



2017 OKLAHOMA RESIDENT FIDUCIARY INCOME TAX FORMS AND INSTRUCTIONS

This packet contains:

- Instructions for completing the Form 513
- 513 fiduciary income tax form
- 2017 fiduciary income tax table

Filing date:

- Generally, your return must be postmarked by April 15, 2018 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 2017.**



2017 OKLAHOMA FIDUCIARY INCOME TAX

What's New in the 2017 Oklahoma Fiduciary Tax Packet?

• A portion of the Oklahoma Affordable Housing Tax Credit claimed in a previous year may have to be recaptured. See the instructions on page 6.

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 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.

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.

E-file!

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

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

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

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 2017.

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. Enter a "1" 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. Enter a "1" in the box on Form 513, line 24.

Recapture of the Oklahoma Affordable Housing Tax Credit:

If under IRC Section 42 a portion of any federal low-income housing credits taken on a qualified project is required to be recaptured during the first 10 years after a project is placed in service, the taxpayer claiming Oklahoma Affordable Housing Tax Credits with respect to such project shall also be required to recapture a portion of such credits. The amount of Oklahoma Affordable Housing Tax Credits subject to recapture is proportionally equal to the amount of federal low-income housing credits subject to recapture. Add the recaptured credit to the Oklahoma income tax and enter a "2" in the box on Form 513, line 24.

Line 25 - Credits:

Please review Form 511CR for available credits. Enter in the box the number that corresponds with the credit to which you are entitled. If you qualify for more than one type of credit, enter "99" in the box. Enclose Form 511CR and any supporting documentation required. The Form 511CR can be obtained from our website at 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 BY LINE INSTRUCTIONS

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 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.

Line 38 - Underpayment of Estimated Tax Interest (continued)...

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 for more information.
- Mail your return and payment to:

