualified Widow(er).

2016 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$24,000			
24,000	24,050	1,013	846
24,050	24,100	1,015	849
24,100	24,150	1,018	851
24,150	24,200	1,020	854
24,200	24,250	1,023	856
24,250	24,300	1,025	859
24,300	24,350	1,028	861
24,350	24,400	1,030	864
24,400	24,450	1,033	866
24,450	24,500	1,035	869
24,500	24,550	1,038	871
24,550	24,600	1,040	874
24,600	24,650	1,043	876
24,650	24,700	1,045	879
24,700	24,750	1,048	881
24,750	24,800	1,050	884
24,800	24,850	1,053	886
24,850	24,900	1,055	889
24,900	24,950	1,058	891
24,950	25,000	1,060	894
$25,000			
25,000	25,050	1,063	896
25,050	25,100	1,065	899
25,100	25,150	1,068	901
25,150	25,200	1,070	904
25,200	25,250	1,073	906
25,250	25,300	1,075	909
25,300	25,350	1,078	911
25,350	25,400	1,080	914
25,400	25,450	1,083	916
25,450	25,500	1,085	919
25,500	25,550	1,088	921
25,550	25,600	1,090	924
25,600	25,650	1,093	926
25,650	25,700	1,095	929
25,700	25,750	1,098	931
25,750	25,800	1,100	934
25,800	25,850	1,103	936
25,850	25,900	1,105	939
25,900	25,950	1,108	941
25,950	26,000	1,110	944
$26,000			
26,000	26,050	1,113	946
26,050	26,100	1,115	949
26,100	26,150	1,118	951
26,150	26,200	1,120	954
26,200	26,250	1,123	956
26,250	26,300	1,125	959
26,300	26,350	1,128	961
26,350	26,400	1,130	964
26,400	26,450	1,133	966
26,450	26,500	1,135	969
26,500	26,550	1,138	971
26,550	26,600	1,140	974
26,600	26,650	1,143	976
26,650	26,700	1,145	979
26,700	26,750	1,148	981
26,750	26,800	1,150	984
26,800	26,850	1,153	986
26,850	26,900	1,155	989
26,900	26,950	1,158	991
26,950	27,000	1,160	994

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$27,000			
27,000	27,050	1,163	996
27,050	27,100	1,165	999
27,100	27,150	1,168	1,001
27,150	27,200	1,170	1,004
27,200	27,250	1,173	1,006
27,250	27,300	1,175	1,009
27,300	27,350	1,178	1,011
27,350	27,400	1,180	1,014
27,400	27,450	1,183	1,016
27,450	27,500	1,185	1,019
27,500	27,550	1,188	1,021
27,550	27,600	1,190	1,024
27,600	27,650	1,193	1,026
27,650	27,700	1,195	1,029
27,700	27,750	1,198	1,031
27,750	27,800	1,200	1,034
27,800	27,850	1,203	1,036
27,850	27,900	1,205	1,039
27,900	27,950	1,208	1,041
27,950	28,000	1,210	1,044
$28,000			
28,000	28,050	1,213	1,046
28,050	28,100	1,215	1,049
28,100	28,150	1,218	1,051
28,150	28,200	1,220	1,054
28,200	28,250	1,223	1,056
28,250	28,300	1,225	1,059
28,300	28,350	1,228	1,061
28,350	28,400	1,230	1,064
28,400	28,450	1,233	1,066
28,450	28,500	1,235	1,069
28,500	28,550	1,238	1,071
28,550	28,600	1,240	1,074
28,600	28,650	1,243	1,076
28,650	28,700	1,245	1,079
28,700	28,750	1,248	1,081
28,750	28,800	1,250	1,084
28,800	28,850	1,253	1,086
28,850	28,900	1,255	1,089
28,900	28,950	1,258	1,091
28,950	29,000	1,260	1,094
$29,000			
29,000	29,050	1,263	1,096
29,050	29,100	1,265	1,099
29,100	29,150	1,268	1,101
29,150	29,200	1,270	1,104
29,200	29,250	1,273	1,106
29,250	29,300	1,275	1,109
29,300	29,350	1,278	1,111
29,350	29,400	1,280	1,114
29,400	29,450	1,283	1,116
29,450	29,500	1,285	1,119
29,500	29,550	1,288	1,121
29,550	29,600	1,290	1,124
29,600	29,650	1,293	1,126
29,650	29,700	1,295	1,129
29,700	29,750	1,298	1,131
29,750	29,800	1,300	1,134
29,800	29,850	1,303	1,136
29,850	29,900	1,305	1,139
29,900	29,950	1,308	1,141
29,950	30,000	1,310	1,144

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$30,000			
30,000	30,050	1,313	1,146
30,050	30,100	1,315	1,149
30,100	30,150	1,318	1,151
30,150	30,200	1,320	1,154
30,200	30,250	1,323	1,156
30,250	30,300	1,325	1,159
30,300	30,350	1,328	1,161
30,350	30,400	1,330	1,164
30,400	30,450	1,333	1,166
30,450	30,500	1,335	1,169
30,500	30,550	1,338	1,171
30,550	30,600	1,340	1,174
30,600	30,650	1,343	1,176
30,650	30,700	1,345	1,179
30,700	30,750	1,348	1,181
30,750	30,800	1,350	1,184
30,800	30,850	1,353	1,186
30,850	30,900	1,355	1,189
30,900	30,950	1,358	1,191
30,950	31,000	1,360	1,194
$31,000			
31,000	31,050	1,363	1,196
31,050	31,100	1,365	1,199
31,100	31,150	1,368	1,201
31,150	31,200	1,370	1,204
31,200	31,250	1,373	1,206
31,250	31,300	1,375	1,209
31,300	31,350	1,378	1,211
31,350	31,400	1,380	1,214
31,400	31,450	1,383	1,216
31,450	31,500	1,385	1,219
31,500	31,550	1,388	1,221
31,550	31,600	1,390	1,224
31,600	31,650	1,393	1,226
31,650	31,700	1,395	1,229
31,700	31,750	1,398	1,231
31,750	31,800	1,400	1,234
31,800	31,850	1,403	1,236
31,850	31,900	1,405	1,239
31,900	31,950	1,408	1,241
31,950	32,000	1,410	1,244
$32,000			
32,000	32,050	1,413	1,246
32,050	32,100	1,415	1,249
32,100	32,150	1,418	1,251
32,150	32,200	1,420	1,254
32,200	32,250	1,423	1,256
32,250	32,300	1,425	1,259
32,300	32,350	1,428	1,261
32,350	32,400	1,430	1,264
32,400	32,450	1,433	1,266
32,450	32,500	1,435	1,269
32,500	32,550	1,438	1,271
32,550	32,600	1,440	1,274
32,600	32,650	1,443	1,276
32,650	32,700	1,445	1,279
32,700	32,750	1,448	1,281
32,750	32,800	1,450	1,284
32,800	32,850	1,453	1,286
32,850	32,900	1,455	1,289
32,900	32,950	1,458	1,291
32,950	33,000	1,460	1,294

* This column must also be used by a Qualified Widow(er).

