



OKLAHOMA
Tax Commission

2025 Oklahoma Resident Fiduciary Income Tax Forms and Instructions

This packet contains:

- Instructions for Completing Fiduciary Income Tax Form 513
- Fiduciary Income Tax Form 513
- 2025 Oklahoma Trusts and Estates Income Tax Table

Filing date:

- Generally, your return must be postmarked by April 15, 2026 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.

For assistance:

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

2025 OKLAHOMA FIDUCIARY TAX PACKET

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COMMON ABBREVIATIONS FOUND IN THIS PACKET

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

HELPFUL HINTS

- **This packet is to be used for a tax year with a beginning date in 2025.**
- **Failure to complete Part 2 of your return may delay the processing of your return.**
- Refunds must be made by direct deposit. Failure to supply direct deposit information will delay the processing of the refund.
- Check your FEIN on all forms and schedules.
- The request for your FEIN is authorized by Title 42, Section 405 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.
- Do not forget to sign your tax returns.
- The OTC is not required to give actual notice to taxpayers of changes in any state tax law.

WHAT'S NEW IN THE 2025 OKLAHOMA FIDUCIARY TAX PACKET?

- New lines have been added to report the Oklahoma bonus depreciation. See instructions for details.
- The Credit for Electric Vehicle Charging Taxes was added to Form 511-CR. Form 511-CR can be downloaded from our website at tax.ok.gov.
- A new checkbox has been added to the top of page 1 of Form 513 to indicate the type of tax year (fiscal year, short year, or 52/53-week year). Omission of this information may cause a significant delay in processing the return, and no interest will accrue on any refund pending.

GENERAL FILING INFORMATION

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

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 68 OS Sec. 2351 et seq. to arrive at Oklahoma taxable income. 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. See Form 513-NR and instructions.

DUE DATE

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

ABOUT THE TAX

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

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

BANKRUPTCY

The fiduciary must file Form 513 for the estate of an individual involved in bankruptcy proceedings if a federal income tax return is required for the bankruptcy estate. Use Form 513 as a transmittal for Form 511. Compute the tax for the bankruptcy estate on the Form 511 by using the instructions and tax table for a married person filing separately. Enter the taxable income on Form 513, line 24 and the computed tax on line 25; remit payment of any tax due. **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 28th 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 513-NR. (68 OS Sec. 2353(5))

“Resident Trust” is a trust containing property from someone who was domiciled in Oklahoma either at death (for testamentary trusts), when the property was transferred to the trust, or when the trust became irrevocable. **“Nonresident Trust”** is a trust other than a resident trust and shall use Form 513-NR. (68 OS Sec. 2353(6)).

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

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ESTIMATED TAX

All trusts are required to make estimated tax payments on a quarterly basis when the tax for the taxable year can reasonably be expected to be \$500 or more.

Trusts 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.

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.

AMENDED RETURNS

Use the Oklahoma Resident Fiduciary Form 513 and place an 'X' in the Amended Return box located on page 1. Enter on line 32 any amount paid with the original return plus any amount paid after it was filed. Enter on line 33 any refund previously received or overpayment applied. Complete Schedule 513-X on page 5. **Provide** a copy of the federal amended return and proof of IRS refund or payment, if available prior to expiration of the statute of limitations. **Overpayments cannot be applied to next year's estimated tax. Line 36 cannot be amended or changed once the original return has been processed.** 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.

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 provided.

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

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of nonproducing properties, upon expiration of the lease, the depletion must be restored on Form 513, line 10, Column B, in the year the lease expires.

NET OPERATING LOSS (NOL)

For tax years 2009 and subsequent, the years to which an NOL may be carried shall be determined solely by reference to IRC Sec. 172. The NOL that is not actually utilized shall not reduce the carryover. 68 OS Sec. 2358 (A) (3).

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

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

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WITHHOLDING ON NONRESIDENT MEMBERS

PTEs (partnerships, S corporations, LLCs, 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 Form OW-15, Nonresident Member Withholding Exemption Affidavit. 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 Sec. 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. Withholding is not required on any distribution of royalty income on which the nonresident royalty interest income tax has already been withheld, on any distribution made to another PTE, or on any distribution of income not subject to Oklahoma income tax.

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

- A disregarded entity (an entity not separate from its single owner for federal income tax purposes) (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 Form OW-11 Registration for Oklahoma Withholding for Nonresident Members. This form can be downloaded from our website at tax.ok.gov.

To file and pay the income tax withheld, the trust must complete Form WTP-10003 Oklahoma Nonresident Distributed Income Withholding Tax Annual Return. 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 amounts 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.

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

GRANTOR TRUST

A grantor trust will be treated the same on the Oklahoma return as it is on the federal return. If the federal return (Form 1041) is required to be filed, the Oklahoma return is likewise required. Enter the required information at the top of page 1 of Form 513 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 SSN of the grantor. Form 513, Part 2, may be used for the grantor information.

If income is reported to Oklahoma under one entity identification number and the grantor files under a different identification number, a Form 513 must be filed with a schedule showing the name, address, and SSN of the grantor.

SIMPLE TRUST

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

Provide a complete copy of Federal Form 1041.

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LINE BY LINE INSTRUCTIONS

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

PAGES 1, 2 AND 3, PART 1

Lines 1-24, Column A

List exact figures as reported on your Federal Form 1041.

Lines 1-24, 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

Enter all interest not included on lines 2 and 3.

Line 2 - Interest on U.S. Government Obligations

If you report interest on bonds, notes, and other obligations of the U.S. on your federal return, it may be excluded from your Oklahoma AGI **if a detailed schedule is provided** 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 received in repurchase agreements does not qualify. Interest from entities such as Federal National Mortgage Association (FNMA) and Government National Mortgage Association (GNMA) does not qualify.

