

2022 Oklahoma Resident Individual Income Tax Forms and Instructions

This packet contains:

- Instructions for completing the Oklahoma Resident Income Tax Return Form 511
- Oklahoma Resident Income Tax Return Form 511
- Sales Tax Relief Credit Form 538-S
- Instructions for the Direct Deposit option
- 2022 Income Tax Tables

Filing date:

- <u>Generally</u>, your return must be postmarked by April 15, 2023. For additional information, see the "Due Date" section on page 4.
- This form is also used to file an amended return. See page 6.

Want your refund faster?

See page 42 for direct deposit information.

2022 OKLAHOMA RESIDENT INDIVIDUAL INCOME TAX PACKET

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2-D Barcode Information



If your return has a separate page with barcodes, it was prepared using computer software utilizing 2-D barcoding. This means your tax information will be processed faster and more accurately and you will see your refund faster! **Provide** this page with your completed return.

The mailing address for 2-D income tax forms is:

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

Note: Any handwritten information will not be captured when a return is processed using the 2-D barcode.

COMMON ABBREVIATIONS FOUND IN THIS PACKET

IRC - Internal Revenue Code

OS - Oklahoma Statutes

OTC - Oklahoma Tax Commission

Sec. - Section(s)

HELPFUL HINTS

- File your return by the same due date as your federal income tax return. See page 4 for information regarding extended due date for electronically filed returns.
- If you need to file for an extension, use Form 504-I and then later file a Form 511.
- Be sure to provide copies of your Form(s) W-2, 1099 or other withholding statement with your return. Provide all federal schedules as required.
- **Important:** If you fill out any portion of the Schedules 511-A through 511-I or Form 538-S, you are required to provide 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.
- Do not provide any correspondence other than those documents and schedules required for your return.
- If you purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax, you owe use tax on those items. For more information on use tax, see pages 13-14.
- · Would you like your refund faster? Choose to have your refund direct deposited into your checking or savings account.
- When you complete the direct deposit section on the Form 511, verify the routing and account numbers are correct. If the direct deposit fails to process, your refund will be mailed to you on a debit card.
- After filing, if you have questions regarding the status of your refund, use OkTAP at tax.ok.gov to check your refund or call 405.521.3160.

WHAT'S NEW IN THE 2022 OKLAHOMA TAX PACKET?

- The individual income tax rate was reduced by 0.25% for each tax bracket.
- The Oklahoma Earned Income Credit (EIC) was made refundable, and the credit amount may be calculated using the same requirements for computing the EIC for federal income tax purposes in effect for the 2020 income tax year. **Provide** Form 511-EIC (available at **tax.ok.gov**).
- The Credit for Verified Blood Donations was added to the Form 511-CR. To obtain Form 511-CR, visit tax.ok.gov.
- The Credit for Oklahoma Rural Jobs was added to the Form 511-CR. To obtain Form 511-CR, visit tax.ok.gov.
- The Credit for Contributions to an Eligible Public School Foundation or Public School District was added to the Form 511-CR. To obtain Form 511-CR, visit **tax.ok.gov**.
- The annual credit cap for contributions to eligible scholarship-granting organizations was increased from \$3.5 million to \$25 million, plus any suspended credits, and the annual credit cap for contributions to eligible educational improvement grant organizations, eligible public school foundations and public school districts was increased from \$1.5 million to \$25 million. In addition to the \$25 million cap, the credit amount is limited to \$200,000 of credits per public school district annually.
- The exemption for retirement benefits received from any component of the Armed Forces of the United States was increased to 100% of retirement benefits.
- A deduction for qualified equity investments in an eligible Oklahoma venture capital company was added. See Form 511, Schedule 511-A, Line 15. **Provide** Form 582-I (available at **tax.ok.gov**).

BEFORE YOU BEGIN

You must complete your federal income tax return before beginning your 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

RESIDENT 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, educational 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 Servicemembers' Civil Relief Act of 2003 (SCRA), formerly known as the Soldiers' and Sailors' Civil Relief Act of 1940 (SSCRA).

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 (as evidenced by the military's Form DD2058). See the specific instructions for Schedule 511-C, line C1 - Military Pay Exclusion.

When the spouse of a military member is a civilian and has the same legal residency as the military member, the spouse may retain such legal residency. 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 have the same legal residency as the military member, 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 8 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 to/in other states claimed on Oklahoma Form 511-TX. (See Form 511, line 16.)

DUE DATE

Generally, your Oklahoma income tax return is due April 15th, the same day as your federal return. However:

- If you file your return electronically (through a preparer or the internet), your due date is extended to April 20th. Any payment of taxes due on April 20th must be remitted electronically in order to be considered timely paid. If the balance due on an electronically filed return is not remitted electronically, penalty and interest will accrue from the original due date.
- If the Internal Revenue Code (IRC) of the IRS provides for a later due date, your return may be filed by the later due date and will be considered timely filed. You should write the appropriate "disaster designation" as determined by the IRS at the top of the return, if applicable. If a bill is received for delinquent penalty and interest, you should contact the Oklahoma Tax Commission (OTC) at the number on the bill.
- If the due date falls on a weekend or legal holiday when OTC offices are closed, your return is due the next business day. Your return must be postmarked by the due date to be considered timely filed.

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 provided with your Oklahoma return. If your federal return is not extended or an Oklahoma liability is owed, an extension of time to file your Oklahoma return can be granted on Form 504-I.

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.

WHO MUST FILE?

Resident...

Every resident individual whose gross income from both within and outside of Oklahoma exceeds the standard deduction plus personal exemption is required to file an Oklahoma income tax return. If you are uncertain about your filing requirement, see the charts on page 5.

Resident individuals not required to file a federal income tax return must attach a completed federal income tax return to the Oklahoma income tax return to show how adjusted gross income (AGI) and deductions were determined, if their gross income is more than their AGI.

If you do not have a filing requirement, but had Oklahoma tax withheld, made estimated tax payments, qualify for the Natural Disaster Tax Credit or claim other refundable credits, you should file a return to get your refund.

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 511-NR.

Nonresident...

Except as otherwise provided for in the Pass-Through Entity Tax Equity Act of 2019, every nonresident with gross income from Oklahoma sources of \$1,000 or more is required to file an Oklahoma income tax return. Use Form 511-NR.

DETERMINING YOUR FILING REQUIREMENT

If you do not meet the Oklahoma filing requirement as shown in either Chart A or Chart B, you are not required to file an Oklahoma tax return. If you have withholding, made estimated tax payments or qualify for a refundable credit, you should file a return to get your refund.

Chart A: Oklahoma Filing Requirements - You must file a return if your gross income exceeds the amount shown.

Filing Status	Gross Income
Single	\$7,350
Married Filing Joint	\$14,700
Married Filing Separate	\$7,350
Head of Household	\$10,350
Qualifying Widow(er) with a Dependent Child	\$13,700

Chart B: Oklahoma 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 an Oklahoma return. You must file a return if your gross income exceeds the amount shown.

Marital Status	Gross Income
Single Dependents	\$6,350
Married Dependents	\$6,350

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 make timely estimated tax payments may be subject to interest on underpayment. Form OW-8-ES, for filing estimated tax payments, will be supplied on request. If at least 66.67% (or two-thirds) of your gross income for this year or last year is from farming, estimated payments are not required. If claiming this exception, see instructions for line 23.

Estimated payments can be made online through OkTAP at tax.ok.gov.

* 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.

NET OPERATING LOSS

The loss year return must be filed to establish the Oklahoma Net Operating Loss (NOL). Oklahoma NOL shall be separately determined by reference to IRC Section 172 as modified by the Oklahoma Income Tax Act and shall be allowed without regard to the existence of a federal NOL. For tax years 2009 and subsequent, the years to which an NOL may be carried shall be determined solely by reference to IRC Section 172. Provide a detailed schedule showing the origin and NOL computation. Residents use Oklahoma 511-NOL Schedules. Also provide a copy of the federal NOL computation.

A NOL resulting from a farming loss may be carried back in accordance with and to the extent of IRC Section 172(b)(G). However, the amount of the NOL carryback shall not exceed the lesser of \$60,000, 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.

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(s) shall be subtracted on Schedule 511-A, line 9. There is also a space provided to enter the loss year(s).

The federal NOL(s) shall be added on Schedule 511-B, line 4.

ALL ABOUT REFUNDS

Taxpayers have two quick, convenient ways to check the status of their refund without speaking to an OTC representative.

- Visit OkTAP at **tax.ok.gov** and click on the "Where's My Refund?" link under "Individuals". You will be required to enter the last seven digits of the primary filer's social security number, the exact dollar amount of the refund for which you are searching and the ZIP code on the return.
- Call 405.521.3160 and enter the same information as prompted by our interactive automated phone system.

Note: If your return was e-filed, you can generally begin checking on your refund about four days after the return was accepted by the OTC. If your return was paper filed, you should allow four to six weeks to begin checking on your refund. Once processed, allow five business days for the deposit to be made to a bank account. For debit card refunds, allow five to seven business days for delivery.

Important: If you do not choose to have your refund deposited directly into your bank account, you will receive a debit card. See pages 40 and 41 for information on debit cards and page 42 for more information on direct deposit.

A debit card or direct deposit are not your only options to receive your refund. If timely filing, you may 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.

AMENDED RETURNS

WHEN TO FILE AN AMENDED RETURN

Generally, to claim a refund, your amended return must be filed within three years from the date that tax, penalty and interest were paid. For most taxpayers, the three-year period begins on the original due date of the Oklahoma tax return. Estimated tax and withholdings are deemed paid on the original due date (excluding extensions).

If your federal return for any year is changed, an amended Oklahoma return shall be filed within one year. If you amend your federal return, it is recommended you obtain confirmation the IRS approved your federal amendment before filing your amended Oklahoma return. Filing an amended Oklahoma return without such IRS confirmation may delay the processing of your return; however, this may be necessary to avoid the expiration of the statute of limitations.

File a separate amended return for each year you are amending. No amended return may encompass more than one single year. Mail each year's amended return in a separate envelope. Do not provide amendments from different years in the same envelope.

If you discover you have made an error only on your Oklahoma return, we may be able to help you correct the form instead of filing an amended return. For additional information, contact our Taxpayer Resource Center at 405.521.3160.

HOW TO COMPLETE AN AMENDED RETURN

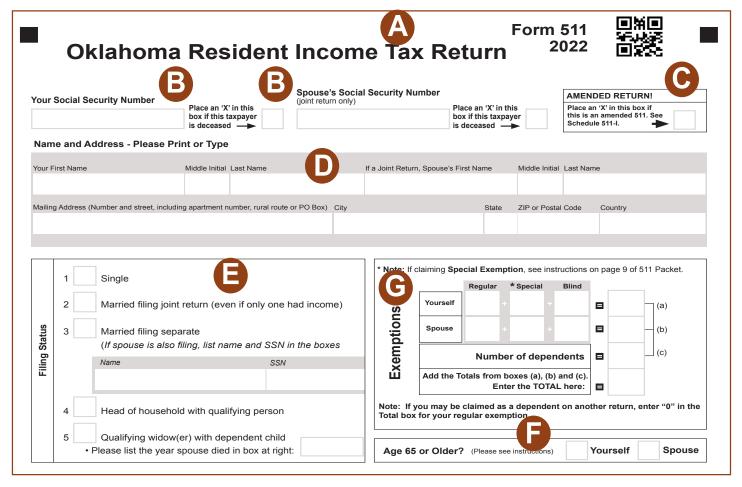
Place an "X" in the Amended Return checkbox at the top of Form 511, page 1. Complete the amended return. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 29. Enter any refund previously received or overpayment applied on line 31. Complete Schedule 511-I "Amended Return Information" on Form 511.

WHEN YOU ARE FINISHED

Provide a copy of the following supporting documents, if applicable. Failure to provide the supporting documents may delay the processing of the return.

- Form 1040X (Amended Federal Income Tax Return) or Form 1045 (Application for Federal Tentative Return),
- Proof that IRS has approved the claim, such as the statement of adjustment, IRS tax account transcript, any correspondence from IRS, or the deposit slip of your federal refund,
- Revenue Agent Report (RAR), CP2000 or other notification of an assessment or a change made by the IRS,
- Additional Forms W-2 or 1099 not furnished with original return, and
- Forms, schedules or other documentation to substantiate any change made on the amended return.

TOP OF FORM INSTRUCTIONS



A DO NOT WRITE OUTSIDE DESIGNATED AREAS

The barcode near the form number contains a page notation signifying the first page of a new return for processing equipment use. The blank areas are used for processing notations. Do not write in these areas.

B SOCIAL SECURITY NUMBER (SSN)

Enter your social security number. If you are married filing joint, enter your spouse's social security number in the space provided. **Note:** If you are married filing separate, do not enter your spouse's social security number here. Enter in Item E.

Note: The request for your SSN is authorized by Section 405, Title 42, of the United States Code. You **must** provide this information. It will be used to establish your identity for tax purposes only.

WHAT ABOUT DECEASED TAXPAYERS?

If a taxpayer died before filing a return, the executor, administrator or surviving spouse may have to file a return for the deceased. Place an 'X' in the appropriate box in the SSN area.

C AMENDED RETURN

Place an 'X' in the box if you are filing an amended return. Use lines 29 and 31 to report tax previously paid and/or previous overpayments. Complete Schedule 511-I.

NAME AND ADDRESS

Print or type the first name, middle initial and last name for both yourself and spouse, if applicable. Complete the address portion including an apartment number and/or rural route, if applicable.

TOP OF FORM INSTRUCTIONS



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 an 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 511-NR, 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 from our website at tax.ok.gov.

-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 <u>all</u> income. A tax credit (Form 511-TX) may be claimed 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.

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 511-NR and include in the Oklahoma amount column, all Oklahoma source income of both the resident and the nonresident.



SIXTY-FIVE OR OLDER

Place an 'X' in the box(es) if your age, or your spouse's age is 65 or older on or before December 31, 2022. If you turned age 65 on January 1, 2023, you are considered to be age 65 at the end of 2022.

C 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

<u>Yourself</u> - You may claim an exemption for yourself if you can't be claimed as a dependent on another person's return. If you can be claimed as a dependent on another return, enter "0" for your exemption. You still qualify for the Oklahoma Standard Deduction.

Spouse - You may claim an exemption for your spouse if either of the following applies:

1. Your filing status is married filing joint return and your spouse can't be claimed as a dependent on another person's return.

-OR-

- 2. You were married at the end of the tax year, your filing status is married filing separate or head of household, and both of the following apply.
 - a. Your spouse had no income and isn't filing a return.
 - b. Your spouse can't be claimed as a dependent on another person's return.

If your filing status is head of household and you claimed an exemption for your spouse, enter your spouse's name and social security number in the Filing Status section under '3. Married filing separate'. If you became divorced or legally separated during the tax year, you can't take an exemption for your former spouse.

If your spouse died during the tax year and you didn't remarry by the end of the tax year, you may claim an exemption for your spouse if you could have taken an exemption for your spouse on the date of death.

TOP OF FORM INSTRUCTIONS



EXEMPTIONS (continued)

Special: An additional exemption may be claimed for each taxpayer or spouse who meets the qualifications based on filing status and Federal AGI limits** below **and** who is 65 years of age or older 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 AGI 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 AGI limits. **Provide a copy of your federal return and Form 8606.

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

Dependents: You may claim an exemption for each individual who is your dependent, as defined in IRC Sec. 152. Enter the number of dependents claimed; this usually equals the number of dependents listed on your federal return. If claiming an individual who qualifies as your dependent under IRC Sec. 152 but who is not listed as a dependent on your federal return, include a statement showing the dependent's name, SSN/ITIN and the reason the individual is not on your federal return.

Note for those filing Form 574 "Resident/Nonresident Allocation": If the nonresident spouse also has an Oklahoma filing requirement and is filing separately on Form 511-NR, the dependency exemptions will be allocated between the resident's and nonresident's returns.

SELECT LINE INSTRUCTIONS



Federal Adjusted Gross Income (AGI)

Enter your Federal AGI from your federal return Form 1040 or 1040-SR.



Subtractions

Enter the total from Schedule 511-A, line 16. See Schedule 511-A instructions on pages 16-19.



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 S corporations attributable to other states. It is **not** non-business interest or dividends, installment sale interest, **salary/wages**, pensions, unemployment compensation, gambling or income from personal services. (See instructions for line 17.) On line 4a, enter a brief description of the type of out-of-state income deducted on 4b. Furnish detailed schedule showing the type, nature and source of the income and copy of federal return. Documents submitted should reflect to which state(s) the income is attributable. **Provide** the other state's return and/or Schedule K-1, if applicable.



Additions

Enter the total from Schedule 511-B, line 9. See Schedule 511-B instructions on pages 20 and 21.



Adjustments

Enter the total from Schedule 511-C, line 7. See Schedule 511-C instructions on pages 21-24.

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-E instead of line 10.

If you claimed the standard deduction on your federal return, you must claim the Oklahoma standard deduction. If you claimed itemized deductions on your federal return, you must claim Oklahoma itemized deductions.

· Standard Deduction:

If you did not claim itemized deductions on your federal return, enter the Oklahoma standard deduction on line 10.

If your filing status is "single" or "married filing separate", your Oklahoma standard deduction is \$6,350.

If your filing status is "head of household", your Oklahoma standard deduction is \$9,350.

If your filing status is "married filing joint" or "qualifying widow(er)", your Oklahoma standard deduction is \$12,700.

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

-OR-

• Itemized Deductions:

If you claimed itemized deductions on your federal return (Form 1040 or 1040-SR, Schedule A), complete Schedule 511-D to determine your Oklahoma itemized deductions. Schedule 511-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. (**Provide** a copy of your Federal Schedule A.)

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-E instead of line 11.

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

12 Total Deductions and Exemptions

If you completed lines 10 and 11, enter the total on line 12. If you instead completed Schedule 511-E, enter the total from line 5 of Schedule 511-E.

14 Oklahoma Income Tax

(14a)

Using Form 511, line 13, find your tax in the Tax Table (pages 28-39). Enter the result here unless you used Form 573 "Farm Income Averaging". If you used Form 573, enter the amount from Form 573, line 22, and enter a "1" in the box.

(14b)

Amounts withdrawn from a Health Savings Account for any purpose other than those described in 36 OS Sec. 6060.17 and which are included in your Federal AGI are subject to an additional 10% tax. Enter the additional 10% tax and enter a "2" in the box.

Recapture of the Oklahoma Affordable Housing Tax Credit - If under IRC Section 42, a portion of any federal low-income housing credits taken on a qualified project is required to be recaptured during the first 10 years after a project is placed in service, the taxpayer claiming Oklahoma Affordable Housing Tax Credits with respect to such project shall also be required to recapture a portion of such credits. The amount of Oklahoma Affordable Housing Tax Credits subject to recapture is proportionally equal to the amount of federal low-income housing credits subject to recapture. Enter the recaptured credit and enter a "3" in the box.

Making an Oklahoma installment payment pursuant to IRC Section 965(h) - If a taxpayer elected to make installment payments of tax due pursuant to the provisions of subsection (h) of Section 965 of the IRC, such election may also apply to the payment of Oklahoma income tax, attributable to the income upon which such installment payments are based. Enter the installment payment and enter a "4" in the box. **Provide** a schedule of the tax computation. 68 OS Sec. 2368(K)

Child Care/Child Tax Credit

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

If your Federal AGI is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your federal return, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the greater of:

- 20% of the credit for child care expenses allowed by the IRC. -OR-
- 5% of the child tax credit allowed by the IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal AGI is greater than \$100,000, no credit is allowed.



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 511-TX and furnish a copy of the other state(s) return, or Form W-2G if the taxing state does not allow a return to be filed for gambling winnings (example: Mississippi).

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.



17 Other Credits

The amount of other credits as claimed on Form 511-CR 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 511-CR. You can obtain this form from our website at tax.ok.gov.

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

Oklahoma Investment/New Jobs Credit

Provide Form 506.

68 OS Sec. 2357.4 and Rule 710:50-15-74.

Credit for Verified Blood Donation

68 OS Sec. 2357.406.

Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property

Provide Form 567-A.

68 OS Sec. 2357.22 and Rule 710:50-15-81.

Credit for Qualified Software or Cybersecurity Employees

Provide Form 566.

68 OS Sec. 2357.405 and Rule 710:50-15-117.

- Credit for Tourism Development or Qualified Media Production Facility 68 OS Sec. 2357.34 - 2357.40.
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit 68 OS Sec. 2357.81.
- Credit for Qualified Rehabilitation Expenditures 68 OS Sec. 2357.41 and Rule 710:50-15-108.
- Credit for Electricity Generated by Zero-Emission Facilities 68 OS Sec. 2357.32A.
- Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act 68 OS Sec. 2370.1.
- Credit for Manufacturers of Small Wind Turbines 68 OS Sec. 2357.32B and Rule 710:50-15-92.

Other Credits (continued)

Volunteer Firefighter Credit

Provide the Firefighter Training Advisory Committee's Form.