2016 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$33,000			
33,000	33,050	1,463	1,296
33,050	33,100	1,465	1,299
33,100	33,150	1,468	1,301
33,150	33,200	1,470	1,304
33,200	33,250	1,473	1,306
33,250	33,300	1,475	1,309
33,300	33,350	1,478	1,311
33,350	33,400	1,480	1,314
33,400	33,450	1,483	1,316
33,450	33,500	1,485	1,319
33,500	33,550	1,488	1,321
33,550	33,600	1,490	1,324
33,600	33,650	1,493	1,326
33,650	33,700	1,495	1,329
33,700	33,750	1,498	1,331
33,750	33,800	1,500	1,334
33,800	33,850	1,503	1,336
33,850	33,900	1,505	1,339
33,900	33,950	1,508	1,341
33,950	34,000	1,510	1,344
$34,000			
34,000	34,050	1,513	1,346
34,050	34,100	1,515	1,349
34,100	34,150	1,518	1,351
34,150	34,200	1,520	1,354
34,200	34,250	1,523	1,356
34,250	34,300	1,525	1,359
34,300	34,350	1,528	1,361
34,350	34,400	1,530	1,364
34,400	34,450	1,533	1,366
34,450	34,500	1,535	1,369
34,500	34,550	1,538	1,371
34,550	34,600	1,540	1,374
34,600	34,650	1,543	1,376
34,650	34,700	1,545	1,379
34,700	34,750	1,548	1,381
34,750	34,800	1,550	1,384
34,800	34,850	1,553	1,386
34,850	34,900	1,555	1,389
34,900	34,950	1,558	1,391
34,950	35,000	1,560	1,394
$35,000			
35,000	35,050	1,563	1,396
35,050	35,100	1,565	1,399
35,100	35,150	1,568	1,401
35,150	35,200	1,570	1,404
35,200	35,250	1,573	1,406
35,250	35,300	1,575	1,409
35,300	35,350	1,578	1,411
35,350	35,400	1,580	1,414
35,400	35,450	1,583	1,416
35,450	35,500	1,585	1,419
35,500	35,550	1,588	1,421
35,550	35,600	1,590	1,424
35,600	35,650	1,593	1,426
35,650	35,700	1,595	1,429
35,700	35,750	1,598	1,431
35,750	35,800	1,600	1,434
35,800	35,850	1,603	1,436
35,850	35,900	1,605	1,439
35,900	35,950	1,608	1,441
35,950	36,000	1,610	1,444

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$36,000			
36,000	36,050	1,613	1,446
36,050	36,100	1,615	1,449
36,100	36,150	1,618	1,451
36,150	36,200	1,620	1,454
36,200	36,250	1,623	1,456
36,250	36,300	1,625	1,459
36,300	36,350	1,628	1,461
36,350	36,400	1,630	1,464
36,400	36,450	1,633	1,466
36,450	36,500	1,635	1,469
36,500	36,550	1,638	1,471
36,550	36,600	1,640	1,474
36,600	36,650	1,643	1,476
36,650	36,700	1,645	1,479
36,700	36,750	1,648	1,481
36,750	36,800	1,650	1,484
36,800	36,850	1,653	1,486
36,850	36,900	1,655	1,489
36,900	36,950	1,658	1,491
36,950	37,000	1,660	1,494
$37,000			
37,000	37,050	1,663	1,496
37,050	37,100	1,665	1,499
37,100	37,150	1,668	1,501
37,150	37,200	1,670	1,504
37,200	37,250	1,673	1,506
37,250	37,300	1,675	1,509
37,300	37,350	1,678	1,511
37,350	37,400	1,680	1,514
37,400	37,450	1,683	1,516
37,450	37,500	1,685	1,519
37,500	37,550	1,688	1,521
37,550	37,600	1,690	1,524
37,600	37,650	1,693	1,526
37,650	37,700	1,695	1,529
37,700	37,750	1,698	1,531
37,750	37,800	1,700	1,534
37,800	37,850	1,703	1,536
37,850	37,900	1,705	1,539
37,900	37,950	1,708	1,541
37,950	38,000	1,710	1,544
$38,000			
38,000	38,050	1,713	1,546
38,050	38,100	1,715	1,549
38,100	38,150	1,718	1,551
38,150	38,200	1,720	1,554
38,200	38,250	1,723	1,556
38,250	38,300	1,725	1,559
38,300	38,350	1,728	1,561
38,350	38,400	1,730	1,564
38,400	38,450	1,733	1,566
38,450	38,500	1,735	1,569
38,500	38,550	1,738	1,571
38,550	38,600	1,740	1,574
38,600	38,650	1,743	1,576
38,650	38,700	1,745	1,579
38,700	38,750	1,748	1,581
38,750	38,800	1,750	1,584
38,800	38,850	1,753	1,586
38,850	38,900	1,755	1,589
38,900	38,950	1,758	1,591
38,950	39,000	1,760	1,594

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$39,000			
39,000	39,050	1,763	1,596
39,050	39,100	1,765	1,599
39,100	39,150	1,768	1,601
39,150	39,200	1,770	1,604
39,200	39,250	1,773	1,606
39,250	39,300	1,775	1,609
39,300	39,350	1,778	1,611
39,350	39,400	1,780	1,614
39,400	39,450	1,783	1,616
39,450	39,500	1,785	1,619
39,500	39,550	1,788	1,621
39,550	39,600	1,790	1,624
39,600	39,650	1,793	1,626
39,650	39,700	1,795	1,629
39,700	39,750	1,798	1,631
39,750	39,800	1,800	1,634
39,800	39,850	1,803	1,636
39,850	39,900	1,805	1,639
39,900	39,950	1,808	1,641
39,950	40,000	1,810	1,644
$40,000			
40,000	40,050	1,813	1,646
40,050	40,100	1,815	1,649
40,100	40,150	1,818	1,651
40,150	40,200	1,820	1,654
40,200	40,250	1,823	1,656
40,250	40,300	1,825	1,659
40,300	40,350	1,828	1,661
40,350	40,400	1,830	1,664
40,400	40,450	1,833	1,666
40,450	40,500	1,835	1,669
40,500	40,550	1,838	1,671
40,550	40,600	1,840	1,674
40,600	40,650	1,843	1,676
40,650	40,700	1,845	1,679
40,700	40,750	1,848	1,681
40,750	40,800	1,850	1,684
40,800	40,850	1,853	1,686
40,850	40,900	1,855	1,689
40,900	40,950	1,858	1,691
40,950	41,000	1,860	1,694
$41,000			
41,000	41,050	1,863	1,696
41,050	41,100	1,865	1,699
41,100	41,150	1,868	1,701
41,150	41,200	1,870	1,704
41,200	41,250	1,873	1,706
41,250	41,300	1,875	1,709
41,300	41,350	1,878	1,711
41,350	41,400	1,880	1,714
41,400	41,450	1,883	1,716
41,450	41,500	1,885	1,719
41,500	41,550	1,888	1,721
41,550	41,600	1,890	1,724
41,600	41,650	1,893	1,726
41,650	41,700	1,895	1,729
41,700	41,750	1,898	1,731
41,750	41,800	1,900	1,734
41,800	41,850	1,903	1,736
41,850	41,900	1,905	1,739
41,900	41,950	1,908	1,741
41,950	42,000	1,910	1,744

* This column must also be used by a Qualified Widow(er).

