



OKLAHOMA
Tax Commission

2022 Oklahoma Nonresident Fiduciary Income Tax Forms and Instructions

This packet contains:

- Instructions for Completing Oklahoma Nonresident Fiduciary Return of Income Form 513-NR
- Nonresident Fiduciary Return of Income Form 513-NR
- 2022 Fiduciary Income Tax Table

Filing date:

- Generally, your return must be postmarked by April 15, 2023, 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:

- See page 19 for methods of contacting the Oklahoma Tax Commission.

2022 OKLAHOMA NONRESIDENT FIDUCIARY TAX PACKET

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COMMON ABBREVIATIONS FOUND IN THIS PACKET

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

HELPFUL HINTS

- **This packet is to be used for a tax year with a beginning date in 2022.**
- Refunds must be made by direct deposit. Failure to supply direct deposit information will delay the processing of the refund.
- Check your FEIN on all forms and schedules.
- The request for your FEIN is authorized by Section 405, Title 42, of the United States Code. You **must** provide this information. It will be used to establish your identity for tax purposes only. **Important:** If you do not have a FEIN, you may obtain one online at **irs.gov** or by calling 800.829.4933. If you would prefer to file a paper application, contact the IRS and request Form SS-4.
- Check your calculations carefully.
- **Provide** a copy of your federal returns where applicable, and all required schedules. Failure to do so can slow down the processing of your return.
- When complete, make copies of all the documents for your records.
- Don't forget to sign your tax returns.
- The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

WHAT'S NEW IN THE 2022 OKLAHOMA NONRESIDENT FIDUCIARY TAX PACKET?

- The individual income tax rate used to calculate fiduciary income tax was reduced by 0.25% for each tax bracket.
- The Credit for Verified Blood Donations was added to the Form 511-CR. To obtain Form 511-CR, visit tax.ok.gov.
- The Credit for Oklahoma Rural Jobs was added to the Form 511-CR. To obtain Form 511-CR, visit tax.ok.gov.
- The Credit for Contributions to an Eligible Public School Foundation or Public School District was added to the Form 511-CR. To obtain Form 511-CR, visit tax.ok.gov.
- The annual credit cap for contributions to eligible scholarship-granting organizations was increased from \$3.5 million to \$25 million, plus any suspended credits, and the annual credit cap for contributions to eligible educational improvement grant organizations, eligible public school foundations and public school districts was increased from \$1.5 million to \$25 million. In addition to the \$25 million cap, the credit amount is limited to \$200,000 of credits per public school district annually.
- A deduction for qualified equity investments in an eligible Oklahoma venture capital company was added. See Form 513-NR, Part 1, Line 22. **Provide** Form 582-I (available at tax.ok.gov).

GENERAL FILING INFORMATION

HOW NONRESIDENT TRUSTS AND ESTATES ARE TAXED

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

RESIDENT AND NONRESIDENT DEFINED

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

“Resident trust” is a trust created by a resident decedent’s will or by a resident during the administration or by a resident when the trust becomes irrevocable. “Nonresident trust” is a trust other than a resident trust. 68 OS Sec. 2353-5 and 2353-6.

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

REQUIREMENTS FOR FILING

Every nonresident estate or trust having Oklahoma taxable income as provided in 68 OS Sec. 2362 (Rents and Royalties, Business, Partnership and Sub-Chapter S Corporation Income and Sales of Oklahoma Real Property) shall make a return for each taxable year stating the taxable income and the adjustments provided in 68 OS Sec. 2351 et seq. to arrive at Oklahoma taxable income.

DUE DATE

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

REAL ESTATE INVESTMENT TRUSTS

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

SIMPLE TRUST

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

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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-NR and **provide** 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-NR, 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-NR must be filed with a schedule showing the name, address, and social security number of the grantor.

OKLAHOMA SOURCE INCOME

The sources of income taxable to a nonresident are:

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

* This includes Limited Liability Companies (LLCs).

ABOUT THE TAX

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

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

BANKRUPTCY

The Fiduciary must file Form 513-NR 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-NR as a transmittal for Form 511-NR. Compute the tax for the bankruptcy estate on the Form 511-NR by using the instructions and tax table for a married person filing separately. Enter the taxable income on Form 513-NR, line 25 and the computed tax on line 26; remit payment of any tax due. **Provide** a complete copy of the federal return for the bankruptcy with the Oklahoma return.

ACCOUNTING METHODS

The taxable year and method of accounting under 68 OS Sec. 2351 et seq. shall be the same as the taxable year and method of accounting for federal income tax purposes.

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

WITHHOLDING ON NONRESIDENT MEMBERS

Pass-through entities (partnerships, S corporations, limited liability companies or trusts) are required to withhold Oklahoma income tax at a rate of 4.75% of the Oklahoma share of income distributed to each nonresident member (partner, member, shareholder or beneficiary). A PTE is not required to withhold income tax with regard to any nonresident member who submits a Nonresident Member Withholding Exemption Affidavit Form OW-15. 68 OS Sec. 2385.29, 2385.30 and 2385.31.

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

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WITHHOLDING ON NONRESIDENT MEMBERS (continued)

The following PTEs are not required to withhold (see complete list at OAC 710:90-3-11):

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

Distributions Made From the Trust

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

To file and pay the income tax withheld, the trust must complete Oklahoma Nonresident Distributed Income Withholding Tax Annual Return Form WTP-10003. The trust will file Form WTP-10003 on or before the due date (including extensions) of the trust's income tax return.

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

NET OPERATING LOSS (NOL)

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

An election may be made to forego the carryback period. A written statement of the election must be part of the original timely filed Oklahoma loss-year return. However, if you filed your return on time without making the election, you may still make the election on an amended return filed within six months of the due date of the original return (excluding extensions). **Provide** the election with the amended return. Once made, the election is irrevocable.

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

EXTENSIONS

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

DEPLETION

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

Note: Major oil companies, as defined in 52 OS Section 288.2, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property.

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of nonproducing properties, upon expiration of the lease, the depletion must be restored on Form 513-NR, line 11, in both columns, in the year the lease expires.

ESTIMATED TAX

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

Estates are not required to make estimated tax payments.

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AMENDED RETURNS

Use the Fiduciary Form 513-NR and mark the Amended return box. Enter on line 34 any amount paid with the original return plus any amount paid after it was filed. Enter on line 35 any refund previously received or overpayment applied. Complete Schedule 513-NR-X on page 4. **Provide 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 38 cannot be amended or changed once the original return has been processed.** See 68 OS Sec. 2373 for the statute of limitations for refunds.

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

Provide a complete copy of Federal Form 1041.

LINE BY LINE INSTRUCTIONS

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

PAGES ONE AND TWO, PART ONE

Lines 1-9, Federal Amount column

List exact figures as reported on your Federal Form 1041.

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

Lines 1-9, Oklahoma Amount column

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

INSTRUCTIONS FOR OKLAHOMA AMOUNT COLUMN

Line 1 - Interest Income

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

Line 2 - Dividends

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

Line 3 - Business Income or (Loss)

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

Line 4 - Capital Gain or (Loss)

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

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

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

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

Line 6 - Farm Income or (Loss)

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

Line 7 - Ordinary Gain or (Loss)

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

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Line 8 - Other Income

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

Line 9 - Total Income

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

OKLAHOMA ADDITIONS AND SUBTRACTIONS

Line 10 - State and Municipal Bond Interest

Federal Amount column

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

- 1) Income from all bonds, notes or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note or other obligation shall be free from taxation.
- 2) Income from local Oklahoma governmental obligations issued after July 1, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, or on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, or counties or by public trusts of which any of the foregoing is a beneficiary.
- 3) Income from Oklahoma State and Municipal Bonds issued prior to July 2, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax only if so provided by the statute authorizing their issuance.
- 4) Income on bonds issued by another state or political subdivision thereof (non-Oklahoma), exempt from federal taxation, is taxable for Oklahoma income tax.

