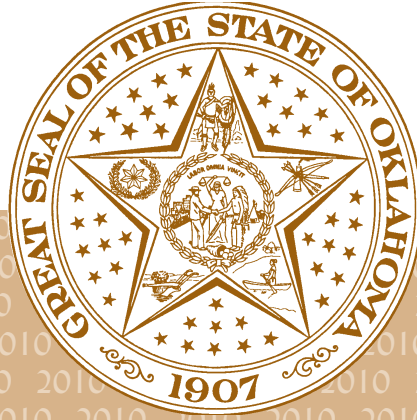


- INCLUDES FORM 511 AND FORM 538-S
(Oklahoma Resident Income Tax Return
and Sales Tax Relief Credit Form)



2010 OKLAHOMA RESIDENT INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

This packet contains:

- Instructions for completing the Form 511: Oklahoma resident income tax return
- Two Form 511 income tax forms
- Two Form 538-S: Sales Tax Relief Credit
- Instructions for the direct deposit option
- 2010 income tax tables
- One return envelope

Filing date:

- Generally, your return must be postmarked by April 15, 2011. For further information, see the "Due Date" section on page 4.

Need assistance or a tax form?

- Check out page 19 for contact methods for the Oklahoma Tax Commission.

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To e-file your state return free, you must prepare & e-file both the Federal and Oklahoma returns at the same time.



WHAT'S NEW IN THE 2010 OKLAHOMA TAX BOOKLET?

- The Oklahoma Standard Deduction now equals the basic Federal Standard Deduction. See instructions for line 10 on page 8 or for Schedule 511-D on page 19.
- The percentage for federal Civil Service Retirement in Lieu of Social Security exclusion has increased. See Schedule 511-A, line A3 instructions on page 13.
- The Other Retirement exclusion is no longer subject to the modified Oklahoma Adjusted Gross Income limit. See Schedule 511-A, line A6 instructions on page 13.
- Payments received as a result of a Military member being killed in a combat zone may be exempt. See the instructions for Schedule 511-A, line A13, #5 on page 15.
- If your Military spouse was killed in a combat zone, you may be entitled to exclude your income. See the instructions for Schedule 511-A, line A13, #6 on page 15.
- Members of a pass-through entity which is a captive real estate investment trust should be aware of a possible add-back. See the instructions for Schedule 511-B, line B8, #4 on page 16.
- Income from discharge of indebtedness which has been deferred and not included in Federal income must be added back. See instructions for Schedule 511-B, line B8, #5 on page 16.
- The Partial Military Pay Exclusion has increased; see the instructions for Schedule 511-C, line C1 on page 17.
- The EMT Death Benefit exclusion is now the Emergency Medical Personnel Death Benefit exclusion. The \$5,000 exclusion has been expanded to include the death benefit paid to the beneficiary of a registered emergency medical responder who died in the line of duty. See the instructions for Schedule 511-C, line C7, #10 on page 18.

- If you have a Federal Schedule C or Schedule F, you may be subject to the Oklahoma Business Activity Tax. For more information see the instructions for line 21 on page 11 and the Form 511-BAT.
- You have the opportunity to donate from your refund to three new organizations: the Support of Folds of Honor Scholarship Program, the Y.M.C.A. Youth and Government Program and the Multiple Sclerosis Society Fund. For further information, see the instructions on Form 511, Schedule 511-G, page 6.
- There are three new credits on the Form 511CR: Wire Transfer Fee Credit, Credit for Manufacturers of Electric Vehicles and Business Activity Tax Credit. Form 511CR may be downloaded from our website at www.tax.ok.gov.
- A moratorium has been placed on many Oklahoma credits. For more information see Form 511CR and, when applicable, the specific form for a particular credit.

HELPFUL HINTS

- File your return by April 18, 2011. See page 4 for information regarding extended due date for electronically filed returns.
- If you need to file for an extension, use Form 504 and then later file a Form 511.
- Be sure to enclose copies of your Form(s) W-2, 1099 or other withholding statement with your return. Enclose all Federal schedules as required.



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

- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.
- After filing, if you have questions regarding the status of your refund, please call (405) 521-3160. The in-state toll-free number is (800) 522-8165.
- Do not enclose any correspondence other than those documents and schedules required for your return.
- Regarding direct deposit of your refund, the Oklahoma Tax Commission will only issue one payment per bank account number. Therefore, if more than one refund is requested for direct deposit to the same bank account, the second and subsequent payments will be issued by paper check to the address shown on the tax return(s).

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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

Determining Your Filing Requirement

If you do not meet the Federal filing requirements as shown in either Chart A or Chart B on this page, you are not required to file an Oklahoma tax return. However, if you have withholding or made estimated tax payments that you would like to have refunded, please follow the instructions on page 5, "Not Required to File".

Chart A: Federal Filing Requirements for Most People

To use this chart, first find your filing status. Then read across to find your age at the end of 2010. You must file a return if your gross income was at least the amount shown in the last column.

| If your Filing Status Is... | And your Age Is*... | And if your Gross Income Is...** |
|------------------------------------------------|---------------------|----------------------------------|
| Single | Under 65 | \$ 9,350 |
| | 65 or older | \$10,750 |
| Married Filing Joint*** | Both under 65 | \$18,700 |
| | One 65 or older | \$19,800 |
| | Both 65 or older | \$20,900 |
| Married Filing Separate | Any age | \$ 3,650 |
| | Head of Household | Under 65 |
| Qualifying Widow(er) with a Dependent Child | 65 or older | \$13,450 |
| | Under 65 | \$15,050 |
| | 65 or older | \$16,150 |

*If you turned age 65 on January 1, 2011, you are considered to be 65 at the end of 2010.

**Gross income means all the income you received in the form of money, goods, property, and services that is not exempt from Federal tax. Do not include any social security benefits unless (a) you are married filing separate and you lived with your spouse at any time in 2010 or (b) one-half of your social security benefits plus your other gross income is more than \$25,000 (\$32,000 is married filing jointly). If (a) or (b) applies, see the instructions for Federal Form 1040 or 1040A to figure the taxable part of social security benefits you must include in gross income.

***If you did not live with your spouse at the end of 2010 (or on the date your spouse died) and your gross income was at least \$3,650, you must file a return regardless of your age.

Chart B: Federal Filing Requirements for Children and Other Dependents

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

SINGLE DEPENDENTS

Were you either **age 65 or older** or **blind**?

No. You must file a return if **any** of the following apply...

- Your unearned income was over \$950.
- Your earned income was over \$5,700.
- The total of your unearned and earned income was more than the **larger** of:

| | | |
|-----------------------------|-----------|---------------------------------------------------------------------|
| This amount \$950 | OR | This amount Your earned income (up to \$5,400) plus \$300 |
|-----------------------------|-----------|---------------------------------------------------------------------|

Yes. You must file a return if **any** of the following apply...

- Your unearned income was over \$2,350 (\$3,750 if 65 or older **and** blind).
- Your earned income was over \$7,100 (\$8,500 if 65 or older **and** blind).
- Your gross income was more than the **larger** of:
 - \$2,350 (\$3,750 if 65 or older **and** blind), or
 - Your earned income (up to \$5,400) plus \$1,700 (\$3,100 if 65 or older **and** blind).

MARRIED DEPENDENTS

Were you either **age 65 or older** or **blind**?

No. You must file a return if **any** of the following apply...

- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your unearned income was over \$950.
- Your earned income was over \$5,700.
- The total of your unearned and earned income was more than the **larger** of:

| | | |
|-----------------------------|-----------|---------------------------------------------------------------------|
| This amount \$950 | OR | This amount Your earned income (up to \$5,400) plus \$300 |
|-----------------------------|-----------|---------------------------------------------------------------------|

Yes. You must file a return if **any** of the following apply...

- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your unearned income was over \$2,050 (\$3,150 if 65 or older **and** blind).
- Your earned income was over \$6,800 (\$7,900 if 65 or older **and** blind).
- Your gross income was more than the **larger** of:
 - \$2,050 (\$3,150 if 65 or older **and** blind), or
 - Your earned income (up to \$5,400) plus \$1,400 (\$2,500 if 65 or older **and** blind).

RESIDENCE DEFINED

RESIDENT...

An Oklahoma resident is a person domiciled in this state for the entire tax year. "Domicile" is the place established as a person's true, fixed, and permanent home. It is the place you intend to return to whenever you are away (as on vacation abroad, business assignment, 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 Soldiers' and Sailors' Civil Relief Act.

If you were an Oklahoma resident at the time you entered military service, assignment to duty outside Oklahoma does not of itself change your state of residence. You must file your return as a resident of Oklahoma until such time as you establish a permanent residence in another state and change your military records (as evidenced by the military's Form DD2058). See the specific instructions for Schedule 511-C, line C1 - Partial Military Pay Exclusion.

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

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

WHAT IS "RESIDENT INCOME"?