68 OS Sec. 2358.7 and Rule 710:50-15-94.

Credit for Railroad Modernization

68 OS Sec. 2357.104 and Rule 710:50-15-103.

· Research and Development New Jobs Credit

Provide Form 563.

68 OS Sec. 54006 and Rule 710:50-15-105.

• Credit for Biomedical Research Contribution

68 OS Sec. 2357.45 and Rule 710:50-15-113.

Credit for Employees in the Aerospace Sector

Provide Form 564.

68 OS Sec. 2357.301 & 2357.304 and Rule 710:50-15-109.

Credits for Employers in the Aerospace Sector

Provide Form 565.

68 OS Sec. 2357.301, 2357.302 and 2357.303 and Rule 710:50-15-109.

Wire Transfer Fee Credit

68 OS Sec. 2357.401 and Rule 710:50-15-111.

Credit for Cancer Research Contribution

68 OS Sec. 2357.45 and Rule 710:50-15-113.

Oklahoma Capital Investment Board Tax Credit

74 OS Sec. 5085.7.

• Credit for Contributions to a Scholarship-Granting Organization

68 OS Sec. 2357.206 and Rule 710:50-15-114.

Credit for Contributions to an Educational Improvement Grant Organization

68 OS Sec. 2357.206 and Rule 710:50-15-115.

Credit for Venture Capital Investment

Provide Form 518-A or 518-B.

68 OS Sec. 2357.7 & 8 and Rule 710:50-15-77 & 78.

· Oklahoma Affordable Housing Tax Credit

68 OS Sec. 2357.403.

Credit for Employees in the Vehicle Manufacturing Industry

Provide Form 584.

68 OS Sec. 2357.404 and Rule 710:50-15-116.

Credits for Employers in the Vehicle Manufacturing Industry

Provide Form 585.

68 OS Sec. 2357.404 and Rule 710:50-15-116.

Credit for Contributions to an Eligible Public School Foundation or Public School District

68 OS Sec. 2357.206.

Credit for Oklahoma Rural Jobs

68 OS Sec. 3930 - 3937

19 Oklahoma Use Tax

Every state with a sales tax has a companion tax for purchases made outside the state. In Oklahoma, that tax is called "use tax". If you have purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax whether by mail order, catalog, television shopping networks, radio, internet, phone or in person, you owe Oklahoma use tax on those items. Use tax is paid by the buyer when the Oklahoma sales tax has not been collected by the seller. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

Examples of items that are subject to sales tax include books, compact discs, computer equipment, computer software, electronics, clothing, appliances, furniture, sporting goods and jewelry. When an out-of-state retailer does not collect Oklahoma sales tax, the responsibility of paying the tax falls on the purchaser.

Use tax is calculated at the same rate as sales tax, which varies by city and county. The state sales tax rate is 4.5% (.045) plus the applicable city and/or county rates. If you do not know the exact amount of Oklahoma use tax you owe based on your city and county sales tax rate, you can either:

- Use the tax table on page 14 or multiply your AGI from line 1 by 0.056% (.00056),
 OR-
- 2. Use one of the worksheets below to calculate your Oklahoma use tax. Complete Worksheet One if you kept records of all of your out-of-state purchases. Complete Worksheet Two if you did not keep records of all of your out-of-state purchases.

Worksheet Two has two parts. The first part is a calculation of the amount due on items that cost less than \$1,000 each, and the second part is a calculation of the amount due on items that cost \$1,000 or more each. The first calculation is based on a Use Tax Table that reflects the estimated amount of use tax due by taxpayers with varying amounts of Federal AGI. The estimated amount is 0.056% (.00056) of Federal AGI. If you believe that estimate from the table is too high for your out-of-state purchases, you may estimate what you think you owe.

If you paid another state's sales or use tax on any purchase, that amount may be credited against the Oklahoma use tax due on that purchase.

Note: Your use tax worksheets may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax.

See Page 14 for the Oklahoma Use Tax Table

	3001 age 11101 and 3111				
Us	e Tax Worksheet One For Taxpayers Who Have R	ecor	ds of All Out-of-State Pur	rcha	ses
1	Enter the total amount of out-of-state purchases for 1/1/2022 the	12/31/2022	1		
2	Multiply line 1 by 7% (.07) or your local rate* and enter the amount	unt		2	
3	Enter the tax paid to another state on the purchases. This amount on line 2			3	
4	Subtract line 3 from line 2 and enter the results, rounded to the here and on Form 511, line 19			4	
Us	e Tax Worksheet Two For Taxpayers Who Do Not	Have	Records of All Out-of-St	ate F	
1	Purchases of items costing less than \$1,000: See the Use T to establish the use tax due based on your Federal AGI from For Purchases of items costing \$1,000 or more: Complete lines	orm 51	11, line 1	1	
	calculate the amount of use tax owed. 2a Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/2022 through 12/31/2022 2b Multiply line 2a by 7% (.07) or your local rate*	2a			
	and enter the amount	2b			
3	Add lines 1 and 2b and enter the total amount of use tax			3	
4	Enter the tax paid to another state on the purchases. This amo amount on line 3		-	4	
5	Subtract line 4 from line 3 and enter the results, rounded to the here and on Form 511, line 19			5	

^{*} Use tax is calculated the same as sales tax. Your local rate would be the state sales tax rate of 4.5% (.045) plus the applicable city and/ or county rate based on where you lived when the purchase was made. The rate charts can be found on our website at **tax.ok.gov**.

SELECT LINE INSTRUCTIONS OKLAHOMA USE TAX TABLE

	eral AGI I, line 1) is:	
At least	But less than	Your Use Tax Amount is:
0	2,090	1
2,090	4,670	2
4,670	6,420	3
6,420	8,170	4
8,170	9,920	5
9,920	11,795	6
11,795	13,545	7
13,545	15,295	8
15,295	17,170	9
17,170	18,920	10
18,920	20,670	11
20,670	22,420	12
22,420	24,295	13
24,295 26,045	26,045 27,795	14 15
27,795	29,670	16
29,670	31,420	17
31,420	33,170	18
33,170	34,920	19
34,920	36,795	20
36,795	38,545	21
38,545	40,295	22
40,295	42,170	23
42,170	43,920	24
43,920	45,670	25
45,670	47,420	26
47,420	49,295	27
49,295	51,045	28
51,045	52,795	29
52,795	54,670	30
54,670	and over	mulitply Federal AGI times 0.00056

22 Oklahoma Estimated Tax Payments

Enter any payments you made on your estimated Oklahoma income tax for 2022. Include any overpayment from your 2021 return you applied to your 2022 estimated tax.

If at least 66.67% (or two-thirds) 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 **provide** 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".

23 Payment with Extension

If you filed Oklahoma extension Form 504-I for 2022, enter any amount you paid with that form.

24 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 they occupied during the preceding calendar year. The credit may not exceed \$200. Claim must be made on Form 538-H.

25 Sales Tax Relief/Credit

If you are required to file an Oklahoma income tax return, your return must be filed by April 15th. An extension of time to file your return, including the April 20th due date for electronically filed returns, does apply to this credit.

To file for sales tax relief, you must be an Oklahoma resident for the entire year. Your total gross household income cannot exceed \$20,000 unless one of the following applies:

- · You can claim an exemption for your dependent, or
- You are 65 years of age or older by 12/31/2022, 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 pertains to you, your total gross household income limit is increased to \$50,000. Fill out and **provide** Form 538-S if you qualify for this credit. The Form 538-S is included 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, legally blind, disabled or Medicaid payments for nursing home care from January 1, 2022, to December 31, 2022. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 2022 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.

26 Natural Disaster Tax Credit

This credit is for owners of residential real property whose primary residence was damaged or destroyed in a natural disaster for which a Presidential Major Disaster Declaration was issued. The amount of the credit is the difference between the ad valorem property tax paid on such property in the tax year prior to the damage or destruction 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 no later than 36 months after any natural disaster. To claim this credit, **provide** Form 576 with your return.

27 Credit from Form 578

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

28 Earned Income Credit

Complete Schedule 511-G to determine the amount to enter on line 28.

You are allowed a credit equal to 5% of the federal earned income credit calculated using the same requirements for calculating the earned income tax credit for federal income tax purposes in effect for the 2020 income tax year. **Provide** a copy of your federal return and Oklahoma Form 511-EIC (available at **tax.ok.gov**).

35 Donations (Original return only)

Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency. Information regarding each organization, including the address to mail a donation if you are not receiving a refund, is found under 'Schedule 511-H' on pages 25 and 26.

Place the line number of the organization from Schedule 511-H in the box. If giving to more than one organization, put a "99" in the box and attach the Schedule 511-H showing how you wish the donation to be divided.

37 Amount to be Refunded

If you do not choose direct deposit or the direct deposit fails to process, you will be issued a debit card. See "All About Refunds" on page 6 for more information.

39 Support the Public School Classroom Support Fund (Original return only)

A donation to this Fund may be made on a tax due return. For information regarding this Fund, see Schedule 511-H on page 26.



Underpayment of Estimated Tax Interest

Estimated tax payments were required during the year if your income tax liability exceeded your withholding by \$500 or more. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed quarterly estimated tax payments and withholding are required to be the smaller of:

- 70% of the current year tax liability, or
- 100% of your prior year tax liability.

The income 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 income 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 OTC will figure the interest for you and send you a bill.

If you owe underpayment of estimated tax interest and you have an overpayment (line 33), enter the amount of underpayment of estimated tax interest on this line (line 40) and reduce the amount you are applying to estimated tax (line 34) or your refund (line 37) by that same amount (but not less than zero). You will be using your overpayment to pay your underpayment of estimated tax interest. Check the box if using the annualized installment method. Do not provide a payment unless you still have a balance due after applying all of your overpayment.

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



Delinguent Penalty and Interest

After the original due date of the return, compute 5% penalty on the income tax due (line 38 minus line 19). Compute interest on the income 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.

Note: If you have a valid extension of time to file your return, delinquent penalty is not due if 90% of your income tax was paid by the original due date of the return. Delinquent interest is due on any income tax not paid by the original due date of the return.

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

SCHEDULE 511-A



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 AGI if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the income is from a mutual fund that invests in U.S. Government obligations, provide documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax. Interest from entities such as FNMA and GNMA 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 11 and exempt losses on Schedule 511-B. line 8.



A2 Social Security

Social Security benefits that are included in the Federal AGI shall be subtracted. **Provide** a copy of your federal return.

SCHEDULE 511-A

A3

Federal Civil Service Retirement in Lieu of Social Security

Each individual may exclude 100% of their retirement benefits received from the Federal Civil Service Retirement System (CSRS), including survivor benefits, paid in lieu of Social Security to the extent such benefits are included in the Federal AGI. Enter your Retirement Claim Number from your Form CSA 1099-R or CSF 1099-R in the box on Schedule 511-A, line 3. **Provide** a copy of Form CSA 1099-R or CSF 1099-R with your return. To be eligible, such 1099-R must be in your name.

Note: Retirement benefits paid under the Federal Employees Retirement System (FERS) do not qualify for this exclusion, except:

- Retirement benefits containing both a FERS and a CSRS component, the CSRS component will qualify for the
 exclusion.
- The FERS Annuity Supplement (as authorized by Chapter 84 of Title 5 of the United States Code) paid to certain FERS retirees until eligible for social security at age 62, will qualify for the exclusion.

Provide substantiation for the CSRS component or FERS Annuity Supplement, such as a copy of your Notice of Annuity Adjustment.



Military Retirement

Each individual may exclude 100% of retirement benefits from any component of the Armed Forces of the United States.



Oklahoma Government or Federal Civil Service Retirement

Each individual may exclude their retirement benefits up to \$10,000, but not to exceed the amount included in the Federal AGI. (To be eligible, you must have retirement income in your name.) The retirement benefits must be received from the following:

- The Civil Service 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 19 OS Sec. 951,
- · 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 11 OS Sec. 48-101.

Provide a copy of Form 1099-R.

*Do not include on this line the CSRS retirement benefits already excluded on Schedule 511-A, line 3.

Note: An early distribution from a retirement fund due to termination of employment prior to your retirement or disability does not qualify for the \$10,000 retirement income exclusion. Generally, there is a "1" in box 7 of your Form 1099-R for this type of distribution. This distribution may qualify for the "Other Retirement Income" exclusion on Schedule 511-A, line 6.



Other Retirement Income

Each individual may exclude their retirement benefits up to \$10,000, but not to exceed the amount included in the Federal AGI. For any individual who claims the exclusions for government retirees on Schedule 511-A, line 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amounts already claimed on Schedule 511-A, line 5 (if less than zero, enter "0").

The retirement benefits must be received from the following and satisfy the requirements of the 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).

Provide a copy of Form 1099-R or other documentation.

SCHEDULE 511-A

U.S. Railroad Retirement Board Benefits

All qualified U.S. Railroad Retirement Board benefits that are included in the Federal AGI may be excluded.



A8 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 the federal depletion claimed. If Oklahoma options are exercised, the federal depletion not used due to the 65% limitation may not be carried over for Oklahoma purposes. A complete detailed schedule by property must be furnished.

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

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

If you have federal depletion being carried over into this year, see Schedule 511-B, line 5.



Oklahoma Net Operating Loss (NOL)

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



A10 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 earned 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.

To deduct income earned on Indian country, **provide** the following information for tax year 2022:

- 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, that describes the real estate upon which you maintained your principal place of residence and that 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, that describes the real estate upon which you were employed or performed work or received income and that was held by the United States of America in trust for a tribal member or an Indian tribe or that was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records that 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 provided with your return.



Gains from the Sale of Exempt Government Obligations

See the "note" for Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. Provide Federal Schedule D and Form 8949.



A12 Oklahoma Capital Gain Deduction

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

1) Be earned on real or tangible personal property located within Oklahoma that you have owned for at least five uninterrupted years prior to the date of the sale.

SCHEDULE 511-A

Oklahoma Capital Gain Deduction (continued)

- 2) Be earned on the sale of stock or ownership interest in an Oklahoma headquartered company, limited liability company, or partnership where such stock or ownership interest has been owned by you for at least two uninterrupted years prior to the date of the sale.
- 3) Be earned on the sale of real property, tangible personal property or intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma headquartered company, limited liability company, or partnership or an Oklahoma proprietorship business enterprise or owned by the owners of such entity or business enterprise for a period of at least two uninterrupted years prior to the date of the sale.

Provide Form 561 and a copy of your Federal Schedule D and Form 8949.

A13 Income Tax Refund

Beginning tax year 2016, if you itemized your deductions on your federal return, you were required to add back state or local income tax to calculate Oklahoma itemized deductions. The refund of such taxes included on your federal return (Form 1040 or 1040-SR, Schedule 1, line 1) may be deducted.

Oklahoma Income Distributed by an Electing PTE

If you are a member, either directly or indirectly, of an electing PTE, subtract the Oklahoma income covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 (68 OS Sec 2355.1P-1 et seq.). **Provide** a schedule listing the electing PTE, federal identification number, federal taxable income (loss) and Oklahoma taxable income in Form 511, line 1 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

A15 Miscellaneous: Other Subtractions

Enter in the box the appropriate number as listed below that shows the type of deduction. If you are entitled to more than one deduction type, enter the number "99".

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. To support your deduction, **provide**:

- 1) Copy of the patent.
- 2) Copy of the royalty agreement with the manufacturer.
- 3) Copy of registration form from OCAST. (74 OS Sec. 5064.7 (A)(1))

Enter the number "2" if the following applies:

Manufacturer's exclusion. (74 OS Sec. 5064.7 (A)(2))

Enter the number "3" if the following applies:

Payments received as a result of a military member being killed in a combat zone: Any payment made by the United States Department of Defense as a result of the death of a member of the Armed Forces who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

Enter the number "4" if the following applies:

Income earned by an individual whose military spouse was killed in a combat zone: Any income earned by the spouse of a member of the Armed Forces of the United States who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

Enter the number "5" if the following applies:

Small Business Incubator exclusion: Exemption for income earned by the tenant. (74 OS Sec. 5078)

Enter the number "99" if the following applies:

Allowable deductions not included in (1) through (5): Enter any allowable Oklahoma deductions from Federal AGI to arrive at Oklahoma AGI that were not previously claimed under this heading "**Miscellaneous: Other Subtractions**." Specify type of subtraction and Oklahoma Statute authorizing the subtraction.

Provide a detailed explanation and verifying documents.

SCHEDULE 511-B

B1 State and Municipal Bond Interest

If you received income on bonds issued by any state or political subdivision thereof that is 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 AGI

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

Provide a schedule of all municipal interest received by source and amount. If the income is from a mutual fund that invests in state and local government obligations, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

Note: If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. The gain/loss from the sale of a state or municipal bond, other than those provided for in line 1, is exempt only if so provided by the statute authorizing its issuance. Enter exempt gains on Schedule 511-A, line 11 and exempt losses on Schedule 511-B, line 8.

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 AGI. This includes partnership losses and losses sustained by Subchapter S Corporations attributable to other states.

Lump-Sum Distributions

Lump-sum distributions not included in the Federal AGI shall be added to the Federal AGI. Rollovers and IRA Conversions are taxed in the same year as on the federal return. **Provide** a copy of Form 1099 and a complete copy of the federal return.

Note: The lump-sum distribution, added back on this line, may qualify for an exclusion of retirement benefits found on Schedule 511-A. The distribution must be received from a qualified plan and satisfy the requirements of the exclusion.

B4 Federal Net Operating Loss (NOL)

Enter carryover(s) included on Federal Form 1040 or 1040-SR. See "Net Operating Loss" section on page 5. Also see Schedule 511-A, line 9.

Recapture of Depletion Claimed on a Lease Bonus or Add Back of Excess Federal Depletion

Upon the expiration of the lease, depletion claimed must be restored to income in the case of non-producing properties. Enter depletion claimed on a lease bonus if no income was received from the property due to its lease expiration. A complete schedule by property must be furnished.

If the 22% Oklahoma option for computing depletion was used in a previous year and the 65% federal depletion limitation applied in that year, you must add back any unused federal depletion being carried over from such year and used in the current year's federal return. Applicable recapture is determined on a well-by-well basis.

For the Oklahoma option for computing depletion, see the instructions for Schedule 511-A, line 8. A complete schedule by property must be furnished.

SCHEDULE 511-B

Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)

- If an individual elects to take a rollover on a contribution within one year of the date of the contribution for which a deduction was taken on the previous year's return, the amount of such rollover is included in income. As used in this paragraph, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts to any other plan under IRC Section 529.
- If an individual who makes a non-qualified withdrawal of contributions for which a deduction was taken in tax year 2005 or later, such non-qualified withdrawal and any earnings thereon are included in income. If any of the earnings have already been included in your Federal AGI, do not include those earnings again on this line.

B7 Oklahoma Loss Distributed by an Electing PTE

If you are a member, either directly or indirectly, of an electing PTE, add the Oklahoma loss covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 (68 OS Sec 2355.1P-1 et seq.). **Provide** a schedule listing the electing PTE, federal identification number, federal taxable income (loss) and Oklahoma taxable loss in Form 511, line 1 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

B8 Miscellaneous: Other Additions

Enter in the box the appropriate number as listed below that shows the type of addition. If you have more than one addition, enter the number "99".

Enter the number "1" if the following applies:

Losses from the sale of exempt government obligations: See the "note" in Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. **Provide** Federal Schedule D and Form 8949.

Enter the number "2" if the following applies:

If you are a swine or poultry producer who has deducted depreciation on an accelerated basis on your Oklahoma tax return in previous tax years (Schedule 511-C), the asset may be fully depreciated for Oklahoma purposes. Any depreciation deducted on this year's federal return, after the date the asset has been fully depreciated on your Oklahoma return, must be added back to avoid a duplication of depreciation. **Provide** a copy of the federal depreciation schedule showing the depreciation taken on the asset.

Enter the number "3" if the following applies:

If a qualified Oklahoma refinery, of which you are a partner or shareholder, elected to expense the cost of qualified refinery property, such property is fully depreciated for Oklahoma purposes. For Oklahoma purposes, no depreciation expense can be taken for this tax year on such property. Enter your pro-rata share of such depreciation. Include the partnership's or corporation's name and ID number.

Enter the number "4" if the following applies:

You will have an amount on this line if a PTE, of which you are a member:

- Was required to add-back rents and interest expenses paid to a captive real estate investment trust when determining Oklahoma distributable income; or
- Was a captive real estate trust that was required to add-back the dividends-paid deduction when determining Oklahoma distributable income.

Enter your pro-rata share of such add-back. Include your PTE's name and ID number.

Enter the number "5" if the following applies:

Enter any additions not previously claimed. **Provide** a statement of explanation specifying the type of addition and Oklahoma Statute authorizing the addition, and verifying documents.

SCHEDULE 511-C

C1

Military Pay Exclusion

Oklahoma residents who are members of any component of the Armed Services may exclude 100% of their active military pay, including Reserve and National Guard pay, to the extent such pay is included in the Federal AGI. Retired military see instructions for Schedule 511-A. line 4.