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

2017 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	31	6,000	6,050	125	9,000	9,050	263
50	100	0	3,050	3,100	32	6,050	6,100	127	9,050	9,100	265
100	150	1	3,100	3,150	33	6,100	6,150	129	9,100	9,150	268
150	200	1	3,150	3,200	34	6,150	6,200	131	9,150	9,200	270
200	250	1	3,200	3,250	35	6,200	6,250	133	9,200	9,250	273
250	300	1	3,250	3,300	36	6,250	6,300	135	9,250	9,300	275
300	350	2	3,300	3,350	37	6,300	6,350	137	9,300	9,350	278
350	400	2	3,350	3,400	38	6,350	6,400	139	9,350	9,400	280
400	450	2	3,400	3,450	39	6,400	6,450	141	9,400	9,450	283
450	500	2	3,450	3,500	40	6,450	6,500	143	9,450	9,500	285
500	550	3	3,500	3,550	41	6,500	6,550	145	9,500	9,550	288
550	600	3	3,550	3,600	42	6,550	6,600	147	9,550	9,600	290
600	650	3	3,600	3,650	43	6,600	6,650	149	9,600	9,650	293
650	700	3	3,650	3,700	44	6,650	6,700	151	9,650	9,700	295
700	750	4	3,700	3,750	45	6,700	6,750	153	9,700	9,750	298
750	800	4	3,750	3,800	46	6,750	6,800	155	9,750	9,800	300
800	850	4	3,800	3,850	47	6,800	6,850	157	9,800	9,850	303
850	900	4	3,850	3,900	49	6,850	6,900	159	9,850	9,900	305
900	950	5	3,900	3,950	50	6,900	6,950	161	9,900	9,950	308
950	1,000	5	3,950	4,000	52	6,950	7,000	163	9,950	10,000	310
\$1,000			\$4,000			\$7,000			\$10,000		
1,000	1,050	5	4,000	4,050	53	7,000	7,050	165	10,000	10,050	313
1,050	1,100	6	4,050	4,100	55	7,050	7,100	167	10,050	10,100	315
1,100	1,150	6	4,100	4,150	56	7,100	7,150	169	10,100	10,150	318
1,150	1,200	7	4,150	4,200	58	7,150	7,200	171	10,150	10,200	320
1,200	1,250	7	4,200	4,250	59	7,200	7,250	173	10,200	10,250	323
1,250	1,300	8	4,250	4,300	61	7,250	7,300	175	10,250	10,300	325
1,300	1,350	8	4,300	4,350	62	7,300	7,350	178	10,300	10,350	328
1,350	1,400	9	4,350	4,400	64	7,350	7,400	180	10,350	10,400	330
1,400	1,450	9	4,400	4,450	65	7,400	7,450	183	10,400	10,450	333
1,450	1,500	10	4,450	4,500	67	7,450	7,500	185	10,450	10,500	335
1,500	1,550	10	4,500	4,550	68	7,500	7,550	188	10,500	10,550	338
1,550	1,600	11	4,550	4,600	70	7,550	7,600	190	10,550	10,600	340
1,600	1,650	11	4,600	4,650	71	7,600	7,650	193	10,600	10,650	343
1,650	1,700	12	4,650	4,700	73	7,650	7,700	195	10,650	10,700	345
1,700	1,750	12	4,700	4,750	74	7,700	7,750	198	10,700	10,750	348
1,750	1,800	13	4,750	4,800	76	7,750	7,800	200	10,750	10,800	350
1,800	1,850	13	4,800	4,850	77	7,800	7,850	203	10,800	10,850	353
1,850	1,900	14	4,850	4,900	79	7,850	7,900	205	10,850	10,900	355
1,900	1,950	14	4,900	4,950	81	7,900	7,950	208	10,900	10,950	358
1,950	2,000	15	4,950	5,000	83	7,950	8,000	210	10,950	11,000	360
\$2,000			\$5,000			\$8,000			\$11,000		
2,000	2,050	15	5,000	5,050	85	8,000	8,050	213	11,000	11,050	363
2,050	2,100	16	5,050	5,100	87	8,050	8,100	215	11,050	11,100	365
2,100	2,150	16	5,100	5,150	89	8,100	8,150	218	11,100	11,150	368
2,150	2,200	17	5,150	5,200	91	8,150	8,200	220	11,150	11,200	370
2,200	2,250	17	5,200	5,250	93	8,200	8,250	223	11,200	11,250	373
2,250	2,300	18	5,250	5,300	95	8,250	8,300	225	11,250	11,300	375
2,300	2,350	18	5,300	5,350	97	8,300	8,350	228	11,300	11,350	378
2,350	2,400	19	5,350	5,400	99	8,350	8,400	230	11,350	11,400	380
2,400	2,450	19	5,400	5,450	101	8,400	8,450	233	11,400	11,450	383
2,450	2,500	20	5,450	5,500	103	8,450	8,500	235	11,450	11,500	385
2,500	2,550	21	5,500	5,550	105	8,500	8,550	238	11,500	11,550	388
2,550	2,600	22	5,550	5,600	107	8,550	8,600	240	11,550	11,600	390
2,600	2,650	23	5,600	5,650	109	8,600	8,650	243	11,600	11,650	393
2,650	2,700	24	5,650	5,700	111	8,650	8,700	245	11,650	11,700	395
2,700	2,750	25	5,700	5,750	113	8,700	8,750	248	11,700	11,750	398
2,750	2,800	26	5,750	5,800	115	8,750	8,800	250	11,750	11,800	400
2,800	2,850	27	5,800	5,850	117	8,800	8,850	253	11,800	11,850	403
2,850	2,900	28	5,850	5,900	119	8,850	8,900	255	11,850	11,900	405
2,900	2,950	29	5,900	5,950	121	8,900	8,950	258	11,900	11,950	408
2,950	3,000	30	5,950	6,000	123	8,950	9,000	260	11,950	12,000	410

