• Includes Form 511 and Form 538S
(Resident Return and Sales Tax Relief Form)

2002 Oklahoma Resident Individual Income Tax Forms and Instructions

This packet contains:

- Instructions for completing the 511 income tax form
- Two 511 income tax forms
- Two 538S forms: Sales Tax Relief Credit
- Instructions for utilizing the direct deposit option
- 2002 income tax tables
- One return envelope

Filing date:

- Your return must be postmarked by April 15, 2003.

Need assistance or a tax form?

- Check out page 28 for methods of contacting us.

Credit Card Payment Option available for Oklahoma Income Taxes!

Available online and via telephone!

See page 7 for further information!

What's New in the 2002 Oklahoma Tax Booklet?

- The Oklahoma return is now a 5 page form. Two new schedules have been added. See Schedule 511-G and Schedule 511-H on page 5 of the form.

- If you qualify for the Federal earned income credit, you will qualify for the Oklahoma Earned Income Credit. For more information see the instruction for line 30 on page 10.

- You can make a donation to the Oklahoma School for the Blind and the Oklahoma School for the Deaf. All of the donations are listed on Schedule 511-H. For more information see pages 5 and 6 of the Form 511.

- See Schedule 511-C, line 7 instructions on page 13 for information on the Oklahoma 529 College Savings Plan deduction.

- Interest from Oklahoma municipal bonds may be exempt. For more information see the instructions on Schedule 511-B, Line 1 on page 12.

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- If your home was damaged or destroyed in the October 9, 2001 Tornado, you may qualify for a tax credit. For more information see the instructions for line 29 on page 10.

- Employers incurring expenses to provide child care services for children of their employees may be allowed a credit and therefore also make a corresponding adjustment to income. The Credit for Employers Providing Child Care Programs is claimed on Form 511CR. See page 9 for information on how to obtain the Form 511CR. For information on the corresponding adjustment to income see "Employers Providing Child Care Programs for their Employees" on page 13.

- An individual business owner can now establish a Coal Credit. The coal credit is claimed on Form 511CR. See page 9 for information on how to obtain the Form 511CR.

Before You Begin

You must complete your Federal income tax return before you begin your 2002 Oklahoma income tax return. You will use the information entered on your Federal return to complete your Oklahoma return.

Remember, when completing your Oklahoma return, round all amounts to the nearest dollar.

Example:
$2.01 to $2.49 - round down to $2.00
$2.50 to $2.99 - round up to $3.00

Helpful Hints

- File your return by April 15, 2003. If you need to file for an extension, use Form 504 and then later, file a Form 511.

- Be sure you enclose copies of your Form(s) W-2 or 1099 with your return. Enclose all Federal schedules as required.

- If you fill out any portion of Schedules 511-A through 511-H or Form 538-S, you are required to enclose those pages with your return. Failure to include the pages will result in a delay of your refund.

- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.

- After filing, if you have questions regarding the status of your refund, please call (405) 521-3160. The in-state toll-free number is (800) 522-8165, extension 1-3160.

- Do not enclose any correspondence other than those documents and schedules required for your return.

Determining Your Filing Requirement...

If you do not meet the Federal filing requirements as shown in either Chart A or Chart B on this page, you are not required to file an Oklahoma tax return. However, if you have withholding or made estimated tax payments that you would like to have refunded, please follow the instructions on page 4, "Not Required to File".

Chart A: Federal Filing Requirements for Most People

To use this chart, first find your filing status. Then read across to find your age at the end of 2002. You must file a return if your gross income was at least the amount shown in the last column.

If your Filing Status Is...	And your Age Is*...	And if your Gross Income Is...**
Single	Under 65	$ 7,700
	65 or older	$ 8,850
Married Filing Joint***	Both under 65	$13,850
	One 65 or older	$14,750
	Both 65 or older	$15,650
Married Filing Separate	Any age	$ 3,000
Head of Household	Under 65	$ 9,900
	65 or older	$11,050
Qualifying Widow(er) with a Dependent Child	Under 65	$10,850
	65 or older	$11,750

*If you turned age 65 on January 1, 2003, you are considered to be 65 at the end of 2002.
**Gross income means all the income you received in the form of money, goods, property, and services that is not exempt from tax. Do not include social security benefits unless you are married filing separate and you lived with your spouse at any time in 2002.
***If you did not live with your spouse at the end of 2002 (or on the date your spouse died) and your gross income was at least $3,000, you must file a return regardless of your age.

Chart B: Federal Filing Requirements for Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a Federal return. In these charts, unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarships and fellowships.

single dependents

Were you either age 65 or older or blind?

☐ **No.** You must file a return if **any** of the following apply...
- Your unearned income was over $750.
- Your earned income was over $4,700.
- The total of your unearned and earned income was more than the **larger** of:

This amount		This amount
$750	**OR**	Your earned income (up to $4,450) plus $250

☐ **Yes.** You must file a return if **any** of the following apply...
- Your earned income was over $5,850 ($7,000 if 65 or older **and** blind).
- Your unearned income was over $1,900 ($3,050 if 65 or older **and** blind).
- Your gross income was more than:

The larger of...		This amount
• $750, **or** • Your earned income (up to $4,450) plus $250	**PLUS** }	$1,150 ($2,300 if 65 or older **and** blind)

married dependents

Were you either age 65 or older or blind?

☐ **No.** You must file a return if **any** of the following apply...
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your unearned income was over $750.
- Your earned income was over $3,925.
- The total of your unearned and earned income was more than the **larger** of:

This amount		This amount
$750	**OR**	Your earned income (up to $3,675) plus $250

☐ **Yes.** You must file a return if **any** of the following apply...
- Your earned income was over $4,825 ($5,725 if 65 or older **and** blind).
- Your unearned income was over $1,650 ($2,550 is 65 or older **and** blind).
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than:

The larger of...		This amount
• $750, **or** • Your earned income (up to $3,675) plus $250	**PLUS** }	$900 ($1,800 if 65 or older **and** blind)

Residence Defined

Resident...

An Oklahoma resident is a person domiciled in this state for the entire tax year. "Domicile" is the place established as a person's true, fixed, and permanent home. It is the place you intend to return to whenever you are away (as on vacation abroad, business assignment, education leave or military assignment). A domicile, once established, remains until a new one is adopted.

Part-Year Resident...

A part-year resident is an individual whose domicile was in Oklahoma for a period of less than 12 months during the tax year.

Nonresident...

A nonresident is an individual whose domicile was not in Oklahoma for any portion of the tax year.

Members of the Armed Forces...

Residency is established according to military domicile as established by the Soldiers' and Sailors' Civil Relief Act.

If you were an Oklahoma resident at the time you entered military service, assignment to duty outside Oklahoma does not of itself change your state of residence. You must file your return as a resident of Oklahoma until such time as you establish a permanent residence in another state and change your military records. See the specific instructions for Schedule 511-C, line 1 - Partial Military Pay Exclusion.

When the spouse of a military member is a civilian, most states, Oklahoma included, allow the spouse to retain the same legal residency as the military member. They file a joint resident tax return in the military members' State of Legal Residency (if required) and are taxed jointly under nonresident rules as they move from state to state. If the non-military spouse does not wish to choose the allowed residency of the military member, then the same residency rules apply as would apply to any other civilian. The spouse would then comply with all residency rules where living.

An Oklahoma resident filing a joint Federal return with a nonresident spouse may have options on how to file the Oklahoma return(s). See "Filing Status" in the "Top of Form" instructions on page 6-7 for further information.

What Is "Resident Income?"

An Oklahoma resident individual is taxed on all income reported on the Federal return, except income from real and tangible personal property located in another state, income from business activities in another state, or the gains/losses from the sales or exchange of real property in another state.

Note: Residents are taxed on all income from non-business interest and dividends, salaries, commissions and other pay for personal services regardless of where earned. Wages earned outside of Oklahoma must be included in your Oklahoma return, and credit for taxes paid other states claimed on Oklahoma Form 511TX. (See Form 511, line 21)

Who Must File?

Resident...

Every Oklahoma resident who has sufficient gross income to require them to file a Federal income tax return is required to file an Oklahoma return, regardless of the source of income.

If you do not have a filing requirement, but have Oklahoma tax withheld or made estimated tax payments, see the next section "Not Required to File" for further instructions. If you are uncertain about your filing requirement, please see the charts on page 3.

Part-Year Resident...

Every part-year resident, during the period of residency, has the same filing requirements as a resident. During the period of nonresidency, an Oklahoma return is also required if the Oklahoma part-year resident has gross income from Oklahoma sources of $1,000 or more. Use Form 511NR.

Nonresident...

Every nonresident with gross income from Oklahoma sources of $1,000 or more is required to file an Oklahoma income tax return. Use Form 511NR.

Not Required to File...

STEP ONE

Did you have sufficient gross income to require you to file a Federal return?

Yes - You are required to file an Oklahoma return. Follow the instruction on pages 6 - 14 to help you complete your Oklahoma return (Form 511).

No - Go to step 2.

STEP TWO

Did you have any Oklahoma withholding, make Oklahoma estimated tax payments or claim earned income credit on your Federal return?

Yes - Go to step 3.

No - You are not required to an Oklahoma return (Form 511). You may still qualify to file for sales tax relief, see the instructions on the back of Form 538-S.

STEP THREE

You should file an Oklahoma tax return. Complete the Form 511 as follows:

- Fill out the top portion of the Form 511 according to the "Top of Form Instructions" on pages 6 and 7. Be sure and check the box "Not Required to File".
- Complete line 1. Enter the amount of your gross income subject to the Federal filing requirement. In most cases this will be the same as your Federal Adjusted Gross Income. (Do not complete lines 2 - 23)
- Complete lines 24 through 36 that are applicable to you.
- Sign and mail Form 511, pages 1 and 2 only. Do not mail pages 3 - 6. Be sure and include your W-2 or 1099 to substantiate any Oklahoma withholding.

Net Operating Loss...

Oklahoma net operating lossess (NOLs) shall be separately determined by reference to Section 172 of the Internal Revenue Code as modified by the Oklahoma Income Tax Act and shall be allowed without regard to the existence of a Federal NOL. Enclose a detailed schedule showing the origin and NOL computation. Residents use Oklahoma 511 NOL Schedules. Also enclose a copy of the Federal NOL computation.

Beginning with tax year 2001, NOLs may be carried forward and back in accordance with Section 172 of the Internal Revenue Code. For tax years 1996-2000, NOLs may not be carried back but may be carried forward for a period of time not to exceed 15 years.

Beginning with tax year 2000, an NOL resulting from a farming loss may be carried back in accordance with and to the extent of Section 172(b)(G) of the Internal Revenue Code. However, the amount of the NOL carryback shall not exceed the lesser of: $60,000.00, or the loss properly shown on the Federal Schedule F reduced by half of the income from all other sources other than reflected on Schedule F. You can choose to treat the NOL as if it were not a farming loss. If you make this choice, the carryback period will be determined by reference to Section 172 of the Internal Revenue Code and the amount of the NOL carryback will not be limited.

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 return (excluding extensions). Attach the election to the amended return. Once made, the election is irrevocable.

The Oklahoma NOL allowed/absorbed in the current tax year shall be subtracted on Schedule 511-A, line 7 or Form 511X, line 2.

The Federal NOL allowed/absorbed in the current tax year shall be added on Schedule 511-B, line 4 or Form 511X, line 6.

All About Refunds...

The Oklahoma Tax Commission has a new option available to check the status of your refund! Simply call us at (405) 521-3160 or in-state toll free at (800) 522-8165, extension 13160 and select the option to *"Check the Status of an Income Tax Refund"*. By providing your SSN and amount of your refund, the system will provide you with the status of your refund. Should you have questions during your call, you will have the option to speak with an OTC representative.

You may also have your refund deposited directly into your checking or savings account. See page 15 for further information

A refund check is not your only option when filing a timely return. You may choose to have any amount of overpayment applied to your next year's estimated tax. Refunds applied to the following year's Oklahoma Estimated Income Tax (at the taxpayer's request) may not be adjusted after the original due date of the return.

Estimated Income Tax...

You must make equal* quarterly estimated tax payments if you can reasonably expect your tax liability to exceed your withholding by $500 or more **and** you expect your withholding to be less than the smaller of:

1. 70% of your current year's tax liability, or
2. The tax liability shown on your return for the preceding taxable year of 12 months.

Taxpayers who fail to pay estimated tax may be subject to interest on underpayment. Form OW-8-ES, for filing estimated tax payments, will be supplied on request. If at least 66-2/3% of your gross income for this year or last year is from farming, estimated payments are not required. If claiming this exception, please see instructions for line 25.

* For purposes of determining the amount of tax due on any of the respective dates, taxpayers may compute the tax by placing taxable income on an annualized basis. See Form OW-8-ES-SUP.

What Is an "Extension?"

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. **90% of the tax liability must be paid by the original due date of the return to avoid penalty charges for late payment. Interest will be charged from the original due date of the return.**

Note: *The due date of Form 538-S cannot be extended.*

When to File an Amended Return

If your Federal return for any year is changed, an amended Oklahoma return shall be filed within one year. Request and file **Form 511X** and enclose a copy of the Federal Form 1040X, 1045, RAR or other IRS documentation. Part-year and nonresidents shall use Form 511NR. Please enclose a copy of the IRS refund or statement of adjustment.

If you discover you have made an error on your Oklahoma return, we may be able to help you correct the return. For additional information, please call our Taxpayer Assistance Division at (405) 521-3160. Within Oklahoma, call toll-free (800) 522-8165, ext. 1-3160.

Pay your Balance Due by Credit Card!

See page 7 for more information.

Top of Form Instructions

FORM **511** 2002

For Office Use Only **A**

For the year January 1 - December 31, 2002, or other taxable year beginning _____, 2002 ending _____, _____.

This form is for residents only. The due date for this form is the 15th day of the fourth month after the close of the taxable year.

State of Oklahoma Income Tax Return

Your Social Security Number → **B**

Spouse's Social Security Number → (joint return only)

Print or Type

Print first name and initial (If joint return, give first name and initial of both) Last name

C

Present home address (number and street, including apartment number or rural route)

City, State and Zip

Filing Status

1 _____ Single

2 _____ Married filing joint return (even if only one had income) **D**

3 _____ Married filing separate.

If spouse is also filing, give SSN and name on line below:

_____

4 _____ Head of household with qualifying person

5 _____ Qualifying widow(er) with dependent child

Please list year spouse died here: _____

65 or Over? (See instructions) **E** Yourself ☐ Spouse ☐

Not Required to File...

Check this box if you do not have a Federal filing requirement or are filing for refund of your state withholding. (see instructions) **F** ☐

EXEMPTIONS **G**

	Regular	Special	Blind	
Yourself	+	+		=
Spouse			+	=
Number of dependent children				=
Number of other dependents				=

Add the Totals from the 4 shaded boxes.

Write the Total in the box below.

Total = ☐

Please Note:
If you may be claimed as a dependent on another return, enter "0" for your regular exemption.

PART ONE: To Arrive at Oklahoma Adjusted Gross Income

Please Round to Nearest Whole Dollar

A Do Not Write in this Box

This area is used by the Oklahoma Tax Commission for processing notations only.

B Social Security Number

Please enter your social security number. Also, if you file married filing jointly, please enter your spouse's social security number in the space provided.

C Name and Address

If you received a booklet with a pre-printed form in the center, please use it. Using a pre-printed form will speed the processing of your return. Otherwise, please print or type the requested information.

If a taxpayer died before filing a return, the executor, administrator or surviving spouse must file a return for the decedent. Enter the date of death following the first name of the decedent.

D Filing Status

The filing status for Oklahoma purposes is the same as on the Federal income tax return, with one exception. This exception applies to married taxpayers who file a joint Federal return where one spouse is a full-year Oklahoma resident (either civilian or military), and the other is a full-year nonresident civilian (non-military). In this case, the taxpayers must either:

1. File as Oklahoma married filing separate. The Oklahoma resident, filing a joint Federal return with a nonresident civilian spouse, may file his/her Oklahoma return as married filing separate. The resident will file on Form 511 using the married filing separate rates and reporting only his/her income and deductions. If the nonresident civilian also has an Oklahoma filing requirement, he/she will file on Form 511NR, using married filing separate rates and reporting his/her income and deductions. Form 574 "Allocation of Income and Deductions" must be filed with the return(s). You can obtain this form by calling our forms request line at (405) 521-3108 or from our website at www.oktax.state.ok.us.

-OR-

2. File, as if both the resident and the nonresident civilian were Oklahoma residents, on Form 511. Use the "married filing joint" filing status, and report all income. A tax credit (Form 511TX) may be used to claim credit for taxes paid to another state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

"Filing Status" is continued on page 7...

D Filing Status • continued

If an Oklahoma resident (either civilian or military) files a joint Federal return with a nonresident **military** spouse, they shall use the same filing status as on the Federal return. If they file a joint Federal return, they shall complete Form 511NR and include in the Oklahoma amount column, all Oklahoma source income of both the resident and the nonresident.

E Sixty-five or Over

Check the box(es) if your or your spouse's age is 65 on or before December 31, 2002. If you turned age 65 on January 1, 2003, you are considered to be age 65 at the end of 2002.

F Not Required to File

Check the box, if you do not have sufficient gross income to require you to file a Federal return, and you had Oklahoma tax withheld, made estimated tax payments or qualify for Oklahoma earned income credit.

Finish the top portion of the return by completing the "exemptions" section (part G on the diagram on page 6).

Complete line 1. Enter the amount of your gross income subject to the Federal filing requirement. In most cases this will be the same as your Federal Adjusted Gross Income. (Do not complete lines 2 - 23)

Complete lines 24 through 36 that are applicable to you.

Sign and mail the return. Be sure and include your W-2 or 1099 to substantiate any Oklahoma withholding.

Note: If you do not have sufficient gross income to require you to file a Federal return, and you did not have Oklahoma tax withheld, made estimated tax payments or qualify for Oklahoma earned income credit, do not file an Oklahoma return.

G Exemptions

To the right of the word "Yourself" place a number "1" in all the boxes that apply to you. Next total the boxes. Then do the same for your spouse if applicable.

Exemption Terms

Regular*: The same exemptions as claimed on your Federal return.

Special: An additional exemption may be claimed for each taxpayer or spouse who meets the qualifications based on filing status and Federal adjusted gross income limits** below **and** who is 65 years of age or over at the close of the tax year:

(1) Single return with line 1 equal to $15,000 or less.

(2) Joint return with line 1 equal to $25,000 or less.

(3) Married filing separate return with line 1 equal to $12,500 or less.

(4) Head of household return with line 1 equal to $19,000 or less.

*****Note:** If your Federal adjusted gross income includes income from the conversion of a traditional individual retirement account to a Roth individual retirement account this income shall be excluded in determining the Federal adjusted gross income limits.*
Enclose copy of Federal return and Form 8606.

Blind: An additional exemption may be claimed for each taxpayer or spouse who is legally blind.