2016 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$42,000			
42,000	42,050	1,913	1,746
42,050	42,100	1,915	1,749
42,100	42,150	1,918	1,751
42,150	42,200	1,920	1,754
42,200	42,250	1,923	1,756
42,250	42,300	1,925	1,759
42,300	42,350	1,928	1,761
42,350	42,400	1,930	1,764
42,400	42,450	1,933	1,766
42,450	42,500	1,935	1,769
42,500	42,550	1,938	1,771
42,550	42,600	1,940	1,774
42,600	42,650	1,943	1,776
42,650	42,700	1,945	1,779
42,700	42,750	1,948	1,781
42,750	42,800	1,950	1,784
42,800	42,850	1,953	1,786
42,850	42,900	1,955	1,789
42,900	42,950	1,958	1,791
42,950	43,000	1,960	1,794
$43,000			
43,000	43,050	1,963	1,796
43,050	43,100	1,965	1,799
43,100	43,150	1,968	1,801
43,150	43,200	1,970	1,804
43,200	43,250	1,973	1,806
43,250	43,300	1,975	1,809
43,300	43,350	1,978	1,811
43,350	43,400	1,980	1,814
43,400	43,450	1,983	1,816
43,450	43,500	1,985	1,819
43,500	43,550	1,988	1,821
43,550	43,600	1,990	1,824
43,600	43,650	1,993	1,826
43,650	43,700	1,995	1,829
43,700	43,750	1,998	1,831
43,750	43,800	2,000	1,834
43,800	43,850	2,003	1,836
43,850	43,900	2,005	1,839
43,900	43,950	2,008	1,841
43,950	44,000	2,010	1,844
$44,000			
44,000	44,050	2,013	1,846
44,050	44,100	2,015	1,849
44,100	44,150	2,018	1,851
44,150	44,200	2,020	1,854
44,200	44,250	2,023	1,856
44,250	44,300	2,025	1,859
44,300	44,350	2,028	1,861
44,350	44,400	2,030	1,864
44,400	44,450	2,033	1,866
44,450	44,500	2,035	1,869
44,500	44,550	2,038	1,871
44,550	44,600	2,040	1,874
44,600	44,650	2,043	1,876
44,650	44,700	2,045	1,879
44,700	44,750	2,048	1,881
44,750	44,800	2,050	1,884
44,800	44,850	2,053	1,886
44,850	44,900	2,055	1,889
44,900	44,950	2,058	1,891
44,950	45,000	2,060	1,894

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$45,000			
45,000	45,050	2,063	1,896
45,050	45,100	2,065	1,899
45,100	45,150	2,068	1,901
45,150	45,200	2,070	1,904
45,200	45,250	2,073	1,906
45,250	45,300	2,075	1,909
45,300	45,350	2,078	1,911
45,350	45,400	2,080	1,914
45,400	45,450	2,083	1,916
45,450	45,500	2,085	1,919
45,500	45,550	2,088	1,921
45,550	45,600	2,090	1,924
45,600	45,650	2,093	1,926
45,650	45,700	2,095	1,929
45,700	45,750	2,098	1,931
45,750	45,800	2,100	1,934
45,800	45,850	2,103	1,936
45,850	45,900	2,105	1,939
45,900	45,950	2,108	1,941
45,950	46,000	2,110	1,944
$46,000			
46,000	46,050	2,113	1,946
46,050	46,100	2,115	1,949
46,100	46,150	2,118	1,951
46,150	46,200	2,120	1,954
46,200	46,250	2,123	1,956
46,250	46,300	2,125	1,959
46,300	46,350	2,128	1,961
46,350	46,400	2,130	1,964
46,400	46,450	2,133	1,966
46,450	46,500	2,135	1,969
46,500	46,550	2,138	1,971
46,550	46,600	2,140	1,974
46,600	46,650	2,143	1,976
46,650	46,700	2,145	1,979
46,700	46,750	2,148	1,981
46,750	46,800	2,150	1,984
46,800	46,850	2,153	1,986
46,850	46,900	2,155	1,989
46,900	46,950	2,158	1,991
46,950	47,000	2,160	1,994
$47,000			
47,000	47,050	2,163	1,996
47,050	47,100	2,165	1,999
47,100	47,150	2,168	2,001
47,150	47,200	2,170	2,004
47,200	47,250	2,173	2,006
47,250	47,300	2,175	2,009
47,300	47,350	2,178	2,011
47,350	47,400	2,180	2,014
47,400	47,450	2,183	2,016
47,450	47,500	2,185	2,019
47,500	47,550	2,188	2,021
47,550	47,600	2,190	2,024
47,600	47,650	2,193	2,026
47,650	47,700	2,195	2,029
47,700	47,750	2,198	2,031
47,750	47,800	2,200	2,034
47,800	47,850	2,203	2,036
47,850	47,900	2,205	2,039
47,900	47,950	2,208	2,041
47,950	48,000	2,210	2,044

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$48,000			
48,000	48,050	2,213	2,046
48,050	48,100	2,215	2,049
48,100	48,150	2,218	2,051
48,150	48,200	2,220	2,054
48,200	48,250	2,223	2,056
48,250	48,300	2,225	2,059
48,300	48,350	2,228	2,061
48,350	48,400	2,230	2,064
48,400	48,450	2,233	2,066
48,450	48,500	2,235	2,069
48,500	48,550	2,238	2,071
48,550	48,600	2,240	2,074
48,600	48,650	2,243	2,076
48,650	48,700	2,245	2,079
48,700	48,750	2,248	2,081
48,750	48,800	2,250	2,084
48,800	48,850	2,253	2,086
48,850	48,900	2,255	2,089
48,900	48,950	2,258	2,091
48,950	49,000	2,260	2,094
$49,000			
49,000	49,050	2,263	2,096
49,050	49,100	2,265	2,099
49,100	49,150	2,268	2,101
49,150	49,200	2,270	2,104
49,200	49,250	2,273	2,106
49,250	49,300	2,275	2,109
49,300	49,350	2,278	2,111
49,350	49,400	2,280	2,114
49,400	49,450	2,283	2,116
49,450	49,500	2,285	2,119
49,500	49,550	2,288	2,121
49,550	49,600	2,290	2,124
49,600	49,650	2,293	2,126
49,650	49,700	2,295	2,129
49,700	49,750	2,298	2,131
49,750	49,800	2,300	2,134
49,800	49,850	2,303	2,136
49,850	49,900	2,305	2,139
49,900	49,950	2,308	2,141
49,950	50,000	2,310	2,144
$50,000			
50,000	50,050	2,313	2,146
50,050	50,100	2,315	2,149
50,100	50,150	2,318	2,151
50,150	50,200	2,320	2,154
50,200	50,250	2,323	2,156
50,250	50,300	2,325	2,159
50,300	50,350	2,328	2,161
50,350	50,400	2,330	2,164
50,400	50,450	2,333	2,166
50,450	50,500	2,335	2,169
50,500	50,550	2,338	2,171
50,550	50,600	2,340	2,174
50,600	50,650	2,343	2,176
50,650	50,700	2,345	2,179
50,700	50,750	2,348	2,181
50,750	50,800	2,350	2,184
50,800	50,850	2,353	2,186
50,850	50,900	2,355	2,189
50,900	50,950	2,358	2,191
50,950	51,000	2,360	2,194

* This column must also be used by a Qualified Widow(er).

