

• INCLUDES FORM 513NR



2016 OKLAHOMA NONRESIDENT FIDUCIARY INCOME TAX FORMS AND INSTRUCTIONS

This packet contains:

- Instructions for completing the Form 513NR
- 513NR fiduciary income tax form
- 2016 fiduciary income tax table

Filing date:

- Generally, your return must be postmarked by April 15, 2017 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?

- Check out page 16 for methods of contacting us.

**This packet is to be used for a tax year
with a beginning date in 2016.**



2016 OKLAHOMA NONRESIDENT FIDUCIARY INCOME TAX

What's New in the 2016 Oklahoma Tax Packet?

• The Oklahoma Affordable Housing Tax Credit has been added to Form 511CR. See page 7 for information on how to obtain Form 511CR.

• Schedule 513NR-X "Amended Return Schedule" has been added to the return. See Form 513NR, page 4.

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.)

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.

HELPFUL HINTS

- Be sure to sign and date the return.
- If you have any questions, please contact us. A list of contact methods is shown on page 16 of this packet.
- File your return on time to avoid costly penalty and interest. See the front cover of this packet for deadline information.

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.

COMMON ABBREVIATIONS FOUND IN THIS PACKET

- IRC - Internal Revenue Code
- OS - Oklahoma Statutes
- OTC - Oklahoma Tax Commission
- Sec. - Section(s)

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 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 which 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 at the time of filing the return. 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 25 and the computed tax on line 26; 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.

Important...

If you do not have a Federal Employer Identification Number, you may obtain one online at www.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.

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 pass-through entity 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 pass-through entity, or on any distribution of income not subject to Oklahoma income tax.

The following pass-through entities 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.

Website Offers Payment Options and Tax Assistance

Pay your balance electronically at www.tax.ok.gov. Select "**Online Services**" to view all your payment options.

Oklahoma tax assistance, forms, FAQs and much more are all available on the Oklahoma Tax Commission website 24/7.

Note: There is a convenience charge for some payment types.

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 www.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-B, along with the cover Form 501, must be sent to 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 6 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 net operating losses shall be separately determined by reference to IRC Section 172 as modified by the Oklahoma Tax Act.



Did you know Forms 513 and 513NR can be electronically filed? E-filing is the fastest and easiest way to file your taxes.

Visit www.tax.ok.gov to see which software companies are approved for use.

Remember, e-filing is simple, safe, speedy and secure.

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 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.

AMENDED RETURNS...

Use the Fiduciary Form 513NR and mark the Amended return box. Enter on line 35 any amount paid with the original return plus any amount paid after it was filed. Enter on line 36 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 39 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.

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.

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 and estate and trust income applicable to Oklahoma. Passive losses are allowed in Oklahoma during the same tax year utilized on the federal return.

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 net operating loss derived from Oklahoma sources (without a corresponding federal net operating loss) 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.

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 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 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 1, is exempt only if so provided by the statute authorizing its issuance.

Line 10 - State and Municipal Bond Interest (continued)...

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 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.

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 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 from entities such as FNMA & GNMA and repurchase agreements does not qualify.

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.

Oklahoma Capital Gain Deduction

Federal Amount column:

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 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.

(continued on page 7)

LINE BY LINE INSTRUCTIONS

Oklahoma Capital Gain Deduction (continued)...

Oklahoma Amount column:

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

Line 16 - 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.

Line 19 - Oklahoma Income Percentage:

Divide line 18 by 18a, 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 which must be paid to the State of Oklahoma.

Line 20 - 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 deductions 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 21 - 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.

Discharge of indebtedness under IRC Section 108(i)(1) –

Income from discharge of indebtedness deferred under IRC Section 108(i)(1), which was added back to compute Oklahoma taxable income in tax year 2010, may be partially deducted. Deduct an amount equal to the portion of such deferred income included in your federal taxable income for tax year 2016.

Line 22 - Exemption:

Enter the federal exemption claimed on the federal return.

Line 26 - Tax:

Using line 25, find your tax in the Fiduciary Tax Table.

Line 28 - 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. Place an "X" in the box on Form 513NR, line 28.

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. Place an "X" in the box on Form 513NR, line 28.

Line 29 - 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. The Form 511CR can be obtained from our website at **www.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 31 - 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 33, "Oklahoma Withholding".

Line 32 - Payments with Extension:

See general instructions for information about filing with an extension.