Provide 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, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

Note: If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. The gain/loss from sale of a state or municipal bond, other than those provided for in line 1, is exempt only if so provided by the statute authorizing its issuance.

Oklahoma Amount column

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

Line 11 - Other Additions

Federal Amount column

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

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

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

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

Federal Net Operating Loss

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

Oklahoma Amount column

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

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Line 13 - Interest on U.S. Obligations

Federal Amount column

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

Oklahoma Amount column

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

Line 14 - Other Year Net Operating Loss

Oklahoma Amount column

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

Line 15 - Additional Oklahoma Depletion

Federal Amount column

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

Note: Major oil companies, as defined in 52 OS Section 288.2, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property.

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of non-producing properties, upon expiration of the lease, such depletion must be restored on Form 513-NR line 11 in the year the lease expires.

Oklahoma Amount column

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

Line 16 - Oklahoma Capital Gain Deduction

Federal Amount column

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

- 1) Be earned on real or tangible personal property located within Oklahoma that you have owned for at least five uninterrupted years prior to the date of the sale.
- 2) Be earned on the sale of stock or ownership interest in an Oklahoma headquartered company, limited liability company, or partnership where such stock or ownership interest has been owned by you for at least three uninterrupted years (two for individuals) prior to the date of the sale.
- 3) Be earned on the sale of real property, tangible personal property or intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma company, limited liability company, or partnership where such property has been directly or indirectly owned by such entity or owned by the owners of such entity, and used in or derived from such entity for a period of at least three uninterrupted years (two for individuals) prior to the date of the sale.

Form 561-NR-F is used to determine the Oklahoma Capital Gain Deduction. Enter the amount from Form 561-NR-F, Line 10, "Federal Amount" column. **Provide** Form 561-NR-F, a copy of your Federal Schedule D and Form 8949 or 4797, when applicable.

Oklahoma Amount column

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

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Line 17 - Income Distribution Deduction

Federal Amount column

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

Oklahoma Amount column

Enter the net amount of Oklahoma income distributed.

Line 20 - Oklahoma Income Percentage

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

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

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

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

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

Line 23 - Exemption

Enter the federal exemption claimed on the federal return.

Line 26 - Tax

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

Line 28 - Oklahoma State Income Tax

Tax computation attachment:

Electing Small Business Trusts (ESBTs)

If the ESBT box is checked on the face of the tax return, attach the tax computation for the S portion of the ESBT to the return. Enter a "1" in the box on Form 513-NR, line 28.

Charitable Trust and Other

If the Charitable Trust or Other box is checked on the face of the tax return and an alternative method of computing tax is used, attach the tax computation to the return. Enter a "1" in the box on Form 513-NR, line 28.

Recapture of the Oklahoma Affordable Housing Tax Credit:

If under IRC Section 42 a portion of any federal low-income housing credits taken on a qualified project is required to be recaptured during the first 10 years after a project is placed in service, the taxpayer claiming Oklahoma Affordable Housing Tax Credits with respect to such project shall also be required to recapture a portion of such credits. The amount of Oklahoma Affordable Housing Tax Credits subject to recapture is proportionally equal to the amount of federal low-income housing credits subject to recapture. Add the recaptured credit to the Oklahoma income tax and enter a "2" in the box on Form 513-NR, line 28.

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

If a taxpayer elected to make installment payments of tax due pursuant to the provisions of subsection (h) of Section 965 of the IRC, such election may also apply to the payment of Oklahoma income tax, attributable to the income upon which such installment payments are based. Add the installment payment to the Oklahoma income tax and enter a "3" in the box on Form 513-NR, line 28. **Provide** a schedule of the tax computation. 68 OS Sec. 2368(K).

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Line 29 - Credits

Other Credits Form

Please review Form 511-CR 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. **Provide Form 511-CR and any supporting documentation required.** Form 511-CR can be obtained from our website at tax.ok.gov.

Tax credits transferred or allocated must be reported on OTC Form 569. Failure to file Form 569 will result in the affected credits being denied by the OTC pursuant to 68 OS Sec. 2357.1A-2.

Line 31 - Oklahoma Estimated Tax Payments

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

Do not include on this line any withholding paid on behalf of your beneficiaries on Form WTP-10005 or Form WTP-10003. Such withholding will be reported to your nonresident beneficiary on Form 500-B. To claim such withholding at the fiduciary level, it should be claimed on line 33, "Oklahoma Withholding".

Line 32 - Payments with Extension

See general instructions for information about filing with an extension.

Line 33 - Oklahoma Withholding

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

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

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

Line 34 – Credit for Form 578

If claiming the **Refundable Credit for Electricity Generated by Zero-Emission Facilities**, **provide** Form 578. Credits earned, but not used, based on electricity generated during the tax year will be refunded to the taxpayer at 85% of the face amount of the credits. A PTE that does not file a claim for a direct refund will allocate the credit to one or more of its shareholders, partners or members.

Line 35 – Amounts Previously Paid

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

Line 36 – Refunds or Overpayment Applied

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

Line 39 - Credit on Estimated Tax

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

Line 42 - Underpayment of Estimated Tax Interest

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

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

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

If an **amended return** is filed before the due date for filing the original return, including any extension, the tax shown on the amended return is used to determine the amount of underpayment. If the amended return is filed after the due date, including extension, the tax shown on the amended return will not be used to compute the amount of underpayment.

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Line 43 - Delinquent Penalty and Interest

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

PAGE FOUR, 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, **provide** additional schedules with the return that follow the same format as Part 2. You may photocopy Part 2 for the additional beneficiaries and **provide** it with the rest of the return.

Provide a copy of the Oklahoma Schedule K-1 to the beneficiary.

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

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

Enter any withholding being transferred to your beneficiary. See line 33 instructions for more information.

Title 68, Oklahoma Statutes, provides that any term used in this Act shall have the same meaning as when used in a comparable context in the IRC, except when specifically provided for in the Oklahoma Statutes or rules.

WHEN YOU ARE FINISHED

Payments may be made electronically online using OkTAP at **tax.ok.gov** or by check or money order payable to "Oklahoma Tax Commission." For proper account application, **provide** a completed Business Filers Income Tax Payment Voucher Form EF-V with your check or money order if mailing separate from your return (**do not** include any other tax reports or correspondence with your payment).

Mail your return and payment to : **Oklahoma Tax Commission**
 PO Box 26800
 Oklahoma City, OK 73126-0800

Mail Form EF-V and payment to : **Oklahoma Tax Commission**
 PO Box 26890
 Oklahoma City, OK 73126-0890

