OKLAHOMA
Tax Commission

2020 Oklahoma Resident Fiduciary Income Tax Forms and Instructions

This packet contains:

- Instructions for Completing Form 513
- 513 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 18 to contact us.

2020 OKLAHOMA 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
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 beginnig date in 2020.**
- **Note: Failure to complete Part 2 of your return may delay the processing of your return.**
- 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 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

Only resident trusts and estates shall use Form 513. Nonresident trusts and estates shall use Form 513NR.

REQUIREMENTS FOR FILING

Every resident estate or trust 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. Every nonresident estate or trust having Oklahoma taxable income as provided in 68 Oklahoma Statutes (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. See Form 513NR and instructions.

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.

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 513, for the estate of an individual involved in bankruptcy proceedings, if a federal income tax return is required for the bankruptcy estate. Use Form 513 as a transmittal for Form 511. Compute the tax for the bankruptcy estate on the Form 511 by using the instructions and tax table for a married person filing separately. Enter the taxable income on Form 513, line 24 and the computed tax on line 25; 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.

"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, and shall use Form 513NR.

"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 became irrevocable. **"Nonresident Trust"** is a trust other than a resident trust (68 OS Sec. 2353-5 & 2353-6) and shall use Form 513NR.

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

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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 which 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.

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.

AMENDED RETURNS

Use the Fiduciary Form 513 and mark the Amended Return box. Enter on line 32 any amount paid with the original return plus any amount paid after it was filed. Enter on line 33 any refund previously received or overpayment applied. Complete Schedule 513-X on page 4. Enclose a copy of the federal amended return and proof of IRS refund or payment, if available prior to expiration of the statute of limitations. **Overpayments cannot be applied to next year's estimated tax. Line 36 cannot be amended or changed once the original return has been processed.**

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

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 52 OS Sec 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 513, line 10, Column B, in the year the lease expires.

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 Section 172 of the IRC. The NOL which is not actually utilized shall not reduce the carryover. 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). Attach the election to 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.

WITHHOLDING ON NONRESIDENT MEMBERS

Pass-through entities (partnerships, S corporations, LLC's 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 ON NONRESIDENT MEMBERS (continued)

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 Exemption 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.

Distributions Made From the Trust

Trusts that make distributions subject to Oklahoma withholding must register with the OTC. Register by completing the registration 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 Report”. 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 extension) of its income tax return, showing their respective amounts of income and tax withheld. Each nonresident beneficiary must enclose a copy of the Form 500-B to 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.

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 IRC Section 856 and has elected to be treated as a real estate investment trust pursuant to IRC Section 856(c)(1).
68 OS Sec. 2358.

GRANTOR TRUST

A grantor trust will be treated the same on the Oklahoma return as it is on the federal return. If the federal return (Form 1041) is required to be filed, the Oklahoma return is likewise required. Complete the heading on the Form 513 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 SSN of the grantor. Form 513, 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 513 must be filed with a schedule showing the name, address and SSN of the grantor.

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.

Enclose a complete copy of federal return Form 1041.

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LINE BY LINE INSTRUCTIONS

Important Notice: Enclose schedules for differences in Column A and Column B.

PAGES ONE AND TWO, PART ONE

Lines 1-23, Column A
List exact figures as reported on your federal Form 1041.

Lines 1-23, Column B
List income and deductions applicable to Oklahoma as explained in the following instructions:

INSTRUCTIONS FOR COLUMN B
Total applicable to Oklahoma

Line 1 - Interest
All interest not included on lines 2 and 3.

Line 2 - Interest on U.S. Government Obligations
If you report interest on bonds, notes and other obligations of the U.S. on your federal return, it may be excluded from your Oklahoma AGI 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 which 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 received in repurchase agreements does not qualify. Interest from entities such as FNMA & GNMA does not qualify.

Line 3 - State and Municipal Interest
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 Government 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 government 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.

Line 4 - Dividends
Enter amount for resident trusts and estates. Follow instructions for line 2 if dividends include interest from U.S. Government obligations.

Line 5 - Business Income or (Loss)
Include 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 18, Column B (Enclose schedule).

Line 6 - Capital Gain or (Loss)

Resident trusts and estates should include all gains or losses except those from real property located outside of Oklahoma.

Any Oklahoma loss is limited to the amount allowed and utilized on the federal return.

Line 7 - Rents, Royalties, Partnerships, Other Estates and Trusts, etc.

