



2020 Oklahoma Nonresident Fiduciary Income Tax Forms and Instructions

This packet contains:

- Instructions for Completing Form 513NR
- 513NR Fiduciary Income Tax Form
- 2020 Fiduciary Income Tax Table

Filing date:

- Generally, your return must be postmarked by April 15, 2021, for calendar year returns.
- For estates electing a fiscal year rather than calendar year, your return must be postmarked by the 15th day of the fourth month following the close of the taxable year.

Need assistance or a tax form?

- See page 19 to contact us.

2020 OKLAHOMA NONRESIDENT FIDUCIARY TAX PACKET

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COMMON ABBREVIATIONS FOUND IN THIS PACKET

AGI - Adjusted Gross Income
FEIN - Federal Employer Identification Number
IRC - Internal Revenue Code
LLC - Limited Liability Company
NOL - Net Operating Loss
OS - Oklahoma Statutes
OTC - Oklahoma Tax Commission
PTE - Pass-Through Entity
Sec. - Section(s)

HELPFUL HINTS

- **This packet is to be used for a tax year with a beginning date in 2020.**
- Refunds must be made by direct deposit. Failure to supply direct deposit information will delay the processing of the refund.
- Check your FEIN on all forms and schedules.
- The request for your FEIN 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. **Important:** If you do not have a FEIN, you may obtain one online at **irs.gov** or by calling (800) 829-4933. If you would prefer to file a paper application, contact the IRS and request Form SS-4.
- Check your calculations carefully.
- Provide a copy of your federal returns where applicable, and all required schedules. Failure to do so can slow down the processing of your return.
- When complete, make copies of all the documents for your records.
- Don't forget to sign your tax returns.
- The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

WHAT'S NEW IN THE 2020 OKLAHOMA NONRESIDENT FIDUCIARY TAX PACKET?

- The Credit for Railroad Modernization on Form 511CR was modified to increase both the individual credit amount and the total annual credit cap. To obtain Form 511CR, visit our website at tax.ok.gov.

GENERAL FILING INFORMATION

HOW NONRESIDENT TRUSTS AND ESTATES ARE TAXED

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

RESIDENT AND NONRESIDENT DEFINED

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

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

Note: The domicile or residence of the fiduciary representative does not establish the residence of the estate or trust.

REQUIREMENTS FOR FILING

Every nonresident estate or trust having Oklahoma taxable income as provided in 68 OS Sec. 2362 (Rents and Royalties, Business, Partnership and Sub-Chapter S Corporation Income and Sales of Oklahoma Real Property) shall make a return for each taxable year stating the taxable income and the adjustments provided in this act to arrive at Oklahoma taxable income.

DUE DATE

When the last date for filing any document or performing any act required by the Oklahoma Tax Commission (OTC) falls on a day when the offices are not open for business, the filing of the document or performance of the act shall be considered timely if it is performed by the end of the next business day.

REAL ESTATE INVESTMENT TRUSTS

A real estate investment trust that does not become regularly traded on an established securities market within one year of the date on which it first becomes a real estate investment trust shall be deemed not to have been regularly traded on an established securities market, retroactive to the date it first became a real estate investment trust. An amended return shall be filed reflecting such retroactive designation for any tax year or part year occurring during its initial year of status as a real estate investment trust. For purposes of this paragraph, a real estate investment trust becomes a real estate investment trust on the first day it has met the requirements of Section 856 of the Internal Revenue Code (IRC) and has elected to be treated as a real estate investment trust pursuant to IRC Section 856(c)(1). 68 OS Sec. 2358.

SIMPLE TRUST

A simple trust requires all income to be distributed currently, except amounts allocated to the corpus of the trust (capital gain). The Oklahoma taxable income for simple trusts would be any capital gain (loss) minus the pro rata share of the federal exemption, as all other income and deductions are passed on to the beneficiaries.

GRANTOR TRUST

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

If income is reported to Oklahoma under one entity identification number and the grantor files under a different identification number, a Form 513NR must be filed with a schedule showing the name, address, and social security number of the grantor.

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OKLAHOMA SOURCE INCOME

The sources of income taxable to a nonresident are:

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

* This includes Limited Liability Companies (LLCs).

ABOUT THE TAX

To avoid penalty and interest, the tax must be paid in full by the original due date. In case an extension for filing the return is requested, an estimate of the tax due must be filed and the estimated tax paid in full before an extension can be granted.

The Fiduciary shall be responsible for making the return, and the return shall be signed by the fiduciary, or by one fiduciary if there is more than one.

BANKRUPTCY

The Fiduciary must file Form 513NR for the estate of an individual involved in bankruptcy proceedings if a federal income tax return is required for the bankruptcy estate. Use Form 513NR as a transmittal for Form 511NR. Compute the tax for the bankruptcy estate on the Form 511NR by using the instructions and tax table for a married person filing separately. Enter the taxable income on Form 513NR, line 26 and the computed tax on line 27; remit payment of any tax due. Enclose a copy of the federal return for the bankruptcy with the Oklahoma return.

ACCOUNTING METHODS

The taxable year and method of accounting under this act shall be the same as the taxable year and method of accounting for federal income tax purposes.

Fiduciaries in whatever capacity acting, having control, receipt, custody, disposal or payment of interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed determinable annual or other periodical gains, profits, or income, amounting to \$750 or more, paid or payable during the year to any taxpayer, are required to file Forms 500 and 501 with the OTC no later than February 28 following the close of the preceding calendar year.

WITHHOLDING ON NONRESIDENT MEMBERS

Pass-through entities (partnerships, S corporations, limited liability companies or trusts) are required to withhold Oklahoma income tax at a rate of 5% of the Oklahoma share of income distributed to each nonresident member (partner, member, shareholder or beneficiary). A PTE is not required to withhold income tax with regard to any nonresident member who submits a "Nonresident Member Withholding Exemption Affidavit" (Form OW-15). 68 OS Sec. 2385.29, 2385.30 and 2385.31.

Withholding is not required on distributions made to persons, other than individuals, who are exempt from federal income tax, organizations granted an exemption under IRC Section 501(c)(3), insurance companies subject to the Oklahoma Gross Premiums Tax, and therefore exempt from Oklahoma income tax under 68 OS Sec. 2359(c), and nonresident members who have filed the Form OW-15 "Nonresident Member Withholding Exemptions Affidavit". Withholding is not required on any distribution of royalty income on which the nonresident royalty interest income tax has already been withheld, on any distribution made to another PTE, or on any distribution of income not subject to Oklahoma income tax.

The following PTEs are not required to withhold:

- An entity electing to be treated as a disregarded entity for federal income tax purposes. A disregarded entity is an eligible entity that is treated as an entity that is not separate from its single owner (i.e. Grantor Trust).
- An entity that does not have a requirement, or properly elects out of the requirement, to file a federal income tax return.
- An entity making a distribution of income not subject to Oklahoma income tax.
- A resident or nonresident estate.

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WITHHOLDING ON NONRESIDENT MEMBERS (continued)

Distributions Made From the Trust

Trusts that make distributions subject to Oklahoma withholding must register with the OTC. Register by completing the Form OW-11 "Registration for Oklahoma Withholding for Nonresident Members". This form can be obtained from our website at tax.ok.gov.

To file and pay the income tax withheld, the trust must complete Form WTP10003 "Oklahoma Nonresident Distributed Income Withholding Tax Annual Return". The trust will file Form WTP10003 on or before the due date (including extensions) of the trust's income tax return.

The trust must provide nonresident beneficiaries a Form 500-B by the due date (including extensions) of its income tax return, showing their respective amount of income and tax withheld. Each nonresident beneficiary must enclose a copy of the Form 500-B with their Oklahoma income tax return as verification for this withholding. Copies of Form 500-Bs, along with the cover Form 501, must be electronically filed with the OTC by the same date.

NET OPERATING LOSS (NOL)

For tax years 2009 and subsequent, the years to which an NOL may be carried shall be determined solely by reference to IRC Section 172. 68 OS Sec. 2358 (A) (3).

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). Enclose the election with the amended return. Once made, the election is irrevocable.

Oklahoma NOLs shall be separately determined by reference to IRC Section 172 as modified by the Oklahoma Tax Act.

EXTENSIONS

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

DEPLETION

Oklahoma depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each Oklahoma property during the taxable year. Any depletion deduction allowable is the amount so computed minus federal depletion claimed. If Oklahoma options are exercised, the federal depletion not used due to the 65% limit may not be carried over. A complete depletion schedule by property must be furnished.

Note: Major oil companies, as defined in Title 52 O.S. 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, the depletion must be restored on Form 513NR, line 11, in both columns, in the year the lease expires.

ESTIMATED TAX

All trusts are required to make estimated tax payments on a quarterly basis when the tax for the taxable year can reasonably be expected to be \$500 or more. Trusts that fail to file a declaration and pay estimated tax are subject to penalty and interest on underpayment. Use Form OW-8-ESC for filing an estimate.

Estates are not required to make estimated tax payments.

AMENDED RETURNS

Use the Fiduciary Form 513NR and mark the Amended return box. Enter on line 36 any amount paid with the original return plus any amount paid after it was filed. Enter on line 37 any refund previously received or overpayment applied. Complete Schedule 513NR-X on page 4. Enclose a copy of the federal amended return and proof of Internal Revenue Service refund or payment, if available prior to expiration of the statute of limitations. **Overpayments cannot be applied to next year's estimated tax. Line 40 cannot be amended or changed once the original return has been processed.**

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AMENDED RETURNS (continued)

When preparing an amended return, use the tax table for that particular tax year as tax rates may vary.