2022 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	
Up to \$999			\$3,000			\$6,000			\$9,000		
0	50	0	3,000	3,050	23	6,000	6,050	109	9,000	9,050	240
50	100	0	3,050	3,100	24	6,050	6,100	111	9,050	9,100	243
100	150	0	3,100	3,150	25	6,100	6,150	113	9,100	9,150	245
150	200	0	3,150	3,200	26	6,150	6,200	115	9,150	9,200	247
200	250	1	3,200	3,250	26	6,200	6,250	117	9,200	9,250	250
250	300	1	3,250	3,300	27	6,250	6,300	119	9,250	9,300	252
300	350	1	3,300	3,350	28	6,300	6,350	121	9,300	9,350	254
350	400	1	3,350	3,400	29	6,350	6,400	123	9,350	9,400	257
400	450	1	3,400	3,450	30	6,400	6,450	124	9,400	9,450	259
450	500	1	3,450	3,500	31	6,450	6,500	126	9,450	9,500	262
500	550	1	3,500	3,550	32	6,500	6,550	128	9,500	9,550	264
550	600	1	3,550	3,600	33	6,550	6,600	130	9,550	9,600	266
600	650	2	3,600	3,650	33	6,600	6,650	132	9,600	9,650	269
650	700	2	3,650	3,700	34	6,650	6,700	134	9,650	9,700	271
700	750	2	3,700	3,750	35	6,700	6,750	136	9,700	9,750	273
750	800	2	3,750	3,800	36	6,750	6,800	138	9,750	9,800	276
800	850	2	3,800	3,850	38	6,800	6,850	139	9,800	9,850	278
850	900	2	3,850	3,900	39	6,850	6,900	141	9,850	9,900	281
900	950	2	3,900	3,950	40	6,900	6,950	143	9,900	9,950	283
950	1,000	2	3,950	4,000	42	6,950	7,000	145	9,950	10,000	285
\$1,000			\$4,000			\$7,000			\$10,000		
1,000	1,050	3	4,000	4,050	43	7,000	7,050	147	10,000	10,050	288
1,050	1,100	3	4,050	4,100	45	7,050	7,100	149	10,050	10,100	290
1,100	1,150	3	4,100	4,150	46	7,100	7,150	151	10,100	10,150	292
1,150	1,200	4	4,150	4,200	47	7,150	7,200	153	10,150	10,200	295
1,200	1,250	4	4,200	4,250	49	7,200	7,250	155	10,200	10,250	297
1,250	1,300	5	4,250	4,300	50	7,250	7,300	157	10,250	10,300	300
1,300	1,350	5	4,300	4,350	51	7,300	7,350	159	10,300	10,350	302
1,350	1,400	5	4,350	4,400	53	7,350	7,400	162	10,350	10,400	304
1,400	1,450	6	4,400	4,450	54	7,400	7,450	164	10,400	10,450	307
1,450	1,500	6	4,450	4,500	56	7,450	7,500	167	10,450	10,500	309
1,500	1,550	6	4,500	4,550	57	7,500	7,550	169	10,500	10,550	311
1,550	1,600	7	4,550	4,600	58	7,550	7,600	171	10,550	10,600	314
1,600	1,650	7	4,600	4,650	60	7,600	7,650	174	10,600	10,650	316
1,650	1,700	8	4,650	4,700	61	7,650	7,700	176	10,650	10,700	319
1,700	1,750	8	4,700	4,750	62	7,700	7,750	178	10,700	10,750	321
1,750	1,800	8	4,750	4,800	64	7,750	7,800	181	10,750	10,800	323
1,800	1,850	9	4,800	4,850	65	7,800	7,850	183	10,800	10,850	326
1,850	1,900	9	4,850	4,900	67	7,850	7,900	186	10,850	10,900	328
1,900	1,950	9	4,900	4,950	68	7,900	7,950	188	10,900	10,950	330
1,950	2,000	10	4,950	5,000	70	7,950	8,000	190	10,950	11,000	333
\$2,000			\$5,000			\$8,000			\$11,000		
2,000	2,050	10	5,000	5,050	72	8,000	8,050	193	11,000	11,050	335
2,050	2,100	11	5,050	5,100	74	8,050	8,100	195	11,050	11,100	338
2,100	2,150	11	5,100	5,150	76	8,100	8,150	197	11,100	11,150	340
2,150	2,200	11	5,150	5,200	78	8,150	8,200	200	11,150	11,200	342
2,200	2,250	12	5,200	5,250	79	8,200	8,250	202	11,200	11,250	345
2,250	2,300	12	5,250	5,300	81	8,250	8,300	205	11,250	11,300	347
2,300	2,350	12	5,300	5,350	83	8,300	8,350	207	11,300	11,350	349
2,350	2,400	13	5,350	5,400	85	8,350	8,400	209	11,350	11,400	352
2,400	2,450	13	5,400	5,450	87	8,400	8,450	212	11,400	11,450	354
2,450	2,500	14	5,450	5,500	89	8,450	8,500	214	11,450	11,500	357
2,500	2,550	14	5,500	5,550	91	8,500	8,550	216	11,500	11,550	359
2,550	2,600	15	5,550	5,600	93	8,550	8,600	219	11,550	11,600	361
2,600	2,650	16	5,600	5,650	94	8,600	8,650	221	11,600	11,650	364
2,650	2,700	17	5,650	5,700	96	8,650	8,700	224	11,650	11,700	366
2,700	2,750	18	5,700	5,750	98	8,700	8,750	226	11,700	11,750	368
2,750	2,800	19	5,750	5,800	100	8,750	8,800	228	11,750	11,800	371
2,800	2,850	19	5,800	5,850	102	8,800	8,850	231	11,800	11,850	373
2,850	2,900	20	5,850	5,900	104	8,850	8,900	233	11,850	11,900	376
2,900	2,950	21	5,900	5,950	106	8,900	8,950	235	11,900	11,950	378
2,950	3,000	22	5,950	6,000	108	8,950	9,000	238	11,950	12,000	380

2022 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	
\$12,000			\$15,000			\$18,000			\$21,000		
12,000	12,050	383	15,000	15,050	525	18,000	18,050	668	21,000	21,050	810
12,050	12,100	385	15,050	15,100	528	18,050	18,100	670	21,050	21,100	813
12,100	12,150	387	15,100	15,150	530	18,100	18,150	672	21,100	21,150	815
12,150	12,200	390	15,150	15,200	532	18,150	18,200	675	21,150	21,200	817
12,200	12,250	392	15,200	15,250	535	18,200	18,250	677	21,200	21,250	820
12,250	12,300	395	15,250	15,300	537	18,250	18,300	680	21,250	21,300	822
12,300	12,350	397	15,300	15,350	539	18,300	18,350	682	21,300	21,350	824
12,350	12,400	399	15,350	15,400	542	18,350	18,400	684	21,350	21,400	827
12,400	12,450	402	15,400	15,450	544	18,400	18,450	687	21,400	21,450	829
12,450	12,500	404	15,450	15,500	547	18,450	18,500	689	21,450	21,500	832
12,500	12,550	406	15,500	15,550	549	18,500	18,550	691	21,500	21,550	834
12,550	12,600	409	15,550	15,600	551	18,550	18,600	694	21,550	21,600	836
12,600	12,650	411	15,600	15,650	554	18,600	18,650	696	21,600	21,650	839
12,650	12,700	414	15,650	15,700	556	18,650	18,700	699	21,650	21,700	841
12,700	12,750	416	15,700	15,750	558	18,700	18,750	701	21,700	21,750	843
12,750	12,800	418	15,750	15,800	561	18,750	18,800	703	21,750	21,800	846
12,800	12,850	421	15,800	15,850	563	18,800	18,850	706	21,800	21,850	848
12,850	12,900	423	15,850	15,900	566	18,850	18,900	708	21,850	21,900	851
12,900	12,950	425	15,900	15,950	568	18,900	18,950	710	21,900	21,950	853
12,950	13,000	428	15,950	16,000	570	18,950	19,000	713	21,950	22,000	855
\$13,000			\$16,000			\$19,000			\$22,000		
13,000	13,050	430	16,000	16,050	573	19,000	19,050	715	22,000	22,050	858
13,050	13,100	433	16,050	16,100	575	19,050	19,100	718	22,050	22,100	860
13,100	13,150	435	16,100	16,150	577	19,100	19,150	720	22,100	22,150	862
13,150	13,200	437	16,150	16,200	580	19,150	19,200	722	22,150	22,200	865
13,200	13,250	440	16,200	16,250	582	19,200	19,250	725	22,200	22,250	867
13,250	13,300	442	16,250	16,300	585	19,250	19,300	727	22,250	22,300	870
13,300	13,350	444	16,300	16,350	587	19,300	19,350	729	22,300	22,350	872
13,350	13,400	447	16,350	16,400	589	19,350	19,400	732	22,350	22,400	874
13,400	13,450	449	16,400	16,450	592	19,400	19,450	734	22,400	22,450	877
13,450	13,500	452	16,450	16,500	594	19,450	19,500	737	22,450	22,500	879
13,500	13,550	454	16,500	16,550	596	19,500	19,550	739	22,500	22,550	881
13,550	13,600	456	16,550	16,600	599	19,550	19,600	741	22,550	22,600	884
13,600	13,650	459	16,600	16,650	601	19,600	19,650	744	22,600	22,650	886
13,650	13,700	461	16,650	16,700	604	19,650	19,700	746	22,650	22,700	889
13,700	13,750	463	16,700	16,750	606	19,700	19,750	748	22,700	22,750	891
13,750	13,800	466	16,750	16,800	608	19,750	19,800	751	22,750	22,800	893
13,800	13,850	468	16,800	16,850	611	19,800	19,850	753	22,800	22,850	896
13,850	13,900	471	16,850	16,900	613	19,850	19,900	756	22,850	22,900	898
13,900	13,950	473	16,900	16,950	615	19,900	19,950	758	22,900	22,950	900
13,950	14,000	475	16,950	17,000	618	19,950	20,000	760	22,950	23,000	903
\$14,000			\$17,000			\$20,000			\$23,000		
14,000	14,050	478	17,000	17,050	620	20,000	20,050	763	23,000	23,050	905
14,050	14,100	480	17,050	17,100	623	20,050	20,100	765	23,050	23,100	908
14,100	14,150	482	17,100	17,150	625	20,100	20,150	767	23,100	23,150	910
14,150	14,200	485	17,150	17,200	627	20,150	20,200	770	23,150	23,200	912
14,200	14,250	487	17,200	17,250	630	20,200	20,250	772	23,200	23,250	915
14,250	14,300	490	17,250	17,300	632	20,250	20,300	775	23,250	23,300	917
14,300	14,350	492	17,300	17,350	634	20,300	20,350	777	23,300	23,350	919
14,350	14,400	494	17,350	17,400	637	20,350	20,400	779	23,350	23,400	922
14,400	14,450	497	17,400	17,450	639	20,400	20,450	782	23,400	23,450	924
14,450	14,500	499	17,450	17,500	642	20,450	20,500	784	23,450	23,500	927
14,500	14,550	501	17,500	17,550	644	20,500	20,550	786	23,500	23,550	929
14,550	14,600	504	17,550	17,600	646	20,550	20,600	789	23,550	23,600	931
14,600	14,650	506	17,600	17,650	649	20,600	20,650	791	23,600	23,650	934
14,650	14,700	509	17,650	17,700	651	20,650	20,700	794	23,650	23,700	936
14,700	14,750	511	17,700	17,750	653	20,700	20,750	796	23,700	23,750	938
14,750	14,800	513	17,750	17,800	656	20,750	20,800	798	23,750	23,800	941
14,800	14,850	516	17,800	17,850	658	20,800	20,850	801	23,800	23,850	943
14,850	14,900	518	17,850	17,900	661	20,850	20,900	803	23,850	23,900	946
14,900	14,950	520	17,900	17,950	663	20,900	20,950	805	23,900	23,950	948
14,950	15,000	523	17,950	18,000	665	20,950	21,000	808	23,950	24,000	950