Amounts included should be net amounts from real and tangible personal property located in Oklahoma. The additional Oklahoma depletion may be taken on line 18 "other deductions." Include 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 directly or indirectly, of an electing PTE attach a schedule listing the electing PTE, FEIN, federal taxable amount (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).

Line 8 - Farm Income or (Loss)

Include income from farming carried on in Oklahoma.

Line 9 - Ordinary Gain or (Loss)

Resident trusts and estates should include all gains or losses except those from real property located outside of Oklahoma.

Line 10 - Other Income

Include all other income unless specifically exempt by Oklahoma Statutes.

To compute Oklahoma taxable income, a captive real estate investment trust must add back the dividends-paid deduction which 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.

Line 11 - Total Income

Add lines 1 through 10 to arrive at total Oklahoma income.

Lines 12-18 - Deductions

For income amounts retained by the fiduciary, the deductions will be prorated by the ratio of Oklahoma income to federal income (except for the tax deduction). Divide total Oklahoma income (line 11, Column B) by total federal income (line 11, Column A) (limited to 100%). Multiply the result by the amount in the "Federal Column".

Where the federal deductions are limited due to municipal income which is taxed by Oklahoma, the denominator in the above equation is the sum of total federal income plus federal tax exempt income. Multiply the result (limited to 100%) by the total allowable deductions (the amount before federal limitation). Use this equation only for deductions limited by federal for municipal income.

Line 12 - Interest

Interest paid to the IRS on estate tax liabilities (from federal Form 706) is not deductible against income on Oklahoma fiduciary tax returns unless claimed on federal fiduciary tax return. Generally, the allowable federal interest deduction will be prorated based on Oklahoma to federal income (limited to 100%).

Line 13 - Taxes

Fiduciaries are not allowed a deduction for any federal income tax paid. The tax deduction claimed on the federal return will be applied on a direct allocation basis only. The taxes paid to Oklahoma (income, property, etc.) will be shown in Column B.

Line 14 - Fiduciary Fees

Enter the pro rata share (limited to 100%). Also, see line 16.

Line 15 - Charitable Deduction

This deduction should be prorated (limited to 100%) as indicated above unless the deduction is specified in the will or trust instrument as income from a set source of real and tangible property. The deduction should then be allocated directly to the state in which that property was located.

Line 16 - Attorney, Accountant, and Return Preparer Fees

Estates are no longer required to furnish a statement of waiver that fees were deducted on Form 454 as that form is no longer required to be filed. If fees were deducted on the federal estate tax, you must also deduct these fees on the Oklahoma estate tax form.

Line 17 - Oklahoma Capital Gain Deduction

Taxpayers can deduct qualifying gains receiving capital treatment which are included in federal taxable income. "Qualifying gains receiving capital treatment" means the amount of the net capital gains, as defined under the IRC Section 1222(11). The qualifying gain must:

1) be earned on real or tangible personal property located within Oklahoma that you have owned for at least five uninterrupted years prior to the date of the sale.
2) be earned on the sale of stock or ownership interest in an Oklahoma headquartered company, LLC, 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, LLC, 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 561-F is used to determine the Oklahoma Capital Gain Deduction. Enclose Form 561-F and a copy of the federal Schedule D and Form 8949.

Line 18 - Other Deductions

Enter the pro rata share of other federal deductions (including Qualified Business Income Deduction) not subject to the 2% floor (federal law) and other allowable miscellaneous itemized deductions. Enclose schedule. Include the additional Oklahoma depletion allowable to the corpus. (Beneficiaries' share of allowable additional Oklahoma depletion should be entered on Part 2, line 8.) Enclose depletion schedule for Oklahoma.

Other Years Net Operating Loss -

Enclose a detailed schedule showing origin and NOL computation. Also enclose a copy of any federal NOL computation.

Line 19 - Income Distribution Deduction

Enter the net amount of Oklahoma income distributed.

Line 20 - Estate Tax Deduction

The federal estate tax deduction shall be prorated based on Oklahoma to federal income as described above (limited to 100%).

Line 21 - Exemption

The federal exemption shall be prorated by the ratio the Oklahoma income bears to the Federal. When the trust or estate has interest on U.S. Government obligations, the Oklahoma proration will be calculated as follows: Oklahoma total income divided by (federal total income minus interest from U.S. Government obligations). Only the Oklahoma pro rata share shall be included in Column B.

Line 22 - Total Deductions

Total of lines 12 through 21 - This is the total of all Oklahoma expenses and deductions allowed to the trust or estate.

Line 23 - Taxable Income

Taxable income of fiduciary - Subtract line 22 from line 11.