Dependents: If claiming dependents, please enter the same number as on your Federal return. However, if the nonresident spouse also has an Oklahoma filing requirement and is filing separately on Form 511NR, the dependency exemptions will be allocated between the resident's and nonresident's returns.

* *•• Please note that if you may be claimed as a dependent on another return, enter zero for your regular exemption. You still qualify for the Oklahoma standard deduction.*

Credit Card Payments Accepted for Income Tax Payments

You can pay the balance due on your individual income tax by credit card. Payments can be made for tax year 2002 and all years prior. Estimated income tax payment may also be made by credit card. Payments can be made one of two ways:

You can log on to our web site at www.oktax.state.ok.us.
Click on the "Payment Options" link and pay your balance due online.
or
You can call 1-800-2PAY-TAX to pay your balance due over the phone.
(Note: If you live outside of Oklahoma, you will need to enter the jurisdiction code "4600" to use this service via telephone.)

Please keep in mind that there is a convenience fee of 2.5% for utilizing this service and is based on the amount of the charged balance due. For more information regarding this service, please visit our web site at www.oktax.state.ok.us or call our Taxpayer Assistance Office at (405) 521-3160.

1 Federal Adjusted Gross Income

Enter your Federal Adjusted Gross Income from your Federal return. This can be from any one of the following forms: 1040, 1040A, 1040EZ, or Telefile Tax Report.

2 Subtractions

Enter the total from Schedule 511-A, line 11. See instructions on pages 11-12.

4 Out-of-State Income

This is income from real or tangible personal property or business income in another state. This includes partnership gains and gains sustained by Subchapter S Corporations attributable to other states. It is not non-business interest, installment sale interest, non-business dividends, salary/wages, pensions or income from personal services. (See instructions for Form 511, line 21) Furnish detailed schedule showing the type, nature and source of the income and copy of Federal return.

6 Additions

Enter the total from Schedule 511-B, line 8. See instructions on page 12 and 13.

8 Adjustments

Enter the total from Schedule 511-C, line 13. See instructions on pages 13-14.

10 Deductions

Complete line 10 unless you have out of state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-D instead of line 10.

• Enter the Oklahoma standard deduction if you did not claim itemized deductions on your Federal return. The Oklahoma standard deduction is determined as follows:

*If your filing status is **"married filing separate"***, enter the larger of $500 or 15% of Form 511, line 7, not to exceed $1,000.

***All other filing statuses**:*

- If Form 511, line 7 is $6,666 or less, enter $1,000.
- If Form 511, line 7 is between $6,666 and $13,333, multiply Form 511, line 7 by 15% and enter that result.
- If Form 511, line 7 is $13,333 or more, enter $2,000.

Note: You qualify for the Oklahoma standard deduction even when claimed as a dependent on another return.

• If you **claimed** itemized deductions on your Federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions.

11 Exemptions

Complete line 11 unless you have out of state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-D instead of line 11.

Oklahoma allows $1,000 for each exemption claimed on the top of the return.

12 Total Deductions and Exemptions

Add Form 511, lines 10-11 and enter the total here on line 12, or enter the total from Schedule 511-D, line 5.

14 Tax Method 1

Using Form 511, line 13, find your tax in Tax Table 1 (pages 16-21). Enter the result here.

15 Federal Tax Deduction

Complete line 15 unless your Oklahoma adjusted gross income (Form 511, line 7) is less than your Federal adjusted gross income (Form 511, line 1). If Oklahoma adjusted gross income is less than your Federal adjusted gross income, complete Schedule 511-E to determine the amount to enter on line 15.

Compute Federal Income Tax deduction for line 15 as follows:

On Federal Form 1040:	Add lines 45, 55 and 58.
On Federal Form 1040A:	Line 36.
On Federal Form 1040EZ:	Line 10.
On Federal Telefile Tax record:	Line K: "Tax".

Do not use the amount reported on your Form(s) W-2.

17 Tax Method 2

Using Form 511, line 16, find your tax in Tax Table 2 (pages 22-27). Enter the result here.

18 Oklahoma Income Tax

Your Oklahoma income tax is the lesser amount of Method 1 or Method 2. Enter the lesser amount of Form 511, line 14 or line 17; unless, you used Form 573 "Farm Income Averaging". If you used Form 573, enter the amount from Form 573, line 42, and mark the box.

20 Child Care Credit

Complete line 20 unless your Oklahoma adjusted gross income (Form 511, line 7) is less than your Federal adjusted gross income (Form 511, line 1). If your Oklahoma adjusted gross income is less than your Federal adjusted gross income, complete Schedule 511-F to determine the amount to enter on line 20.

If you are allowed a credit for child care expenses on your Federal return, you are allowed a credit against your Oklahoma tax equal to 20% of the credit for child care expenses allowed by the IRS code. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.

Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2.

Note: Do not use the Federal child tax credit when computing the Oklahoma child care credit. The Oklahoma child care credit is based on a percentage of the Federal child care credit only.

21 Credit for Tax Paid to Another State

If you receive income for personal services from another state, you must report the full amount of such income on your Oklahoma return. If the other state also taxes the income, a credit is allowed on Form 511. Complete Oklahoma Form 511TX and furnish a copy of the other state(s) return.

Note: Taxpayers who have claimed credit for taxes paid to another state on the other state's income tax return do not qualify to claim this credit based on the same income.

22 Other Credits

The amount of other credits as claimed on Form 511CR should be entered on this line. 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. See below for a list of the credits available on Form 511CR. You can obtain this form by calling our forms request line at (405) 521-3108 or from our website at www.oktax.state.ok.us.

- Oklahoma Investment/New Jobs Credit
  Enclose Form 506.
  Title 68 O.S. Section 2357.4.

- Coal Credit
  Title 68 O.S. Section 2357.11.

- Credit for Energy Assistance Fund Contribution
  Title 68 O.S. Section 2357.6.

- Venture Capital Credit
  Title 68 O.S. Section 2357.7,8.

- Credit for Conversion of a Motor Vehicle to Clean Burning Fuels or for Investment in Qualified Electric Motor Vehicle Property
  Title 68, Supp. 1996, Section 2357.22.

- Credit for Hazard Waste Disposal
  Title 27A O.S. Section 2-11-303.

- Credit for Qualified Recycling Facility
  Title 68 O.S. Section 2357.59.

- Small Business Capital Credit
  Enclose Form 527-A.
  Title 68 O.S. Section 2357.60 - 2357.65.

- Oklahoma Agricultural Producers Credit
  Enclose Form 520.
  Title 68 O.S. Section 2357.25.

- Small Business Guaranty Fee Credit
  Enclose Form 529.
  Title 68 O.S. Section 2357.30.

- Credit for Employers Providing Child Care Programs
  Title 68 O.S. Section 2357.26.

- Credit for Entities in the Business of Providing Child Care Services
  Title 68 O.S. Section 2357.27.

- Credit for Food Service Establishments that Pay for Hepatitis A Vaccination for their Employees
  Title 68 O.S. Section 2357.33.

- Credit for Commercial Space Industries
  Title 68 O.S. Section 2357.13.

- Credit for Nonstop Air Service from Oklahoma to the Coast
  Title 68 O.S. Section 2357.28.

REFUND STATUS?

The Oklahoma Tax Commission has a new option available to check the status of your refund!

•

Simply call us at **(405) 521-3160** or in-state toll free at **(800) 522-8165, extension 13160** and select the option to *"Check the Status of an Income Tax Refund"*. By providing your SSN and amount of your refund, the system will provide you with the status of your refund. Should you have questions during your call, you will have the option to speak with an OTC representative.

- Credit for Tourism Development
  Title 68 O.S. Section 2357.34 - 2357.40.

- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit
  Title 68 O.S. Section 2357.81.

- Credit for Qualified Rehabilitation Expenditures Incurred with any Certified Historical Hotel or Historical Newspaper Plant Building
  Title 68 O.S. Section 2357.41.

- Credit for Space Transportation Vehicle Provider
  Title 68 O.S. Section 2357.42.

- Rural Small Business Capital Credit
  Enclose Form 526-A.
  Title 68 O.S. Section 2357.71 - 2357.76.

25 Oklahoma Estimated Tax Payments

Enter any payments you made on your estimated Oklahoma income tax for 2002. Include any overpayment from your 2001 return that you applied to your 2002 estimated tax.

If at least 66-2/3% of your gross income this year or last year is from farming, estimated payments are not required. If claiming this exception, you must mark the box on this line and enclose a complete copy of your Federal return.

For information regarding who is required to make estimated tax payments, refer to page 5, "Estimated Income Tax."

26 Payments with Extension

If you filed Oklahoma extension Form 504 for 2002, enter any amount you paid with that form.

27 Credit for Property Tax Relief

Any person 65 years of age or older or any totally disabled person who is head of a household, a resident of and domiciled in this state during the entire preceding calendar year, and whose gross household income for such year does not exceed $12,000, may file a claim for property tax relief on the amount of property taxes paid on the household occupied by such person during the preceding calendar year. The credit may not exceed $200. Claim must be made on Form 538-H.

28 Sales Tax Relief/Credit

To file for sales tax relief, you must be an Oklahoma resident and live in Oklahoma for the entire year. Your total gross **household** income cannot exceed $15,000 unless one of the following applies:

- You claim an exemption for your dependent, or
- You are 65 years of age or older by December 31, 2002, or
- You have a physical disability constituting a substantial handicap to employment (provide proof-see Form 538-S).

If any one of the above three items pertain to you, your total gross **household** income limit is increased to $30,000. Fill out and enclose Form 538-S if you qualify for this credit. The Form 538-S is enclosed in this packet.

The Oklahoma Department of Human Services will make the sales tax refund to persons who have continuously received aid to the aged, blind, disabled or Medicaid payments for nursing home care from January 1, 2002 to December 31, 2002. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 2002 are not eligible for the sales tax refund.

A person convicted of a felony shall not be permitted to file a claim for sales tax relief for any year for which that person is an inmate in the custody of the Department of Corrections for any part of that year.

If you are claiming the sales tax relief credit against your tax, your return must be filed by April 15th. An extension of time to file your return does not apply to this credit.

29 Tornado Tax Credits

- **May 3, 1999 Tornado Tax Credit**

This credit is for owners of residential real property whose primary residence was damaged or destroyed in the May 3, 1999 tornado. The amount of the credit is the difference between the ad valorem property tax paid on such property for tax year 1998 and the tax paid the first year after the property is rebuilt or repaired. The primary residence must be repaired or rebuilt and used as the primary residence not later than December 31, 2001. To claim this credit, Form 510 must be enclosed with your return.

- **October 9, 2001 Tornado Tax Credit**

This credit is for owners of residential real property whose primary residence was damaged or destroyed in the October 9, 2001 tornado. The amount of the credit is the difference between the ad valorem property tax paid on such property for tax year 2000 and the tax paid the first year after the property is rebuilt or repaired. The primary residence must be repaired or rebuilt and used as the primary residence not later than December 31, 2003. To claim this credit, Form 509 must be enclosed with your return.

30 Earned Income Credit

Complete line 30 unless your Oklahoma adjusted gross income (Form 511, line 7) is less than your Federal adjusted gross income (Form 511, line 1). If your Oklahoma adjusted gross income is less than your Federal adjusted gross income, complete Schedule 511-G to determine the amount to enter on line 30.

You are allowed a credit against your Oklahoma tax equal to 5% of the earned income credit allowed on your Federal return. Enclose a copy of your Federal return.

34 Donations

Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency.

Descriptive information for Schedule 511-H is on page six of the Form 511.

Place the line number of the organization from Schedule 511-H in the blue oval on line 34. If giving to more than one organization, put a “99” in the blue oval on line 34.

38 Oklahoma Organ Donor Education Fund

A donation to this fund may also be made on a tax due return. For information regarding this fund, please see Schedule 511-H: Information.

39 Underpayment of Estimated Tax Interest

You were required to make estimated tax payments if your tax liability exceeds your withholding by $500 or more. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed estimated tax payments and withholding 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 Oklahoma income tax due less all credits except amounts paid on withholding, estimated tax and extension payments.

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

If you do not meet one of the above exceptions, you may complete Form OW-8-P or the Oklahoma Tax Commission will figure the interest for you and send you a bill.

40 Delinquent Penalty and Interest

After the original due date of the return compute 5% penalty on the tax due (Form 511, line 37). Compute interest on the tax due at 1.25% per month from the original due date of the return. An extension does not extend the date for payment of tax.

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 Internal Revenue Code, except when specifically provided for in the Oklahoma Statutes or rules.

A1 Interest on U.S. Government Obligations
If you report interest on bonds, notes and other obligations of the U.S. government on your Federal return, this income may be excluded from your Oklahoma Adjusted Gross Income if a detailed schedule is furnished, accompanied with 1099's 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 government obligations, enclose a detailed schedule from the mutual fund showing the amount of monies received from each government obligation or the percentage of funds received from each obligation. Interest from entities such as FNMA and GNMA does not qualify.

Note: The capital gain/loss from the sale of an U.S. Government Obligation is exempt. Enter exempt gains on Schedule 511-A, line 9 and exempt losses on Schedule 511-B, line 6.

A2 Social Security
Social Security benefits that are included in the Federal Adjusted Gross Income shall be subtracted.

A3 Oklahoma or Federal Government Retirement
Each individual, may exclude his/her retirement benefits, up to $5,500, but not to exceed the amount included in the Federal Adjusted Gross Income. The total exclusion from all retirement benefit plans may not exceed $5,500 per retiree.

The retirement benefits must be received from the following: the Civil Service of the United States, any component of the Armed Forces of the United States, the Oklahoma Public Employees Retirement System of Oklahoma, the Oklahoma Teacher's Retirement System, the Oklahoma Law Enforcement Retirement System, the Oklahoma Firefighters Pension and Retirement System, the Oklahoma Police Pension and Retirement System, the Employee retirement systems created by counties pursuant to Sections 951 et seq. of Title 19 of the Oklahoma Statutes, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the Employee retirement systems created by municipalities pursuant to Sections 48 - 101 et seq. of Title 11 of the Oklahoma Statutes. Enclose a copy of Form 1099R.

A4 Other Retirement Income
Each individual, who is 65 years of age or older, and whose income does not exceed the limits in the worksheet (next page), may exclude his/her retirement benefits, up to $5,500, but not to exceed the amount included in the Federal Adjusted Gross Income. The total exclusion from all retirement benefit plans may not exceed $5,500 per retiree. Any individual who claims the exclusion for government retirees on Schedule 511-A, line 3, may not claim a combined total exclusion for Schedule 511-A, lines 3 and 4 in an amount exceeding $5,500 for both lines.

The retirement benefits must be received from the following and satisfy the requirements of the Internal Revenue Code (IRC): an employee pension benefit plan under IRC section 401, an eligible deferred compensation plan under IRC section 457, an individual retirement account, annuity or trust or simplified employee pension under IRC section 408, an employee annuity under IRC section 403 (a) or (b), United States Retirement Bonds under IRC section 86, or lump-sum distributions from a retirement plan under IRC section 402 (e). Enclose a copy of Form 1099 or other documentation.

Retain this worksheet for your records:

Other Retirement Income Worksheet

Please complete the following worksheet to find if each of you are eligible for the retirement exclusion. Before you begin, you must complete Schedule 511-A, lines 5-10; Form 511, line 4 and Schedule 511-B, if they apply to you. Upon completing these lines, you then fill in the section below. Please retain this worksheet for your records.

1. Add the amounts on Form 511, line 1 and Schedule 511-B, line 8. [ ]

-

2. Add the amounts, if any, on Form 511, line 4 and Schedule 511-A, lines 1-3 and 5-10. [ ]

=

total

3. Subtract the amount on line 2 (above) from line 1 [ ]

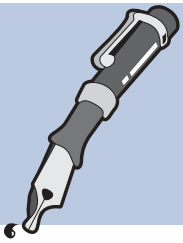
If this total is $25,000 or less and you are at least 65 years of age with a filing status of single, head of household or married filing separate, then you qualify for the up to $5,500 exclusion.

If this total is $50,000 or less and you are at least 65 years of age with a filing status of married filing joint or qualifying widow(er), then you qualify for the up to $5,500 exclusion. *(If both husband and wife qualify, then each is eligible to exclude up to $5,500 of his or her retirement income. To be eligible, you must have retirement income in your name.)*

If you do not meet either of the above described circumstances, you do not qualify.

Remember, the amount of the exclusion is up to $5,500 per taxpayer, but it cannot exceed the retirement amount included in the Federal Adjusted Gross Income.

Don't Forget to Sign your Return!



A5 U.S. Railroad Retirement Board Benefits
All qualified U.S. Railroad Retirement Board benefits that are included in the Federal Adjusted Gross Income may be excluded.

A6 Oklahoma 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 detailed schedule by property must be furnished.

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

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of non-producing properties, see Schedule 511-B, line 5.

A7 Oklahoma Net Operating Loss
Enter carryover(s) from previous years. The loss year return must be filed to establish the Oklahoma Net Operating Loss. See the preceding **net operating loss** section on page 5. Also see Schedule 511-B, line 4.

A8 Exempt Tribal Income
If the tribal member's principal residence is on "Indian country" as defined in 18 U.S.C. Section 1151, the income from employment or work performed on Indian country may be deducted. Legally acknowledged Indian country must be within the jurisdiction of the tribe of which he or she is a member. All claimants must provide sufficient information to support that these requirements have been satisfied.

Provide the following information for tax year 2002:
a. A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; and
b. A copy of the trust deed, or other legal document, which describes the real estate upon which you maintained your principal place of residence and which was an Indian allotment, restricted, or held in trust by the United States during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; and
c. A copy of the trust deed, or other legal document, which describes the real estate upon which you were employed or performed work and which was held by the United States of America in trust for a tribal member or an Indian tribe or which was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records which show you are employed on that Indian country or an explanation of your work on Indian country; and
d. Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.

All information to support your claim for refund must be enclosed with your return.

A9 Gains from the Sale of Exempt Gov't Obligations
See instructions for Schedule 511-A, line 1 and Schedule 511-B, line 1. **Enclose Federal Schedule D.**

A10 Miscellaneous: Other Subtractions
Enter in the box on Schedule 511-A, line 10, the appropriate number as listed below, which shows the type of deduction. If you are entitled to more than one deduction type, enter the number "4".

Enter the number "1" if the following applies:
Royalty income earned by an inventor from a product developed and manufactured in this state shall be exempt from income tax for a period of seven years from January 1 of the first year in which such royalty is received as long as the manufacturer remains in this state. (Section 5064.7 (A)(1) of Title 74)

Enter the number "2" if the following applies:
Manufacturers exclusion. (Section 5064.7 (A)(2) of Title 74)

Enter the number "3" if the following applies:
Historical Battle Sites: There shall be a deduction, limited to 50% of the capital gain, if you sell to the State of Oklahoma any real property which was the site of a historic battle during the nineteenth century and has been designated a National Historic Landmark. (O.S. Title 68, Section 2357.24)

Enter the number "4" if the following applies:
*Allowable deductions not included in (1) through (3): Enter any allowable Oklahoma deductions from Federal Adjusted Gross Income to arrive at Oklahoma Adjusted Gross Income that were not previously claimed under this heading "**Miscellaneous: Other Subtractions**." Enclose a detailed explanation and verifying documents.*

2002 Schedule 511-B

B1 State and Municipal Bond 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, the total of such income shall be added to Federal Adjusted Gross Income. Income from Oklahoma Municipal Bonds, issued prior to July 2, 2001, is exempt only if so provided by the statute authorizing their issuance. Interest on local Oklahoma governmental obligations issued after July 1, 2001 shall be exempt from Oklahoma income tax, except those 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 beneficiary. All out-of-state municipals are taxable. Enclose a schedule of all municipal interest received by source and amount.