Line 3 - State and Municipal Interest

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

- 1) Income from all bonds, notes, or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note, or other obligation shall be free from taxation.
- 2) Income from local Oklahoma government obligations issued after July 1, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local government obligations shall include bonds or notes issued by, on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, 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 that 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.

Line 4 - Dividends

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

Line 5 - Business Income or (Loss)

Include amounts from a trade or business conducted in Oklahoma. If income is from Oklahoma oil and gas, any additional Oklahoma depletion will be shown on line 18, Column B (**provide** schedule).

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Line 6 - Capital Gain or (Loss)

Resident trusts and estates should include all gains or losses except those from real property located outside of Oklahoma. Any Oklahoma loss is limited to the amount allowed and utilized on the federal return.

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

Amounts included should be net amounts from real and tangible personal property located in Oklahoma. The additional Oklahoma depletion may be taken on line 18: Other deductions. Include Oklahoma partnership income, S Corporation income, and estate and trust income applicable to Oklahoma. Passive losses are allowed in Oklahoma during the same tax year utilized on the federal return.

If you are a member, either directly or indirectly, of an electing PTE, you may exclude the Oklahoma income (loss) covered by the election pursuant to the provisions of the Pass-Through Entity Tax Equity Act of 2019. **Provide** a schedule listing the electing PTE, FEIN, federal taxable income (loss), and Oklahoma taxable income (loss) that is covered by the election pursuant to this Act. Also, provide a copy of the OTC acknowledgement letter (**provide** a copy of the Form 586 if the electing PTE made a first-time election for the current tax year). 68 OS Sec. 2358(A)(11).

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 through 18 - Deductions

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

Where the federal deductions are limited due to municipal income that 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 that were limited on the federal return because of municipal income taxable by Oklahoma.

Line 12 - Interest

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

Line 13 - Taxes

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

Line 14 - Fiduciary Fees

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

Line 15 - Charitable Deduction

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

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Line 16 - Attorney, Accountant, and Return Preparer Fees

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

Line 17 - Oklahoma Capital Gain Deduction

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

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

Form 561-F is used to determine the Oklahoma Capital Gain Deduction. **Provide** Form 561-F, a copy of your Federal Schedule D, and Form 8949 or 4797, when applicable.

Line 18 - Other Deductions

Enter the pro rata share of other federal deductions (including the Qualified Business Income Deduction) not subject to the 2% floor (federal law) and other allowable miscellaneous itemized deductions. **Provide** a schedule of these deductions. In addition, include the Oklahoma depletion allowable to the corpus, and provide a separate depletion schedule for Oklahoma.

Other Years Net Operating Loss

Provide a detailed schedule showing origin and NOL computation. Also **provide** a copy of any federal NOL computation.

Line 19 - Income Distribution Deduction

Enter the net amount of Oklahoma income distributed. Do not include Oklahoma bonus depreciation in this line; report such adjustments separately on Part 2, Lines 13a and 13b (and Part 1, Lines 23a and 23b).

Line 20 - Federal Estate Tax Deduction

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

Line 21 - Exemption

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

Line 22 - Total Deductions

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

Oklahoma Bonus Depreciation Adjustments

(68 OS Sec. 2358.6a)

Taxpayers may elect 100% Oklahoma bonus depreciation for qualified property and qualified improvement property placed in service during the year. If income is retained by the fiduciary (rather than distributed to beneficiaries), report the Oklahoma bonus depreciation on lines 23a and 23b.

Line 23a - Federal Depreciation Add-Back

Enter the federal depreciation or expensing deduction for the asset in the year it is placed in service and in each subsequent year of the federal recovery period. This add-back prevents duplication with Oklahoma bonus depreciation.

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Line 23b - Oklahoma Bonus Depreciation Subtraction

In the year the property is placed in service, enter 100% of the Oklahoma bonus depreciation for qualified property. This subtraction is not allowed if 100% federal bonus depreciation was claimed or if the asset was fully depreciated for Oklahoma in a prior year.

Federal depreciation must be added back in full on Line 23a, and Oklahoma bonus depreciation must be subtracted in full on line 23b. Do not net these amounts.

If income is distributed to beneficiaries, see Part 2 (page 10) for reporting on lines 13a and 13b.

Note: Oklahoma bonus depreciation adjustments under 68 OS Sec. 2358.6a do not affect the basis used to compute gain or loss. The Oklahoma basis remains the same as the federal basis and add-back adjustments should continue as if the asset were still held. This treatment ensures consistent basis rules and prevents distortion in gain or loss calculations.

Line 24 - Taxable Income

The taxable income of the fiduciary is line 11 minus lines 22 and 23b, plus line 23a.

Line 25 - Tax

Using line 24, Column B, find your tax in the Oklahoma Trusts and Estates Income Tax Table found on pages 12-18.

Tax Computation Attachment:

Electing Small Business Trusts (ESBTs)

If the ESBT box is checked on page 1 of the tax return, attach the tax computation for the S portion of the ESBT to the return. Enter a "1" in the box on Form 513, line 25.

Charitable Trust and Other

If the Charitable Trust or Other box is checked on page 1 of the tax return and an alternative method of computing tax is used, attach the tax computation to the return. Enter a "1" in the box on Form 513, line 25.

Recapture of the Oklahoma Affordable Housing Tax Credit

If under IRC Sec. 42, a portion of any federal low-income housing credits taken on a qualified project is required to be recaptured during the first 10 years after a project is placed in service, the taxpayer claiming Oklahoma Affordable Housing Tax Credits with respect to such project shall also be required to recapture a portion of such credits. The amount of Oklahoma Affordable Housing Tax Credits subject to recapture is proportionally equal to the amount of federal low-income housing credits subject to recapture. Add the recaptured credit to the Oklahoma income tax and enter a "2" in the box on Form 513, line 25.