2022 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:	If Oklahoma taxable income is:		Your tax is:
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$24,000			\$27,000			\$30,000			\$33,000		
24,000	24,050	953	27,000	27,050	1,095	30,000	30,050	1,238	33,000	33,050	1,380
24,050	24,100	955	27,050	27,100	1,098	30,050	30,100	1,240	33,050	33,100	1,383
24,100	24,150	957	27,100	27,150	1,100	30,100	30,150	1,242	33,100	33,150	1,385
24,150	24,200	960	27,150	27,200	1,102	30,150	30,200	1,245	33,150	33,200	1,387
24,200	24,250	962	27,200	27,250	1,105	30,200	30,250	1,247	33,200	33,250	1,390
24,250	24,300	965	27,250	27,300	1,107	30,250	30,300	1,250	33,250	33,300	1,392
24,300	24,350	967	27,300	27,350	1,109	30,300	30,350	1,252	33,300	33,350	1,394
24,350	24,400	969	27,350	27,400	1,112	30,350	30,400	1,254	33,350	33,400	1,397
24,400	24,450	972	27,400	27,450	1,114	30,400	30,450	1,257	33,400	33,450	1,399
24,450	24,500	974	27,450	27,500	1,117	30,450	30,500	1,259	33,450	33,500	1,402
24,500	24,550	976	27,500	27,550	1,119	30,500	30,550	1,261	33,500	33,550	1,404
24,550	24,600	979	27,550	27,600	1,121	30,550	30,600	1,264	33,550	33,600	1,406
24,600	24,650	981	27,600	27,650	1,124	30,600	30,650	1,266	33,600	33,650	1,409
24,650	24,700	984	27,650	27,700	1,126	30,650	30,700	1,269	33,650	33,700	1,411
24,700	24,750	986	27,700	27,750	1,128	30,700	30,750	1,271	33,700	33,750	1,413
24,750	24,800	988	27,750	27,800	1,131	30,750	30,800	1,273	33,750	33,800	1,416
24,800	24,850	991	27,800	27,850	1,133	30,800	30,850	1,276	33,800	33,850	1,418
24,850	24,900	993	27,850	27,900	1,136	30,850	30,900	1,278	33,850	33,900	1,421
24,900	24,950	995	27,900	27,950	1,138	30,900	30,950	1,280	33,900	33,950	1,423
24,950	25,000	998	27,950	28,000	1,140	30,950	31,000	1,283	33,950	34,000	1,425
\$25,000			\$28,000			\$31,000			\$34,000		
25,000	25,050	1,000	28,000	28,050	1,143	31,000	31,050	1,285	34,000	34,050	1,428
25,050	25,100	1,003	28,050	28,100	1,145	31,050	31,100	1,288	34,050	34,100	1,430
25,100	25,150	1,005	28,100	28,150	1,147	31,100	31,150	1,290	34,100	34,150	1,432
25,150	25,200	1,007	28,150	28,200	1,150	31,150	31,200	1,292	34,150	34,200	1,435
25,200	25,250	1,010	28,200	28,250	1,152	31,200	31,250	1,295	34,200	34,250	1,437
25,250	25,300	1,012	28,250	28,300	1,155	31,250	31,300	1,297	34,250	34,300	1,440
25,300	25,350	1,014	28,300	28,350	1,157	31,300	31,350	1,299	34,300	34,350	1,442
25,350	25,400	1,017	28,350	28,400	1,159	31,350	31,400	1,302	34,350	34,400	1,444
25,400	25,450	1,019	28,400	28,450	1,162	31,400	31,450	1,304	34,400	34,450	1,447
25,450	25,500	1,022	28,450	28,500	1,164	31,450	31,500	1,307	34,450	34,500	1,449
25,500	25,550	1,024	28,500	28,550	1,166	31,500	31,550	1,309	34,500	34,550	1,451
25,550	25,600	1,026	28,550	28,600	1,169	31,550	31,600	1,311	34,550	34,600	1,454
25,600	25,650	1,029	28,600	28,650	1,171	31,600	31,650	1,314	34,600	34,650	1,456
25,650	25,700	1,031	28,650	28,700	1,174	31,650	31,700	1,316	34,650	34,700	1,459
25,700	25,750	1,033	28,700	28,750	1,176	31,700	31,750	1,318	34,700	34,750	1,461
25,750	25,800	1,036	28,750	28,800	1,178	31,750	31,800	1,321	34,750	34,800	1,463
25,800	25,850	1,038	28,800	28,850	1,181	31,800	31,850	1,323	34,800	34,850	1,466
25,850	25,900	1,041	28,850	28,900	1,183	31,850	31,900	1,326	34,850	34,900	1,468
25,900	25,950	1,043	28,900	28,950	1,185	31,900	31,950	1,328	34,900	34,950	1,470
25,950	26,000	1,045	28,950	29,000	1,188	31,950	32,000	1,330	34,950	35,000	1,473
\$26,000			\$29,000			\$32,000			\$35,000		
26,000	26,050	1,048	29,000	29,050	1,190	32,000	32,050	1,333	35,000	35,050	1,475
26,050	26,100	1,050	29,050	29,100	1,193	32,050	32,100	1,335	35,050	35,100	1,478
26,100	26,150	1,052	29,100	29,150	1,195	32,100	32,150	1,337	35,100	35,150	1,480
26,150	26,200	1,055	29,150	29,200	1,197	32,150	32,200	1,340	35,150	35,200	1,482
26,200	26,250	1,057	29,200	29,250	1,200	32,200	32,250	1,342	35,200	35,250	1,485
26,250	26,300	1,060	29,250	29,300	1,202	32,250	32,300	1,345	35,250	35,300	1,487
26,300	26,350	1,062	29,300	29,350	1,204	32,300	32,350	1,347	35,300	35,350	1,489
26,350	26,400	1,064	29,350	29,400	1,207	32,350	32,400	1,349	35,350	35,400	1,492
26,400	26,450	1,067	29,400	29,450	1,209	32,400	32,450	1,352	35,400	35,450	1,494
26,450	26,500	1,069	29,450	29,500	1,212	32,450	32,500	1,354	35,450	35,500	1,497
26,500	26,550	1,071	29,500	29,550	1,214	32,500	32,550	1,356	35,500	35,550	1,499
26,550	26,600	1,074	29,550	29,600	1,216	32,550	32,600	1,359	35,550	35,600	1,501
26,600	26,650	1,076	29,600	29,650	1,219	32,600	32,650	1,361	35,600	35,650	1,504
26,650	26,700	1,079	29,650	29,700	1,221	32,650	32,700	1,364	35,650	35,700	1,506
26,700	26,750	1,081	29,700	29,750	1,223	32,700	32,750	1,366	35,700	35,750	1,508
26,750	26,800	1,083	29,750	29,800	1,226	32,750	32,800	1,368	35,750	35,800	1,511
26,800	26,850	1,086	29,800	29,850	1,228	32,800	32,850	1,371	35,800	35,850	1,513
26,850	26,900	1,088	29,850	29,900	1,231	32,850	32,900	1,373	35,850	35,900	1,516
26,900	26,950	1,090	29,900	29,950	1,233	32,900	32,950	1,375	35,900	35,950	1,518
26,950	27,000	1,093	29,950	30,000	1,235	32,950	33,000	1,378	35,950	36,000	1,520