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. **Provide** 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.

SCHEDULE 511-C

C3 Qualified Adoption Expense

An Oklahoma resident may deduct "nonrecurring adoption expenses" not to exceed \$20,000 per calendar year. Expenses are to be deducted in the year incurred. "Nonrecurring adoption expenses" means adoption fees, court costs, medical expenses, attorney fees and expenses that are directly related to the legal process of adoption of a child. **Provide** a schedule describing the expenses claimed.

Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 account(s)

Each individual may deduct contributions made to accounts established pursuant to the Oklahoma College Savings Plan Act. The maximum annual deduction is the amount of contributions to all Oklahoma 529 College Savings Plan or Oklahoma 529 accounts plus any contributions to such accounts for prior tax years after December 31, 2004, that were not deducted. If a rollover* or non-qualified withdrawal is taken within the same tax year as a contribution is made, the deduction for such contribution must be reduced by the amount of the rollover or non-qualified withdrawal. In no event can this deduction exceed \$10,000 (\$20,000 on a joint return) per tax year. Any amount of a contribution that is not deducted in the year for which the contribution is made may be carried forward as a deduction from income for the succeeding five years. If a rollover* or non-qualified withdrawal is taken during the carryover period, the tax deduction otherwise available must be reduced by the amount of the rollover or non-qualified withdrawal. Deductions may be taken for contributions and rollovers made during a taxable year and up to April 15 of the succeeding year, or the due date of a taxpayer's state income tax return, excluding extensions, whichever is later. A deduction for the same contributions may not be taken for two different tax years. **Provide** proof of your contribution including the name of the beneficiary and the account number.

*For purposes of reducing the deduction, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts to any other plan under IRC Section 529.

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

Note: For information on setting up an Oklahoma 529 College Savings Plan, visit the following website: **ok4saving.org** or call 877.654.7284. For information on setting up an OklahomaDream 529 account, contact your financial advisor.

C5 Deduction for Providing Foster Care

If you contract with a child-placing agency, as defined in 10 OS Sec. 402, you may qualify to deduct up to \$5,000 for expenses incurred providing foster care. To qualify to deduct \$5,000, you must have been under contract and providing care for at least six months, regardless of the tax year during which the care occurs. If you were under contract and providing care for less than six months of the tax year, you may only claim a monthly pro rata share of the \$5,000 deduction. Married persons filing separately in a year in which they could have filed a joint return may each claim only one-half of the deduction that would have been allowed for a joint return.

C6 Miscellaneous: Other Adjustments

Enter in the box the appropriate number as listed below that shows the type of deduction. If you are entitled to more than one deduction listed below, enter the number "99".

Enter the number "1" if the following applies:

Qualified Medical Savings Account/Health Savings Account: Contributions made to, and interest earned from, an Oklahoma medical savings account established in this state, pursuant to 63 OS Sec. 2621 through 2623, shall be exempt from taxation. 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 provided as part of the filed return. This is not on your W-2. **Provide** a copy of your federal return.

Contributions made to, and interest earned from, an Oklahoma Health Savings Account established in this state, pursuant to 36 OS Sec. 6060.14 through 6060.18, shall be exempt from taxation. **A statement** of the contributions made to, and interest earned on, the account must be provided by the trustee of the plan, and provided as part of the filed return. This is not on your W-2. **Provide** a copy of your federal return.

Note: If you took a Health/Medical Savings Account Deduction to arrive at Federal AGI, you cannot take a deduction on this line.

SCHEDULE 511-C

66 Miscellaneous: Other Adjustments (continued)

Enter the number "2" if the following applies:

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 (68 OS Sec. 2358). Agricultural commodity processing facility means buildings, 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 six years.

A schedule must be provided 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 provided 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 S corporation, the schedule must also include the partnership's or S corporation's name, federal ID number and your pro-rata share of the exclusion.

Enter the number "3" if the following applies:

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. The same depreciation method elected for federal income tax purposes will be used, except the assets will be deemed to have a seven-year life. Any depreciation deduction allowable is the amount so computed minus the federal depreciation claimed. Provide a copy of the federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

Note: Once you have fully depreciated an asset on your Oklahoma return, you must add back any depreciation deducted on your federal return, see Schedule 511-B, line 8.

Enter the number "4" if the following applies:

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. Provide Federal Schedule F and Form 1099-C or other substantiating documentation.

Enter the number "5" if the following applies:

Oklahoma Police Corps Program Scholarship/Stipend: You may deduct any scholarship or stipend, received from participation in the Oklahoma Police Corps Program, that is included in your Federal AGI. The Oklahoma Police Corps was established under 47 OS Sec. 2-140.1 through 2-140.11. Provide documentation to support amount claimed and a copy of your federal return.

Enter the number "6" if the following applies:

Deduction for Living Organ Donation: You may deduct up to \$10,000 of unreimbursed expenses if you, or your dependent, donates one or more human organs while living. "Human organs" mean all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The deduction is allowed only one time and may be claimed only for unreimbursed expenses that are incurred by you and related to the organ donation of you or your dependent. The deduction may only be claimed in the taxable year in which the transplant occurs. Provide a detailed schedule of expenses claimed.

Enter the number "7" if the following applies:

Safety Pays OSHA Consultation Service Exemption: An employer that is eligible for and utilizes the Safety Pays OSHA Consultation Service provided by the Oklahoma Department of Labor shall receive a \$1,000 exemption for the tax year the service is utilized.

If this exemption is through a partnership or corporation, include the partnership's or corporation's name and federal ID number and your pro-rata share of the exemption.

Enter the number "8" if the following applies:

Qualified Refinery Property: If a qualified Oklahoma refinery elected to expense the cost of qualified refinery property, enter any of such expense allocated to you. Provide a copy of the written notice received from the refinery indicating the amount of the allocation. The notice should include the company's name and federal ID number.

Enter the number "9" if the following applies:

Cost of Complying with Sulfur Regulations: If a qualified refinery elected to allocate all or a portion of the cost of complying with sulfur regulations to its owners, enter the portion of such cost allocated to you. Provide a copy of the written notice received from the refinery indicating the amount of the allocation. Such notice should include the company's name and federal ID number.

SCHEDULE 511-C

Miscellaneous: Other Adjustments (continued)

Enter the number "10" if the following applies:

Emergency Medical Personnel Death Benefit exclusion: The \$5,000 death benefit, provided for in 63 OS Sec. 1-2505.1, paid to the designated beneficiary of an emergency medical technician or a registered emergency medical responder whose death is a result of their official duties performed in the line of duty is exempt. Deduct the \$5,000 death benefit if such death benefit is included in your Federal AGI.

Enter the number "11" if the following applies:

Competitive Livestock Show Award: You may deduct any payment of less than \$600 received as an award for participation in a competitive livestock show event if such award is included in your Federal AGI. You must be able to substantiate this deduction upon request.

Enter the number "12" if the following applies:

Home-buyer Savings Account Deduction: Oklahoma residents may deduct amounts contributed to home-buyer savings accounts, and the interest earned on these accounts will be excluded from Oklahoma taxable income. The amount eligible for deduction is \$5,000 for an account holder who files an individual tax return, or \$10,000 for joint account holders who file a joint tax return. The total amount of principal deducted and earnings excluded cannot exceed \$50,000. **Provide** Form 588 to support the amount claimed.

Enter the number "13" if the following applies:

Indian Employment Exclusion: All qualified wages equal to the Federal Indian Employment Credit, set forth in IRC 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 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. **Provide** a copy of the federal return, Form 8845 and if applicable, Form 3800.

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

Enter the number "14" if the following applies:

Achieving a Better Life (ABLE) Deduction: A tax deduction (\$10,000 per individual taxpayer or \$20,000 for taxpayers filing a joint return) is allowed for contributions to accounts established under the ABLE program pursuant to 56 OS Sec. 4001.1. Amounts contributed but not deducted by the taxpayer in the tax year for which the contribution is made may be carried forward as a deduction from income for up to five tax years. Deductions may be taken for contributions made during the tax year and through April 15 of the succeeding tax year, or through the due date of a taxpayer's state income tax return excluding extensions, whichever is later. **Provide** proof of your contribution.

SCHEDULE 511-D

Complete Schedule 511-D to determine your Oklahoma itemized deductions. Schedule 511-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. **Provide** a copy of your Federal Schedule A.

Note: If you claimed itemized deductions on your federal return, you must claim itemized deductions on your Oklahoma return. To claim the Oklahoma standard deduction, you must claim the standard deduction on your federal return.

SCHEDULE 511-E

Complete Schedule 511-E if you have out-of-state income (Form 511, line 4). Your exemptions and deductions must be prorated on the ratio of Oklahoma AGI to Federal AGI reduced by allowable adjustment except out-of-state income. If you claimed itemized deductions on your federal return, complete Schedule 511-D before completing this schedule.



Deductions

Standard Deduction:

If you did not claim itemized deductions on your federal return, enter the Oklahoma standard deduction on line 1.

If your filing status is "single" or "married filing separate", your Oklahoma standard deduction is \$6,350.

If your filing status is "head of household", your Oklahoma standard deduction is \$9,350.

If your filing status is "married filing joint" or "qualifying widow(er)", your Oklahoma standard deduction is \$12,700.

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

SCHEDULE 511-E

E1 Deductions (continued)

Itemized Deductions:

If you claimed itemized deductions on your federal return, enter the amount from Schedule 511-D, line 11.

E2 Exemptions and Dependents

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

SCHEDULE 511-F

Complete 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/child tax credit must be prorated.

F1 Child Care/Child Tax Credit

If your Federal AGI is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your federal return, you are allowed a credit against your Oklahoma income tax. Your Oklahoma credit is the **greater** of:

20% of the credit for child care expenses allowed by the IRC.

or

• 5% of the child tax credit allowed by the IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal AGI is greater than \$100,000, no credit is allowed.

Provide a copy of your federal return and, if applicable, the Federal Child Care Credit schedule.

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 equal to 5% of the federal earned income credit calculated using the same requirements for calculating the earned income tax credit for federal income tax purposes in effect for the 2020 income tax year. Provide a copy of your federal return.

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.

Place the line number of the organization from Schedule 511-H in the box at line 35 of Form 511. If you give to more than one organization, put a "99" in the box at line 35 of Form 511.

1- Support for Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children

You may donate from your tax refund to support programs for volunteers to act as Court Appointed Special Advocates for abused or neglected children. Donations will be placed in the Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates. Monies will be expended by the Office of the Attorney General for the purpose of providing grants to the Oklahoma CASA Association. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., PO Box 54946, Oklahoma City, OK 73154.

2- Y.M.C.A Youth and Government Program

You may donate from your tax refund to support the Oklahoma chapter of the Y.M.C.A. Youth and Government program. Monies donated will be expended by the State Department of Education for the purpose of providing grants to the Program so young people may be educated regarding government and the legislative process. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Education, Y.M.C.A. Youth and Government Program, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City, OK 73105-4599.

SCHEDULE 511-H

3- Support the Wildlife Diversity Fund

You may donate from your tax refund to support helping conserve rare or declining fish and wildlife along with common species not hunted or fished. Donations to the Oklahoma Department of Wildlife Conservation's Wildlife Diversity program supports field surveys of animals considered to be of greatest conservation need, as well as educational wildlife programs for all Oklahomans. Tax deductible donations to the Wildlife Diversity Fund also can be made at **www.wildlifedepartment. com** or by mail: Oklahoma Department of Wildlife Conservation, Re: Wildlife Diversity Fund, PO Box 53465, Oklahoma City, Oklahoma 73152.

4- Support of Programs for Regional Food Banks in Oklahoma

You may donate from your tax refund to support the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma (Oklahoma Food Banks). The Oklahoma Food Banks are the largest hunger-relief organizations in the state – distributing food to charitable and faith-based feeding programs throughout all 77 counties in Oklahoma. Your donation will be used to help provide food to the more than 500,000 Oklahomans at risk of hunger on a daily basis. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, PO Box 248893, Oklahoma City, OK 73124.

5- Public School Classroom Support Fund

You may donate from your tax refund to support the Public School Classroom Support Revolving Fund. It will be used by the State Board of Education to provide one or more grants annually to public school classroom teachers. Grants will be used by the classroom teacher for supplies, materials or equipment for the class or classes taught by the teacher. Grant applications will be considered on a statewide competitive basis. You may also mail a donation to: Oklahoma State Board of Education, Public School Classroom Support Fund, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City, OK 73105-4599.

6- Oklahoma Pet Overpopulation Fund

You may donate from your tax refund to support the Oklahoma Pet Overpopulation Fund. Monies placed in this Fund will be expended for the purpose of developing educational programs on pet overpopulation and for implementing spay/neuter efforts in this state. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Agriculture, Food and Forestry, Animal Industry Division, 2800 North Lincoln Boulevard, Oklahoma City, OK 73105.

7- Support the Oklahoma AIDS Care Fund

You may donate from your tax refund to support the Oklahoma AIDS Care Fund. Monies will be expended by the Department of Human Services for the purpose of providing grants to the Fund for purposes of emergency assistance, advocacy, education, prevention and collaboration with other entities. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: OK Aids Care Fund, PO Box 248893, Oklahoma City, OK 73124.

8- Oklahoma Silver Haired Legislature and Alumni Association Programs

You may donate from your tax refund to support the Oklahoma Silver Haired Legislature and their Alumni Association activities. The Oklahoma Silver Haired Legislature was created in 1981 as a forum to educate senior citizens in the legislative process and to highlight the needs of older persons to the Oklahoma State Legislature. Monies generated from donations will be used to fund expenses of the Silver Haired Legislators, training sessions, interim studies and advocacy activities. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Silver Haired Legislature and Alumni, PO Box 25352, Oklahoma City, OK 73125.

SCHEDULE 511-I

Complete Schedule 511-I if you are filing an amended return. If additional space is needed to explain the changes, provide a separate schedule.

Place an "X" in the "Amended Return" checkbox at the top of Form 511, page 1. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 29. Enter any refund previously received or overpayment applied on line 31.

Note: See page 6 for specific instructions on filing amended returns.

WHEN YOU ARE FINISHED

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

- If you owe taxes, provide a check or money order payable to Oklahoma Tax Commission. Do not send cash.
- For information regarding electronic payment methods, visit our website at tax.ok.gov.
- Provide W-2s, 1099s or other withholding statements to substantiate withholding.
- For amended returns, if you marked "yes" on Schedule 511-I, provide a copy of the federal 1040X or 1045, and a copy of the IRS "Statement of Adjustment" or other IRS documentation to verify approval of the federal amendment.
- Do not staple your return. Use a paper clip if necessary.
- Math errors are the most common cause of a refund delay. Double check your calculations.
- After filing, you can check the status of your refund online by visiting OkTAP at **tax.ok.gov** and clicking on Where's My Refund. For additional assistance regarding your refund, contact our Taxpayer Resource Center at 405.521.3160.
- Do not provide any correspondence other than those documents and schedules required for your return.
- · Mail your return, along with any payment due, to:

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

Instructions...

Use this table if your taxable income is less than \$100,000.

If your taxable income is \$100,000 or more, use the tax computation on the lower portion of page 39.

For an example, see the box to the right.



Example...

- Mr. and Mrs. Jones are filing a joint return.
- Their Oklahoma Taxable Income is \$14,793.
- First, they find the **\$14,750 \$14,800** income line.
- Next, they find the column for married filing joint and read down the column.
- The amount shown where the income line and filing status column meet is \$347 (see example at right). This is the amount they must write on the tax line on their return.

If Okla taxable ir		And ye	ou are:
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your	tax is:
14,700	14,750	511	344
14,750	14,800	513	347
14.800	14,850	516	349

If Okla taxable ir		And yo	ou are:
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your t	tax is:
Up to \$	999		
0 50 100 150 200	50 100 150 200 250	0 0 0 0 1	0 0 0 0 1
250 300 350 400 450 500	300 350 400 450 500 550	1 1 1 1 1	1 1 1 1 1
550 600 650 700	600 650 700 750	1 2 2 2	1 2 2 2
750 800 850 900 950	800 850 900 950 1,000	2 2 2 2 2	2 2 2 2 2
\$1,000			
1,000 1,050 1,100 1,150 1,200	1,050 1,100 1,150 1,200 1,250	3 3 4 4	3 3 3 3
1,250 1,300 1,350 1,400 1,450	1,300 1,350 1,400 1,450 1,500	5 5 5 6 6	3 3 4 4
1,500 1,550 1,600 1,650 1,700	1,550 1,600 1,650 1,700 1,750	6 7 7 8 8	4 4 4 4
1,750 1,800 1,850 1,900 1,950	1,800 1,850 1,900 1,950 2,000	8 9 9 9 10	455555

If Okla taxable ir		And yo	ou are:
At least	But less than	Single or married filing separate	Married* filing joint or head of household
		Your t	ax is:
\$2,000			
2,000 2,050 2,100 2,150 2,200	2,050 2,100 2,150 2,200 2,250	10 11 11 11 12	5 6 6 7
2,250	2,300	12	7
2,300	2,350	12	7
2,350	2,400	13	8
2,400	2,450	13	8
2,450	2,500	14	9
2,500	2,550	14	9
2,550	2,600	15	9
2,600	2,650	16	10
2,650	2,700	17	10
2,700	2,750	18	10
2,750	2,800	19	11
2,800	2,850	19	11
2,850	2,900	20	12
2,900	2,950	21	12
2,950	3,000	22	12
\$3,000	D		
3,000	3,050	23	13
3,050	3,100	24	13
3,100	3,150	25	13
3,150	3,200	26	14
3,200	3,250	26	14
3,250	3,300	27	15
3,300	3,350	28	15
3,350	3,400	29	15
3,400	3,450	30	16
3,450	3,500	31	16
3,500	3,550	32	16
3,550	3,600	33	17
3,600	3,650	33	17
3,650	3,700	34	18
3,700	3,750	35	18
3,750	3,800	36	18
3,800	3,850	38	19
3,850	3,900	39	19
3,900	3,950	40	19
3,950	4,000	42	20

14,800	14,850	516	349
If Okla taxable ir		And yo	ou are:
At least	But less than	Single or married filing separate Your	Married* filing joint or head of household tax is:
\$4,000			
4,000	4,050	43	20
4,050	4,100	45	21
4,100	4,150	46	21
4,150	4,200	47	21
4,200	4,250	49	22
4,250	4,300	50	22
4,300	4,350	51	22
4,350	4,400	53	23
4,400	4,450	54	23
4,450	4,500	56	24
4,500	4,550	57	24
4,550	4,600	58	24
4,600	4,650	60	25
4,650	4,700	61	25
4,700	4,750	62	25
4,750	4,800	64	26
4,800	4,850	65	26
4,850	4,900	67	27
4,900	4,950	68	27
4,950	5,000	70	27
\$5,000			
5,000	5,050	72	28
5,050	5,100	74	29
5,100	5,150	76	30
5,150	5,200	78	31
5,200	5,250	79	31
5,250	5,300	81	32
5,300	5,350	83	33
5,350	5,400	85	34
5,400	5,450	87	35
5,450	5,500	89	36
5,500	5,550	91	37
5,550	5,600	93	38
5,600	5,650	94	38
5,650	5,700	96	39
5,700	5,750	98	40
5,750	5,800	100	41
5,800	5,850	102	42
5,850	5,900	104	43
5,900	5,950	106	44
5,950	6,000	108	45