2017 Oklahoma Trusts and Estates Income Tax Table

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

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

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

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

2017 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	
\$48,000			\$51,000			\$54,000			\$57,000		
48,000	48,050	2,213	51,000	51,050	2,363	54,000	54,050	2,513	57,000	57,050	2,663
48,050	48,100	2,215	51,050	51,100	2,365	54,050	54,100	2,515	57,050	57,100	2,665
48,100	48,150	2,218	51,100	51,150	2,368	54,100	54,150	2,518	57,100	57,150	2,668
48,150	48,200	2,220	51,150	51,200	2,370	54,150	54,200	2,520	57,150	57,200	2,670
48,200	48,250	2,223	51,200	51,250	2,373	54,200	54,250	2,523	57,200	57,250	2,673
48,250	48,300	2,225	51,250	51,300	2,375	54,250	54,300	2,525	57,250	57,300	2,675
48,300	48,350	2,228	51,300	51,350	2,378	54,300	54,350	2,528	57,300	57,350	2,678
48,350	48,400	2,230	51,350	51,400	2,380	54,350	54,400	2,530	57,350	57,400	2,680
48,400	48,450	2,233	51,400	51,450	2,383	54,400	54,450	2,533	57,400	57,450	2,683
48,450	48,500	2,235	51,450	51,500	2,385	54,450	54,500	2,535	57,450	57,500	2,685
48,500	48,550	2,238	51,500	51,550	2,388	54,500	54,550	2,538	57,500	57,550	2,688
48,550	48,600	2,240	51,550	51,600	2,390	54,550	54,600	2,540	57,550	57,600	2,690
48,600	48,650	2,243	51,600	51,650	2,393	54,600	54,650	2,543	57,600	57,650	2,693
48,650	48,700	2,245	51,650	51,700	2,395	54,650	54,700	2,545	57,650	57,700	2,695
48,700	48,750	2,248	51,700	51,750	2,398	54,700	54,750	2,548	57,700	57,750	2,698
48,750	48,800	2,250	51,750	51,800	2,400	54,750	54,800	2,550	57,750	57,800	2,700
48,800	48,850	2,253	51,800	51,850	2,403	54,800	54,850	2,553	57,800	57,850	2,703
48,850	48,900	2,255	51,850	51,900	2,405	54,850	54,900	2,555	57,850	57,900	2,705
48,900	48,950	2,258	51,900	51,950	2,408	54,900	54,950	2,558	57,900	57,950	2,708
48,950	49,000	2,260	51,950	52,000	2,410	54,950	55,000	2,560	57,950	58,000	2,710
\$49,000			\$52,000			\$55,000			\$58,000		
49,000	49,050	2,263	52,000	52,050	2,413	55,000	55,050	2,563	58,000	58,050	2,713
49,050	49,100	2,265	52,050	52,100	2,415	55,050	55,100	2,565	58,050	58,100	2,715
49,100	49,150	2,268	52,100	52,150	2,418	55,100	55,150	2,568	58,100	58,150	2,718
49,150	49,200	2,270	52,150	52,200	2,420	55,150	55,200	2,570	58,150	58,200	2,720
49,200	49,250	2,273	52,200	52,250	2,423	55,200	55,250	2,573	58,200	58,250	2,723
49,250	49,300	2,275	52,250	52,300	2,425	55,250	55,300	2,575	58,250	58,300	2,725
49,300	49,350	2,278	52,300	52,350	2,428	55,300	55,350	2,578	58,300	58,350	2,728
49,350	49,400	2,280	52,350	52,400	2,430	55,350	55,400	2,580	58,350	58,400	2,730
49,400	49,450	2,283	52,400	52,450	2,433	55,400	55,450	2,583	58,400	58,450	2,733
49,450	49,500	2,285	52,450	52,500	2,435	55,450	55,500	2,585	58,450	58,500	2,735
49,500	49,550	2,288	52,500	52,550	2,438	55,500	55,550	2,588	58,500	58,550	2,738
49,550	49,600	2,290	52,550	52,600	2,440	55,550	55,600	2,590	58,550	58,600	2,740
49,600	49,650	2,293	52,600	52,650	2,443	55,600	55,650	2,593	58,600	58,650	2,743
49,650	49,700	2,295	52,650	52,700	2,445	55,650	55,700	2,595	58,650	58,700	2,745
49,700	49,750	2,298	52,700	52,750	2,448	55,700	55,750	2,598	58,700	58,750	2,748
49,750	49,800	2,300	52,750	52,800	2,450	55,750	55,800	2,600	58,750	58,800	2,750
49,800	49,850	2,303	52,800	52,850	2,453	55,800	55,850	2,603	58,800	58,850	2,753