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

If a taxpayer elected to make installment payments of tax due pursuant to the provisions of subsection (h) of Section 965 of the IRC, such election may also apply to the payment of Oklahoma income tax, attributable to the income upon which such installment payments are based. Add the installment payment to the Oklahoma income tax and enter a "3" in the box on Form 513, line 25. **Provide** a schedule of the tax computation. 68 OS Sec. 2368(K).

Line 26 - Credits

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. The Form 511-CR can be downloaded from our website at tax.ok.gov.

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

Line 28 - Oklahoma Estimated Tax Payments

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

Do not include on this line any withholding paid on behalf of your beneficiaries on Form 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 30: Oklahoma withholding.

Line 29 - Payments with Extension

See general instructions for information as to filing with an extension.

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Line 30 - Oklahoma Withholding

To claim withholding at the fiduciary level, enter the withholding on this line.

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

To transfer all of the withholding to the beneficiaries, enter each beneficiary's share of the withholding on an Oklahoma Schedule K-1, line 12. **Do not enter any amount on line 30.**

Line 31 - Credit from 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 may be refunded to the taxpayer at 85% of the face amount of the credits. A PTE that does not file a claim for a direct refund may allocate the credit to one or more of its shareholders, partners, or members.

Line 32 - Amounts Previously Paid

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

Line 33 - Refunds or Overpayment Applied

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

Line 36 - Credit on Estimated Tax

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

Line 39 - Underpayment of Estimated Tax Interest

If the trust's tax liability is \$500 or more, estimated tax payments are required. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed estimated tax payments are required to be equal to the smaller of 70% of the current year tax liability **or** 100% of your prior year tax. The tax liability is the tax due less all credits except amounts paid on estimated tax and extension payments. **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 extensions, 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 extensions, the tax shown on the amended return will not be used to compute the amount of underpayment.

Line 40a and 40b - Delinquent Penalty and Interest

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. Interest at the rate of 1.25% per month shall be paid on the tax due from the original due date until paid. Enter the penalty amount on line 40a, and enter the interest amount on line 40b.

PAGE FOUR, PART 2

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 SSN of the beneficiaries as requested. The Federal Column should include the exact figures as shown on the Federal Schedule K-1.

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

Enter any withholding being transferred to your beneficiary. See line 30 instructions for more information.

Oklahoma Bonus Depreciation Adjustments

(68 OS Sec. 2358.6a)

Beneficiaries must report their share of the bonus depreciation adjustments when income is distributed. If income is distributed, use the following lines to report the adjustments:

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Oklahoma Bonus Depreciation Adjustments (Continued)

Line 13a - Beneficiary's Share of Federal Depreciation Add-Back

Enter the beneficiary's share of the federal depreciation or expensing deduction for the asset in the year it is placed in service and in each subsequent year of the federal recovery period.

Line 13b - Beneficiary's Share of Oklahoma Bonus Depreciation Subtraction

In the year the property is placed in service, enter the beneficiary's share of the Oklahoma bonus depreciation subtraction. This subtraction is in addition to the federal depreciation or expensing deduction reported on lines 8a or 8b and should be entered only in the Oklahoma column.

If income is retained by the fiduciary, see Part 1 (page 8) for reporting on lines 23a and 23b.

Federal depreciation must be added back in full on line 13a, and Oklahoma bonus depreciation must be subtracted in full on line 13b. Do not net these amounts.

Allocation and Proration Note

The combined total of the adjustments reported on lines 13a and 13b for all beneficiaries, together with the amounts retained by the fiduciary and reported on lines 23a and 23b, must equal the total Oklahoma bonus depreciation subtraction and the federal depreciation or expensing deduction add-back.

If the fiduciary both distributes and retains income, the adjustments must be prorated between the fiduciary and the beneficiaries in proportion to the income retained and distributed.

A supporting schedule must be attached to the return showing how the Oklahoma bonus depreciation and the federal depreciation or expensing deduction add-backs were allocated by beneficiary.

Title 68 of the Oklahoma Statutes, provides that any term used in this Oklahoma Income Tax 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 oktap.tax.ok.gov, by check, or money order payable to "Oklahoma Tax Commission." For proper account application, provide a completed Form EF-V Business Filers Income Tax Payment Voucher with your check or money order if mailing separate from your return (**do not provide** 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**

2025 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:			Your tax is:			If Oklahoma taxable income is:			Your tax is:			If Oklahoma taxable income is:			Your tax is:		
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
Up to \$999			\$3,000			\$6,000			\$9,000								
0	50	0	3,000	3,050	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						

