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OKLAHOMA CORPORATE ESTIMATED TAX  
First Quarter

OW-8-ESC Revised 6-2009

A	B	C	D	E
FOR TAX YEAR BEGINNING	QUARTER	TAXPAYER'S FEIN	ADDRESS CHANGE	PAYMENT DUE DATE
2010	1			

\_\_\_\_\_  
 \_\_\_\_\_  
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Name • Address • City • State • Zip

F	DOLLARS	CENTS
AMOUNT PAID		00

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OKLAHOMA CORPORATE ESTIMATED TAX  
Second Quarter

OW-8-ESC Revised 6-2009

A	B	C	D	E
FOR TAX YEAR BEGINNING	QUARTER	TAXPAYER'S FEIN	ADDRESS CHANGE	PAYMENT DUE DATE
2010	2			

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Name • Address • City • State • Zip

F	DOLLARS	CENTS
AMOUNT PAID		00

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OKLAHOMA CORPORATE ESTIMATED TAX  
Third Quarter

OW-8-ESC Revised 6-2009

A	B	C	D	E
FOR TAX YEAR BEGINNING	QUARTER	TAXPAYER'S FEIN	ADDRESS CHANGE	PAYMENT DUE DATE
2010	3			

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 \_\_\_\_\_  
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Name • Address • City • State • Zip

F	DOLLARS	CENTS
AMOUNT PAID		00

**Voucher 1**

**Due Date:**

(Calendar Year) April 15, 2010

(Fiscal Year) Fifteenth day of the fourth month

**Electronic Payment Options:**

Electronic payments are accepted for estimated income tax payments. Visit our website at [www.tax.ok.gov](http://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:**

FEIN

Name

Address

City

State  Zip

**Voucher 2**

**Due Date:**

(Calendar Year) June 15, 2010

(Fiscal Year) Fifteenth day of the sixth month

**Electronic Payment Options:**

Electronic payments are accepted for estimated income tax payments. Visit our website at [www.tax.ok.gov](http://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:**

FEIN

Name

Address

City

State  Zip

**Voucher 3**

**Due Date:**

(Calendar Year) September 15, 2010

(Fiscal Year) Fifteenth day of the ninth month

**Electronic Payment Options:**

Electronic payments are accepted for estimated income tax payments. Visit our website at [www.tax.ok.gov](http://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:**

FEIN

Name

Address

City

State  Zip

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# TAX WORKSHEET FOR CORPORATIONS AND TRUSTS

See the general instructions on the back of this worksheet

A corporation or trust with an estimated tax liability for the year of \$500 or more is required to file a declaration and pay estimated tax. The corporate income tax rate is six percent of taxable income. The tax rates for trusts are in the Form 513 instructions. Estates are not required to file an estimated tax return declaration.

**1** Enter your estimated Oklahoma income tax\* for the current year.....  00

**2** Enter your income tax credits.....  00

**3** Enter your estimated Oklahoma income tax liability (subtract line 2 from line 1).....  00

**4** A. Multiply line 3 by 70%.....  00  
 B. Enter the tax liability shown on the previous year's tax return.....  00  
 C. Enter the smaller of line 4a or 4b.....  00

This is your required annual payment to avoid underpayment interest. Note: If line 3 is less than \$500, estimated tax payments are not required

**5** Estimated amount of withholding.....  00

**6** Subtract line 5 from line 4c.....  00  
 Note: If less than zero, or line 3 minus line 5 is less than \$500, estimated tax payments are not required.

**7** Amount to be paid with each voucher (if paid quarterly, 25% of line 6).....  00

**\*If income is received unevenly throughout the year (e.g. operating a business on a seasonal basis), the estimated tax payment may be lowered for one or more periods by using the annualized income installment method as prescribed in the Internal Revenue Code and in the Oklahoma Tax Commission Rule 710:50-13-9. The annualization provisions found in Section 6655(e)(2)(C) and 6655(e)(3) of the Internal Revenue Code may not be used. Computing estimated taxes on an annualized basis shall only be permitted for a taxable year of twelve months.**

Mandatory inclusion of Social Security and/or Federal Identification Numbers is required on forms filed with the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and is deemed part of the confidential files and records of the Oklahoma Tax Commission.

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
Applied from 2009 Tax Return.....		
1		
2		
3		
4		
<b>Total</b>		

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

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## OKLAHOMA CORPORATE ESTIMATED TAX

OW-8-ESC Revised 6-2009

Fourth Quarter

A	B	C	D	E
FOR TAX YEAR BEGINNING	QUARTER	TAXPAYER'S FEIN	ADDRESS CHANGE	PAYMENT DUE DATE
2010	4			

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

Name • Address • City • State • Zip

F	DOLLARS	CENTS
AMOUNT PAID	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

# OKLAHOMA CORPORATE 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 A DECLARATION:

A corporation or trust with an estimated tax liability of \$500 or more for the year is required to file a declaration and pay equal\* quarterly estimated tax. Estates are not required to file an estimated tax declaration.

\* 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 Oklahoma Tax Commission Rule 710:50-13-9.

### 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. Fiscal year taxpayers should file and pay the first installment by the fifteenth day of the fourth month following the beginning of their taxable year. Other installments for calendar year taxpayers should be paid by the due dates shown on the back of the vouchers. Other installments for fiscal year taxpayers should be paid by the 15th day of the sixth month, the 15th day of the ninth month, and the 15th day of the first month following the end of their taxable year.

### INTEREST ON UNDERPAYMENT:

In general, underpayment of estimated tax interest is due if the tax liability is \$500 or more **and** timely paid quarterly estimated tax payments are not at least 70% of the current year tax liability or 100% of the 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 Corporate Audit Section at (405) 521-3126.

### HOW TO COMPUTE ESTIMATED TAX:

For trusts the tax rates are in the Form 513 instructions. Corporate income tax is six percent of taxable income.

### HOW TO COMPLETE YOUR TAX DECLARATION VOUCHER:

Please verify any preprinted information in items 'A' through 'E'. 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** Enter the Federal Identification Number in this space.
- D** 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.
- E** Write the due date of your estimated tax payment here (month, day, year).
- F** Enter the amount of estimated tax being paid with the estimated tax voucher.

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.

Use the pre-addressed return envelope provided. Do not send cash. **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 Federal Identification Number on your check and mail it with your completed voucher.

Make checks payable to: **Oklahoma Tax Commission**  
See the back of vouchers for additional payment options.

### Voucher 4

#### Due Date:

(Calendar Year) January 18, 2011  
(Fiscal Year) Fifteenth day of the first month  
of the succeeding taxable year.

### Electronic Payment Options:

Electronic payments are accepted for estimated income tax payments. Visit our website at [www.tax.ok.gov](http://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:

FEIN	<input type="text"/>
Name	<input type="text"/>
Address	<input type="text"/>
City	<input type="text"/>
State	<input type="text"/>
Zip	<input type="text"/>