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

If Okla taxable in		And yo	ou are:	lf Okla taxable ir		And y	ou are:		ahoma ncome is:	And y	ou are:
At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household
\$6.000		Your	tax is:	\$9,000		Your	tax is:	\$12,00)	Your	ax is:
6,000	6,050	109	45	9,000	9,050	240	113	12,000	12,050	383	218
6,050 6,100 6,150 6,200	6,100 6,150 6,200 6,250	111 113 115 117	46 47 48 49	9,050 9,100 9,150 9,200	9,100 9,150 9,200 9,250	243 245 247 250	115 116 117 119	12,050 12,100 12,150 12,200	12,100 12,150 12,200 12,250	385 387 390 392	220 222 224 226
6,250 6,300 6,350 6,400 6,450	6,300 6,350 6,400 6,450 6,500	119 121 123 124 126	50 51 52 52 53	9,250 9,300 9,350 9,400 9,450	9,300 9,350 9,400 9,450 9,500	252 254 257 259 262	120 121 123 124 126	12,250 12,300 12,350 12,400 12,450	12,300 12,350 12,400 12,450 12,500	395 397 399 402 404	228 230 233 235 238
6,500 6,550 6,600 6,650 6,700	6,550 6,600 6,650 6,700 6,750	128 130 132 134 136	54 55 56 57 58	9,500 9,550 9,600 9,650 9,700	9,550 9,600 9,650 9,700 9,750	264 266 269 271 273	127 128 130 131 132	12,500 12,550 12,600 12,650 12,700	12,550 12,600 12,650 12,700 12,750	406 409 411 414 416	240 242 245 247 249
6,750 6,800 6,850 6,900 6,950	6,800 6,850 6,900 6,950 7,000	138 139 141 143	59 59 60 61 62	9,750 9,800 9,850 9,900 9,950	9,800 9,850 9,900 9,950 10,000	276 278 281 283 285	134 135 137 139 141	12,750 12,800 12,850 12,900 12,950	12,800 12,850 12,900 12,950 13,000	418 421 423 425 428	252 254 257 259 261
\$7.000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			\$10,00				\$13,00			
7,000 7,050 7,100 7,150 7,200	7,050 7,100 7,150 7,200 7,250	147 149 151 153 155	63 64 65 66 66	10,000 10,050 10,100 10,150 10,200	10,050 10,100 10,150 10,200 10,250	288 290 292 295 297	143 145 147 149 150	13,000 13,050 13,100 13,150 13,200	13,050 13,100 13,150 13,200 13,250	430 433 435 437 440	264 266 268 271 273
7,250 7,300 7,350 7,400 7,450	7,300 7,350 7,400 7,450 7,500	157 159 162 164 167	67 68 69 70 71	10,250 10,300 10,350 10,400 10,450	10,300 10,350 10,400 10,450 10,500	300 302 304 307 309	152 154 156 158 160	13,250 13,300 13,350 13,400 13,450	13,300 13,350 13,400 13,450 13,500	442 444 447 449 452	276 278 280 283 285
7,500 7,550 7,600 7,650 7,700	7,550 7,600 7,650 7,700 7,750	169 171 174 176 178	72 73 75 76 77	10,500 10,550 10,600 10,650 10,700	10,550 10,600 10,650 10,700 10,750	311 314 316 319 321	162 164 165 167 169	13,500 13,550 13,600 13,650 13,700	13,550 13,600 13,650 13,700 13,750	454 456 459 461 463	287 290 292 295 297
7,750 7,800 7,850 7,900 7,950	7,800 7,850 7,900 7,950 8,000	181 183 186 188 190	79 80 82 83 84	10,750 10,800 10,850 10,900 10,950	10,800 10,850 10,900 10,950 11,000	323 326 328 330 333	171 173 175 177 179	13,750 13,800 13,850 13,900 13,950	13,800 13,850 13,900 13,950 14,000	466 468 471 473 475	299 302 304 306 309
\$8,000				\$11,00	D			\$14,00	0		
8,000 8,050 8,100 8,150 8,200	8,050 8,100 8,150 8,200 8,250	193 195 197 200 202	86 87 88 90 91	11,000 11,050 11,100 11,150 11,200	11,050 11,100 11,150 11,200 11,250	335 338 340 342 345	180 182 184 186 188	14,000 14,050 14,100 14,150 14,200	14,050 14,100 14,150 14,200 14,250	478 480 482 485 487	311 314 316 318 321
8,250 8,300 8,350 8,400 8,450	8,300 8,350 8,400 8,450 8,500	205 207 209 212 214	93 94 95 97 98	11,250 11,300 11,350 11,400 11,450	11,300 11,350 11,400 11,450 11,500	347 349 352 354 357	190 192 194 195 197	14,250 14,300 14,350 14,400 14,450	14,300 14,350 14,400 14,450 14,500	490 492 494 497 499	323 325 328 330 333
8,500 8,550 8,600 8,650 8,700	8,550 8,600 8,650 8,700 8,750	216 219 221 224 226	99 101 102 104 105	11,500 11,550 11,600 11,650 11,700	11,550 11,600 11,650 11,700 11,750	359 361 364 366 368	199 201 203 205 207	14,500 14,550 14,600 14,650 14,700	14,550 14,600 14,650 14,700 14,750	501 504 506 509 511	335 337 340 342 344
8,750 8,800 8,850 8,900 8,950	8,800 8,850 8,900 8,950 9,000	228 231 233 235 238	106 108 109 110 112	11,750 11,800 11,850 11,900 11,950	11,730 11,800 11,850 11,900 11,950 12,000	371 373 376 378 380	207 209 210 212 214 216	14,750 14,800 14,850 14,900 14,950	14,800 14,850 14,900 14,950 15,000	513 516 518 520 523	347 349 352 354 356

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

If Okla taxable in		And yo	ou are:		ahoma ncome is:	And y	ou are:		nhoma	And ye	ou are:
At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household
\$15,00	N	Your t	tax is:	\$18.00)N	Your	tax is:	\$21,00)N	Your t	ax is:
15,000	15.050	525	359	18,000	18,050	668	501	21,000	21,050	810	644
15,050 15,100 15,150 15,200	15,100 15,150 15,200 15,250	528 530 532 535	361 363 366 368	18,050 18,100 18,150 18,200	18,100 18,150 18,200 18,250	670 672 675 677	504 506 508 511	21,050 21,100 21,150 21,200	21,100 21,150 21,200 21,250	813 815 817 820	646 648 651 653
15,250 15,300 15,350 15,400 15,450 15,500	15,300 15,350 15,400 15,450 15,500 15,550	537 539 542 544 547 549	371 373 375 378 380 382	18,250 18,300 18,350 18,400 18,450 18,500	18,300 18,350 18,400 18,450 18,500 18,550	680 682 684 687 689 691	513 515 518 520 523 525	21,250 21,300 21,350 21,400 21,450 21,500	21,300 21,350 21,400 21,450 21,500 21,550	822 824 827 829 832 834	656 658 660 663 665 667
15,550 15,600 15,650 15,700	15,600 15,650 15,700 15,750	551 554 556 558	385 387 390 392	18,550 18,600 18,650 18,700	18,600 18,650 18,700 18,750	694 696 699 701	527 530 532 534	21,550 21,600 21,650 21,700	21,600 21,650 21,700 21,750	836 839 841 843	670 672 675 677
15,750 15,800 15,850 15,900 15,950	15,800 15,850 15,900 15,950 16,000	561 563 566 568 570	394 397 399 401 404	18,750 18,800 18,850 18,900 18,950	18,800 18,850 18,900 18,950 19,000	703 706 708 710 713	537 539 542 544 546	21,750 21,800 21,850 21,900 21,950	21,800 21,850 21,900 21,950 22,000	846 848 851 853 855	679 682 684 686 689
\$16,00	0			\$19,00	0			\$22,00	00		
16,000 16,050 16,100 16,150 16,200	16,050 16,100 16,150 16,200 16,250	573 575 577 580 582	406 409 411 413 416	19,000 19,050 19,100 19,150 19,200	19,050 19,100 19,150 19,200 19,250	715 718 720 722 725	549 551 553 556 558	22,000 22,050 22,100 22,150 22,200	22,050 22,100 22,150 22,200 22,250	858 860 862 865 867	691 694 696 698 701
16,250 16,300 16,350 16,400 16,450	16,300 16,350 16,400 16,450 16,500	585 587 589 592 594	418 420 423 425 428	19,250 19,300 19,350 19,400 19,450	19,300 19,350 19,400 19,450 19,500	727 729 732 734 737	561 563 565 568 570	22,250 22,300 22,350 22,400 22,450	22,300 22,350 22,400 22,450 22,500	870 872 874 877 879	703 705 708 710 713
16,500 16,550 16,600 16,650 16,700	16,550 16,600 16,650 16,700 16,750	596 599 601 604 606	430 432 435 437 439	19,500 19,550 19,600 19,650 19,700	19,550 19,600 19,650 19,700 19,750	739 741 744 746 748	572 575 577 580 582	22,500 22,550 22,600 22,650 22,700	22,550 22,600 22,650 22,700 22,750	881 884 886 889 891	715 717 720 722 724
16,750 16,800 16,850 16,900 16,950	16,800 16,850 16,900 16,950 17,000	608 611 613 615 618	442 444 447 449 451	19,750 19,800 19,850 19,900 19,950	19,800 19,850 19,900 19,950 20,000	751 753 756 758 760	584 587 589 591 594	22,750 22,800 22,850 22,900 22,950	22,800 22,850 22,900 22,950 23,000	893 896 898 900 903	727 729 732 734 736
\$17,000	D			\$20,00	00			\$23,00)0		
17,000 17,050 17,100 17,150 17,200	17,050 17,100 17,150 17,200 17,250	620 623 625 627 630	454 456 458 461 463	20,000 20,050 20,100 20,150 20,200	20,050 20,100 20,150 20,200 20,250	763 765 767 770 772	596 599 601 603 606	23,000 23,050 23,100 23,150 23,200	23,050 23,100 23,150 23,200 23,250	905 908 910 912 915	739 741 743 746 748
17,250 17,300 17,350 17,400 17,450	17,300 17,350 17,400 17,450 17,500	632 634 637 639 642	466 468 470 473 475	20,250 20,300 20,350 20,400 20,450	20,300 20,350 20,400 20,450 20,500	775 777 779 782 784	608 610 613 615 618	23,250 23,300 23,350 23,400 23,450	23,300 23,350 23,400 23,450 23,500	917 919 922 924 927	751 753 755 758 760
17,500 17,550 17,600 17,650 17,700	17,550 17,600 17,650 17,700 17,750	644 646 649 651 653	477 480 482 485 487	20,500 20,550 20,600 20,650 20,700	20,550 20,600 20,650 20,700 20,750	786 789 791 794 796	620 622 625 627 629	23,500 23,550 23,600 23,650 23,700	23,550 23,600 23,650 23,700 23,750	929 931 934 936 938	762 765 767 770 772
17,750 17,800 17,850 17,900 17,950	17,800 17,850 17,900 17,950 18,000	656 658 661 663 665	489 492 494 496 499	20,750 20,800 20,850 20,900 20,950	20,800 20,850 20,900 20,950 21,000	798 801 803 805 808	632 634 637 639 641	23,750 23,800 23,850 23,900 23,950	23,800 23,850 23,900 23,950 24,000	941 943 946 948 950	774 777 779 781 784

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

If Oklah taxable ind		And yo	ou are:	If Okla taxable in	ahoma ncome is:	And y	ou are:	If Oklahoma taxable income			And y	ou are:
At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household		At least	But less than	Single or married filing separate	Married* filing joint or head of household
\$24.000		Your t	tax is:	\$27,00	10	Your	tax is:		\$30.00	nn	Your	ax is:
	24,050	953	786	27,000	27,050	1,095	929		30,000	30,050	1,238	1,071
24,050 24,100 24,150	24,100 24,150 24,200 24,250	955 957 960 962	789 791 793 796	27,050 27,100 27,150 27,200	27,100 27,150 27,200 27,250	1,098 1,100 1,102 1,105	931 933 936 938		30,050 30,100 30,150 30,200	30,100 30,150 30,200 30,250	1,240 1,242 1,245 1,247	1,074 1,076 1,078 1,081
24,300 24,350 24,400	24,300 24,350 24,400 24,450	965 967 969 972	798 800 803 805	27,250 27,300 27,350 27,400	27,300 27,350 27,400 27,450	1,107 1,109 1,112 1,114	941 943 945 948		30,250 30,300 30,350 30,400	30,300 30,350 30,400 30,450	1,250 1,252 1,254 1,257	1,083 1,085 1,088 1,090
24,500 24,550 24,600 24,650	24,500 24,550 24,600 24,650 24,700 24,750	974 976 979 981 984 986	808 810 812 815 817 819	27,450 27,500 27,550 27,600 27,650 27,700	27,500 27,550 27,600 27,650 27,700 27,750	1,117 1,119 1,121 1,124 1,126 1,128	950 952 955 957 960 962		30,450 30,500 30,550 30,600 30,650 30,700	30,500 30,550 30,600 30,650 30,700 30,750	1,259 1,261 1,264 1,266 1,269 1,271	1,093 1,095 1,097 1,100 1,102 1,104
24,800 24,850 24,900 24,950	24,800 24,850 24,900 24,950 25,000	988 991 993 995 998	822 824 827 829 831	27,750 27,800 27,850 27,900 27,950	27,800 27,850 27,900 27,950 28,000	1,131 1,133 1,136 1,138 1,140	964 967 969 971 974		30,750 30,800 30,850 30,900 30,950	30,800 30,850 30,900 30,950 31,000	1,273 1,276 1,278 1,280 1,283	1,107 1,109 1,112 1,114 1,116
\$25,000				\$28,00					\$31,00			
25,050 25,100 25,150	25,050 25,100 25,150 25,200 25,250	1,000 1,003 1,005 1,007 1,010	834 836 838 841 843	28,000 28,050 28,100 28,150 28,200	28,050 28,100 28,150 28,200 28,250	1,143 1,145 1,147 1,150 1,152	976 979 981 983 986		31,000 31,050 31,100 31,150 31,200	31,050 31,100 31,150 31,200 31,250	1,285 1,288 1,290 1,292 1,295	1,119 1,121 1,123 1,126 1,128
25,300 25,350 25,400	25,300 25,350 25,400 25,450 25,500	1,012 1,014 1,017 1,019 1,022	846 848 850 853 855	28,250 28,300 28,350 28,400 28,450	28,300 28,350 28,400 28,450 28,500	1,155 1,157 1,159 1,162 1,164	988 990 993 995 998		31,250 31,300 31,350 31,400 31,450	31,300 31,350 31,400 31,450 31,500	1,297 1,299 1,302 1,304 1,307	1,131 1,133 1,135 1,138 1,140
25,550 25,600 25,650	25,550 25,600 25,650 25,700 25,750	1,024 1,026 1,029 1,031 1,033	857 860 862 865 867	28,500 28,550 28,600 28,650 28,700	28,550 28,600 28,650 28,700 28,750	1,166 1,169 1,171 1,174 1,176	1,000 1,002 1,005 1,007 1,009		31,500 31,550 31,600 31,650 31,700	31,550 31,600 31,650 31,700 31,750	1,309 1,311 1,314 1,316 1,318	1,142 1,145 1,147 1,150 1,152
25,800 25,850 25,900	25,800 25,850 25,900 25,950 26,000	1,036 1,038 1,041 1,043 1,045	869 872 874 876 879	28,750 28,800 28,850 28,900 28,950	28,800 28,850 28,900 28,950 29,000	1,178 1,181 1,183 1,185 1,188	1,012 1,014 1,017 1,019 1,021		31,750 31,800 31,850 31,900 31,950	31,800 31,850 31,900 31,950 32,000	1,321 1,323 1,326 1,328 1,330	1,154 1,157 1,159 1,161 1,164
\$26,000	D			\$29,00	00				\$32,00			
26,000 26,050 26,100 26,150 26,200	26,050 26,100 26,150 26,200 26,250	1,048 1,050 1,052 1,055 1,057	881 884 886 888 891	29,000 29,050 29,100 29,150 29,200	29,050 29,100 29,150 29,200 29,250	1,190 1,193 1,195 1,197 1,200	1,024 1,026 1,028 1,031 1,033		32,000 32,050 32,100 32,150 32,200	32,050 32,100 32,150 32,200 32,250	1,333 1,335 1,337 1,340 1,342	1,166 1,169 1,171 1,173 1,176
26,300 26,350 26,400 26,450	26,300 26,350 26,400 26,450 26,500	1,060 1,062 1,064 1,067 1,069	893 895 898 900 903	29,250 29,300 29,350 29,400 29,450	29,300 29,350 29,400 29,450 29,500	1,202 1,204 1,207 1,209 1,212	1,036 1,038 1,040 1,043 1,045		32,250 32,300 32,350 32,400 32,450	32,300 32,350 32,400 32,450 32,500	1,345 1,347 1,349 1,352 1,354	1,178 1,180 1,183 1,185 1,188
26,550 26,600 26,650 26,700	26,550 26,600 26,650 26,700 26,750	1,071 1,074 1,076 1,079 1,081	905 907 910 912 914	29,500 29,550 29,600 29,650 29,700	29,550 29,600 29,650 29,700 29,750	1,214 1,216 1,219 1,221 1,223	1,047 1,050 1,052 1,055 1,057		32,500 32,550 32,600 32,650 32,700	32,550 32,600 32,650 32,700 32,750	1,356 1,359 1,361 1,364 1,366	1,190 1,192 1,195 1,197 1,199
26,800 26,850 26,900	26,800 26,850 26,900 26,950 27,000	1,083 1,086 1,088 1,090 1,093	917 919 922 924 926	29,750 29,800 29,850 29,900 29,950	29,800 29,850 29,900 29,950 30,000	1,226 1,228 1,231 1,233 1,235	1,059 1,062 1,064 1,066 1,069		32,750 32,800 32,850 32,900 32,950	32,800 32,850 32,900 32,950 33,000	1,368 1,371 1,373 1,375 1,378	1,202 1,204 1,207 1,209 1,211

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

If Okla	nhoma	And you are:		If Oklahoma		And you are:			If Okla	ahoma	And you are:		
	ncome is:	_			ncome is:	_				ncome is:			
At least	But less than	Single or married filing	Married* filing joint or	At least	But less than	Single or married filing	Married* filing joint or		At least	But less than	Single or married filing	Married* filing joint or	
		separate	head of household			separate	head of household				separate	head of household	
		Your t				Your	tax is:				Your t		
\$33,00				\$36,00					\$39,00				
33,000 33,050	33,050 33,100	1,380 1,383	1,214 1,216	36,000 36,050	36,050 36,100	1,523 1,525	1,356 1,359		39,000 39,050	39,050 39,100	1,665 1,668	1,499 1,501	
33,100	33,150	1,385	1,218	36,100	36,150	1,527	1,361		39,100	39,150	1,670	1,503	
33,150 33,200	33,200 33,250	1,387 1,390	1,221 1,223	36,150 36,200	36,200 36,250	1,530 1,532	1,363 1,366		39,150 39,200	39,200 39,250	1,672 1,675	1,506 1,508	
33,250	33,300	1,392	1,226	36,250	36,300	1,535	1,368		39,250	39,300	1,677	1,511	
33,300	33,350	1,394 1,397	1,228 1,230	36,300 36,350	36,350	1,537 1,539	1,370		39,300 39,350	39,350	1,679	1,513	
33,350 33,400	33,400 33,450	1,397	1,230	36,350	36,400 36,450	1,539	1,373 1,375		39,350	39,400 39,450	1,682 1,684	1,515 1,518	
33,450	33,500	1,402	1,235	36,450	36,500	1,544	1,378		39,450	39,500	1,687	1,520	
33,500 33,550	33,550 33,600	1,404 1,406	1,237 1,240	36,500 36,550	36,550 36,600	1,546 1,549	1,380 1,382		39,500 39,550	39,550 39,600	1,689 1,691	1,522 1,525	
33,600	33,650	1,409	1,242	36,600	36,650	1,551	1,385		39,600	39,650	1,694	1,527	
33,650 33,700	33,700 33,750	1,411 1,413	1,245 1,247	36,650 36,700	36,700 36,750	1,554 1,556	1,387 1,389		39,650 39,700	39,700 39,750	1,696 1,698	1,530 1,532	
33,750	33,800	1,416	1,249	36,750	36,800	1,558	1,392		39,750	39,800	1,701	1,534	
33,800 33,850	33,850 33,900	1,418 1,421	1,252 1,254	36,800 36,850	36,850 36,900	1,561 1,563	1,394 1,397		39,800 39,850	39,850 39,900	1,703 1,706	1,537 1,539	
33,900	33,950	1,423	1,256	36,900	36,950	1,565	1,399		39,900	39,950	1,708	1,541	
33,950	34,000	1,425	1,259	36,950	37,000	1,568	1,401		39,950	40,000	1,710	1,544	
\$34,00		4.400	4.004	\$37,00		4.570	4.404		\$40,00		4.740	4.540	
34,000 34,050	34,050 34,100	1,428 1,430	1,261 1,264	37,000 37,050	37,050 37,100	1,570 1,573	1,404 1,406		40,000 40,050	40,050 40,100	1,713 1,715	1,546 1,549	
34,100 34,150	34,150 34,200	1,432 1,435	1,266 1,268	37,100 37,150	37,150 37,200	1,575 1,577	1,408 1,411		40,100 40.150	40,150 40,200	1,717 1,720	1,551 1,553	
34,130	34,250	1,435	1,200	37,130	37,250	1,580	1,411		40,130	40,250	1,720	1,556	
34,250	34,300	1,440	1,273	37,250	37,300	1,582	1,416		40,250	40,300	1,725	1,558	
34,300 34,350	34,350 34,400	1,442 1,444	1,275 1,278	37,300 37,350	37,350 37,400	1,584 1,587	1,418 1,420		40,300 40,350	40,350 40,400	1,727 1,729	1,560 1,563	
34,400 34,450	34,450 34,500	1,447 1,449	1,280 1,283	37,400 37,450	37,450 37,500	1,589 1,592	1,423 1,425		40,400 40,450	40,450 40,500	1,732 1,734	1,565 1,568	
34,500	34,550	1,449	1,285	37,430	37,550	1,592	1,427		40,430	40,550	1,734	1,570	
34,550	34,600	1,454	1,287	37,550	37,600	1,596	1,430		40,550	40,600	1,739	1,572	
34,600 34,650	34,650 34,700	1,456 1,459	1,290 1,292	37,600 37,650	37,650 37.700	1,599 1,601	1,432 1,435		40,600 40,650	40,650 40,700	1,741 1,744	1,575 1,577	
34,700	34,750	1,461	1,294	37,700	37,750	1,603	1,437		40,700	40,750	1,746	1,579	
34,750 34,800	34,800 34,850	1,463 1,466	1,297 1,299	37,750 37,800	37,800 37,850	1,606 1,608	1,439 1,442		40,750 40,800	40,800 40,850	1,748 1,751	1,582 1,584	
34,850	34,900	1,468	1,302	37,850	37,900	1,611	1,444		40,850	40,900	1,753	1,587	
34,900 34,950	34,950 35,000	1,470 1,473	1,304 1,306	37,900 37,950	37,950 38,000	1,613 1,615	1,446 1,449		40,900 40,950	40,950 41,000	1,755 1,758	1,589 1,591	
\$35,00	0			\$38,00	00				\$41,00	0			
35,000	35,050	1,475	1,309	38,000	38,050	1,618	1,451		41,000	41,050	1,760	1,594	
35,050 35,100	35,100 35,150	1,478 1,480	1,311 1,313	38,050 38,100	38,100 38,150	1,620 1,622	1,454 1,456		41,050 41,100	41,100 41,150	1,763 1,765	1,596 1,598	
35,150 35,200	35,200 35,250	1,482 1,485	1,316 1,318	38,150 38,200	38,200 38,250	1,625 1,627	1,458 1,461		41,150 41,200	41,200 41,250	1,767 1,770	1,601 1,603	
35,200	35,300	1,485	1,316	38,250	38,300	1,630	1,461		41,250	41,300	1,770	1,603	
35,300	35,350	1,489	1,323	38,300	38,350	1,632	1,465		41,300	41,350	1,774	1,608	
35,350 35,400	35,400 35,450	1,492 1,494	1,325 1,328	38,350 38,400	38,400 38,450	1,634 1,637	1,468 1,470		41,350 41,400	41,400 41,450	1,777 1,779	1,610 1,613	
35,450	35,500	1,497	1,330	38,450	38,500	1,639	1,473		41,450	41,500	1,782	1,615	
35,500 35,550	35,550 35,600	1,499 1,501	1,332 1,335	38,500 38,550	38,550 38,600	1,641 1,644	1,475 1,477		41,500 41,550	41,550 41,600	1,784 1,786	1,617 1,620	
35,600	35,650	1,504	1,337	38,600	38,650	1,646	1,480		41,600	41,650	1,789	1,622	
35,650 35,700	35,700 35,750	1,506 1,508	1,340 1,342	38,650 38,700	38,700 38,750	1,649 1,651	1,482 1,484		41,650 41,700	41,700 41,750	1,791 1,793	1,625 1,627	
35,750	35,800	1,511	1,344	38,750	38,800	1,653	1,487		41,750	41,800	1,796	1,629	
35,800 35,850	35,850 35,900	1,513 1,516	1,347 1,349	38,800 38,850	38,850 38,900	1,656 1,658	1,489 1,492		41,800 41,850	41,850 41,900	1,798 1,801	1,632 1,634	
35,900	35,950	1,518	1,351	38,900	38,950	1,660	1,494		41,900	41,950	1,803	1,636	
35,950	36,000	1,520	1,354	38,950	39,000	1,663	1,496		41,950	42,000	1,805	1,639	