Line 25 - Tax

Using line 24, Column B, find your tax in the Fiduciary Tax Table found on pages 11-17.

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 513, line 25.

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 513, line 25.

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 513, line 25.

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 513, line 25. Provide a schedule of the tax computation. 68 O.S. Sec. 2368(K).

Line 26 - Credits

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. The 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.

Line 28 - 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 30, "Oklahoma Withholding".

Line 29 - Payments with Extension

See general instructions for information as to filing with extension.

Line 30 - Oklahoma 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 line 30.**

Line 31 - Refundable Credits

Place an "X" in the box(es) 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 will be refunded at 85% of the face amount of the credits. For any credit calculated, the credit allowed is equal to 75% of the amount otherwise provided. A 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 31 - Refundable Credits (continued)

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 may 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 may allocate the credit to one or more of its shareholders, partners or members.

Line 32 - Amounts Previously Paid

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

Line 33 - Refunds or Overpayment Applied

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

Line 36 - 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 39 - 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 your 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.

Line 40 - Delinquent Penalty & 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 SSN of the beneficiaries as requested. 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 30 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.

<u>Do not enclose any other tax reports or correspondence in the envelope</u>.

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

Form 513 and 513NR Table

2020 Oklahoma Trusts and Estates Income Tax Table

For Fiduciary Returns

If Oklahoma taxable income is: At least	But less than	Your tax is:
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

If Oklahoma taxable income is: At least	But less than	Your tax is:
$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

If Oklahoma taxable income is: At least	But less than	Your tax is:
$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

If Oklahoma taxable income is: At least	But less than	Your tax is:
$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: At least	But less than	Your tax is:
$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: At least	But less than	Your tax is:
$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: At least	But less than	Your tax is:
$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: At least	But less than	Your tax is:
$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: At least	But less than	Your tax is:
$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: At least	But less than	Your tax is:
$36,000		
36,000	36,050	1,613
36,050	36,100	1,615
36,100	36,150	1,618
36,150	36,200	1,620
36,200	36,250	1,623
36,250	36,300	1,625
36,300	36,350	1,628
36,350	36,400	1,630
36,400	36,450	1,633
36,450	36,500	1,635
36,500	36,550	1,638
36,550	36,600	1,640
36,600	36,650	1,643
36,650	36,700	1,645
36,700	36,750	1,648
36,750	36,800	1,650
36,800	36,850	1,653
36,850	36,900	1,655
36,900	36,950	1,658
36,950	37,000	1,660
$37,000		
37,000	37,050	1,663
37,050	37,100	1,665
37,100	37,150	1,668
37,150	37,200	1,670
37,200	37,250	1,673
37,250	37,300	1,675
37,300	37,350	1,678
37,350	37,400	1,680
37,400	37,450	1,683
37,450	37,500	1,685
37,500	37,550	1,688
37,550	37,600	1,690
37,600	37,650	1,693
37,650	37,700	1,695
37,700	37,750	1,698
37,750	37,800	1,700
37,800	37,850	1,703
37,850	37,900	1,705
37,900	37,950	1,708
37,950	38,000	1,710
$38,000		
38,000	38,050	1,713
38,050	38,100	1,715
38,100	38,150	1,718
38,150	38,200	1,720
38,200	38,250	1,723
38,250	38,300	1,725
38,300	38,350	1,728
38,350	38,400	1,730
38,400	38,450	1,733
38,450	38,500	1,735
38,500	38,550	1,738
38,550	38,600	1,740
38,600	38,650	1,743
38,650	38,700	1,745
38,700	38,750	1,748
38,750	38,800	1,750
38,800	38,850	1,753
38,850	38,900	1,755
38,900	38,950	1,758
38,950	39,000	1,760