Enclose a complete copy of Federal Form 1041.

LINE BY LINE INSTRUCTIONS

Important Notice: Enclose schedules for differences between federal amounts and Oklahoma amounts.

PAGES ONE AND TWO, PART ONE

Lines 1-9, Federal Amount column

List exact figures as reported on your Federal Form 1041.

Line 5 - If you are a member, either directly or indirectly, of an electing PTE, attach a schedule listing the electing PTE, federal identification number, federal taxable income (loss) and Oklahoma taxable income (loss) in line 1 that is covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 (68 O.S. Sec. 2355.1P-4).

Lines 1-9, Oklahoma Amount column

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

INSTRUCTIONS FOR OKLAHOMA AMOUNT COLUMN

Line 1 - Interest Income

Nonresident trusts and estates would not include these amounts in the "Oklahoma Amount" column, unless interest income is from a partnership, sub-s corporation or other business doing business in Oklahoma.

Line 2 - Dividends

Nonresident trusts and estates would not include these amounts in the "Oklahoma Amount" column, unless dividend income is from a partnership, sub-s corporation or other business doing business in Oklahoma.

Line 3 - Business Income or (Loss)

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

Line 4 - Capital Gain or (Loss)

Nonresident trusts and estates should include only those gains or losses from real property located in Oklahoma. Any Oklahoma loss is limited to the amount allowed under the IRC and used on the federal return.

Line 5 - Rents, Royalties, Partnerships, Other Estates and Trusts, etc.

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

If you are a member, either direct or indirect, of an electing PTE the amount excluded from line 5 in the federal column should also be excluded in the Oklahoma column.

Line 6 - Farm Income or (Loss)

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

Line 7 - Ordinary Gain or (Loss)

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

Line 8 - Other Income

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

Line 9 - Total Income

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

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OKLAHOMA ADDITIONS AND SUBTRACTIONS

Line 10 - State and Municipal Bond Interest

Federal Amount column

If you received income on bonds issued by any state or political subdivision thereof, exempt from federal taxation but not exempt from taxation by the laws of the State of Oklahoma, add the total of such income to arrive at Oklahoma 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 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, or 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.

Enclose a schedule of all municipal interest received by source and amount. If the interest is from a mutual fund which invests in state and local government obligations, enclose 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.

Oklahoma Amount column

Enter that part of the "Federal Amount" column received from a business, partnership or sub-s corporation doing business in Oklahoma.

Line 11 - Other Additions

Federal Amount column

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

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

To compute Oklahoma taxable income, a captive real estate investment trust must add back the dividends-paid deduction that was allowed on the federal return.

Rents and interest expense paid to a captive real estate investment trust and deducted on your federal return must be added back to compute Oklahoma taxable income. Such add-back is not required if the captive real estate investment trust is subject to the add-back for the dividends-paid deduction.

Federal Net Operating Loss

Enter that part of the carryover(s) included on the Federal Form 1041 and also on the "Federal Amount" column on this form.

Oklahoma Amount column

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

Line 13 - Interest on U.S. Obligations

Federal Amount column

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

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Line 13 - Interest on U.S. Obligations (continued)

Oklahoma Amount column

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

Line 14 - Other Year Net Operating Loss

Oklahoma Amount column

Enclose a detailed schedule showing origin and NOL computation. Also enclose a copy of any Federal NOL computation. Enter the loss year(s) where indicated. The loss year(s) must be filed.

Line 15 - Additional Oklahoma 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 federal depletion claimed. If Oklahoma options are exercised, the federal depletion not used due to the 65% limit may not be carried over. A complete schedule by property must be furnished.

Note: Major oil companies, as defined in Title 52 O.S. 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 non-producing properties, upon expiration of the lease, such depletion must be restored on Form 513NR line 11 in the year the lease expires.

Oklahoma Amount column

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

Line 16 - Oklahoma Capital Gain Deduction

Federal Amount column

Taxpayers can deduct qualifying gains receiving capital treatment that are included in federal taxable income. "Qualifying gains receiving capital treatment" means the amount of the net capital gains, as defined under 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 three uninterrupted years (two for individuals) prior to the date of the sale.
- 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 company, limited liability company, or partnership where such property has been directly or indirectly owned by such entity or owned by the owners of such entity, and used in or derived from such entity for a period of at least three uninterrupted years (two for individuals) prior to the date of the sale.

Form 561NR-F is used to determine the Oklahoma Capital Gain Deduction. Enter the amount from Form 561NR-F, Line 10, "Federal Amount" column. Enclose Form 561NR-F and a copy of the Federal Schedule D and Form 8949.

Oklahoma Amount column

Enter the amount from Form 561NR-F, Line 10 in the Oklahoma Amount column.

Line 17 - Income Distribution Deduction

Federal Amount column

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

Oklahoma Amount column

Enter the net amount of Oklahoma income distributed.

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Line 20 - Oklahoma Income Percentage

Divide line 19 by 19a, but do not enter more than 100%, to arrive at the applicable percentage that Oklahoma adjusted total income represents of all federal total income received by the taxpayer in the tax year. The Oklahoma Income Percentage shall be multiplied by the amount of tax from the tax table in order to determine the amount of income tax that must be paid to the State of Oklahoma.

Line 21 - Interest, Taxes, Fiduciary Fees, Attorney, Accountant and Return Preparer Fees

Enter the amount claimed on the federal return less the amounts applicable to interest on U.S. obligations. Add to the deduction amounts attributed to state and municipal bond interest or other additions. The fiduciary, attorney, accountant and preparer fees as reported on the federal estate tax return can now be used, as there is no longer a filing requirement for Oklahoma Form 454. A statement of waiver is no longer required.

Line 22 - Federal Estate Tax Deduction, Charitable Income Distribution & Other Deductions

Enter the amount claimed on the federal return less the amounts applicable to interest on U.S. obligations. Add to the deduction amounts attributed to state and municipal bond interest or other additions (including Qualified Business Income Deduction).

Line 23 - Exemption

Enter the federal exemption claimed on the federal return.

Line 27 - Tax

Using line 26, find your tax in the Fiduciary Tax Table.

Line 29 - Oklahoma State Income Tax

Tax computation attachment:

Electing Small Business Trusts (ESBTs)

If the ESBT box is checked on the face of the tax return, attach the tax computation for the S portion of the ESBT to the return. Enter a "1" in the box on Form 513NR, line 29.

Charitable Trust and Other

If the Charitable Trust or Other box is checked on the face of the tax return and an alternative method of computing tax is used, attach the tax computation to the return. Enter a "1" in the box on Form 513NR, line 29.

Recapture of the Oklahoma Affordable Housing Tax Credit:

If under IRC Section 42 a portion of any federal low-income housing credits taken on a qualified project is required to be recaptured during the first 10 years after a project is placed in service, the taxpayer claiming Oklahoma Affordable Housing Tax Credits with respect to such project shall also be required to recapture a portion of such credits. The amount of Oklahoma Affordable Housing Tax Credits subject to recapture is proportionally equal to the amount of federal low-income housing credits subject to recapture. Add the recaptured credit to the Oklahoma income tax and enter a "2" in the box on Form 513NR, line 29.

Making an Oklahoma Installment Payment Pursuant to IRC Section 965(h)

If a taxpayer elected to make installment payments of tax due pursuant to the provisions of subsection (h) of Section 965 of the IRC, such election may also apply to the payment of Oklahoma income tax, attributable to the income upon which such installment payments are based. Add the installment payment to the Oklahoma income tax and enter a "3" in the box on Form 513NR, line 29. Provide a schedule of the tax computation. 68 O.S. Sec. 2368(K).

Line 30 - Credits

Other Credits Form

Please review Form 511CR for available credits. 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. Enclose Form 511CR and any supporting documentation required. Form 511CR can be obtained from our website at **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.

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Line 32 - Oklahoma Estimated Tax Payments

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

Do not include on this line any withholding paid on behalf of your beneficiaries on Form WTP10005 or Form WTP10003. Such withholding will be reported to your nonresident beneficiary on Form 500-B. To claim such withholding at the fiduciary level, it should be claimed on line 34, "Oklahoma Withholding".

Line 33 - Payments with Extension

See general instructions for information about filing with an extension.

Line 34 - Oklahoma Withholding

If you had Oklahoma income tax withheld from royalty payments, that were paid to you as a nonresident royalty owner, enclose your Form 1099-MISC or Form 500-A to substantiate the withholding. To claim withholding at the fiduciary level, enter the withholding on this line.

To transfer part of the withholding to the beneficiaries, subtract the amount transferred and enter the difference on this line. Enter the amount transferred to each beneficiary's Oklahoma Schedule K-1, line 12.

To transfer all of the withholding to the beneficiaries, enter each beneficiary's share of the withholding on an Oklahoma Schedule K-1, line 12. **Do not enter any amount on this line.**

Line 35 – Refundable Credit

Place an "X" in the box(es) on line 35 to report any credit from Form 577 or Form 578.

If claiming the **Refundable Coal Credit**, enclose Form 577. Credits earned, but not used, based upon activity occurring during the tax year may 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 PTE that does not file a claim for a direct refund may 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**, enclose Form 578. 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 PTE that does not file a claim for a direct refund will allocate the credit to one or more of its shareholders, partners or members.

Line 36 – Amounts Previously Paid

If filing an amended return, enter any amount paid with the original return and/or any amount paid after it was filed.

Line 37 – Refunds or Overpayment Applied

If filing an amended return, enter any refund previously received and/or any overpayment previously applied.

Line 40 - Credit on Estimated Tax

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

Line 43 - Underpayment of Estimated Tax Interest

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

Place an "X" in the box if the underpayment of estimated tax was computed using the annualized income installment method.