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

If Okla		And you are:		If Oklahoma taxable income is:		And y	If Okla	ahoma	And you are:		
At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household tax is:	At least	But less than	Single or married filing separate	Married* filing joint or head of household tax is:
\$42,00	0			\$45.0	DO			\$48.00	DO		
42,000 42,050 42,100 42,150 42,200	42,050 42,100 42,150 42,200 42,250	1,808 1,810 1,812 1,815 1,817	1,641 1,644 1,646 1,648 1,651	45,000 45,050 45,100 45,150 45,200	45,050 45,100 45,150 45,200 45,250	1,950 1,953 1,955 1,957 1,960	1,784 1,786 1,788 1,791 1,793	48,000 48,050 48,100 48,150 48,200	48,050 48,100 48,150 48,200 48,250	2,093 2,095 2,097 2,100 2,102	1,926 1,929 1,931 1,933 1,936
42,250 42,300 42,350 42,400 42,450	42,300 42,350 42,400 42,450 42,500	1,820 1,822 1,824 1,827 1,829	1,653 1,655 1,658 1,660 1,663	45,250 45,300 45,350 45,400 45,450	45,300 45,350 45,400 45,450 45,500	1,962 1,964 1,967 1,969 1,972	1,796 1,798 1,800 1,803 1,805	48,250 48,300 48,350 48,400 48,450	48,300 48,350 48,400 48,450 48,500	2,105 2,107 2,109 2,112 2,114	1,938 1,940 1,943 1,945 1,948
42,500 42,550 42,600 42,650 42,700	42,550 42,600 42,650 42,700 42,750	1,831 1,834 1,836 1,839 1,841	1,665 1,667 1,670 1,672 1,674	45,500 45,550 45,600 45,650 45,700	45,550 45,600 45,650 45,700 45,750	1,974 1,976 1,979 1,981 1,983	1,807 1,810 1,812 1,815 1,817	48,500 48,550 48,600 48,650 48,700	48,550 48,600 48,650 48,700 48,750	2,116 2,119 2,121 2,124 2,126	1,950 1,952 1,955 1,957 1,959
42,750 42,800 42,850 42,900 42,950	42,800 42,850 42,900 42,950 43,000	1,843 1,846 1,848 1,850 1,853	1,677 1,679 1,682 1,684 1,686	45,750 45,800 45,850 45,900 45,950	45,800 45,850 45,900 45,950 46,000	1,986 1,988 1,991 1,993 1,995	1,819 1,822 1,824 1,826 1,829	48,750 48,800 48,850 48,900 48,950	48,800 48,850 48,900 48,950 49,000	2,128 2,131 2,133 2,135 2,138	1,962 1,964 1,967 1,969 1,971
\$43,00	0			\$46,0	DO			\$49,00	DO		
43,000 43,050 43,100 43,150 43,200	43,050 43,100 43,150 43,200 43,250	1,855 1,858 1,860 1,862 1,865	1,689 1,691 1,693 1,696 1,698	46,000 46,050 46,100 46,150 46,200	46,050 46,100 46,150 46,200 46,250	1,998 2,000 2,002 2,005 2,007	1,831 1,834 1,836 1,838 1,841	49,000 49,050 49,100 49,150 49,200	49,050 49,100 49,150 49,200 49,250	2,140 2,143 2,145 2,147 2,150	1,974 1,976 1,978 1,981 1,983
43,250 43,300 43,350 43,400 43,450	43,300 43,350 43,400 43,450 43,500	1,867 1,869 1,872 1,874 1,877	1,701 1,703 1,705 1,708 1,710	46,250 46,300 46,350 46,400 46,450	46,300 46,350 46,400 46,450 46,500	2,010 2,012 2,014 2,017 2,019	1,843 1,845 1,848 1,850 1,853	49,250 49,300 49,350 49,400 49,450	49,300 49,350 49,400 49,450 49,500	2,152 2,154 2,157 2,159 2,162	1,986 1,988 1,990 1,993 1,995
43,500 43,550 43,600 43,650 43,700	43,550 43,600 43,650 43,700 43,750	1,879 1,881 1,884 1,886 1,888	1,712 1,715 1,717 1,720 1,722	46,500 46,550 46,600 46,650 46,700	46,550 46,600 46,650 46,700 46,750	2,021 2,024 2,026 2,029 2,031	1,855 1,857 1,860 1,862 1,864	49,500 49,550 49,600 49,650 49,700	49,550 49,600 49,650 49,700 49,750	2,164 2,166 2,169 2,171 2,173	1,997 2,000 2,002 2,005 2,007
43,750 43,800 43,850 43,900 43,950	43,800 43,850 43,900 43,950 44,000	1,891 1,893 1,896 1,898 1,900	1,724 1,727 1,729 1,731 1,734	46,750 46,800 46,850 46,900 46,950	46,800 46,850 46,900 46,950 47,000	2,033 2,036 2,038 2,040 2,043	1,867 1,869 1,872 1,874 1,876	49,750 49,800 49,850 49,900 49,950	49,800 49,850 49,900 49,950 50,000	2,176 2,178 2,181 2,183 2,185	2,009 2,012 2,014 2,016 2,019
\$44,00	0			\$47,00)0			\$50,00	DO		
44,000 44,050 44,100 44,150 44,200	44,050 44,100 44,150 44,200 44,250	1,903 1,905 1,907 1,910 1,912	1,736 1,739 1,741 1,743 1,746	47,000 47,050 47,100 47,150 47,200	47,050 47,100 47,150 47,200 47,250	2,045 2,048 2,050 2,052 2,055	1,879 1,881 1,883 1,886 1,888	50,000 50,050 50,100 50,150 50,200	50,050 50,100 50,150 50,200 50,250	2,188 2,190 2,192 2,195 2,197	2,021 2,024 2,026 2,028 2,031
44,250 44,300 44,350 44,400 44,450	44,300 44,350 44,400 44,450 44,500	1,915 1,917 1,919 1,922 1,924	1,748 1,750 1,753 1,755 1,758	47,250 47,300 47,350 47,400 47,450	47,300 47,350 47,400 47,450 47,500	2,057 2,059 2,062 2,064 2,067	1,891 1,893 1,895 1,898 1,900	50,250 50,300 50,350 50,400 50,450	50,300 50,350 50,400 50,450 50,500	2,200 2,202 2,204 2,207 2,209	2,033 2,035 2,038 2,040 2,043
44,500 44,550 44,600 44,650 44,700	44,550 44,600 44,650 44,700 44,750	1,926 1,929 1,931 1,934 1,936	1,760 1,762 1,765 1,767 1,769	47,500 47,550 47,600 47,650 47,700	47,550 47,600 47,650 47,700 47,750	2,069 2,071 2,074 2,076 2,078	1,902 1,905 1,907 1,910 1,912	50,500 50,550 50,600 50,650 50,700	50,550 50,600 50,650 50,700 50,750	2,211 2,214 2,216 2,219 2,221	2,045 2,047 2,050 2,052 2,054
44,750 44,800 44,850 44,900 44,950	44,800 44,850 44,900 44,950 45,000	1,938 1,941 1,943 1,945 1,948	1,772 1,774 1,777 1,779 1,781	47,750 47,800 47,850 47,900 47,950	47,800 47,850 47,900 47,950 48,000	2,081 2,083 2,086 2,088 2,090	1,914 1,917 1,919 1,921 1,924	50,750 50,800 50,850 50,900 50,950	50,800 50,850 50,900 50,950 51,000	2,223 2,226 2,228 2,230 2,233	2,057 2,059 2,062 2,064 2,066

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

If Oklahoma taxable income is:		And you are:			If Oklahoma taxable income is:		And you are:				ahoma ncome is:	And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household		At least	But less than	Single or married filing separate	Married* filing joint or head of household		At least	But less than	Single or married filing separate	Married* filing joint or head of household
¢61.00	00	Your	tax is:		\$54.00	00	Your	tax is:		\$57,00	10	Your	ax is:
\$51,00 51,000	51,050	2,235	2,069		54,000	54,050	2,378	2,211		57,000	57,050	2,520	2,354
51,050	51,100	2,238	2,071		54,050	54,100	2,380	2,214		57,050	57,100	2,523	2,356
51,100 51,150	51,150 51,200	2,240 2,242	2,073 2,076		54,100 54,150	54,150 54,200	2,382 2,385	2,216 2,218		57,100 57,150	57,150 57,200	2,525 2,527	2,358 2,361
51,200	51,250	2,245	2,078		54,200	54,250	2,387	2,221		57,200	57,250	2,530	2,363
51,250 51,300	51,300 51,350	2,247 2,249	2,081 2,083		54,250 54,300	54,300 54,350	2,390 2,392	2,223 2,225		57,250 57,300	57,300 57,350	2,532 2,534	2,366 2,368
51,350 51,400	51,400 51,450	2,252 2,254	2,085 2,088		54,350 54,400	54,400 54,450	2,394 2,397	2,228 2,230		57,350 57,400	57,400 57,450	2,537 2,539	2,370 2,373
51,450	51,500	2,257	2,090		54,450	54,500	2,399	2,233		57,450	57,500	2,542	2,375
51,500 51,550	51,550 51,600	2,259 2,261	2,092 2.095		54,500 54,550	54,550 54,600	2,401 2,404	2,235 2,237		57,500 57,550	57,550 57,600	2,544 2,546	2,377 2,380
51,600	51,650	2,264	2,097		54,600	54,650	2,406	2,240		57,600	57,650	2,549	2,382
51,650 51,700	51,700 51,750	2,266 2,268	2,100 2,102		54,650 54,700	54,700 54,750	2,409 2,411	2,242 2,244		57,650 57,700	57,700 57,750	2,551 2,553	2,385 2,387
51,750	51,800	2,271	2,104		54,750	54,800	2,413	2,247		57,750	57,800	2,556	2,389
51,800 51,850	51,850 51,900	2,273 2,276	2,107 2,109		54,800 54,850	54,850 54,900	2,416 2,418	2,249 2,252		57,800 57,850	57,850 57,900	2,558 2,561	2,392 2,394
51,900 51,950	51,950 52,000	2,278 2,280	2,111 2,114		54,900 54,950	54,950 55,000	2,420 2,423	2,254 2,256		57,900 57,950	57,950 58,000	2,563 2,565	2,396 2,399
\$52,00	-	_,	_,		\$55,00	•		_,		\$58,0	-	_,000	_,000
52,000	52,050	2,283	2,116		55,000	55,050	2,425	2,259		58,000	58,050	2,568	2,401
52,050 52,100	52,100 52,150	2,285 2,287	2,119 2,121		55,050 55,100	55,100 55,150	2,428 2,430	2,261 2,263		58,050 58,100	58,100 58,150	2,570 2,572	2,404 2,406
52,150 52,200	52,200 52,250	2,290 2,292	2,123 2,126		55,150 55,200	55,200 55,250	2,432 2,435	2,266 2,268		58,150 58,200	58,200 58,250	2,575 2,577	2,408 2,411
52,250	52,300	2,295	2,128		55,250	55,300	2,437	2,271		58,250	58,300	2,580	2,413
52,300 52,350	52,350 52,400	2,297 2,299	2,130 2,133		55,300 55,350	55,350 55,400	2,439 2,442	2,273 2,275		58,300 58,350	58,350 58,400	2,582 2,584	2,415 2,418
52,400 52,450	52,450 52,500	2,302 2,304	2,135 2,138		55,400 55,450	55,450 55,500	2,444 2,447	2,278 2,280		58,400 58,450	58,450 58,500	2,587 2,589	2,420 2,423
52,500	52,550	2,306	2,140		55,500	55,550	2,449	2,282		58,500	58,550	2,591	2,425
52,550 52,600	52,600 52,650	2,309 2,311	2,142 2,145		55,550 55,600	55,600 55,650	2,451 2,454	2,285 2,287		58,550 58,600	58,600 58,650	2,594 2,596	2,427 2,430
52,650	52,700	2,314	2,147		55,650	55,700	2,456	2,290		58,650	58,700	2,599	2,432
52,700 52,750	52,750 52,800	2,316 2,318	2,149 2,152		55,700 55,750	55,750 55,800	2,458 2,461	2,292 2,294		58,700 58,750	58,750 58,800	2,601 2,603	2,434 2,437
52,800 52,850	52,850 52,900	2,321	2,154 2,157		55,800 55,850	55,850	2,463 2,466	2,297 2,299		58,800 58,850	58,850 58,900	2,606	2,439 2,442
52,900	52,950	2,323 2,325	2,159		55,900	55,900 55,950	2,468	2,301		58,900	58,950	2,608 2,610	2,444
52,950 \$53,0 0	53,000	2,328	2,161		55,950 \$56,0 0	56,000	2,470	2,304		58,950 \$59,0 0	59,000	2,613	2,446
53,000	53,050	2,330	2,164		56,000	56,050	2,473	2,306		59,000	59,050	2,615	2,449
53,050 53,100	53,100 53,150	2,333 2,335	2,166 2,168		56,050 56,100	56,100 56,150	2,475 2,477	2,309 2,311		59,050 59,100	59,100 59,150	2,618 2,620	2,451 2,453
53,150	53,200	2,337	2,171		56,150	56,200	2,480	2,313		59,150	59,200	2,622	2,456
53,200 53,250	53,250 53,300	2,340 2,342	2,173 2,176		56,200 56,250	56,250 56,300	2,482 2,485	2,316 2,318		59,200 59,250	59,250 59,300	2,625 2,627	2,458 2,461
53,300	53,350	2,344	2,178		56,300	56,350	2,487	2,320		59,300	59,350	2,629	2,463
53,350 53,400	53,400 53,450	2,347 2,349	2,180 2,183		56,350 56,400	56,400 56,450	2,489 2,492	2,323 2,325		59,350 59,400	59,400 59,450	2,632 2,634	2,465 2,468
53,450	53,500	2,352	2,185		56,450	56,500 56,550	2,494	2,328		59,450	59,500 50,550	2,637	2,470
53,500 53,550	53,550 53,600	2,354 2,356	2,187 2,190		56,500 56,550	56,550 56,600	2,496 2,499	2,330 2,332		59,500 59,550	59,550 59,600	2,639 2,641	2,472 2,475
53,600 53,650	53,650 53,700	2,359 2,361	2,192 2,195		56,600 56,650	56,650 56,700	2,501 2,504	2,335 2,337		59,600 59,650	59,650 59,700	2,644 2,646	2,477 2,480
53,700	53,750	2,363	2,197		56,700	56,750	2,506	2,339		59,700	59,750	2,648	2,482
53,750 53,800	53,800 53,850	2,366 2,368	2,199 2,202		56,750 56,800	56,800 56,850	2,508 2,511	2,342 2,344		59,750 59,800	59,800 59,850	2,651 2,653	2,484 2,487
53,850 53,900	53,900 53,950	2,371 2,373	2,204 2,206		56,850 56,900	56,900 56,950	2,513 2,515	2,347 2,349		59,850 59,900	59,900 59,950	2,656 2,658	2,489 2,491
53,950	54,000	2,375	2,209		56,950	57,000	2,518	2,351		59,950	60,000	2,660	2,494
* This 1		la a la a con a al la	v a Qualified	ا۔ : ۱ ۸ ۸	()								