2022 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		
\$36,000				\$39,000				\$42,000			
36,000	36,050	1,523	39,000	39,050	1,665	42,000	42,050	1,808	45,000	45,050	1,950
36,050	36,100	1,525	39,050	39,100	1,668	42,050	42,100	1,810	45,050	45,100	1,953
36,100	36,150	1,527	39,100	39,150	1,670	42,100	42,150	1,812	45,100	45,150	1,955
36,150	36,200	1,530	39,150	39,200	1,672	42,150	42,200	1,815	45,150	45,200	1,957
36,200	36,250	1,532	39,200	39,250	1,675	42,200	42,250	1,817	45,200	45,250	1,960
36,250	36,300	1,535	39,250	39,300	1,677	42,250	42,300	1,820	45,250	45,300	1,962
36,300	36,350	1,537	39,300	39,350	1,679	42,300	42,350	1,822	45,300	45,350	1,964
36,350	36,400	1,539	39,350	39,400	1,682	42,350	42,400	1,824	45,350	45,400	1,967
36,400	36,450	1,542	39,400	39,450	1,684	42,400	42,450	1,827	45,400	45,450	1,969
36,450	36,500	1,544	39,450	39,500	1,687	42,450	42,500	1,829	45,450	45,500	1,972
36,500	36,550	1,546	39,500	39,550	1,689	42,500	42,550	1,831	45,500	45,550	1,974
36,550	36,600	1,549	39,550	39,600	1,691	42,550	42,600	1,834	45,550	45,600	1,976
36,600	36,650	1,551	39,600	39,650	1,694	42,600	42,650	1,836	45,600	45,650	1,979
36,650	36,700	1,554	39,650	39,700	1,696	42,650	42,700	1,839	45,650	45,700	1,981
36,700	36,750	1,556	39,700	39,750	1,698	42,700	42,750	1,841	45,700	45,750	1,983
36,750	36,800	1,558	39,750	39,800	1,701	42,750	42,800	1,843	45,750	45,800	1,986
36,800	36,850	1,561	39,800	39,850	1,703	42,800	42,850	1,846	45,800	45,850	1,988
36,850	36,900	1,563	39,850	39,900	1,706	42,850	42,900	1,848	45,850	45,900	1,991
36,900	36,950	1,565	39,900	39,950	1,708	42,900	42,950	1,850	45,900	45,950	1,993
36,950	37,000	1,568	39,950	40,000	1,710	42,950	43,000	1,853	45,950	46,000	1,995
\$37,000			\$40,000			\$43,000			\$46,000		
37,000	37,050	1,570	40,000	40,050	1,713	43,000	43,050	1,855	46,000	46,050	1,998
37,050	37,100	1,573	40,050	40,100	1,715	43,050	43,100	1,858	46,050	46,100	2,000
37,100	37,150	1,575	40,100	40,150	1,717	43,100	43,150	1,860	46,100	46,150	2,002
37,150	37,200	1,577	40,150	40,200	1,720	43,150	43,200	1,862	46,150	46,200	2,005
37,200	37,250	1,580	40,200	40,250	1,722	43,200	43,250	1,865	46,200	46,250	2,007
37,250	37,300	1,582	40,250	40,300	1,725	43,250	43,300	1,867	46,250	46,300	2,010
37,300	37,350	1,584	40,300	40,350	1,727	43,300	43,350	1,869	46,300	46,350	2,012
37,350	37,400	1,587	40,350	40,400	1,729	43,350	43,400	1,872	46,350	46,400	2,014
37,400	37,450	1,589	40,400	40,450	1,732	43,400	43,450	1,874	46,400	46,450	2,017
37,450	37,500	1,592	40,450	40,500	1,734	43,450	43,500	1,877	46,450	46,500	2,019
37,500	37,550	1,594	40,500	40,550	1,736	43,500	43,550	1,879	46,500	46,550	2,021
37,550	37,600	1,596	40,550	40,600	1,739	43,550	43,600	1,881	46,550	46,600	2,024
37,600	37,650	1,599	40,600	40,650	1,741	43,600	43,650	1,884	46,600	46,650	2,026
37,650	37,700	1,601	40,650	40,700	1,744	43,650	43,700	1,886	46,650	46,700	2,029
37,700	37,750	1,603	40,700	40,750	1,746	43,700	43,750	1,888	46,700	46,750	2,031
37,750	37,800	1,606	40,750	40,800	1,748	43,750	43,800	1,891	46,750	46,800	2,033
37,800	37,850	1,608	40,800	40,850	1,751	43,800	43,850	1,893	46,800	46,850	2,036
37,850	37,900	1,611	40,850	40,900	1,753	43,850	43,900	1,896	46,850	46,900	2,038
37,900	37,950	1,613	40,900	40,950	1,755	43,900	43,950	1,898	46,900	46,950	2,040
37,950	38,000	1,615	40,950	41,000	1,758	43,950	44,000	1,900	46,950	47,000	2,043
\$38,000			\$41,000			\$44,000			\$47,000		
38,000	38,050	1,618	41,000	41,050	1,760	44,000	44,050	1,903	47,000	47,050	2,045
38,050	38,100	1,620	41,050	41,100	1,763	44,050	44,100	1,905	47,050	47,100	2,048
38,100	38,150	1,622	41,100	41,150	1,765	44,100	44,150	1,907	47,100	47,150	2,050
38,150	38,200	1,625	41,150	41,200	1,767	44,150	44,200	1,910	47,150	47,200	2,052
38,200	38,250	1,627	41,200	41,250	1,770	44,200	44,250	1,912	47,200	47,250	2,055
38,250	38,300	1,630	41,250	41,300	1,772	44,250	44,300	1,915	47,250	47,300	2,057
38,300	38,350	1,632	41,300	41,350	1,774	44,300	44,350	1,917	47,300	47,350	2,059
38,350	38,400	1,634	41,350	41,400	1,777	44,350	44,400	1,919	47,350	47,400	2,062
38,400	38,450	1,637	41,400	41,450	1,779	44,400	44,450	1,922	47,400	47,450	2,064
38,450	38,500	1,639	41,450	41,500	1,782	44,450	44,500	1,924	47,450	47,500	2,067
38,500	38,550	1,641	41,500	41,550	1,784	44,500	44,550	1,926	47,500	47,550	2,069
38,550	38,600	1,644	41,550	41,600	1,786	44,550	44,600	1,929	47,550	47,600	2,071
38,600	38,650	1,646	41,600	41,650	1,789	44,600	44,650	1,931	47,600	47,650	2,074
38,650	38,700	1,649	41,650	41,700	1,791	44,650	44,700	1,934	47,650	47,700	2,076
38,700	38,750	1,651	41,700	41,750	1,793	44,700	44,750	1,936	47,700	47,750	2,078
38,750	38,800	1,653	41,750	41,800	1,796	44,750	44,800	1,938	47,750	47,800	2,081
38,800	38,850	1,656	41,800	41,850	1,798	44,800	44,850	1,941	47,800	47,850	2,083
38,850	38,900	1,658	41,850	41,900	1,801	44,850	44,900	1,943	47,850	47,900	2,086
38,900	38,950	1,660	41,900	41,950	1,803	44,900	44,950	1,945	47,900	47,950	2,088
38,950	39,000	1,663	41,950	42,000	1,805	44,950	45,000	1,948	47,950	48,000	2,090