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

If an **amended return** is filed before the due date for filing the original return, including any extension, 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.

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Line 44 - Delinquent Penalty and Interest

Interest at the rate of 1.25% per month shall be paid on the tax due from the original due date until paid. 90% of the tax liability must be paid by the original due date of the return to avoid a delinquent penalty charge of 5% for late payment.

PAGE THREE, PART TWO

Complete an Oklahoma Schedule K-1 for each beneficiary.

Beneficiaries' Share of Income and Deductions:

If the trust or estate has more than one beneficiary, enclose with the return additional schedules that follow the same format as Part 2. You may photocopy Part 2 for the additional beneficiaries and enclose it with the rest of the return. Provide a copy of the Oklahoma Schedule K-1 to the beneficiary.

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

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

Enter any withholding being transferred to your beneficiary. See line 34 instructions for more information.

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 IRC, except when specifically provided for in the Oklahoma Statutes or rules.

WHEN YOU ARE FINISHED

In the event that you owe taxes, provide a check or money order payable to "Oklahoma Tax Commission". Enclose a completed Form EF-V with your payment if mailing separate from your return.

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

Electronic payments are accepted through the OTC website. Visit **tax.ok.gov** for more information.

Mail your return and payment to:

**Oklahoma Tax Commission
Income Tax
PO Box 26800
Oklahoma City, OK 73126-0800**

2020 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:			Your tax is:		
At least	But less than				
Up to \$999					
0	50	0			
50	100	0			
100	150	1			
150	200	1			
200	250	1			
250	300	1			
300	350	2			
350	400	2			
400	450	2			
450	500	2			
500	550	3			
550	600	3			
600	650	3			
650	700	3			
700	750	4			
750	800	4			
800	850	4			
850	900	4			
900	950	5			
950	1,000	5			
\$1,000					
1,000	1,050	5			
1,050	1,100	6			
1,100	1,150	6			
1,150	1,200	7			
1,200	1,250	7			
1,250	1,300	8			
1,300	1,350	8			
1,350	1,400	9			
1,400	1,450	9			
1,450	1,500	10			
1,500	1,550	10			
1,550	1,600	11			
1,600	1,650	11			
1,650	1,700	12			
1,700	1,750	12			
1,750	1,800	13			
1,800	1,850	13			
1,850	1,900	14			
1,900	1,950	14			
1,950	2,000	15			
\$2,000					
2,000	2,050	15			
2,050	2,100	16			
2,100	2,150	16			
2,150	2,200	17			
2,200	2,250	17			
2,250	2,300	18			
2,300	2,350	18			
2,350	2,400	19			
2,400	2,450	19			
2,450	2,500	20			
2,500	2,550	21			
2,550	2,600	22			
2,600	2,650	23			
2,650	2,700	24			
2,700	2,750	25			
2,750	2,800	26			
2,800	2,850	27			
2,850	2,900	28			
2,900	2,950	29			
2,950	3,000	30			
\$3,000					
3,000	3,050	31			
3,050	3,100	32			
3,100	3,150	33			
3,150	3,200	34			
3,200	3,250	35			
3,250	3,300	36			
3,300	3,350	37			
3,350	3,400	38			
3,400	3,450	39			
3,450	3,500	40			
3,500	3,550	41			
3,550	3,600	42			
3,600	3,650	43			
3,650	3,700	44			
3,700	3,750	45			
3,750	3,800	46			
3,800	3,850	47			
3,850	3,900	49			
3,900	3,950	50			
3,950	4,000	52			
\$4,000					
4,000	4,050	53			
4,050	4,100	55			
4,100	4,150	56			
4,150	4,200	58			
4,200	4,250	59			
4,250	4,300	61			
4,300	4,350	62			
4,350	4,400	64			
4,400	4,450	65			
4,450	4,500	67			
4,500	4,550	68			
4,550	4,600	70			
4,600	4,650	71			
4,650	4,700	73			
4,700	4,750	74			
4,750	4,800	76			
4,800	4,850	77			
4,850	4,900	79			
4,900	4,950	81			
4,950	5,000	83			
\$5,000					
5,000	5,050	85			
5,050	5,100	87			
5,100	5,150	89			
5,150	5,200	91			
5,200	5,250	93			
5,250	5,300	95			
5,300	5,350	97			
5,350	5,400	99			
5,400	5,450	101			
5,450	5,500	103			
5,500	5,550	105			
5,550	5,600	107			
5,600	5,650	109			
5,650	5,700	111			
5,700	5,750	113			
5,750	5,800	115			
5,800	5,850	117			
5,850	5,900	119			
5,900	5,950	121			
5,950	6,000	123			
\$6,000					
6,000	6,050	125			
6,050	6,100	127			
6,100	6,150	129			
6,150	6,200	131			
6,200	6,250	133			
6,250	6,300	135			
6,300	6,350	137			
6,350	6,400	139			
6,400	6,450	141			
6,450	6,500	143			
6,500	6,550	145			
6,550	6,600	147			
6,600	6,650	149			
6,650	6,700	151			
6,700	6,750	153			
6,750	6,800	155			
6,800	6,850	157			
6,850	6,900	159			
6,900	6,950	161			
6,950	7,000	163			
\$7,000					
7,000	7,050	165			
7,050	7,100	167			
7,100	7,150	169			
7,150	7,200	171			
7,200	7,250	173			
7,250	7,300	175			
7,300	7,350	178			
7,350	7,400	180			
7,400	7,450	183			
7,450	7,500	185			
7,500	7,550	188			
7,550	7,600	190			
7,600	7,650	193			
7,650	7,700	195			
7,700	7,750	198			
7,750	7,800	200			
7,800	7,850	203			
7,850	7,900	205			
7,900	7,950	208			
7,950	8,000	210			
\$8,000					
8,000	8,050	213			
8,050	8,100	215			
8,100	8,150	218			
8,150	8,200	220			
8,200	8,250	223			
8,250	8,300	225			
8,300	8,350	228			
8,350	8,400	230			
8,400	8,450	233			
8,450	8,500	235			
8,500	8,550	238			
8,550	8,600	240			
8,600	8,650	243			
8,650	8,700	245			
8,700	8,750	248			
8,750	8,800	250			
8,800	8,850	253			
8,850	8,900	255			
8,900	8,950	258			
8,950	9,000	260			
\$9,000					
9,000	9,050	263			
9,050	9,100	265			
9,100	9,150	268			
9,150	9,200	270			
9,200	9,250	273			
9,250	9,300	275			
9,300	9,350	278			
9,350	9,400	280			
9,400	9,450	283			
9,450	9,500	285			
9,500	9,550	288			
9,550	9,600	290			
9,600	9,650	293			
9,650	9,700	295			
9,700	9,750	298			
9,750	9,800	300			
9,800	9,850	303			
9,850	9,900	305			
9,900	9,950	308			
9,950	10,000	310			
\$10,000					
10,000	10,050	313			
10,050	10,100	315			
10,100	10,150	318			
10,150	10,200	320			
10,200	10,250	323			
10,250	10,300	325			
10,300	10,350	328			
10,350	10,400	330			
10,400	10,450	333			
10,450	10,500	335			
10,500	10,550	338			
10,550	10,600	340			
10,600	10,650	343			
10,650	10,700	345			
10,700	10,750	348			
10,750	10,800	350			
10,800	10,850	353			
10,850	10,900	355			
10,900	10,950	358			
10,950	11,000	360			
\$11,000					
11,000	11,050	363			
11,050	11,100	365			
11,100	11,150	368			
11,150	11,200	370			
11,200	11,250	373			
11,250	11,300	375			
11,300	11,350	378			
11,350	11,400	380			
11,400	11,450	383			
11,450	11,500	385			
11,500	11,550	388			
11,550	11,600	390			
11,600	11,650	393			
11,650	11,700	395			
11,700	11,750	398			
11,750	11,800	400			
11,800	11,850	403			
11,850	11,900	405			
11,900	11,950	408			
11,950	12,000	410			

2020 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:			Your tax is:
At least	But less than		
\$12,000			
12,000	12,050	413	
12,050	12,100	415	
12,100	12,150	418	
12,150	12,200	420	
12,200	12,250	423	
12,250	12,300	425	
12,300	12,350	428	
12,350	12,400	430	
12,400	12,450	433	
12,450	12,500	435	
12,500	12,550	438	
12,550	12,600	440	
12,600	12,650	443	
12,650	12,700	445	
12,700	12,750	448	
12,750	12,800	450	
12,800	12,850	453	
12,850	12,900	455	
12,900	12,950	458	
12,950	13,000	460	
\$13,000			
13,000	13,050	463	
13,050	13,100	465	
13,100	13,150	468	
13,150	13,200	470	
13,200	13,250	473	
13,250	13,300	475	
13,300	13,350	478	
13,350	13,400	480	
13,400	13,450	483	
13,450	13,500	485	
13,500	13,550	488	
13,550	13,600	490	
13,600	13,650	493	
13,650	13,700	495	
13,700	13,750	498	
13,750	13,800	500	
13,800	13,850	503	
13,850	13,900	505	
13,900	13,950	508	
13,950	14,000	510	
\$14,000			
14,000	14,050	513	
14,050	14,100	515	
14,100	14,150	518	
14,150	14,200	520	
14,200	14,250	523	
14,250	14,300	525	
14,300	14,350	528	
14,350	14,400	530	
14,400	14,450	533	
14,450	14,500	535	
14,500	14,550	538	
14,550	14,600	540	
14,600	14,650	543	
14,650	14,700	545	
14,700	14,750	548	
14,750	14,800	550	
14,800	14,850	553	
14,850	14,900	555	
14,900	14,950	558	
14,950	15,000	560	

