



OKLAHOMA
Tax Commission

2025 Oklahoma Resident Fiduciary Income Tax Forms and Instructions

This packet contains:

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

Filing date:

- Generally, your return must be postmarked by April 15, 2026 for calendar year returns.
- For estates electing a fiscal year rather than calendar year, your return must be postmarked by the 15th day of the fourth month following the close of the taxable year.

For assistance:

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

2025 OKLAHOMA FIDUCIARY TAX PACKET

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COMMON ABBREVIATIONS FOUND IN THIS PACKET

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

HELPFUL HINTS

- **This packet is to be used for a tax year with a beginning date in 2025.**
- **Failure to complete Part 2 of your return may delay the processing of your return.**
- Refunds must be made by direct deposit. Failure to supply direct deposit information will delay the processing of the refund.
- Check your FEIN on all forms and schedules.
- The request for your FEIN is authorized by Title 42, Section 405 of the United States Code. You **must provide** this information. It will be used to establish your identity for tax purposes only. **Important:** If you do not have a FEIN, you may obtain one online at **irs.gov** or by calling **800.829.4933**. If you would prefer to file a paper application, contact the IRS and request Form SS-4.
- Check your calculations carefully.
- **Provide** a copy of your federal returns where applicable, and all required schedules. Failure to do so can slow down the processing of your return.
- When complete, make copies of all the documents for your records.
- Do not forget to sign your tax returns.
- The OTC is not required to give actual notice to taxpayers of changes in any state tax law.

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

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

GENERAL FILING INFORMATION

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

REQUIREMENTS FOR FILING

Every resident estate or trust shall make a return for each taxable year stating the taxable income and the adjustments provided in 68 OS Sec. 2351 et seq. to arrive at Oklahoma taxable income. Every nonresident estate or trust having Oklahoma taxable income as provided in 68 OS Sec. 2362 (Rents and Royalties, Business, Partnership and Sub-Chapter S Corporation Income, and Sales of Oklahoma Real Property) shall make a return for each taxable year stating the taxable income and the adjustments provided in 68 OS Sec. 2351 et seq. to arrive at Oklahoma taxable income. See Form 513-NR and instructions.

DUE DATE

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

ABOUT THE TAX

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

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

BANKRUPTCY

The fiduciary must file Form 513 for the estate of an individual involved in bankruptcy proceedings if a federal income tax return is required for the bankruptcy estate. Use Form 513 as a transmittal for Form 511. Compute the tax for the bankruptcy estate on the Form 511 by using the instructions and tax table for a married person filing separately. Enter the taxable income on Form 513, line 24 and the computed tax on line 25; remit payment of any tax due. **Provide** a complete copy of the federal return for the bankruptcy with the Oklahoma return.

ACCOUNTING METHODS

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

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

“Resident Estate” means the estate of a decedent who at death was domiciled in this state. **“Nonresident Estate”** is an estate other than a resident estate, and shall use Form 513-NR. (68 OS Sec. 2353(5))

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

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

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ESTIMATED TAX

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

Trusts that fail to file a declaration and pay estimated tax are subject to penalty and interest on underpayment. Use Form OW-8-ESC for filing an estimate.

Estates are not required to make estimated tax payments.

EXTENSIONS

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

AMENDED RETURNS

Use the Oklahoma Resident Fiduciary Form 513 and place an 'X' in the Amended Return box located on page 1. Enter on line 32 any amount paid with the original return plus any amount paid after it was filed. Enter on line 33 any refund previously received or overpayment applied. Complete Schedule 513-X on page 5. **Provide** a copy of the federal amended return and proof of IRS refund or payment, if available prior to expiration of the statute of limitations. **Overpayments cannot be applied to next year's estimated tax. Line 36 cannot be amended or changed once the original return has been processed.** See 68 OS Sec. 2373 for the statute of limitations for refunds.