2025 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		
\$12,000				\$15,000				\$18,000			
12,000	12,050		383	15,000	15,050		525	18,000	18,050		668
12,050	12,100		385	15,050	15,100		528	18,050	18,100		670
12,100	12,150		387	15,100	15,150		530	18,100	18,150		672
12,150	12,200		390	15,150	15,200		532	18,150	18,200		675
12,200	12,250		392	15,200	15,250		535	18,200	18,250		677
12,250	12,300		395	15,250	15,300		537	18,250	18,300		680
12,300	12,350		397	15,300	15,350		539	18,300	18,350		682
12,350	12,400		399	15,350	15,400		542	18,350	18,400		684
12,400	12,450		402	15,400	15,450		544	18,400	18,450		687
12,450	12,500		404	15,450	15,500		547	18,450	18,500		689
12,500	12,550		406	15,500	15,550		549	18,500	18,550		691
12,550	12,600		409	15,550	15,600		551	18,550	18,600		694
12,600	12,650		411	15,600	15,650		554	18,600	18,650		696
12,650	12,700		414	15,650	15,700		556	18,650	18,700		699
12,700	12,750		416	15,700	15,750		558	18,700	18,750		701
12,750	12,800		418	15,750	15,800		561	18,750	18,800		703
12,800	12,850		421	15,800	15,850		563	18,800	18,850		706
12,850	12,900		423	15,850	15,900		566	18,850	18,900		708
12,900	12,950		425	15,900	15,950		568	18,900	18,950		710
12,950	13,000		428	15,950	16,000		570	18,950	19,000		713
\$13,000				\$16,000				\$19,000			
13,000	13,050		430	16,000	16,050		573	19,000	19,050		715
13,050	13,100		433	16,050	16,100		575	19,050	19,100		718
13,100	13,150		435	16,100	16,150		577	19,100	19,150		720
13,150	13,200		437	16,150	16,200		580	19,150	19,200		722
13,200	13,250		440	16,200	16,250		582	19,200	19,250		725
13,250	13,300		442	16,250	16,300		585	19,250	19,300		727
13,300	13,350		444	16,300	16,350		587	19,300	19,350		729
13,350	13,400		447	16,350	16,400		589	19,350	19,400		732
13,400	13,450		449	16,400	16,450		592	19,400	19,450		734
13,450	13,500		452	16,450	16,500		594	19,450	19,500		737
13,500	13,550		454	16,500	16,550		596	19,500	19,550		739
13,550	13,600		456	16,550	16,600		599	19,550	19,600		741
13,600	13,650		459	16,600	16,650		601	19,600	19,650		744
13,650	13,700		461	16,650	16,700		604	19,650	19,700		746
13,700	13,750		463	16,700	16,750		606	19,700	19,750		748
13,750	13,800		466	16,750	16,800		608	19,750	19,800		751
13,800	13,850		468	16,800	16,850		611	19,800	19,850		753
13,850	13,900		471	16,850	16,900		613	19,850	19,900		756
13,900	13,950		473	16,900	16,950		615	19,900	19,950		758
13,950	14,000		475	16,950	17,000		618	19,950	20,000		760
\$14,000				\$17,000				\$20,000			
14,000	14,050		478	17,000	17,050		620	20,000	20,050		763
14,050	14,100		480	17,050	17,100		623	20,050	20,100		765
14,100	14,150		482	17,100	17,150		625	20,100	20,150		767
14,150	14,200		485	17,150	17,200		627	20,150	20,200		770
14,200	14,250		487	17,200	17,250		630	20,200	20,250		772
14,250	14,300		490	17,250	17,300		632	20,250	20,300		775
14,300	14,350		492	17,300	17,350		634	20,300	20,350		777
14,350	14,400		494	17,350	17,400		637	20,350	20,400		779
14,400	14,450		497	17,400	17,450		639	20,400	20,450		782
14,450	14,500		499	17,450	17,500		642	20,450	20,500		784
14,500	14,550		501	17,500	17,550		644	20,500	20,550		786
14,550	14,600		504	17,550	17,600		646	20,550	20,600		789
14,600	14,650		506	17,600	17,650		649	20,600	20,650		791
14,650	14,700		509	17,650	17,700		651	20,650	20,700		794
14,700	14,750		511	17,700	17,750		653	20,700	20,750		796
14,750	14,800		513	17,750	17,800		656	20,750	20,800		798
14,800	14,850		516	17,800	17,850		658	20,800	20,850		801
14,850	14,900		518	17,850	17,900		661	20,850	20,900		803
14,900	14,950		520	17,900	17,950		663	20,900	20,950		805
14,950	15,000		523	17,950	18,000		665	20,950	21,000		808
\$21,000				\$22,000				\$23,000			
21,000	21,050		810	22,000	22,050		858	23,000	23,050		905
21,050	21,100		813	22,050	22,100		860	23,050	23,100		908
21,100	21,150		815	22,100	22,150		862	23,100	23,150		910
21,150	21,200		817	22,150	22,200		865	23,150	23,200		912
21,200	21,250		820	22,200	22,250		867	23,200	23,250		915
21,250	21,300		822	22,250	22,300		870	23,250	23,300		917
21,300	21,350		824	22,300	22,350		872	23,300	23,350		919
21,350	21,400		827	22,350	22,400		874	23,350	23,400		922
21,400	21,450		829	22,400	22,450		877	23,400	23,450		924
21,450	21,500		832	22,450	22,500		879	23,450	23,500		927
21,500	21,550		834	22,500	22,550		881	23,500	23,550		929
21,550	21,600		836	22,550	22,600		884	23,550	23,600		931
21,600	21,650		839	22,600	22,650		886	23,600	23,650		934
21,650	21,700		841	22,650	22,700		889	23,650	23,700		936
21,700	21,750		843	22,700	22,750		891	23,700	23,750		938
21,750	21,800		846	22,750	22,800		893	23,750	23,800		941
21,800	21,850		848	22,800	22,850		896	23,800	23,850		943
21,850	21,900		851	22,850	22,900		898	23,850	23,900		946
21,900	21,950		853	22,900	22,950		900	23,900	23,950		948
21,950	22,000		855	22,950	23,000		903	23,950	24,000		950

2025 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

2025 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$36,000		
36,000	36,050	1,523
36,050	36,100	1,525
36,100	36,150	1,527
36,150	36,200	1,530
36,200	36,250	1,532
36,250	36,300	1,535
36,300	36,350	1,537
36,350	36,400	1,539
36,400	36,450	1,542
36,450	36,500	1,544
36,500	36,550	1,546
36,550	36,600	1,549
36,600	36,650	1,551
36,650	36,700	1,554
36,700	36,750	1,556
36,750	36,800	1,558
36,800	36,850	1,561
36,850	36,900	1,563
36,900	36,950	1,565
36,950	37,000	1,568
\$37,000		
37,000	37,050	1,570
37,050	37,100	1,573
37,100	37,150	1,575
37,150	37,200	1,577
37,200	37,250	1,580
37,250	37,300	1,582
37,300	37,350	1,584
37,350	37,400	1,587
37,400	37,450	1,589
37,450	37,500	1,592
37,500	37,550	1,594
37,550	37,600	1,596
37,600	37,650	1,599
37,650	37,700	1,601
37,700	37,750	1,603
37,750	37,800	1,606
37,800	37,850	1,608
37,850	37,900	1,611
37,900	37,950	1,613
37,950	38,000	1,615
\$38,000		
38,000	38,050	1,618
38,050	38,100	1,620
38,100	38,150	1,622
38,150	38,200	1,625
38,200	38,250	1,627
38,250	38,300	1,630
38,300	38,350	1,632
38,350	38,400	1,634
38,400	38,450	1,637
38,450	38,500	1,639
38,500	38,550	1,641
38,550	38,600	1,644
38,600	38,650	1,646
38,650	38,700	1,649
38,700	38,750	1,651
38,750	38,800	1,653
38,800	38,850	1,656
38,850	38,900	1,658
38,900	38,950	1,660
38,950	39,000	1,663