If Oklahoma taxable income is:			Your tax is:
At least	But less than		
\$15,000			
15,000	15,050	563	
15,050	15,100	565	
15,100	15,150	568	
15,150	15,200	570	
15,200	15,250	573	
15,250	15,300	575	
15,300	15,350	578	
15,350	15,400	580	
15,400	15,450	583	
15,450	15,500	585	
15,500	15,550	588	
15,550	15,600	590	
15,600	15,650	593	
15,650	15,700	595	
15,700	15,750	598	
15,750	15,800	600	
15,800	15,850	603	
15,850	15,900	605	
15,900	15,950	608	
15,950	16,000	610	
\$16,000			
16,000	16,050	613	
16,050	16,100	615	
16,100	16,150	618	
16,150	16,200	620	
16,200	16,250	623	
16,250	16,300	625	
16,300	16,350	628	
16,350	16,400	630	
16,400	16,450	633	
16,450	16,500	635	
16,500	16,550	638	
16,550	16,600	640	
16,600	16,650	643	
16,650	16,700	645	
16,700	16,750	648	
16,750	16,800	650	
16,800	16,850	653	
16,850	16,900	655	
16,900	16,950	658	
16,950	17,000	660	
\$17,000			
17,000	17,050	663	
17,050	17,100	665	
17,100	17,150	668	
17,150	17,200	670	
17,200	17,250	673	
17,250	17,300	675	
17,300	17,350	678	
17,350	17,400	680	
17,400	17,450	683	
17,450	17,500	685	
17,500	17,550	688	
17,550	17,600	690	
17,600	17,650	693	
17,650	17,700	695	
17,700	17,750	698	
17,750	17,800	700	
17,800	17,850	703	
17,850	17,900	705	
17,900	17,950	708	
17,950	18,000	710	

If Oklahoma taxable income is:			Your tax is:
At least	But less than		
\$18,000			
18,000	18,050	713	
18,050	18,100	715	
18,100	18,150	718	
18,150	18,200	720	
18,200	18,250	723	
18,250	18,300	725	
18,300	18,350	728	
18,350	18,400	730	
18,400	18,450	733	
18,450	18,500	735	
18,500	18,550	738	
18,550	18,600	740	
18,600	18,650	743	
18,650	18,700	745	
18,700	18,750	748	
18,750	18,800	750	
18,800	18,850	753	
18,850	18,900	755	
18,900	18,950	758	
18,950	19,000	760	
\$19,000			
19,000	19,050	763	
19,050	19,100	765	
19,100	19,150	768	
19,150	19,200	770	
19,200	19,250	773	
19,250	19,300	775	
19,300	19,350	778	
19,350	19,400	780	
19,400	19,450	783	
19,450	19,500	785	
19,500	19,550	788	
19,550	19,600	790	
19,600	19,650	793	
19,650	19,700	795	
19,700	19,750	798	
19,750	19,800	800	
19,800	19,850	803	
19,850	19,900	805	
19,900	19,950	808	
19,950	20,000	810	
\$20,000			
20,000	20,050	813	
20,050	20,100	815	
20,100	20,150	818	
20,150	20,200	820	
20,200	20,250	823	
20,250	20,300	825	
20,300	20,350	828	
20,350	20,400	830	
20,400	20,450	833	
20,450	20,500	835	
20,500	20,550	838	
20,550	20,600	840	
20,600	20,650	843	
20,650	20,700	845	
20,700	20,750	848	
20,750	20,800	850	
20,800	20,850	853	
20,850	20,900	855	
20,900	20,950	858	
20,950	21,000	860	

If Oklahoma taxable income is:			Your tax is:
At least	But less than		
\$21,000			
21,000	21,050	863	
21,050	21,100	865	
21,100	21,150	868	
21,150	21,200	870	
21,200	21,250	873	
21,250	21,300	875	
21,300	21,350	878	
21,350	21,400	880	
21,400	21,450	883	
21,450	21,500	885	
21,500	21,550	888	
21,550	21,600	890	
21,600	21,650	893	
21,650	21,700	895	
21,700	21,750	898	
21,750	21,800	900	
21,800	21,850	903	
21,850	21,900	905	
21,900	21,950	908	
21,950	22,000	910	
\$22,000			
22,000	22,050	913	
22,050	22,100	915	
22,100	22,150	918	
22,150	22,200	920	
22,200	22,250	923	
22,250	22,300	925	
22,300	22,350	928	
22,350	22,400	930	
22,400	22,450	933	
22,450	22,500	935	
22,500	22,550	938	
22,550	22,600	940	
22,600	22,650	943	
22,650	22,700	945	
22,700	22,750	948	
22,750	22,800	950	
22,800	22,850	953	
22,850	22,900	955	
22,900	22,950	958	
22,950	23,000	960	
\$23,000			
23,000	23,050	963	
23,050	23,100	965	
23,100	23,150	968	
23,150	23,200	970	
23,200	23,250	973	
23,250	23,300	975	
23,300	23,350	978	
23,350	23,400	980	
23,400	23,450	983	
23,450	23,500	985	
23,500	23,550	988	
23,550	23,600	990	
23,600	23,650	993	
23,650	23,700	995	
23,700	23,750	998	
23,750	23,800	1,000	
23,800	23,850	1,003	
23,850	23,900	1,005	
23,900	23,950	1,008	
23,950	24,000	1,010	

2020 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:			Your tax is:
At least	But less than		
\$24,000			
24,000	24,050	1,013	
24,050	24,100	1,015	
24,100	24,150	1,018	
24,150	24,200	1,020	
24,200	24,250	1,023	
24,250	24,300	1,025	
24,300	24,350	1,028	
24,350	24,400	1,030	
24,400	24,450	1,033	
24,450	24,500	1,035	
24,500	24,550	1,038	
24,550	24,600	1,040	
24,600	24,650	1,043	
24,650	24,700	1,045	
24,700	24,750	1,048	
24,750	24,800	1,050	
24,800	24,850	1,053	
24,850	24,900	1,055	
24,900	24,950	1,058	
24,950	25,000	1,060	
\$25,000			
25,000	25,050	1,063	
25,050	25,100	1,065	
25,100	25,150	1,068	
25,150	25,200	1,070	
25,200	25,250	1,073	
25,250	25,300	1,075	
25,300	25,350	1,078	
25,350	25,400	1,080	
25,400	25,450	1,083	
25,450	25,500	1,085	
25,500	25,550	1,088	
25,550	25,600	1,090	
25,600	25,650	1,093	
25,650	25,700	1,095	
25,700	25,750	1,098	
25,750	25,800	1,100	
25,800	25,850	1,103	
25,850	25,900	1,105	
25,900	25,950	1,108	
25,950	26,000	1,110	
\$26,000			
26,000	26,050	1,113	
26,050	26,100	1,115	
26,100	26,150	1,118	
26,150	26,200	1,120	
26,200	26,250	1,123	
26,250	26,300	1,125	
26,300	26,350	1,128	
26,350	26,400	1,130	
26,400	26,450	1,133	
26,450	26,500	1,135	
26,500	26,550	1,138	
26,550	26,600	1,140	
26,600	26,650	1,143	
26,650	26,700	1,145	
26,700	26,750	1,148	
26,750	26,800	1,150	
26,800	26,850	1,153	
26,850	26,900	1,155	
26,900	26,950	1,158	
26,950	27,000	1,160	
\$27,000			
27,000	27,050	1,163	
27,050	27,100	1,165	
27,100	27,150	1,168	
27,150	27,200	1,170	
27,200	27,250	1,173	
27,250	27,300	1,175	
27,300	27,350	1,178	
27,350	27,400	1,180	
27,400	27,450	1,183	
27,450	27,500	1,185	
27,500	27,550	1,188	
27,550	27,600	1,190	
27,600	27,650	1,193	
27,650	27,700	1,195	
27,700	27,750	1,198	
27,750	27,800	1,200	
27,800	27,850	1,203	
27,850	27,900	1,205	
27,900	27,950	1,208	
27,950	28,000	1,210	
\$28,000			
28,000	28,050	1,213	
28,050	28,100	1,215	
28,100	28,150	1,218	
28,150	28,200	1,220	
28,200	28,250	1,223	
28,250	28,300	1,225	
28,300	28,350	1,228	
28,350	28,400	1,230	
28,400	28,450	1,233	
28,450	28,500	1,235	
28,500	28,550	1,238	
28,550	28,600	1,240	
28,600	28,650	1,243	
28,650	28,700	1,245	
28,700	28,750	1,248	
28,750	28,800	1,250	
28,800	28,850	1,253	
28,850	28,900	1,255	
28,900	28,950	1,258	
28,950	29,000	1,260	
\$29,000			
29,000	29,050	1,263	
29,050	29,100	1,265	
29,100	29,150	1,268	
29,150	29,200	1,270	
29,200	29,250	1,273	
29,250	29,300	1,275	
29,300	29,350	1,278	
29,350	29,400	1,280	
29,400	29,450	1,283	
29,450	29,500	1,285	
29,500	29,550	1,288	
29,550	29,600	1,290	
29,600	29,650	1,293	
29,650	29,700	1,295	
29,700	29,750	1,298	
29,750	29,800	1,300	
29,800	29,850	1,303	
29,850	29,900	1,305	
29,900	29,950	1,308	
29,950	30,000	1,310	
\$30,000			
30,000	30,050	1,313	
30,050	30,100	1,315	
30,100	30,150	1,318	
30,150	30,200	1,320	
30,200	30,250	1,323	
30,250	30,300	1,325	
30,300	30,350	1,328	
30,350	30,400	1,330	
30,400	30,450	1,333	
30,450	30,500	1,335	
30,500	30,550	1,338	
30,550	30,600	1,340	
30,600	30,650	1,343	
30,650	30,700	1,345	
30,700	30,750	1,348	
30,750	30,800	1,350	
30,800	30,850	1,353	
30,850	30,900	1,355	
30,900	30,950	1,358	
30,950	31,000	1,360	
\$31,000			
31,000	31,050	1,363	
31,050	31,100	1,365	
31,100	31,150	1,368	
31,150	31,200	1,370	
31,200	31,250	1,373	
31,250	31,300	1,375	
31,300	31,350	1,378	
31,350	31,400	1,380	
31,400	31,450	1,383	
31,450	31,500	1,385	
31,500	31,550	1,388	
31,550	31,600	1,390	
31,600	31,650	1,393	
31,650	31,700	1,395	
31,700	31,750	1,398	
31,750	31,800	1,400	
31,800	31,850	1,403	
31,850	31,900	1,405	
31,900	31,950	1,408	
31,950	32,000	1,410	
\$32,000			
32,000	32,050	1,413	
32,050	32,100	1,415	
32,100	32,150	1,418	
32,150	32,200	1,420	
32,200	32,250	1,423	
32,250	32,300	1,425	
32,300	32,350	1,428	
32,350	32,400	1,430	
32,400	32,450	1,433	
32,450	32,500	1,435	
32,500	32,550	1,438	
32,550	32,600	1,440	
32,600	32,650	1,443	
32,650	32,700	1,445	
32,700	32,750	1,448	
32,750	32,800	1,450	
32,800	32,850	1,453	
32,850	32,900	1,455	
32,900	32,950	1,458	
32,950	33,000	1,460	
\$33,000			
33,000	33,050	1,463	
33,050	33,100	1,465	
33,100	33,150	1,468	
33,150	33,200	1,470	
33,200	33,250	1,473	
33,250	33,300	1,475	
33,300	33,350	1,478	
33,350	33,400	1,480	
33,400	33,450	1,483	
33,450	33,500	1,485	
33,500	33,550	1,488	
33,550	33,600	1,490	
33,600	33,650	1,493	
33,650	33,700	1,495	
33,700	33,750	1,498	
33,750	33,800	1,500	
33,800	33,850	1,503	
33,850	33,900	1,505	
33,900	33,950	1,508	
33,950	34,000	1,510	
\$34,000			
34,000	34,050	1,513	
34,050	34,100	1,515	
34,100	34,150	1,518	
34,150	34,200	1,520	
34,200	34,250	1,523	
34,250	34,300	1,525	
34,300	34,350	1,528	
34,350	34,400	1,530	
34,400	34,450	1,533	
34,450	34,500	1,535	
34,500	34,550	1,538	
34,550	34,600	1,540	
34,600	34,650	1,543	
34,650	34,700	1,545	
34,700	34,750	1,548	
34,750	34,800	1,550	
34,800	34,850	1,553	
34,850	34,900	1,555	
34,900	34,950	1,558	
34,950	35,000	1,560	
\$35,000			
35,000	35,050	1,563	
35,050	35,100	1,565	
35,100	35,150	1,568	
35,150	35,200	1,570	
35,200	35,250	1,573	
35,250	35,300	1,575	
35,300	35,350	1,578	
35,350	35,400	1,580	
35,400	35,450	1,583	
35,450	35,500	1,585	
35,500	35,550	1,588	
35,550	35,600	1,590	
35,600	35,650	1,593	
35,650	35,700	1,595	
35,700	35,750	1,598	
35,750	35,800	1,600	
35,800	35,850	1,603	
35,850	35,900	1,605	
35,900	35,950	1,608	
35,950	36,000	1,610	