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

Note: Residents are taxed on all income from non-business interest and dividends, salaries, commissions and other pay for personal services regardless of where earned. Wages earned outside of Oklahoma must be included in your Oklahoma return, and credit for taxes paid other states claimed on Oklahoma Form 511TX. (See Form 511, line 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 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 at the number on the bill.
- If the due date falls on a weekend or legal holiday, your return is due the next business day. Your return must be post-marked by the due date to be considered timely filed.

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WHO MUST FILE?

RESIDENT...

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

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

PART-YEAR RESIDENT...

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

NONRESIDENT...

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

NOT REQUIRED TO FILE

STEP ONE

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

Yes - You are required to file an Oklahoma return. Follow the instructions on pages 6-19 to help you complete your Oklahoma return (Form 511).

No - Go to step 2.

STEP TWO

Did you have any Oklahoma withholding, make Oklahoma estimated tax payments, qualify for the Tornado Tax Credit, or claim earned income credit?

Yes - Go to step 3.

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

STEP THREE

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

- Fill out the top portion of the Form 511 according to the “Top of Form Instructions” on pages 6 and 7. Be sure and check the box “Not Required to File”.
- Complete line 1. Enter the amount of your gross income subject to the Federal filing requirement. In most cases this will be the same as your Federal Adjusted Gross Income. (Do not complete lines 2-19)
- Complete lines 20 through 39 that are applicable to you. If you qualify for the Federal earned income credit, you qualify for the Oklahoma earned income credit. Enter 5% of the Federal earned income credit on Form 511, line 29 (do not complete Schedule 511-F).
- Sign and mail Form 511, pages 1 and 2 only. Do not mail pages 3 and 4. Only send in page 5 if you have completed Schedule 511-G. Be sure to include your W-2, 1099 or other withholding statement to substantiate any Oklahoma withholding.

ALL ABOUT REFUNDS

You can check the status of your refund by telephone. Simply call us at (405) 521-3160 or in-state toll free at (800) 522-8165, and select the option to “Check the Status of an Income Tax Refund”. By providing your SSN and amount of your refund, the system will provide you with the status of your refund. For electronically filed returns, please wait 10 days before calling. For paper filed returns, please wait six weeks before calling. Should you have questions during your call, you will have the option to speak with an OTC representative.

You may have your refund deposited directly into your checking or savings account. See page 32 for more information.

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

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

For tax years 2001 – 2007 and tax years 2009 and subsequent, the years to which an NOL may be carried shall be determined solely by reference to Section 172 of the Internal Revenue Code. For tax year 2008, years to which an NOL may be carried back shall be limited to two years.

An NOL resulting from a farming loss may be carried back in accordance with and to the extent of Section 172(b)(G) of the Internal Revenue Code. However, the amount of the NOL carryback shall not exceed the lesser of: \$60,000, or the loss properly shown on the Federal Schedule F reduced by half of the income from all other sources other than reflected on Schedule F. You can choose to treat the NOL as if it were not a farming loss. If you make this choice, the carryback period will be determined by reference to Section 172 of the Internal Revenue Code and the amount of the NOL carryback will not be limited.

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

The Oklahoma NOL(s) shall be subtracted on Schedule 511-A, line 9 or Form 511X, line 2.

The Federal NOL(s) shall be added on Schedule 511-B, line 4 or Form 511X, line 6.

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 66-2/3% of your gross income for this year or last year is from farming, estimated payments are not required. If claiming this exception, please see instructions for line 24.

Estimated payments can be made through the Oklahoma Tax Commission website by e-check or credit card. Visit the “Payment Options” section at www.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.

WHAT IS AN "EXTENSION"?


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


WHEN TO FILE AN AMENDED RETURN

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

If you discover an error made on your Oklahoma return, we may be able to help you correct the return. For additional information, please call our Taxpayer Assistance Division at (405) 521-3160. Within Oklahoma, call toll-free (800) 522-8165. Form 511X can be downloaded from the website at www.tax.ok.gov.

TOP OF FORM INSTRUCTIONS

 #1695#



OKLAHOMA RESIDENT INCOME TAX RETURN Form 511 - 2010

Your Social Security Number Check box if this taxpayer is deceased

Spouse's Social Security Number (joint return only) Check box if this taxpayer is deceased

NAME AND ADDRESS PLEASE PRINT OR TYPE

Your first name, middle initial and last name _____

If a joint return, spouse's first name, middle initial and last name _____

Mailing address (number and street, including apartment number, rural route or PO Box) _____

City, State and Zip _____

FILING STATUS

1 Single

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

3 Married filing separate • If spouse is also filing, list SSN and name in box: _____

4 Head of household with qualifying person

5 Qualifying widow(er) with dependent child • Please list the year spouse died in box at right: _____

AGE 65 OR OVER? Yourself Spouse (Please see instructions)

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

EXEMPTIONS

* NOTE: If claiming Special Exemption, see instructions on page 7 of 511 Packet.

| | REGULAR | *SPECIAL | BLIND | |
|------------------------------|---------|----------|-------|--|
| YOURSELF | + | + | + | |
| SPOUSE | + | + | + | |
| NUMBER OF DEPENDENT CHILDREN | | | | |
| NUMBER OF OTHER DEPENDENTS | | | | |

ADD THE TOTALS FROM THE 4 BOXES. WRITE THE TOTAL IN THE BOX BELOW.

TOTAL

=

NOTE: IF YOU MAY BE CLAIMED AS A DEPENDENT ON ANOTHER RETURN, ENTER "0" FOR YOUR REGULAR EXEMPTION.

PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME

If you are not required to file 1 Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ) . . . 00

Round to Nearest Whole Dollar

A DO NOT WRITE IN THIS SPACE

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

B SOCIAL SECURITY NUMBER

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

Note: If you are filing married filing separate, do not enter your spouse's social security number here. Enter in Item D.

C NAME AND ADDRESS

Please 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.

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 decedent. Check the appropriate box in the SSN area (see B).

D

FILING STATUS

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

1. File as Oklahoma married filing separate. The Oklahoma resident, filing a joint Federal return with a nonresident civilian spouse, may file his/her Oklahoma return as married filing separate. The resident will file on Form 511 using the married filing separate rates and reporting only his/her income and deductions. If the nonresident civilian also has an Oklahoma filing requirement, he/she will file on Form 511NR, using married filing separate rates and reporting his/her income and deductions. Form 574 "Allocation of Income and Deductions" must be filed with the return(s). You can obtain this form from our website at www.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 all income. A tax credit (Form 511TX) may be used to claim credit for taxes paid to another state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

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

E

SIXTY-FIVE OR OVER

Check the box(es) if your, or your spouse's, age is 65 on or before December 31, 2010. If you turned age 65 on January 1, 2011, you are considered to be age 65 at the end of 2010.

F

NOT REQUIRED TO FILE

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

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

Complete line 1. Enter the amount of your gross income subject to the Federal filing requirement. In most cases this will be the same as your Federal Adjusted Gross Income. (Do not complete lines 2-19.)

F

NOT REQUIRED TO FILE, CONTINUED

Complete lines 20 through 39 that are applicable to you.

If you qualify for the Federal earned income credit, you qualify for the Oklahoma earned income credit. Enter 5% of the Federal earned income credit on Form 511, line 29 (do not complete schedule 511-F).

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

Note: If you do not have sufficient gross income to require you to file a Federal return and you did not have Oklahoma tax withheld, make estimated tax payments or qualify for Oklahoma earned income credit or Tornado Tax credit, do not file an Oklahoma income tax return (Form 511).

G

EXEMPTIONS

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

Exemption Terms

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

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

- (1) Single return with line 1 equal to \$15,000 or less.
- (2) Joint return with line 1 equal to \$25,000 or less.
- (3) Married filing separate return with line 1 equal to \$12,500 or less.
- (4) Head of household return with line 1 equal to \$19,000 or less.

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

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

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

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

SELECT LINE INSTRUCTIONS

1 Federal Adjusted Gross Income

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

If you do not have an Oklahoma filing requirement, see page 5.

2 Subtractions

Enter the total from Schedule 511-A, line 14. See Schedule 511-A instructions on pages 13-15.

4 Out-of-State Income

This is income from real or tangible personal property or business income in another state. This includes partnership gains and gains sustained by S corporations attributable to other states. It is **not** non-business interest, installment sale interest, non-business dividends, **salary/wages**, pensions, gambling or income from personal services. (See instructions for line 16.) On the 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. **Enclose** the other state's return and/or Schedule K-1, if applicable.

6 Additions

Enter the total from Schedule 511-B, line 9. See Schedule 511-B instructions on page 15-16.

8 Adjustments

Enter the total from Schedule 511-C, line 8. See Schedule 511-C instructions on pages 17-18.

10 Deductions

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

- Enter the Oklahoma standard deduction if you did not claim itemized deductions on your Federal return.

If your filing status is **“single”** or **“married filing separate”**, your Oklahoma standard deduction is \$5,700.