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$39,000		
39,000	39,050	1,665
39,050	39,100	1,668
39,100	39,150	1,670
39,150	39,200	1,672
39,200	39,250	1,675
39,250	39,300	1,677
39,300	39,350	1,679
39,350	39,400	1,682
39,400	39,450	1,684
39,450	39,500	1,687
39,500	39,550	1,689
39,550	39,600	1,691
39,600	39,650	1,694
39,650	39,700	1,696
39,700	39,750	1,698
39,750	39,800	1,701
39,800	39,850	1,703
39,850	39,900	1,706
39,900	39,950	1,708
39,950	40,000	1,710
\$40,000		
40,000	40,050	1,713
40,050	40,100	1,715
40,100	40,150	1,717
40,150	40,200	1,720
40,200	40,250	1,722
40,250	40,300	1,725
40,300	40,350	1,727
40,350	40,400	1,729
40,400	40,450	1,732
40,450	40,500	1,734
40,500	40,550	1,736
40,550	40,600	1,739
40,600	40,650	1,741
40,650	40,700	1,744
40,700	40,750	1,746
40,750	40,800	1,748
40,800	40,850	1,751
40,850	40,900	1,753
40,900	40,950	1,755
40,950	41,000	1,758
\$41,000		
41,000	41,050	1,760
41,050	41,100	1,763
41,100	41,150	1,765
41,150	41,200	1,767
41,200	41,250	1,770
41,250	41,300	1,772
41,300	41,350	1,774
41,350	41,400	1,777
41,400	41,450	1,779
41,450	41,500	1,782
41,500	41,550	1,784
41,550	41,600	1,786
41,600	41,650	1,789
41,650	41,700	1,791
41,700	41,750	1,793
41,750	41,800	1,796
41,800	41,850	1,798
41,850	41,900	1,801
41,900	41,950	1,803
41,950	42,000	1,805

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$42,000		
42,000	42,050	1,808
42,050	42,100	1,810
42,100	42,150	1,812
42,150	42,200	1,815
42,200	42,250	1,817
42,250	42,300	1,820
42,300	42,350	1,822
42,350	42,400	1,824
42,400	42,450	1,827
42,450	42,500	1,829
42,500	42,550	1,831
42,550	42,600	1,834
42,600	42,650	1,836
42,650	42,700	1,839
42,700	42,750	1,841
42,750	42,800	1,843
42,800	42,850	1,846
42,850	42,900	1,848
42,900	42,950	1,850
42,950	43,000	1,853
\$43,000		
43,000	43,050	1,855
43,050	43,100	1,858
43,100	43,150	1,860
43,150	43,200	1,862
43,200	43,250	1,865
43,250	43,300	1,867
43,300	43,350	1,869
43,350	43,400	1,872
43,400	43,450	1,874
43,450	43,500	1,877
43,500	43,550	1,879
43,550	43,600	1,881
43,600	43,650	1,884
43,650	43,700	1,886
43,700	43,750	1,888
43,750	43,800	1,891
43,800	43,850	1,893
43,850	43,900	1,896
43,900	43,950	1,898
43,950	44,000	1,900
\$44,000		
44,000	44,050	1,903
44,050	44,100	1,905
44,100	44,150	1,907
44,150	44,200	1,910
44,200	44,250	1,912
44,250	44,300	1,915
44,300	44,350	1,917
44,350	44,400	1,919
44,400	44,450	1,922
44,450	44,500	1,924
44,500	44,550	1,926
44,550	44,600	1,929
44,600	44,650	1,931
44,650	44,700	1,934
44,700	44,750	1,936
44,750	44,800	1,938
44,800	44,850	1,941
44,850	44,900	1,943
44,900	44,950	1,945
44,950	45,000	1,948

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$45,000		
45,000	45,050	1,950
45,050	45,100	1,953
45,100	45,150	1,955
45,150	45,200	1,957
45,200	45,250	1,960
45,250	45,300	1,962
45,300	45,350	1,964
45,350	45,400	1,967
45,400	45,450	1,969
45,450	45,500	1,972
45,500	45,550	1,974
45,550	45,600	1,976
45,600	45,650	1,979
45,650	45,700	1,981
45,700	45,750	1,983
45,750	45,800	1,986
45,800	45,850	1,988
45,850	45,900	1,991
45,900	45,950	1,993
45,950	46,000	1,995
\$46,000		
46,000	46,050	1,998
46,050	46,100	2,000
46,100	46,150	2,002
46,150	46,200	2,005
46,200	46,250	2,007
46,250	46,300	2,010
46,300	46,350	2,012
46,350	46,400	2,014
46,400	46,450	2,017
46,450	46,500	2,019
46,500	46,550	2,021
46,550	46,600	2,024
46,600	46,650	2,026
46,650	46,700	2,029
46,700	46,750	2,031
46,750	46,800	2,033
46,800	46,850	2,036
46,850	46,900	2,038
46,900	46,950	2,040
46,950	47,000	2,043
\$47,000		
47,000	47,050	2,045
47,050	47,100	2,048
47,100	47,150	2,050
47,150	47,200	2,052
47,200	47,250	2,055
47,250	47,300	2,057
47,300	47,350	2,059
47,350	47,400	2,062
47,400	47,450	2,064
47,450	47,500	2,067
47,500	47,550	2,069
47,550	47,600	2,071
47,600	47,650	2,074
47,650	47,700	2,076
47,700	47,750	2,078
47,750	47,800	2,081
47,800	47,850	2,083
47,850	47,900	2,086
47,900	47,950	2,088
47,950	48,000	2,090