Line 33 - Oklahoma Withholding:

If you had Oklahoma income tax withheld from royalty payments, which 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.**

File, pay and more at
www.tax.ok.gov

LINE BY LINE INSTRUCTIONS

Line 34 – Refundable Credit:

Place an “X” in the box(es) on line 34 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 pass-through entity that does not file a claim for a direct refund will 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 pass-through entity 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 35 – 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 36 – Refunds or Overpayment Applied:

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

Line 39 - 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 42 - 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.

Line 43 - 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 33 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, please enclose a check or money order payable to “Oklahoma Tax Commission”.
- Do not enclose any other tax reports or correspondence in the envelope.
- Electronic payments are accepted through the OTC website. Visit www.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**

Don’t forget to sign and make a copy of your return before mailing!

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

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.

2016 Oklahoma Trusts and Estates Income Tax Table

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

2016 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:			Your tax is:	If Oklahoma taxable income is:			Your tax is:	If Oklahoma taxable income is:			Your tax is:
At least	But less than	At least		But less than	At least	But less than		At least	But less than		
\$12,000				\$15,000				\$18,000			
12,000	12,050	413		15,000	15,050	563		18,000	18,050	713	
12,050	12,100	415		15,050	15,100	565		18,050	18,100	715	
12,100	12,150	418		15,100	15,150	568		18,100	18,150	718	
12,150	12,200	420		15,150	15,200	570		18,150	18,200	720	
12,200	12,250	423		15,200	15,250	573		18,200	18,250	723	
12,250	12,300	425		15,250	15,300	575		18,250	18,300	725	
12,300	12,350	428		15,300	15,350	578		18,300	18,350	728	
12,350	12,400	430		15,350	15,400	580		18,350	18,400	730	
12,400	12,450	433		15,400	15,450	583		18,400	18,450	733	
12,450	12,500	435		15,450	15,500	585		18,450	18,500	735	
12,500	12,550	438		15,500	15,550	588		18,500	18,550	738	
12,550	12,600	440		15,550	15,600	590		18,550	18,600	740	
12,600	12,650	443		15,600	15,650	593		18,600	18,650	743	
12,650	12,700	445		15,650	15,700	595		18,650	18,700	745	
12,700	12,750	448		15,700	15,750	598		18,700	18,750	748	
12,750	12,800	450		15,750	15,800	600		18,750	18,800	750	
12,800	12,850	453		15,800	15,850	603		18,800	18,850	753	
12,850	12,900	455		15,850	15,900	605		18,850	18,900	755	
12,900	12,950	458		15,900	15,950	608		18,900	18,950	758	
12,950	13,000	460		15,950	16,000	610		18,950	19,000	760	
\$13,000				\$16,000				\$19,000			
13,000	13,050	463		16,000	16,050	613		19,000	19,050	763	
13,050	13,100	465		16,050	16,100	615		19,050	19,100	765	
13,100	13,150	468		16,100	16,150	618		19,100	19,150	768	
13,150	13,200	470		16,150	16,200	620		19,150	19,200	770	
13,200	13,250	473		16,200	16,250	623		19,200	19,250	773	
13,250	13,300	475		16,250	16,300	625		19,250	19,300	775	
13,300	13,350	478		16,300	16,350	628		19,300	19,350	778	
13,350	13,400	480		16,350	16,400	630		19,350	19,400	780	
13,400	13,450	483		16,400	16,450	633		19,400	19,450	783	
13,450	13,500	485		16,450	16,500	635		19,450	19,500	785	
13,500	13,550	488		16,500	16,550	638		19,500	19,550	788	
13,550	13,600	490		16,550	16,600	640		19,550	19,600	790	
13,600	13,650	493		16,600	16,650	643		19,600	19,650	793	
13,650	13,700	495		16,650	16,700	645		19,650	19,700	795	
13,700	13,750	498		16,700	16,750	648		19,700	19,750	798	
13,750	13,800	500		16,750	16,800	650		19,750	19,800	800	
13,800	13,850	503		16,800	16,850	653		19,800	19,850	803	
13,850	13,900	505		16,850	16,900	655		19,850	19,900	805	
13,900	13,950	508		16,900	16,950	658		19,900	19,950	808	
13,950	14,000	510		16,950	17,000	660		19,950	20,000	810	
\$14,000				\$17,000				\$20,000			
14,000	14,050	513		17,000	17,050	663		20,000	20,050	813	
14,050	14,100	515		17,050	17,100	665		20,050	20,100	815	
14,100	14,150	518		17,100	17,150	668		20,100	20,150	818	
14,150	14,200	520		17,150	17,200	670		20,150	20,200	820	
14,200	14,250	523		17,200	17,250	673		20,200	20,250	823	
14,250	14,300	525		17,250	17,300	675		20,250	20,300	825	
14,300	14,350	528		17,300	17,350	678		20,300	20,350	828	
14,350	14,400	530		17,350	17,400	680		20,350	20,400	830	
14,400	14,450	533		17,400	17,450	683		20,400	20,450	833	
14,450	14,500	535		17,450	17,500	685		20,450	20,500	835	
14,500	14,550	538		17,500	17,550	688		20,500	20,550	838	
14,550	14,600	540		17,550	17,600	690		20,550	20,600	840	
14,600	14,650	543		17,600	17,650	693		20,600	20,650	843	
14,650	14,700	545		17,650	17,700	695		20,650	20,700	845	
14,700	14,750	548		17,700	17,750	698		20,700	20,750	848	
14,750	14,800	550		17,750	17,800	700		20,750	20,800	850	
14,800	14,850	553		17,800	17,850	703		20,800	20,850	853	
14,850	14,900	555		17,850	17,900	705		20,850	20,900	855	
14,900	14,950	558		17,900	17,950	708		20,900	20,950	858	
14,950	15,000	560		17,950	18,000	710		20,950	21,000	860	
\$21,000				\$22,000				\$23,000			
21,000	21,050	863		22,000	22,050	913		23,000	23,050	963	
21,050	21,100	865		22,050	22,100	915		23,050	23,100	965	
21,100	21,150	868		22,100	22,150	918		23,100	23,150	968	
21,150	21,200	870		22,150	22,200	920		23,150	23,200	970	
21,200	21,250	873		22,200	22,250	923		23,200	23,250	973	
21,250	21,300	875		22,250	22,300	925		23,250	23,300	975	
21,300	21,350	878		22,300	22,350	928		23,300	23,350	978	
21,350	21,400	880		22,350	22,400	930		23,350	23,400	980	
21,400	21,450	883		22,400	22,450	933		23,400	23,450	983	
21,450	21,500	885		22,450	22,500	935		23,450	23,500	985	
21,500	21,550	888		22,500	22,550	938		23,500	23,550	988	
21,550	21,600	890		22,550	22,600	940		23,550	23,600	990	
21,600	21,650	893		22,600	22,650	943		23,600	23,650	993	
21,650	21,700	895		22,650	22,700	945		23,650	23,700	995	
21,700	21,750	898		22,700	22,750	948		23,700	23,750	998	
21,750	21,800	900		22,750	22,800	950		23,750	23,800	1,000	
21,800	21,850	903		22,800	22,850	953		23,800	23,850	1,003	
21,850	21,900	905		22,850	22,900	955		23,850	23,900	1,005	
21,900	21,950	908		22,900	22,950	958		23,900	23,950	1,008	
21,950	22,000	910		22,950	23,000	960		23,950	24,000	1,010	