If the income is from a mutual fund which invests in government obligations, enclose a detailed schedule from the mutual fund showing the amount of monies received from each government obligation or the percentage of funds received from each obligation.

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 is exempt only if so provided by the statute authorizing its issuance.Enter exempt gains on Schedule 511-A, line 9 and exempt losses on Schedule 511-B, line 7.

2002 Schedule 511-B

B2 Out-of-State Losses
If you incurred losses from the operation of an out-of-state business, or from the rental or sale of out-of-state property, any such losses must be added back to Federal Adjusted Gross Income. This includes partnership losses and losses sustained by Subchapter S Corporations attributable to other states.

B3 Lump Sum Distributions
Lump sum distributions not included in the Federal Adjusted Gross Income (except any amount excluded on Federal Schedule D) shall be added to the Federal AGI. Rollovers are taxed in the same year as on the Federal return. Enclose a copy of Forms 1099, and complete copy of Federal return.

B4 Federal Net Operating Loss
Enter carryover(s) included on Federal Form 1040. See preceding **net operating loss** section on page 5. Also see Schedule 511-A, line 7.

B5 Recapture of Depletion
Enter depletion claimed on a lease bonus if no income is received as a result of non-producing properties. Such depletion must be restored in the year the lease expires. A complete schedule by property must be furnished.

B6 Expenses Incurred to Provide Child Care Programs
Employers incurring expenses to provide accredited child care programs for children of their employees may be allowed a credit. If the credit is allowed, the eligible expenses upon which the credit is based must be added back to arrive at Oklahoma taxable income. See Form 511CR, #12 for the credit. Enclose a schedule of eligible expenses and the computation of the credit.

B7 Losses from the Sales of Exempt Government Obligations or Other Additions
Losses from the sale of exempt government obligations: See instructions for Schedule 511-A, line 1 and Schedule 511-B, line 1. Enclose Federal Schedule D.

Enter any additions not previously claimed. Enclose a statement of explanation.

2002 Schedule 511-C

C1 Partial Military Pay Exclusion
Oklahoma residents who are members of any component of the Armed Services may exclude the first $1,500, of their active military pay (includes Reserve & National Guard pay). Retired military see instructions for Schedule 511-A, line 3.

C2 Qualifying Disability Deduction
If you have a physical disability constituting a substantial handicap to employment, you may deduct the expense incurred to modify a motor vehicle, home, or work place necessary to compensate for the disability. Please enclose a schedule detailing the expenses incurred and a description of the physical disability with documentation regarding the Social Security Administration recognition and/or allowance of this expense.

C3 Political Contribution
If you contributed money to a political party or candidate for political office, you may deduct the amount contributed up to a maximum of $100 ($200 if a joint return is filed).

C4 Interest Qualifying for Exclusion
You may partially exclude interest received from a bank, credit union or savings and loan association located in Oklahoma. Total exclusion for interest claimed on your State return cannot exceed $100 ($200 if filing jointly even if only one spouse received interest income).

C5 Qualified Adoption Expense
An Oklahoma resident may deduct "Nonrecurring adoption expenses" not to exceed $10,000 per calendar year (O.S. Title 68, Section 2358). Expenses are to be deducted in the year incurred. "Nonrecurring adoption expenses" means adoption fees, court costs, medical expenses, attorney fees and expenses which are directly related to the legal process of adoption of a child. Enclose a schedule describing the expenses claimed.

C6 Indian Employment Exclusion
All qualified wages equal to the Federal Indian Employment Credit set forth in 26 U.S.C.A., Section 45A, shall be deducted from taxable income. Deduct on your Oklahoma return, an amount equal to the reduction of salaries and wages reported on your Federal return as a result of your Form 8845 "Indian Employment Credit". The deduction allowed shall only be permitted for the tax years in which the Federal credit is allowed, even if not used in such year because of your tax liability limit. *Enclose a copy of the Federal return, Form 8845 and if applicable, Form 3800.*

If the exclusion is through a Partnership or Subchapter S Corporation, include the partnership's or Subchapter S Corporation's name and ID number and your pro-rata share of the exclusion.

C7 Contributions to Oklahoma 529 College Savings Plan account(s)
Each individual may exclude contributions, up to $2,500, made to an account established pursuant to the Oklahoma College Savings Act. If contributions are made to more than one account, the exclusion for each contributor is limited to $2,500 for each account. Send in proof of your contribution to an Oklahoma 529 College Savings Plan account, include the name of the beneficiary and the account number.

Contributions must be made to Oklahoma 529 College Savings Plan account(s). Contributions made to other state's college savings plans, the Coverdell Education Savings Account or transfers from one Oklahoma 529 College Savings Plan account to another may not be excluded.

C8 Qualified Medical Savings Account
Contributions made to and interest earned from an Oklahoma medical savings account established, pursuant to O.S. Title 63, Sections 2621 through 2623, shall be exempt from taxable income. In order to be eligible for this deduction, contributions must be made to a medical savings account program approved by either the State Department of Health or the Insurance Commissioner. A statement of the contributions made to and interest earned on the account must be provided by the trustee of the plan, and enclosed as part of the filed return. This is not on your W-2. Enclose a copy of your Federal return.

Note: If you took a Medical Savings Account Deduction to arrive at Federal adjusted gross income, you can not take a deduction on this line.

C9 Agricultural Commodity Processing Facility Exclusion:
Owners of agricultural commodity processing facilities may exclude 15% of their investment in a new or expanded agricultural commodity processing facility located within Oklahoma (O.S. Title 68 Section 2358). Agricultural commodity processing facility means building, structures, fixtures and improvements used or operated primarily for the processing or production of agricultural commodities to marketable products. The investment is deemed made when the property is placed in service. Under no circumstances shall this exclusion lower your taxable income below zero. In the event the exclusion does exceed income, any unused portion may be carried over for a period not to exceed 6 years.

A schedule must be enclosed showing the type of investment(s), the date placed in service, and the cost. If the total exclusion available is not used, a copy of the schedule must be enclosed in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If the exclusion is through a Partnership or Subchapter S Corporation, the schedule must also include the partnership's or Subchapter S Corporation's name and ID number and your pro-rata share of the exclusion.

C10 Depreciation Adjustment for Swine or Poultry Producers:
Individuals who are swine or poultry producers may deduct depreciation on an accelerated basis for new construction or expansion costs for assets placed in service after December 31, 1996. The same depreciation method elected for Federal income tax purposes will be used, except the assets will be deemed to have a 7 year life. Any depreciation deduction allowable is the amount so computed minus the Federal depreciation claimed. Enclose a copy of the Federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

Note: If you took a Medical Savings Account Deduction to arrive at Federal adjusted gross income, you can not take a deduction on this line.

C11 Discharge of Indebtedness for Farmers:
An individual, engaged in production of agriculture, may exclude income resulting from the discharge of indebtedness incurred to finance the production of agricultural products. Enclose Federal Schedule F and Form 1099-C or other substantiating documentation.

C12 Oklahoma Police Corps Program Scholarship or Stipend:
You may deduct any scholarship or stipend, received from participation in the Oklahoma Police Corps Program, that is included in your Federal adjusted gross income. The Oklahoma Police Corps was established under Title 74, Section 2-140.1 through 2-140.11. Enclose supporting documentation.

2002 Schedule 511-D

Complete Schedule 511-D if you have out-of-state income (Form 511, line 4).

If you have income from out-of-state, your exemptions and deductions must be prorated on the ratio of Oklahoma AGI to Federal AGI reduced by allowable adjustments except out of state income.

D1 Deductions
• Enter the Oklahoma standard deduction if you did not claim itemized deductions on your Federal return. The Oklahoma standard deduction is determined as follows:

*If your filing status is **"married filing separate"***, enter the larger of $500 or 15% of Form 511, line 7, not to exceed $1,000.

All other filing statuses:
- If Form 511, line 7 is $6,666 or less, enter $1,000.
- If Form 511, line 7 is between $6,666 and $13,333, multiply Form 511, line 7 by 15% and enter that result.
- If Form 511, line 7 is $13,333 or more, enter $2,000.

Note: You qualify for the Oklahoma standard deduction even when claimed as a dependent on another return.

• If you **claimed** itemized deductions on your Federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions.

D2 Exemptions and Dependents
Oklahoma allows $1,000 for each exemption claimed on the top of the return.

2002 Schedule 511-E

Complete Schedule 511-E if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). Federal income taxes are deductible only to the extent they relate to income subject to taxation in Oklahoma. Federal income tax must be prorated on the ratio of Oklahoma AGI to Federal AGI.

E1 Federal Tax Deduction
Compute Federal Income Tax deduction to enter on line 1 as follows:

On Federal Form 1040:	Add lines 45, 55 and 58.
On Federal Form 1040A:	Line 36.
On Federal Form 1040EZ:	Line 10.
On Federal Telefile Tax record:	Line K: "Tax".

Do not use the amount reported on your Form(s) W-2.

2002 Schedule 511-F

If your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1), your Oklahoma child care credit must be prorated.

F1 Child Care Credit

If you are allowed a credit for child care expenses on your Federal return, you are allowed a credit against your Oklahoma tax equal to 20% of the credit for child care expenses allowed by the IRS code. The credit must be prorated on the ratio of Oklahoma AGI to Federal AGI. Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2.

Note: Do not use the Federal child tax credit when computing the Oklahoma child care credit. The Oklahoma child care credit is based on a percentage of the Federal child care credit only.

2002 Schedule 511-G

Complete Schedule 511-G if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). Your Oklahoma earned income credit must be prorated.

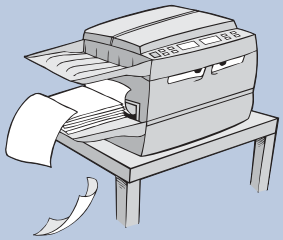
G1 Earned Income Credit

You are allowed a credit against your Oklahoma tax equal to 5% of the earned income credit allowed on your Federal return. The credit must be prorated on the ratio of Oklahoma AGI to Federal AGI. Enclose a copy of your Federal return.

2002 Schedule 511-H

Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please place the line number of the organization from Schedule 511-H in the blue oval on line 34 of Form 511. If you give to more than one organization, please put a "99" in the blue oval on line 34 of Form 511. Descriptions of the organizations and the address to mail a donation if you are not receiving a refund are shown on page six of Form 511.

All About Direct Deposit...



Don't Forget to Make a Copy of your Return for your Records before Mailing!

Why Use Direct Deposit?

- Speed! You get your refund faster.
- Security! There is no check to get lost.
- Convenience! No trip to the bank to deposit your check.
- Saves tax dollars! Direct deposit costs less than a check.

Filling Out Direct Deposit Box...

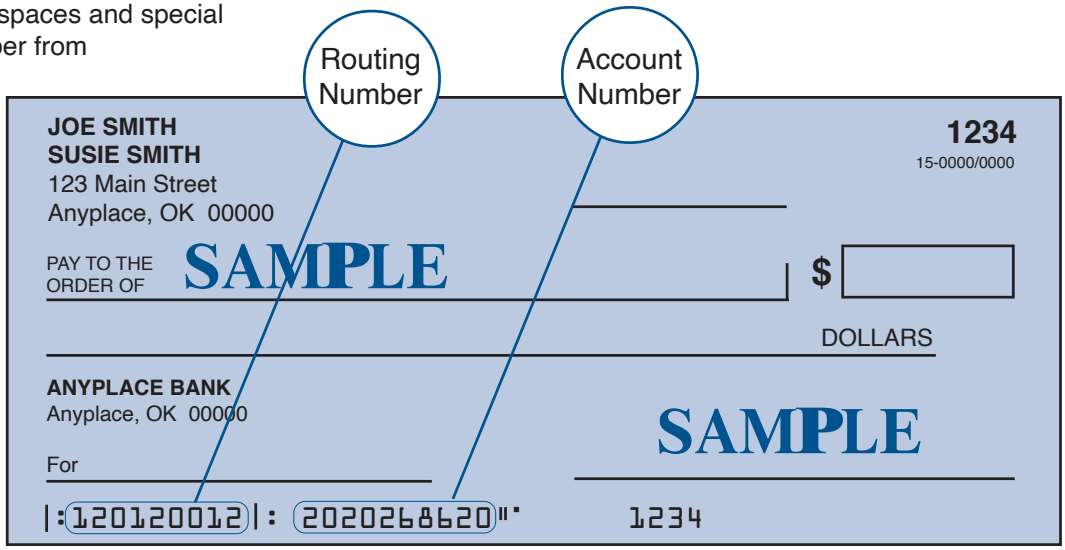
Please complete the direct deposit box on the tax return if you want us to directly deposit the amount shown on the refund line of your return into your account at a bank or other financial institution instead of sending you a check.

First, check the appropriate box as to whether the check will be going into a checking or savings account. Please keep in mind you will not receive notification of the deposit.

Next, fill out the routing number. The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check will be issued instead. Using the sample check shown below, the routing number is 120120012.

Last, 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 Oklahoma Tax Commission is not responsible if a financial institution refuses a direct deposit. If a direct deposit is refused, a check will be issued.



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

METHOD 1

2002 Oklahoma Income Tax Table 1

METHOD 1

Instructions...

Use this table if your taxable income is less than $50,000 and you do not deduct Federal Income Tax.

If your taxable income is $50,000 or more, use the tax computation on the lower quarter of page 21.

For an example, please see the box to the right.

Example...

Mr. and Mrs. Jones are filing a joint return. Their Oklahoma Taxable Income before deducting Federal Income Tax is **$14,793**. First, they find the **$14,750 - $14,800** income line. Next, they find the column for *married filing jointly* and read down the column. The amount shown where the income line and filing status column meet is **$384** ***(see example at right)***. This is the amount they must write on the **Method 1** tax line on their return.

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
14,700	14,750	675	381
14,750	14,800	679	384
14,800	14,850	682	386

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
0	50	0	0
50	100	0	0
100	150	1	1
150	200	1	1
200	250	1	1
250	300	1	1
300	350	2	2
350	400	2	2
400	450	2	2
450	500	2	2
500	550	3	3
550	600	3	3
600	650	3	3
650	700	3	3
700	750	4	4
750	800	4	4
800	850	4	4
850	900	4	4
900	950	5	5
950	1,000	5	5
1,000	1,050	5	5
1,050	1,100	6	5
1,100	1,150	6	6
1,150	1,200	7	6
1,200	1,250	7	6
1,250	1,300	8	6
1,300	1,350	8	7
1,350	1,400	9	7
1,400	1,450	9	7
1,450	1,500	10	7
1,500	1,550	10	8
1,550	1,600	11	8
1,600	1,650	11	8
1,650	1,700	12	8
1,700	1,750	12	9
1,750	1,800	13	9
1,800	1,850	13	9
1,850	1,900	14	9
1,900	1,950	14	10
1,950	2,000	15	10
2,000	2,050	15	10
2,050	2,100	16	11
2,100	2,150	16	11
2,150	2,200	17	12

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
2,200	2,250	17	12
2,250	2,300	18	13
2,300	2,350	18	13
2,350	2,400	19	14
2,400	2,450	19	14
2,450	2,500	20	15
2,500	2,550	21	15
2,550	2,600	22	16
2,600	2,650	23	16
2,650	2,700	24	17
2,700	2,750	25	17
2,750	2,800	26	18
2,800	2,850	27	18
2,850	2,900	28	19
2,900	2,950	29	19
2,950	3,000	30	20
3,000	3,050	31	20
3,050	3,100	32	21
3,100	3,150	33	21
3,150	3,200	34	22
3,200	3,250	35	22
3,250	3,300	36	23
3,300	3,350	37	23
3,350	3,400	38	24
3,400	3,450	39	24
3,450	3,500	40	25
3,500	3,550	41	25
3,550	3,600	42	26
3,600	3,650	43	26
3,650	3,700	44	27
3,700	3,750	45	27
3,750	3,800	46	28
3,800	3,850	47	28
3,850	3,900	49	29
3,900	3,950	50	29
3,950	4,000	52	30
4,000	4,050	53	30
4,050	4,100	55	31
4,100	4,150	56	31
4,150	4,200	58	32
4,200	4,250	59	32
4,250	4,300	61	33
4,300	4,350	62	33
4,350	4,400	64	34

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
4,400	4,450	65	34
4,450	4,500	67	35
4,500	4,550	68	35
4,550	4,600	70	36
4,600	4,650	71	36
4,650	4,700	73	37
4,700	4,750	74	37
4,750	4,800	76	38
4,800	4,850	77	38
4,850	4,900	79	39
4,900	4,950	81	39
4,950	5,000	83	40
5,000	5,050	85	41
5,050	5,100	87	42
5,100	5,150	89	43
5,150	5,200	91	44
5,200	5,250	93	45
5,250	5,300	95	46
5,300	5,350	97	47
5,350	5,400	99	48
5,400	5,450	101	49
5,450	5,500	103	50
5,500	5,550	105	51
5,550	5,600	107	52
5,600	5,650	109	53
5,650	5,700	111	54
5,700	5,750	113	55
5,750	5,800	115	56
5,800	5,850	117	57
5,850	5,900	119	58
5,900	5,950	121	59
5,950	6,000	123	60
6,000	6,050	125	61
6,050	6,100	127	62
6,100	6,150	129	63
6,150	6,200	131	64
6,200	6,250	133	65
6,250	6,300	135	66
6,300	6,350	138	67
6,350	6,400	140	68
6,400	6,450	143	69
6,450	6,500	145	70
6,500	6,550	148	71
6,550	6,600	150	72