2025 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	2,093	51,000	51,050	2,235	54,000	54,050	2,378	57,000	57,050	2,520
48,050	48,100	2,095	51,050	51,100	2,238	54,050	54,100	2,380	57,050	57,100	2,523
48,100	48,150	2,097	51,100	51,150	2,240	54,100	54,150	2,382	57,100	57,150	2,525
48,150	48,200	2,100	51,150	51,200	2,242	54,150	54,200	2,385	57,150	57,200	2,527
48,200	48,250	2,102	51,200	51,250	2,245	54,200	54,250	2,387	57,200	57,250	2,530
48,250	48,300	2,105	51,250	51,300	2,247	54,250	54,300	2,390	57,250	57,300	2,532
48,300	48,350	2,107	51,300	51,350	2,249	54,300	54,350	2,392	57,300	57,350	2,534
48,350	48,400	2,109	51,350	51,400	2,252	54,350	54,400	2,394	57,350	57,400	2,537
48,400	48,450	2,112	51,400	51,450	2,254	54,400	54,450	2,397	57,400	57,450	2,539
48,450	48,500	2,114	51,450	51,500	2,257	54,450	54,500	2,399	57,450	57,500	2,542
48,500	48,550	2,116	51,500	51,550	2,259	54,500	54,550	2,401	57,500	57,550	2,544
48,550	48,600	2,119	51,550	51,600	2,261	54,550	54,600	2,404	57,550	57,600	2,546
48,600	48,650	2,121	51,600	51,650	2,264	54,600	54,650	2,406	57,600	57,650	2,549
48,650	48,700	2,124	51,650	51,700	2,266	54,650	54,700	2,409	57,650	57,700	2,551
48,700	48,750	2,126	51,700	51,750	2,268	54,700	54,750	2,411	57,700	57,750	2,553
48,750	48,800	2,128	51,750	51,800	2,271	54,750	54,800	2,413	57,750	57,800	2,556
48,800	48,850	2,131	51,800	51,850	2,273	54,800	54,850	2,416	57,800	57,850	2,558
48,850	48,900	2,133	51,850	51,900	2,276	54,850	54,900	2,418	57,850	57,900	2,561
48,900	48,950	2,135	51,900	51,950	2,278	54,900	54,950	2,420	57,900	57,950	2,563
48,950	49,000	2,138	51,950	52,000	2,280	54,950	55,000	2,423	57,950	58,000	2,565
\$49,000			\$52,000			\$55,000			\$58,000		
49,000	49,050	2,140	52,000	52,050	2,283	55,000	55,050	2,425	58,000	58,050	2,568
49,050	49,100	2,143	52,050	52,100	2,285	55,050	55,100	2,428	58,050	58,100	2,570
49,100	49,150	2,145	52,100	52,150	2,287	55,100	55,150	2,430	58,100	58,150	2,572
49,150	49,200	2,147	52,150	52,200	2,290	55,150	55,200	2,432	58,150	58,200	2,575
49,200	49,250	2,150	52,200	52,250	2,292	55,200	55,250	2,435	58,200	58,250	2,577
49,250	49,300	2,152	52,250	52,300	2,295	55,250	55,300	2,437	58,250	58,300	2,580
49,300	49,350	2,154	52,300	52,350	2,297	55,300	55,350	2,439	58,300	58,350	2,582
49,350	49,400	2,157	52,350	52,400	2,299	55,350	55,400	2,442	58,350	58,400	2,584
49,400	49,450	2,159	52,400	52,450	2,302	55,400	55,450	2,444	58,400	58,450	2,587
49,450	49,500	2,162	52,450	52,500	2,304	55,450	55,500	2,447	58,450	58,500	2,589
49,500	49,550	2,164	52,500	52,550	2,306	55,500	55,550	2,449	58,500	58,550	2,591
49,550	49,600	2,166	52,550	52,600	2,309	55,550	55,600	2,451	58,550	58,600	2,594
49,600	49,650	2,169	52,600	52,650	2,311	55,600	55,650	2,454	58,600	58,650	2,596
49,650	49,700	2,171	52,650	52,700	2,314	55,650	55,700	2,456	58,650	58,700	2,599
49,700	49,750	2,173	52,700	52,750	2,316	55,700	55,750	2,458	58,700	58,750	2,601
49,750	49,800	2,176	52,750	52,800	2,318	55,750	55,800	2,461	58,750	58,800	2,603
49,800	49,850	2,178	52,800	52,850	2,321	55,800	55,850	2,463	58,800	58,850	2,606
49,850	49,900	2,181	52,850	52,900	2,323	55,850	55,900	2,466	58,850	58,900	2,608
49,900	49,950	2,183	52,900	52,950	2,325	55,900	55,950	2,468	58,900	58,950	2,610
49,950	50,000	2,185	52,950	53,000	2,328	55,950	56,000	2,470	58,950	59,000	2,613
\$50,000			\$53,000			\$56,000			\$59,000		
50,000	50,050	2,188	53,000	53,050	2,330	56,000	56,050	2,473	59,000	59,050	2,615
50,050	50,100	2,190	53,050	53,100	2,333	56,050	56,100	2,475	59,050	59,100	2,618
50,100	50,150	2,192	53,100	53,150	2,335	56,100	56,150	2,477	59,100	59,150	2,620
50,150	50,200	2,195	53,150	53,200	2,337	56,150	56,200	2,480	59,150	59,200	2,622
50,200	50,250	2,197	53,200	53,250	2,340	56,200	56,250	2,482	59,200	59,250	2,625
50,250	50,300	2,200	53,250	53,300	2,342	56,250	56,300	2,485	59,250	59,300	2,627
50,300	50,350	2,202	53,300	53,350	2,344	56,300	56,350	2,487	59,300	59,350	2,629
50,350	50,400	2,204	53,350	53,400	2,347	56,350	56,400	2,489	59,350	59,400	2,632
50,400	50,450	2,207	53,400	53,450	2,349	56,400	56,450	2,492	59,400	59,450	2,634
50,450	50,500	2,209	53,450	53,500	2,352	56,450	56,500	2,494	59,450	59,500	2,637
50,500	50,550	2,211	53,500	53,550	2,354	56,500	56,550	2,496	59,500	59,550	2,639
50,550	50,600	2,214	53,550	53,600	2,356	56,550	56,600	2,499	59,550	59,600	2,641
50,600	50,650	2,216	53,600	53,650	2,359	56,600	56,650	2,501	59,600	59,650	2,644
50,650	50,700	2,219	53,650	53,700	2,361	56,650	56,700	2,504	59,650	59,700	2,646
50,700	50,750	2,221	53,700	53,750	2,363	56,700	56,750	2,506	59,700	59,750	2,648
50,750	50,800	2,223	53,750	53,800	2,366	56,750	56,800	2,508	59,750	59,800	2,651
50,800	50,850	2,226	53,800	53,850	2,368	56,800	56,850	2,511	59,800	59,850	2,653
50,850	50,900	2,228	53,850	53,900	2,371	56,850	56,900	2,513	59,850	59,900	2,656
50,900	50,950	2,230	53,900	53,950	2,373	56,900	56,950	2,515	59,900	59,950	2,658
50,950	51,000	2,233	53,950	54,000	2,375	56,950	57,000	2,518	59,950	60,000	2,660