If your filing status is **“head of household”**, your Oklahoma standard deduction is \$8,400.

If your filing status is **“married filing joint”** or **“qualifying widow(er)”**, your Oklahoma standard deduction is \$11,400.

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

- If you claimed itemized deductions on your Federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions. (**Enclose** 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-D 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-D, enter the total from line 5 of Schedule 511-D.

14 Oklahoma Income Tax

Using Form 511, line 13, find your tax in the Tax Table (pages 20-31). 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.

Amounts withdrawn from a Health Savings Account for any purpose other than those described in Title 36 O.S. Section 6060.17 and which are included in your Federal adjusted gross income are subject to an additional 10% tax. Add the additional 10% tax to your tax from the tax table* and enter a “2” in the box.

* If you also used Form 573, add the 10% tax to the tax from Form 573, line 22.

15 Child Care/Child Tax Credit

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

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 Internal Revenue Code. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.

or

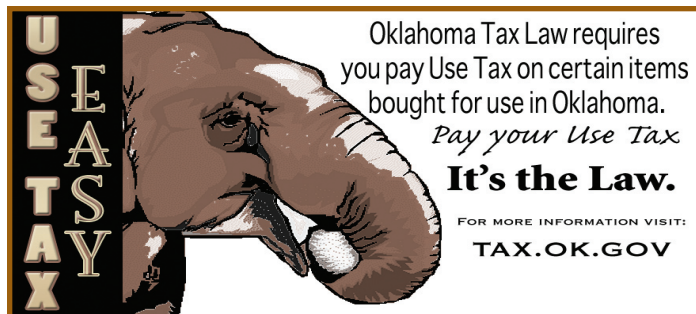
- 5% of the child tax credit allowed by the Internal Revenue Code. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal Adjusted Gross Income is greater than \$100,000, no credit is allowed.

16 Credit for Tax Paid to Another State

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



USE TAX

Oklahoma Tax Law requires you pay Use Tax on certain items bought for use in Oklahoma.
Pay your Use Tax
It's the Law.

FOR MORE INFORMATION VISIT:
TAX.OK.GOV

SELECT LINE INSTRUCTIONS

17 Other Credits

The amount of other credits as claimed on Form 511CR should be entered on this line. Enter in the box the number that corresponds with the credit to which you are entitled. If you qualify for more than one type of credit, enter "99" in the box. See below for a list of the credits available on Form 511CR. You can obtain this form from our website at www.tax.ok.gov.

- Oklahoma Investment/New Jobs Credit
Enclose Form 506. Title 68 O.S. Section 2357.4 and Rule 710:50-15-74.
- Coal Credit
Title 68 O.S. Section 2357.11 and Rule 710:50-15-76.
- Credit for Energy Assistance Fund Contribution
Title 68 O.S. Section 2357.6.
- Venture Capital Credit
Title 68 O.S. Section 2357.7,8 and Rule 710:50-15-77,78.
- Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property or Investment in Qualified Electric Motor Vehicle Property
Title 68 O.S. Section 2357.22 and Rule 710:50-15-81.
- Credit for Hazardous Waste Disposal
Title 27A O.S. Section 2-11-303 and Rule 710:50-15-75.
- Credit for Qualified Recycling Facility
Title 68 O.S. Section 2357.59 and Rule 710:50-15-84.
- Small Business Capital Credit
Enclose Form 527-A. Title 68 O.S. Section 2357.60 - 2357.65 and Rule 710:50-15-86.
- Oklahoma Agricultural Producers Credit
Enclose Form 520. Title 68 O.S. Section 2357.25 and Rule 710:50-15-85.
- Small Business Guaranty Fee Credit
Enclose Form 529. Title 68 O.S. Section 2357.30.
- Credit for Employers Providing Child Care Programs
Title 68 O.S. Section 2357.26 and Rule 710:50-15-91.
- Credit for Entities in the Business of Providing Child Care Services
Title 68 O.S. Section 2357.27.
- Credit for Food Service Establishments that Pay for Hepatitis A Vaccination for their Employees
Title 68 O.S. Section 2357.33.
- Credit for Commercial Space Industries
Title 68 O.S. Section 2357.13.
- Credit for Nonstop Air Service from Oklahoma to the Coast
Title 68 O.S. Section 2357.28.
- Credit for Tourism Development
Title 68 O.S. Section 2357.34 - 2357.40.
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit
Title 68 O.S. Section 2357.81.
- Credit for Qualified Rehabilitation Expenditures
Title 68 O.S. Section 2357.41 and Rule 710:50-15-108.
- Credit for Space Transportation Vehicle Provider
Title 68 O.S. Section 2357.42 and Rule 710:50-15-93.
- Rural Small Business Capital Credit
Enclose Form 526-A. Title 68 O.S. Section 2357.71 - 2357.76 and Rule 710:50-15-87.
- Credit for Electricity Generated by Zero-Emission Facilities
Title 68 O.S. Section 2357.32A.
- Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act
Title 68 O.S. Section 2370.1.
- Credit for Manufacturers of Small Wind Turbines
Title 68 O.S. Section 2357.32B and Rule 710:50-15-92.
- Credit for Qualified Ethanol Facilities
Title 68 O.S. Section 2357.66 and Rule 710:50-15-106.
- Poultry Litter Credit
Title 68 O.S. Section 2357.100 and Rule 710:50-15-95.
- Volunteer Firefighter Credit
Enclose the Council on Firefighter Training's Form. Title 68 O.S. Section 2385.7 and Rule 710:50-15-94.
- Credit for Qualified Biodiesel Facilities
Title 68 O.S. Section 2357.67 and Rule 710:50-15-98.
- Film or Music Project Credit
Enclose Form 562. Title 68 O.S. Section 2357.101 and Rule 710:50-15-101.
- Credit for Breeders of Specially Trained Canines
Title 68 O.S. Section 2357.203 and Rule 710:50-15-97.
- Credit for Wages Paid to an Injured Employee
Title 68 O.S. Section 2357.47 and Rule 710:50-15-107.
- Credit for Modification Expenses Paid for an Injured Employee
Title 68 O.S. Section 2357.47 and Rule 710:50-15-107.
- Dry Fire Hydrant Credit
Title 68 O.S. Section 2357.102 and Rule 710:50-15-99.
- Credit for the Construction of Energy Efficient Homes
Title 68 O.S. Section 2357.46 and Rule 710:50-15-104.
- Credit for Railroad Modernization
Title 68 O.S. Section 2357.104 and Rule 710:50-15-103.
- Research and Development New Jobs Credit
Enclose Form 563. Title 68 O.S. Section 54006 and Rule 710:50-15-105.
- Gas Used in Manufacturing
Title 68 O.S. Section 2357(C).
- Credit for Biomedical Research Contribution
Title 68 O.S. Section 2357.45.
- Credit for Employees in the Aerospace Sector
Enclose Form 564. Title 68 O.S. Sections 2357.301 & 2357.304.
- Credits for Employers in the Aerospace Sector
Enclose Form 565. Title 68 O.S. Sections 2357.301, 2357.302 and 2357.303 and Rule 710:50-15-109.
- Wire Transfer Fee Credit
Title 68 O.S. Section 2357.401.
- Credit for Manufacturers of Electric Vehicles
Title 68 O.S. Section 2357.402.
- Business Activity Tax Credit
Enclose Form 511-BAT. Title 68 O.S. Section 1219.

SELECT LINE INSTRUCTIONS

20 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 and other home furnishings, 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:

1. Use the tax table on page 11 or multiply your Adjusted Gross Income 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.

Oklahoma Use Tax - Worksheet #2 continued

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 Adjusted Gross Income. The estimated amount is 0.056% (.00056) of Federal adjusted gross income. 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 11 for the
Oklahoma Use Tax Table**

USE TAX WORKSHEET ONE For Taxpayers Who Have Records of All Out-of-State Purchases

| | | | |
|---|-----------------------------------------------------------------------------------------------------------------------------|---|--|
| 1 | Enter the total amount of out-of-state purchases for 1/1/2010 through 12/31/2010..... | 1 | |
| 2 | Multiply line 1 by 7% (.07) or your local rate* and enter the amount..... | 2 | |
| 3 | Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 2..... | 3 | |
| 4 | Subtract line 3 from line 2 and enter the results, rounded to the nearest whole dollar, here and on Form 511, line 20 | 4 | |

USE TAX WORKSHEET TWO For Taxpayers Who Do Not Have Records of All Out-of-State Purchases

| | | | | | | | | | | | |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------------------------------------------------------------------------------------------------------|----|--|----|-----------------------------------------------------------------------------|----|--|--|--|
| 1 | Purchases of items costing less than \$1,000: See the Use Tax Table on page 11 to establish the use tax due based on your Federal adjusted gross income from Form 511, line 1 | 1 | | | | | | | | | |
| 2 | Purchases of items costing \$1,000 or more: Complete lines 2a and 2b below to calculate the amount of use tax owed. | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">2a</td> <td style="width: 45%;">Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/2010 through 12/31/2010</td> <td style="width: 5%; text-align: center;">2a</td> <td style="width: 45%;"></td> </tr> <tr> <td style="text-align: center;">2b</td> <td>Multiply line 2a by 7% (.07) or your local rate* and enter the amount</td> <td style="text-align: center;">2b</td> <td></td> </tr> </table> | 2a | Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/2010 through 12/31/2010 | 2a | | 2b | Multiply line 2a by 7% (.07) or your local rate* and enter the amount | 2b | | | |
| 2a | Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/2010 through 12/31/2010 | 2a | | | | | | | | | |
| 2b | Multiply line 2a by 7% (.07) or your local rate* 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 amount may not exceed the amount on line 3 | 4 | | | | | | | | | |
| 5 | Subtract line 4 from line 3 and enter the results, rounded to the nearest whole dollar, here and on Form 511, line 20 | 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 the web at: www.tax.ok.gov.