2022 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$48,000		
48,000	48,050	2,093
48,050	48,100	2,095
48,100	48,150	2,097
48,150	48,200	2,100
48,200	48,250	2,102
48,250	48,300	2,105
48,300	48,350	2,107
48,350	48,400	2,109
48,400	48,450	2,112
48,450	48,500	2,114
48,500	48,550	2,116
48,550	48,600	2,119
48,600	48,650	2,121
48,650	48,700	2,124
48,700	48,750	2,126
48,750	48,800	2,128
48,800	48,850	2,131
48,850	48,900	2,133
48,900	48,950	2,135
48,950	49,000	2,138
\$49,000		
49,000	49,050	2,140
49,050	49,100	2,143
49,100	49,150	2,145
49,150	49,200	2,147
49,200	49,250	2,150
49,250	49,300	2,152
49,300	49,350	2,154
49,350	49,400	2,157
49,400	49,450	2,159
49,450	49,500	2,162
49,500	49,550	2,164
49,550	49,600	2,166
49,600	49,650	2,169
49,650	49,700	2,171
49,700	49,750	2,173
49,750	49,800	2,176
49,800	49,850	2,178
49,850	49,900	2,181
49,900	49,950	2,183
49,950	50,000	2,185
\$50,000		
50,000	50,050	2,188
50,050	50,100	2,190
50,100	50,150	2,192
50,150	50,200	2,195
50,200	50,250	2,197
50,250	50,300	2,200
50,300	50,350	2,202
50,350	50,400	2,204
50,400	50,450	2,207
50,450	50,500	2,209
50,500	50,550	2,211
50,550	50,600	2,214
50,600	50,650	2,216
50,650	50,700	2,219
50,700	50,750	2,221
50,750	50,800	2,223
50,800	50,850	2,226
50,850	50,900	2,228
50,900	50,950	2,230
50,950	51,000	2,233

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$51,000		
51,000	51,050	2,235
51,050	51,100	2,238
51,100	51,150	2,240
51,150	51,200	2,242
51,200	51,250	2,245
51,250	51,300	2,247
51,300	51,350	2,249
51,350	51,400	2,252
51,400	51,450	2,254
51,450	51,500	2,257
51,500	51,550	2,259
51,550	51,600	2,261
51,600	51,650	2,264
51,650	51,700	2,266
51,700	51,750	2,268
51,750	51,800	2,271
51,800	51,850	2,273
51,850	51,900	2,276
51,900	51,950	2,278
51,950	52,000	2,280
\$52,000		
52,000	52,050	2,283
52,050	52,100	2,285
52,100	52,150	2,287
52,150	52,200	2,290
52,200	52,250	2,292
52,250	52,300	2,295
52,300	52,350	2,297
52,350	52,400	2,299
52,400	52,450	2,302
52,450	52,500	2,304
52,500	52,550	2,306
52,550	52,600	2,309
52,600	52,650	2,311
52,650	52,700	2,314
52,700	52,750	2,316
52,750	52,800	2,318
52,800	52,850	2,321
52,850	52,900	2,323
52,900	52,950	2,325
52,950	53,000	2,328
\$53,000		
53,000	53,050	2,330
53,050	53,100	2,333
53,100	53,150	2,335
53,150	53,200	2,337
53,200	53,250	2,340
53,250	53,300	2,342
53,300	53,350	2,344
53,350	53,400	2,347
53,400	53,450	2,349
53,450	53,500	2,352
53,500	53,550	2,354
53,550	53,600	2,356
53,600	53,650	2,359
53,650	53,700	2,361
53,700	53,750	2,363
53,750	53,800	2,366
53,800	53,850	2,368
53,850	53,900	2,371
53,900	53,950	2,373
53,950	54,000	2,375

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$54,000		
54,000	54,050	2,378
54,050	54,100	2,380
54,100	54,150	2,382
54,150	54,200	2,385
54,200	54,250	2,387
54,250	54,300	2,390
54,300	54,350	2,392
54,350	54,400	2,394
54,400	54,450	2,397
54,450	54,500	2,399
54,500	54,550	2,401
54,550	54,600	2,404
54,600	54,650	2,406
54,650	54,700	2,409
54,700	54,750	2,411
54,750	54,800	2,413
54,800	54,850	2,416
54,850	54,900	2,418
54,900	54,950	2,420
54,950	55,000	2,423
\$55,000		
55,000	55,050	2,425
55,050	55,100	2,428
55,100	55,150	2,430
55,150	55,200	2,432
55,200	55,250	2,435
55,250	55,300	2,437
55,300	55,350	2,439
55,350	55,400	2,442
55,400	55,450	2,444
55,450	55,500	2,447
55,500	55,550	2,449
55,550	55,600	2,451
55,600	55,650	2,454
55,650	55,700	2,456
55,700	55,750	2,458
55,750	55,800	2,461
55,800	55,850	2,463
55,850	55,900	2,466
55,900	55,950	2,468
55,950	56,000	2,470
\$56,000		
56,000	56,050	2,473
56,050	56,100	2,475
56,100	56,150	2,477
56,150	56,200	2,480
56,200	56,250	2,482
56,250	56,300	2,485
56,300	56,350	2,487
56,350	56,400	2,489
56,400	56,450	2,492
56,450	56,500	2,494
56,500	56,550	2,496
56,550	56,600	2,499
56,600	56,650	2,501
56,650	56,700	2,504
56,700	56,750	2,506
56,750	56,800	2,508
56,800	56,850	2,511
56,850	56,900	2,513
56,900	56,950	2,515
56,950	57,000	2,518

