





# 2016 OKLAHOMA RESIDENT FIDUCIARY INCOME TAX FORMS AND INSTRUCTIONS

**This packet contains:**

- Instructions for completing the Form 513
- 513 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 15 for methods of contacting us.

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



# 2016 OKLAHOMA 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 6 for information on how to obtain Form 511CR.

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

**Note: Failure to complete Part 2 of your return may delay the processing of your return.**

### 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 15 of this Packet.
- File your return on time to avoid costly penalty and interest. See the front cover of this Packet for deadline information.

### COMMON ABBREVIATIONS FOUND IN THIS PACKET

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

## GENERAL FILING INFORMATION

**Only resident trusts and estates shall use Form 513. Non-resident 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 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 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

### Bankruptcy (continued)...

table for a married person filing separately. Enter the taxable income on Form 513, line 23 and the computed tax on line 24; 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.

### Important...

**If you do not have a Federal Employer Identification Number, you may obtain one online at [www.irs.gov](http://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.**

### 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 31 any amount paid with the original return plus any amount paid after it was filed. Enter on line 32 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 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 35 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...

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 Internal Revenue Code (IRC). The net operating loss 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 6 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 net operating losses 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, 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 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 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.

## GENERAL FILING INFORMATION

### 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 registration form "Registration for Oklahoma Withholding for Nonresident Members" (Form OW-11). This form can be obtained from our website at [www.tax.ok.gov](http://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 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-B, along with the cover Form 501, must be sent to 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. 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 social security number 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 social security number of the grantor.

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

### 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.**



**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](http://www.tax.ok.gov) to see which software companies are approved for use.

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

### LINE BY LINE INSTRUCTIONS

#### Important Notice...

**Enclose schedules for differences in Column A and Column B.**

#### PAGES ONE AND TWO, PART ONE

##### Lines 1-22 Column A

List exact figures as reported on your Federal Form 1041.

##### Lines 1-22 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 Adjusted Gross Income 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.

(continued on page 5)

## LINE BY LINE INSTRUCTIONS

### Instructions for Column B (continued)...

#### 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 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 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 17, 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 17 - other deductions. Include 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 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 12-17 - 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 Internal Revenue Service 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 BY LINE INSTRUCTIONS

### 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 - Other Deductions:

Enter the pro rata share of other federal deductions 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.

### 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, 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 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.

### Other Years Net Operating Loss -

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

### 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 18 - Income Distribution Deduction:

Enter the net amount of Oklahoma income distributed.

### Line 19 - Estate Tax Deduction:

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

### Line 20 - 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 21 - Total Deductions:

Total of lines 12 through 20 - This is the total of all Oklahoma expenses and deductions allowed to the trust or estate.

### Line 22 - Taxable Income:

Taxable income of fiduciary - Subtract line 21 from line 11.

### Line 24 - Tax:

Using line 23, Column B, find your tax in the Fiduciary Tax Table found on pages 8-14.

### 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 513, line 24.

#### 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 513, line 24.

### Line 25 - 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](http://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 27 - 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 29, "Oklahoma Withholding".

### Line 28 - Payments with Extension:

See general instructions for information as to filing with extension.

## LINE BY LINE INSTRUCTIONS

### Line 29 - 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 29.**

### Line 30 – Refundable Credits:

Place an "X" in the box(es) on line 30 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 31 – 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 32 – Refunds or Overpayment Applied:

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

### Line 35 - 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 38 - 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 39 - 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 social security number 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 29 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.

## 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.

## 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](http://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

[www.tax.ok.gov](http://www.tax.ok.gov)

Oklahoma tax assistance,  
forms, FAQs, payment options  
and much more, all available 24/7.