2016 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$51,000			
51,000	51,050	2,363	2,196
51,050	51,100	2,365	2,199
51,100	51,150	2,368	2,201
51,150	51,200	2,370	2,204
51,200	51,250	2,373	2,206
51,250	51,300	2,375	2,209
51,300	51,350	2,378	2,211
51,350	51,400	2,380	2,214
51,400	51,450	2,383	2,216
51,450	51,500	2,385	2,219
51,500	51,550	2,388	2,221
51,550	51,600	2,390	2,224
51,600	51,650	2,393	2,226
51,650	51,700	2,395	2,229
51,700	51,750	2,398	2,231
51,750	51,800	2,400	2,234
51,800	51,850	2,403	2,236
51,850	51,900	2,405	2,239
51,900	51,950	2,408	2,241
51,950	52,000	2,410	2,244
$52,000			
52,000	52,050	2,413	2,246
52,050	52,100	2,415	2,249
52,100	52,150	2,418	2,251
52,150	52,200	2,420	2,254
52,200	52,250	2,423	2,256
52,250	52,300	2,425	2,259
52,300	52,350	2,428	2,261
52,350	52,400	2,430	2,264
52,400	52,450	2,433	2,266
52,450	52,500	2,435	2,269
52,500	52,550	2,438	2,271
52,550	52,600	2,440	2,274
52,600	52,650	2,443	2,276
52,650	52,700	2,445	2,279
52,700	52,750	2,448	2,281
52,750	52,800	2,450	2,284
52,800	52,850	2,453	2,286
52,850	52,900	2,455	2,289
52,900	52,950	2,458	2,291
52,950	53,000	2,460	2,294
$53,000			
53,000	53,050	2,463	2,296
53,050	53,100	2,465	2,299
53,100	53,150	2,468	2,301
53,150	53,200	2,470	2,304
53,200	53,250	2,473	2,306
53,250	53,300	2,475	2,309
53,300	53,350	2,478	2,311
53,350	53,400	2,480	2,314
53,400	53,450	2,483	2,316
53,450	53,500	2,485	2,319
53,500	53,550	2,488	2,321
53,550	53,600	2,490	2,324
53,600	53,650	2,493	2,326
53,650	53,700	2,495	2,329
53,700	53,750	2,498	2,331
53,750	53,800	2,500	2,334
53,800	53,850	2,503	2,336
53,850	53,900	2,505	2,339
53,900	53,950	2,508	2,341
53,950	54,000	2,510	2,344

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$54,000			
54,000	54,050	2,513	2,346
54,050	54,100	2,515	2,349
54,100	54,150	2,518	2,351
54,150	54,200	2,520	2,354
54,200	54,250	2,523	2,356
54,250	54,300	2,525	2,359
54,300	54,350	2,528	2,361
54,350	54,400	2,530	2,364
54,400	54,450	2,533	2,366
54,450	54,500	2,535	2,369
54,500	54,550	2,538	2,371
54,550	54,600	2,540	2,374
54,600	54,650	2,543	2,376
54,650	54,700	2,545	2,379
54,700	54,750	2,548	2,381
54,750	54,800	2,550	2,384
54,800	54,850	2,553	2,386
54,850	54,900	2,555	2,389
54,900	54,950	2,558	2,391
54,950	55,000	2,560	2,394
$55,000			
55,000	55,050	2,563	2,396
55,050	55,100	2,565	2,399
55,100	55,150	2,568	2,401
55,150	55,200	2,570	2,404
55,200	55,250	2,573	2,406
55,250	55,300	2,575	2,409
55,300	55,350	2,578	2,411
55,350	55,400	2,580	2,414
55,400	55,450	2,583	2,416
55,450	55,500	2,585	2,419
55,500	55,550	2,588	2,421
55,550	55,600	2,590	2,424
55,600	55,650	2,593	2,426
55,650	55,700	2,595	2,429
55,700	55,750	2,598	2,431
55,750	55,800	2,600	2,434
55,800	55,850	2,603	2,436
55,850	55,900	2,605	2,439
55,900	55,950	2,608	2,441
55,950	56,000	2,610	2,444
$56,000			
56,000	56,050	2,613	2,446
56,050	56,100	2,615	2,449
56,100	56,150	2,618	2,451
56,150	56,200	2,620	2,454
56,200	56,250	2,623	2,456
56,250	56,300	2,625	2,459
56,300	56,350	2,628	2,461
56,350	56,400	2,630	2,464
56,400	56,450	2,633	2,466
56,450	56,500	2,635	2,469
56,500	56,550	2,638	2,471
56,550	56,600	2,640	2,474
56,600	56,650	2,643	2,476
56,650	56,700	2,645	2,479
56,700	56,750	2,648	2,481
56,750	56,800	2,650	2,484
56,800	56,850	2,653	2,486
56,850	56,900	2,655	2,489
56,900	56,950	2,658	2,491
56,950	57,000	2,660	2,494

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$57,000			
57,000	57,050	2,663	2,496
57,050	57,100	2,665	2,499
57,100	57,150	2,668	2,501
57,150	57,200	2,670	2,504
57,200	57,250	2,673	2,506
57,250	57,300	2,675	2,509
57,300	57,350	2,678	2,511
57,350	57,400	2,680	2,514
57,400	57,450	2,683	2,516
57,450	57,500	2,685	2,519
57,500	57,550	2,688	2,521
57,550	57,600	2,690	2,524
57,600	57,650	2,693	2,526
57,650	57,700	2,695	2,529
57,700	57,750	2,698	2,531
57,750	57,800	2,700	2,534
57,800	57,850	2,703	2,536
57,850	57,900	2,705	2,539
57,900	57,950	2,708	2,541
57,950	58,000	2,710	2,544
$58,000			
58,000	58,050	2,713	2,546
58,050	58,100	2,715	2,549
58,100	58,150	2,718	2,551
58,150	58,200	2,720	2,554
58,200	58,250	2,723	2,556
58,250	58,300	2,725	2,559
58,300	58,350	2,728	2,561
58,350	58,400	2,730	2,564
58,400	58,450	2,733	2,566
58,450	58,500	2,735	2,569
58,500	58,550	2,738	2,571
58,550	58,600	2,740	2,574
58,600	58,650	2,743	2,576
58,650	58,700	2,745	2,579
58,700	58,750	2,748	2,581
58,750	58,800	2,750	2,584
58,800	58,850	2,753	2,586
58,850	58,900	2,755	2,589
58,900	58,950	2,758	2,591
58,950	59,000	2,760	2,594
$59,000			
59,000	59,050	2,763	2,596
59,050	59,100	2,765	2,599
59,100	59,150	2,768	2,601
59,150	59,200	2,770	2,604
59,200	59,250	2,773	2,606
59,250	59,300	2,775	2,609
59,300	59,350	2,778	2,611
59,350	59,400	2,780	2,614
59,400	59,450	2,783	2,616
59,450	59,500	2,785	2,619
59,500	59,550	2,788	2,621
59,550	59,600	2,790	2,624
59,600	59,650	2,793	2,626
59,650	59,700	2,795	2,629
59,700	59,750	2,798	2,631
59,750	59,800	2,800	2,634
59,800	59,850	2,803	2,636
59,850	59,900	2,805	2,639
59,900	59,950	2,808	2,641
59,950	60,000	2,810	2,644

* This column must also be used by a Qualified Widow(er).