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

	ahoma ncome is:	And you are:		If Oklahoma taxable income is:		And you are:				ahoma ncome is:	And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household		At least	But less than	Single or married filing separate	Married* filing joint or head of household
\$60.00	00	Your	tax is:	\$63.0	00	Your	tax is:		\$66.00	00	Your	tax is:
60,000	60,050	2,663	2,496	63,000	63,050	2,805	2,639		66,000	66,050	2,948	2,781
60,050 60,100 60,150 60,200	60,100 60,150 60,200 60,250	2,665 2,667 2,670 2,672	2,499 2,501 2,503 2,506	63,050 63,100 63,150 63,200	63,100 63,150 63,200 63,250	2,808 2,810 2,812 2,815	2,641 2,643 2,646 2,648		66,050 66,100 66,150 66,200	66,100 66,150 66,200 66,250	2,950 2,952 2,955 2,957	2,784 2,786 2,788 2,791
60,250 60,300 60,350 60,400	60,300 60,350 60,400 60,450	2,675 2,677 2,679 2,682	2,508 2,510 2,513 2,515	63,250 63,300 63,350 63,400	63,300 63,350 63,400 63,450	2,817 2,819 2,822 2,824	2,651 2,653 2,655 2,658		66,250 66,300 66,350 66,400	66,300 66,350 66,400 66,450	2,960 2,962 2,964 2,967	2,793 2,795 2,798 2,800
60,450 60,500 60,550 60,600 60,650 60,700	60,500 60,550 60,600 60,650 60,700 60,750	2,684 2,686 2,689 2,691 2,694 2,696	2,518 2,520 2,522 2,525 2,527 2,529	63,450 63,500 63,550 63,600 63,650 63,700	63,500 63,550 63,600 63,650 63,700 63,750	2,827 2,829 2,831 2,834 2,836 2,838	2,660 2,662 2,665 2,667 2,670 2,672		66,450 66,500 66,550 66,600 66,650 66,700	66,500 66,550 66,600 66,650 66,700 66,750	2,969 2,971 2,974 2,976 2,979 2,981	2,803 2,805 2,807 2,810 2,812 2,814
60,750 60,800 60,850 60,900 60,950	60,800 60,850 60,900 60,950 61,000	2,698 2,701 2,703 2,705 2,708	2,532 2,534 2,537 2,539 2,541	63,750 63,800 63,850 63,900 63,950	63,800 63,850 63,900 63,950 64,000	2,841 2,843 2,846 2,848 2,850	2,674 2,677 2,679 2,681 2,684		66,750 66,800 66,850 66,900 66,950	66,800 66,850 66,900 66,950 67,000	2,983 2,986 2,988 2,990 2,993	2,817 2,819 2,822 2,824 2,826
\$61,00				\$64,0					\$67,00			
61,000 61,050 61,100 61,150 61,200	61,050 61,100 61,150 61,200 61,250	2,710 2,713 2,715 2,717 2,720	2,544 2,546 2,548 2,551 2,553	64,000 64,050 64,100 64,150 64,200	64,050 64,100 64,150 64,200 64,250	2,853 2,855 2,857 2,860 2,862	2,686 2,689 2,691 2,693 2,696		67,000 67,050 67,100 67,150 67,200	67,050 67,100 67,150 67,200 67,250	2,995 2,998 3,000 3,002 3,005	2,829 2,831 2,833 2,836 2,838
61,250 61,300 61,350 61,400 61,450	61,300 61,350 61,400 61,450 61,500	2,722 2,724 2,727 2,729 2,732	2,556 2,558 2,560 2,563 2,565	64,250 64,300 64,350 64,400 64,450	64,300 64,350 64,400 64,450 64,500	2,865 2,867 2,869 2,872 2,874	2,698 2,700 2,703 2,705 2,708		67,250 67,300 67,350 67,400 67,450	67,300 67,350 67,400 67,450 67,500	3,007 3,009 3,012 3,014 3,017	2,841 2,843 2,845 2,848 2,850
61,500 61,550 61,600 61,650 61,700	61,550 61,600 61,650 61,700 61,750	2,734 2,736 2,739 2,741 2,743	2,567 2,570 2,572 2,575 2,577	64,500 64,550 64,600 64,650 64,700	64,550 64,600 64,650 64,700 64,750	2,876 2,879 2,881 2,884 2,886	2,710 2,712 2,715 2,717 2,719		67,500 67,550 67,600 67,650 67,700	67,550 67,600 67,650 67,700 67,750	3,019 3,021 3,024 3,026 3,028	2,852 2,855 2,857 2,860 2,862
61,750 61,800 61,850 61,900 61,950	61,800 61,850 61,900 61,950 62,000	2,746 2,748 2,751 2,753 2,755	2,579 2,582 2,584 2,586 2,589	64,750 64,800 64,850 64,900 64,950	64,800 64,850 64,900 64,950 65,000	2,888 2,891 2,893 2,895 2,898	2,722 2,724 2,727 2,729 2,731		67,750 67,800 67,850 67,900 67,950	67,800 67,850 67,900 67,950 68,000	3,031 3,033 3,036 3,038 3,040	2,864 2,867 2,869 2,871 2,874
\$62,00	DO			\$65,0	00				\$68,0	DO		
62,000 62,050 62,100 62,150 62,200	62,050 62,100 62,150 62,200 62,250	2,758 2,760 2,762 2,765 2,767	2,591 2,594 2,596 2,598 2,601	65,000 65,050 65,100 65,150 65,200	65,050 65,100 65,150 65,200 65,250	2,900 2,903 2,905 2,907 2,910	2,734 2,736 2,738 2,741 2,743		68,000 68,050 68,100 68,150 68,200	68,050 68,100 68,150 68,200 68,250	3,043 3,045 3,047 3,050 3,052	2,876 2,879 2,881 2,883 2,886
62,250 62,300 62,350 62,400 62,450	62,300 62,350 62,400 62,450 62,500	2,770 2,772 2,774 2,777 2,779	2,603 2,605 2,608 2,610 2,613	65,250 65,300 65,350 65,400 65,450	65,300 65,350 65,400 65,450 65,500	2,912 2,914 2,917 2,919 2,922	2,746 2,748 2,750 2,753 2,755		68,250 68,300 68,350 68,400 68,450	68,300 68,350 68,400 68,450 68,500	3,055 3,057 3,059 3,062 3,064	2,888 2,890 2,893 2,895 2,898
62,500 62,550 62,600 62,650 62,700	62,550 62,600 62,650 62,700 62,750	2,781 2,784 2,786 2,789 2,791	2,615 2,617 2,620 2,622 2,624	65,500 65,550 65,600 65,650 65,700	65,550 65,600 65,650 65,700 65,750	2,924 2,926 2,929 2,931 2,933	2,757 2,760 2,762 2,765 2,767		68,500 68,550 68,600 68,650 68,700	68,550 68,600 68,650 68,700 68,750	3,066 3,069 3,071 3,074 3,076	2,900 2,902 2,905 2,907 2,909
62,750 62,800 62,850 62,900 62,950	62,800 62,850 62,900 62,950 63,000	2,793 2,796 2,798 2,800 2,803	2,627 2,629 2,632 2,634 2,636	65,750 65,800 65,850 65,900 65,950	65,800 65,850 65,900 65,950 66,000	2,936 2,938 2,941 2,943 2,945	2,769 2,772 2,774 2,776 2,779		68,750 68,800 68,850 68,900 68,950	68,800 68,850 68,900 68,950 69,000	3,078 3,081 3,083 3,085 3,088	2,912 2,914 2,917 2,919 2,921

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

If Oklahoma taxable income is:		And you are:			If Oklahoma taxable income is:		And you are:				ahoma ncome is:	And you are:	
At least	But less than	Single or married filing separate	Married* filing joint or head of household		At least	But less than	Single or married filing separate	Married* filing joint or head of household		At least	But less than	Single or married filing separate	Married* filing joint or head of household
\$69.00	00	Your t	ax is:		\$72,00	<u> </u>	Your	tax is:		\$75,00	חח	Your	ax is:
69,000	69,050	3,090	2,924		72,000	72,050	3,233	3,066		75,000	75,050	3,375	3,209
69,050	69,100	3,093	2,926		72,050	72,100	3,235	3,069		75,050	75,100	3,378	3,211
69,100 69,150	69,150 69,200	3,095 3,097	2,928 2,931		72,100 72,150	72,150 72,200	3,237 3,240	3,071 3,073		75,100 75,150	75,150 75,200	3,380 3,382	3,213 3,216
69,200	69,250	3,100	2,933		72,200	72,250	3,242	3,076		75,200	75,250	3,385	3,218
69,250 69,300	69,300 69,350	3,102 3,104	2,936 2,938		72,250 72,300	72,300 72,350	3,245 3,247	3,078 3,080		75,250 75,300	75,300 75,350	3,387 3,389	3,221 3,223
69,350 69,400	69,400 69,450	3,107 3,109	2,940 2,943		72,350 72,400	72,400 72,450	3,249 3,252	3,083 3,085		75,350 75,400	75,400 75,450	3,392 3,394	3,225 3,228
69,450	69,500	3,112	2,945		72,450	72,500	3,254	3,088		75,450	75,500	3,397	3,230
69,500 69,550	69,550 69,600	3,114 3,116	2,947 2,950		72,500 72,550	72,550 72,600	3,256 3,259	3,090 3,092		75,500 75.550	75,550 75,600	3,399 3,401	3,232 3,235
69,600	69,650	3,119	2,952		72,600	72,650	3,261	3,095		75,600	75,650	3,404	3,237
69,650 69,700	69,700 69,750	3,121 3,123	2,955 2,957		72,650 72,700	72,700 72,750	3,264 3,266	3,097 3,099		75,650 75,700	75,700 75,750	3,406 3,408	3,240 3,242
69,750	69,800	3,126	2,959		72,750	72,800	3,268	3,102		75,750	75,800	3,411	3,244
69,800 69,850	69,850 69,900	3,128 3,131	2,962 2,964		72,800 72,850	72,850 72,900	3,271 3,273	3,104 3,107		75,800 75,850	75,850 75,900	3,413 3,416	3,247 3,249
69,900 69,950	69,950 70,000	3,133 3,135	2,966 2,969		72,900 72,950	72,950 73,000	3,275 3,278	3,109 3,111		75,900 75,950	75,950 76,000	3,418 3,420	3,251 3,254
\$70,00	-	0,100	2,000		\$73,00		0,210	0,111		\$76,00	*	0,120	0,204
70,000	70,050	3,138	2,971		73,000	73,050	3,280	3,114		76,000	76,050	3,423	3,256
70,050 70,100	70,100 70,150	3,140 3,142	2,974 2,976		73,050 73,100	73,100 73,150	3,283 3,285	3,116 3,118		76,050 76,100	76,100 76,150	3,425 3,427	3,259 3,261
70,150 70,200	70,200 70,250	3,145 3,147	2,978 2,981		73,150 73,200	73,200 73,250	3,287 3,290	3,121 3,123		76,150 76,200	76,200 76,250	3,430 3,432	3,263 3,266
70,250	70,300	3,150	2,983		73,250	73,300	3,292	3,126		76,250	76,300	3,435	3,268
70,300 70,350	70,350 70,400	3,152 3,154	2,985 2,988		73,300 73,350	73,350 73,400	3,294 3,297	3,128 3,130		76,300 76,350	76,350 76,400	3,437 3,439	3,270 3,273
70,400	70,450	3,157	2,990		73,400	73,450	3,299	3,133		76,400	76,450	3,442	3,275
70,450 70,500	70,500 70,550	3,159 3,161	2,993 2,995		73,450 73,500	73,500 73,550	3,302 3,304	3,135 3,137		76,450 76,500	76,500 76,550	3,444 3,446	3,278 3,280
70,550	70,600	3,164	2,997		73,550	73,600	3,306	3,140		76,550	76,600	3,449	3,282
70,600 70,650	70,650 70,700	3,166 3,169	3,000 3,002		73,600 73,650	73,650 73,700	3,309 3,311	3,142 3,145		76,600 76,650	76,650 76,700	3,451 3,454	3,285 3,287
70,700	70,750	3,171	3,004		73,700	73,750	3,313	3,147		76,700	76,750	3,456	3,289
70,750 70,800	70,800 70,850	3,173 3,176	3,007 3,009		73,750 73,800	73,800 73,850	3,316 3,318	3,149 3,152		76,750 76,800	76,800 76,850	3,458 3,461	3,292 3,294
70,850 70,900	70,900 70,950	3,178 3,180	3,012 3,014		73,850 73,900	73,900 73,950	3,321 3,323	3,154 3,156		76,850 76,900	76,900 76,950	3,463 3,465	3,297 3,299
70,950	71,000	3,183	3,016		73,950	74,000	3,325	3,159		76,950	77,000	3,468	3,301
\$71,00		0.405	2.040		\$74,00		0.000	2.404		\$77,00		0.470	2 204
71,000 71,050	71,050 71,100	3,185 3,188	3,019 3,021		74,000 74,050	74,050 74,100	3,328 3,330	3,161 3,164		77,000 77,050	77,050 77,100	3,470 3,473	3,304 3,306
71,100 71,150	71,150 71,200	3,190 3,192	3,023 3,026		74,100 74,150	74,150 74,200	3,332 3,335	3,166 3,168		77,100 77,150	77,150 77,200	3,475 3,477	3,308 3,311
71,200	71,250	3,195	3,028		74,200	74,250	3,337	3,171		77,200	77,250	3,480	3,313
71,250 71,300	71,300 71,350	3,197 3,199	3,031 3,033		74,250 74,300	74,300 74,350	3,340 3,342	3,173 3,175		77,250 77,300	77,300 77,350	3,482 3,484	3,316 3,318
71,350 71,400	71,400 71,450	3,202 3,204	3,035 3,038		74,350 74,400	74,400 74,450	3,344 3,347	3,178 3,180		77,350 77,400	77,400 77,450	3,487 3,489	3,320 3,323
71,450	71,500	3,207	3,040		74,450	74,500	3,349	3,183		77,450	77,500	3,492	3,325
71,500 71,550	71,550 71,600	3,209 3,211	3,042 3,045		74,500 74,550	74,550 74,600	3,351 3,354	3,185 3,187		77,500 77,550	77,550 77,600	3,494 3,496	3,327 3,330
71,600	71,650	3,214	3,047		74,600	74,650	3,356	3,190		77,600	77,650	3,499	3,332
71,650 71,700	71,700 71,750	3,216 3,218	3,050 3,052		74,650 74,700	74,700 74,750	3,359 3,361	3,192 3,194		77,650 77,700	77,700 77,750	3,501 3,503	3,335 3,337
71,750	71,800	3,221	3,054		74,750	74,800	3,363	3,197		77,750	77,800	3,506	3,339
71,800 71,850	71,850 71,900	3,223 3,226	3,057 3,059		74,800 74,850	74,850 74,900	3,366 3,368	3,199 3,202		77,800 77,850	77,850 77,900	3,508 3,511	3,342 3,344
71,900 71,950	71,950 72,000	3,228 3,230	3,061 3,064		74,900 74,950	74,950 75,000	3,370 3,373	3,204 3,206		77,900 77,950	77,950 78,000	3,513 3,515	3,346 3,349
			v a Qualified	\ A /: -I		-,	-,•	٠,٠		,,,,,,	-,	-,•	-,

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

2022 OKLAHOMA INCOME TAX TABLE

If Okla taxable in		And yo	ou are:		nhoma ncome is:	And y	ou are:	If Oklahoma taxable income is			And y	ou are:
At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household		At least	But less than	Single or married filing separate	Married* filing joint or head of household
\$78.00	0	Your	tax is:	\$81,00)	Your	tax is:		\$84,00)	Your	ax is:
78,000	78,050	3,518	3,351	81,000	81,050	3,660	3,494		84,000	84,050	3,803	3,636
78,050 78,100 78,150 78,200	78,100 78,150 78,200 78,250	3,520 3,522 3,525 3,527	3,354 3,356 3,358 3,361	81,050 81,100 81,150 81,200	81,100 81,150 81,200 81,250	3,663 3,665 3,667 3,670	3,496 3,498 3,501 3,503		84,050 84,100 84,150 84,200	84,100 84,150 84,200 84,250	3,805 3,807 3,810 3,812	3,639 3,641 3,643 3,646
78,250 78,300 78,350 78,400 78,450	78,300 78,350 78,400 78,450 78,500	3,530 3,532 3,534 3,537 3,539	3,363 3,365 3,368 3,370 3,373	81,250 81,300 81,350 81,400 81,450	81,300 81,350 81,400 81,450 81,500	3,672 3,674 3,677 3,679 3,682	3,506 3,508 3,510 3,513 3,515		84,250 84,300 84,350 84,400 84,450	84,300 84,350 84,400 84,450 84,500	3,815 3,817 3,819 3,822 3,824	3,648 3,650 3,653 3,655 3,658
78,500 78,550 78,600 78,650 78,700	78,550 78,600 78,650 78,700 78,750	3,541 3,544 3,546 3,549 3,551	3,375 3,377 3,380 3,382 3,384	81,500 81,550 81,600 81,650 81,700	81,550 81,600 81,650 81,700 81,750	3,684 3,686 3,689 3,691 3,693	3,517 3,520 3,522 3,525 3,527		84,500 84,550 84,600 84,650 84,700	84,550 84,600 84,650 84,700 84,750	3,826 3,829 3,831 3,834 3,836	3,660 3,662 3,665 3,667 3,669
78,750 78,800 78,850 78,900 78,950	78,800 78,850 78,900 78,950 79,000	3,553 3,556 3,558 3,560 3,563	3,387 3,389 3,392 3,394 3,396	81,750 81,800 81,850 81,900 81,950	81,800 81,850 81,900 81,950 82,000	3,696 3,698 3,701 3,703 3,705	3,529 3,532 3,534 3,536 3,539		84,750 84,800 84,850 84,900 84,950	84,800 84,850 84,900 84,950 85,000	3,838 3,841 3,843 3,845 3,848	3,672 3,674 3,677 3,679 3,681
\$79,00	-		,	\$82,00	•	,	,		\$85,00	· ·		
79,000 79,050 79,100 79,150 79,200	79,050 79,100 79,150 79,200 79,250	3,565 3,568 3,570 3,572 3,575	3,399 3,401 3,403 3,406 3,408	82,000 82,050 82,100 82,150 82,200	82,050 82,100 82,150 82,200 82,250	3,708 3,710 3,712 3,715 3,717	3,541 3,544 3,546 3,548 3,551		85,000 85,050 85,100 85,150 85,200	85,050 85,100 85,150 85,200 85,250	3,850 3,853 3,855 3,857 3,860	3,684 3,686 3,688 3,691 3,693
79,250 79,300 79,350 79,400 79,450 79,500	79,300 79,350 79,400 79,450 79,500 79,550	3,577 3,579 3,582 3,584 3,587 3,589	3,411 3,413 3,415 3,418 3,420 3,422	82,250 82,300 82,350 82,400 82,450 82,500	82,300 82,350 82,400 82,450 82,500 82,550	3,720 3,722 3,724 3,727 3,729 3,731	3,553 3,555 3,558 3,560 3,563 3,565		85,250 85,300 85,350 85,400 85,450 85,500	85,300 85,350 85,400 85,450 85,500 85,550	3,862 3,864 3,867 3,869 3,872 3,874	3,696 3,698 3,700 3,703 3,705 3,707
79,550 79,600 79,650 79,700	79,600 79,650 79,700 79,750	3,591 3,594 3,596 3,598	3,425 3,427 3,430 3,432	82,550 82,600 82,650 82,700	82,600 82,650 82,700 82,750	3,734 3,736 3,739 3,741	3,567 3,570 3,572 3,574		85,550 85,600 85,650 85,700	85,600 85,650 85,700 85,750	3,876 3,879 3,881 3,883	3,710 3,712 3,715 3,717
79,750 79,800 79,850 79,900 79,950	79,800 79,850 79,900 79,950 80,000	3,601 3,603 3,606 3,608 3,610	3,434 3,437 3,439 3,441 3,444	82,750 82,800 82,850 82,900 82,950	82,800 82,850 82,900 82,950 83,000	3,743 3,746 3,748 3,750 3,753	3,577 3,579 3,582 3,584 3,586		85,750 85,800 85,850 85,900 85,950	85,800 85,850 85,900 85,950 86,000	3,886 3,888 3,891 3,893 3,895	3,719 3,722 3,724 3,726 3,729
\$80,00	0			\$83,00)0				\$86,00	DO		
80,000 80,050 80,100 80,150 80,200	80,050 80,100 80,150 80,200 80,250	3,613 3,615 3,617 3,620 3,622	3,446 3,449 3,451 3,453 3,456	83,000 83,050 83,100 83,150 83,200	83,050 83,100 83,150 83,200 83,250	3,755 3,758 3,760 3,762 3,765	3,589 3,591 3,593 3,596 3,598		86,000 86,050 86,100 86,150 86,200	86,050 86,100 86,150 86,200 86,250	3,898 3,900 3,902 3,905 3,907	3,731 3,734 3,736 3,738 3,741
80,250 80,300 80,350 80,400 80,450	80,300 80,350 80,400 80,450 80,500	3,625 3,627 3,629 3,632 3,634	3,458 3,460 3,463 3,465 3,468	83,250 83,300 83,350 83,400 83,450	83,300 83,350 83,400 83,450 83,500	3,767 3,769 3,772 3,774 3,777	3,601 3,603 3,605 3,608 3,610		86,250 86,300 86,350 86,400 86,450	86,300 86,350 86,400 86,450 86,500	3,910 3,912 3,914 3,917 3,919	3,743 3,745 3,748 3,750 3,753
80,500 80,550 80,600 80,650 80,700	80,550 80,600 80,650 80,700 80,750	3,636 3,639 3,641 3,644 3,646	3,470 3,472 3,475 3,477 3,479	83,500 83,550 83,600 83,650 83,700	83,550 83,600 83,650 83,700 83,750	3,779 3,781 3,784 3,786 3,788	3,612 3,615 3,617 3,620 3,622		86,500 86,550 86,600 86,650 86,700	86,550 86,600 86,650 86,700 86,750	3,921 3,924 3,926 3,929 3,931	3,755 3,757 3,760 3,762 3,764
80,750 80,800 80,850 80,900 80,950	80,800 80,850 80,900 80,950 81,000	3,648 3,651 3,653 3,655 3,658	3,482 3,484 3,487 3,489 3,491	83,750 83,800 83,850 83,900 83,950	83,800 83,850 83,900 83,950 84,000	3,791 3,793 3,796 3,798 3,800	3,624 3,627 3,629 3,631 3,634		86,750 86,800 86,850 86,900 86,950	86,800 86,850 86,900 86,950 87,000	3,933 3,936 3,938 3,940 3,943	3,767 3,769 3,772 3,774 3,776