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

DEPLETION

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

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

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

NET OPERATING LOSS (NOL)

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

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

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

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WITHHOLDING ON NONRESIDENT MEMBERS

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

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

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

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

Distributions Made From the Trust

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

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

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

REAL ESTATE INVESTMENT TRUSTS

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

GRANTOR TRUST

A grantor trust will be treated the same on the Oklahoma return as it is on the federal return. If the federal return (Form 1041) is required to be filed, the Oklahoma return is likewise required. Enter the required information at the top of page 1 of Form 513 and **provide** a schedule of income and deductions indicating the Oklahoma income, including any pass-through withholding. Include on the schedule the name, address, and SSN of the grantor. Form 513, Part 2, may be used for the grantor information.

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

SIMPLE TRUST

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

Provide a complete copy of Federal Form 1041.

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LINE BY LINE INSTRUCTIONS

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

PAGES 1, 2 AND 3, PART 1

Lines 1-24, Column A

List exact figures as reported on your Federal Form 1041.

Lines 1-24, Column B

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

INSTRUCTIONS FOR COLUMN B Total applicable to Oklahoma

Line 1 - Interest

Enter all interest not included on lines 2 and 3.

Line 2 - Interest on U.S. Government Obligations

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

Line 3 - State and Municipal Interest

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

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

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

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

Line 4 - Dividends

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

Line 5 - Business Income or (Loss)

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

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Line 6 - Capital Gain or (Loss)

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

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

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

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

Line 8 - Farm Income or (Loss)

Include income from farming carried on in Oklahoma.

Line 9 - Ordinary Gain or (Loss)

Resident trusts and estates should include all gains or losses except those from real property located outside of Oklahoma.

Line 10 - Other Income

Include all other income unless specifically exempt by Oklahoma Statutes.

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

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

Line 11 - Total Income

Add lines 1 through 10 to arrive at total Oklahoma income.

Lines 12 through 18 - Deductions

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

Where the federal deductions are limited due to municipal income that is taxed by Oklahoma, the denominator in the above equation is the sum of total federal income plus federal tax exempt income. Multiply the result (limited to 100%) by the total allowable deductions (the amount before federal limitation). Use this equation only for deductions that were limited on the federal return because of municipal income taxable by Oklahoma.

Line 12 - Interest

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

Line 13 - Taxes

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

Line 14 - Fiduciary Fees

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

Line 15 - Charitable Deduction

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

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Line 16 - Attorney, Accountant, and Return Preparer Fees

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

Line 17 - Oklahoma Capital Gain Deduction

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

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

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

Line 18 - Other Deductions

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

Other Years Net Operating Loss

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

Line 19 - Income Distribution Deduction

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

Line 20 - Federal Estate Tax Deduction

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

Line 21 - Exemption

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

Line 22 - Total Deductions

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

Oklahoma Bonus Depreciation Adjustments

(68 OS Sec. 2358.6a)

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

Line 23a - Federal Depreciation Add-Back

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

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Line 23b - Oklahoma Bonus Depreciation Subtraction

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

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

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

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

Line 24 - Taxable Income

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

Line 25 - Tax

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

Tax Computation Attachment:

Electing Small Business Trusts (ESBTs)

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

Charitable Trust and Other

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

Recapture of the Oklahoma Affordable Housing Tax Credit

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

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

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

Line 26 - Credits

Review Form 511-CR for available credits. Enter in the box the number that corresponds with the credit to which you are entitled. If you qualify for more than one type of credit, enter "99" in the box. **Provide** Form 511-CR and any supporting documentation required. The Form 511-CR can be downloaded from our website at tax.ok.gov.

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

Line 28 - Oklahoma Estimated Tax Payments

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

Do not include on this line any withholding paid on behalf of your beneficiaries on Form WTP-10005 or Form WTP-10003. Such withholding will be reported to your nonresident beneficiary on Form 500-B. To claim such withholding at the fiduciary level, it should be claimed on line 30: Oklahoma withholding.

Line 29 - Payments with Extension

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

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Line 30 - Oklahoma Withholding

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

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

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

Line 31 - Credit from Form 578

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

Line 32 - Amounts Previously Paid

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

Line 33 - Refunds or Overpayment Applied

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

Line 36 - Credit on Estimated Tax

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

Line 39 - Underpayment of Estimated Tax Interest

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

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

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

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

Line 40a and 40b - Delinquent Penalty and Interest

To avoid a delinquent penalty charge of 5% for late payment, 90% of the tax liability must be paid by the original due date of the return. Interest at the rate of 1.25% per month shall be paid on the tax due from the original due date until paid. Enter the penalty amount on line 40a, and enter the interest amount on line 40b.