2016 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$60,000			
60,000	60,050	2,813	2,646
60,050	60,100	2,815	2,649
60,100	60,150	2,818	2,651
60,150	60,200	2,820	2,654
60,200	60,250	2,823	2,656
60,250	60,300	2,825	2,659
60,300	60,350	2,828	2,661
60,350	60,400	2,830	2,664
60,400	60,450	2,833	2,666
60,450	60,500	2,835	2,669
60,500	60,550	2,838	2,671
60,550	60,600	2,840	2,674
60,600	60,650	2,843	2,676
60,650	60,700	2,845	2,679
60,700	60,750	2,848	2,681
60,750	60,800	2,850	2,684
60,800	60,850	2,853	2,686
60,850	60,900	2,855	2,689
60,900	60,950	2,858	2,691
60,950	61,000	2,860	2,694
$61,000			
61,000	61,050	2,863	2,696
61,050	61,100	2,865	2,699
61,100	61,150	2,868	2,701
61,150	61,200	2,870	2,704
61,200	61,250	2,873	2,706
61,250	61,300	2,875	2,709
61,300	61,350	2,878	2,711
61,350	61,400	2,880	2,714
61,400	61,450	2,883	2,716
61,450	61,500	2,885	2,719
61,500	61,550	2,888	2,721
61,550	61,600	2,890	2,724
61,600	61,650	2,893	2,726
61,650	61,700	2,895	2,729
61,700	61,750	2,898	2,731
61,750	61,800	2,900	2,734
61,800	61,850	2,903	2,736
61,850	61,900	2,905	2,739
61,900	61,950	2,908	2,741
61,950	62,000	2,910	2,744
$62,000			
62,000	62,050	2,913	2,746
62,050	62,100	2,915	2,749
62,100	62,150	2,918	2,751
62,150	62,200	2,920	2,754
62,200	62,250	2,923	2,756
62,250	62,300	2,925	2,759
62,300	62,350	2,928	2,761
62,350	62,400	2,930	2,764
62,400	62,450	2,933	2,766
62,450	62,500	2,935	2,769
62,500	62,550	2,938	2,771
62,550	62,600	2,940	2,774
62,600	62,650	2,943	2,776
62,650	62,700	2,945	2,779
62,700	62,750	2,948	2,781
62,750	62,800	2,950	2,784
62,800	62,850	2,953	2,786
62,850	62,900	2,955	2,789
62,900	62,950	2,958	2,791
62,950	63,000	2,960	2,794

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$63,000			
63,000	63,050	2,963	2,796
63,050	63,100	2,965	2,799
63,100	63,150	2,968	2,801
63,150	63,200	2,970	2,804
63,200	63,250	2,973	2,806
63,250	63,300	2,975	2,809
63,300	63,350	2,978	2,811
63,350	63,400	2,980	2,814
63,400	63,450	2,983	2,816
63,450	63,500	2,985	2,819
63,500	63,550	2,988	2,821
63,550	63,600	2,990	2,824
63,600	63,650	2,993	2,826
63,650	63,700	2,995	2,829
63,700	63,750	2,998	2,831
63,750	63,800	3,000	2,834
63,800	63,850	3,003	2,836
63,850	63,900	3,005	2,839
63,900	63,950	3,008	2,841
63,950	64,000	3,010	2,844
$64,000			
64,000	64,050	3,013	2,846
64,050	64,100	3,015	2,849
64,100	64,150	3,018	2,851
64,150	64,200	3,020	2,854
64,200	64,250	3,023	2,856
64,250	64,300	3,025	2,859
64,300	64,350	3,028	2,861
64,350	64,400	3,030	2,864
64,400	64,450	3,033	2,866
64,450	64,500	3,035	2,869
64,500	64,550	3,038	2,871
64,550	64,600	3,040	2,874
64,600	64,650	3,043	2,876
64,650	64,700	3,045	2,879
64,700	64,750	3,048	2,881
64,750	64,800	3,050	2,884
64,800	64,850	3,053	2,886
64,850	64,900	3,055	2,889
64,900	64,950	3,058	2,891
64,950	65,000	3,060	2,894
$65,000			
65,000	65,050	3,063	2,896
65,050	65,100	3,065	2,899
65,100	65,150	3,068	2,901
65,150	65,200	3,070	2,904
65,200	65,250	3,073	2,906
65,250	65,300	3,075	2,909
65,300	65,350	3,078	2,911
65,350	65,400	3,080	2,914
65,400	65,450	3,083	2,916
65,450	65,500	3,085	2,919
65,500	65,550	3,088	2,921
65,550	65,600	3,090	2,924
65,600	65,650	3,093	2,926
65,650	65,700	3,095	2,929
65,700	65,750	3,098	2,931
65,750	65,800	3,100	2,934
65,800	65,850	3,103	2,936
65,850	65,900	3,105	2,939
65,900	65,950	3,108	2,941
65,950	66,000	3,110	2,944

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$66,000			
66,000	66,050	3,113	2,946
66,050	66,100	3,115	2,949
66,100	66,150	3,118	2,951
66,150	66,200	3,120	2,954
66,200	66,250	3,123	2,956
66,250	66,300	3,125	2,959
66,300	66,350	3,128	2,961
66,350	66,400	3,130	2,964
66,400	66,450	3,133	2,966
66,450	66,500	3,135	2,969
66,500	66,550	3,138	2,971
66,550	66,600	3,140	2,974
66,600	66,650	3,143	2,976
66,650	66,700	3,145	2,979
66,700	66,750	3,148	2,981
66,750	66,800	3,150	2,984
66,800	66,850	3,153	2,986
66,850	66,900	3,155	2,989
66,900	66,950	3,158	2,991
66,950	67,000	3,160	2,994
$67,000			
67,000	67,050	3,163	2,996
67,050	67,100	3,165	2,999
67,100	67,150	3,168	3,001
67,150	67,200	3,170	3,004
67,200	67,250	3,173	3,006
67,250	67,300	3,175	3,009
67,300	67,350	3,178	3,011
67,350	67,400	3,180	3,014
67,400	67,450	3,183	3,016
67,450	67,500	3,185	3,019
67,500	67,550	3,188	3,021
67,550	67,600	3,190	3,024
67,600	67,650	3,193	3,026
67,650	67,700	3,195	3,029
67,700	67,750	3,198	3,031
67,750	67,800	3,200	3,034
67,800	67,850	3,203	3,036
67,850	67,900	3,205	3,039
67,900	67,950	3,208	3,041
67,950	68,000	3,210	3,044
$68,000			
68,000	68,050	3,213	3,046
68,050	68,100	3,215	3,049
68,100	68,150	3,218	3,051
68,150	68,200	3,220	3,054
68,200	68,250	3,223	3,056
68,250	68,300	3,225	3,059
68,300	68,350	3,228	3,061
68,350	68,400	3,230	3,064
68,400	68,450	3,233	3,066
68,450	68,500	3,235	3,069
68,500	68,550	3,238	3,071
68,550	68,600	3,240	3,074
68,600	68,650	3,243	3,076
68,650	68,700	3,245	3,079
68,700	68,750	3,248	3,081
68,750	68,800	3,250	3,084
68,800	68,850	3,253	3,086
68,850	68,900	3,255	3,089
68,900	68,950	3,258	3,091
68,950	69,000	3,260	3,094

* This column must also be used by a Qualified Widow(er).