2020 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:			Your tax is:		
At least	But less than		At least	But less than	
\$36,000			\$39,000		
36,000	36,050	1,613	39,000	39,050	1,763
36,050	36,100	1,615	39,050	39,100	1,765
36,100	36,150	1,618	39,100	39,150	1,768
36,150	36,200	1,620	39,150	39,200	1,770
36,200	36,250	1,623	39,200	39,250	1,773
36,250	36,300	1,625	39,250	39,300	1,775
36,300	36,350	1,628	39,300	39,350	1,778
36,350	36,400	1,630	39,350	39,400	1,780
36,400	36,450	1,633	39,400	39,450	1,783
36,450	36,500	1,635	39,450	39,500	1,785
36,500	36,550	1,638	39,500	39,550	1,788
36,550	36,600	1,640	39,550	39,600	1,790
36,600	36,650	1,643	39,600	39,650	1,793
36,650	36,700	1,645	39,650	39,700	1,795
36,700	36,750	1,648	39,700	39,750	1,798
36,750	36,800	1,650	39,750	39,800	1,800
36,800	36,850	1,653	39,800	39,850	1,803
36,850	36,900	1,655	39,850	39,900	1,805
36,900	36,950	1,658	39,900	39,950	1,808
36,950	37,000	1,660	39,950	40,000	1,810
\$37,000			\$40,000		
37,000	37,050	1,663	40,000	40,050	1,813
37,050	37,100	1,665	40,050	40,100	1,815
37,100	37,150	1,668	40,100	40,150	1,818
37,150	37,200	1,670	40,150	40,200	1,820
37,200	37,250	1,673	40,200	40,250	1,823
37,250	37,300	1,675	40,250	40,300	1,825
37,300	37,350	1,678	40,300	40,350	1,828
37,350	37,400	1,680	40,350	40,400	1,830
37,400	37,450	1,683	40,400	40,450	1,833
37,450	37,500	1,685	40,450	40,500	1,835
37,500	37,550	1,688	40,500	40,550	1,838
37,550	37,600	1,690	40,550	40,600	1,840
37,600	37,650	1,693	40,600	40,650	1,843
37,650	37,700	1,695	40,650	40,700	1,845
37,700	37,750	1,698	40,700	40,750	1,848
37,750	37,800	1,700	40,750	40,800	1,850
37,800	37,850	1,703	40,800	40,850	1,853
37,850	37,900	1,705	40,850	40,900	1,855
37,900	37,950	1,708	40,900	40,950	1,858
37,950	38,000	1,710	40,950	41,000	1,860
\$38,000			\$41,000		
38,000	38,050	1,713	41,000	41,050	1,863
38,050	38,100	1,715	41,050	41,100	1,865
38,100	38,150	1,718	41,100	41,150	1,868
38,150	38,200	1,720	41,150	41,200	1,870
38,200	38,250	1,723	41,200	41,250	1,873
38,250	38,300	1,725	41,250	41,300	1,875
38,300	38,350	1,728	41,300	41,350	1,878
38,350	38,400	1,730	41,350	41,400	1,880
38,400	38,450	1,733	41,400	41,450	1,883
38,450	38,500	1,735	41,450	41,500	1,885
38,500	38,550	1,738	41,500	41,550	1,888
38,550	38,600	1,740	41,550	41,600	1,890
38,600	38,650	1,743	41,600	41,650	1,893
38,650	38,700	1,745	41,650	41,700	1,895
38,700	38,750	1,748	41,700	41,750	1,898
38,750	38,800	1,750	41,750	41,800	1,900
38,800	38,850	1,753	41,800	41,850	1,903
38,850	38,900	1,755	41,850	41,900	1,905
38,900	38,950	1,758	41,900	41,950	1,908
38,950	39,000	1,760	41,950	42,000	1,910
\$39,000			\$42,000		
39,000	39,050	1,763	42,000	42,050	1,913
39,050	39,100	1,765	42,050	42,100	1,915
39,100	39,150	1,768	42,100	42,150	1,918
39,150	39,200	1,770	42,150	42,200	1,920
39,200	39,250	1,773	42,200	42,250	1,923
39,250	39,300	1,775	42,250	42,300	1,925
39,300	39,350	1,778	42,300	42,350	1,928
39,350	39,400	1,780	42,350	42,400	1,930
39,400	39,450	1,783	42,400	42,450	1,933
39,450	39,500	1,785	42,450	42,500	1,935
39,500	39,550	1,788	42,500	42,550	1,938
39,550	39,600	1,790	42,550	42,600	1,940
39,600	39,650	1,793	42,600	42,650	1,943
39,650	39,700	1,795	42,650	42,700	1,945
39,700	39,750	1,798	42,700	42,750	1,948
39,750	39,800	1,800	42,750	42,800	1,950
39,800	39,850	1,803	42,800	42,850	1,953
39,850	39,900	1,805	42,850	42,900	1,955
39,900	39,950	1,808	42,900	42,950	1,958
39,950	40,000	1,810	42,950	43,000	1,960
\$40,000			\$43,000		
40,000	40,050	1,813	43,000	43,050	1,963
40,050	40,100	1,815	43,050	43,100	1,965
40,100	40,150	1,818	43,100	43,150	1,968
40,150	40,200	1,820	43,150	43,200	1,970
40,200	40,250	1,823	43,200	43,250	1,973
40,250	40,300	1,825	43,250	43,300	1,975
40,300	40,350	1,828	43,300	43,350	1,978
40,350	40,400	1,830	43,350	43,400	1,980
40,400	40,450	1,833	43,400	43,450	1,983
40,450	40,500	1,835	43,450	43,500	1,985
40,500	40,550	1,838	43,500	43,550	1,988
40,550	40,600	1,840	43,550	43,600	1,990
40,600	40,650	1,843	43,600	43,650	1,993
40,650	40,700	1,845	43,650	43,700	1,995
40,700	40,750	1,848	43,700	43,750	1,998
40,750	40,800	1,850	43,750	43,800	2,000
40,800	40,850	1,853	43,800	43,850	2,003
40,850	40,900	1,855	43,850	43,900	2,005
40,900	40,950	1,858	43,900	43,950	2,008
40,950	41,000	1,860	43,950	44,000	2,010
\$41,000			\$44,000		
41,000	41,050	1,863	44,000	44,050	2,013
41,050	41,100	1,865	44,050	44,100	2,015
41,100	41,150	1,868	44,100	44,150	2,018
41,150	41,200	1,870	44,150	44,200	2,020
41,200	41,250	1,873	44,200	44,250	2,023
41,250	41,300	1,875	44,250	44,300	2,025
41,300	41,350	1,878	44,300	44,350	2,028
41,350	41,400	1,880	44,350	44,400	2,030
41,400	41,450	1,883	44,400	44,450	2,033
41,450	41,500	1,885	44,450	44,500	2,035
41,500	41,550	1,888	44,500	44,550	2,038
41,550	41,600	1,890	44,550	44,600	2,040
41,600	41,650	1,893	44,600	44,650	2,043
41,650	41,700	1,895	44,650	44,700	2,045
41,700	41,750	1,898	44,700	44,750	2,048
41,750	41,800	1,900	44,750	44,800	2,050
41,800	41,850	1,903	44,800	44,850	2,053
41,850	41,900	1,905	44,850	44,900	2,055
41,900	41,950	1,908	44,900	44,950	2,058
41,950	42,000	1,910	44,950	45,000	2,060
\$42,000			\$45,000		
42,000	42,050	1,913	45,000	45,050	2,063
42,050	42,100	1,915	45,050	45,100	2,065
42,100	42,150	1,918	45,100	45,150	2,068
42,150	42,200	1,920	45,150	45,200	2,070
42,200	42,250	1,923	45,200	45,250	2,073
42,250	42,300	1,925	45,250	45,300	2,075
42,300	42,350	1,928	45,300	45,350	2,078
42,350	42,400	1,930	45,350	45,400	2,080
42,400	42,450	1,933	45,400	45,450	2,083
42,450	42,500	1,935	45,450	45,500	2,085
42,500	42,550	1,938	45,500	45,550	2,088
42,550	42,600	1,940	45,550	45,600	2,090
42,600	42,650	1,943	45,600	45,650	2,093
42,650	42,700	1,945	45,650	45,700	2,095
42,700	42,750	1,948	45,700	45,750	2,098
42,750	42,800	1,950	45,750	45,800	2,100
42,800	42,850	1,953	45,800	45,850	2,103
42,850	42,900	1,955	45,850	45,900	2,105
42,900	42,950	1,958	45,900	45,950	2,108
42,950	43,000	1,960	45,950	46,000	2,110
\$43,000			\$46,000		
43,000	43,050	1,963	46,000	46,050	2,113
43,050	43,100	1,965	46,050	46,100	2,115
43,100	43,150	1,968	46,100	46,150	2,118
43,150	43,200	1,970	46,150	46,200	2,120
43,200	43,250	1,973	46,200	46,250	2,123
43,250	43,300	1,975	46,250	46,300	2,125
43,300	43,350	1,978	46,300	46,350	2,128
43,350	43,400	1,980	46,350	46,400	2,130
43,400	43,450	1,983	46,400	46,450	2,133
43,450	43,500	1,985	46,450	46,500	2,135
43,500	43,550	1,988	46,500	46,550	2,138
43,550	43,600	1,990	46,550	46,600	2,140
43,600	43,650	1,993	46,600	46,650	2,143
43,650	43,700	1,995	46,650	46,700	2,145
43,700	43,750	1,998	46,700	46,750	2,148
43,750	43,800	2,000	46,750	46,800	2,150
43,800	43,850	2,003	46,800	46,850	2,153
43,850	43,900	2,005	46,850	46,900	2,155
43,900	43,950	2,008	46,900	46,950	