SELECT LINE INSTRUCTIONS

USE TAX TABLE

| If Federal Adjusted Gross Income (Form 511, line 1) is: | | Your Use Tax Amount is: |
|------------------------------------------------------------|---------------|------------------------------------------|
| At least | But less than | |
| 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 | 14 |
| 26,045 | 27,795 | 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 | multiply Federal AGI times 0.00056 |

21 Business Activity Tax

Every sole proprietor or farmer doing business in Oklahoma is required to file a Form 511-BAT. If filing a joint return and both spouses are doing business in Oklahoma, complete only one Form 511-BAT. If you began doing business in Oklahoma prior to January 1, 2010 you are subject to an annual Business Activity Tax of \$25. The Form 511-BAT must be enclosed with your income tax return whether or not the \$25 is due. The Form 511-BAT can be downloaded from our website at www.tax.ok.gov.



24 Oklahoma Estimated Tax Payments

Enter any payments you made on your estimated Oklahoma income tax for 2010. Include any overpayment from your 2009 return that you applied to your 2010 estimated tax.

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

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

25 Payment with Extension

If you filed Oklahoma extension Form 504 for 2010, enter any amount you paid with that form.

26 Credit for Property Tax Relief

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

27 Sales Tax Relief/Credit

If you are required to file an Oklahoma income tax return, your return must be filed by April 18th. 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 12/31/2010, 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 enclose 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, blind, disabled or Medicaid payments for nursing home care from January 1, 2010 to December 31, 2010. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 2010 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.

SELECT LINE INSTRUCTIONS

28 Tornado Tax Credit

This credit is for owners of residential real property whose primary residence was damaged or destroyed in the May 8 or 9, 2003 tornado. You must have claimed this credit in a previous year to claim the credit this year. **Enclose** a copy of the previous year's Form 575.

29 Earned Income Credit

Complete line 29 unless your Oklahoma adjusted gross income (Form 511, line 7) is less than your Federal adjusted gross income (Form 511, line 1). If your Oklahoma adjusted gross income is less than your Federal adjusted gross income, complete Schedule 511-F* to determine the amount to enter on line 29.

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

***Note:** If you are not required to file an Oklahoma return, but you qualify for the Federal earned income credit, you qualify for Oklahoma earned income credit. Enter 5% of the Federal earned income credit (do not complete Schedule 511-F).

33 Donations

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

Place the line number of the organization from Schedule 511-G in the box at line 33. If giving to more than one organization, put a "99" in the box at line 33 and attach the Schedule 511-G showing how you wish the donations to be divided.

37 Underpayment of Estimated Tax Interest

You were required to make estimated tax payments if your income tax liability exceeds 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 Oklahoma Tax Commission will figure the interest for you and send you a bill.

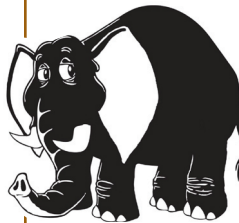
If you owe underpayment of estimated tax interest and you have an overpayment (line 31), enter the amount of underpayment of estimated tax interest on this line (line 37) and reduce the amount you are applying to estimated tax (line 32) or your refund (line 35) by that same amount (but not less than zero). You will be using your overpayment to pay your underpayment of estimated tax interest. Do not enclose a payment unless you still have a balance due after applying all of your overpayment.

38 Delinquent Penalty and Interest

After the original due date of the return compute 5% penalty on the income tax due (line 36 minus lines 20 and 21). 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 Internal Revenue Code, except when specifically provided for in the Oklahoma Statutes or rules.



USE TAX *Easy*

If you have purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax, you owe Oklahoma Use Tax on those items. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

For more information visit
www.tax.ok.gov

File and Pay Today!

WHEN YOU ARE FINISHED...

- If you owe taxes, please enclose a check or money order payable to "Oklahoma Tax Commission". Your Social Security Number and the tax year should be on your check or money order for your payment to be properly credited. Do not send cash.
- For information regarding electronic payment methods, please visit our website at www.tax.ok.gov.
- Enclose W-2s, 1099s or other withholding statements to substantiate withholding.
- **Do not staple your return.** Use a paper clip if necessary.
- Math errors are the most common cause of a refund delay. Please double check your calculations.
- After filing, if you have any questions regarding your refund, please contact us at (405) 521-3160. The in-state toll-free number is (800) 522-8165.



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

- Do not enclose any correspondence other than those documents and schedules required for your return.
- If for some reason you do not have a return envelope, please mail your return, along with any payment due, to the address:

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

A1 Interest on U.S. Government Obligations

If you report interest on bonds, notes and other obligations of the U.S. government on your Federal return, this income may be excluded from your Oklahoma Adjusted Gross Income if a detailed schedule is furnished, accompanied with 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 which invests in U.S. government obligations, **enclose** 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 Adjusted Gross Income shall be subtracted. **Enclose** a copy of your Federal return.

A3 Federal Civil Service Retirement in Lieu of Social Security

Each individual may exclude 80% 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 Adjusted Gross Income. Multiply your taxable CSRS retirement benefits by 80% and enter here. The amount remaining will qualify for retirement exclusion on Schedule 511-A, line 5. Enter your Retirement Claim Number from your Form CSA 1099-R or CSF 1099-R in the box on Schedule 511-A, line 3. **Enclose** 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. However, for retirement benefits containing both a FERS and a CSRS component, the CSRS component will qualify for the exclusion. Provide substantiation for the CSRS component.

A4 Military Retirement

Each individual may exclude the greater of 75% of their retirement benefits or \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. The retirement benefits must be from any component of the Armed Forces of the United States.

A5 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 Adjusted Gross Income. (To be eligible, you must have retirement income in your name.) For any individual who claims the exclusion for CSRS retirees on Schedule 511-A, line 3, do not include on this line the amount you already claimed on Schedule 511-A, line 3. For any individual who claims the exclusion for military retirees on Schedule 511-A, line 4, the amount of the exclusion on this line cannot exceed \$10,000 minus the amount already claimed on Schedule 511-A, line 4 (if less than zero, enter zero).

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 Sections 951 et seq. of Title 19 of the Oklahoma Statutes, the Uniform Retirement System for Justices and Judges, the Oklahoma Wildlife Conservation Department Retirement Fund, the Oklahoma Employment Security Commission Retirement Plan, or the Employee retirement systems created by municipalities pursuant to Sections 48 - 101 et seq. of Title 11 of the Oklahoma Statutes. **Enclose** a copy of Form 1099-R.

*Do not include on this line any 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.

A6 Other Retirement Income

Each individual may exclude their retirement benefits, up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income. For any individual who claims the exclusions for government retirees on Schedule 511-A, lines 4 or 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amounts already claimed on Schedule 511-A, lines 4 and 5 (if less than zero, enter zero).

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

Electronic Payments

Paper checks are not your only option when paying your balance due. Log on to www.tax.ok.gov and visit the "Payment Options" link to make a payment electronically. All electronic payment methods provide you with a confirmation number and the peace of mind in knowing your payment was received.

SCHEDULE 511-A CONTINUED

A7 U.S. Railroad Retirement Board Benefits

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

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 Title 52 O.S. Section 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.

A9 Oklahoma Net Operating Loss

Enter carryover(s) from previous years. The loss year return must be filed to establish the Oklahoma Net Operating Loss. See the **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.

Provide the following information for tax year 2010:

a. A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; and

b. A copy of the trust deed, or other legal document, which describes the real estate upon which you maintained your principal place of residence and which was an Indian allotment, restricted, or held in trust by the United States during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; and

c. A copy of the trust deed, or other legal document, which describes the real estate upon which you were employed or performed work or received income and which was held by the United States of America in trust for a tribal member or an Indian tribe or which was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records which show you are employed on that Indian country or an explanation of your work on Indian country; and

d. Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.