If Oklahoma taxable income is: At least	But less than	Your tax is:
$39,000		
39,000	39,050	1,763
39,050	39,100	1,765
39,100	39,150	1,768
39,150	39,200	1,770
39,200	39,250	1,773
39,250	39,300	1,775
39,300	39,350	1,778
39,350	39,400	1,780
39,400	39,450	1,783
39,450	39,500	1,785
39,500	39,550	1,788
39,550	39,600	1,790
39,600	39,650	1,793
39,650	39,700	1,795
39,700	39,750	1,798
39,750	39,800	1,800
39,800	39,850	1,803
39,850	39,900	1,805
39,900	39,950	1,808
39,950	40,000	1,810
$40,000		
40,000	40,050	1,813
40,050	40,100	1,815
40,100	40,150	1,818
40,150	40,200	1,820
40,200	40,250	1,823
40,250	40,300	1,825
40,300	40,350	1,828
40,350	40,400	1,830
40,400	40,450	1,833
40,450	40,500	1,835
40,500	40,550	1,838
40,550	40,600	1,840
40,600	40,650	1,843
40,650	40,700	1,845
40,700	40,750	1,848
40,750	40,800	1,850
40,800	40,850	1,853
40,850	40,900	1,855
40,900	40,950	1,858
40,950	41,000	1,860
$41,000		
41,000	41,050	1,863
41,050	41,100	1,865
41,100	41,150	1,868
41,150	41,200	1,870
41,200	41,250	1,873
41,250	41,300	1,875
41,300	41,350	1,878
41,350	41,400	1,880
41,400	41,450	1,883
41,450	41,500	1,885
41,500	41,550	1,888
41,550	41,600	1,890
41,600	41,650	1,893
41,650	41,700	1,895
41,700	41,750	1,898
41,750	41,800	1,900
41,800	41,850	1,903
41,850	41,900	1,905
41,900	41,950	1,908
41,950	42,000	1,910

If Oklahoma taxable income is: At least	But less than	Your tax is:
$42,000		
42,000	42,050	1,913
42,050	42,100	1,915
42,100	42,150	1,918
42,150	42,200	1,920
42,200	42,250	1,923
42,250	42,300	1,925
42,300	42,350	1,928
42,350	42,400	1,930
42,400	42,450	1,933
42,450	42,500	1,935
42,500	42,550	1,938
42,550	42,600	1,940
42,600	42,650	1,943
42,650	42,700	1,945
42,700	42,750	1,948
42,750	42,800	1,950
42,800	42,850	1,953
42,850	42,900	1,955
42,900	42,950	1,958
42,950	43,000	1,960
$43,000		
43,000	43,050	1,963
43,050	43,100	1,965
43,100	43,150	1,968
43,150	43,200	1,970
43,200	43,250	1,973
43,250	43,300	1,975
43,300	43,350	1,978
43,350	43,400	1,980
43,400	43,450	1,983
43,450	43,500	1,985
43,500	43,550	1,988
43,550	43,600	1,990
43,600	43,650	1,993
43,650	43,700	1,995
43,700	43,750	1,998
43,750	43,800	2,000
43,800	43,850	2,003
43,850	43,900	2,005
43,900	43,950	2,008
43,950	44,000	2,010
$44,000		
44,000	44,050	2,013
44,050	44,100	2,015
44,100	44,150	2,018
44,150	44,200	2,020
44,200	44,250	2,023
44,250	44,300	2,025
44,300	44,350	2,028
44,350	44,400	2,030
44,400	44,450	2,033
44,450	44,500	2,035
44,500	44,550	2,038
44,550	44,600	2,040
44,600	44,650	2,043
44,650	44,700	2,045
44,700	44,750	2,048
44,750	44,800	2,050
44,800	44,850	2,053
44,850	44,900	2,055
44,900	44,950	2,058
44,950	45,000	2,060

If Oklahoma taxable income is: At least	But less than	Your tax is:
$45,000		
45,000	45,050	2,063
45,050	45,100	2,065
45,100	45,150	2,068
45,150	45,200	2,070
45,200	45,250	2,073
45,250	45,300	2,075
45,300	45,350	2,078
45,350	45,400	2,080
45,400	45,450	2,083
45,450	45,500	2,085
45,500	45,550	2,088
45,550	45,600	2,090
45,600	45,650	2,093
45,650	45,700	2,095
45,700	45,750	2,098
45,750	45,800	2,100
45,800	45,850	2,103
45,850	45,900	2,105
45,900	45,950	2,108
45,950	46,000	2,110
$46,000		
46,000	46,050	2,113
46,050	46,100	2,115
46,100	46,150	2,118
46,150	46,200	2,120
46,200	46,250	2,123
46,250	46,300	2,125
46,300	46,350	2,128
46,350	46,400	2,130
46,400	46,450	2,133
46,450	46,500	2,135
46,500	46,550	2,138
46,550	46,600	2,140
46,600	46,650	2,143
46,650	46,700	2,145
46,700	46,750	2,148
46,750	46,800	2,150
46,800	46,850	2,153
46,850	46,900	2,155
46,900	46,950	2,158
46,950	47,000	2,160
$47,000		
47,000	47,050	2,163
47,050	47,100	2,165
47,100	47,150	2,168
47,150	47,200	2,170
47,200	47,250	2,173
47,250	47,300	2,175
47,300	47,350	2,178
47,350	47,400	2,180
47,400	47,450	2,183
47,450	47,500	2,185
47,500	47,550	2,188
47,550	47,600	2,190
47,600	47,650	2,193
47,650	47,700	2,195
47,700	47,750	2,198
47,750	47,800	2,200
47,800	47,850	2,203
47,850	47,900	2,205
47,900	47,950	2,208
47,950	48,000	2,210