2020 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:			If Oklahoma taxable income is:			If Oklahoma taxable income is:			If Oklahoma taxable income is:		
At least	But less than	Your tax is:	At least	But less than	Your tax is:	At least	But less than	Your tax is:	At least	But less than	Your tax is:
\$48,000			\$51,000			\$54,000			\$57,000		
48,000	48,050	2,213	51,000	51,050	2,363	54,000	54,050	2,513	57,000	57,050	2,663
48,050	48,100	2,215	51,050	51,100	2,365	54,050	54,100	2,515	57,050	57,100	2,665
48,100	48,150	2,218	51,100	51,150	2,368	54,100	54,150	2,518	57,100	57,150	2,668
48,150	48,200	2,220	51,150	51,200	2,370	54,150	54,200	2,520	57,150	57,200	2,670
48,200	48,250	2,223	51,200	51,250	2,373	54,200	54,250	2,523	57,200	57,250	2,673
48,250	48,300	2,225	51,250	51,300	2,375	54,250	54,300	2,525	57,250	57,300	2,675
48,300	48,350	2,228	51,300	51,350	2,378	54,300	54,350	2,528	57,300	57,350	2,678
48,350	48,400	2,230	51,350	51,400	2,380	54,350	54,400	2,530	57,350	57,400	2,680
48,400	48,450	2,233	51,400	51,450	2,383	54,400	54,450	2,533	57,400	57,450	2,683
48,450	48,500	2,235	51,450	51,500	2,385	54,450	54,500	2,535	57,450	57,500	2,685
48,500	48,550	2,238	51,500	51,550	2,388	54,500	54,550	2,538	57,500	57,550	2,688
48,550	48,600	2,240	51,550	51,600	2,390	54,550	54,600	2,540	57,550	57,600	2,690
48,600	48,650	2,243	51,600	51,650	2,393	54,600	54,650	2,543	57,600	57,650	2,693
48,650	48,700	2,245	51,650	51,700	2,395	54,650	54,700	2,545	57,650	57,700	2,695
48,700	48,750	2,248	51,700	51,750	2,398	54,700	54,750	2,548	57,700	57,750	2,698
48,750	48,800	2,250	51,750	51,800	2,400	54,750	54,800	2,550	57,750	57,800	2,700
48,800	48,850	2,253	51,800	51,850	2,403	54,800	54,850	2,553	57,800	57,850	2,703
48,850	48,900	2,255	51,850	51,900	2,405	54,850	54,900	2,555	57,850	57,900	2,705
48,900	48,950	2,258	51,900	51,950	2,408	54,900	54,950	2,558	57,900	57,950	2,708
48,950	49,000	2,260	51,950	52,000	2,410	54,950	55,000	2,560	57,950	58,000	2,710
\$49,000			\$52,000			\$55,000			\$58,000		
49,000	49,050	2,263	52,000	52,050	2,413	55,000	55,050	2,563	58,000	58,050	2,713
49,050	49,100	2,265	52,050	52,100	2,415	55,050	55,100	2,565	58,050	58,100	2,715
49,100	49,150	2,268	52,100	52,150	2,418	55,100	55,150	2,568	58,100	58,150	2,718
49,150	49,200	2,270	52,150	52,200	2,420	55,150	55,200	2,570	58,150	58,200	2,720
49,200	49,250	2,273	52,200	52,250	2,423	55,200	55,250	2,573	58,200	58,250	2,723
49,250	49,300	2,275	52,250	52,300	2,425	55,250	55,300	2,575	58,250	58,300	2,725
49,300	49,350	2,278	52,300	52,350	2,428	55,300	55,350	2,578	58,300	58,350	2,728
49,350	49,400	2,280	52,350	52,400	2,430	55,350	55,400	2,580	58,350	58,400	2,730
49,400	49,450	2,283	52,400	52,450	2,433	55,400	55,450	2,583	58,400	58,450	2,733
49,450	49,500	2,285	52,450	52,500	2,435	55,450	55,500	2,585	58,450	58,500	2,735
49,500	49,550	2,288	52,500	52,550	2,438	55,500	55,550	2,588	58,500	58,550	2,738
49,550	49,600	2,290	52,550	52,600	2,440	55,550	55,600	2,590	58,550	58,600	2,740
49,600	49,650	2,293	52,600	52,650	2,443	55,600	55,650	2,593	58,600	58,650	2,743
49,650	49,700	2,295	52,650	52,700	2,445	55,650	55,700	2,595	58,650	58,700	2,745
49,700	49,750	2,298	52,700	52,750	2,448	55,700	55,750	2,598	58,700	58,750	2,748
49,750	49,800	2,300	52,750	52,800	2,450	55,750	55,800	2,600	58,750	58,800	2,750
49,800	49,850	2,303	52,800	52,850	2,453	55,800	55,850	2,603	58,800	58,850	2,753
49,850	49,900	2,305	52,850	52,900	2,455	55,850	55,900	2,605	58,850	58,900	2,755
49,900	49,950	2,308	52,900	52,950	2,458	55,900	55,950	2,608	58,900	58,950	2,758
49,950	50,000	2,310	52,950	53,000	2,460	55,950	56,000	2,610	58,950	59,000	2,760
\$50,000			\$53,000			\$56,000			\$59,000		
50,000	50,050	2,313	53,000	53,050	2,463	56,000	56,050	2,613	59,000	59,050	2,763
50,050	50,100	2,315	53,050	53,100	2,465	56,050	56,100	2,615	59,050	59,100	2,765
50,100	50,150	2,318	53,100	53,150	2,468	56,100	56,150	2,618	59,100	59,150	2,768
50,150	50,200	2,320	53,150	53,200	2,470	56,150	56,200	2,620	59,150	59,200	2,770
50,200	50,250	2,323	53,200	53,250	2,473	56,200	56,250	2,623	59,200	59,250	2,773
50,250	50,300	2,325	53,250	53,300	2,475	56,250	56,300	2,625	59,250	59,300	2,775
50,300	50,350	2,328	53,300	53,350	2,478	56,300	56,350	2,628	59,300	59,350	2,778
50,350	50,400	2,330	53,350	53,400	2,480	56,350	56,400	2,630	59,350	59,400	2,780
50,400	50,450	2,333	53,400	53,450	2,483	56,400	56,450	2,633	59,400	59,450	2,783
50,450	50,500	2,335	53,450	53,500	2,485	56,450	56,500	2,635	59,450	59,500	2,785
50,500	50,550	2,338	53,500	53,550	2,488	56,500	56,550	2,638	59,500	59,550	2,788
50,550	50,600	2,340	53,550	53,600	2,490	56,550	56,600	2,640	59,550	59,600	2,790
50,600	50,650	2,343	53,600	53,650	2,493	56,600	56,650	2,643	59,600	59,650	2,793
50,650	50,700	2,345	53,650	53,700	2,495	56,650	56,700	2,645	59,650	59,700	2,795
50,700	50,750	2,348	53,700	53,750	2,498	56,700	56,750	2,648	59,700	59,750	2,798
50,750	50,800	2,350	53,750	53,800	2,500	56,750	56,800	2,650	59,750	59,800	2,800
50,800	50,850	2,353	53,800	53,850	2,503	56,800	56,850	2,653	59,800	59,850	2,803
50,850	50,900	2,355	53,850	53,900	2,505	56,850	56,900	2,655	59,850	59,900	2,805
50,900	50,950	2,358	53,900	53,950	2,508	56,900	56,950	2,658	59,900	59,950	2,808
50,950	51,000	2,360	53,950	54,000	2,510	56,950	57,000	2,660	59,950	60,000	2,810