2016 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$69,000			
69,000	69,050	3,263	3,096
69,050	69,100	3,265	3,099
69,100	69,150	3,268	3,101
69,150	69,200	3,270	3,104
69,200	69,250	3,273	3,106
69,250	69,300	3,275	3,109
69,300	69,350	3,278	3,111
69,350	69,400	3,280	3,114
69,400	69,450	3,283	3,116
69,450	69,500	3,285	3,119
69,500	69,550	3,288	3,121
69,550	69,600	3,290	3,124
69,600	69,650	3,293	3,126
69,650	69,700	3,295	3,129
69,700	69,750	3,298	3,131
69,750	69,800	3,300	3,134
69,800	69,850	3,303	3,136
69,850	69,900	3,305	3,139
69,900	69,950	3,308	3,141
69,950	70,000	3,310	3,144
$70,000			
70,000	70,050	3,313	3,146
70,050	70,100	3,315	3,149
70,100	70,150	3,318	3,151
70,150	70,200	3,320	3,154
70,200	70,250	3,323	3,156
70,250	70,300	3,325	3,159
70,300	70,350	3,328	3,161
70,350	70,400	3,330	3,164
70,400	70,450	3,333	3,166
70,450	70,500	3,335	3,169
70,500	70,550	3,338	3,171
70,550	70,600	3,340	3,174
70,600	70,650	3,343	3,176
70,650	70,700	3,345	3,179
70,700	70,750	3,348	3,181
70,750	70,800	3,350	3,184
70,800	70,850	3,353	3,186
70,850	70,900	3,355	3,189
70,900	70,950	3,358	3,191
70,950	71,000	3,360	3,194
$71,000			
71,000	71,050	3,363	3,196
71,050	71,100	3,365	3,199
71,100	71,150	3,368	3,201
71,150	71,200	3,370	3,204
71,200	71,250	3,373	3,206
71,250	71,300	3,375	3,209
71,300	71,350	3,378	3,211
71,350	71,400	3,380	3,214
71,400	71,450	3,383	3,216
71,450	71,500	3,385	3,219
71,500	71,550	3,388	3,221
71,550	71,600	3,390	3,224
71,600	71,650	3,393	3,226
71,650	71,700	3,395	3,229
71,700	71,750	3,398	3,231
71,750	71,800	3,400	3,234
71,800	71,850	3,403	3,236
71,850	71,900	3,405	3,239
71,900	71,950	3,408	3,241
71,950	72,000	3,410	3,244

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$72,000			
72,000	72,050	3,413	3,246
72,050	72,100	3,415	3,249
72,100	72,150	3,418	3,251
72,150	72,200	3,420	3,254
72,200	72,250	3,423	3,256
72,250	72,300	3,425	3,259
72,300	72,350	3,428	3,261
72,350	72,400	3,430	3,264
72,400	72,450	3,433	3,266
72,450	72,500	3,435	3,269
72,500	72,550	3,438	3,271
72,550	72,600	3,440	3,274
72,600	72,650	3,443	3,276
72,650	72,700	3,445	3,279
72,700	72,750	3,448	3,281
72,750	72,800	3,450	3,284
72,800	72,850	3,453	3,286
72,850	72,900	3,455	3,289
72,900	72,950	3,458	3,291
72,950	73,000	3,460	3,294
$73,000			
73,000	73,050	3,463	3,296
73,050	73,100	3,465	3,299
73,100	73,150	3,468	3,301
73,150	73,200	3,470	3,304
73,200	73,250	3,473	3,306
73,250	73,300	3,475	3,309
73,300	73,350	3,478	3,311
73,350	73,400	3,480	3,314
73,400	73,450	3,483	3,316
73,450	73,500	3,485	3,319
73,500	73,550	3,488	3,321
73,550	73,600	3,490	3,324
73,600	73,650	3,493	3,326
73,650	73,700	3,495	3,329
73,700	73,750	3,498	3,331
73,750	73,800	3,500	3,334
73,800	73,850	3,503	3,336
73,850	73,900	3,505	3,339
73,900	73,950	3,508	3,341
73,950	74,000	3,510	3,344
$74,000			
74,000	74,050	3,513	3,346
74,050	74,100	3,515	3,349
74,100	74,150	3,518	3,351
74,150	74,200	3,520	3,354
74,200	74,250	3,523	3,356
74,250	74,300	3,525	3,359
74,300	74,350	3,528	3,361
74,350	74,400	3,530	3,364
74,400	74,450	3,533	3,366
74,450	74,500	3,535	3,369
74,500	74,550	3,538	3,371
74,550	74,600	3,540	3,374
74,600	74,650	3,543	3,376
74,650	74,700	3,545	3,379
74,700	74,750	3,548	3,381
74,750	74,800	3,550	3,384
74,800	74,850	3,553	3,386
74,850	74,900	3,555	3,389
74,900	74,950	3,558	3,391
74,950	75,000	3,560	3,394

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$75,000			
75,000	75,050	3,563	3,396
75,050	75,100	3,565	3,399
75,100	75,150	3,568	3,401
75,150	75,200	3,570	3,404
75,200	75,250	3,573	3,406
75,250	75,300	3,575	3,409
75,300	75,350	3,578	3,411
75,350	75,400	3,580	3,414
75,400	75,450	3,583	3,416
75,450	75,500	3,585	3,419
75,500	75,550	3,588	3,421
75,550	75,600	3,590	3,424
75,600	75,650	3,593	3,426
75,650	75,700	3,595	3,429
75,700	75,750	3,598	3,431
75,750	75,800	3,600	3,434
75,800	75,850	3,603	3,436
75,850	75,900	3,605	3,439
75,900	75,950	3,608	3,441
75,950	76,000	3,610	3,444
$76,000			
76,000	76,050	3,613	3,446
76,050	76,100	3,615	3,449
76,100	76,150	3,618	3,451
76,150	76,200	3,620	3,454
76,200	76,250	3,623	3,456
76,250	76,300	3,625	3,459
76,300	76,350	3,628	3,461
76,350	76,400	3,630	3,464
76,400	76,450	3,633	3,466
76,450	76,500	3,635	3,469
76,500	76,550	3,638	3,471
76,550	76,600	3,640	3,474
76,600	76,650	3,643	3,476
76,650	76,700	3,645	3,479
76,700	76,750	3,648	3,481
76,750	76,800	3,650	3,484
76,800	76,850	3,653	3,486
76,850	76,900	3,655	3,489
76,900	76,950	3,658	3,491
76,950	77,000	3,660	3,494
$77,000			
77,000	77,050	3,663	3,496
77,050	77,100	3,665	3,499
77,100	77,150	3,668	3,501
77,150	77,200	3,670	3,504
77,200	77,250	3,673	3,506
77,250	77,300	3,675	3,509
77,300	77,350	3,678	3,511
77,350	77,400	3,680	3,514
77,400	77,450	3,683	3,516
77,450	77,500	3,685	3,519
77,500	77,550	3,688	3,521
77,550	77,600	3,690	3,524
77,600	77,650	3,693	3,526
77,650	77,700	3,695	3,529
77,700	77,750	3,698	3,531
77,750	77,800	3,700	3,534
77,800	77,850	3,703	3,536
77,850	77,900	3,705	3,539
77,900	77,950	3,708	3,541
77,950	78,000	3,710	3,544

* This column must also be used by a Qualified Widow(er).