Exempt Tribal Income (continued)

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

Note: The military wages of an enrolled member of a federally recognized Indian tribe shall be exempt from Oklahoma individual income tax when the income is compensation paid to an active member of the Armed Forces, if the member was residing within his tribe's "Indian Country" at the time of entering service, and the member has not elected to abandon such residence per Rule 710:50-15-2. Provide a copy of your Form DD2058-2 "Native American State Income Tax Withholding Exemption Certificate" along with the information requested in paragraphs "a" and "b".

A11 Gains from the Sale of Exempt Government Obligations

See the "note" for Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. **Enclose** Federal Schedule D.

A12 Oklahoma Capital Gain Deduction

You can deduct qualifying gains receiving capital treatment which are included in Federal Adjusted Gross Income. "Qualifying gains receiving capital treatment" means the amount of net capital gains, as defined under the Internal Revenue Code 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.
- 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.

Enclose Form 561 and a copy of your Federal Schedule D.

E-file – *simply the best!*

Simple

...E-filing uses very user friendly software that walks you through your return step by step.

SAFE

...When you e-file your tax return, all information you provide is protected through encryption.

SPEEDY

...E-filing produces quicker refunds. Refunds usually come in a fraction of the time as paper filing. Even faster with the direct deposit option.

AND COMPLETELY SECURE

...E-filing your returns is safe and secure. There are multiple state-of-the-art security systems in place.

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A13 Miscellaneous: Other Subtractions

Enter in the box on Schedule 511-A, line 13, the appropriate number as listed below which shows the type of deduction. If you are entitled to more than one deduction type, enter the number "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 please furnish:

- 1) copy of the patent.
- 2) copy of the royalty agreement with the manufacturer.
- 3) copy of registration form from OCAST. (Title 74 O.S. Section 5064.7 (A)(1))

Enter the number "2" if the following applies:

Manufacturer's exclusion. (Title 74 O.S. Sect. 5064.7 (A)(2))

Enter the number "3" if the following applies:

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

Enter the number "4" if the following applies:

Small Business Incubator exclusion: Exemption for income earned by the sponsor (Title 74 O.S. Section 5075). Exemption for income earned by the tenant (Title 74 O.S. Section 5078).

Enter the number "5" 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. (Title 68 O.S. Section 2358.1A)

Enter the number "6" 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. (Title 68 O.S. Section 2358.1A)

Enter the number "99" if the following applies:

Allowable deductions not included in (1) through (6): Enter any allowable Oklahoma deductions from Federal Adjusted Gross Income to arrive at Oklahoma Adjusted Gross Income that were not previously claimed under this heading "**Miscellaneous: Other Subtractions.**" Specify type of subtraction and Oklahoma Statute authorizing the subtraction. **Enclose** 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 Adjusted Gross 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 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 thereof (non-Oklahoma), exempt from Federal taxation, is taxable for Oklahoma income tax.

Enclose a schedule of all municipal interest received by source and amount. If the income is from a mutual fund which invests in state and local government obligations, **enclose** 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 Adjusted Gross Income. This includes partnership losses and losses sustained by Subchapter S Corporations attributable to other states.

**2-D Fill-in Forms with Calculations
Available on our Website
www.tax.ok.gov**

B3 Lump-Sum Distributions

Lump-sum distributions not included in the Federal Adjusted Gross Income shall be added to the Federal AGI. Rollovers are taxed in the same year as on the Federal return. **Enclose** 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

Enter carryover(s) included on Federal Form 1040. See **net operating loss** section on page 5. Also see Schedule 511-A, line 9.

B5 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.

B6 Expenses Incurred to Provide Child Care Programs

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

B7 Recapture of Contributions to Oklahoma 529 College Savings Plan

- 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 College Savings Plan to any other plan under Section 529 of the Internal Revenue Code.
- 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 adjusted gross income, do not include those earnings again on this line.

B8 Miscellaneous: Other Additions

Enter in the box on Schedule 511-B, line 8, the appropriate number as listed below which 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. **Enclose** Federal Schedule D.

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, line 7 number "3"), 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. **Enclose** 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 pass-through entity, 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 pass-through entity's name and ID number.

Enter the number "5" if the following applies:

Income from discharge of indebtedness deferred under Section 108 (i)(1) of the Internal Revenue Code, as provided for in the American Recovery and Reinvestment Act of 2009, must be added back to compute Oklahoma taxable income. Such income will be deducted from Oklahoma taxable income when ratably included in Federal income over five subsequent tax years.

If you are reporting this income as a member of a pass-through entity, include such entity's name and ID number and your pro-rata share of the add-back.

Enter the number "6" if the following applies:

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

SCHEDULE 511-C

C1 Partial Military Pay Exclusion

Oklahoma residents who are members of any component of the Armed Services may exclude a portion of their active military pay (including Reserve & National Guard pay). See the worksheet below to determine your exclusion. Retired military see instructions for Schedule 511-A, line 4.

C1 - PARTIAL MILITARY PAY EXCLUSION WORKSHEET

| | | | |
|---|-------------------------------------------------------------------------------------------------------------------------------------|---|---------|
| 1 | Enter your military pay received from January 1st through June 30th, 2010 and included in your Federal Adjusted Gross Income | 1 | |
| 2 | Limitation | 2 | \$1,500 |
| 3 | Enter the smaller of line 1 or 2 | 3 | |
| 4 | Enter your military pay received from July 1st through December 31st, 2010 and included in your Federal Adjusted Gross Income | 4 | |
| 5 | Total Partial Military Pay Exclusion. Enter the total of lines 3 and 4 here and on Schedule 511-C, line 1 .. | 5 | |

C2 Qualifying Disability Deduction

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

C3 Political Contribution

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

C4 Interest Qualifying for Exclusion

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

C5 Qualified Adoption Expense

An Oklahoma resident may deduct "nonrecurring adoption expenses" not to exceed \$20,000 per calendar year (Title 68 O.S. Section 2358). Expenses are to be deducted in the year incurred. "Nonrecurring adoption expenses" means adoption fees, court costs, medical expenses, attorney fees and expenses which are directly related to the legal process of adoption of a child. **Enclose** a schedule describing the expenses claimed.

C6 Contributions to Oklahoma 529 College Savings Plan 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 accounts plus any contributions to such accounts for prior tax years after December 31, 2004, which 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. **Enclose** 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 College Savings Plan to any other plan under Section 529 of the Internal Revenue Code.

Contributions must be made to Oklahoma 529 College Savings Plan 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 account to another, may not be deducted.

For information on setting up an Oklahoma College Savings Plan, visit the following website: www.ok4saving.org or call (877) 654-7284.

C7 Miscellaneous: Other Adjustments

Enter in the box on Schedule 511-C, line 7, the appropriate number as listed below which 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 Title 63 O.S. Sections 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 enclosed as part of the filed return. This is not on your W-2. **Enclose** a copy of your Federal return.

Contributions made to, and interest earned from, an Oklahoma Health Savings Account established in this state, pursuant to Title 36 O.S. Sections 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 enclosed as part of the filed return. This is not on your W-2. **Enclose** a copy of your Federal return.

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

SCHEDULE 511-C CONTINUED

Line C7 - 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 (Title 68 O.S. Section 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 enclosed showing the type of investment(s), the date placed in service, and the cost. If the total exclusion available is not used, a copy of the schedule must be enclosed in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If the exclusion is through a Partnership or S corporation, the schedule must also include the Partnership's or S corporation's name and 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 7-year life. Any depreciation deduction allowable is the amount so computed minus the Federal depreciation claimed. Enclose a copy of the Federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

Note: 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. **Enclose** 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 adjusted gross income. The Oklahoma Police Corps was established under Title 74 O.S. Section 2-140.1 through 2-140.11. **Enclose** 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. **Enclose** 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 identification 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. **Enclose** 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 identification 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. **Enclose** 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 identification number.

Enter the number "10" if the following applies:


Emergency Medical Personnel Death Benefit exclusion: The \$5,000 death benefit, provided for in Title 63 O.S. Section 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 Adjusted Gross Income.

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 Adjusted Gross Income. You must be able to substantiate this deduction upon request.

USE TAX

Easy



Online, mail order catalogue, or purchases made out-of-state -- Oklahoma Tax Law requires you to pay a use tax on certain items bought out-of-state for use in Oklahoma.

If you have purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax, you owe Oklahoma Use Tax on those items. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

For more information visit www.tax.ok.gov

File and Pay Today!

See pages 10 & 11 of the 511 Packet for more information.

SCHEDULE 511-D

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

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

D1 Deductions

• Enter the Oklahoma standard deduction if you did not claim itemized deductions on your Federal return.

If your filing status is “**single**” or “**married filing separate**”, your Oklahoma standard deduction is \$5,700.

If your filing status is “**head of household**”, your Oklahoma standard deduction is \$8,400.

If your filing status is “**married filing joint**” or “**qualifying widow(er)**”, your Oklahoma standard deduction is \$11,400.

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

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

D2 Exemptions and Dependents

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

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SCHEDULE 511-E

Complete Schedule 511-E if your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1). Your Oklahoma child care/child tax credit must be prorated.