* *This column must also be used by a Qualified Widow(er).*

METHOD 1

2002 Oklahoma Income Tax Table 1

METHOD 1

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
6,600	6,650	153	73
6,650	6,700	155	74
6,700	6,750	158	75
6,750	6,800	160	76
6,800	6,850	163	77
6,850	6,900	165	78
6,900	6,950	168	79
6,950	7,000	170	80
7,000	7,050	173	81
7,050	7,100	175	82
7,100	7,150	178	83
7,150	7,200	180	84
7,200	7,250	183	85
7,250	7,300	185	86
7,300	7,350	188	87
7,350	7,400	190	88
7,400	7,450	193	89
7,450	7,500	195	90
7,500	7,550	198	91
7,550	7,600	200	92
7,600	7,650	203	94
7,650	7,700	205	95
7,700	7,750	208	97
7,750	7,800	211	98
7,800	7,850	214	100
7,850	7,900	217	101
7,900	7,950	220	103
7,950	8,000	223	104
8,000	8,050	226	106
8,050	8,100	229	107
8,100	8,150	232	109
8,150	8,200	235	110
8,200	8,250	238	112
8,250	8,300	241	113
8,300	8,350	244	115
8,350	8,400	247	116
8,400	8,450	250	118
8,450	8,500	253	119
8,500	8,550	256	121
8,550	8,600	259	122
8,600	8,650	262	124
8,650	8,700	265	125
8,700	8,750	268	127
8,750	8,800	271	128
8,800	8,850	274	130
8,850	8,900	277	131
8,900	8,950	280	133
8,950	9,000	283	134
9,000	9,050	286	136
9,050	9,100	289	137
9,100	9,150	292	139
9,150	9,200	295	140
9,200	9,250	298	142
9,250	9,300	301	143
9,300	9,350	304	145
9,350	9,400	307	146
9,400	9,450	310	148
9,450	9,500	313	149
9,500	9,550	316	151
9,550	9,600	319	152

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
9,600	9,650	322	154
9,650	9,700	325	155
9,700	9,750	328	157
9,750	9,800	331	158
9,800	9,850	334	160
9,850	9,900	337	162
9,900	9,950	340	164
9,950	10,000	343	166
10,000	10,050	346	168
10,050	10,100	350	170
10,100	10,150	353	172
10,150	10,200	357	174
10,200	10,250	360	176
10,250	10,300	364	178
10,300	10,350	367	180
10,350	10,400	371	182
10,400	10,450	374	184
10,450	10,500	378	186
10,500	10,550	381	188
10,550	10,600	385	190
10,600	10,650	388	192
10,650	10,700	392	194
10,700	10,750	395	196
10,750	10,800	399	198
10,800	10,850	402	200
10,850	10,900	406	202
10,900	10,950	409	204
10,950	11,000	413	206
11,000	11,050	416	208
11,050	11,100	420	210
11,100	11,150	423	212
11,150	11,200	427	214
11,200	11,250	430	216
11,250	11,300	434	218
11,300	11,350	437	220
11,350	11,400	441	222
11,400	11,450	444	224
11,450	11,500	448	226
11,500	11,550	451	228
11,550	11,600	455	230
11,600	11,650	458	232
11,650	11,700	462	234
11,700	11,750	465	236
11,750	11,800	469	238
11,800	11,850	472	240
11,850	11,900	476	242
11,900	11,950	479	244
11,950	12,000	483	246
12,000	12,050	486	248
12,050	12,100	490	250
12,100	12,150	493	252
12,150	12,200	497	254
12,200	12,250	500	256
12,250	12,300	504	259
12,300	12,350	507	261
12,350	12,400	511	264
12,400	12,450	514	266
12,450	12,500	518	269
12,500	12,550	521	271
12,550	12,600	525	274

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
12,600	12,650	528	276
12,650	12,700	532	279
12,700	12,750	535	281
12,750	12,800	539	284
12,800	12,850	542	286
12,850	12,900	546	289
12,900	12,950	549	291
12,950	13,000	553	294
13,000	13,050	556	296
13,050	13,100	560	299
13,100	13,150	563	301
13,150	13,200	567	304
13,200	13,250	570	306
13,250	13,300	574	309
13,300	13,350	577	311
13,350	13,400	581	314
13,400	13,450	584	316
13,450	13,500	588	319
13,500	13,550	591	321
13,550	13,600	595	324
13,600	13,650	598	326
13,650	13,700	602	329
13,700	13,750	605	331
13,750	13,800	609	334
13,800	13,850	612	336
13,850	13,900	616	339
13,900	13,950	619	341
13,950	14,000	623	344
14,000	14,050	626	346
14,050	14,100	630	349
14,100	14,150	633	351
14,150	14,200	637	354
14,200	14,250	640	356
14,250	14,300	644	359
14,300	14,350	647	361
14,350	14,400	651	364
14,400	14,450	654	366
14,450	14,500	658	369
14,500	14,550	661	371
14,550	14,600	665	374
14,600	14,650	668	376
14,650	14,700	672	379
14,700	14,750	675	381
14,750	14,800	679	384
14,800	14,850	682	386
14,850	14,900	686	389
14,900	14,950	689	391
14,950	15,000	693	394
15,000	15,050	696	397
15,050	15,100	700	400
15,100	15,150	703	403
15,150	15,200	707	406
15,200	15,250	710	409
15,250	15,300	714	412
15,300	15,350	717	415
15,350	15,400	721	418
15,400	15,450	724	421
15,450	15,500	728	424
15,500	15,550	731	427
15,550	15,600	735	430

* *This column must also be used by a Qualified Widow(er).*

METHOD 1

2002 Oklahoma Income Tax Table 1

METHOD 1

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
15,600	15,650	738	433
15,650	15,700	742	436
15,700	15,750	745	439
15,750	15,800	749	442
15,800	15,850	752	445
15,850	15,900	756	448
15,900	15,950	759	451
15,950	16,000	763	454
16,000	16,050	766	457
16,050	16,100	770	460
16,100	16,150	773	463
16,150	16,200	777	466
16,200	16,250	780	469
16,250	16,300	784	472
16,300	16,350	787	475
16,350	16,400	791	478
16,400	16,450	794	481
16,450	16,500	798	484
16,500	16,550	801	487
16,550	16,600	805	490
16,600	16,650	808	493
16,650	16,700	812	496
16,700	16,750	815	499
16,750	16,800	819	502
16,800	16,850	822	505
16,850	16,900	826	508
16,900	16,950	829	511
16,950	17,000	833	514
17,000	17,050	836	517
17,050	17,100	840	520
17,100	17,150	843	523
17,150	17,200	847	526
17,200	17,250	850	529
17,250	17,300	854	532
17,300	17,350	857	535
17,350	17,400	861	538
17,400	17,450	864	541
17,450	17,500	868	544
17,500	17,550	871	547
17,550	17,600	875	550
17,600	17,650	878	553
17,650	17,700	882	556
17,700	17,750	885	559
17,750	17,800	889	562
17,800	17,850	892	565
17,850	17,900	896	568
17,900	17,950	899	571
17,950	18,000	903	574
18,000	18,050	906	577
18,050	18,100	910	580
18,100	18,150	913	583
18,150	18,200	917	586
18,200	18,250	920	589
18,250	18,300	924	592
18,300	18,350	927	595
18,350	18,400	931	598
18,400	18,450	934	601
18,450	18,500	938	604
18,500	18,550	941	607
18,550	18,600	945	610

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
18,600	18,650	948	613
18,650	18,700	952	616
18,700	18,750	955	619
18,750	18,800	959	622
18,800	18,850	962	625
18,850	18,900	966	628
18,900	18,950	969	631
18,950	19,000	973	634
19,000	19,050	976	637
19,050	19,100	980	640
19,100	19,150	983	643
19,150	19,200	987	646
19,200	19,250	990	649
19,250	19,300	994	652
19,300	19,350	997	655
19,350	19,400	1,001	658
19,400	19,450	1,004	661
19,450	19,500	1,008	664
19,500	19,550	1,011	667
19,550	19,600	1,015	670
19,600	19,650	1,018	673
19,650	19,700	1,022	676
19,700	19,750	1,025	679
19,750	19,800	1,029	682
19,800	19,850	1,032	685
19,850	19,900	1,036	688
19,900	19,950	1,039	691
19,950	20,000	1,043	694
20,000	20,050	1,046	697
20,050	20,100	1,050	700
20,100	20,150	1,053	703
20,150	20,200	1,057	706
20,200	20,250	1,060	709
20,250	20,300	1,064	712
20,300	20,350	1,067	715
20,350	20,400	1,071	718
20,400	20,450	1,074	721
20,450	20,500	1,078	724
20,500	20,550	1,081	727
20,550	20,600	1,085	730
20,600	20,650	1,088	733
20,650	20,700	1,092	736
20,700	20,750	1,095	739
20,750	20,800	1,099	742
20,800	20,850	1,102	745
20,850	20,900	1,106	748
20,900	20,950	1,109	751
20,950	21,000	1,113	754
21,000	21,050	1,116	757
21,050	21,100	1,120	760
21,100	21,150	1,123	764
21,150	21,200	1,127	767
21,200	21,250	1,130	771
21,250	21,300	1,134	774
21,300	21,350	1,137	778
21,350	21,400	1,141	781
21,400	21,450	1,144	785
21,450	21,500	1,148	788
21,500	21,550	1,151	792
21,550	21,600	1,155	795

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
21,600	21,650	1,158	799
21,650	21,700	1,162	802
21,700	21,750	1,165	806
21,750	21,800	1,169	809
21,800	21,850	1,172	813
21,850	21,900	1,176	816
21,900	21,950	1,179	820
21,950	22,000	1,183	823
22,000	22,050	1,186	827
22,050	22,100	1,190	830
22,100	22,150	1,193	834
22,150	22,200	1,197	837
22,200	22,250	1,200	841
22,250	22,300	1,204	844
22,300	22,350	1,207	848
22,350	22,400	1,211	851
22,400	22,450	1,214	855
22,450	22,500	1,218	858
22,500	22,550	1,221	862
22,550	22,600	1,225	865
22,600	22,650	1,228	869
22,650	22,700	1,232	872
22,700	22,750	1,235	876
22,750	22,800	1,239	879
22,800	22,850	1,242	883
22,850	22,900	1,246	886
22,900	22,950	1,249	890
22,950	23,000	1,253	893
23,000	23,050	1,256	897
23,050	23,100	1,260	900
23,100	23,150	1,263	904
23,150	23,200	1,267	907
23,200	23,250	1,270	911
23,250	23,300	1,274	914
23,300	23,350	1,277	918
23,350	23,400	1,281	921
23,400	23,450	1,284	925
23,450	23,500	1,288	928
23,500	23,550	1,291	932
23,550	23,600	1,295	935
23,600	23,650	1,298	939
23,650	23,700	1,302	942
23,700	23,750	1,305	946
23,750	23,800	1,309	949
23,800	23,850	1,312	953
23,850	23,900	1,316	956
23,900	23,950	1,319	960
23,950	24,000	1,323	963
24,000	24,050	1,326	967
24,050	24,100	1,330	970
24,100	24,150	1,333	974
24,150	24,200	1,337	977
24,200	24,250	1,340	981
24,250	24,300	1,344	984
24,300	24,350	1,347	988
24,350	24,400	1,351	991
24,400	24,450	1,354	995
24,450	24,500	1,358	998
24,500	24,550	1,361	1,002
24,550	24,600	1,365	1,005

* *This column must also be used by a Qualified Widow(er).*

METHOD 1

2002 Oklahoma Income Tax Table 1

METHOD 1

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
24,600	24,650	1,368	1,009
24,650	24,700	1,372	1,012
24,700	24,750	1,375	1,016
24,750	24,800	1,379	1,019
24,800	24,850	1,382	1,023
24,850	24,900	1,386	1,026
24,900	24,950	1,389	1,030
24,950	25,000	1,393	1,033
25,000	25,050	1,396	1,037
25,050	25,100	1,400	1,040
25,100	25,150	1,403	1,044
25,150	25,200	1,407	1,047
25,200	25,250	1,410	1,051
25,250	25,300	1,414	1,054
25,300	25,350	1,417	1,058
25,350	25,400	1,421	1,061
25,400	25,450	1,424	1,065
25,450	25,500	1,428	1,068
25,500	25,550	1,431	1,072
25,550	25,600	1,435	1,075
25,600	25,650	1,438	1,079
25,650	25,700	1,442	1,082
25,700	25,750	1,445	1,086
25,750	25,800	1,449	1,089
25,800	25,850	1,452	1,093
25,850	25,900	1,456	1,096
25,900	25,950	1,459	1,100
25,950	26,000	1,463	1,103
26,000	26,050	1,466	1,107
26,050	26,100	1,470	1,110
26,100	26,150	1,473	1,114
26,150	26,200	1,477	1,117
26,200	26,250	1,480	1,121
26,250	26,300	1,484	1,124
26,300	26,350	1,487	1,128
26,350	26,400	1,491	1,131
26,400	26,450	1,494	1,135
26,450	26,500	1,498	1,138
26,500	26,550	1,501	1,142
26,550	26,600	1,505	1,145
26,600	26,650	1,508	1,149
26,650	26,700	1,512	1,152
26,700	26,750	1,515	1,156
26,750	26,800	1,519	1,159
26,800	26,850	1,522	1,163
26,850	26,900	1,526	1,166
26,900	26,950	1,529	1,170
26,950	27,000	1,533	1,173
27,000	27,050	1,536	1,177
27,050	27,100	1,540	1,180
27,100	27,150	1,543	1,184
27,150	27,200	1,547	1,187
27,200	27,250	1,550	1,191
27,250	27,300	1,554	1,194
27,300	27,350	1,557	1,198
27,350	27,400	1,561	1,201
27,400	27,450	1,564	1,205
27,450	27,500	1,568	1,208
27,500	27,550	1,571	1,212
27,550	27,600	1,575	1,215

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
27,600	27,650	1,578	1,219
27,650	27,700	1,582	1,222
27,700	27,750	1,585	1,226
27,750	27,800	1,589	1,229
27,800	27,850	1,592	1,233
27,850	27,900	1,596	1,236
27,900	27,950	1,599	1,240
27,950	28,000	1,603	1,243
28,000	28,050	1,606	1,247
28,050	28,100	1,610	1,250
28,100	28,150	1,613	1,254
28,150	28,200	1,617	1,257
28,200	28,250	1,620	1,261
28,250	28,300	1,624	1,264
28,300	28,350	1,627	1,268
28,350	28,400	1,631	1,271
28,400	28,450	1,634	1,275
28,450	28,500	1,638	1,278
28,500	28,550	1,641	1,282
28,550	28,600	1,645	1,285
28,600	28,650	1,648	1,289
28,650	28,700	1,652	1,292
28,700	28,750	1,655	1,296
28,750	28,800	1,659	1,299
28,800	28,850	1,662	1,303
28,850	28,900	1,666	1,306
28,900	28,950	1,669	1,310
28,950	29,000	1,673	1,313
29,000	29,050	1,676	1,317
29,050	29,100	1,680	1,320
29,100	29,150	1,683	1,324
29,150	29,200	1,687	1,327
29,200	29,250	1,690	1,331
29,250	29,300	1,694	1,334
29,300	29,350	1,697	1,338
29,350	29,400	1,701	1,341
29,400	29,450	1,704	1,345
29,450	29,500	1,708	1,348
29,500	29,550	1,711	1,352
29,550	29,600	1,715	1,355
29,600	29,650	1,718	1,359
29,650	29,700	1,722	1,362
29,700	29,750	1,725	1,366
29,750	29,800	1,729	1,369
29,800	29,850	1,732	1,373
29,850	29,900	1,736	1,376
29,900	29,950	1,739	1,380
29,950	30,000	1,743	1,383
30,000	30,050	1,746	1,387
30,050	30,100	1,750	1,390
30,100	30,150	1,753	1,394
30,150	30,200	1,757	1,397
30,200	30,250	1,760	1,401
30,250	30,300	1,764	1,404
30,300	30,350	1,767	1,408
30,350	30,400	1,771	1,411
30,400	30,450	1,774	1,415
30,450	30,500	1,778	1,418
30,500	30,550	1,781	1,422
30,550	30,600	1,785	1,425

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
30,600	30,650	1,788	1,429
30,650	30,700	1,792	1,432
30,700	30,750	1,795	1,436
30,750	30,800	1,799	1,439
30,800	30,850	1,802	1,443
30,850	30,900	1,806	1,446
30,900	30,950	1,809	1,450
30,950	31,000	1,813	1,453
31,000	31,050	1,816	1,457
31,050	31,100	1,820	1,460
31,100	31,150	1,823	1,464
31,150	31,200	1,827	1,467
31,200	31,250	1,830	1,471
31,250	31,300	1,834	1,474
31,300	31,350	1,837	1,478
31,350	31,400	1,841	1,481
31,400	31,450	1,844	1,485
31,450	31,500	1,848	1,488
31,500	31,550	1,851	1,492
31,550	31,600	1,855	1,495
31,600	31,650	1,858	1,499
31,650	31,700	1,862	1,502
31,700	31,750	1,865	1,506
31,750	31,800	1,869	1,509
31,800	31,850	1,872	1,513
31,850	31,900	1,876	1,516
31,900	31,950	1,879	1,520
31,950	32,000	1,883	1,523
32,000	32,050	1,886	1,527
32,050	32,100	1,890	1,530
32,100	32,150	1,893	1,534
32,150	32,200	1,897	1,537
32,200	32,250	1,900	1,541
32,250	32,300	1,904	1,544
32,300	32,350	1,907	1,548
32,350	32,400	1,911	1,551
32,400	32,450	1,914	1,555
32,450	32,500	1,918	1,558
32,500	32,550	1,921	1,562
32,550	32,600	1,925	1,565
32,600	32,650	1,928	1,569
32,650	32,700	1,932	1,572
32,700	32,750	1,935	1,576
32,750	32,800	1,939	1,579
32,800	32,850	1,942	1,583
32,850	32,900	1,946	1,586
32,900	32,950	1,949	1,590
32,950	33,000	1,953	1,593
33,000	33,050	1,956	1,597
33,050	33,100	1,960	1,600
33,100	33,150	1,963	1,604
33,150	33,200	1,967	1,607
33,200	33,250	1,970	1,611
33,250	33,300	1,974	1,614
33,300	33,350	1,977	1,618
33,350	33,400	1,981	1,621
33,400	33,450	1,984	1,625
33,450	33,500	1,988	1,628
33,500	33,550	1,991	1,632
33,550	33,600	1,995	1,635