2016 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$78,000			
78,000	78,050	3,713	3,546
78,050	78,100	3,715	3,549
78,100	78,150	3,718	3,551
78,150	78,200	3,720	3,554
78,200	78,250	3,723	3,556
78,250	78,300	3,725	3,559
78,300	78,350	3,728	3,561
78,350	78,400	3,730	3,564
78,400	78,450	3,733	3,566
78,450	78,500	3,735	3,569
78,500	78,550	3,738	3,571
78,550	78,600	3,740	3,574
78,600	78,650	3,743	3,576
78,650	78,700	3,745	3,579
78,700	78,750	3,748	3,581
78,750	78,800	3,750	3,584
78,800	78,850	3,753	3,586
78,850	78,900	3,755	3,589
78,900	78,950	3,758	3,591
78,950	79,000	3,760	3,594
$79,000			
79,000	79,050	3,763	3,596
79,050	79,100	3,765	3,599
79,100	79,150	3,768	3,601
79,150	79,200	3,770	3,604
79,200	79,250	3,773	3,606
79,250	79,300	3,775	3,609
79,300	79,350	3,778	3,611
79,350	79,400	3,780	3,614
79,400	79,450	3,783	3,616
79,450	79,500	3,785	3,619
79,500	79,550	3,788	3,621
79,550	79,600	3,790	3,624
79,600	79,650	3,793	3,626
79,650	79,700	3,795	3,629
79,700	79,750	3,798	3,631
79,750	79,800	3,800	3,634
79,800	79,850	3,803	3,636
79,850	79,900	3,805	3,639
79,900	79,950	3,808	3,641
79,950	80,000	3,810	3,644
$80,000			
80,000	80,050	3,813	3,646
80,050	80,100	3,815	3,649
80,100	80,150	3,818	3,651
80,150	80,200	3,820	3,654
80,200	80,250	3,823	3,656
80,250	80,300	3,825	3,659
80,300	80,350	3,828	3,661
80,350	80,400	3,830	3,664
80,400	80,450	3,833	3,666
80,450	80,500	3,835	3,669
80,500	80,550	3,838	3,671
80,550	80,600	3,840	3,674
80,600	80,650	3,843	3,676
80,650	80,700	3,845	3,679
80,700	80,750	3,848	3,681
80,750	80,800	3,850	3,684
80,800	80,850	3,853	3,686
80,850	80,900	3,855	3,689
80,900	80,950	3,858	3,691
80,950	81,000	3,860	3,694

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$81,000			
81,000	81,050	3,863	3,696
81,050	81,100	3,865	3,699
81,100	81,150	3,868	3,701
81,150	81,200	3,870	3,704
81,200	81,250	3,873	3,706
81,250	81,300	3,875	3,709
81,300	81,350	3,878	3,711
81,350	81,400	3,880	3,714
81,400	81,450	3,883	3,716
81,450	81,500	3,885	3,719
81,500	81,550	3,888	3,721
81,550	81,600	3,890	3,724
81,600	81,650	3,893	3,726
81,650	81,700	3,895	3,729
81,700	81,750	3,898	3,731
81,750	81,800	3,900	3,734
81,800	81,850	3,903	3,736
81,850	81,900	3,905	3,739
81,900	81,950	3,908	3,741
81,950	82,000	3,910	3,744
$82,000			
82,000	82,050	3,913	3,746
82,050	82,100	3,915	3,749
82,100	82,150	3,918	3,751
82,150	82,200	3,920	3,754
82,200	82,250	3,923	3,756
82,250	82,300	3,925	3,759
82,300	82,350	3,928	3,761
82,350	82,400	3,930	3,764
82,400	82,450	3,933	3,766
82,450	82,500	3,935	3,769
82,500	82,550	3,938	3,771
82,550	82,600	3,940	3,774
82,600	82,650	3,943	3,776
82,650	82,700	3,945	3,779
82,700	82,750	3,948	3,781
82,750	82,800	3,950	3,784
82,800	82,850	3,953	3,786
82,850	82,900	3,955	3,789
82,900	82,950	3,958	3,791
82,950	83,000	3,960	3,794
$83,000			
83,000	83,050	3,963	3,796
83,050	83,100	3,965	3,799
83,100	83,150	3,968	3,801
83,150	83,200	3,970	3,804
83,200	83,250	3,973	3,806
83,250	83,300	3,975	3,809
83,300	83,350	3,978	3,811
83,350	83,400	3,980	3,814
83,400	83,450	3,983	3,816
83,450	83,500	3,985	3,819
83,500	83,550	3,988	3,821
83,550	83,600	3,990	3,824
83,600	83,650	3,993	3,826
83,650	83,700	3,995	3,829
83,700	83,750	3,998	3,831
83,750	83,800	4,000	3,834
83,800	83,850	4,003	3,836
83,850	83,900	4,005	3,839
83,900	83,950	4,008	3,841
83,950	84,000	4,010	3,844

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$84,000			
84,000	84,050	4,013	3,846
84,050	84,100	4,015	3,849
84,100	84,150	4,018	3,851
84,150	84,200	4,020	3,854
84,200	84,250	4,023	3,856
84,250	84,300	4,025	3,859
84,300	84,350	4,028	3,861
84,350	84,400	4,030	3,864
84,400	84,450	4,033	3,866
84,450	84,500	4,035	3,869
84,500	84,550	4,038	3,871
84,550	84,600	4,040	3,874
84,600	84,650	4,043	3,876
84,650	84,700	4,045	3,879
84,700	84,750	4,048	3,881
84,750	84,800	4,050	3,884
84,800	84,850	4,053	3,886
84,850	84,900	4,055	3,889
84,900	84,950	4,058	3,891
84,950	85,000	4,060	3,894
$85,000			
85,000	85,050	4,063	3,896
85,050	85,100	4,065	3,899
85,100	85,150	4,068	3,901
85,150	85,200	4,070	3,904
85,200	85,250	4,073	3,906
85,250	85,300	4,075	3,909
85,300	85,350	4,078	3,911
85,350	85,400	4,080	3,914
85,400	85,450	4,083	3,916
85,450	85,500	4,085	3,919
85,500	85,550	4,088	3,921
85,550	85,600	4,090	3,924
85,600	85,650	4,093	3,926
85,650	85,700	4,095	3,929
85,700	85,750	4,098	3,931
85,750	85,800	4,100	3,934
85,800	85,850	4,103	3,936
85,850	85,900	4,105	3,939
85,900	85,950	4,108	3,941
85,950	86,000	4,110	3,944
$86,000			
86,000	86,050	4,113	3,946
86,050	86,100	4,115	3,949
86,100	86,150	4,118	3,951
86,150	86,200	4,120	3,954
86,200	86,250	4,123	3,956
86,250	86,300	4,125	3,959
86,300	86,350	4,128	3,961
86,350	86,400	4,130	3,964
86,400	86,450	4,133	3,966
86,450	86,500	4,135	3,969
86,500	86,550	4,138	3,971
86,550	86,600	4,140	3,974
86,600	86,650	4,143	3,976
86,650	86,700	4,145	3,979
86,700	86,750	4,148	3,981
86,750	86,800	4,150	3,984
86,800	86,850	4,153	3,986
86,850	86,900	4,155	3,989
86,900	86,950	4,158	3,991
86,950	87,000	4,160	3,994

* This column must also be used by a Qualified Widow(er).