E1 Child Care/Child Tax Credit

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 Internal Revenue Code. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.

or

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

If your Federal Adjusted Gross Income is greater than \$100,000, no credit is allowed.

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

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 earned income credit must be prorated.

F1 Earned Income Credit

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

SCHEDULE 511-G

Schedule 511-G provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations.

Please place the line number of the organization from Schedule 511-G in the box at line 33 of Form 511. If you give to more than one organization, please put a “99” in the box at line 33 of Form 511.

Descriptions of the organizations and the addresses to mail a donation, if you are not receiving a refund, are shown on Schedule 511-G: Information.

HOW TO CONTACT THE OKLAHOMA TAX COMMISSION

Whether you need a tax form, have a question or need further information, there are many ways to reach us.

VISIT US ON THE WEB!

You'll find a wealth of information on our website, including downloadable tax forms, answers to common questions, and online filing options for both income and business taxes!

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(405) 521-3160

Tulsa

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(918) 581-2399

GIVE US A CALL!

The Oklahoma Tax Commission can be reached at
(405) 521-3160.

The in-state toll free number is
(800) 522-8165.

Press “0” to speak to a representative.

2010 Oklahoma Income Tax Table

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 31.

For an example, please 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 **\$384** (see **example at right**). This is the amount they must write on the tax line on their return.

| If Oklahoma taxable income is: | | And you 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 | 578 | 381 |
| 14,750 | 14,800 | 581 | 384 |
| 14,800 | 14,850 | 583 | 386 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |

Up to \$999

| | | | |
|-----|-------|---|---|
| 0 | 50 | 0 | 0 |
| 50 | 100 | 0 | 0 |
| 100 | 150 | 1 | 1 |
| 150 | 200 | 1 | 1 |
| 200 | 250 | 1 | 1 |
| | | | |
| 250 | 300 | 1 | 1 |
| 300 | 350 | 2 | 2 |
| 350 | 400 | 2 | 2 |
| 400 | 450 | 2 | 2 |
| 450 | 500 | 2 | 2 |
| | | | |
| 500 | 550 | 3 | 3 |
| 550 | 600 | 3 | 3 |
| 600 | 650 | 3 | 3 |
| 650 | 700 | 3 | 3 |
| 700 | 750 | 4 | 4 |
| | | | |
| 750 | 800 | 4 | 4 |
| 800 | 850 | 4 | 4 |
| 850 | 900 | 4 | 4 |
| 900 | 950 | 5 | 5 |
| 950 | 1,000 | 5 | 5 |

\$1,000

| | | | |
|-------|-------|----|----|
| 1,000 | 1,050 | 5 | 5 |
| 1,050 | 1,100 | 6 | 5 |
| 1,100 | 1,150 | 6 | 6 |
| 1,150 | 1,200 | 7 | 6 |
| 1,200 | 1,250 | 7 | 6 |
| | | | |
| 1,250 | 1,300 | 8 | 6 |
| 1,300 | 1,350 | 8 | 7 |
| 1,350 | 1,400 | 9 | 7 |
| 1,400 | 1,450 | 9 | 7 |
| 1,450 | 1,500 | 10 | 7 |
| | | | |
| 1,500 | 1,550 | 10 | 8 |
| 1,550 | 1,600 | 11 | 8 |
| 1,600 | 1,650 | 11 | 8 |
| 1,650 | 1,700 | 12 | 8 |
| 1,700 | 1,750 | 12 | 9 |
| | | | |
| 1,750 | 1,800 | 13 | 9 |
| 1,800 | 1,850 | 13 | 9 |
| 1,850 | 1,900 | 14 | 9 |
| 1,900 | 1,950 | 14 | 10 |
| 1,950 | 2,000 | 15 | 10 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |

\$2,000

| | | | |
|-------|-------|----|----|
| 2,000 | 2,050 | 15 | 10 |
| 2,050 | 2,100 | 16 | 11 |
| 2,100 | 2,150 | 16 | 11 |
| 2,150 | 2,200 | 17 | 12 |
| 2,200 | 2,250 | 17 | 12 |
| | | | |
| 2,250 | 2,300 | 18 | 13 |
| 2,300 | 2,350 | 18 | 13 |
| 2,350 | 2,400 | 19 | 14 |
| 2,400 | 2,450 | 19 | 14 |
| 2,450 | 2,500 | 20 | 15 |
| | | | |
| 2,500 | 2,550 | 21 | 15 |
| 2,550 | 2,600 | 22 | 16 |
| 2,600 | 2,650 | 23 | 16 |
| 2,650 | 2,700 | 24 | 17 |
| 2,700 | 2,750 | 25 | 17 |
| | | | |
| 2,750 | 2,800 | 26 | 18 |
| 2,800 | 2,850 | 27 | 18 |
| 2,850 | 2,900 | 28 | 19 |
| 2,900 | 2,950 | 29 | 19 |
| 2,950 | 3,000 | 30 | 20 |

\$3,000

| | | | |
|-------|-------|----|----|
| 3,000 | 3,050 | 31 | 20 |
| 3,050 | 3,100 | 32 | 21 |
| 3,100 | 3,150 | 33 | 21 |
| 3,150 | 3,200 | 34 | 22 |
| 3,200 | 3,250 | 35 | 22 |
| | | | |
| 3,250 | 3,300 | 36 | 23 |
| 3,300 | 3,350 | 37 | 23 |
| 3,350 | 3,400 | 38 | 24 |
| 3,400 | 3,450 | 39 | 24 |
| 3,450 | 3,500 | 40 | 25 |
| | | | |
| 3,500 | 3,550 | 41 | 25 |
| 3,550 | 3,600 | 42 | 26 |
| 3,600 | 3,650 | 43 | 26 |
| 3,650 | 3,700 | 44 | 27 |
| 3,700 | 3,750 | 45 | 27 |
| | | | |
| 3,750 | 3,800 | 46 | 28 |
| 3,800 | 3,850 | 47 | 28 |
| 3,850 | 3,900 | 49 | 29 |
| 3,900 | 3,950 | 50 | 29 |
| 3,950 | 4,000 | 52 | 30 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |

\$4,000

| | | | |
|-------|-------|----|----|
| 4,000 | 4,050 | 53 | 30 |
| 4,050 | 4,100 | 55 | 31 |
| 4,100 | 4,150 | 56 | 31 |
| 4,150 | 4,200 | 58 | 32 |
| 4,200 | 4,250 | 59 | 32 |
| | | | |
| 4,250 | 4,300 | 61 | 33 |
| 4,300 | 4,350 | 62 | 33 |
| 4,350 | 4,400 | 64 | 34 |
| 4,400 | 4,450 | 65 | 34 |
| 4,450 | 4,500 | 67 | 35 |
| | | | |
| 4,500 | 4,550 | 68 | 35 |
| 4,550 | 4,600 | 70 | 36 |
| 4,600 | 4,650 | 71 | 36 |
| 4,650 | 4,700 | 73 | 37 |
| 4,700 | 4,750 | 74 | 37 |
| | | | |
| 4,750 | 4,800 | 76 | 38 |
| 4,800 | 4,850 | 77 | 38 |
| 4,850 | 4,900 | 79 | 39 |
| 4,900 | 4,950 | 81 | 39 |
| 4,950 | 5,000 | 83 | 40 |

\$5,000

| | | | |
|-------|-------|-----|----|
| 5,000 | 5,050 | 85 | 41 |
| 5,050 | 5,100 | 87 | 42 |
| 5,100 | 5,150 | 89 | 43 |
| 5,150 | 5,200 | 91 | 44 |
| 5,200 | 5,250 | 93 | 45 |
| | | | |
| 5,250 | 5,300 | 95 | 46 |
| 5,300 | 5,350 | 97 | 47 |
| 5,350 | 5,400 | 99 | 48 |
| 5,400 | 5,450 | 101 | 49 |
| 5,450 | 5,500 | 103 | 50 |
| | | | |
| 5,500 | 5,550 | 105 | 51 |
| 5,550 | 5,600 | 107 | 52 |
| 5,600 | 5,650 | 109 | 53 |
| 5,650 | 5,700 | 111 | 54 |
| 5,700 | 5,750 | 113 | 55 |
| | | | |
| 5,750 | 5,800 | 115 | 56 |
| 5,800 | 5,850 | 117 | 57 |
| 5,850 | 5,900 | 119 | 58 |
| 5,900 | 5,950 | 121 | 59 |
| 5,950 | 6,000 | 123 | 60 |