* *This column must also be used by a Qualified Widow(er).*

METHOD 1

2002 Oklahoma Income Tax Table 1

METHOD 1

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
33,600	33,650	1,998	1,639
33,650	33,700	2,002	1,642
33,700	33,750	2,005	1,646
33,750	33,800	2,009	1,649
33,800	33,850	2,012	1,653
33,850	33,900	2,016	1,656
33,900	33,950	2,019	1,660
33,950	34,000	2,023	1,663
34,000	34,050	2,026	1,667
34,050	34,100	2,030	1,670
34,100	34,150	2,033	1,674
34,150	34,200	2,037	1,677
34,200	34,250	2,040	1,681
34,250	34,300	2,044	1,684
34,300	34,350	2,047	1,688
34,350	34,400	2,051	1,691
34,400	34,450	2,054	1,695
34,450	34,500	2,058	1,698
34,500	34,550	2,061	1,702
34,550	34,600	2,065	1,705
34,600	34,650	2,068	1,709
34,650	34,700	2,072	1,712
34,700	34,750	2,075	1,716
34,750	34,800	2,079	1,719
34,800	34,850	2,082	1,723
34,850	34,900	2,086	1,726
34,900	34,950	2,089	1,730
34,950	35,000	2,093	1,733
35,000	35,050	2,096	1,737
35,050	35,100	2,100	1,740
35,100	35,150	2,103	1,744
35,150	35,200	2,107	1,747
35,200	35,250	2,110	1,751
35,250	35,300	2,114	1,754
35,300	35,350	2,117	1,758
35,350	35,400	2,121	1,761
35,400	35,450	2,124	1,765
35,450	35,500	2,128	1,768
35,500	35,550	2,131	1,772
35,550	35,600	2,135	1,775
35,600	35,650	2,138	1,779
35,650	35,700	2,142	1,782
35,700	35,750	2,145	1,786
35,750	35,800	2,149	1,789
35,800	35,850	2,152	1,793
35,850	35,900	2,156	1,796
35,900	35,950	2,159	1,800
35,950	36,000	2,163	1,803
36,000	36,050	2,166	1,807
36,050	36,100	2,170	1,810
36,100	36,150	2,173	1,814
36,150	36,200	2,177	1,817
36,200	36,250	2,180	1,821
36,250	36,300	2,184	1,824
36,300	36,350	2,187	1,828
36,350	36,400	2,191	1,831
36,400	36,450	2,194	1,835
36,450	36,500	2,198	1,838
36,500	36,550	2,201	1,842
36,550	36,600	2,205	1,845

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
36,600	36,650	2,208	1,849
36,650	36,700	2,212	1,852
36,700	36,750	2,215	1,856
36,750	36,800	2,219	1,859
36,800	36,850	2,222	1,863
36,850	36,900	2,226	1,866
36,900	36,950	2,229	1,870
36,950	37,000	2,233	1,873
37,000	37,050	2,236	1,877
37,050	37,100	2,240	1,880
37,100	37,150	2,243	1,884
37,150	37,200	2,247	1,887
37,200	37,250	2,250	1,891
37,250	37,300	2,254	1,894
37,300	37,350	2,257	1,898
37,350	37,400	2,261	1,901
37,400	37,450	2,264	1,905
37,450	37,500	2,268	1,908
37,500	37,550	2,271	1,912
37,550	37,600	2,275	1,915
37,600	37,650	2,278	1,919
37,650	37,700	2,282	1,922
37,700	37,750	2,285	1,926
37,750	37,800	2,289	1,929
37,800	37,850	2,292	1,933
37,850	37,900	2,296	1,936
37,900	37,950	2,299	1,940
37,950	38,000	2,303	1,943
38,000	38,050	2,306	1,947
38,050	38,100	2,310	1,950
38,100	38,150	2,313	1,954
38,150	38,200	2,317	1,957
38,200	38,250	2,320	1,961
38,250	38,300	2,324	1,964
38,300	38,350	2,327	1,968
38,350	38,400	2,331	1,971
38,400	38,450	2,334	1,975
38,450	38,500	2,338	1,978
38,500	38,550	2,341	1,982
38,550	38,600	2,345	1,985
38,600	38,650	2,348	1,989
38,650	38,700	2,352	1,992
38,700	38,750	2,355	1,996
38,750	38,800	2,359	1,999
38,800	38,850	2,362	2,003
38,850	38,900	2,366	2,006
38,900	38,950	2,369	2,010
38,950	39,000	2,373	2,013
39,000	39,050	2,376	2,017
39,050	39,100	2,380	2,020
39,100	39,150	2,383	2,024
39,150	39,200	2,387	2,027
39,200	39,250	2,390	2,031
39,250	39,300	2,394	2,034
39,300	39,350	2,397	2,038
39,350	39,400	2,401	2,041
39,400	39,450	2,404	2,045
39,450	39,500	2,408	2,048
39,500	39,550	2,411	2,052
39,550	39,600	2,415	2,055

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
39,600	39,650	2,418	2,059
39,650	39,700	2,422	2,062
39,700	39,750	2,425	2,066
39,750	39,800	2,429	2,069
39,800	39,850	2,432	2,073
39,850	39,900	2,436	2,076
39,900	39,950	2,439	2,080
39,950	40,000	2,443	2,083
40,000	40,050	2,446	2,087
40,050	40,100	2,450	2,090
40,100	40,150	2,453	2,094
40,150	40,200	2,457	2,097
40,200	40,250	2,460	2,101
40,250	40,300	2,464	2,104
40,300	40,350	2,467	2,108
40,350	40,400	2,471	2,111
40,400	40,450	2,474	2,115
40,450	40,500	2,478	2,118
40,500	40,550	2,481	2,122
40,550	40,600	2,485	2,125
40,600	40,650	2,488	2,129
40,650	40,700	2,492	2,132
40,700	40,750	2,495	2,136
40,750	40,800	2,499	2,139
40,800	40,850	2,502	2,143
40,850	40,900	2,506	2,146
40,900	40,950	2,509	2,150
40,950	41,000	2,513	2,153
41,000	41,050	2,516	2,157
41,050	41,100	2,520	2,160
41,100	41,150	2,523	2,164
41,150	41,200	2,527	2,167
41,200	41,250	2,530	2,171
41,250	41,300	2,534	2,174
41,300	41,350	2,537	2,178
41,350	41,400	2,541	2,181
41,400	41,450	2,544	2,185
41,450	41,500	2,548	2,188
41,500	41,550	2,551	2,192
41,550	41,600	2,555	2,195
41,600	41,650	2,558	2,199
41,650	41,700	2,562	2,202
41,700	41,750	2,565	2,206
41,750	41,800	2,569	2,209
41,800	41,850	2,572	2,213
41,850	41,900	2,576	2,216
41,900	41,950	2,579	2,220
41,950	42,000	2,583	2,223
42,000	42,050	2,586	2,227
42,050	42,100	2,590	2,230
42,100	42,150	2,593	2,234
42,150	42,200	2,597	2,237
42,200	42,250	2,600	2,241
42,250	42,300	2,604	2,244
42,300	42,350	2,607	2,248
42,350	42,400	2,611	2,251
42,400	42,450	2,614	2,255
42,450	42,500	2,618	2,258
42,500	42,550	2,621	2,262
42,550	42,600	2,625	2,265

* *This column must also be used by a Qualified Widow(er).*

METHOD 1

2002 Oklahoma Income Tax Table 1

METHOD 1

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
42,600	42,650	2,628	2,269
42,650	42,700	2,632	2,272
42,700	42,750	2,635	2,276
42,750	42,800	2,639	2,279
42,800	42,850	2,642	2,283
42,850	42,900	2,646	2,286
42,900	42,950	2,649	2,290
42,950	43,000	2,653	2,293
43,000	43,050	2,656	2,297
43,050	43,100	2,660	2,300
43,100	43,150	2,663	2,304
43,150	43,200	2,667	2,307
43,200	43,250	2,670	2,311
43,250	43,300	2,674	2,314
43,300	43,350	2,677	2,318
43,350	43,400	2,681	2,321
43,400	43,450	2,684	2,325
43,450	43,500	2,688	2,328
43,500	43,550	2,691	2,332
43,550	43,600	2,695	2,335
43,600	43,650	2,698	2,339
43,650	43,700	2,702	2,342
43,700	43,750	2,705	2,346
43,750	43,800	2,709	2,349
43,800	43,850	2,712	2,353
43,850	43,900	2,716	2,356
43,900	43,950	2,719	2,360
43,950	44,000	2,723	2,363
44,000	44,050	2,726	2,367
44,050	44,100	2,730	2,370
44,100	44,150	2,733	2,374
44,150	44,200	2,737	2,377
44,200	44,250	2,740	2,381
44,250	44,300	2,744	2,384
44,300	44,350	2,747	2,388
44,350	44,400	2,751	2,391
44,400	44,450	2,754	2,395
44,450	44,500	2,758	2,398
44,500	44,550	2,761	2,402
44,550	44,600	2,765	2,405
44,600	44,650	2,768	2,409
44,650	44,700	2,772	2,412
44,700	44,750	2,775	2,416
44,750	44,800	2,779	2,419
44,800	44,850	2,782	2,423
44,850	44,900	2,786	2,426
44,900	44,950	2,789	2,430
44,950	45,000	2,793	2,433
45,000	45,050	2,796	2,437
45,050	45,100	2,800	2,440

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
45,100	45,150	2,803	2,444
45,150	45,200	2,807	2,447
45,200	45,250	2,810	2,451
45,250	45,300	2,814	2,454
45,300	45,350	2,817	2,458
45,350	45,400	2,821	2,461
45,400	45,450	2,824	2,465
45,450	45,500	2,828	2,468
45,500	45,550	2,831	2,472
45,550	45,600	2,835	2,475
45,600	45,650	2,838	2,479
45,650	45,700	2,842	2,482
45,700	45,750	2,845	2,486
45,750	45,800	2,849	2,489
45,800	45,850	2,852	2,493
45,850	45,900	2,856	2,496
45,900	45,950	2,859	2,500
45,950	46,000	2,863	2,503
46,000	46,050	2,866	2,507
46,050	46,100	2,870	2,510
46,100	46,150	2,873	2,514
46,150	46,200	2,877	2,517
46,200	46,250	2,880	2,521
46,250	46,300	2,884	2,524
46,300	46,350	2,887	2,528
46,350	46,400	2,891	2,531
46,400	46,450	2,894	2,535
46,450	46,500	2,898	2,538
46,500	46,550	2,901	2,542
46,550	46,600	2,905	2,545
46,600	46,650	2,908	2,549
46,650	46,700	2,912	2,552
46,700	46,750	2,915	2,556
46,750	46,800	2,919	2,559
46,800	46,850	2,922	2,563
46,850	46,900	2,926	2,566
46,900	46,950	2,929	2,570
46,950	47,000	2,933	2,573
47,000	47,050	2,936	2,577
47,050	47,100	2,940	2,580
47,100	47,150	2,943	2,584
47,150	47,200	2,947	2,587
47,200	47,250	2,950	2,591
47,250	47,300	2,954	2,594
47,300	47,350	2,957	2,598
47,350	47,400	2,961	2,601
47,400	47,450	2,964	2,605
47,450	47,500	2,968	2,608
47,500	47,550	2,971	2,612
47,550	47,600	2,975	2,615

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
47,600	47,650	2,978	2,619
47,650	47,700	2,982	2,622
47,700	47,750	2,985	2,626
47,750	47,800	2,989	2,629
47,800	47,850	2,992	2,633
47,850	47,900	2,996	2,636
47,900	47,950	2,999	2,640
47,950	48,000	3,003	2,643
48,000	48,050	3,006	2,647
48,050	48,100	3,010	2,650
48,100	48,150	3,013	2,654
48,150	48,200	3,017	2,657
48,200	48,250	3,020	2,661
48,250	48,300	3,024	2,664
48,300	48,350	3,027	2,668
48,350	48,400	3,031	2,671
48,400	48,450	3,034	2,675
48,450	48,500	3,038	2,678
48,500	48,550	3,041	2,682
48,550	48,600	3,045	2,685
48,600	48,650	3,048	2,689
48,650	48,700	3,052	2,692
48,700	48,750	3,055	2,696
48,750	48,800	3,059	2,699
48,800	48,850	3,062	2,703
48,850	48,900	3,066	2,706
48,900	48,950	3,069	2,710
48,950	49,000	3,073	2,713
49,000	49,050	3,076	2,717
49,050	49,100	3,080	2,720
49,100	49,150	3,083	2,724
49,150	49,200	3,087	2,727
49,200	49,250	3,090	2,731
49,250	49,300	3,094	2,734
49,300	49,350	3,097	2,738
49,350	49,400	3,101	2,741
49,400	49,450	3,104	2,745
49,450	49,500	3,108	2,748
49,500	49,550	3,111	2,752
49,550	49,600	3,115	2,755
49,600	49,650	3,118	2,759
49,650	49,700	3,122	2,762
49,700	49,750	3,125	2,766
49,750	49,800	3,129	2,769
49,800	49,850	3,132	2,773
49,850	49,900	3,136	2,776
49,900	49,950	3,139	2,780
49,950	50,000	3,143	2,783

If your Taxable Income is $50,000 or more, use the tax computation below.

METHOD ONE

Worksheet for Calculating Tax on Taxable Income $50,000 or more

		$3,145 + 7% over $50,000 Single or Married filing separately	$2,785 + 7% over $50,000 Married filing jointly or Head of Household*
1.	Taxable Income		
2.	Less	- 50,000	- 50,000
3.	Subtract: Line 1 minus Line 2		
4.	Multiply Line 3 by .07		
5.	Tax on $50,000	+ 3,145	+ 2,785
6.	Add: Line 4 plus Line 5 = **Total Tax**		

* *This column must also be used by a Qualified Widow(er).*

METHOD 2

2002 Oklahoma Income Tax Table 2

METHOD 2

Instructions...

Use this table if your taxable income is less than $50,000 after you deduct Federal Income Tax.

If your taxable income is $50,000 or more, use the tax computation on the lower quarter of page 27.

For an example, please see the box to the right.

Example...

Mr. and Mrs. Smith are filing a joint return. Their Oklahoma Taxable Income after deducting Federal Income Tax is **$21,760**. First, they find the **$21,750 - $21,800** income line. Next, they find the column for *married filing jointly* and read down the column. The amount shown where the income line and filing status column meet is **$1,049** ***(see example at right)***. This is the amount they must write on the **Method 2** tax line on their return.

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
21,700	21,750	1,440	1,045
21,750	21,800	1,445	1,049
21,800	21,850	1,450	1,054

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
0	50	0	0
50	100	0	0
100	150	1	1
150	200	1	1
200	250	1	1
250	300	1	1
300	350	2	2
350	400	2	2
400	450	2	2
450	500	2	2
500	550	3	3
550	600	3	3
600	650	3	3
650	700	3	3
700	750	4	4
750	800	4	4
800	850	4	4
850	900	4	4
900	950	5	5
950	1,000	5	5
1,000	1,050	5	5
1,050	1,100	6	5
1,100	1,150	6	6
1,150	1,200	7	6
1,200	1,250	7	6
1,250	1,300	8	6
1,300	1,350	8	7
1,350	1,400	9	7
1,400	1,450	9	7
1,450	1,500	10	7
1,500	1,550	10	8
1,550	1,600	11	8
1,600	1,650	11	8
1,650	1,700	12	8
1,700	1,750	12	9
1,750	1,800	13	9
1,800	1,850	13	9
1,850	1,900	14	9
1,900	1,950	14	10
1,950	2,000	15	10
2,000	2,050	15	10
2,050	2,100	16	11
2,100	2,150	16	11
2,150	2,200	17	12

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
2,200	2,250	17	12
2,250	2,300	18	13
2,300	2,350	18	13
2,350	2,400	19	14
2,400	2,450	19	14
2,450	2,500	20	15
2,500	2,550	21	15
2,550	2,600	22	16
2,600	2,650	23	16
2,650	2,700	24	17
2,700	2,750	25	17
2,750	2,800	26	18
2,800	2,850	27	18
2,850	2,900	28	19
2,900	2,950	29	19
2,950	3,000	30	20
3,000	3,050	31	20
3,050	3,100	32	21
3,100	3,150	33	21
3,150	3,200	34	22
3,200	3,250	35	22
3,250	3,300	36	23
3,300	3,350	37	23
3,350	3,400	38	24
3,400	3,450	39	24
3,450	3,500	40	25
3,500	3,550	41	25
3,550	3,600	42	26
3,600	3,650	43	26
3,650	3,700	44	27
3,700	3,750	45	27
3,750	3,800	46	28
3,800	3,850	47	28
3,850	3,900	49	29
3,900	3,950	50	29
3,950	4,000	52	30
4,000	4,050	53	30
4,050	4,100	55	31
4,100	4,150	56	31
4,150	4,200	58	32
4,200	4,250	59	32
4,250	4,300	61	33
4,300	4,350	62	33
4,350	4,400	64	34

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
4,400	4,450	65	34
4,450	4,500	67	35
4,500	4,550	68	35
4,550	4,600	70	36
4,600	4,650	71	36
4,650	4,700	73	37
4,700	4,750	74	37
4,750	4,800	76	38
4,800	4,850	77	38
4,850	4,900	79	39
4,900	4,950	81	39
4,950	5,000	83	40
5,000	5,050	85	41
5,050	5,100	87	42
5,100	5,150	89	43
5,150	5,200	91	44
5,200	5,250	93	45
5,250	5,300	95	46
5,300	5,350	97	47
5,350	5,400	99	48
5,400	5,450	101	49
5,450	5,500	103	50
5,500	5,550	105	51
5,550	5,600	107	52
5,600	5,650	109	53
5,650	5,700	111	54
5,700	5,750	113	55
5,750	5,800	115	56
5,800	5,850	117	57
5,850	5,900	119	58
5,900	5,950	121	59
5,950	6,000	123	60
6,000	6,050	125	61
6,050	6,100	127	62
6,100	6,150	129	63
6,150	6,200	131	64
6,200	6,250	134	65
6,250	6,300	136	66
6,300	6,350	139	67
6,350	6,400	141	68
6,400	6,450	144	69
6,450	6,500	146	70
6,500	6,550	149	71
6,550	6,600	151	72

* *This column must also be used by a Qualified Widow(er).*

METHOD 2

2002 Oklahoma Income Tax Table 2

METHOD 2

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
6,600	6,650	154	73
6,650	6,700	156	74
6,700	6,750	159	75
6,750	6,800	161	76
6,800	6,850	164	77
6,850	6,900	166	78
6,900	6,950	169	79
6,950	7,000	171	80
7,000	7,050	174	81
7,050	7,100	176	82
7,100	7,150	179	83
7,150	7,200	181	84
7,200	7,250	184	85
7,250	7,300	186	86
7,300	7,350	189	87
7,350	7,400	191	88
7,400	7,450	194	89
7,450	7,500	196	90
7,500	7,550	199	91
7,550	7,600	202	92
7,600	7,650	205	94
7,650	7,700	208	95
7,700	7,750	211	97
7,750	7,800	214	98
7,800	7,850	217	100
7,850	7,900	220	101
7,900	7,950	223	103
7,950	8,000	226	104
8,000	8,050	229	106
8,050	8,100	232	107
8,100	8,150	235	109
8,150	8,200	238	110
8,200	8,250	241	112
8,250	8,300	244	113
8,300	8,350	247	115
8,350	8,400	250	116
8,400	8,450	253	118
8,450	8,500	256	119
8,500	8,550	259	121
8,550	8,600	262	122
8,600	8,650	265	124
8,650	8,700	268	125
8,700	8,750	271	127
8,750	8,800	274	128
8,800	8,850	277	130
8,850	8,900	280	131
8,900	8,950	283	133
8,950	9,000	286	135
9,000	9,050	289	137
9,050	9,100	293	139
9,100	9,150	296	141
9,150	9,200	300	143
9,200	9,250	303	145
9,250	9,300	307	147
9,300	9,350	310	149
9,350	9,400	314	151
9,400	9,450	317	153
9,450	9,500	321	155
9,500	9,550	324	157
9,550	9,600	328	159