2016 Oklahoma Income Tax Table

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$87,000			
87,000	87,050	4,163	3,996
87,050	87,100	4,165	3,999
87,100	87,150	4,168	4,001
87,150	87,200	4,170	4,004
87,200	87,250	4,173	4,006
87,250	87,300	4,175	4,009
87,300	87,350	4,178	4,011
87,350	87,400	4,180	4,014
87,400	87,450	4,183	4,016
87,450	87,500	4,185	4,019
87,500	87,550	4,188	4,021
87,550	87,600	4,190	4,024
87,600	87,650	4,193	4,026
87,650	87,700	4,195	4,029
87,700	87,750	4,198	4,031
87,750	87,800	4,200	4,034
87,800	87,850	4,203	4,036
87,850	87,900	4,205	4,039
87,900	87,950	4,208	4,041
87,950	88,000	4,210	4,044

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$88,000			
88,000	88,050	4,213	4,046
88,050	88,100	4,215	4,049
88,100	88,150	4,218	4,051
88,150	88,200	4,220	4,054
88,200	88,250	4,223	4,056
88,250	88,300	4,225	4,059
88,300	88,350	4,228	4,061
88,350	88,400	4,230	4,064
88,400	88,450	4,233	4,066
88,450	88,500	4,235	4,069
88,500	88,550	4,238	4,071
88,550	88,600	4,240	4,074
88,600	88,650	4,243	4,076
88,650	88,700	4,245	4,079
88,700	88,750	4,248	4,081
88,750	88,800	4,250	4,084
88,800	88,850	4,253	4,086
88,850	88,900	4,255	4,089
88,900	88,950	4,258	4,091
88,950	89,000	4,260	4,094
$89,000			
89,000	89,050	4,263	4,096
89,050	89,100	4,265	4,099
89,100	89,150	4,268	4,101
89,150	89,200	4,270	4,104
89,200	89,250	4,273	4,106
89,250	89,300	4,275	4,109
89,300	89,350	4,278	4,111
89,350	89,400	4,280	4,114
89,400	89,450	4,283	4,116
89,450	89,500	4,285	4,119
89,500	89,550	4,288	4,121
89,550	89,600	4,290	4,124
89,600	89,650	4,293	4,126
89,650	89,700	4,295	4,129
89,700	89,750	4,298	4,131
89,750	89,800	4,300	4,134
89,800	89,850	4,303	4,136
89,850	89,900	4,305	4,139
89,900	89,950	4,308	4,141
89,950	90,000	4,310	4,144

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separate	Married* filing joint or head of household
		Your tax is:	
$90,000			
90,000	90,050	4,313	4,146
90,050	90,100	4,315	4,149
90,100	90,150	4,318	4,151
90,150	90,200	4,320	4,154
90,200	90,250	4,323	4,156
90,250	90,300	4,325	4,159
90,300	90,350	4,328	4,161
90,350	90,400	4,330	4,164
90,400	90,450	4,333	4,166
90,450	90,500	4,335	4,169
90,500	90,550	4,338	4,171
90,550	90,600	4,340	4,174
90,600	90,650	4,343	4,176
90,650	90,700	4,345	4,179
90,700	90,750	4,348	4,181
90,750	90,800	4,350	4,184
90,800	90,850	4,353	4,186
90,850	90,900	4,355	4,189
90,900	90,950	4,358	4,191
90,950	91,000	4,360	4,194

Calculating Tax on Taxable Income of $91,000 or more for Single or Married Filing Separate

$4,362 plus 0.05 over $91,000

1. Taxable Income _____
2. Less - 91,000
3. Total: Subtract Line 2 from Line 1 and enter here = _____
4. Multiply Line 3 by 0.05 and enter here _____
5. Tax on $91,000 4,362
6. Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax** = _____

If your Taxable Income is $91,000 or more, use the tax computation worksheets.

For Single or Married Filing Separate, use the worksheet on the left.

For Married Filing Joint, Head of Household or Qualified Widow(er), use the worksheet on the right.

Calculating Tax on Taxable Income of $91,000 or more for Married Filing Joint, Head of Household or Qualified Widow(er)

$4,195 plus 0.05 over $91,000

1. Taxable Income _____
2. Less - 91,000
3. Total: Subtract Line 2 from Line 1 and enter here = _____
4. Multiply Line 3 by 0.05 and enter here _____
5. Tax on $91,000 4,195
6. Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax** = _____

* This column must also be used by a Qualified Widow(er).

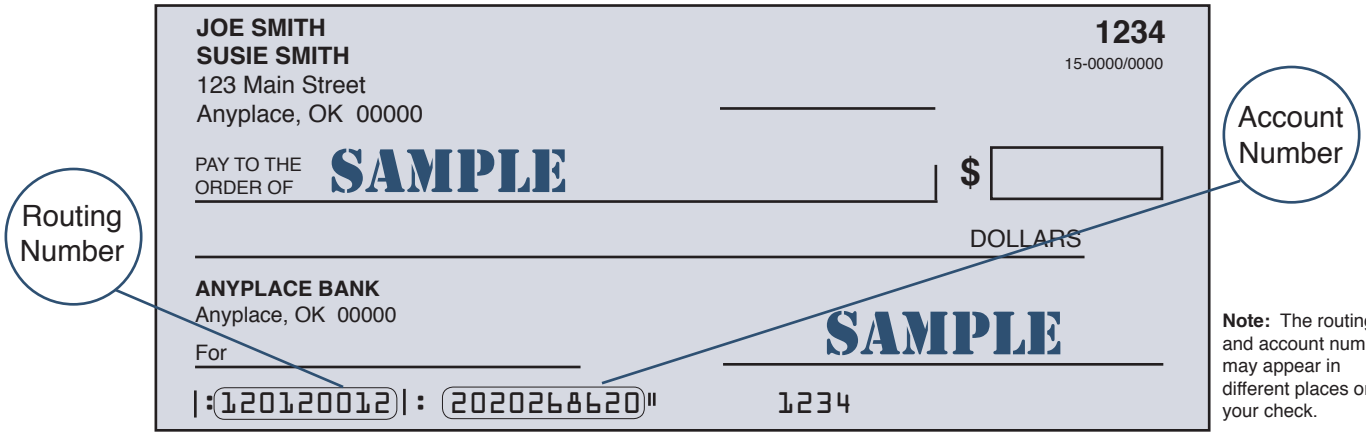
Get Your Refund Faster - Use Direct Deposit!

Complete the direct deposit box on the tax return to have your refund directly deposited into your account at a bank or other financial institution. If you do not have your refund deposited directly into your bank account, you will receive a debit card.

1. Place an 'X' in the appropriate box as to whether the refund will be going into a checking or savings account. Keep in mind you will not receive notification of the deposit.
2. Fill out the routing number. The routing number must be nine digits. Using the sample check shown below, the routing number is **120120012**. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will fail to process.
3. Enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown below, the account number is **2020268620**.

NOTE: Verify your routing and account numbers are correct. If the direct deposit fails to process, your refund will be mailed to you on a debit card.

WARNING! Due to electronic banking rules, the OTC will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution or have a foreign address on your income tax return you will be issued a paper check. If you have an address with an APO, FPO or DPO you are not considered to have a foreign address; your refund is eligible for direct deposit.



Note: The routing and account numbers may appear in different places on your check.

How to Contact the Oklahoma Tax Commission

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

Visit Us on the Web!

You'll find a wealth of information on our website, including:

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

www.tax.ok.gov

Office Locations!

Oklahoma City: 2501 North Lincoln Boulevard

Tulsa: 440 South Houston, 5th Floor
(This location accepts online electronic payments only)

Give Us a Call!

Taxpayer Service Center
(405) 521-3160.

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