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$57,000		
57,000	57,050	2,520
57,050	57,100	2,523
57,100	57,150	2,525
57,150	57,200	2,527
57,200	57,250	2,530
57,250	57,300	2,532
57,300	57,350	2,534
57,350	57,400	2,537
57,400	57,450	2,539
57,450	57,500	2,542
57,500	57,550	2,544
57,550	57,600	2,546
57,600	57,650	2,549
57,650	57,700	2,551
57,700	57,750	2,553
57,750	57,800	2,556
57,800	57,850	2,558
57,850	57,900	2,561
57,900	57,950	2,563
57,950	58,000	2,565
\$58,000		
58,000	58,050	2,568
58,050	58,100	2,570
58,100	58,150	2,572
58,150	58,200	2,575
58,200	58,250	2,577
58,250	58,300	2,580
58,300	58,350	2,582
58,350	58,400	2,584
58,400	58,450	2,587
58,450	58,500	2,589
58,500	58,550	2,591
58,550	58,600	2,594
58,600	58,650	2,596
58,650	58,700	2,599
58,700	58,750	2,601
58,750	58,800	2,603
58,800	58,850	2,606
58,850	58,900	2,608
58,900	58,950	2,610
58,950	59,000	2,613
\$59,000		
59,000	59,050	2,615
59,050	59,100	2,618
59,100	59,150	2,620
59,150	59,200	2,622
59,200	59,250	2,625
59,250	59,300	2,627
59,300	59,350	2,629
59,350	59,400	2,632
59,400	59,450	2,634
59,450	59,500	2,637
59,500	59,550	2,639
59,550	59,600	2,641
59,600	59,650	2,644
59,650	59,700	2,646
59,700	59,750	2,648
59,750	59,800	2,651
59,800	59,850	2,653
59,850	59,900	2,656
59,900	59,950	2,658
59,950	60,000	2,660

2022 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		
\$60,000				\$63,000				\$66,000			
60,000	60,050	2,663		63,000	63,050	2,805		66,000	66,050	2,948	
60,050	60,100	2,665		63,050	63,100	2,808		66,050	66,100	2,950	
60,100	60,150	2,667		63,100	63,150	2,810		66,100	66,150	2,952	
60,150	60,200	2,670		63,150	63,200	2,812		66,150	66,200	2,955	
60,200	60,250	2,672		63,200	63,250	2,815		66,200	66,250	2,957	
60,250	60,300	2,675		63,250	63,300	2,817		66,250	66,300	2,960	
60,300	60,350	2,677		63,300	63,350	2,819		66,300	66,350	2,962	
60,350	60,400	2,679		63,350	63,400	2,822		66,350	66,400	2,964	
60,400	60,450	2,682		63,400	63,450	2,824		66,400	66,450	2,967	
60,450	60,500	2,684		63,450	63,500	2,827		66,450	66,500	2,969	
60,500	60,550	2,686		63,500	63,550	2,829		66,500	66,550	2,971	
60,550	60,600	2,689		63,550	63,600	2,831		66,550	66,600	2,974	
60,600	60,650	2,691		63,600	63,650	2,834		66,600	66,650	2,976	
60,650	60,700	2,694		63,650	63,700	2,836		66,650	66,700	2,979	
60,700	60,750	2,696		63,700	63,750	2,838		66,700	66,750	2,981	
60,750	60,800	2,698		63,750	63,800	2,841		66,750	66,800	2,983	
60,800	60,850	2,701		63,800	63,850	2,843		66,800	66,850	2,986	
60,850	60,900	2,703		63,850	63,900	2,846		66,850	66,900	2,988	
60,900	60,950	2,705		63,900	63,950	2,848		66,900	66,950	2,990	
60,950	61,000	2,708		63,950	64,000	2,850		66,950	67,000	2,993	
\$61,000				\$64,000				\$67,000			
61,000	61,050	2,710		64,000	64,050	2,853		67,000	67,050	2,995	
61,050	61,100	2,713		64,050	64,100	2,855		67,050	67,100	2,998	
61,100	61,150	2,715		64,100	64,150	2,857		67,100	67,150	3,000	
61,150	61,200	2,717		64,150	64,200	2,860		67,150	67,200	3,002	
61,200	61,250	2,720		64,200	64,250	2,862		67,200	67,250	3,005	
61,250	61,300	2,722		64,250	64,300	2,865		67,250	67,300	3,007	
61,300	61,350	2,724		64,300	64,350	2,867		67,300	67,350	3,009	
61,350	61,400	2,727		64,350	64,400	2,869		67,350	67,400	3,012	
61,400	61,450	2,729		64,400	64,450	2,872		67,400	67,450	3,014	
61,450	61,500	2,732		64,450	64,500	2,874		67,450	67,500	3,017	
61,500	61,550	2,734		64,500	64,550	2,876		67,500	67,550	3,019	
61,550	61,600	2,736		64,550	64,600	2,879		67,550	67,600	3,021	
61,600	61,650	2,739		64,600	64,650	2,881		67,600	67,650	3,024	
61,650	61,700	2,741		64,650	64,700	2,884		67,650	67,700	3,026	
61,700	61,750	2,743		64,700	64,750	2,886		67,700	67,750	3,028	
61,750	61,800	2,746		64,750	64,800	2,888		67,750	67,800	3,031	
61,800	61,850	2,748		64,800	64,850	2,891		67,800	67,850	3,033	
61,850	61,900	2,751		64,850	64,900	2,893		67,850	67,900	3,036	
61,900	61,950	2,753		64,900	64,950	2,895		67,900	67,950	3,038	
61,950	62,000	2,755		64,950	65,000	2,898		67,950	68,000	3,040	
\$62,000				\$65,000				\$68,000			
62,000	62,050	2,758		65,000	65,050	2,900		68,000	68,050	3,043	
62,050	62,100	2,760		65,050	65,100	2,903		68,050	68,100	3,045	
62,100	62,150	2,762		65,100	65,150	2,905		68,100	68,150	3,047	
62,150	62,200	2,765		65,150	65,200	2,907		68,150	68,200	3,050	
62,200	62,250	2,767		65,200	65,250	2,910		68,200	68,250	3,052	
62,250	62,300	2,770		65,250	65,300	2,912		68,250	68,300	3,055	
62,300	62,350	2,772		65,300	65,350	2,914		68,300	68,350	3,057	
62,350	62,400	2,774		65,350	65,400	2,917		68,350	68,400	3,059	
62,400	62,450	2,777		65,400	65,450	2,919		68,400	68,450	3,062	
62,450	62,500	2,779		65,450	65,500	2,922		68,450	68,500	3,064	
62,500	62,550	2,781		65,500	65,550	2,924		68,500	68,550	3,066	
62,550	62,600	2,784		65,550	65,600	2,926		68,550	68,600	3,069	
62,600	62,650	2,786		65,600	65,650	2,929		68,600	68,650	3,071	
62,650	62,700	2,789		65,650	65,700	2,931		68,650	68,700	3,074	
62,700	62,750	2,791		65,700	65,750	2,933		68,700	68,750	3,076	
62,750	62,800	2,793		65,750	65,800	2,936		68,750	68,800	3,078	
62,800	62,850	2,796		65,800	65,850	2,938		68,800	68,850	3,081	
62,850	62,900	2,798		65,850	65,900	2,941		68,850	68,900	3,083	
62,900	62,950	2,800		65,900	65,950	2,943		68,900	68,950	3,085	
62,950	63,000	2,803		65,950	66,000	2,945		68,950	69,000	3,088	
\$69,000				\$70,000				\$71,000			
69,000	69,050	3,090		70,000	70,050	3,138		71,000	71,050	3,185	
69,050	69,100	3,093		70,050	70,100	3,140		71,050	71,100	3,188	
69,100	69,150	3,095		70,100	70,150	3,142		71,100	71,150	3,190	
69,150	69,200	3,097		70,150	70,200	3,145		71,150	71,200	3,192	
69,200	69,250	3,100		70,200	70,250	3,147		71,200	71,250	3,195	
69,250	69,300	3,102		70,250	70,300	3,150		71,250	71,300	3,197	
69,300	69,350	3,104		70,300	70,350	3,152		71,300	71,350	3,199	
69,350	69,400	3,107		70,350	70,400	3,154		71,350	71,400	3,202	
69,400	69,450	3,109		70,400	70,450	3,157		71,400	71,450	3,204	
69,450	69,500	3,112		70,450	70,500	3,159		71,450	71,500	3,207	
69,500	69,550	3,114		70,500	70,550	3,161		71,500	71,550	3,209	
69,550	69,600	3,116		70,550	70,600	3,164		71,550	71,600	3,211	
69,600	69,650	3,119		70,600	70,650	3,166		71,600	71,650	3,214	
69,650	69,700	3,121		70,650	70,700	3,169		71,650	71,700	3,216	
69,700	69,750	3,123		70,700	70,750	3,171		71,700	71,750	3,218	
69,750	69,800	3,126		70,750	70,800	3,173		71,750	71,800	3,221	
69,800	69,850	3,128		70,800	70,850	3,176		71,800	71,850	3,223	
69,850	69,900	3,131		70,850	70,900	3,178		71,850	71,900	3,226	
69,900	69,950	3,133		70,900	70,950	3,180		71,900	71,950	3,228	
69,950	70,000	3,135		70,950	71,000	3,183		71,950	72,000	3,230	