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
9,600	9,650	331	161
9,650	9,700	335	163
9,700	9,750	338	165
9,750	9,800	342	167
9,800	9,850	345	169
9,850	9,900	349	171
9,900	9,950	352	173
9,950	10,000	356	175
10,000	10,050	359	177
10,050	10,100	363	179
10,100	10,150	366	181
10,150	10,200	370	183
10,200	10,250	373	185
10,250	10,300	377	187
10,300	10,350	380	189
10,350	10,400	384	191
10,400	10,450	387	193
10,450	10,500	391	196
10,500	10,550	395	198
10,550	10,600	399	201
10,600	10,650	403	203
10,650	10,700	407	206
10,700	10,750	411	208
10,750	10,800	415	211
10,800	10,850	419	213
10,850	10,900	423	216
10,900	10,950	427	218
10,950	11,000	431	221
11,000	11,050	435	223
11,050	11,100	439	226
11,100	11,150	443	228
11,150	11,200	447	231
11,200	11,250	451	233
11,250	11,300	455	236
11,300	11,350	459	238
11,350	11,400	463	241
11,400	11,450	467	243
11,450	11,500	471	246
11,500	11,550	475	248
11,550	11,600	479	251
11,600	11,650	483	253
11,650	11,700	487	256
11,700	11,750	491	258
11,750	11,800	495	261
11,800	11,850	499	263
11,850	11,900	503	266
11,900	11,950	507	268
11,950	12,000	511	271
12,000	12,050	515	274
12,050	12,100	519	277
12,100	12,150	523	280
12,150	12,200	527	283
12,200	12,250	531	286
12,250	12,300	535	289
12,300	12,350	539	292
12,350	12,400	543	295
12,400	12,450	547	298
12,450	12,500	551	301
12,500	12,550	555	304
12,550	12,600	559	307

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
12,600	12,650	564	310
12,650	12,700	568	313
12,700	12,750	573	316
12,750	12,800	577	319
12,800	12,850	582	322
12,850	12,900	586	325
12,900	12,950	591	328
12,950	13,000	595	331
13,000	13,050	600	334
13,050	13,100	604	337
13,100	13,150	609	340
13,150	13,200	613	343
13,200	13,250	618	346
13,250	13,300	622	349
13,300	13,350	627	352
13,350	13,400	631	356
13,400	13,450	636	359
13,450	13,500	640	363
13,500	13,550	645	366
13,550	13,600	649	370
13,600	13,650	654	373
13,650	13,700	658	377
13,700	13,750	663	380
13,750	13,800	667	384
13,800	13,850	672	387
13,850	13,900	676	391
13,900	13,950	681	394
13,950	14,000	685	398
14,000	14,050	690	401
14,050	14,100	694	405
14,100	14,150	699	408
14,150	14,200	703	412
14,200	14,250	708	415
14,250	14,300	712	419
14,300	14,350	717	422
14,350	14,400	721	426
14,400	14,450	726	429
14,450	14,500	730	433
14,500	14,550	735	436
14,550	14,600	739	440
14,600	14,650	744	443
14,650	14,700	748	447
14,700	14,750	753	450
14,750	14,800	757	454
14,800	14,850	762	457
14,850	14,900	766	461
14,900	14,950	771	464
14,950	15,000	775	468
15,000	15,050	780	472
15,050	15,100	784	476
15,100	15,150	789	480
15,150	15,200	793	484
15,200	15,250	798	488
15,250	15,300	802	492
15,300	15,350	807	496
15,350	15,400	811	500
15,400	15,450	816	504
15,450	15,500	820	508
15,500	15,550	825	512
15,550	15,600	829	516

* *This column must also be used by a Qualified Widow(er).*

METHOD 2

2002 Oklahoma Income Tax Table 2

METHOD 2

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
15,600	15,650	834	520
15,650	15,700	838	524
15,700	15,750	843	528
15,750	15,800	847	532
15,800	15,850	852	536
15,850	15,900	856	540
15,900	15,950	861	544
15,950	16,000	865	548
16,000	16,050	870	552
16,050	16,100	875	556
16,100	16,150	880	560
16,150	16,200	885	564
16,200	16,250	890	568
16,250	16,300	895	572
16,300	16,350	900	576
16,350	16,400	905	580
16,400	16,450	910	584
16,450	16,500	915	588
16,500	16,550	920	592
16,550	16,600	925	596
16,600	16,650	930	600
16,650	16,700	935	604
16,700	16,750	940	608
16,750	16,800	945	612
16,800	16,850	950	616
16,850	16,900	955	620
16,900	16,950	960	624
16,950	17,000	965	628
17,000	17,050	970	632
17,050	17,100	975	636
17,100	17,150	980	640
17,150	17,200	985	644
17,200	17,250	990	648
17,250	17,300	995	652
17,300	17,350	1,000	656
17,350	17,400	1,005	660
17,400	17,450	1,010	664
17,450	17,500	1,015	668
17,500	17,550	1,020	672
17,550	17,600	1,025	676
17,600	17,650	1,030	680
17,650	17,700	1,035	684
17,700	17,750	1,040	688
17,750	17,800	1,045	692
17,800	17,850	1,050	696
17,850	17,900	1,055	700
17,900	17,950	1,060	704
17,950	18,000	1,065	708
18,000	18,050	1,070	712
18,050	18,100	1,075	716
18,100	18,150	1,080	721
18,150	18,200	1,085	725
18,200	18,250	1,090	730
18,250	18,300	1,095	734
18,300	18,350	1,100	739
18,350	18,400	1,105	743
18,400	18,450	1,110	748
18,450	18,500	1,115	752
18,500	18,550	1,120	757
18,550	18,600	1,125	761

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
18,600	18,650	1,130	766
18,650	18,700	1,135	770
18,700	18,750	1,140	775
18,750	18,800	1,145	779
18,800	18,850	1,150	784
18,850	18,900	1,155	788
18,900	18,950	1,160	793
18,950	19,000	1,165	797
19,000	19,050	1,170	802
19,050	19,100	1,175	806
19,100	19,150	1,180	811
19,150	19,200	1,185	815
19,200	19,250	1,190	820
19,250	19,300	1,195	824
19,300	19,350	1,200	829
19,350	19,400	1,205	833
19,400	19,450	1,210	838
19,450	19,500	1,215	842
19,500	19,550	1,220	847
19,550	19,600	1,225	851
19,600	19,650	1,230	856
19,650	19,700	1,235	860
19,700	19,750	1,240	865
19,750	19,800	1,245	869
19,800	19,850	1,250	874
19,850	19,900	1,255	878
19,900	19,950	1,260	883
19,950	20,000	1,265	887
20,000	20,050	1,270	892
20,050	20,100	1,275	896
20,100	20,150	1,280	901
20,150	20,200	1,285	905
20,200	20,250	1,290	910
20,250	20,300	1,295	914
20,300	20,350	1,300	919
20,350	20,400	1,305	923
20,400	20,450	1,310	928
20,450	20,500	1,315	932
20,500	20,550	1,320	937
20,550	20,600	1,325	941
20,600	20,650	1,330	946
20,650	20,700	1,335	950
20,700	20,750	1,340	955
20,750	20,800	1,345	959
20,800	20,850	1,350	964
20,850	20,900	1,355	968
20,900	20,950	1,360	973
20,950	21,000	1,365	977
21,000	21,050	1,370	982
21,050	21,100	1,375	986
21,100	21,150	1,380	991
21,150	21,200	1,385	995
21,200	21,250	1,390	1,000
21,250	21,300	1,395	1,004
21,300	21,350	1,400	1,009
21,350	21,400	1,405	1,013
21,400	21,450	1,410	1,018
21,450	21,500	1,415	1,022
21,500	21,550	1,420	1,027
21,550	21,600	1,425	1,031

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
21,600	21,650	1,430	1,036
21,650	21,700	1,435	1,040
21,700	21,750	1,440	1,045
21,750	21,800	1,445	1,049
21,800	21,850	1,450	1,054
21,850	21,900	1,455	1,058
21,900	21,950	1,460	1,063
21,950	22,000	1,465	1,067
22,000	22,050	1,470	1,072
22,050	22,100	1,475	1,076
22,100	22,150	1,480	1,081
22,150	22,200	1,485	1,085
22,200	22,250	1,490	1,090
22,250	22,300	1,495	1,094
22,300	22,350	1,500	1,099
22,350	22,400	1,505	1,103
22,400	22,450	1,510	1,108
22,450	22,500	1,515	1,112
22,500	22,550	1,520	1,117
22,550	22,600	1,525	1,121
22,600	22,650	1,530	1,126
22,650	22,700	1,535	1,130
22,700	22,750	1,540	1,135
22,750	22,800	1,545	1,139
22,800	22,850	1,550	1,144
22,850	22,900	1,555	1,148
22,900	22,950	1,560	1,153
22,950	23,000	1,565	1,157
23,000	23,050	1,570	1,162
23,050	23,100	1,575	1,166
23,100	23,150	1,580	1,171
23,150	23,200	1,585	1,175
23,200	23,250	1,590	1,180
23,250	23,300	1,595	1,184
23,300	23,350	1,600	1,189
23,350	23,400	1,605	1,193
23,400	23,450	1,610	1,198
23,450	23,500	1,615	1,202
23,500	23,550	1,620	1,207
23,550	23,600	1,625	1,211
23,600	23,650	1,630	1,216
23,650	23,700	1,635	1,220
23,700	23,750	1,640	1,225
23,750	23,800	1,645	1,229
23,800	23,850	1,650	1,234
23,850	23,900	1,655	1,238
23,900	23,950	1,660	1,243
23,950	24,000	1,665	1,247
24,000	24,050	1,670	1,252
24,050	24,100	1,675	1,257
24,100	24,150	1,680	1,262
24,150	24,200	1,685	1,267
24,200	24,250	1,690	1,272
24,250	24,300	1,695	1,277
24,300	24,350	1,700	1,282
24,350	24,400	1,705	1,287
24,400	24,450	1,710	1,292
24,450	24,500	1,715	1,297
24,500	24,550	1,720	1,302
24,550	24,600	1,725	1,307

* *This column must also be used by a Qualified Widow(er).*

METHOD 2

2002 Oklahoma Income Tax Table 2

METHOD 2

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
24,600	24,650	1,730	1,312
24,650	24,700	1,735	1,317
24,700	24,750	1,740	1,322
24,750	24,800	1,745	1,327
24,800	24,850	1,750	1,332
24,850	24,900	1,755	1,337
24,900	24,950	1,760	1,342
24,950	25,000	1,765	1,347
25,000	25,050	1,770	1,352
25,050	25,100	1,775	1,357
25,100	25,150	1,780	1,362
25,150	25,200	1,785	1,367
25,200	25,250	1,790	1,372
25,250	25,300	1,795	1,377
25,300	25,350	1,800	1,382
25,350	25,400	1,805	1,387
25,400	25,450	1,810	1,392
25,450	25,500	1,815	1,397
25,500	25,550	1,820	1,402
25,550	25,600	1,825	1,407
25,600	25,650	1,830	1,412
25,650	25,700	1,835	1,417
25,700	25,750	1,840	1,422
25,750	25,800	1,845	1,427
25,800	25,850	1,850	1,432
25,850	25,900	1,855	1,437
25,900	25,950	1,860	1,442
25,950	26,000	1,865	1,447
26,000	26,050	1,870	1,452
26,050	26,100	1,875	1,457
26,100	26,150	1,880	1,462
26,150	26,200	1,885	1,467
26,200	26,250	1,890	1,472
26,250	26,300	1,895	1,477
26,300	26,350	1,900	1,482
26,350	26,400	1,905	1,487
26,400	26,450	1,910	1,492
26,450	26,500	1,915	1,497
26,500	26,550	1,920	1,502
26,550	26,600	1,925	1,507
26,600	26,650	1,930	1,512
26,650	26,700	1,935	1,517
26,700	26,750	1,940	1,522
26,750	26,800	1,945	1,527
26,800	26,850	1,950	1,532
26,850	26,900	1,955	1,537
26,900	26,950	1,960	1,542
26,950	27,000	1,965	1,547
27,000	27,050	1,970	1,552
27,050	27,100	1,975	1,557
27,100	27,150	1,980	1,562
27,150	27,200	1,985	1,567
27,200	27,250	1,990	1,572
27,250	27,300	1,995	1,577
27,300	27,350	2,000	1,582
27,350	27,400	2,005	1,587
27,400	27,450	2,010	1,592
27,450	27,500	2,015	1,597
27,500	27,550	2,020	1,602
27,550	27,600	2,025	1,607

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
27,600	27,650	2,030	1,612
27,650	27,700	2,035	1,617
27,700	27,750	2,040	1,622
27,750	27,800	2,045	1,627
27,800	27,850	2,050	1,632
27,850	27,900	2,055	1,637
27,900	27,950	2,060	1,642
27,950	28,000	2,065	1,647
28,000	28,050	2,070	1,652
28,050	28,100	2,075	1,657
28,100	28,150	2,080	1,662
28,150	28,200	2,085	1,667
28,200	28,250	2,090	1,672
28,250	28,300	2,095	1,677
28,300	28,350	2,100	1,682
28,350	28,400	2,105	1,687
28,400	28,450	2,110	1,692
28,450	28,500	2,115	1,697
28,500	28,550	2,120	1,702
28,550	28,600	2,125	1,707
28,600	28,650	2,130	1,712
28,650	28,700	2,135	1,717
28,700	28,750	2,140	1,722
28,750	28,800	2,145	1,727
28,800	28,850	2,150	1,732
28,850	28,900	2,155	1,737
28,900	28,950	2,160	1,742
28,950	29,000	2,165	1,747
29,000	29,050	2,170	1,752
29,050	29,100	2,175	1,757
29,100	29,150	2,180	1,762
29,150	29,200	2,185	1,767
29,200	29,250	2,190	1,772
29,250	29,300	2,195	1,777
29,300	29,350	2,200	1,782
29,350	29,400	2,205	1,787
29,400	29,450	2,210	1,792
29,450	29,500	2,215	1,797
29,500	29,550	2,220	1,802
29,550	29,600	2,225	1,807
29,600	29,650	2,230	1,812
29,650	29,700	2,235	1,817
29,700	29,750	2,240	1,822
29,750	29,800	2,245	1,827
29,800	29,850	2,250	1,832
29,850	29,900	2,255	1,837
29,900	29,950	2,260	1,842
29,950	30,000	2,265	1,847
30,000	30,050	2,270	1,852
30,050	30,100	2,275	1,857
30,100	30,150	2,280	1,862
30,150	30,200	2,285	1,867
30,200	30,250	2,290	1,872
30,250	30,300	2,295	1,877
30,300	30,350	2,300	1,882
30,350	30,400	2,305	1,887
30,400	30,450	2,310	1,892
30,450	30,500	2,315	1,897
30,500	30,550	2,320	1,902
30,550	30,600	2,325	1,907

If Oklahoma taxable income is:		And you are:	
At least	But less than	Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
30,600	30,650	2,330	1,912
30,650	30,700	2,335	1,917
30,700	30,750	2,340	1,922
30,750	30,800	2,345	1,927
30,800	30,850	2,350	1,932
30,850	30,900	2,355	1,937
30,900	30,950	2,360	1,942
30,950	31,000	2,365	1,947
31,000	31,050	2,370	1,952
31,050	31,100	2,375	1,957
31,100	31,150	2,380	1,962
31,150	31,200	2,385	1,967
31,200	31,250	2,390	1,972
31,250	31,300	2,395	1,977
31,300	31,350	2,400	1,982
31,350	31,400	2,405	1,987
31,400	31,450	2,410	1,992
31,450	31,500	2,415	1,997
31,500	31,550	2,420	2,002
31,550	31,600	2,425	2,007
31,600	31,650	2,430	2,012
31,650	31,700	2,435	2,017
31,700	31,750	2,440	2,022
31,750	31,800	2,445	2,027
31,800	31,850	2,450	2,032
31,850	31,900	2,455	2,037
31,900	31,950	2,460	2,042
31,950	32,000	2,465	2,047
32,000	32,050	2,470	2,052
32,050	32,100	2,475	2,057
32,100	32,150	2,480	2,062
32,150	32,200	2,485	2,067
32,200	32,250	2,490	2,072
32,250	32,300	2,495	2,077
32,300	32,350	2,500	2,082
32,350	32,400	2,505	2,087
32,400	32,450	2,510	2,092
32,450	32,500	2,515	2,097
32,500	32,550	2,520	2,102
32,550	32,600	2,525	2,107
32,600	32,650	2,530	2,112
32,650	32,700	2,535	2,117
32,700	32,750	2,540	2,122
32,750	32,800	2,545	2,127
32,800	32,850	2,550	2,132
32,850	32,900	2,555	2,137
32,900	32,950	2,560	2,142
32,950	33,000	2,565	2,147
33,000	33,050	2,570	2,152
33,050	33,100	2,575	2,157
33,100	33,150	2,580	2,162
33,150	33,200	2,585	2,167
33,200	33,250	2,590	2,172
33,250	33,300	2,595	2,177
33,300	33,350	2,600	2,182
33,350	33,400	2,605	2,187
33,400	33,450	2,610	2,192
33,450	33,500	2,615	2,197
33,500	33,550	2,620	2,202
33,550	33,600	2,625	2,207

* *This column must also be used by a Qualified Widow(er).*

METHOD 2

2002 Oklahoma Income Tax Table 2

METHOD 2

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
33,600	33,650	2,630	2,212
33,650	33,700	2,635	2,217
33,700	33,750	2,640	2,222
33,750	33,800	2,645	2,227
33,800	33,850	2,650	2,232
33,850	33,900	2,655	2,237
33,900	33,950	2,660	2,242
33,950	34,000	2,665	2,247
34,000	34,050	2,670	2,252
34,050	34,100	2,675	2,257
34,100	34,150	2,680	2,262
34,150	34,200	2,685	2,267
34,200	34,250	2,690	2,272
34,250	34,300	2,695	2,277
34,300	34,350	2,700	2,282
34,350	34,400	2,705	2,287
34,400	34,450	2,710	2,292
34,450	34,500	2,715	2,297
34,500	34,550	2,720	2,302
34,550	34,600	2,725	2,307
34,600	34,650	2,730	2,312
34,650	34,700	2,735	2,317
34,700	34,750	2,740	2,322
34,750	34,800	2,745	2,327
34,800	34,850	2,750	2,332
34,850	34,900	2,755	2,337
34,900	34,950	2,760	2,342
34,950	35,000	2,765	2,347
35,000	35,050	2,770	2,352
35,050	35,100	2,775	2,357
35,100	35,150	2,780	2,362
35,150	35,200	2,785	2,367
35,200	35,250	2,790	2,372
35,250	35,300	2,795	2,377
35,300	35,350	2,800	2,382
35,350	35,400	2,805	2,387
35,400	35,450	2,810	2,392
35,450	35,500	2,815	2,397
35,500	35,550	2,820	2,402
35,550	35,600	2,825	2,407
35,600	35,650	2,830	2,412
35,650	35,700	2,835	2,417
35,700	35,750	2,840	2,422
35,750	35,800	2,845	2,427
35,800	35,850	2,850	2,432
35,850	35,900	2,855	2,437
35,900	35,950	2,860	2,442
35,950	36,000	2,865	2,447
36,000	36,050	2,870	2,452
36,050	36,100	2,875	2,457
36,100	36,150	2,880	2,462
36,150	36,200	2,885	2,467
36,200	36,250	2,890	2,472
36,250	36,300	2,895	2,477
36,300	36,350	2,900	2,482
36,350	36,400	2,905	2,487
36,400	36,450	2,910	2,492
36,450	36,500	2,915	2,497
36,500	36,550	2,920	2,502
36,550	36,600	2,925	2,507