PAGE FOUR, PART 2

Complete an Oklahoma Schedule K-1 for each beneficiary.

Beneficiaries' Share of Income and Deductions

If the trust or estate has more than one beneficiary, **provide** additional schedules with the return that follow the same format as Part 2. You may photocopy Part 2 for the additional beneficiaries and provide it with the rest of the return.

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

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

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

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

Oklahoma Bonus Depreciation Adjustments

(68 OS Sec. 2358.6a)

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

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Oklahoma Bonus Depreciation Adjustments (Continued)

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

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

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

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

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

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

Allocation and Proration Note

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

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

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

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

WHEN YOU ARE FINISHED

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

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

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

2025 Oklahoma Trusts and Estates Income Tax Table

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
Up to \$999		
0	50	0
50	100	0
100	150	0
150	200	0
200	250	1
250	300	1
300	350	1
350	400	1
400	450	1
450	500	1
500	550	1
550	600	1
600	650	2
650	700	2
700	750	2
750	800	2
800	850	2
850	900	2
900	950	2
950	1,000	2
\$1,000		
1,000	1,050	3
1,050	1,100	3
1,100	1,150	3
1,150	1,200	4
1,200	1,250	4
1,250	1,300	5
1,300	1,350	5
1,350	1,400	5
1,400	1,450	6
1,450	1,500	6
1,500	1,550	6
1,550	1,600	7
1,600	1,650	7
1,650	1,700	8
1,700	1,750	8
1,750	1,800	8
1,800	1,850	9
1,850	1,900	9
1,900	1,950	9
1,950	2,000	10
\$2,000		
2,000	2,050	10
2,050	2,100	11
2,100	2,150	11
2,150	2,200	11
2,200	2,250	12
2,250	2,300	12
2,300	2,350	12
2,350	2,400	13
2,400	2,450	13
2,450	2,500	14
2,500	2,550	14
2,550	2,600	15
2,600	2,650	16
2,650	2,700	17
2,700	2,750	18
2,750	2,800	19
2,800	2,850	19
2,850	2,900	20
2,900	2,950	21
2,950	3,000	22

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$3,000		
3,000	3,050	23
3,050	3,100	24
3,100	3,150	25
3,150	3,200	26
3,200	3,250	26
3,250	3,300	27
3,300	3,350	28
3,350	3,400	29
3,400	3,450	30
3,450	3,500	31
3,500	3,550	32
3,550	3,600	33
3,600	3,650	33
3,650	3,700	34
3,700	3,750	35
3,750	3,800	36
3,800	3,850	38
3,850	3,900	39
3,900	3,950	40
3,950	4,000	42
\$4,000		
4,000	4,050	43
4,050	4,100	45
4,100	4,150	46
4,150	4,200	47
4,200	4,250	49
4,250	4,300	50
4,300	4,350	51
4,350	4,400	53
4,400	4,450	54
4,450	4,500	56
4,500	4,550	57
4,550	4,600	58
4,600	4,650	60
4,650	4,700	61
4,700	4,750	62
4,750	4,800	64
4,800	4,850	65
4,850	4,900	67
4,900	4,950	68
4,950	5,000	70
\$5,000		
5,000	5,050	72
5,050	5,100	74
5,100	5,150	76
5,150	5,200	78
5,200	5,250	79
5,250	5,300	81
5,300	5,350	83
5,350	5,400	85
5,400	5,450	87
5,450	5,500	89
5,500	5,550	91
5,550	5,600	93
5,600	5,650	94
5,650	5,700	96
5,700	5,750	98
5,750	5,800	100
5,800	5,850	102
5,850	5,900	104
5,900	5,950	106
5,950	6,000	108