49,850	49,900	2,305	52,850	52,900	2,455	55,850	55,900	2,605	58,850	58,900	2,755
49,900	49,950	2,308	52,900	52,950	2,458	55,900	55,950	2,608	58,900	58,950	2,758
49,950	50,000	2,310	52,950	53,000	2,460	55,950	56,000	2,610	58,950	59,000	2,760
\$50,000			\$53,000			\$56,000			\$59,000		
50,000	50,050	2,313	53,000	53,050	2,463	56,000	56,050	2,613	59,000	59,050	2,763
50,050	50,100	2,315	53,050	53,100	2,465	56,050	56,100	2,615	59,050	59,100	2,765
50,100	50,150	2,318	53,100	53,150	2,468	56,100	56,150	2,618	59,100	59,150	2,768
50,150	50,200	2,320	53,150	53,200	2,470	56,150	56,200	2,620	59,150	59,200	2,770
50,200	50,250	2,323	53,200	53,250	2,473	56,200	56,250	2,623	59,200	59,250	2,773
50,250	50,300	2,325	53,250	53,300	2,475	56,250	56,300	2,625	59,250	59,300	2,775
50,300	50,350	2,328	53,300	53,350	2,478	56,300	56,350	2,628	59,300	59,350	2,778
50,350	50,400	2,330	53,350	53,400	2,480	56,350	56,400	2,630	59,350	59,400	2,780
50,400	50,450	2,333	53,400	53,450	2,483	56,400	56,450	2,633	59,400	59,450	2,783
50,450	50,500	2,335	53,450	53,500	2,485	56,450	56,500	2,635	59,450	59,500	2,785
50,500	50,550	2,338	53,500	53,550	2,488	56,500	56,550	2,638	59,500	59,550	2,788
50,550	50,600	2,340	53,550	53,600	2,490	56,550	56,600	2,640	59,550	59,600	2,790
50,600	50,650	2,343	53,600	53,650	2,493	56,600	56,650	2,643	59,600	59,650	2,793
50,650	50,700	2,345	53,650	53,700	2,495	56,650	56,700	2,645	59,650	59,700	2,795
50,700	50,750	2,348	53,700	53,750	2,498	56,700	56,750	2,648	59,700	59,750	2,798
50,750	50,800	2,350	53,750	53,800	2,500	56,750	56,800	2,650	59,750	59,800	2,800
50,800	50,850	2,353	53,800	53,850	2,503	56,800	56,850	2,653	59,800	59,850	2,803
50,850	50,900	2,355	53,850	53,900	2,505	56,850	56,900	2,655	59,850	59,900	2,805
50,900	50,950	2,358	53,900	53,950	2,508	56,900	56,950	2,658	59,900	59,950	2,808
50,950	51,000	2,360	53,950	54,000	2,510	56,950	57,000	2,660	59,950	60,000	2,810

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

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

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

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

Worksheet for Calculating Tax on Taxable Income of \$81,000 or More	\$3,862 + 5% over \$81,000
	1. Taxable Income _____
	2. Less _____ - 81,000
	3. Subtract: Line 1 minus Line 2 _____
	4. Multiply Line 3 by .05 _____
	5. Tax on \$81,000 _____ + 3,862
6. Add: Line 4 plus Line 5 = Total Tax _____	

DIRECT DEPOSIT INFORMATION

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

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

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

WARNING! Due to electronic banking rules, the OTC will 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 ABC Corporation, 123 Main Street, Anyplace, OK 00000. The check is payable to 'SAMPLE' for \$1234.00. The routing number is 120120012 and the account number is 2020268620. A note indicates that routing and account numbers may appear in different places on the check. Callouts identify the routing number and account number on the check.

ABC Corporation
123 Main Street
Anyplace, OK 00000

1234
15-0000/0000

PAY TO THE ORDER OF **SAMPLE** \$
DOLLARS

ANYPLACE BANK
Anyplace, OK 00000
For **SAMPLE**

|:120120012| : 2020268620" 1234

Account Number

Routing Number

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

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.