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
36,600	36,650	2,930	2,512
36,650	36,700	2,935	2,517
36,700	36,750	2,940	2,522
36,750	36,800	2,945	2,527
36,800	36,850	2,950	2,532
36,850	36,900	2,955	2,537
36,900	36,950	2,960	2,542
36,950	37,000	2,965	2,547
37,000	37,050	2,970	2,552
37,050	37,100	2,975	2,557
37,100	37,150	2,980	2,562
37,150	37,200	2,985	2,567
37,200	37,250	2,990	2,572
37,250	37,300	2,995	2,577
37,300	37,350	3,000	2,582
37,350	37,400	3,005	2,587
37,400	37,450	3,010	2,592
37,450	37,500	3,015	2,597
37,500	37,550	3,020	2,602
37,550	37,600	3,025	2,607
37,600	37,650	3,030	2,612
37,650	37,700	3,035	2,617
37,700	37,750	3,040	2,622
37,750	37,800	3,045	2,627
37,800	37,850	3,050	2,632
37,850	37,900	3,055	2,637
37,900	37,950	3,060	2,642
37,950	38,000	3,065	2,647
38,000	38,050	3,070	2,652
38,050	38,100	3,075	2,657
38,100	38,150	3,080	2,662
38,150	38,200	3,085	2,667
38,200	38,250	3,090	2,672
38,250	38,300	3,095	2,677
38,300	38,350	3,100	2,682
38,350	38,400	3,105	2,687
38,400	38,450	3,110	2,692
38,450	38,500	3,115	2,697
38,500	38,550	3,120	2,702
38,550	38,600	3,125	2,707
38,600	38,650	3,130	2,712
38,650	38,700	3,135	2,717
38,700	38,750	3,140	2,722
38,750	38,800	3,145	2,727
38,800	38,850	3,150	2,732
38,850	38,900	3,155	2,737
38,900	38,950	3,160	2,742
38,950	39,000	3,165	2,747
39,000	39,050	3,170	2,752
39,050	39,100	3,175	2,757
39,100	39,150	3,180	2,762
39,150	39,200	3,185	2,767
39,200	39,250	3,190	2,772
39,250	39,300	3,195	2,777
39,300	39,350	3,200	2,782
39,350	39,400	3,205	2,787
39,400	39,450	3,210	2,792
39,450	39,500	3,215	2,797
39,500	39,550	3,220	2,802
39,550	39,600	3,225	2,807

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
39,600	39,650	3,230	2,812
39,650	39,700	3,235	2,817
39,700	39,750	3,240	2,822
39,750	39,800	3,245	2,827
39,800	39,850	3,250	2,832
39,850	39,900	3,255	2,837
39,900	39,950	3,260	2,842
39,950	40,000	3,265	2,847
40,000	40,050	3,270	2,852
40,050	40,100	3,275	2,857
40,100	40,150	3,280	2,862
40,150	40,200	3,285	2,867
40,200	40,250	3,290	2,872
40,250	40,300	3,295	2,877
40,300	40,350	3,300	2,882
40,350	40,400	3,305	2,887
40,400	40,450	3,310	2,892
40,450	40,500	3,315	2,897
40,500	40,550	3,320	2,902
40,550	40,600	3,325	2,907
40,600	40,650	3,330	2,912
40,650	40,700	3,335	2,917
40,700	40,750	3,340	2,922
40,750	40,800	3,345	2,927
40,800	40,850	3,350	2,932
40,850	40,900	3,355	2,937
40,900	40,950	3,360	2,942
40,950	41,000	3,365	2,947
41,000	41,050	3,370	2,952
41,050	41,100	3,375	2,957
41,100	41,150	3,380	2,962
41,150	41,200	3,385	2,967
41,200	41,250	3,390	2,972
41,250	41,300	3,395	2,977
41,300	41,350	3,400	2,982
41,350	41,400	3,405	2,987
41,400	41,450	3,410	2,992
41,450	41,500	3,415	2,997
41,500	41,550	3,420	3,002
41,550	41,600	3,425	3,007
41,600	41,650	3,430	3,012
41,650	41,700	3,435	3,017
41,700	41,750	3,440	3,022
41,750	41,800	3,445	3,027
41,800	41,850	3,450	3,032
41,850	41,900	3,455	3,037
41,900	41,950	3,460	3,042
41,950	42,000	3,465	3,047
42,000	42,050	3,470	3,052
42,050	42,100	3,475	3,057
42,100	42,150	3,480	3,062
42,150	42,200	3,485	3,067
42,200	42,250	3,490	3,072
42,250	42,300	3,495	3,077
42,300	42,350	3,500	3,082
42,350	42,400	3,505	3,087
42,400	42,450	3,510	3,092
42,450	42,500	3,515	3,097
42,500	42,550	3,520	3,102
42,550	42,600	3,525	3,107

* *This column must also be used by a Qualified Widow(er).*

METHOD 2

2002 Oklahoma Income Tax Table 2

METHOD 2

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
42,600	42,650	3,530	3,112
42,650	42,700	3,535	3,117
42,700	42,750	3,540	3,122
42,750	42,800	3,545	3,127
42,800	42,850	3,550	3,132
42,850	42,900	3,555	3,137
42,900	42,950	3,560	3,142
42,950	43,000	3,565	3,147
43,000	43,050	3,570	3,152
43,050	43,100	3,575	3,157
43,100	43,150	3,580	3,162
43,150	43,200	3,585	3,167
43,200	43,250	3,590	3,172
43,250	43,300	3,595	3,177
43,300	43,350	3,600	3,182
43,350	43,400	3,605	3,187
43,400	43,450	3,610	3,192
43,450	43,500	3,615	3,197
43,500	43,550	3,620	3,202
43,550	43,600	3,625	3,207
43,600	43,650	3,630	3,212
43,650	43,700	3,635	3,217
43,700	43,750	3,640	3,222
43,750	43,800	3,645	3,227
43,800	43,850	3,650	3,232
43,850	43,900	3,655	3,237
43,900	43,950	3,660	3,242
43,950	44,000	3,665	3,247
44,000	44,050	3,670	3,252
44,050	44,100	3,675	3,257
44,100	44,150	3,680	3,262
44,150	44,200	3,685	3,267
44,200	44,250	3,690	3,272
44,250	44,300	3,695	3,277
44,300	44,350	3,700	3,282
44,350	44,400	3,705	3,287
44,400	44,450	3,710	3,292
44,450	44,500	3,715	3,297
44,500	44,550	3,720	3,302
44,550	44,600	3,725	3,307
44,600	44,650	3,730	3,312
44,650	44,700	3,735	3,317
44,700	44,750	3,740	3,322
44,750	44,800	3,745	3,327
44,800	44,850	3,750	3,332
44,850	44,900	3,755	3,337
44,900	44,950	3,760	3,342
44,950	45,000	3,765	3,347
45,000	45,050	3,770	3,352
45,050	45,100	3,775	3,357

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
45,100	45,150	3,780	3,362
45,150	45,200	3,785	3,367
45,200	45,250	3,790	3,372
45,250	45,300	3,795	3,377
45,300	45,350	3,800	3,382
45,350	45,400	3,805	3,387
45,400	45,450	3,810	3,392
45,450	45,500	3,815	3,397
45,500	45,550	3,820	3,402
45,550	45,600	3,825	3,407
45,600	45,650	3,830	3,412
45,650	45,700	3,835	3,417
45,700	45,750	3,840	3,422
45,750	45,800	3,845	3,427
45,800	45,850	3,850	3,432
45,850	45,900	3,855	3,437
45,900	45,950	3,860	3,442
45,950	46,000	3,865	3,447
46,000	46,050	3,870	3,452
46,050	46,100	3,875	3,457
46,100	46,150	3,880	3,462
46,150	46,200	3,885	3,467
46,200	46,250	3,890	3,472
46,250	46,300	3,895	3,477
46,300	46,350	3,900	3,482
46,350	46,400	3,905	3,487
46,400	46,450	3,910	3,492
46,450	46,500	3,915	3,497
46,500	46,550	3,920	3,502
46,550	46,600	3,925	3,507
46,600	46,650	3,930	3,512
46,650	46,700	3,935	3,517
46,700	46,750	3,940	3,522
46,750	46,800	3,945	3,527
46,800	46,850	3,950	3,532
46,850	46,900	3,955	3,537
46,900	46,950	3,960	3,542
46,950	47,000	3,965	3,547
47,000	47,050	3,970	3,552
47,050	47,100	3,975	3,557
47,100	47,150	3,980	3,562
47,150	47,200	3,985	3,567
47,200	47,250	3,990	3,572
47,250	47,300	3,995	3,577
47,300	47,350	4,000	3,582
47,350	47,400	4,005	3,587
47,400	47,450	4,010	3,592
47,450	47,500	4,015	3,597
47,500	47,550	4,020	3,602
47,550	47,600	4,025	3,607

If Oklahoma taxable income is: At least	But less than	And you are: Single or married filing separately	Married* filing jointly or head of household
		Your tax is:	
47,600	47,650	4,030	3,612
47,650	47,700	4,035	3,617
47,700	47,750	4,040	3,622
47,750	47,800	4,045	3,627
47,800	47,850	4,050	3,632
47,850	47,900	4,055	3,637
47,900	47,950	4,060	3,642
47,950	48,000	4,065	3,647
48,000	48,050	4,070	3,652
48,050	48,100	4,075	3,657
48,100	48,150	4,080	3,662
48,150	48,200	4,085	3,667
48,200	48,250	4,090	3,672
48,250	48,300	4,095	3,677
48,300	48,350	4,100	3,682
48,350	48,400	4,105	3,687
48,400	48,450	4,110	3,692
48,450	48,500	4,115	3,697
48,500	48,550	4,120	3,702
48,550	48,600	4,125	3,707
48,600	48,650	4,130	3,712
48,650	48,700	4,135	3,717
48,700	48,750	4,140	3,722
48,750	48,800	4,145	3,727
48,800	48,850	4,150	3,732
48,850	48,900	4,155	3,737
48,900	48,950	4,160	3,742
48,950	49,000	4,165	3,747
49,000	49,050	4,170	3,752
49,050	49,100	4,175	3,757
49,100	49,150	4,180	3,762
49,150	49,200	4,185	3,767
49,200	49,250	4,190	3,772
49,250	49,300	4,195	3,777
49,300	49,350	4,200	3,782
49,350	49,400	4,205	3,787
49,400	49,450	4,210	3,792
49,450	49,500	4,215	3,797
49,500	49,550	4,220	3,802
49,550	49,600	4,225	3,807
49,600	49,650	4,230	3,812
49,650	49,700	4,235	3,817
49,700	49,750	4,240	3,822
49,750	49,800	4,245	3,827
49,800	49,850	4,250	3,832
49,850	49,900	4,255	3,837
49,900	49,950	4,260	3,842
49,950	50,000	4,265	3,847

If your Taxable Income is $50,000 or more, use the tax computation below.

METHOD TWO

Worksheet for Calculating Tax on Taxable Income $50,000 or more

		$4,268 + 10% over $50,000 Single or Married filing separately	$3,850 + 10% over $50,000 Married filing jointly or Head of Household*
1.	Taxable Income		
2.	Less	- 50,000	- 50,000
3.	Subtract: Line 1 minus Line 2		
4.	Multiply Line 3 by .10		
5.	Tax on $50,000	+ 4,268	+ 3,850
6.	Add: Line 4 plus Line 5 = **Total Tax**		

** This column must also be used by a Qualified Widow(er).*

When You Are Finished...

• If you owe taxes, please enclose a check or money order payable to "Oklahoma Tax Commission". Your Social Security Number and the tax year should be on your check or money order for your payment to be properly credited. Do not send cash.

• Payment may also be made by credit card. See page 7 for further information regarding this payment option.

• Enclose W-2's or 1099's to substantiate withholding.

• Math errors are the most common cause of a refund delay. Please double check your calculations.

• After filing, if you have any questions regarding your refund, whether you utilized the direct deposit option or preferred your refund be sent by check, please contact us at (405) 521-3160. The in-state toll-free number is (800) 522-8165, ext. 1-3160.

• If you filled out any portion of Schedules 511-A through 511-H or the Form 538-S, you are required to enclose those pages with your return. Failure to include the pages will result in a delay of your refund.

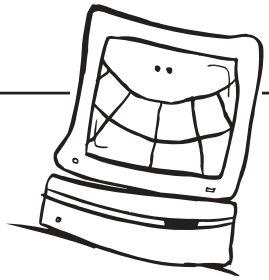
• Do not enclose any correspondence other than those documents and schedules required for your return .

• If for some reason you do not have a return envelope with labels, please mail your return, along with any payment due, to the address:

FORM 511: **Oklahoma Tax Commission**
Income Tax
P.O. Box 26800
Oklahoma City, OK 73126-0800

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 web site, including downloadable tax forms, answers to common questions, and online filing options for both income and business taxes!

www.oktax.state.ok.us

Office Locations!

Oklahoma City • (405) 521-3160
2501 North Lincoln Boulevard
or
Shepherd Mall: NW 23rd & Villa

Tulsa • (918) 581-2399
440 South Houston, 5th Floor

Ardmore • (580) 226-4636
301 West Main, Suite 316

Lawton • (580) 248-8440
1602 NW Lawton Ave., Suite B

McAlester • (918) 426-0777
1533 South Main

Give Us a Call!

The Oklahoma Tax Commission can be reached at **(405) 521-3160**. The in-state toll free number is **(800) 522-8165, extension 1-3160**. Also see the box to the left for field office phone numbers.

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

Oklahoma Tax Commission
Income Tax
P.O. Box 26800
Oklahoma City, OK 73126-0800

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Oklahoma Tax Commission

FORM **511** **2002**

For Office Use Only

For the year January 1 - December 31, 2002, or other taxable year beginning _____, 2002 ending _____, _____.

This form is for residents only. The due date for this form is the 15th day of the fourth month after the close of the taxable year.

State of Oklahoma Income Tax Return

Your Social Security Number → ☐☐☐-☐☐-☐☐☐☐

Spouse's Social Security Number → ☐☐☐-☐☐-☐☐☐☐
(joint return only)

Print or Type

Print first name and initial (If joint return, give first name and initial of both) Last name

Present home address (number and street, including apartment number or rural route)

City, State and Zip

Filing Status

1 _____ Single
2 _____ Married filing joint return (even if only one had income)
3 _____ Married filing separate.
If spouse is also filing, give SSN and name on line below:
_____
4 _____ Head of household with qualifying person
5 _____ Qualifying widow(er) with dependent child
Please list year spouse died here: _____

65 or Over? (See Instructions) **Yourself** ☐ **Spouse** ☐

Not Required to File...

Check this box if you do not have sufficient gross income to require you to file a Federal return. (see instructions) ☐

EXEMPTIONS

	Regular	Special	Blind		
Yourself		+	+	=	
Spouse		+	+	=	
Number of dependent children				=	
Number of other dependents				=	
				Total =	

Add the Totals from the 4 shaded boxes.

Write the Total in the box below.

Please Note:
If you may be claimed as a dependent on another return, enter "0" for your regular exemption.

Do not staple documentation to this form.
If you need to attach items, please use a paper clip.

PART ONE: To Arrive at Oklahoma Adjusted Gross Income

Please Round to Nearest Whole Dollar

1	Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ)	1	00
2	Subtractions from Federal adjusted gross income (Schedule 511-A, line 11)	2	00
3	Line 1 minus line 2	3	00
4	Out-of-state income, except wages *(describe and enclose Federal schedule)* _____	4	00
5	Line 3 minus line 4	5	00
6	Additions to Federal adjusted gross income (Schedule 511-B, line 8)	6	00
7	Oklahoma adjusted gross income (line 5 plus line 6)	7	00

(If the amount on line 7 is different than line 1, please enclose a copy of your Federal return)

PART TWO: Adjustments to Arrive at Oklahoma Taxable Income

8	Adjustments to Oklahoma adjusted gross income (Schedule 511-C, line 13)			8	00
9	Oklahoma income after adjustments (line 7 minus line 8)			9	00
	If line 4 is zero, complete lines 10-11. If line 4 is greater than zero, see Schedule 511-D.				
10	Oklahoma standard deduction or Federal itemized deductions	10	00		
11	Exemptions ($1000 x number of exemptions claimed above)	11	00		
12	Total deductions and exemptions (add lines 10-11 or enter amount from Schedule 511-D)			12	00
13	**Oklahoma Taxable Income: METHOD 1** (line 9 minus line 12)			13	00
14	Tax from **Tax Table 1** (pages 16-21 of packet)	14	00		
	If line 7 is equal to or larger than line 1, complete line 15.				
	If line 7 is smaller than line 1, see Schedule 511-E.				
15	Federal income tax deduction (enter the amount **paid** not *withheld* or enter amount from Schedule 511-E)			15	00
16	**Oklahoma Taxable Income: METHOD 2** (line 13 minus line 15)			16	00
17	Tax from **Tax Table 2** (pages 22-27 of packet)	17	00		
18	Oklahoma Income Tax *(lesser of line 14 or 17) (If using Farm Income Averaging, enter Form 573, line 42 & check here* ☐ *)*			18	00

PART THREE: Tax, Payments and Credits

19	Total from line 18		19	00
	If line 7 is equal to or larger than 1, complete line 20. If line 7 is smaller than line 1, see Schedule 511-F.			
20	Oklahoma child care credit (see instructions)		20	00
21	Credit for taxes paid to another state (enclose Form 511TX)		21	00
22	Other credits (511CR) . . . . . *Please list 511CR line number claimed here* ☐		22	00
23	Balance (line 19 minus lines 20, 21 and 22) *Do not enter less than zero.*		23	00
24	Oklahoma withholding (enclose W-2's & 1099's with withholding)	24 00		
25	2002 Oklahoma estimated tax payments . *(qualified farmer* ☐ *)*	25 00		
26	2002 payment with extension	26 00		
27	Low Income Property Tax Credit (enclose Form 538-H)	27 00		
28	Sales Tax Relief Credit (enclose Form 538-S, see instructions)	28 00		
29	Tornado Tax Credit (enclose Form 509 or Form 510)	29 00		
	If line 7 is equal to or larger than 1, complete line 30. If line 7 is smaller than line 1, see Schedule 511-G.			
30	Oklahoma Earned Income Credit (see instructions)	30 00		
31	Total payments and credits (add lines 24-30)		31	00

PART FOUR: Overpaid

32	Overpayment (if line 31 is greater than line 23) *subtract line 23 from line 31* . . **Overpayment**		32	00
33	Amount from line 32 to be credited to your 2003 estimated tax	33 00		
	Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please place the line number of the organization from Schedule 511-H in the blue oval below. If you give to more than one organization, please put a "99" in the blue oval below.			
34	Donations from your refund. (total from Sch. 511-H) . ◯	34 00		
35	Total deductions from refund (add lines 33 and 34)		35	00
	Direct Deposit Option: *For instructions, please see page 15 of your Individual Resident Income Tax Packet.*			
	Yes! Please deposit my refund in my ☐ **checking account** ☐ **savings account**			
	Routing Number:			
	Account Number:			
36	Amount to be refunded (line 32 minus line 35) . . . . . **Refund**		36	00

PART FIVE: Tax Due

37	Tax Due (if line 23 is greater than line 31) *subtract line 31 from line 23* . . . . . **Tax Due**		37	00
38	Donation: Oklahoma organ donor education fund . . . . . ☐ $2 ☐ $5 ☐ $_____		38	00
39	Underpayment of estimated tax . . . . . *(annualized installment method* ☐ *)*		39	00
40	For delinquent payment (add penalty of 5% plus interest at 1.25% per month)		40	00
41	Total tax, donation, penalty and interest (add lines 37-40) . . . . . **Balance Due**		41	00

Under penalty of perjury, I declare that the information contained in this document, attachments and schedules are true and correct to the best of my knowledge and belief.