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$6,000		
6,000	6,050	109
6,050	6,100	111
6,100	6,150	113
6,150	6,200	115
6,200	6,250	117
6,250	6,300	119
6,300	6,350	121
6,350	6,400	123
6,400	6,450	124
6,450	6,500	126
6,500	6,550	128
6,550	6,600	130
6,600	6,650	132
6,650	6,700	134
6,700	6,750	136
6,750	6,800	138
6,800	6,850	139
6,850	6,900	141
6,900	6,950	143
6,950	7,000	145
\$7,000		
7,000	7,050	147
7,050	7,100	149
7,100	7,150	151
7,150	7,200	153
7,200	7,250	155
7,250	7,300	157
7,300	7,350	159
7,350	7,400	162
7,400	7,450	164
7,450	7,500	167
7,500	7,550	169
7,550	7,600	171
7,600	7,650	174
7,650	7,700	176
7,700	7,750	178
7,750	7,800	181
7,800	7,850	183
7,850	7,900	186
7,900	7,950	188
7,950	8,000	190
\$8,000		
8,000	8,050	193
8,050	8,100	195
8,100	8,150	197
8,150	8,200	200
8,200	8,250	202
8,250	8,300	205
8,300	8,350	207
8,350	8,400	209
8,400	8,450	212
8,450	8,500	214
8,500	8,550	216
8,550	8,600	219
8,600	8,650	221
8,650	8,700	224
8,700	8,750	226
8,750	8,800	228
8,800	8,850	231
8,850	8,900	233
8,900	8,950	235
8,950	9,000	238

If Oklahoma taxable income is:		Your tax is:
At least	But less than	
\$9,000		
9,000	9,050	240
9,050	9,100	243
9,100	9,150	245
9,150	9,200	247
9,200	9,250	250
9,250	9,300	252
9,300	9,350	254
9,350	9,400	257
9,400	9,450	259
9,450	9,500	262
9,500	9,550	264
9,550	9,600	266
9,600	9,650	269
9,650	9,700	271
9,700	9,750	273
9,750	9,800	276
9,800	9,850	278
9,850	9,900	281
9,900	9,950	283
9,950	10,000	285
\$10,000		
10,000	10,050	288
10,050	10,100	290
10,100	10,150	292
10,150	10,200	295
10,200	10,250	297
10,250	10,300	300
10,300	10,350	302
10,350	10,400	304
10,400	10,450	307
10,450	10,500	309
10,500	10,550	311
10,550	10,600	314
10,600	10,650	316
10,650	10,700	319
10,700	10,750	321
10,750	10,800	323
10,800	10,850	326
10,850	10,900	328
10,900	10,950	330
10,950	11,000	333
\$11,000		
11,000	11,050	335
11,050	11,100	338
11,100	11,150	340
11,150	11,200	342
11,200	11,250	345
11,250	11,300	347
11,300	11,350	349
11,350	11,400	352
11,400	11,450	354
11,450	11,500	357
11,500	11,550	359
11,550	11,600	361
11,600	11,650	364
11,650	11,700	366
11,700	11,750	368
11,750	11,800	371
11,800	11,850	373
11,850	11,900	376
11,900	11,950	378
11,950	12,000	380

2025 Oklahoma Trusts and Estates Income Tax Table

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

2025 Oklahoma Trusts and Estates Income Tax Table

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

2025 Oklahoma Trusts and Estates Income Tax Table

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

2025 Oklahoma Trusts and Estates Income Tax Table

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

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

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

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

2025 Oklahoma Trusts and Estates Income Tax Table

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

2025 Oklahoma Trusts and Estates Income Tax Table

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

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

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

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

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

GET YOUR REFUND FASTER. USE DIRECT DEPOSIT!

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

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

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

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

The image shows a sample check from Anyplace Bank. The check is addressed to Joe Smith and Susie Smith at 123 Main Street, Anyplace, OK 00000. The payee is 'SAMPLE' and the amount is '\$ [] DOLLARS'. The bank name is 'ANYPLACE BANK' with address 'Anyplace, OK 00000'. The check number is 1234. The routing number is 120120012 and the account number is 2020268620. A callout labeled 'Routing Number' points to the routing number field, and another callout labeled 'Account Number' points to the account number field. A note at the bottom right states: 'Note: The routing and account numbers may appear in different places on your check.'

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



tax.ok.gov



Locations

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



Taxpayer Resource Center

Monday - Friday 7:30 a.m. - 4:30 p.m.
405.521.3160

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