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

2010 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |
| \$6,000 | | | |
| 6,000 | 6,050 | 125 | 61 |
| 6,050 | 6,100 | 127 | 62 |
| 6,100 | 6,150 | 129 | 63 |
| 6,150 | 6,200 | 131 | 64 |
| 6,200 | 6,250 | 133 | 65 |
| 6,250 | 6,300 | 135 | 66 |
| 6,300 | 6,350 | 137 | 67 |
| 6,350 | 6,400 | 139 | 68 |
| 6,400 | 6,450 | 141 | 69 |
| 6,450 | 6,500 | 143 | 70 |
| 6,500 | 6,550 | 145 | 71 |
| 6,550 | 6,600 | 147 | 72 |
| 6,600 | 6,650 | 149 | 73 |
| 6,650 | 6,700 | 151 | 74 |
| 6,700 | 6,750 | 153 | 75 |
| 6,750 | 6,800 | 155 | 76 |
| 6,800 | 6,850 | 157 | 77 |
| 6,850 | 6,900 | 159 | 78 |
| 6,900 | 6,950 | 161 | 79 |
| 6,950 | 7,000 | 163 | 80 |
| \$7,000 | | | |
| 7,000 | 7,050 | 165 | 81 |
| 7,050 | 7,100 | 167 | 82 |
| 7,100 | 7,150 | 169 | 83 |
| 7,150 | 7,200 | 171 | 84 |
| 7,200 | 7,250 | 173 | 85 |
| 7,250 | 7,300 | 175 | 86 |
| 7,300 | 7,350 | 178 | 87 |
| 7,350 | 7,400 | 180 | 88 |
| 7,400 | 7,450 | 183 | 89 |
| 7,450 | 7,500 | 185 | 90 |
| 7,500 | 7,550 | 188 | 91 |
| 7,550 | 7,600 | 190 | 92 |
| 7,600 | 7,650 | 193 | 94 |
| 7,650 | 7,700 | 195 | 95 |
| 7,700 | 7,750 | 198 | 97 |
| 7,750 | 7,800 | 200 | 98 |
| 7,800 | 7,850 | 203 | 100 |
| 7,850 | 7,900 | 205 | 101 |
| 7,900 | 7,950 | 208 | 103 |
| 7,950 | 8,000 | 210 | 104 |
| \$8,000 | | | |
| 8,000 | 8,050 | 213 | 106 |
| 8,050 | 8,100 | 215 | 107 |
| 8,100 | 8,150 | 218 | 109 |
| 8,150 | 8,200 | 220 | 110 |
| 8,200 | 8,250 | 223 | 112 |
| 8,250 | 8,300 | 225 | 113 |
| 8,300 | 8,350 | 228 | 115 |
| 8,350 | 8,400 | 230 | 116 |
| 8,400 | 8,450 | 233 | 118 |
| 8,450 | 8,500 | 235 | 119 |
| 8,500 | 8,550 | 238 | 121 |
| 8,550 | 8,600 | 240 | 122 |
| 8,600 | 8,650 | 243 | 124 |
| 8,650 | 8,700 | 245 | 125 |
| 8,700 | 8,750 | 248 | 127 |
| 8,750 | 8,800 | 251 | 128 |
| 8,800 | 8,850 | 253 | 130 |
| 8,850 | 8,900 | 256 | 131 |
| 8,900 | 8,950 | 259 | 133 |
| 8,950 | 9,000 | 262 | 134 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |
| \$9,000 | | | |
| 9,000 | 9,050 | 264 | 136 |
| 9,050 | 9,100 | 267 | 137 |
| 9,100 | 9,150 | 270 | 139 |
| 9,150 | 9,200 | 273 | 140 |
| 9,200 | 9,250 | 275 | 142 |
| 9,250 | 9,300 | 278 | 143 |
| 9,300 | 9,350 | 281 | 145 |
| 9,350 | 9,400 | 284 | 146 |
| 9,400 | 9,450 | 286 | 148 |
| 9,450 | 9,500 | 289 | 149 |
| 9,500 | 9,550 | 292 | 151 |
| 9,550 | 9,600 | 295 | 152 |
| 9,600 | 9,650 | 297 | 154 |
| 9,650 | 9,700 | 300 | 155 |
| 9,700 | 9,750 | 303 | 157 |
| 9,750 | 9,800 | 306 | 158 |
| 9,800 | 9,850 | 308 | 160 |
| 9,850 | 9,900 | 311 | 162 |
| 9,900 | 9,950 | 314 | 164 |
| 9,950 | 10,000 | 317 | 166 |
| \$10,000 | | | |
| 10,000 | 10,050 | 319 | 168 |
| 10,050 | 10,100 | 322 | 170 |
| 10,100 | 10,150 | 325 | 172 |
| 10,150 | 10,200 | 328 | 174 |
| 10,200 | 10,250 | 330 | 176 |
| 10,250 | 10,300 | 333 | 178 |
| 10,300 | 10,350 | 336 | 180 |
| 10,350 | 10,400 | 339 | 182 |
| 10,400 | 10,450 | 341 | 184 |
| 10,450 | 10,500 | 344 | 186 |
| 10,500 | 10,550 | 347 | 188 |
| 10,550 | 10,600 | 350 | 190 |
| 10,600 | 10,650 | 352 | 192 |
| 10,650 | 10,700 | 355 | 194 |
| 10,700 | 10,750 | 358 | 196 |
| 10,750 | 10,800 | 361 | 198 |
| 10,800 | 10,850 | 363 | 200 |
| 10,850 | 10,900 | 366 | 202 |
| 10,900 | 10,950 | 369 | 204 |
| 10,950 | 11,000 | 372 | 206 |
| \$11,000 | | | |
| 11,000 | 11,050 | 374 | 208 |
| 11,050 | 11,100 | 377 | 210 |
| 11,100 | 11,150 | 380 | 212 |
| 11,150 | 11,200 | 383 | 214 |
| 11,200 | 11,250 | 385 | 216 |
| 11,250 | 11,300 | 388 | 218 |
| 11,300 | 11,350 | 391 | 220 |
| 11,350 | 11,400 | 394 | 222 |
| 11,400 | 11,450 | 396 | 224 |
| 11,450 | 11,500 | 399 | 226 |
| 11,500 | 11,550 | 402 | 228 |
| 11,550 | 11,600 | 405 | 230 |
| 11,600 | 11,650 | 407 | 232 |
| 11,650 | 11,700 | 410 | 234 |
| 11,700 | 11,750 | 413 | 236 |
| 11,750 | 11,800 | 416 | 238 |
| 11,800 | 11,850 | 418 | 240 |
| 11,850 | 11,900 | 421 | 242 |
| 11,900 | 11,950 | 424 | 244 |
| 11,950 | 12,000 | 427 | 246 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |
| \$12,000 | | | |
| 12,000 | 12,050 | 429 | 248 |
| 12,050 | 12,100 | 432 | 250 |
| 12,100 | 12,150 | 435 | 252 |
| 12,150 | 12,200 | 438 | 254 |
| 12,200 | 12,250 | 440 | 256 |
| 12,250 | 12,300 | 443 | 259 |
| 12,300 | 12,350 | 446 | 261 |
| 12,350 | 12,400 | 449 | 264 |
| 12,400 | 12,450 | 451 | 266 |
| 12,450 | 12,500 | 454 | 269 |
| 12,500 | 12,550 | 457 | 271 |
| 12,550 | 12,600 | 460 | 274 |
| 12,600 | 12,650 | 462 | 276 |
| 12,650 | 12,700 | 465 | 279 |
| 12,700 | 12,750 | 468 | 281 |
| 12,750 | 12,800 | 471 | 284 |
| 12,800 | 12,850 | 473 | 286 |
| 12,850 | 12,900 | 476 | 289 |
| 12,900 | 12,950 | 479 | 291 |
| 12,950 | 13,000 | 482 | 294 |
| \$13,000 | | | |
| 13,000 | 13,050 | 484 | 296 |
| 13,050 | 13,100 | 487 | 299 |
| 13,100 | 13,150 | 490 | 301 |
| 13,150 | 13,200 | 493 | 304 |
| 13,200 | 13,250 | 495 | 306 |
| 13,250 | 13,300 | 498 | 309 |
| 13,300 | 13,350 | 501 | 311 |
| 13,350 | 13,400 | 504 | 314 |
| 13,400 | 13,450 | 506 | 316 |
| 13,450 | 13,500 | 509 | 319 |
| 13,500 | 13,550 | 512 | 321 |
| 13,550 | 13,600 | 515 | 324 |
| 13,600 | 13,650 | 517 | 326 |
| 13,650 | 13,700 | 520 | 329 |
| 13,700 | 13,750 | 523 | 331 |
| 13,750 | 13,800 | 526 | 334 |
| 13,800 | 13,850 | 528 | 336 |
| 13,850 | 13,900 | 531 | 339 |
| 13,900 | 13,950 | 534 | 341 |
| 13,950 | 14,000 | 537 | 344 |
| \$14,000 | | | |
| 14,000 | 14,050 | 539 | 346 |
| 14,050 | 14,100 | 542 | 349 |
| 14,100 | 14,150 | 545 | 351 |
| 14,150 | 14,200 | 548 | 354 |
| 14,200 | 14,250 | 550 | 356 |
| 14,250 | 14,300 | 553 | 359 |
| 14,300 | 14,350 | 556 | 361 |
| 14,350 | 14,400 | 559 | 364 |
| 14,400 | 14,450 | 561 | 366 |
| 14,450 | 14,500 | 564 | 369 |
| 14,500 | 14,550 | 567 | 371 |
| 14,550 | 14,600 | 570 | 374 |
| 14,600 | 14,650 | 572 | 376 |
| 14,650 | 14,700 | 575 | 379 |
| 14,700 | 14,750 | 578 | 381 |
| 14,750 | 14,800 | 581 | 384 |
| 14,800 | 14,850 | 583 | 386 |
| 14,850 | 14,900 | 586 | 389 |
| 14,900 | 14,950 | 589 | 391 |
| 14,950 | 15,000 | 592 | 394 |