2020 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is: At least	But less than	Your tax is:
$48,000		
48,000	48,050	2,213
48,050	48,100	2,215
48,100	48,150	2,218
48,150	48,200	2,220
48,200	48,250	2,223
48,250	48,300	2,225
48,300	48,350	2,228
48,350	48,400	2,230
48,400	48,450	2,233
48,450	48,500	2,235
48,500	48,550	2,238
48,550	48,600	2,240
48,600	48,650	2,243
48,650	48,700	2,245
48,700	48,750	2,248
48,750	48,800	2,250
48,800	48,850	2,253
48,850	48,900	2,255
48,900	48,950	2,258
48,950	49,000	2,260
$49,000		
49,000	49,050	2,263
49,050	49,100	2,265
49,100	49,150	2,268
49,150	49,200	2,270
49,200	49,250	2,273
49,250	49,300	2,275
49,300	49,350	2,278
49,350	49,400	2,280
49,400	49,450	2,283
49,450	49,500	2,285
49,500	49,550	2,288
49,550	49,600	2,290
49,600	49,650	2,293
49,650	49,700	2,295
49,700	49,750	2,298
49,750	49,800	2,300
49,800	49,850	2,303
49,850	49,900	2,305
49,900	49,950	2,308
49,950	50,000	2,310
$50,000		
50,000	50,050	2,313
50,050	50,100	2,315
50,100	50,150	2,318
50,150	50,200	2,320
50,200	50,250	2,323
50,250	50,300	2,325
50,300	50,350	2,328
50,350	50,400	2,330
50,400	50,450	2,333
50,450	50,500	2,335
50,500	50,550	2,338
50,550	50,600	2,340
50,600	50,650	2,343
50,650	50,700	2,345
50,700	50,750	2,348
50,750	50,800	2,350
50,800	50,850	2,353
50,850	50,900	2,355
50,900	50,950	2,358
50,950	51,000	2,360

If Oklahoma taxable income is: At least	But less than	Your tax is:
$51,000		
51,000	51,050	2,363
51,050	51,100	2,365
51,100	51,150	2,368
51,150	51,200	2,370
51,200	51,250	2,373
51,250	51,300	2,375
51,300	51,350	2,378
51,350	51,400	2,380
51,400	51,450	2,383
51,450	51,500	2,385
51,500	51,550	2,388
51,550	51,600	2,390
51,600	51,650	2,393
51,650	51,700	2,395
51,700	51,750	2,398
51,750	51,800	2,400
51,800	51,850	2,403
51,850	51,900	2,405
51,900	51,950	2,408
51,950	52,000	2,410
$52,000		
52,000	52,050	2,413
52,050	52,100	2,415
52,100	52,150	2,418
52,150	52,200	2,420
52,200	52,250	2,423
52,250	52,300	2,425
52,300	52,350	2,428
52,350	52,400	2,430
52,400	52,450	2,433
52,450	52,500	2,435
52,500	52,550	2,438
52,550	52,600	2,440
52,600	52,650	2,443
52,650	52,700	2,445
52,700	52,750	2,448
52,750	52,800	2,450
52,800	52,850	2,453
52,850	52,900	2,455
52,900	52,950	2,458
52,950	53,000	2,460
$53,000		
53,000	53,050	2,463
53,050	53,100	2,465
53,100	53,150	2,468
53,150	53,200	2,470
53,200	53,250	2,473
53,250	53,300	2,475
53,300	53,350	2,478
53,350	53,400	2,480
53,400	53,450	2,483
53,450	53,500	2,485
53,500	53,550	2,488
53,550	53,600	2,490
53,600	53,650	2,493
53,650	53,700	2,495
53,700	53,750	2,498
53,750	53,800	2,500
53,800	53,850	2,503
53,850	53,900	2,505
53,900	53,950	2,508
53,950	54,000	2,510

