ITE 0500109 000

Oklahoma Individual Estimated Tax

First Quarter

OW-8-ES Revised 10-2008

A For Tax Year	B Quarter	C Taxpayer's SSN	D Spouse's SSN	E Address Change	F Payment Due Date (for calendar year) *
2009	1				April 15, 2009

Name • Address • City • State • Zip

G Amount Paid	Dollars	Cents
		0 0

ITE 0500109 000

Oklahoma Individual Estimated Tax

Second Quarter

OW-8-ES Revised 10-2008

A For Tax Year	B Quarter	C Taxpayer's SSN	D Spouse's SSN	E Address Change	F Payment Due Date (for calendar year) *
2009	2				June 15, 2009

Name • Address • City • State • Zip

G Amount Paid	Dollars	Cents
		0 0

ITE 0500109 000

Oklahoma Individual Estimated Tax

Third Quarter

OW-8-ES Revised 10-2008

A For Tax Year	B Quarter	C Taxpayer's SSN	D Spouse's SSN	E Address Change	F Payment Due Date (for calendar year) *
2009	3				September 15, 2009

Name • Address • City • State • Zip

G Amount Paid	Dollars	Cents
		0 0

Voucher 1

* If your filing due dates are not based on a calendar year, cross out the date shown in Box F and write in your due date.

Electronic Payment Options:
Electronic payments are accepted for estimated income tax payments. Visit our website at www.tax.ok.gov and select "Payment Options" from the menu. Please note, there is a convenience fee charged for utilizing some of the electronic payment services.

Note: If you make your estimated tax payment electronically, do not mail this payment voucher. Please retain the confirmation number for your records.

Change of Address:

Taxpayer SSN ___ – __ – ____

Name

Address

City

State Zip

Voucher 2

* If your filing due dates are not based on a calendar year, cross out the date shown in Box F and write in your due date.

Electronic Payment Options:
Electronic payments are accepted for estimated income tax payments. Visit our website at www.tax.ok.gov and select "Payment Options" from the menu. Please note, there is a convenience fee charged for utilizing some of the electronic payment services.

Note: If you make your estimated tax payment electronically, do not mail this payment voucher. Please retain the confirmation number for your records.

Change of Address:

Taxpayer SSN ___ – __ – ____

Name

Address

City

State Zip

Voucher 3

* If your filing due dates are not based on a calendar year, cross out the date shown in Box F and write in your due date.

Electronic Payment Options:
Electronic payments are accepted for estimated income tax payments. Visit our website at www.tax.ok.gov and select "Payment Options" from the menu. Please note, there is a convenience fee charged for utilizing some of the electronic payment services.

Note: If you make your estimated tax payment electronically, do not mail this payment voucher. Please retain the confirmation number for your records.

Change of Address:

Taxpayer SSN ___ – __ – ____

Name

Address

City

State Zip

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ITE0001-8-2008-IT

Tax Year 2009 Worksheet for Individuals

See the general instructions on the back of this worksheet

1	Estimated total income for tax year (less income exempt by statute)		00
2	Estimated deductions (standard or itemized)	00	
3	Exemptions ($1000 for each exemption)	00	
4	Total deductions (add lines 2 and 3)		00
5	Estimated **taxable** income (subtract line 4 from line 1)		00
6	Estimated Oklahoma tax *		00
7	Estimated Oklahoma income tax credits		00
8	Estimated Oklahoma income tax liability (subtract line 7 from 6)		00
9	A. Multiply line 8 by 70%	00	
	B. Enter the tax liability shown on your previous year's tax return	00	
	C. Enter the smaller of line 9a or 9b. This is your required annual payment to avoid underpayment interest		00
10	Estimated amount of withholding		00
11	Subtract line 10 from line 9c		00
	(Note: If zero or less, or line 8 minus line 10 is less than $500, stop here. You are not required to make estimated tax payments.)		
12	Amount to be paid with each voucher (if paid quarterly, 1/4 of line 11)		00

* The following applies to part-year and nonresident taxpayers that will be filing on the Form 511 NR. Lines 1 through 5 shall be calculated as if all income were earned in Oklahoma. Using the amount from line 5, calculate the tax; this is the base tax and will be prorated for line 6. To calculate line 6, first estimate your income from Oklahoma sources. Divide your income from Oklahoma sources by the amount on line 1. Multiply this percentage by the base tax and enter the result on line 6. This is your estimated Oklahoma tax liability. Complete the remainder of the worksheet as directed.