2016 Oklahoma Trusts and Estates Income Tax Table

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

2016 Oklahoma Trusts and Estates Income Tax Table

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

2016 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:			Your tax is:	If Oklahoma taxable income is:			Your tax is:	If Oklahoma taxable income is:			Your tax is:
At least	But less than	At least		But less than	At least	But less than		At least	But less than		
\$48,000				\$51,000				\$54,000			
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

2016 Oklahoma Trusts and Estates Income Tax Table

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

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	_____	

DIRECT DEPOSIT INFORMATION

Please complete the direct deposit box on the tax return to have the refund directly deposited into your account at a bank or other financial institution.

- 1** Place an 'X' in the appropriate box as to whether the refund will be going into a checking or savings account. Please keep in mind you will not receive notification of the deposit.
- 2** Fill out the 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 no longer allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution or have a foreign address on your income tax return, you will be issued a check. If you have an address with an APO, FPO or DPO, you are not considered to have a foreign address; your refund will be directly deposited.

The image shows a sample check from ABC Corporation, 123 Main Street, Anyplace, OK 00000. The check is payable to 'SAMPLE' for \$1234. The routing number is 120120012 and the account number is 2020268620. The check is from ANYPLACE BANK, Anyplace, OK 00000. A note at the bottom right 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.

HOW TO CONTACT THE OKLAHOMA TAX COMMISSION

Whether you need a tax form,
have a question or need further information,
there are many ways to reach us.

VISIT US ON THE WEB!

You'll find a wealth of information on our website, including:

- Downloadable tax forms
- Answers to common questions
- Online filing options for both income and business taxes

www.tax.ok.gov

OFFICE LOCATIONS!

Oklahoma City

2501 North Lincoln Boulevard

Tulsa

440 South Houston, 5th Floor

(This location accepts online electronic payments only)

GIVE US A CALL!

Taxpayer Service Center

(405) 521-3160

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