If Oklahoma taxable income is: At least	But less than	Your tax is:
$54,000		
54,000	54,050	2,513
54,050	54,100	2,515
54,100	54,150	2,518
54,150	54,200	2,520
54,200	54,250	2,523
54,250	54,300	2,525
54,300	54,350	2,528
54,350	54,400	2,530
54,400	54,450	2,533
54,450	54,500	2,535
54,500	54,550	2,538
54,550	54,600	2,540
54,600	54,650	2,543
54,650	54,700	2,545
54,700	54,750	2,548
54,750	54,800	2,550
54,800	54,850	2,553
54,850	54,900	2,555
54,900	54,950	2,558
54,950	55,000	2,560
$55,000		
55,000	55,050	2,563
55,050	55,100	2,565
55,100	55,150	2,568
55,150	55,200	2,570
55,200	55,250	2,573
55,250	55,300	2,575
55,300	55,350	2,578
55,350	55,400	2,580
55,400	55,450	2,583
55,450	55,500	2,585
55,500	55,550	2,588
55,550	55,600	2,590
55,600	55,650	2,593
55,650	55,700	2,595
55,700	55,750	2,598
55,750	55,800	2,600
55,800	55,850	2,603
55,850	55,900	2,605
55,900	55,950	2,608
55,950	56,000	2,610
$56,000		
56,000	56,050	2,613
56,050	56,100	2,615
56,100	56,150	2,618
56,150	56,200	2,620
56,200	56,250	2,623
56,250	56,300	2,625
56,300	56,350	2,628
56,350	56,400	2,630
56,400	56,450	2,633
56,450	56,500	2,635
56,500	56,550	2,638
56,550	56,600	2,640
56,600	56,650	2,643
56,650	56,700	2,645
56,700	56,750	2,648
56,750	56,800	2,650
56,800	56,850	2,653
56,850	56,900	2,655
56,900	56,950	2,658
56,950	57,000	2,660

If Oklahoma taxable income is: At least	But less than	Your tax is:
$57,000		
57,000	57,050	2,663
57,050	57,100	2,665
57,100	57,150	2,668
57,150	57,200	2,670
57,200	57,250	2,673
57,250	57,300	2,675
57,300	57,350	2,678
57,350	57,400	2,680
57,400	57,450	2,683
57,450	57,500	2,685
57,500	57,550	2,688
57,550	57,600	2,690
57,600	57,650	2,693
57,650	57,700	2,695
57,700	57,750	2,698
57,750	57,800	2,700
57,800	57,850	2,703
57,850	57,900	2,705
57,900	57,950	2,708
57,950	58,000	2,710
$58,000		
58,000	58,050	2,713
58,050	58,100	2,715
58,100	58,150	2,718
58,150	58,200	2,720
58,200	58,250	2,723
58,250	58,300	2,725
58,300	58,350	2,728
58,350	58,400	2,730
58,400	58,450	2,733
58,450	58,500	2,735
58,500	58,550	2,738
58,550	58,600	2,740
58,600	58,650	2,743
58,650	58,700	2,745
58,700	58,750	2,748
58,750	58,800	2,750
58,800	58,850	2,753
58,850	58,900	2,755
58,900	58,950	2,758
58,950	59,000	2,760
$59,000		
59,000	59,050	2,763
59,050	59,100	2,765
59,100	59,150	2,768
59,150	59,200	2,770
59,200	59,250	2,773
59,250	59,300	2,775
59,300	59,350	2,778
59,350	59,400	2,780
59,400	59,450	2,783
59,450	59,500	2,785
59,500	59,550	2,788
59,550	59,600	2,790
59,600	59,650	2,793
59,650	59,700	2,795
59,700	59,750	2,798
59,750	59,800	2,800
59,800	59,850	2,803
59,850	59,900	2,805
59,900	59,950	2,808
59,950	60,000	2,810