2025 Oklahoma Trusts and Estates Income Tax Table

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

2025 Oklahoma Trusts and Estates Income Tax Table

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

<p>Worksheet for Calculating Tax on Taxable Income of \$81,000 or More</p>	\$3,660 + 4.75% over \$81,000
	1. Taxable Income _____
	2. Less _____ - 81,000
	3. Line 1 minus line 2 _____
	4. Multiply line 3 by .0475 _____
	5. Tax on \$81,000 _____ + 3,660
6. 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 addressed to Joe Smith and Susie Smith at 123 Main Street, Anyplace, OK 00000. The payee is 'SAMPLE' and the amount is '\$ 1234 DOLLARS'. The bank name is 'ANYPLACE BANK' with address 'Anyplace, OK 00000'. The MICR line at the bottom contains the routing number '120120012', the account number '2020268620', and the check number '1234'. A callout labeled 'Routing Number' points to the routing number in the MICR line. Another callout labeled 'Account Number' points to the account number in the MICR line. A note on the right states: '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 7:30 a.m. - 4:30 p.m.
405.521.3160

Stay Connected





Oklahoma Resident Fiduciary Return of Income

FORM 513 IS FOR RESIDENTS ONLY. NONRESIDENTS USE FORM 513-NR.

This form must be filed on or before the 15th day of the fourth month after the close of the taxable year.

For the year January 1 - December 31, 2025, or other taxable year beginning: 2025 ending:

Type of Tax Year (If not calendar year): Fiscal Year Short Year 52/53 Week Year

IMPORTANT! Was a Fiduciary Income Tax Return filed for the previous year? Yes No

Name of Estate or Trust Federal Employer Identification Number Date Entity Created

Address of Fiduciary (Number and street) Name of Fiduciary Title of Fiduciary

City State or Province Foreign Country (If not U.S.) ZIP or Foreign Postal Code

County in Which Located

Place an 'X' in all applicable boxes:

Decedent's Estate Grantor Type Trust Pooled Income Fund Simple Trust Complex Trust

Bankruptcy Estate Electing Small Business Trust (ESBT) Charitable Trust

Other (describe): Number of Beneficiaries:

Place an 'X' if: (1) Initial Return (2) Final Return (3) Amended Return (See Schedule 513-X on page 5)

PART 1 Important: Provide a copy of your federal return. Also provide a schedule for Oklahoma amounts when different from federal.

INCOME (PROVIDE NECESSARY SCHEDULE(S) FOR LINES 2-10)

1	Interest income (except government obligations).....
2	Interest on obligations of the United States
3	State and municipal interest
4	Dividends.....
5	Business income or (loss)
6	Capital gain or (loss)
7	Rents, royalties, partnerships, other estates and trusts, etc.
8	Farm income or (loss)
9	Ordinary gain or (loss).....
10	Other income (state nature of income).....
11	Total income (add lines 1 through 10)

Column A		Column B	
As Reported on Federal Return		Total Applicable to Oklahoma	
<input type="text"/>	00	1	<input type="text"/>
<input type="text"/>	00	2	<input type="text"/>
<input type="text"/>	00	3	00
<input type="text"/>	00	4	00
<input type="text"/>	00	5	00
<input type="text"/>	00	6	00
<input type="text"/>	00	7	00
<input type="text"/>	00	8	00
<input type="text"/>	00	9	00
<input type="text"/>	00	10	00
<input type="text"/>	00	11	00



Oklahoma Resident Fiduciary Return of Income

Name of Estate or Trust:	Federal Employer Identification Number:
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PART 1 Important: **Provide a copy of your federal return. Also provide a schedule for Oklahoma amounts when different from federal.**