2020 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:			Your tax is:		
At least	But less than		At least	But less than	
\$60,000					
60,000	60,050	2,813	63,000	63,050	2,963
60,050	60,100	2,815	63,050	63,100	2,965
60,100	60,150	2,818	63,100	63,150	2,968
60,150	60,200	2,820	63,150	63,200	2,970
60,200	60,250	2,823	63,200	63,250	2,973
60,250	60,300	2,825	63,250	63,300	2,975
60,300	60,350	2,828	63,300	63,350	2,978
60,350	60,400	2,830	63,350	63,400	2,980
60,400	60,450	2,833	63,400	63,450	2,983
60,450	60,500	2,835	63,450	63,500	2,985
60,500	60,550	2,838	63,500	63,550	2,988
60,550	60,600	2,840	63,550	63,600	2,990
60,600	60,650	2,843	63,600	63,650	2,993
60,650	60,700	2,845	63,650	63,700	2,995
60,700	60,750	2,848	63,700	63,750	2,998
60,750	60,800	2,850	63,750	63,800	3,000
60,800	60,850	2,853	63,800	63,850	3,003
60,850	60,900	2,855	63,850	63,900	3,005
60,900	60,950	2,858	63,900	63,950	3,008
60,950	61,000	2,860	63,950	64,000	3,010
\$61,000					
61,000	61,050	2,863	64,000	64,050	3,013
61,050	61,100	2,865	64,050	64,100	3,015
61,100	61,150	2,868	64,100	64,150	3,018
61,150	61,200	2,870	64,150	64,200	3,020
61,200	61,250	2,873	64,200	64,250	3,023
61,250	61,300	2,875	64,250	64,300	3,025
61,300	61,350	2,878	64,300	64,350	3,028
61,350	61,400	2,880	64,350	64,400	3,030
61,400	61,450	2,883	64,400	64,450	3,033
61,450	61,500	2,885	64,450	64,500	3,035
61,500	61,550	2,888	64,500	64,550	3,038
61,550	61,600	2,890	64,550	64,600	3,040
61,600	61,650	2,893	64,600	64,650	3,043
61,650	61,700	2,895	64,650	64,700	3,045
61,700	61,750	2,898	64,700	64,750	3,048
61,750	61,800	2,900	64,750	64,800	3,050
61,800	61,850	2,903	64,800	64,850	3,053
61,850	61,900	2,905	64,850	64,900	3,055
61,900	61,950	2,908	64,900	64,950	3,058
61,950	62,000	2,910	64,950	65,000	3,060
\$62,000					
62,000	62,050	2,913	65,000	65,050	3,063
62,050	62,100	2,915	65,050	65,100	3,065
62,100	62,150	2,918	65,100	65,150	3,068
62,150	62,200	2,920	65,150	65,200	3,070
62,200	62,250	2,923	65,200	65,250	3,073
62,250	62,300	2,925	65,250	65,300	3,075
62,300	62,350	2,928	65,300	65,350	3,078
62,350	62,400	2,930	65,350	65,400	3,080
62,400	62,450	2,933	65,400	65,450	3,083
62,450	62,500	2,935	65,450	65,500	3,085
62,500	62,550	2,938	65,500	65,550	3,088
62,550	62,600	2,940	65,550	65,600	3,090
62,600	62,650	2,943	65,600	65,650	3,093
62,650	62,700	2,945	65,650	65,700	3,095
62,700	62,750	2,948	65,700	65,750	3,098
62,750	62,800	2,950	65,750	65,800	3,100
62,800	62,850	2,953	65,800	65,850	3,103
62,850	62,900	2,955	65,850	65,900	3,105
62,900	62,950	2,958	65,900	65,950	3,108
62,950	63,000	2,960	65,950	66,000	3,110
\$63,000					
66,000	66,050	3,113	66,000	66,050	3,113
66,050	66,100	3,115	66,050	66,100	3,115
66,100	66,150	3,118	66,100	66,150	3,118
66,150	66,200	3,120	66,150	66,200	3,120
66,200	66,250	3,123	66,200	66,250	3,123
66,250	66,300	3,125	66,250	66,300	3,125
66,300	66,350	3,128	66,300	66,350	3,128
66,350	66,400	3,130	66,350	66,400	3,130
66,400	66,450	3,133	66,400	66,450	3,133
66,450	66,500	3,135	66,450	66,500	3,135
66,500	66,550	3,138	66,500	66,550	3,138
66,550	66,600	3,140	66,550	66,600	3,140
66,600	66,650	3,143	66,600	66,650	3,143
66,650	66,700	3,145	66,650	66,700	3,145
66,700	66,750	3,148	66,700	66,750	3,148
66,750	66,800	3,150	66,750	66,800	3,150
66,800	66,850	3,153	66,800	66,850	3,153
66,850	66,900	3,155	66,850	66,900	3,155
66,900	66,950	3,158	66,900	66,950	3,158
66,950	67,000	3,160	66,950	67,000	3,160
\$66,000					
67,000	67,050	3,163	67,000	67,050	3,163
67,050	67,100	3,165	67,050	67,100	3,165
67,100	67,150	3,168	67,100	67,150	3,168
67,150	67,200	3,170	67,150	67,200	3,170
67,200	67,250	3,173	67,200	67,250	3,173
67,250	67,300	3,175	67,250	67,300	3,175
67,300	67,350	3,178	67,300	67,350	3,178
67,350	67,400	3,180	67,350	67,400	3,180
67,400	67,450	3,183	67,400	67,450	3,183
67,450	67,500	3,185	67,450	67,500	3,185
67,500	67,550	3,188	67,500	67,550	3,188
67,550	67,600	3,190	67,550	67,600	3,190
67,600	67,650	3,193	67,600	67,650	3,193
67,650	67,700	3,195	67,650	67,700	3,195
67,700	67,750	3,198	67,700	67,750	3,198
67,750	67,800	3,200	67,750	67,800	3,200
67,800	67,850	3,203	67,800	67,850	3,203
67,850	67,900	3,205	67,850	67,900	3,205
67,900	67,950	3,208	67,900	67,950	3,208
67,950	68,000	3,210	67,950	68,000	3,210
\$67,000					
68,000	68,050	3,213	68,000	68,050	3,213
68,050	68,100	3,215	68,050	68,100	3,215
68,100	68,150	3,218	68,100	68,150	3,218
68,150	68,200	3,220	68,150	68,200	3,220
68,200	68,250	3,223	68,200	68,250	3,223
68,250	68,300	3,225	68,250	68,300	3,225
68,300	68,350	3,228	68,300	68,350	3,228
68,350	68,400	3,230	68,350	68,400	3,230
68,400	68,450	3,233	68,400	68,450	3,233
68,450	68,500	3,235	68,450	68,500	3,235
68,500	68,550	3,238	68,500	68,550	3,238
68,550	68,600	3,240	68,550	68,600	3,240
68,600	68,650	3,243	68,600	68,650	3,243
68,650	68,700	3,245	68,650	68,700	3,245
68,700	68,750	3,248	68,700	68,750	3,248
68,750	68,800	3,250	68,750	68,800	3,250
68,800	68,850	3,253	68,800	68,850	3,253
68,850	68,900	3,255	68,850	68,900	3,255
68,900	68,950	3,258	68,900	68,950	3,258
68,950	69,000	3,260	68,950	69,000	3,260
\$68,000					
69,000	69,050	3,263	69,000	69,050	3,263
69,050	69,100	3,265	69,050	69,100	3,265
69,100	69,150	3,268	69,100	69,150	3,268
69,150	69,200	3,270	69,150	69,200	3,270
69,200	69,250	3,273	69,200	69,250	3,273
69,250	69,300	3,275	69,250	69,300	3,275
69,300	69,350	3,278	69,300	69,350	3,278
69,350	69,400	3,280	69,350	69,400	3,280
69,400	69,450	3,283	69,400	69,450	3,283
69,450	69,500	3,285	69,450	69,500	3,285
69,500	69,550	3,288	69,500	69,550	3,288
69,550	69,600	3,290	69,550	69,600	3,290
69,600	69,650	3,293	69,600	69,650	3,293
69,650	69,700	3,295	69,650	69,700	3,295
69,700	69,750	3,298	69,700	69,750	3,298
69,750	69,800	3,300	69,750	69,800	3,300
69,800	69,850	3,303	69,800	69,850	3,303
69,850	69,900	3,305	69,850	69,900	3,305
69,900	69,950	3,308	69,900	69,950	3,308
69,950	70,000	3,310	69,950	70,000	3,310
\$69,000					
70,000	70,050	3,313	70,000	70,050	3,313
70,050	70,100	3,315	70,050	70,100	3,315
70,100	70,150	3,318	70,100	70,150	3,318
70,150	70,200	3,320	70,150	70,200	3,320
70,200	70,250	3,323	70,200	70,250	3,323
70,250	70,300	3,325	70,250	70,300	3,325
70,300	70,350	3,328	70,300	70,350	3,328
70,350	70,400	3,330	70,350	70,400	3,330
70,400	70,450	3,333	70,400	70,450	3,333
70,450	70,500	3,335	70,450	70,500	3,335
70,500	70,550	3,338	70,500	70,550	3,338
70,550	70,600	3,340	70,550	70,600	3,340
70,600	70,650	3,343	70,600	70,650	3,343
70,650	70,700	3,345	70,650	70,700	3,345
70,700	70,750	3,348	70,700	70,750	3,348
70,750	70,800	3,350	70,750	70,800	3,350
70,800	70,850	3,353	70,800	70,850	3,353
70,850	70,900	3,355	70,850	70,900	3,355
70,900	70,950	3,358	70,900	70,950	3,358
70,950	71,000	3,360	70,950	71,000	3,360
\$70,000					
71,000	71,050	3,363	71,000	71,050	3,363
71,050	71,100	3			