# 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 |              |
| <b>Up to \$999</b>             |               |              | <b>\$3,000</b>                 |               |              | <b>\$6,000</b>                 |               |              | <b>\$9,000</b>                 |               |              |
| 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          |
| <b>\$1,000</b>                 |               |              | <b>\$4,000</b>                 |               |              | <b>\$7,000</b>                 |               |              | <b>\$10,000</b>                |               |              |
| 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          |
| <b>\$2,000</b>                 |               |              | <b>\$5,000</b>                 |               |              | <b>\$8,000</b>                 |               |              | <b>\$11,000</b>                |               |              |
| 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 |       |              |
| <b>\$12,000</b>                |               |     |              | <b>\$15,000</b>                |               |     |              | <b>\$18,000</b>                |               |       |              |
| 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   |              |
| <b>\$13,000</b>                |               |     |              | <b>\$16,000</b>                |               |     |              | <b>\$19,000</b>                |               |       |              |
| 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   |              |
| <b>\$14,000</b>                |               |     |              | <b>\$17,000</b>                |               |     |              | <b>\$20,000</b>                |               |       |              |
| 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   |              |
| <b>\$21,000</b>                |               |     |              | <b>\$22,000</b>                |               |     |              | <b>\$23,000</b>                |               |       |              |
| 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 |              |
| <b>\$24,000</b>                |               |              | <b>\$27,000</b>                |               |              | <b>\$30,000</b>                |               |              | <b>\$33,000</b>                |               |              |
| 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        |
| <b>\$25,000</b>                |               |              | <b>\$28,000</b>                |               |              | <b>\$31,000</b>                |               |              | <b>\$34,000</b>                |               |              |
| 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        |
| <b>\$26,000</b>                |               |              | <b>\$29,000</b>                |               |              | <b>\$32,000</b>                |               |              | <b>\$35,000</b>                |               |              |
| 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 |              |
| <b>\$36,000</b>                |               |              |
| 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        |
| <b>\$37,000</b>                |               |              |
| 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        |
| <b>\$38,000</b>                |               |              |
| 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 |              |
| <b>\$39,000</b>                |               |              |
| 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        |
| <b>\$40,000</b>                |               |              |
| 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        |
| <b>\$41,000</b>                |               |              |
| 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 |              |
| <b>\$42,000</b>                |               |              |
| 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        |
| <b>\$43,000</b>                |               |              |
| 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        |
| <b>\$44,000</b>                |               |              |
| 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 |              |
| <b>\$45,000</b>                |               |              |
| 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        |
| <b>\$46,000</b>                |               |              |
| 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        |
| <b>\$47,000</b>                |               |              |
| 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: |
|--------------------------------|---------------|--------------|
| At least                       | But less than |              |
| <b>\$48,000</b>                |               |              |
| 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        |
| <b>\$49,000</b>                |               |              |
| 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        |
| <b>\$50,000</b>                |               |              |
| 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: |               | Your tax is: |
|--------------------------------|---------------|--------------|
| At least                       | But less than |              |
| <b>\$51,000</b>                |               |              |
| 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        |
| <b>\$52,000</b>                |               |              |
| 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        |
| <b>\$53,000</b>                |               |              |
| 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: |               | Your tax is: |
|--------------------------------|---------------|--------------|
| At least                       | But less than |              |
| <b>\$54,000</b>                |               |              |
| 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        |
| <b>\$55,000</b>                |               |              |
| 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        |
| <b>\$56,000</b>                |               |              |
| 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: |               | Your tax is: |
|--------------------------------|---------------|--------------|
| At least                       | But less than |              |
| <b>\$57,000</b>                |               |              |
| 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        |
| <b>\$58,000</b>                |               |              |
| 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        |
| <b>\$59,000</b>                |               |              |
| 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        |

# 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 |              |
| <b>\$60,000</b>                |               |              | <b>\$63,000</b>                |               |              | <b>\$66,000</b>                |               |              | <b>\$69,000</b>                |               |              |
| 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        |
| <b>\$61,000</b>                |               |              | <b>\$64,000</b>                |               |              | <b>\$67,000</b>                |               |              | <b>\$70,000</b>                |               |              |
| 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        |
| <b>\$62,000</b>                |               |              | <b>\$65,000</b>                |               |              | <b>\$68,000</b>                |               |              | <b>\$71,000</b>                |               |              |
| 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 |              |
| <b>\$72,000</b>                |               |              |
| 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        |
| <b>\$73,000</b>                |               |              |
| 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        |
| <b>\$74,000</b>                |               |              |
| 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 |              |
| <b>\$75,000</b>                |               |              |
| 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        |
| <b>\$76,000</b>                |               |              |
| 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 |              |
| <b>\$77,000</b>                |               |              |
| 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        |
| <b>\$78,000</b>                |               |              |
| 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 |              |
| <b>\$79,000</b>                |               |              |
| 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        |
| <b>\$80,000</b>                |               |              |
| 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        |

|  |                                   |                |
|--|-----------------------------------|----------------|
| <b>Worksheet for<br/>Calculating Tax<br/>on Taxable<br/>Income of<br/>\$81,000<br/>or More</b> | <b>\$3,862 + 5% over \$81,000</b> |                |
|  | 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 = <b>Total Tax</b>  | _____                             |                |

# 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 not 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 paper 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 with the following details:

- ABC Corporation**, 123 Main Street, Anyplace, OK 00000
- Pay to the order of: **SAMPLE**
- Routing Number: **120120012** (circled with a callout)
- Account Number: **2020268620** (circled with a callout)
- Bank: **ANYPLACE BANK**, Anyplace, OK 00000
- Check Number: **1234**
- Amount: \$ [ ] DOLLARS

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

## 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](http://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.