2020 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is: At least	But less than	Your tax is:
$60,000		
60,000	60,050	2,813
60,050	60,100	2,815
60,100	60,150	2,818
60,150	60,200	2,820
60,200	60,250	2,823
60,250	60,300	2,825
60,300	60,350	2,828
60,350	60,400	2,830
60,400	60,450	2,833
60,450	60,500	2,835
60,500	60,550	2,838
60,550	60,600	2,840
60,600	60,650	2,843
60,650	60,700	2,845
60,700	60,750	2,848
60,750	60,800	2,850
60,800	60,850	2,853
60,850	60,900	2,855
60,900	60,950	2,858
60,950	61,000	2,860
$61,000		
61,000	61,050	2,863
61,050	61,100	2,865
61,100	61,150	2,868
61,150	61,200	2,870
61,200	61,250	2,873
61,250	61,300	2,875
61,300	61,350	2,878
61,350	61,400	2,880
61,400	61,450	2,883
61,450	61,500	2,885
61,500	61,550	2,888
61,550	61,600	2,890
61,600	61,650	2,893
61,650	61,700	2,895
61,700	61,750	2,898
61,750	61,800	2,900
61,800	61,850	2,903
61,850	61,900	2,905
61,900	61,950	2,908
61,950	62,000	2,910
$62,000		
62,000	62,050	2,913
62,050	62,100	2,915
62,100	62,150	2,918
62,150	62,200	2,920
62,200	62,250	2,923
62,250	62,300	2,925
62,300	62,350	2,928
62,350	62,400	2,930
62,400	62,450	2,933
62,450	62,500	2,935
62,500	62,550	2,938
62,550	62,600	2,940
62,600	62,650	2,943
62,650	62,700	2,945
62,700	62,750	2,948
62,750	62,800	2,950
62,800	62,850	2,953
62,850	62,900	2,955
62,900	62,950	2,958
62,950	63,000	2,960
$63,000		
63,000	63,050	2,963
63,050	63,100	2,965
63,100	63,150	2,968
63,150	63,200	2,970
63,200	63,250	2,973
63,250	63,300	2,975
63,300	63,350	2,978
63,350	63,400	2,980
63,400	63,450	2,983
63,450	63,500	2,985
63,500	63,550	2,988
63,550	63,600	2,990
63,600	63,650	2,993
63,650	63,700	2,995
63,700	63,750	2,998
63,750	63,800	3,000
63,800	63,850	3,003
63,850	63,900	3,005
63,900	63,950	3,008
63,950	64,000	3,010
$64,000		
64,000	64,050	3,013
64,050	64,100	3,015
64,100	64,150	3,018
64,150	64,200	3,020
64,200	64,250	3,023
64,250	64,300	3,025
64,300	64,350	3,028
64,350	64,400	3,030
64,400	64,450	3,033
64,450	64,500	3,035
64,500	64,550	3,038
64,550	64,600	3,040
64,600	64,650	3,043
64,650	64,700	3,045
64,700	64,750	3,048
64,750	64,800	3,050
64,800	64,850	3,053
64,850	64,900	3,055
64,900	64,950	3,058
64,950	65,000	3,060
$65,000		
65,000	65,050	3,063
65,050	65,100	3,065
65,100	65,150	3,068
65,150	65,200	3,070
65,200	65,250	3,073
65,250	65,300	3,075
65,300	65,350	3,078
65,350	65,400	3,080
65,400	65,450	3,083
65,450	65,500	3,085
65,500	65,550	3,088
65,550	65,600	3,090
65,600	65,650	3,093
65,650	65,700	3,095
65,700	65,750	3,098
65,750	65,800	3,100
65,800	65,850	3,103
65,850	65,900	3,105
65,900	65,950	3,108
65,950	66,000	3,110
$66,000		
66,000	66,050	3,113
66,050	66,100	3,115
66,100	66,150	3,118
66,150	66,200	3,120
66,200	66,250	3,123
66,250	66,300	3,125
66,300	66,350	3,128
66,350	66,400	3,130
66,400	66,450	3,133
66,450	66,500	3,135
66,500	66,550	3,138
66,550	66,600	3,140
66,600	66,650	3,143
66,650	66,700	3,145
66,700	66,750	3,148
66,750	66,800	3,150
66,800	66,850	3,153
66,850	66,900	3,155
66,900	66,950	3,158
66,950	67,000	3,160
$67,000		
67,000	67,050	3,163
67,050	67,100	3,165
67,100	67,150	3,168
67,150	67,200	3,170
67,200	67,250	3,173
67,250	67,300	3,175
67,300	67,350	3,178
67,350	67,400	3,180
67,400	67,450	3,183
67,450	67,500	3,185
67,500	67,550	3,188
67,550	67,600	3,190
67,600	67,650	3,193
67,650	67,700	3,195
67,700	67,750	3,198
67,750	67,800	3,200
67,800	67,850	3,203
67,850	67,900	3,205
67,900	67,950	3,208
67,950	68,000	3,210
$68,000		
68,000	68,050	3,213
68,050	68,100	3,215
68,100	68,150	3,218
68,150	68,200	3,220
68,200	68,250	3,223
68,250	68,300	3,225
68,300	68,350	3,228
68,350	68,400	3,230
68,400	68,450	3,233
68,450	68,500	3,235
68,500	68,550	3,238
68,550	68,600	3,240
68,600	68,650	3,243
68,650	68,700	3,245
68,700	68,750	3,248
68,750	68,800	3,250
68,800	68,850	3,253
68,850	68,900	3,255
68,900	68,950	3,258
68,950	69,000	3,260
$69,000		
69,000	69,050	3,263
69,050	69,100	3,265
69,100	69,150	3,268
69,150	69,200	3,270
69,200	69,250	3,273
69,250	69,300	3,275
69,300	69,350	3,278
69,350	69,400	3,280
69,400	69,450	3,283
69,450	69,500	3,285
69,500	69,550	3,288
69,550	69,600	3,290
69,600	69,650	3,293
69,650	69,700	3,295
69,700	69,750	3,298
69,750	69,800	3,300
69,800	69,850	3,303
69,850	69,900	3,305
69,900	69,950	3,308
69,950	70,000	3,310
$70,000		
70,000	70,050	3,313
70,050	70,100	3,315
70,100	70,150	3,318
70,150	70,200	3,320
70,200	70,250	3,323
70,250	70,300	3,325
70,300	70,350	3,328
70,350	70,400	3,330
70,400	70,450	3,333
70,450	70,500	3,335
70,500	70,550	3,338
70,550	70,600	3,340
70,600	70,650	3,343
70,650	70,700	3,345
70,700	70,750	3,348
70,750	70,800	3,350
70,800	70,850	3,353
70,850	70,900	3,355
70,900	70,950	3,358
70,950	71,000	3,360
$71,000		
71,000	71,050	3,363
71,050	71,100	3,365
71,100	71,150	3,368
71,150	71,200	3,370
71,200	71,250	3,373
71,250	71,300	3,375
71,300	71,350	3,378
71,350	71,400	3,380
71,400	71,450	3,383
71,450	71,500	3,385
71,500	71,550	3,388
71,550	71,600	3,390
71,600	71,650	3,393
71,650	71,700	3,395
71,700	71,750	3,398
71,750	71,800	3,400
71,800	71,850	3,403
71,850	71,900	3,405
71,900	71,950	3,408
71,950	72,000	3,410

