

Oklahoma Electing Pass-Through Entities Estimated Tax Tax Year 2026 Worksheet for Electing Pass-Through Entities

See the general instructions for additional filing information.

An electing pass-through entity (PTE) with an annual estimated income tax liability of \$500 or more is required to file a declaration and pay estimated tax. Complete the OW-8-ESPTE schedule below, using Column A to record estimated payments for corporations and partnerships that are members of an electing PTE and taxed at the 4% rate. Use Column B to record estimated payments for individuals and trusts that are members of an electing PTE and taxed at the 4.5% rate.

		Column A 4% Tax Rate	Column B 4.5% Tax Rate
1	Enter the estimated Oklahoma income tax* for the current year ..	00	00
2	Enter the income tax credits	00	00
3	Enter the estimated Oklahoma income tax liability (subtract line 2 from line 1)	00	00
4	A. Total amount from line 3, Columns A and/or B		00
	B. Multiply line 4A by 70%		00
	C. Enter the tax liability shown on the previous year's tax return		00
	D. Enter the smaller of line 4B or 4C		00
Note: If line 3 is less than \$500, estimated tax payments are not required.			
5	Allocate amount from line 4D in Columns A and/or B.....	00	00
6	Estimated amount of withholding	00	00
7	Subtract line 6 from line 5.....	00	00
Note: If less than zero, or line 3 minus line 6 is less than \$500, estimated tax payments are not required.			
8	Amount to be paid with each coupon (if paid quarterly, 25% of line 7).....	00	00

***If income is received unevenly throughout the year (e.g. operating a business on a seasonal basis), the estimated tax payment may be lowered for one or more periods by using the annualized income installment method as prescribed in the Internal Revenue Code and in the Oklahoma Tax Commission (OTC) Rule 710:50-13-9. The annualization provisions found in Sections 6655(e)(2)(C) and 6655(e)(3) of the Internal Revenue Code may not be used. Computing estimated taxes on an annualized basis shall only be permitted for a taxable year of 12 months.**

Record of Estimated Tax Payments

Mandatory inclusion of Social Security and/or Federal Identification Numbers are required on forms filed with the OTC pursuant to 68 Oklahoma Statutes (OS) and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the OTC.

The OTC is not required to give actual notice to taxpayers of changes to any state tax law.

Quarter	Date Paid	Amount
Applied from 2025 Tax Return.....		
1		
2		
3		
4		
Total		

Use the coupon below for all four quarterly estimated tax payments. The due dates are shown on page 2.

● Do not fold, staple, or paper clip **Detach Here and Return Coupon with Payment** ● Do not tear or cut below line

ITE OW-8-ESPTE Oklahoma Electing Pass-Through Entities Estimated Tax Coupon



Mailing Address Change
(Enter new mailing address below)

Name _____

Address _____

City _____ State _____ ZIP _____

Taxpayer FEIN		
Tax Year	2026	Quarter:

Amount of estimated 4% tax payments (Column A, line 8)	00
Amount of estimated 4.5% tax payments (Column B, line 8)	00
Total amount of payment (Add Columns A and B, line 8).....	00

Please remit only **one** check per coupon.

Mail this coupon, along with payment, to:
Oklahoma Tax Commission - PO Box 269027 - Oklahoma City, OK 73126-9027

Oklahoma Electing Pass-Through Entities Estimated Tax Declaration

General Instructions

Who Must Make A DECLARATION

An electing pass-through entity (PTE) with an annual estimated income tax liability of \$500 or more is required to file a declaration and pay estimated tax.

Estimated tax payments made on behalf of nonresident partners electing to be included in the composite return must be made under the partnership's name and Federal Employer Identification Number.

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 OTC Rule 710:50-13-9.

When To File and Pay

A declaration of estimated tax should be filed and the first installment paid by April 15th for calendar year taxpayers. Fiscal year taxpayers should file and pay the first installment by the fifteenth day of the fourth month following the beginning of their taxable year. Other installments should be paid by the due dates shown below.

Interest for Underpayment

In general, underpayment of estimated tax interest is due if the tax liability is \$500 or more **and** timely paid quarterly estimated tax payments are not at least 70% of the current year tax liability or 100% of the prior year tax liability. The tax liability is the tax due less all credits except amounts paid on withholding, estimated tax and extension payments. The amount of underpayment of estimated tax interest is computed at a rate of 20% per annum for the period of underpayment.

Note: No underpayment of estimated tax interest shall be imposed if the tax shown on the return is less than \$1,000. For additional information, see 68 OS Sec. 2385.7-2385.13 or call the Oklahoma Tax Commission's Income Tax Accounts Division - Corporate Section at 405.521.3126.

Due Dates:**

- 1st Quarter
(Calendar Year) April 15
(Fiscal Year) Fifteenth day of the fourth month
- 2nd Quarter
(Calendar Year) June 15
(Fiscal Year) Fifteenth day of the sixth month
- 3rd Quarter
(Calendar Year) September 15
(Fiscal Year) Fifteenth day of the ninth month
- 4th Quarter
(Calendar Year) January 15
(Fiscal Year) Fifteenth day of the first month of the succeeding taxable year.

**If the due date falls on a weekend or legal holiday when the OTC offices are closed, your payment is due the next business day.

How to Compute Estimated Tax

Corporations and partnerships that are members of an electing PTE are taxed at the 4% rate. Individuals and trusts that are members of an electing PTE are taxed at the 4.5% rate.

How to Complete Your Tax Declaration Coupon

Name and Address: Enter the name and mailing address.

- If the address has changed, place an 'X' where indicated in the upper left corner of the coupon.

Taxpayer FEIN: Enter the Federal Employer Identification Number.

Quarter: Enter the quarter for this estimated payment.

Total Amount of Payment: Enter the amount of estimated tax being paid with the estimated tax coupon.

Do not send the coupon if no payment is required.

Additional Information

Make checks payable to: **Oklahoma Tax Commission.**
Do NOT send cash.

Mail the coupon, along with payment, to:

Oklahoma Tax Commission
PO Box 269027
Oklahoma City, OK 73126-9027

Do not enclose any other tax reports or correspondence in this envelope.

See below for electronic payment information.

The coupon on page 1 will be used for all quarterly estimated tax payments. The quarterly due dates are shown below.

Electronic Payment Options:

Electronic payments are accepted for estimated income tax payments at **oktap.tax.ok.gov**. There is a convenience fee charged for utilizing some of the electronic payment services.

Note: If you make your estimated tax payment electronically, do not mail this payment coupon. Retain the confirmation number for your records.