Check this box if the Oklahoma Tax Commission may discuss this return with your tax preparer. ☐

Taxpayer's signature	Spouse's signature	Paid Preparer's signature
Date	Date	Paid Preparer's address and phone number
Taxpayer's occupation	Spouse's occupation	
Daytime Phone (optional)	Daytime Phone (optional)	Paid Preparer's I.D. Number

Mailing Address: P.O. Box 26800, Oklahoma City, Oklahoma 73126-0800

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

Name(s) shown on Form 511

Your Social Security Number

Enclose with Form 511 • Enclose with Form 511 • Enclose with Form 511

Schedule 511-A

Subtractions from Federal Adjusted Gross Income

See instructions for detail on qualification and enclosures.

1	Interest on U.S. government obligations	1	00
2	Social Security benefits taxed on your Federal Form 1040 or 1040A	2	00
3	Oklahoma or Federal government retirement	3	00
4	Other retirement income (see instructions for worksheet)	4	00
5	U.S.Railroad Retirement Board benefits	5	00
6	Oklahoma depletion	6	00
7	Oklahoma net operating loss	7	00
8	Exempt tribal income	8	00
9	Gains from the sale of exempt government obligations	9	00
10	Miscellaneous: Other subtractions (enter number in box for type of deduction)	10	00
11	**Total subtractions** (add lines 1-10, enter total here and on line 2 of Form 511)	11	00

Schedule 511-B

Additions to Federal Adjusted Gross Income

See instructions for detail on qualification and enclosures.

1	State and municipal bond interest	1	00
2	Out-of-state losses (describe _____)	2	00
3	Lump sum distributions (not included in your Federal Adjusted Gross Income)	3	00
4	Federal net operating loss	4	00
5	Recapture of depletion claimed on a lease bonus	5	00
6	Expenses incurred to provide child care programs	6	00
7	Losses from the sale of exempt government obligations or other additions (describe _____)	7	00
8	**Total additions** (add lines 1-7, enter total here and on line 6 of Form 511)	8	00

Schedule 511-C

Adjustments to Oklahoma Adjusted Gross Income

See instructions for detail on qualification and enclosures.

1	Partial military pay exclusion (not retirement income)	1	00
2	Qualifying disability deduction	2	00
3	Political contributions (limited to $100 [$200 for joint return])	3	00
4	Interest qualifying for exclusion (limited to $100 [$200 for joint return])	4	00
5	Qualified adoption expense	5	00
6	Indian employment exclusion (not exempt tribal income, see Schedule 511-A, line 8)	6	00
7	Contributions to Oklahoma 529 College Savings Plan Account(s)	7	00
8	Qualified medical savings account (not deducted on your Federal return)	8	00
9	Agricultural commodity processing facility exclusion	9	00
10	Accelerated Oklahoma depreciation for swine or poultry producers	10	00
11	Discharge of indebtedness for farmers	11	00
12	Oklahoma Police Corps Program scholarship or stipend	12	00
13	**Total adjustments** (add lines 1-12, enter total here and on line 8 of Form 511)	13	00

Name(s) shown on Form 511

Your Social Security Number

Schedule 511-D

Deductions and Exemptions Computation Worksheet

If you have income from out-of-state, your exemptions and deductions must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income reduced by allowable adjustments except out-of-state income.

1	Oklahoma standard deduction or Federal itemized deductions claimed	1	00
2	Exemptions ($1,000 x number of exemptions claimed at top of Form 511)	2	00
3	Total (add lines 1 and 2)	3	00
4	Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511 ÷		
	Enter the percentage from the above calculation here ***(do not enter more than 100%)***	4	%
5	**Total allowable deductions and exemptions** (multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511. ***Leave lines 10 and 11 of Form 511 blank***)	5	00

Schedule 511-E

Federal Income Tax Deduction Computation Worksheet

Federal income taxes are deductible only to the extent they relate to income subject to taxation in Oklahoma. Federal income tax must be prorated on the ratio of Oklahoma Adjusted Gross Income to the Federal Adjusted Gross Income.

1	2002 Federal income tax (amount paid, not amount withheld)	1	00
2	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 ÷		
	Enter the percentage from the above calculation here ***(do not enter more than 100%)***	2	%
3	**Allowable Federal income tax deduction** (multiply line 1 by percentage on line 2, enter total here and on line 15 of Form 511)	3	00

Schedule 511-F

Child Care Credit Computation Worksheet

If you are allowed a credit for child care expenses on your Federal return, you are allowed a credit against your Oklahoma tax equal to 20% of the credit for child care expenses allowed by the IRS code. The credit must be prorated on the ratio of Oklahoma AGI to Federal AGI. Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2.

Note: Do not use the Federal child tax credit when computing the Oklahoma child care credit. The Oklahoma child care credit is based on a percentage of the Federal child care credit only.

1	Federal child care credit	1	00
2	Multiply line 1 by 20%	2	00
3	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 ÷		
	Enter the percentage from the above calculation here ***(do not enter more than 100%)***	3	%
4	Oklahoma child care credit (multiply line 2 by line 3, enter total here and on line 20 of Form 511)	4	00

Name(s) shown on Form 511

Your Social Security Number

Schedule 511-G

Earned Income Credit Computation Worksheet

You are allowed a credit against your Oklahoma tax equal to 5% of the Earned Income Credit allowed on your Federal return. The credit must be prorated on the ratio of Oklahoma AGI to Federal AGI. Enclose a copy of your Federal return.

1	Federal earned income credit	1	00
2	Multiply line 1 by 5%	2	00
3	Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511 ÷		
	Enter the percentage from the above calculation here ***(do not enter more than 100%)***	3	%
4	Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 30 of Form 511)	4	00

Schedule 511-H

Donations from Refund

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, their mission, how funds are utilized, and their mailing address are shown on the back of this form (Schedule 511-H Information). If you are not receiving a refund, but would like to make a donation to one of these charities, Schedule 511-H Information lists the mailing address to mail your donation to the organization. If you are not receiving a refund and are wishing to donate to the Oklahoma Organ Donor Education Fund, please see line 38 of Form 511.

Please check the box associated with the dollar amount you are wishing to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right. When you carry your figure back to line 34 of Form 511, please listed the line number of the charity to which you donated. Example: If you donated to the Oklahoma Breast Cancer Program, write a "4" in the blue oval on line 34 of Form 511. If you donate to more than one charity, please write a "99" in the blue oval on line 34 of Form 511.

1	Oklahoma Wildlife Diversity Program	☐ $2	☐ $5	☐ $_____	1		00
2	Low Income Health Care Fund	☐ $2	☐ $5	☐ $_____	2		00
3	Veteran Affairs Capital Improvement Program	☐ $2	☐ $5	☐ $_____	3		00
4	Oklahoma Breast Cancer Program	☐ $2	☐ $5	☐ $_____	4		00
5	Oklahoma City Bombing Memorial Fund	☐ $2	☐ $5	☐ $_____	5		00
6	Oklahoma Organ Donor Education Fund	☐ $2	☐ $5	☐ $_____	6		00
7	Oklahoma School for the Blind/Oklahoma School for the Deaf	☐ $2	☐ $5	☐ $_____	7		00
8	Total donations (add lines 1-7, enter total here and on line 34 of Form 511				8		00

Enclose with Form 511

If you filled out any portion of Schedules 511-A through 511-H, you are required to enclose these pages with your return. Failure to include these pages will result in a delay of your refund.

Schedule 511-H Information

Oklahoma Wildlife Diversity Program

The Oklahoma Wildlife Diversity Program is funded primarily by concerned Oklahomans. All donations provide for a variety of projects, including research on Texas horned lizards and other rare wildlife, wildlife observation activities, such as statewide educational workshops, informational brochures and posters, and management of a bat cave purchased with previous program donations.

If you are not receiving a refund, you may still support Oklahoma wildlife by sending a donation to: Wildlife Diversity Program, 1801 North Lincoln, Oklahoma City, OK 73105.

Low Income Health Care Fund

Oklahomans helping each other is what the Indigent (Low Income) Health Care Fund is all about. Donations made to the fund are used to help provide medical and dental care for needy children and families. Every dollar you donate goes directly for health care costs.

If you are not receiving a refund, you may contribute toward indigent health care by sending a donation to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Indigent Health Care Revolving Fund, P.O. Box 25352, Oklahoma City, OK 73125.

Veterans Affairs Capital Improvement Program

You may donate from your tax refund to help the Department of Veterans Affairs to purchase equipment and develop capital improvement projects and to acquire properties for expanding or improving existing projects.

If you are not receiving a refund, you may still donate. Mail your contribution to: Department of Veteran Affairs, P.O. Box 53067, Oklahoma City, OK 73152.

Oklahoma Breast Cancer Program

If you wish to donate from your tax refund for Oklahoma Breast Cancer Research, enter the amount on Form 511, line 33d. The donation will be forwarded to the State Department of Health.

If you are not receiving a refund, you may still donate. Mail your contribution to: State Department of Health, 1000 NE 10th Street, Oklahoma City, OK 73152.

Oklahoma City Bombing Memorial Fund

You may donate to remember the victims of the April 19, 1995 bombing of the Alfred P. Murrah Federal Building. Donations will help defray the expense to construct and maintain the national memorial created to honor the victims of the bombing.

If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma City National Memorial Foundation, P.O. Box 323, Oklahoma City, OK 73101-0323.

Oklahoma Organ Donor Education Fund

Donate *Life* to your fellow Oklahomans. Hundreds of Oklahomans are waiting for the *Gift of Life* and your donation will fund statewide education programs to make Oklahomans aware of the importance of organ and tissue donation.

You can also mail a contribution to: State Department of Health, c/o ODEAP Fund, 1000 N.E. 10th St., Oklahoma City, OK 73152.

Oklahoma School for the Deaf / Oklahoma School for the Blind

The Oklahoma School for the Deaf and the Oklahoma School for the Blind provide free preschool through high school education programs for children with hearing or vision disabilities. The schools also provide advice for families of infants and preschoolers and consultation statewide to help local schools meet the educational needs of their students with these disabilities.

If you are not receiving a refund, you may still send a donation to Oklahoma Department of Rehabilitation Services, C/O OSD/OSB Donation, 3535 N.W. 58th Street, #500, Oklahoma City, OK 73112-4815.

FORM **538-S** **2002**

FOR OFFICE USE ONLY

OKLAHOMA CLAIM FOR CREDIT OR REFUND OF SALES TAX

Your Social Security Number → ☐☐☐-☐☐-☐☐☐☐

Spouse's Social Security Number → ☐☐☐-☐☐-☐☐☐☐

Instructions on reverse side.
Please read carefully as an incomplete form may delay your refund.

Print first name, initial and last name (first name and initial of spouse)

Present home address (number and street, including apartment number, or rural route)

City, State and Zip

PART 1: TAXPAYER INFORMATION

☐ Check if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof)

☐ Check if you or your spouse are 65 years of age or over

Date lived in Oklahoma: from _____ to _____

Oklahoma resident for the full year? yes ☐ no ☐

PART 2: DEPENDENT AND EXEMPTION INFORMATION

1. Dependents (first name, initial, last name)	See Instructions			5. Yearly Income
	2. Age	3. Social Security Number	4. Relationship	

QUALIFIED EXEMPTIONS...

A. Yourself ..... ☐

B. Spouse ..... ☐

C. Number of your dependent children .. ☐☐

D. Number of other dependents ..... ☐☐

E. Total exemptions claimed (add A, B, C, and D) ..... ☐☐

PART 3: GROSS INCOME (ROUND TO NEAREST DOLLAR)

You may not enter negative amounts. Enter gross income and assistance, taxable and nontaxable, received by ALL members of your household in the year 2002.

		Yearly Income	
1.	Enter total wages, salaries, fees, commissions, bonuses, and tips (including nontaxable income from your W-2)	1	00
2.	Enter total interest and dividend income received	2	00
3.	Total of all dependents' income (from Part 2, column 5)	3	00
4.	Social Security payments (total including Medicare)	4	00
5.	Railroad Retirement benefits	5	00
6.	Other pensions, annuities and IRAs	6	00
7.	Alimony	7	00
8.	Unemployment benefits	8	00
9.	2001 Earned Income Credit (EIC) received in 2002 and Advanced EIC received in 2002	9	00
10.	Nontaxable sources of income (specify) _____	10	00
11.	Enter **gross** income from rental, royalties, partnerships, estates and trusts, and gains from the sale or exchange of property (taxable & nontaxable) (enclose Federal return including schedules) .	11	00
12.	Enter **gross** business and farm income (enclose Federal return including schedules)	12	00
13.	Other (specify) _____	13	00
14.	Total gross household income (Add lines 1-13)	14	00

If line 14 is over limits shown in steps 3 and 4 on back of form, no credit is allowed.

PART 4: SALES TAX CREDIT COMPUTATION (For households with gross income below allowable limits. See steps 3 and 4 on back of form.)

15. Total qualified exemptions claimed in Box E above ☐☐ x $40 (credit claimed) 15 ☐☐☐ 00

If you are filing a Form 511, carry the amount on line 15 to the Form 511, line 28.

DIRECT DEPOSIT OPTION:

(for those not filing a Form 511)

If you would like to have the amount shown on line 15 deposited directly into your checking or saving account, please complete this "Direct Deposit Option" section.

Yes! Please deposit my refund in my ☐ **checking account** ☐ **savings account**

Routing Number: ☐☐☐☐☐☐☐☐☐ **Account Number:** ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Under penalty of perjury, I declare that the information contained in this document and any attachments is true and correct to the best of my knowledge and belief.

Taxpayer's Signature and Date	Spouse's Signature and Date	Occupation(s)

Notice

Persons who have received TANF (temporary assistance for needy families) for any month in the year of 2002 will not be eligible for the sales tax credit or refund.

The Department of Human Services will make sales tax refunds to persons who have continuously received aid to the aged, blind, disabled or Medicaid payment for nursing home care from January 1, 2002 to December 31, 2002.

Instructions

Follow the steps below to determine if you (or your spouse) are eligible to take the Sales Tax Relief/Credit.

Step 1 — Did you live in Oklahoma for the entire year?

Yes (go to step 2) — STOP **No** (you do not qualify to file this form)

Step 2 — Were you a resident of Oklahoma for the entire year?

Yes (go to step 3) — STOP **No** (you do not qualify to file this form)

Step 3 — Is your total gross household income* $15,000 or less?

GO **Yes** (File Form 538-S) — **No** (go to step 4)

Step 4 — Is your total gross household income* $30,000 or less and at least one of the following applies?

- You claim an exemption for your dependent *(this does not include you or your spouse)*
- You and/or your spouse are 65 years of age or older by 12/31/02
- You have a physical disability constituting a substantial handicap to employment (Provide proof**)

GO **Yes** (File Form 538-S) — STOP No (you do not qualify to file this form)

Exceptions:

- A person convicted of a felony and who is an inmate in the custody of the Department of Corrections for any portion of the year is not eligible to file a claim for sales tax relief.
- Individuals living in Oklahoma under a Visa do not qualify for the sales tax relief.
- If a taxpayer or spouse died during the tax year, he/she will not qualify for the sales tax credit. If the death occurred after December 31, 2002, but before this tax form was filed, the sales tax credit or refund for the deceased will be issued to their estate. Enter the date of death in the address box following the first name of the decedent.

Dependents:

To qualify as a dependent for the sales tax credit or refund, you must qualify and be claimed as a dependent for Federal income tax purposes. The name, social security number, age, relationship and yearly income (if any) must be entered for all dependents. All other sales tax credit or refund requirements must also be met (Example: Resident of and lives in Oklahoma for the entire year).

Definitions for the purpose of this form:

Household means any house, dwelling or other type of living quarters.

***Total household income** means the total amount of income received by ALL persons living in the same household whether the income was taxable or not for income tax purposes. This includes, but is not limited to, public assistance payments, support money, workmen's compensation, school grants or scholarships, veteran's disability compensation, loss-of-time insurance payments and all of the types of income shown on the front of this form. Income that is exempt must be included in the year received, for example; nontaxable sources of income on your W-2, such as a dependent care reimbursement account or military housing assistance, and the distribution of earnings from a Roth IRA. **Note**: Do not include income deferred for Federal Income Tax purposes, for example: tax deductible contributions to a 401K or to a traditional IRA. This income will be included when distributed and taxed on your Federal return.

****Proof of disability** may be established by certification by an agency of State Government, an insurance company or a physician; or by eligibility to receive disability benefits under the Federal Social Security Act. A veteran certified by the Veterans Administration of the Federal government as having a service-connected disability shall constitute proof.

Filing instructions and due date:

If you are filing an Oklahoma Income Tax Return, claim the sales tax refund as a credit on your tax return, Form 511, and enclose this signed form. Your return claiming the sales tax credit must be filed no later than April 15th, if the amount of your overpayment (refund) on your tax return is less than the amount of this credit or if you owe tax on your tax return. Your return claiming the sales tax credit must be filed no later than June 30th, if the amount of your overpayment (refund) is equal to or more than the amount of this credit.

If you are not filing an Oklahoma Income Tax Return, Form 511, this form must be signed and filed on or before June 30th.
Mail to: Oklahoma Tax Commission, P.O. Box 26800, Oklahoma City, OK 73126-0800

Note: Extensions do not apply to this form. If your claim is not filed by the due date, you will not receive the sales tax credit. Refer to the above due dates of April 15th or June 30th to determine which one applies to you.