

ITE

0500113

OKLAHOMA CORPORATE ESTIMATED TAX

OW-8-ESC Revised 10-2012



First Quarter

A FOR TAX YEAR BEGINNING	B QUARTER	C TAXPAYER'S FEIN	D ADDRESS CHANGE	E PAYMENT DUE DATE
2013	1			

Fiscal Year Filers,
Enter Year Ending Month: Year: 2014

F AMOUNT PAID	DOLLARS	CENTS
	0	0

Name • Address • City • State • Zip

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Second Quarter

A FOR TAX YEAR BEGINNING	B QUARTER	C TAXPAYER'S FEIN	D ADDRESS CHANGE	E PAYMENT DUE DATE
2013	2			

Fiscal Year Filers,
Enter Year Ending Month: Year: 2014

F AMOUNT PAID	DOLLARS	CENTS
	0	0

Name • Address • City • State • Zip

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Third Quarter

A FOR TAX YEAR BEGINNING	B QUARTER	C TAXPAYER'S FEIN	D ADDRESS CHANGE	E PAYMENT DUE DATE
2013	3			

Fiscal Year Filers,
Enter Year Ending Month: Year: 2014

F AMOUNT PAID	DOLLARS	CENTS
	0	0

Name • Address • City • State • Zip

Voucher 1

Due Date:

(Calendar Year) April 15, 2013
(Fiscal Year) Fifteenth day of the fourth month

Electronic Payment Options:

Electronic payments are accepted for estimated income tax payments at www.tax.ok.gov. 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 17, 2013
(Fiscal Year) Fifteenth day of the sixth month

Electronic Payment Options:

Electronic payments are accepted for estimated income tax payments at www.tax.ok.gov. 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 16, 2013
(Fiscal Year) Fifteenth day of the ninth month

Electronic Payment Options:

Electronic payments are accepted for estimated income tax payments at www.tax.ok.gov. 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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ITE0001-8-2012-IT

TAX WORKSHEET FOR CORPORATIONS AND TRUSTS

See the general instructions for additional filing information.

A corporation or trust with an estimated tax liability of \$500 or more for the year 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 or 513NR instructions. Estates are not required to file an estimated tax return declaration.

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

2 Enter the income tax credits..... 00

3 Enter the 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 the 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 2012 Tax Return.....		
1		
2		
3		
4		
Total		

Do not fold, staple or paper clip

Write only in white areas

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Fourth Quarter

A	B	C	D	E
FOR TAX YEAR BEGINNING	QUARTER	TAXPAYER'S FEIN	ADDRESS CHANGE	PAYMENT DUE DATE
2013	4			

Fiscal Year Filers, Enter Year Ending Month: Year: 2014

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

Name • Address • City • State • Zip

OKLAHOMA CORPORATE ESTIMATED TAX DECLARATION

General Instructions

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:

Trust tax rates are found in the Packet 513 or 513NR instructions. Corporate income tax is six percent of taxable income.

HOW TO COMPLETE THE TAX DECLARATION VOUCHER:

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 of the voucher.

E Write the due date of the 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.

ADDITIONAL INFORMATION:

Write your Federal identification number on your check and mail it with your completed voucher.

Make checks payable to: **Oklahoma Tax Commission**
Do NOT send cash.

Mail the voucher, along with payment, to the address below. **Do not enclose any other tax reports or correspondence in this envelope.**

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

See the vouchers for electronic payment options.

Voucher 4

Due Date:

(Calendar Year) January 15, 2014

(Fiscal Year) Fifteenth day of the first month
of the succeeding taxable year.

Change of Address:

FEIN

Name

Address

City

State

Zip

Electronic Payment Options:

Electronic payments are accepted for estimated income tax payments at www.tax.ok.gov. 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.