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$72,000		
72,000	72,050	3,233
72,050	72,100	3,235
72,100	72,150	3,237
72,150	72,200	3,240
72,200	72,250	3,242
72,250	72,300	3,245
72,300	72,350	3,247
72,350	72,400	3,249
72,400	72,450	3,252
72,450	72,500	3,254
72,500	72,550	3,256
72,550	72,600	3,259
72,600	72,650	3,261
72,650	72,700	3,264
72,700	72,750	3,266
72,750	72,800	3,268
72,800	72,850	3,271
72,850	72,900	3,273
72,900	72,950	3,275
72,950	73,000	3,278
\$73,000		
73,000	73,050	3,280
73,050	73,100	3,283
73,100	73,150	3,285
73,150	73,200	3,287
73,200	73,250	3,290
73,250	73,300	3,292
73,300	73,350	3,294
73,350	73,400	3,297
73,400	73,450	3,299
73,450	73,500	3,302
73,500	73,550	3,304
73,550	73,600	3,306
73,600	73,650	3,309
73,650	73,700	3,311
73,700	73,750	3,313
73,750	73,800	3,316
73,800	73,850	3,318
73,850	73,900	3,321
73,900	73,950	3,323
73,950	74,000	3,325
\$74,000		
74,000	74,050	3,328
74,050	74,100	3,330
74,100	74,150	3,332
74,150	74,200	3,335
74,200	74,250	3,337
74,250	74,300	3,340
74,300	74,350	3,342
74,350	74,400	3,344
74,400	74,450	3,347
74,450	74,500	3,349
74,500	74,550	3,351
74,550	74,600	3,354
74,600	74,650	3,356
74,650	74,700	3,359
74,700	74,750	3,361
74,750	74,800	3,363
74,800	74,850	3,366
74,850	74,900	3,368
74,900	74,950	3,370
74,950	75,000	3,373

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$75,000		
75,000	75,050	3,375
75,050	75,100	3,378
75,100	75,150	3,380
75,150	75,200	3,382
75,200	75,250	3,385
75,250	75,300	3,387
75,300	75,350	3,389
75,350	75,400	3,392
75,400	75,450	3,394
75,450	75,500	3,397
75,500	75,550	3,399
75,550	75,600	3,401
75,600	75,650	3,404
75,650	75,700	3,406
75,700	75,750	3,408
75,750	75,800	3,411
75,800	75,850	3,413
75,850	75,900	3,416
75,900	75,950	3,418
75,950	76,000	3,420
\$76,000		
76,000	76,050	3,423
76,050	76,100	3,425
76,100	76,150	3,427
76,150	76,200	3,430
76,200	76,250	3,432
76,250	76,300	3,435
76,300	76,350	3,437
76,350	76,400	3,439
76,400	76,450	3,442
76,450	76,500	3,444
76,500	76,550	3,446
76,550	76,600	3,449
76,600	76,650	3,451
76,650	76,700	3,454
76,700	76,750	3,456
76,750	76,800	3,458
76,800	76,850	3,461
76,850	76,900	3,463
76,900	76,950	3,465
76,950	77,000	3,468

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$77,000		
77,000	77,050	3,470
77,050	77,100	3,473
77,100	77,150	3,475
77,150	77,200	3,477
77,200	77,250	3,480
77,250	77,300	3,482
77,300	77,350	3,484
77,350	77,400	3,487
77,400	77,450	3,489
77,450	77,500	3,492
77,500	77,550	3,494
77,550	77,600	3,496
77,600	77,650	3,499
77,650	77,700	3,501
77,700	77,750	3,503
77,750	77,800	3,506
77,800	77,850	3,508
77,850	77,900	3,511
77,900	77,950	3,513
77,950	78,000	3,515
\$78,000		
78,000	78,050	3,518
78,050	78,100	3,520
78,100	78,150	3,522
78,150	78,200	3,525
78,200	78,250	3,527
78,250	78,300	3,530
78,300	78,350	3,532
78,350	78,400	3,534
78,400	78,450	3,537
78,450	78,500	3,539
78,500	78,550	3,541
78,550	78,600	3,544
78,600	78,650	3,546
78,650	78,700	3,549
78,700	78,750	3,551
78,750	78,800	3,553
78,800	78,850	3,556
78,850	78,900	3,558
78,900	78,950	3,560
78,950	79,000	3,563

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$79,000		
79,000	79,050	3,565
79,050	79,100	3,568
79,100	79,150	3,570
79,150	79,200	3,572
79,200	79,250	3,575
79,250	79,300	3,577
79,300	79,350	3,579
79,350	79,400	3,582
79,400	79,450	3,584
79,450	79,500	3,587
79,500	79,550	3,589
79,550	79,600	3,591
79,600	79,650	3,594
79,650	79,700	3,596
79,700	79,750	3,598
79,750	79,800	3,601
79,800	79,850	3,603
79,850	79,900	3,606
79,900	79,950	3,608
79,950	80,000	3,610
\$80,000		
80,000	80,050	3,613
80,050	80,100	3,615
80,100	80,150	3,617
80,150	80,200	3,620
80,200	80,250	3,622
80,250	80,300	3,625
80,300	80,350	3,627
80,350	80,400	3,629
80,400	80,450	3,632
80,450	80,500	3,634
80,500	80,550	3,636
80,550	80,600	3,639
80,600	80,650	3,641
80,650	80,700	3,644
80,700	80,750	3,646
80,750	80,800	3,648
80,800	80,850	3,651
80,850	80,900	3,653
80,900	80,950	3,655
80,950	81,000	3,658

Worksheet for Calculating Tax on Taxable Income of \$81,000 or More	\$3,862 + 4.75% over \$81,000
	1. Taxable Income _____
	2. Less _____ - 81,000
	3. Subtract: Line 1 minus Line 2 _____
	4. Multiply Line 3 by .0475 _____
	5. Tax on \$81,000 _____ + 3,660
6. Add: Line 4 plus Line 5 = Total Tax _____	

GET YOUR REFUND FASTER. USE DIRECT DEPOSIT!

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

- 1** Place an 'X' in the appropriate box as to whether the refund will be going into a checking or savings account. Keep in mind you will not receive notification of the deposit.
- 2** Enter your routing number. The routing number must be nine digits. Using the sample check shown below, the routing number is **120120012**. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will fail to process.
- 3** Enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right. On the sample check shown below, the account number is **2020268620**.

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

WARNING! Due to electronic banking rules, the OTC will NOT allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution, you will be issued a paper check.

The image shows a sample check from Anyplace Bank. The check is payable to 'SAMPLE' for the amount of '1234' dollars. The routing number is 120120012 and the account number is 2020268620. Callouts point to the routing number and account number fields. A note states: 'Note: The routing and account numbers may appear in different places on your check.'

Account Number

Routing Number

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

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



tax.ok.gov



Locations

Oklahoma City: 300 North Broadway Ave.
Monday - Friday 7:30 a.m. - 4:30 p.m.



Taxpayer Resource Center

Monday - Friday 8:00 a.m. - 5:30 p.m.
405.521.3160

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