DEDUCTIONS

		Column A			Column B
		As Reported on Federal Return			Total Applicable to Oklahoma
12	Interest (provide schedule).....	00	12		00
13	Taxes (provide schedule)	00	13		00
14	Fiduciary fees (provide waiver for estates)	00	14		00
15	Charitable deduction	00	15		00
16	Attorney, accountant, and return preparer fees.....	00	16		00
17	Oklahoma capital gain deduction (provide Form 561-F)		17		00
18	Other deductions (provide schedule).....	00	18		00
19	Income distribution deduction (use Oklahoma Schedule K-1; see instructions)..	00	19		00
20	Federal estate tax deduction (provide schedule)	00	20		00
21	Exemption	00	21		00
22	Total deductions (add lines 12 through 21).....	00	22		00
23	Oklahoma Bonus Depreciation adjustment				
	(a) Add-back duplicated federal depreciation.....		23a		00
	(b) Subtract Oklahoma bonus depreciation.....		23b		00
24	Taxable income of fiduciary (line 11 minus lines 22 and 23b, plus line 23a) ...	00	24		00
25	Tax on amount in line 24, Column B (from Tax Table - see 513 Packet) If an ESBT or Charitable Trust, see the instructions and enter "1" in the box. If recapturing the Oklahoma Affordable Housing Tax Credit, add the recaptured credit here and enter a "2" in the box. If making an Oklahoma installment payment pursuant to Internal Revenue Code (IRC) Section 965(h) and 68 OklahSec. 2368(k), add the installment payment here and enter a "3" in the box.....	<input style="width: 40px;" type="text"/>	25		00
26	Credits: Enter number in box for type of credit. Provide Form 511-CR. (See instructions).....	<input style="width: 40px;" type="text"/>	26		00
27	Balance of tax due (subtract line 26 from line 25, but not less than zero).....		27		00
28	2025 Oklahoma estimated tax payments (i.e. Form(s) OW-8-ESC and prior year overpayment carryforward)	00	28		
29	Amount paid with extension request	00	29		
30	Oklahoma withholding (provide Form 1099, 500-B, or other withholding statement).....	00	30		
31	Refundable Credit from Form 578.....	00	31		
32	Amount paid with original return and amount paid after it was filed (amended return only)	00	32		
33	Any refunds or overpayment applied (amended return only)	() 00	33		
34	Total of lines 28 through 33		34		00



Oklahoma Resident Fiduciary Return of Income

Name of Estate or Trust:	Federal Employer Identification Number:
--------------------------	---

		Amount from page 2, line 34		00
35	If line 34 is larger than line 27, enter the amount overpaid (line 34 minus line 27).....		35	00
36	Amount of line 35 to be credited to 2026 estimated tax (original return only)		36	00
37	Amount of line 35 to be refunded to you (line 35 minus line 36)..... Refund		37	00

Want a Faster Refund?

Elect to have your refund directly deposited into your checking or savings account.

For Direct Deposit information, see page 18 of the 513 Packet.

Is this refund going to or through an account that is located outside of the United States? Yes No

Deposit my refund in my: Checking Account Savings Account

Routing Number:

Account Number:

		Tax Due		00
38	If line 27 is larger than line 34, enter the tax due (line 27 minus line 34)		38	00
39	Underpayment of estimated tax interest..... Annualized <input type="checkbox"/>		39	00
40	(a) For delinquent payment, add penalty of 5%.....		40a	00
40	(b) For delinquent payment, add interest of 1.25% per month		40b	00
41	Total tax, penalty, and interest (add lines 38 through 40b)..... Balance Due		41	00

If you have asked for an extension from the IRS, place an 'X' here and provide a copy with this return:

Make check payable to the Oklahoma Tax Commission.

If the Oklahoma Tax Commission may discuss this return with your tax preparer, place an 'X' here:

Under penalties of perjury, I declare I have examined this return, including accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Signature of Fiduciary		Date		Signature of Preparer		Date	
Printed Name of Fiduciary		Fiduciary Email Address		Printed Name of Preparer		Preparer Email Address	
Title of Fiduciary		Phone Number		Phone Number		Preparer's PTIN	

Mailing address for this form: Oklahoma Tax Commission, PO Box 26800, Oklahoma City, OK 73126-0800

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



Form 513 - Page 4
**Oklahoma
 Schedule K-1**

**Part 2: Beneficiary's Share of
 Income and Deductions**

2025

For calendar year 2025 or fiscal year beginning _____, 2025
 and ending _____, _____.

- Amended K-1
 Final K-1
 Nonresident

Name of Estate or Trust

Beneficiary's FEIN/SSN

Estate's or Trust's Federal Employer Identification Number

Beneficiary's Name, Address, and ZIP

Fiduciary's Name, Address, and ZIP

INCOME

		FEDERAL	OKLAHOMA
1	Interest..... 1		
2	Dividends..... 2		
3	Short-term capital gain (or loss) 3		
4	Long-term capital gain (or loss) 4		
5	Other taxable income:		
	(a) Annuities, royalties, and other nonbusiness income 5a		
	(b) Trade or business, rental real estate, and other business income 5b		
6	State and municipal interest 6		
7	U.S. interest 7		

DEDUCTIONS

8	(a) Depreciation, depletion, amortization attributable to line 5a 8a		
	(b) Depreciation, depletion, amortization attributable to line 5b 8b		
9	Expenses allocable to federally-exempt income 9		
10	Expenses allocable to Oklahoma-exempt income 10		
11	Deductions in the final year of trust or decedent's estate:		
	(a) Excess deductions on termination 11a		
	(b) Net operating loss carryover 11b		
12	Withholding 12		
13	Other:		
	(a) Add-back duplicated federal depreciation 13a		
	(b) Subtract Oklahoma bonus depreciation 13b		
	(c) _____ 13c		
	(d) _____ 13d		
	(e) _____ 13e		
	(f) _____ 13f		
	(g) _____ 13g		