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

2022 OKLAHOMA INCOME TAX TABLE

	ahoma ncome is:	And yo	ou are:		ahoma ncome is:	And y	ou are:	. •	If Okla	nhoma	And y	ou are:
At least	But less than	Single or married filing separate	Married* filing joint or head of household	At least	But less than	Single or married filing separate	Married* filing joint or head of household		At least	But less than	Single or married filing separate	Married* filing joint or head of household
\$87,00)	Your	tax is:	\$90.0	00	Your	tax is:		\$93,00	nn	Your	tax is:
87,000	87,050	3,945	3,779	90.000	90,050	4,088	3,921		93,000	93,050	4,230	4,064
87,050 87,100 87,150 87,200	87,100 87,150 87,200 87,250	3,948 3,950 3,952 3,955	3,781 3,783 3,786 3,788	90,050 90,100 90,150 90,200	90,100 90,150 90,200 90,250	4,090 4,092 4,095 4,097	3,924 3,926 3,928 3,931		93,050 93,100 93,150 93,200	93,100 93,150 93,200 93,250	4,233 4,235 4,237 4,240	4,066 4,068 4,071 4,073
87,250 87,300 87,350 87,400 87,450	87,300 87,350 87,400 87,450 87,500	3,957 3,959 3,962 3,964 3,967	3,791 3,793 3,795 3,798 3,800	90,250 90,300 90,350 90,400 90,450	90,300 90,350 90,400 90,450 90,500	4,100 4,102 4,104 4,107 4,109	3,933 3,935 3,938 3,940 3,943		93,250 93,300 93,350 93,400 93,450	93,300 93,350 93,400 93,450 93,500	4,242 4,244 4,247 4,249 4,252	4,076 4,078 4,080 4,083 4,085
87,500 87,550 87,600 87,650 87,700	87,550 87,600 87,650 87,700 87,750	3,969 3,971 3,974 3,976 3,978	3,802 3,805 3,807 3,810 3,812	90,500 90,550 90,600 90,650 90,700	90,550 90,600 90,650 90,700 90,750	4,111 4,114 4,116 4,119 4,121	3,945 3,947 3,950 3,952 3,954		93,500 93,550 93,600 93,650 93,700	93,550 93,600 93,650 93,700 93,750	4,254 4,256 4,259 4,261 4,263	4,087 4,090 4,092 4,095 4,097
87,750 87,800 87,850 87,900 87,950	87,800 87,850 87,900 87,950 88,000	3,981 3,983 3,986 3,988 3,990	3,814 3,817 3,819 3,821 3,824	90,750 90,800 90,850 90,900 90,950	90,800 90,850 90,900 90,950 91,000	4,123 4,126 4,128 4,130 4,133	3,957 3,959 3,962 3,964 3,966		93,750 93,800 93,850 93,900 93,950	93,800 93,850 93,900 93,950 94,000	4,266 4,268 4,271 4,273 4,275	4,099 4,102 4,104 4,106 4,109
\$88,00			- , -	\$91,00		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		\$94,00		, -	,
88,000 88,050 88,100 88,150 88,200	88,050 88,100 88,150 88,200 88,250	3,993 3,995 3,997 4,000 4,002	3,826 3,829 3,831 3,833 3,836	91,000 91,050 91,100 91,150 91,200	91,050 91,100 91,150 91,200 91,250	4,135 4,138 4,140 4,142 4,145	3,969 3,971 3,973 3,976 3,978		94,000 94,050 94,100 94,150 94,200	94,050 94,100 94,150 94,200 94,250	4,278 4,280 4,282 4,285 4,287	4,111 4,114 4,116 4,118 4,121
88,250 88,300 88,350 88,400 88,450	88,300 88,350 88,400 88,450 88,500	4,005 4,007 4,009 4,012 4,014	3,838 3,840 3,843 3,845 3,848	91,250 91,300 91,350 91,400 91,450	91,300 91,350 91,400 91,450 91,500	4,147 4,149 4,152 4,154 4,157	3,981 3,983 3,985 3,988 3,990		94,250 94,300 94,350 94,400 94,450	94,300 94,350 94,400 94,450 94,500	4,290 4,292 4,294 4,297 4,299	4,123 4,125 4,128 4,130 4,133
88,500 88,550 88,600 88,650 88,700	88,550 88,600 88,650 88,700 88,750	4,016 4,019 4,021 4,024 4,026	3,850 3,852 3,855 3,857 3,859	91,500 91,550 91,600 91,650 91,700	91,550 91,600 91,650 91,700 91,750	4,159 4,161 4,164 4,166 4,168	3,992 3,995 3,997 4,000 4,002		94,500 94,550 94,600 94,650 94,700	94,550 94,600 94,650 94,700 94,750	4,301 4,304 4,306 4,309 4,311	4,135 4,137 4,140 4,142 4,144
88,750 88,800 88,850 88,900 88,950	88,800 88,850 88,900 88,950 89,000	4,028 4,031 4,033 4,035 4,038	3,862 3,864 3,867 3,869 3,871	91,750 91,800 91,850 91,900 91,950	91,800 91,850 91,900 91,950 92,000	4,171 4,173 4,176 4,178 4,180	4,004 4,007 4,009 4,011 4,014		94,750 94,800 94,850 94,900 94,950	94,800 94,850 94,900 94,950 95,000	4,313 4,316 4,318 4,320 4,323	4,147 4,149 4,152 4,154 4,156
\$89,00)0			\$92,0	DO				\$95,00	DO		
89,000 89,050 89,100 89,150 89,200	89,050 89,100 89,150 89,200 89,250	4,040 4,043 4,045 4,047 4,050	3,874 3,876 3,878 3,881 3,883	92,000 92,050 92,100 92,150 92,200	92,050 92,100 92,150 92,200 92,250	4,183 4,185 4,187 4,190 4,192	4,016 4,019 4,021 4,023 4,026		95,000 95,050 95,100 95,150 95,200	95,050 95,100 95,150 95,200 95,250	4,325 4,328 4,330 4,332 4,335	4,159 4,161 4,163 4,166 4,168
89,250 89,300 89,350 89,400 89,450	89,300 89,350 89,400 89,450 89,500	4,052 4,054 4,057 4,059 4,062	3,886 3,888 3,890 3,893 3,895	92,250 92,300 92,350 92,400 92,450	92,300 92,350 92,400 92,450 92,500	4,195 4,197 4,199 4,202 4,204	4,028 4,030 4,033 4,035 4,038		95,250 95,300 95,350 95,400 95,450	95,300 95,350 95,400 95,450 95,500	4,337 4,339 4,342 4,344 4,347	4,171 4,173 4,175 4,178 4,180
89,500 89,550 89,600 89,650 89,700	89,550 89,600 89,650 89,700 89,750	4,064 4,066 4,069 4,071 4,073	3,897 3,900 3,902 3,905 3,907	92,500 92,550 92,600 92,650 92,700	92,550 92,600 92,650 92,700 92,750	4,206 4,209 4,211 4,214 4,216	4,040 4,042 4,045 4,047 4,049		95,500 95,550 95,600 95,650 95,700	95,550 95,600 95,650 95,700 95,750	4,349 4,351 4,354 4,356 4,358	4,182 4,185 4,187 4,190 4,192
89,750 89,800 89,850 89,900 89,950	89,800 89,850 89,900 89,950 90,000	4,076 4,078 4,081 4,083 4,085	3,909 3,912 3,914 3,916 3,919	92,750 92,800 92,850 92,900 92,950	92,800 92,850 92,900 92,950 93,000	4,218 4,221 4,223 4,225 4,228	4,052 4,054 4,057 4,059 4,061		95,750 95,800 95,850 95,900 95,950	95,800 95,850 95,900 95,950 96,000	4,361 4,363 4,366 4,368 4,370	4,194 4,197 4,199 4,201 4,204

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

2022 OKLAHOMA INCOME TAX TABLE

2022 OKLAHOMA INCOME TAX TABLE												
If Oklahoma taxable income is:	And y	ou are:		If Okla taxable in	nhoma ncome is:	And y	ou are:			ahoma ncome is:	And y	ou are:
At But least less than	Single or married filing separate	Married* filing joint or head of household		At least	But less than	Single or married filing separate	Married* filing joint or head of household		At least	But less than	Single or married filing separate	Married* filing joint or head of household
\$96,000	Your	tax is:		\$97,00	10	Your	tax is:		\$99,0	00	Your	ax is:
96,000 96,050 96,050 96,100 96,100 96,150 96,150 96,200 96,200 96,250	4,373 4,375 4,377 4,380 4,382	4,206 4,209 4,211 4,213 4,216		97,000 97,050 97,100 97,150 97,200	97,050 97,100 97,150 97,200 97,250	4,420 4,423 4,425 4,427 4,430	4,254 4,256 4,258 4,261 4,263		99,000 99,050 99,100 99,150 99,200	99,050 99,100 99,150 99,200 99,250	4,515 4,518 4,520 4,522 4,525	4,349 4,351 4,353 4,356 4,358
96,250 96,300 96,300 96,350 96,350 96,400 96,400 96,450 96,450 96,500	4,385 4,387 4,389 4,392 4,394	4,218 4,220 4,223 4,225 4,228		97,250 97,300 97,350 97,400 97,450	97,300 97,350 97,400 97,450 97,500	4,432 4,434 4,437 4,439 4,442	4,266 4,268 4,270 4,273 4,275		99,250 99,300 99,350 99,400 99,450	99,300 99,350 99,400 99,450 99,500	4,527 4,529 4,532 4,534 4,537	4,361 4,363 4,365 4,368 4,370
96,500 96,550 96,550 96,600 96,600 96,650 96,650 96,700 96,700 96,750	4,396 4,399 4,401 4,404 4,406	4,230 4,232 4,235 4,237 4,239		97,500 97,550 97,600 97,650 97,700	97,550 97,600 97,650 97,700 97,750	4,444 4,446 4,449 4,451 4,453	4,277 4,280 4,282 4,285 4,287		99,500 99,550 99,600 99,650 99,700	99,550 99,600 99,650 99,700 99,750	4,539 4,541 4,544 4,546 4,548	4,372 4,375 4,377 4,380 4,382
96,750 96,800 96,800 96,850 96,850 96,900 96,900 96,950 96,950 97,000	4,408 4,411 4,413 4,415 4,418	4,242 4,244 4,247 4,249 4,251		97,750 97,800 97,850 97,900 97,950 \$ 98,0 0	97,800 97,850 97,900 97,950 98,000	4,456 4,458 4,461 4,463 4,465	4,289 4,292 4,294 4,296 4,299		99,750 99,800 99,850 99,900 99,950	99,800 99,850 99,900 99,950 100,000	4,551 4,553 4,556 4,558 4,560	4,384 4,387 4,389 4,391 4,394
	of \$100,0 e for Sing Filing Se	000 de parate		98,000 98,050 98,100 98,150 98,200 98,250 98,300	98,050 98,100 98,150 98,200 98,250 98,300 98,350	4,468 4,470 4,472 4,475 4,477 4,480 4,482	4,301 4,304 4,306 4,308 4,311 4,313 4,315		l or n Joint	ncome nore for t, Head (Tax on Tay of \$100,0 Married of Housel d Widowl	00 Filing hold or
Taxable Income 2. Less -	100,0	00		98,350 98,400 98,450 98,500 98,550 98,600	98,400 98,450 98,500 98,550 98,600 98,650	4,484 4,487 4,489 4,491 4,494 4,496	4,318 4,320 4,323 4,325 4,327 4,330		1. Tax	plus 0.0 able ome)475 over	\$100,000
3. Total: Subtra Line 2 from L and enter he	act ine 1			98,650 98,700 98,750 98,800 98,850 98,900 98,950	98,700 98,750 98,800 98,850 98,900 98,950 99,000	4,499 4,501 4,503 4,506 4,508 4,510 4,513	4,332 4,334 4,337 4,339 4,342 4,344 4,346		Line	L al: Subtra e 2 from L	ine 1	000
4. Multiply Line by 0.0475 and enter he					is \$100,0 e the ta	xable inco 000 or mo x computa ksheets.	re,		4. Mul	enter her = tiply Line 0.0475 enter her	3	
5. Tax on \$100,000 6. Total Tax: Add Line 4 to Enter total he This is your Total Tax		62		Fi v Fo	ling Sep vorkshe or Marrie lead of I Qualifie	le or Marr parate, use et on the l ed Filing J Household Widow(e sheet on t	e the left. oint, d or er),		6. Tota ► Ent	0,000		

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

DEBIT CARD INFORMATION

OTC's statement regarding refund debit cards.

Please be aware that if you do not choose direct deposit, you will receive a debit card for your income tax refund. The OTC does not offer paper checks as a refund option. Your options for receiving your refund are:

- 1. **Providing direct deposit information**. Make sure the information entered is correct, or a debit card will be issued.
- 2. **Debit card**. State law requires disbursements from the State Treasury to be in electronic form. If direct deposit information is not provided, or is incorrect, a debit card will be issued. Once you receive and activate your card, the balance can be transferred to your bank account or used anywhere MasterCard is accepted. After a debit card has been issued, the OTC cannot convert the card into a direct deposit or a credit to the taxpayer account.



Should you choose to receive a debit card, it can be used at your favorite stores and ATMs that accept MasterCard debit cards. In some cases a fee may apply at ATMs.

The disclosure below is provided by the debit card company, Conduent, to all Oklahoma state agencies using Comerica debit cards.

Oklahoma Tax Refund Prepaid Card issued by Comerica

You have several options to receive your payments: direct deposit to your bank account; direct deposit to your own prepaid account; or this prepaid card. You do not have to accept this prepaid card. Ask about other ways to receive your funds.

Monthly fee	Per purchase	ATM withdrawal	Cash reload
\$0	\$0	\$0 in-network	N/A
		\$0.95 out-of-network	

ATM balance inquiry \$0

Customer service (automated or live agent) \$0 or \$0.25 per call Inactivity (after 12 months with no transactions) \$2.00 per month

We charge 3 other types of fees. Here are some of them:

Card replacement fee (regular or expedited delivery) \$0 or \$15.00

Int'l transaction (excl. ATM withdrawal and balance inquiry fee) 2% of the transaction amount

* This fee can be lower depending on how and where this card is used. See separate disclosure for ways to access your funds and balance information for no fee.

No overdraft/credit feature.

Your funds are eligible for FDIC insurance.

For general information about prepaid accounts, visit cfpb.gov/prepaid.

Find details and conditions for all fees and services in the cardholder agreement.

DEBIT CARD INFORMATION (continued)

The disclosure below is provided by the debit card company, Conduent, to all Oklahoma state agencies using Comerica debit cards.

List of all fees for Oklahoma Tax Refund Way2Go Card Prepaid Card

All Fees	Amount	Details
Get Started		
Card Purchase	\$0.00	There is no fee to obtain a card account.
Spend money		
Point-of-sale (POS)	\$0.00	There is no fee for POS purchase transactions conducted in the U.S. using your signature or PIN number.
Get cash		
ATM withdrawal (in-network)	\$0.00	There is no fee for ATM withdrawals conducted at MoneyPass and Comerica Bank ATM locations. In-network locations can be found at moneypass. com/atm-locator.html and locations. comerica.com/location/atm-x0680021. When using your card at an ATM, the maximum amount that can be withdrawn from your card account per calendar day is \$500.00.
ATM withdrawal (out-of-network)*	\$0.95	This is our fee. You will be assessed a fee for each ATM withdrawal you conduct at an out of network ATM. Out-of-network refers to any ATMs not in the MoneyPass or Comerica Bank ATM Network. You may also be charged a fee by the ATM operator, even if you do not complete a transaction. When using your card at an ATM, the maximum amount that can be withdrawn from your card account per calendar day is \$500.00.
Teller-assisted cash withdrawal (OTC)	\$0.00	There is no fee for cash withdrawals conducted at Mastercard Member Bank or Credit Union teller windows.
Information		
ATM balance inquiry (in-network and out-of-network)	\$0.00	There is no fee for ATM balance inquiries. You may be assessed a fee by ATM operator for out-of-network balance inquiries.
Customer service (automated or live agent)*	\$0.25	This is our fee. You are allowed two (2) calls for no fee each month to the automated customer service number. A fee is charged for each additional call.
Using your card outside the U.S.		
International ATM withdrawals	\$0.95	This is our fee. You will be assessed a fee for each ATM withdrawal conducted outside of the U.S. You may also be charged a fee by the ATM operator, even if you do not complete the transaction. International transaction fee also applies.
International transaction fee	2%	Conversion rate is a Mastercard fee for each transaction amount conducted outside of the U.S.
Other		
Card replacement	\$0.00	There is no fee to replace your card when sent by regular mail. Standard delivery (7 to 10 calendar days).
Expedited card delivery	\$15.00	If you request your replacement card to be expedited rather than receiving it by regular mail, you will be assessed the expedited card delivery fee, in addition to any applicable card replacement fee. Expedited card delivery can be expected within 3 to 5 calendar days.
Funds transfer via Interactive Voice Response (IVR-phone) or web portal	\$0.00	There is no fee for you to transfer funds from your card account to a U.S. bank account owned by you.
Inactivity Fee	\$2.00	This is our fee. After 12 consecutive months of inactivity, following the activation of your card, we will assess the fee in the month following the 12th month period of inactivity, and each consecutive month of inactivity, thereafter. Inactivity is defined as no deposits, purchases, calls to the automated or live customer service, cash withdrawals, ATM balance inquiries, or fund transfers for 12 consecutive months. The inactivity fee will not be charged after the card account balance reaches zero (\$0.00) or after the card account begins to have activity.

- * "No Fee" transactions expire at the end of each calendar month if not used.
- Your funds are eligible for FDIC insurance and will be held at or transferred to Comerica Bank, an FDIC-insured institution. Once there, your funds are
 insured up to \$250,000 by the FDIC in the event Comerica Bank fails, if specific deposit insurance requirements are met. See fdic.gov/deposit/deposits/prepaid.html for details.
- No overdraft/credit feature.
- Contact Go Program Customer Service by calling 1-888-929-2460, by mail at P.O. Box 245997, San Antonio, TX 78224-5997 or visit www.GoProgram.com.
- For general information about prepaid accounts, visit cfpb.gov/prepaid.
- If you have a complaint about a prepaid account, call the Consumer Financial Protection Bureau at 1-855-411-2372 or visit cfpb.gov/complaint.

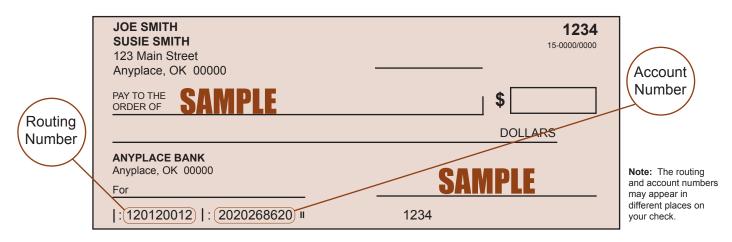
GET YOUR REFUND FASTER. USE DIRECT DEPOSIT!

Complete the direct deposit box on your tax return to have your refund directly deposited into your account at a bank or other financial institution. If you do not have your refund deposited directly into your bank account, you will receive a debit card.

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

Note: Verify your routing and account numbers are correct. If the direct deposit fails to process, your refund will be mailed to you on a debit card.

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



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



tax.ok.gov



Location

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



Taxpayer Resource Center

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

405.521.3160

Stay Connected









Form 511 2022



Oklahoma Resident Income Tax Return

You	Your Social Security Number (joint return only)				AMENDED RETURN!						
	•	Place an 'X' in this box if this taxpayer is deceased —				Place an 'X' in box if this taxp is deceased -	payer	this	e an 'X' in this b s an amended t dule 511-l.		
Nar	ne and Address - Please Pr	int or Type									
Your	First Name	Middle Initial Last Name		If a Joint Retur	n, Spouse's	First Name	Middle Initi	al Last N	lame		
Maili	ng Address (Number and street, includi	ing apartment number, rural route	or PO Box) City			State	ZIP or Pos	tal Code	Country		
	4 Circula			* Note: If	claiming S	special Exem	ption, see ins	truction	s on page 9 of	511 Packet	t.
	1 Single					Regular	* Special	Blind			
	2 Married filing joint	t return (even if only one	had income)	SC	Yoursel	f	++			(a)	
atus	3 Married filing sepa	arate			Spouse				В	(b)	
Filing Status		filing, list name and SSN		Exemptions		Numb	er of depe	ndents		(c)	
Filin	Name	SSN		EX	Add the	Totals from			_	_	
						En	ter the TOTA	L here			
	4 Head of househol	ld with qualifying person				be claimed as regular exen		nt on ar	other return,	enter "0" ii	n the
	5 Qualifying widow((er) with dependent child									
	Please list the year s	spouse died in box at righ	nt:	Age 65	or Olde	er? (Please s	ee instructions)		Yourself	Spo	use
D/	DT ONE: TO ADDIVE	TAT OKLALIOMA A	D ILICTED CI	DOCC INC	COME			_			
	ART ONE: TO ARRIVE	AI OKLAHOWA A	DJUSTED GR	KUSS INC	JOIVIE			R	ound to Near	est Whole I	Dollar
1	Federal adjusted gross inco	ome (from Federal 1040 o	or 1040-SR)					1			00
2	Oklahoma Subtractions (pro	ovide Schedule 511-A)						2			00
3	Line 1 minus line 2							3			00
4	Line 1 minus line 2 Out-of-state income, excep							3			00
	(Provide Federal schedule wit		instructions)					4b			00
5	Line 3 minus line 4b							5			00
6	Oklahoma Additions (provide	de Schedule 511-B)						6			00
	"	,									
7	(If line 7 is different than	n line 1, provide a copy	of your Federal	l return.)				7			00
PA	RT TWO: OKLAHOM	A TAXABLE INCOM	IE, TAX AND	CREDIT	S						
8	Oklahoma Adjustments (pro	ovide Schedule 511-C)						8			00
9	Oklahoma income after adj	iustments (line 7 minus li	ne 8)					9			00
	- Chanoma moonic and auj	,acamento (inte / fillitas III						-			00

STOP AND READ: If line 4b is zero, complete lines 10-11. If line 4b is more than zero, see Schedule 511-E and do not complete lines 10-11.