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

Record of Estimated Tax Payments

quarter	date paid	amount
1		
2		
3		
4		
	total	

Special Note: To ensure that your voucher will be properly processed please print all figures within boxes as shown. 1 2 3 4 5 6 7 8 9 0 X

- Do not fold, staple or paper clip
- Write only in white areas

ITE 0500109 000

Oklahoma Individual Estimated Tax

Fourth Quarter

OW-8-ES Revised 10-2008

A For Tax Year	B Quarter	C Taxpayer's SSN	D Spouse's SSN	E Address Change	F Payment Due Date (for calendar year) *
2009	4				January 15, 2010

G Amount Paid	Dollars	Cents
		0 0

Name · Address · City · State · Zip

Oklahoma Individual Estimated Tax Declaration

General Instructions

Please use a #2 pencil or a pen with black ink to complete your vouchers. If you type your voucher, please type "XXX" over "000" in the colored box at the top of the voucher.

Who Must Make Estimated Payments:

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 you 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.

Estate and farmers are not required to make estimated tax payments. A farmer is an Individual who derives at least two-thirds of his/her gross income for the current year or the previous year from farming activities.

* If you receive income unevenly throughout the year (e.g. you operate your business on a seasonal basis), you may be able to lower or eliminate the amount on your required estimated tax payment for one or more periods by using the annualized income installment method. See Form OW-8-ES-SUP for details. You can obtain Form OW-8-ES-SUP by calling our forms request line at (405) 521-3108 or download the form from our website at www.tax.ok.gov.

When To File and Pay:

A declaration of estimated tax should be filed and the first installment paid by April 15th for calendar year taxpayers. Other installments for calendar year taxpayers should be paid by the due dates shown on the Vouchers.

Interest for Underpayment:

In general, you will owe underpayment of estimated tax interest if your tax liability exceeds your withholding by $500 or more and your timely paid quarterly estimated tax payments and withholding are not at least 70% of your current year tax liability or 100% of your prior year tax liability. The tax liability is the tax due less all credits except amounts paid on withholding, estimated tax and extension payments. The amount of underpayment of estimated tax interest is computed at a rate of 20% per annum for the period of underpayment. Note: No underpayment of estimated tax interest shall be imposed if the tax shown on the return is less than $1,000. For additional information see 68 O.S. Sec. 2385.7-2385.13 or call the Tax Commission's Taxpayer Assistance Division at (405) 521-3160.

How to Compute Estimated Tax:

A worksheet is included on the front for use by individual taxpayers in computing their estimated tax liability. To compute the tax, refer to the tax table included with the Form 511 or Form 511 NR instructions.

How to Complete Your Tax Declaration Voucher:

Please verify any preprinted information in items 'A' through 'F'. If any preprinted information is incorrect please cross it out and enter the correct information above the item crossed out. If any item is not preprinted please complete as follows:

C If your estimated tax payment is for an individual or joint return, write your Social Security Number in this space.

D If your estimated tax payment will be applied to a joint Individual return, enter your spouse's Social Security Number in this space. (Corporation or Trust returns, please use form OW-8-ESC)

E If you have a change of name or address, write an "X" in this box and complete the "Change of Address" portion on the back of the voucher.

G Enter the amount of estimated tax being paid with the estimated tax declaration.

Do not send voucher if no payment is required.

Please Note:

If your tax return is prepared by someone other than yourself, please give your preparer your preprinted vouchers and envelopes. Using your preprinted voucher will ensure proper credit to your account.

Do not enclose any other tax reports or correspondence in this envelope.

Oklahoma Tax Commission
Post Office Box 269027
Oklahoma City, OK 73126-9027

Write your Social Security Number on your check and mail it with your completed voucher.

Please use the pre-addressed envelopes. Do not send cash.

Make checks payable to: **Oklahoma Tax Commission**

See the back of vouchers for additional payment options.

Voucher 4

* If your filing due dates are not based on a calendar year, cross out the date shown in Box F and write in your due date.

Electronic Payment Options:

Electronic payments are accepted for estimated income tax payments. Visit our website at www.tax.ok.gov and select "Payment Options" from the menu. Please note, there is a convenience fee charged for utilizing some of the electronic payment services.

Note: If you make your estimated tax payment electronically, do not mail this payment voucher. Please retain the confirmation number for your records.

Change of Address:

Taxpayer SSN ___ – __ – ____

Name

Address

City

State Zip