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$72,000		
72,000	72,050	3,413
72,050	72,100	3,415
72,100	72,150	3,418
72,150	72,200	3,420
72,200	72,250	3,423
72,250	72,300	3,425
72,300	72,350	3,428
72,350	72,400	3,430
72,400	72,450	3,433
72,450	72,500	3,435
72,500	72,550	3,438
72,550	72,600	3,440
72,600	72,650	3,443
72,650	72,700	3,445
72,700	72,750	3,448
72,750	72,800	3,450
72,800	72,850	3,453
72,850	72,900	3,455
72,900	72,950	3,458
72,950	73,000	3,460
\$73,000		
73,000	73,050	3,463
73,050	73,100	3,465
73,100	73,150	3,468
73,150	73,200	3,470
73,200	73,250	3,473
73,250	73,300	3,475
73,300	73,350	3,478
73,350	73,400	3,480
73,400	73,450	3,483
73,450	73,500	3,485
73,500	73,550	3,488
73,550	73,600	3,490
73,600	73,650	3,493
73,650	73,700	3,495
73,700	73,750	3,498
73,750	73,800	3,500
73,800	73,850	3,503
73,850	73,900	3,505
73,900	73,950	3,508
73,950	74,000	3,510
\$74,000		
74,000	74,050	3,513
74,050	74,100	3,515
74,100	74,150	3,518
74,150	74,200	3,520
74,200	74,250	3,523
74,250	74,300	3,525
74,300	74,350	3,528
74,350	74,400	3,530
74,400	74,450	3,533
74,450	74,500	3,535
74,500	74,550	3,538
74,550	74,600	3,540
74,600	74,650	3,543
74,650	74,700	3,545
74,700	74,750	3,548
74,750	74,800	3,550
74,800	74,850	3,553
74,850	74,900	3,555
74,900	74,950	3,558
74,950	75,000	3,560

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$75,000		
75,000	75,050	3,563
75,050	75,100	3,565
75,100	75,150	3,568
75,150	75,200	3,570
75,200	75,250	3,573
75,250	75,300	3,575
75,300	75,350	3,578
75,350	75,400	3,580
75,400	75,450	3,583
75,450	75,500	3,585
75,500	75,550	3,588
75,550	75,600	3,590
75,600	75,650	3,593
75,650	75,700	3,595
75,700	75,750	3,598
75,750	75,800	3,600
75,800	75,850	3,603
75,850	75,900	3,605
75,900	75,950	3,608
75,950	76,000	3,610
\$76,000		
76,000	76,050	3,613
76,050	76,100	3,615
76,100	76,150	3,618
76,150	76,200	3,620
76,200	76,250	3,623
76,250	76,300	3,625
76,300	76,350	3,628
76,350	76,400	3,630
76,400	76,450	3,633
76,450	76,500	3,635
76,500	76,550	3,638
76,550	76,600	3,640
76,600	76,650	3,643
76,650	76,700	3,645
76,700	76,750	3,648
76,750	76,800	3,650
76,800	76,850	3,653
76,850	76,900	3,655
76,900	76,950	3,658
76,950	77,000	3,660

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$77,000		
77,000	77,050	3,663
77,050	77,100	3,665
77,100	77,150	3,668
77,150	77,200	3,670
77,200	77,250	3,673
77,250	77,300	3,675
77,300	77,350	3,678
77,350	77,400	3,680
77,400	77,450	3,683
77,450	77,500	3,685
77,500	77,550	3,688
77,550	77,600	3,690
77,600	77,650	3,693
77,650	77,700	3,695
77,700	77,750	3,698
77,750	77,800	3,700
77,800	77,850	3,703
77,850	77,900	3,705
77,900	77,950	3,708
77,950	78,000	3,710
\$78,000		
78,000	78,050	3,713
78,050	78,100	3,715
78,100	78,150	3,718
78,150	78,200	3,720
78,200	78,250	3,723
78,250	78,300	3,725
78,300	78,350	3,728
78,350	78,400	3,730
78,400	78,450	3,733
78,450	78,500	3,735
78,500	78,550	3,738
78,550	78,600	3,740
78,600	78,650	3,743
78,650	78,700	3,745
78,700	78,750	3,748
78,750	78,800	3,750
78,800	78,850	3,753
78,850	78,900	3,755
78,900	78,950	3,758
78,950	79,000	3,760

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$79,000		
79,000	79,050	3,763
79,050	79,100	3,765
79,100	79,150	3,768
79,150	79,200	3,770
79,200	79,250	3,773
79,250	79,300	3,775
79,300	79,350	3,778
79,350	79,400	3,780
79,400	79,450	3,783
79,450	79,500	3,785
79,500	79,550	3,788
79,550	79,600	3,790
79,600	79,650	3,793
79,650	79,700	3,795
79,700	79,750	3,798
79,750	79,800	3,800
79,800	79,850	3,803
79,850	79,900	3,805
79,900	79,950	3,808
79,950	80,000	3,810
\$80,000		
80,000	80,050	3,813
80,050	80,100	3,815
80,100	80,150	3,818
80,150	80,200	3,820
80,200	80,250	3,823
80,250	80,300	3,825
80,300	80,350	3,828
80,350	80,400	3,830
80,400	80,450	3,833
80,450	80,500	3,835
80,500	80,550	3,838
80,550	80,600	3,840
80,600	80,650	3,843
80,650	80,700	3,845
80,700	80,750	3,848
80,750	80,800	3,850
80,800	80,850	3,853
80,850	80,900	3,855
80,900	80,950	3,858
80,950	81,000	3,860

Worksheet for
Calculating Tax
on Taxable
Income of
\$81,000
or More

\$3,862 + 5% over \$81,000

- | | |
|---|----------------|
| 1. Taxable Income | _____ |
| 2. Less | _____ - 81,000 |
| 3. Subtract: Line 1 minus Line 2 | _____ |
| 4. Multiply Line 3 by .05 | _____ |
| 5. Tax on \$81,000 | _____ + 3,862 |
| 6. Add: Line 4 plus Line 5 = Total Tax | _____ |

GET YOUR REFUND FASTER. USE DIRECT DEPOSIT!

Complete the direct deposit section on the tax return to have the refund directly deposited into your account at a bank or financial institution. Refunds, with limited exceptions, must be made by direct deposit.

- 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** Enter your 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**.

Please Note: The OTC is not responsible if a financial institution refused a direct deposit. If a direct deposit is refused, a check will be issued to the address shown on the tax return.

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, you will be issued a paper check.

The image shows a sample check from Anyplace Bank. The check is for \$1234.00, payable to the order of Joe Smith and Susie Smith. The check number is 1234. The routing number is 120120012 and the account number is 2020268620. The check is dated 12/31/2020. The bank's address is Anyplace, OK 00000. The check is signed by Joe Smith. The check is marked with a large 'SAMPLE' watermark. A note on the right side of the check states: 'Note: The routing and account numbers may appear in different places on your check.' Callouts point to the routing number and account number fields.

Routing Number: 120120012

Account Number: 2020268620

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

THE OKLAHOMA TAX COMMISSION IS JUST ONE CLICK AWAY FOR YOUR CONVENIENCE, 24/7



tax.ok.gov



Locations

Oklahoma City: 2501 North Lincoln Boulevard

Tulsa: 440 South Houston, 5th Floor

(This location accepts online electronic payments only)



Taxpayer Service Center

Monday - Friday 8:00 a.m. - 5:30 p.m.

(405) 521-3160

Stay Connected