Your Social Name(s) Shown on Form 511: Security Number: PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS continued Oklahoma itemized deductions (from Schedule 511-D, line 11) or Oklahoma standard deduction (Single or Married Filing Separate: \$6,350 • Married Filing Joint or Qualifying Widow(er): \$12,700 • 00 Head of Household: \$9,350) Exemptions: Enter the total number of exemptions claimed on page 1..... 00 Total deductions and exemptions (add lines 10 and 11 or amount from Sch. 511-E, line 5)..... 00 13 00 (a) Oklahoma Income Tax from Tax Table (see pages 28-39 of instructions) 14 or if using Farm Income Averaging, enter tax from Form 573, line 22 and 00 enter a "1" in box on line 14 14a (b) If paying the Health Savings Account additional 10% tax. add additional tax here and enter a "2" in box on line 14. If recapturing the Oklahoma Affordable Housing Tax Credit, add recaptured credit here and enter a "3" in box on line 14. If making an Oklahoma installment payment pursuant to IRC Section 965(h) and 68 OS Sec. 2368(K), add the installment payment here and enter a "4" in the box on line 14 14b 00 Oklahoma Income Tax (line 14a plus line 14b) 14 00 STOP AND READ: If line 7 is equal to or larger than line 1, complete line 15. If line 7 is smaller than line 1, complete Schedules 511-F and 511-G. 00 Oklahoma child care/child tax credit (see instructions)..... 16 Credit for taxes paid to another state (provide Form 511TX)..... 16 00 Form 511CR - Other Credits Form. List 511CR line number claimed here: 17 00 17 Income Tax (line 14 minus lines 15-17) Do not enter less than zero 00 18 DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 42. PART THREE: TAX, CREDITS AND PAYMENTS 00 19 Use tax due on Internet, mail order, or other out-of-state purchases..... (For use tax table, see page 14 of the Packet) If you certify that no use tax is due, place an 'X' here: 00 20 00 21 Oklahoma withholding (provide all W-2s, 1099s or other withholding statements).. 21 00 22 2022 estimated tax payments (qualified farmer 22 23 00 24 00 25 00 00 26 00 27 28 00 Amount paid with original return plus additional paid after it was filed 00



	e(s) Shown orm 511:	al Number:				
PA	RT THREE: TAX, CREDITS AND PAYMENTS continued					
30	Payments and credits (add lines 21-29 from page 2)				30	00
31	Overpayment, if any, as shown on original return and/or prior amended retu				30	00
	as previously adjusted by Oklahoma (amended return only)				31	00
32	Total payments and credits (line 30 minus 31)				32	00
PA	RT FOUR: REFUND]	
33	If line 32 is more than line 20, subtract line 20 from line 32. This is your over	rpayment			33	00
34	Amount of line 33 to be applied to 2023 estimated tax (original return only)					
Saha	(For further information regarding estimated tax, see page 5 of the 511 Packet. dule 511-H provides you with the opportunity to make a financial gift from) 34		00		
your of the	refund to a variety of Oklahoma organizations. Please place the line number organization from Schedule 511-H in the box below. If you give to more one organization, put a "99" in the box. Provide Schedule 511-H					
35	Donations from your refund (total from Schedule 511-H)	35		00		
36	Total deductions from refund (add lines 34 and 35)				36	00
37	Amount to be refunded to you (line 33 minus line 36)				37	00
are to p dep See	fy your account and routing numbers correct. If your direct deposit fails rocess or you do not choose direct osit, you will receive a debit card. the 511 Packet for direct deposit and it card information. Deposit my refund in my: Checking Account Routin Number Savings Account Number	er: nt				
PA	RT FIVE: AMOUNT YOU OWE					
38	If line 20 is more than line 32, subtract line 32 from line 20. This is your tax	due			38	00
39	Donation: Public School Classroom Support Fund (original return only)				39	00
40	Underpayment of estimated tax interest (annualized installment method (If you have an underpayment of estimated tax (line 40) & overpayment (line 40))	40	00
41	For delinquent payment add penalty of 5%\$					
	plus interest of 1.25% per month\$				41	00
42	Total tax, donation, penalty and interest (add lines 38-41)				42	00
	pontanty or porjury; r accitate and announcement contained in time accument, and an	n this box if the Oklahoma Tax this return with your tax prep				
	yer's Signature Date Spouse's Signature	Date		parer's Sigr	nature	Date
Taxpa	yer's Spouse's Occupation		Paid Prep	parer's Add	ress and Phone N	umber
Davtir	me Phone Daytime Phone					
(optio			Paid Prep	parer's PTII	N	

<u>Do not staple</u> documentation to this form. To attach items, please use a paper clip. Mailing Address for this form: PO Box 26800, Oklahoma City, OK 73126-0800



2022 Form 511 - Resident Income Tax Return - Page 4 Note: Provide this page <u>ONLY</u> if you have an amount shown on a schedule.

Name(s) Shown on Form 511:

Your Social Security Number:

Sc	hedule 511-A: Oklahoma Subtractions See instructions on pages 16-19.		
1	Interest on U.S. government obligations	1	00
2	Social Security benefits taxed on your Federal Form 1040 or 1040-SR	2	00
3	Federal civil service retirement in lieu of social security	3	00
	Retirement Claim Number: Taxpayer Spouse		
4	Military Retirement	4	00
5	Oklahoma government or Federal civil service retirement (see instructions for limitation)	5	00
6	Other retirement income (see instructions for limitation)	6	00
7	U.S. Railroad Retirement Board benefits	7	00
8	Oklahoma depletion	8	00
9	Oklahoma net operating loss (provide schedules)Loss Year(s)	9	00
10	Exempt tribal income (see instructions for qualifications)	10	00
11	Gains from the sale of exempt government obligations	11	00
12	Oklahoma Capital Gain Deduction (provide Form 561)	12	00
13	Income Tax Refund (Federal Form 1040 or 1040-SR, Schedule 1, line 1)	13	00
14	Oklahoma income distributed by an electing PTE	14	00
15	Miscellaneous: Other subtractions (enter number in box for type of deduction)	15	00
	Total subtractions (add lines 1-15, enter total here and on line 2 of Form 511)	16	00
Sc	hedule 511-B: Oklahoma Additions See instructions on pages 20-21.		
1	State and municipal bond interest	1	00
2	Out-of-state losses (describe) Enter as a positive number	2	00
3	Lump sum distributions (not included in your Federal Adjusted Gross Income)	3	00
4	Federal net operating loss - Enter as a positive number	4	00
5	Recapture of depletion claimed on a lease bonus or add back of excess Federal depletion	5	00
6	Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)	6	00
7	Oklahoma loss distributed by an electing PTE	7	00
8	Miscellaneous: Other additions (enter number in box for type of addition)	8	00
9	Total additions (add lines 1-8, enter total here and on line 6 of Form 511)	9	00



2022 Form 511 - Resident Income Tax Return - Page 5 Note: Provide this page $\underline{\text{ONLY}}$ if you have an amount shown on a schedule.

	e(s) Shown orm 511:		Your Social Security Number:			
Sc	hedule 511-C: Oklahoma Adjustments se	ee instructions on pages 21-24.				
1	Military pay exclusion - Active Duty, Reserve and National Guard	(not retirement income)	1	00		
2	Qualifying disability deduction		2	00		
3	Qualified adoption expense		3	00		
4	Contributions to Oklahoma 529 College Savings Plan and Oklaho	maDream 529 Account(s)	4	00		
5	Deduction for providing foster care		5	00		
6	Miscellaneous: Other adjustments (enter number in box for type o	of deduction)	6	00		
7	Total adjustments (add lines 1-6, enter total here and on line 8 o	f Form 511)	7	00		
Sc	hedule 511-D: Oklahoma Itemized Deduct	ions See instructions on page 2	4			
	u claimed itemized deductions on your Federal return, you			ons.		
1	Federal itemized deductions from Federal Sch. A, line 17	1	00			
2	State and local sales or income taxes from Federal Sch. A, line 5a (If Federal Sch A, line 5e is limited, enter that portion of Federal Sch A, line 5a included in line 5e)	2	00			
3	Line 1 minus line 2		3	00		
4	Medical and Dental expenses from Federal Sch. A, line 4	4	00			
5	Gifts to Charity from Federal Sch. A, line 14	5	00			
6	Line 3 minus lines 4 and 5		6	00		
7	Is line 6 more than \$17,000? YES. Your itemized deductions are limited. Complete lines 9	-11 .				
	NO. Your itemized deductions are not limited. Skip lines 9 ar	nd 10. Go to line 11.				
8	Maximum amount allowed for itemized deductions. (exception, lin	8	17,000 00			
9	Medical and Dental expenses from Federal Sch. A, line 4		9	00		
10	Gifts to Charity from Federal Sch. A, line 14		10	00		
11	Oklahoma Itemized Deductions If you responded YES on line 7: Add lines 8, 9 and 10 If you responded NO on line 7: enter the amount from line 3.		11	00		

Enter your Oklahoma Itemized Deductions on line 10 of Form 511 unless you have income from out-of-state on line 4 of Form 511. If you have an amount on line 4 of Form 511, complete Schedule 511-E "Deductions and Exemptions" to determine the amount to enter on line 12 of Form 511.



2022 Form 511 - Resident Income Tax Return - Page 6

Note: Provide this page ONLY if you have an amount shown on a schedule.

Name(s) Shown on Form 511:

Your Social Security Number:

Schedule 511-E: Deductions and Exemptions See instructions on pages 24-25.

Use this schedule if you have income from out-of-state (Form 511, line 4). 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. If you claimed itemized deductions on your federal return, complete Schedule 511-D before completing this schedule.

Oklahoma itemized deductions (Schedule 511-D, line 11) or Oklahoma standard deduction	1	00
Exemptions (\$1,000 x number of exemptions claimed at top of Form 511)	2	00
Total (add lines 1 and 2)	3	00
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	00
1	or Oklahoma standard deduction Exemptions (\$1,000 x number of exemptions claimed at top of Form 511) Total (add lines 1 and 2). 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%) Total allowable deductions and exemptions. Multiply line 3 by percentage on line 4,	or Oklahoma standard deduction

Schedule 511-F: Child Care/Child Tax Credit See instructions on page 25.

If your Federal Adjusted Gross Income is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your Federal return, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

• 20% of the credit for child care expenses allowed by the IRS Code.

<u>or</u>

• 5% of the child tax credit allowed by the IRS Code.

This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

The credit must be prorated based on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. If your Federal Adjusted Gross Income is greater than \$100,000, no credit is allowed.

Provide a copy of your Federal return and, if applicable, the Federal child care credit schedule.

1	Enter your Federal child <u>care</u> credit	1	
2	Multiply line 1 by 20%	2	
3	Enter your Federal child <u>tax</u> credit (total of child tax credit & additional child tax credit)	3	
4	Multiply line 3 by 5%	4	
5	4		5 00
	Enter the percentage from the above calculation here (do not en	nter more than 100%)	6 %
7	Multiply line 5 by line 6. This is your Oklahoma child care/child ta Enter total here and on line 15 of Form 511		7 00



2022 Form 511 - Resident Income Tax Return - Page 7

Note: Provide this page ONLY if you have an amount shown on a schedule.

Name(s) Shown on Form 511:	Your Social Security Number:

Schedule 511-G: Earned Income Credit See instructions on page 25.

You are allowed a credit equal to 5% of the federal earned income credit calculated using the same requirements for calculating the earned income tax credit for federal income tax purposes in effect for the 2020 income tax year. The credit must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. **Provide** 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		
	•		I
	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 28 of Form 511)		
7			00

Schedule 511-H: Donations from Refund (Original Return Only)

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, its mission, how funds are utilized, and mailing addresses are shown in Schedule 511-H Information. If you are not receiving a refund, but would like to make a donation to one of these organizations, Schedule 511-H Information lists the mailing address to mail your donation to the organization. If you are not receiving a refund and wish to donate to Public School Classroom Support Fund, see line 39 of Form 511.

Place an 'X' in the box associated with the dollar amount you wish 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 35 of Form 511, please list the line number of the organization to which you donated. If you donate to more than one organization, please write a "99" in the box at line 35 of Form 511.

See Packet 511, pages 25 and 26 for Schedule 511-H Information.

1	Support of Programs for Volunteers to Act					
	as Court Appointed Special Advocates for Abused or Neglected Children	\$2	\$5	\$	1	00
2	Y.M.C.A. Youth and Government Program	\$2	\$5	\$	2	00
3	Support Wildlife Diversity Fund	\$2	\$5	\$	3	00
4	Support of Programs for Regional Food Banks in Oklahoma	\$2	\$5	\$	4	00
5	Public School Classroom Support Fund	\$2	\$5	\$	5	00
6	Oklahoma Pet Overpopulation Fund	\$2	\$5	\$	6	00
7	Support the Oklahoma AIDS Care Fund	\$2	\$5	\$	7	00
8	Support Oklahoma Silver Haired Legislature and Alumni Association Program	\$2	\$5	\$	8	00
0	7. Total denations (add lines 1.9. enter total here and on line 35 of Form 511)					00
9	Total donations (add lines 1-8, enter total here and on line 35 of Form 511)					00



2022 Form 511 - Resident Income Tax Return - Page 8 Note: Provide this page ONLY if you are filing an amended return.

Name(s) Shown on Form 511:		Your Social Security Number:
Schedule 511-I: Amende	d Return Information	
Did you file an amended Federal return?	Yes No	
If Yes, provide a copy of the IRS Form 1040X or Adjustment," IRS check or deposit slip. IRS doc		
Explain the changes to income, deductions, and and give the reason. If more space is needed, p	l/or credits below. Enter the line reference r rovide a separate schedule.	umber for which you are reporting a change

State of Oklahoma Claim for Credit/Refund of Sales Tax

Social Security payments (total including Medicare)

Unemployment benefits

Other pensions, annuities and IRAs

Railroad Retirement benefits

5

6

7



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00

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5

6

7

Instructions on page 3. If died in 2022 or 2023, Taxpayer's Social Please read carefully as enter date of death: Security Number: an incomplete form may delay your refund. If died in 2022 or 2023, Spouse's Social enter date of death: Security Number: Taxpayer's First Name Middle Initial Last Name Spouse's First Name (If a Joint Return) Middle Initial Last Name Mailing Address (Number and street, including apartment number, or rural route) State 7IP Citv PART 1: TAXPAYER INFORMATION Physical Address in 2022 (If different than shown in mailing address section): Place an 'X' if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof) Place an 'X' if you or your spouse are 65 years of age or over Oklahoma resident for the entire year? yes no PART 2: DEPENDENT Note: Do not enter the taxpayer or spouse as a dependent. **EXEMPTION INFORMATION** 1. Dependents See Instructions 5.Yearly **QUALIFIED EXEMPTIONS...** (first name, middle initial, last name) If you have 2. Age | 3. Social Security Number 4. Relationship Income additional dependents, provide schedule. A. Yourself..... B. Spouse C. Number of dependents..... D. Total exemptions claimed (add A-C)...... PART 3: GROSS INCOME: Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2022. See "Total gross household income" definition on page 3 for examples of income. YEARLY INCOME YOU MAY NOT ENTER NEGATIVE AMOUNTS. Enter total wages, salaries, fees, commissions, bonuses, and tips (including nontaxable income from your W-2s) 00 Enter total interest and dividend income received 2 00 00 3 Total of all dependents' income (from Part 2, column 5)...... 3



Nar	ame(s) Shown on Form 538-S:	Your Social S	ecurity Number:		
PA	ART 3: GROSS INCOME: Enter taxable and nontaxable gross income and assistance rece	ived by Al	LL members of ye	our household in the yea	r 2022.
8	See "Total gross household income" definition on page 3 for examples of income.		YEARLY INCOME YOU MAY NOT ENTER NEGATIVE AMOUNTS.		
9	Earned Income Credit (EIC) received in 2022		9		00
10	Nontaxable sources of income (specify)		10		00
11	Enter gross (positive) income from rentals, royalties, partnerships, estates & trusts, and gair from the sale or exchange of property (taxable & nontaxable) (provide Federal return including schedule)		11		00
12	Enter gross (positive) income from business and farm (provide Federal return including schedules	s)	12		00
13	Other income-including income of others living in your household (specify)		13		00
14	Total gross household income (Add lines 1-13)		14		00
	If line 14 is over income limits shown in steps 2 and 3 on page 3, no credit is allowed.				
PA	ART 4: SALES TAX CREDIT COMPUTATION (For households with gross income bel	low allowa	ble limits, see ste	ps 2 and 3 on page 3.)	
15 DI	Total qualified exemptions claimed in Box D on page 1 x \$40 (credit claime		If you are f	iling a Form 511, carry orm 511, line 25.	00 y the
If	f the OTC may discuss this return with your tax preparer, place an 'X' here: Deposit my refund in my: Checking Account Routing Number: Savings Account Number:	ated outsid	de of the United	States? Yes	No
Under	er penalty of perjury, I declare the information contained in this document and any attachments is true and correct to the best of my knowledge and belie	ef.			
Тах	expayer's Signature and Date Spouse's Signature and	Date			
Occ	ccupation Occupation				
Pre	eparer's Signature and Date				

Notice

- Persons who have received TANF (Temporary Assistance for Needy Families) for any month in the year of 2022 will not be
 eligible for the sales tax credit or refund. Your monthly TANF benefit included Sales Tax Relief money.
- 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, 2022 to December 31, 2022.

Form 538-S Instructions

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

Step 1 Were you a resident of Oklahoma* (defined below) for the entire year?

Yes (go to step 2)

10P No (you do not qualify to file this form)

Step 2 Is your total gross household income* (defined below) \$20,000 or less?

No (go to step 3)

Yes (File Form 538-S)

Step 3 Is your total gross household inco

Is your total gross household income* (defined below) \$50,000 or less and at least one of the following applies?

- · You can claim an exemption for your dependent.
- You and/or your spouse are 65 years of age or older by 12/31/2022.
- You have a physical disability constituting handicap to employment (provide proof* as defined in the section below)





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 the 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, 2022, 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 box next to the taxpayer and/or spouse's Social Security Number.

Dependents:

To qualify as a dependent for the sales tax credit or refund, your listed dependent 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 of the other sales tax credit or refund requirements listed above must also be met (example: resident of Oklahoma for the entire year). Do not enter the taxpayer or spouse as a dependent.

Refund Information for those Not Filing a Form 511:

- If you are not filing a Form 511, and would like to have the amount shown on line 15 deposited directly into your checking or savings
 account, complete the "Direct Deposit Option" section. (If you are filing a Form 511, you will complete the Direct Deposit section on the
 Form 511). If you do not choose direct deposit, you will receive a debit card.
- WARNING! The Oklahoma Tax Commission will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution, your refund will be mailed to the address shown on your return.

*Definitions for the purpose of this form:

Resident of Oklahoma is defined as a person legally domiciled in this state for the entire tax year.

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

Total gross household income means the total amount of gross 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 (example: child support), workers' compensation, school grants or scholarships, veterans 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), 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 required to file an Oklahoma Income Tax Return, claim the sales tax refund as a credit on your tax return, Form 511, and provide this signed form. Your return claiming the sales tax credit must be filed no later than April 15th. (See note at bottom of page)

If you are **not** required to file an Oklahoma Income Tax Return, this form must be filed no later than <u>June 30</u>. If you have withholding or made estimated payments and are filing for a refund on Form 511, you must claim the sales tax credit on your return and provide this signed form. If you are not filing an income tax return, mail this completed and signed form to: Oklahoma Tax Commission, PO Box 26800, Oklahoma City, OK 73126-0800.

An amended return cannot be filed to claim this credit after the due date. The claim must be filed on or before the due date, including extensions.

Note:

- If the Internal Revenue Code (IRC) of the IRS provides for a later due date, this form may be filed by the later due date.
- If the due date falls on a weekend or legal holiday when the Oklahoma Tax Commission offices are closed, this form is due the next business day.
- Extensions **do** apply to this form. If you have been granted an extension of time in order to file your income tax return (including the April 20th due date for electronically filed returns), file this form with your income tax return on or before the due date granted by the extension. Provide a copy of the extension.