Form 513 and 513NR Table

2020 Oklahoma Trusts and Estates Income Tax Table

For Fiduciary Returns

If Oklahoma taxable income is: At least	But less than	Your tax is:
$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
$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
$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
$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**	____________

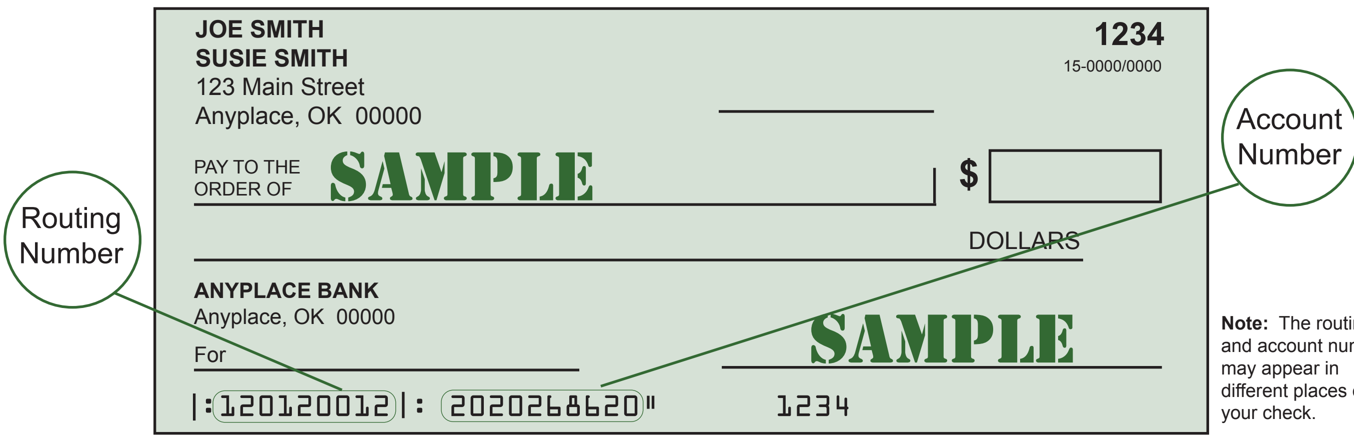
GET YOUR REFUND FASTER. USE DIRECT DEPOSIT!

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.



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

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