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

2010 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$15,000 | | | |
| 15,000 | 15,050 | 594 | 396 |
| 15,050 | 15,100 | 597 | 399 |
| 15,100 | 15,150 | 600 | 402 |
| 15,150 | 15,200 | 603 | 405 |
| 15,200 | 15,250 | 605 | 407 |
| 15,250 | 15,300 | 608 | 410 |
| 15,300 | 15,350 | 611 | 413 |
| 15,350 | 15,400 | 614 | 416 |
| 15,400 | 15,450 | 616 | 418 |
| 15,450 | 15,500 | 619 | 421 |
| 15,500 | 15,550 | 622 | 424 |
| 15,550 | 15,600 | 625 | 427 |
| 15,600 | 15,650 | 627 | 429 |
| 15,650 | 15,700 | 630 | 432 |
| 15,700 | 15,750 | 633 | 435 |
| 15,750 | 15,800 | 636 | 438 |
| 15,800 | 15,850 | 638 | 440 |
| 15,850 | 15,900 | 641 | 443 |
| 15,900 | 15,950 | 644 | 446 |
| 15,950 | 16,000 | 647 | 449 |
| \$16,000 | | | |
| 16,000 | 16,050 | 649 | 451 |
| 16,050 | 16,100 | 652 | 454 |
| 16,100 | 16,150 | 655 | 457 |
| 16,150 | 16,200 | 658 | 460 |
| 16,200 | 16,250 | 660 | 462 |
| 16,250 | 16,300 | 663 | 465 |
| 16,300 | 16,350 | 666 | 468 |
| 16,350 | 16,400 | 669 | 471 |
| 16,400 | 16,450 | 671 | 473 |
| 16,450 | 16,500 | 674 | 476 |
| 16,500 | 16,550 | 677 | 479 |
| 16,550 | 16,600 | 680 | 482 |
| 16,600 | 16,650 | 682 | 484 |
| 16,650 | 16,700 | 685 | 487 |
| 16,700 | 16,750 | 688 | 490 |
| 16,750 | 16,800 | 691 | 493 |
| 16,800 | 16,850 | 693 | 495 |
| 16,850 | 16,900 | 696 | 498 |
| 16,900 | 16,950 | 699 | 501 |
| 16,950 | 17,000 | 702 | 504 |
| \$17,000 | | | |
| 17,000 | 17,050 | 704 | 506 |
| 17,050 | 17,100 | 707 | 509 |
| 17,100 | 17,150 | 710 | 512 |
| 17,150 | 17,200 | 713 | 515 |
| 17,200 | 17,250 | 715 | 517 |
| 17,250 | 17,300 | 718 | 520 |
| 17,300 | 17,350 | 721 | 523 |
| 17,350 | 17,400 | 724 | 526 |
| 17,400 | 17,450 | 726 | 528 |
| 17,450 | 17,500 | 729 | 531 |
| 17,500 | 17,550 | 732 | 534 |
| 17,550 | 17,600 | 735 | 537 |
| 17,600 | 17,650 | 737 | 539 |
| 17,650 | 17,700 | 740 | 542 |
| 17,700 | 17,750 | 743 | 545 |
| 17,750 | 17,800 | 746 | 548 |
| 17,800 | 17,850 | 748 | 550 |
| 17,850 | 17,900 | 751 | 553 |
| 17,900 | 17,950 | 754 | 556 |
| 17,950 | 18,000 | 757 | 559 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$18,000 | | | |
| 18,000 | 18,050 | 759 | 561 |
| 18,050 | 18,100 | 762 | 564 |
| 18,100 | 18,150 | 765 | 567 |
| 18,150 | 18,200 | 768 | 570 |
| 18,200 | 18,250 | 770 | 572 |
| 18,250 | 18,300 | 773 | 575 |
| 18,300 | 18,350 | 776 | 578 |
| 18,350 | 18,400 | 779 | 581 |
| 18,400 | 18,450 | 781 | 583 |
| 18,450 | 18,500 | 784 | 586 |
| 18,500 | 18,550 | 787 | 589 |
| 18,550 | 18,600 | 790 | 592 |
| 18,600 | 18,650 | 792 | 594 |
| 18,650 | 18,700 | 795 | 597 |
| 18,700 | 18,750 | 798 | 600 |
| 18,750 | 18,800 | 801 | 603 |
| 18,800 | 18,850 | 803 | 605 |
| 18,850 | 18,900 | 806 | 608 |
| 18,900 | 18,950 | 809 | 611 |
| 18,950 | 19,000 | 812 | 614 |
| \$19,000 | | | |
| 19,000 | 19,050 | 814 | 616 |
| 19,050 | 19,100 | 817 | 619 |
| 19,100 | 19,150 | 820 | 622 |
| 19,150 | 19,200 | 823 | 625 |
| 19,200 | 19,250 | 825 | 627 |
| 19,250 | 19,300 | 828 | 630 |
| 19,300 | 19,350 | 831 | 633 |
| 19,350 | 19,400 | 834 | 636 |
| 19,400 | 19,450 | 836 | 638 |
| 19,450 | 19,500 | 839 | 641 |
| 19,500 | 19,550 | 842 | 644 |
| 19,550 | 19,600 | 845 | 647 |
| 19,600 | 19,650 | 847 | 649 |
| 19,650 | 19,700 | 850 | 652 |
| 19,700 | 19,750 | 853 | 655 |
| 19,750 | 19,800 | 856 | 658 |
| 19,800 | 19,850 | 858 | 660 |
| 19,850 | 19,900 | 861 | 663 |
| 19,900 | 19,950 | 864 | 666 |
| 19,950 | 20,000 | 867 | 669 |
| \$20,000 | | | |
| 20,000 | 20,050 | 869 | 671 |
| 20,050 | 20,100 | 872 | 674 |
| 20,100 | 20,150 | 875 | 677 |
| 20,150 | 20,200 | 878 | 680 |
| 20,200 | 20,250 | 880 | 682 |
| 20,250 | 20,300 | 883 | 685 |
| 20,300 | 20,350 | 886 | 688 |
| 20,350 | 20,400 | 889 | 691 |
| 20,400 | 20,450 | 891 | 693 |
| 20,450 | 20,500 | 894 | 696 |
| 20,500 | 20,550 | 897 | 699 |
| 20,550 | 20,600 | 900 | 702 |
| 20,600 | 20,650 | 902 | 704 |
| 20,650 | 20,700 | 905 | 707 |
| 20,700 | 20,750 | 908 | 710 |
| 20,750 | 20,800 | 911 | 713 |
| 20,800 | 20,850 | 913 | 715 |
| 20,850 | 20,900 | 916 | 718 |
| 20,900 | 20,950 | 919 | 721 |
| 20,950 | 21,000 | 922 | 724 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$21,000 | | | |
| 21,000 | 21,050 | 924 | 726 |
| 21,050 | 21,100 | 927 | 729 |
| 21,100 | 21,150 | 930 | 732 |
| 21,150 | 21,200 | 933 | 735 |
| 21,200 | 21,250 | 935 | 737 |
| 21,250 | 21,300 | 938 | 740 |
| 21,300 | 21,350 | 941 | 743 |
| 21,350 | 21,400 | 944 | 746 |
| 21,400 | 21,450 | 946 | 748 |
| 21,450 | 21,500 | 949 | 751 |
| 21,500 | 21,550 | 952 | 754 |
| 21,550 | 21,600 | 955 | 757 |
| 21,600 | 21,650 | 957 | 759 |
| 21,650 | 21,700 | 960 | 762 |
| 21,700 | 21,750 | 963 | 765 |
| 21,750 | 21,800 | 966 | 768 |
| 21,800 | 21,850 | 968 | 770 |
| 21,850 | 21,900 | 971 | 773 |
| 21,900 | 21,950 | 974 | 776 |
| 21,950 | 22,000 | 977 | 779 |
| \$22,000 | | | |
| 22,000 | 22,050 | 979 | 781 |
| 22,050 | 22,100 | 982 | 784 |
| 22,100 | 22,150 | 985 | 787 |
| 22,150 | 22,200 | 988 | 790 |
| 22,200 | 22,250 | 990 | 792 |
| 22,250 | 22,300 | 993 | 795 |
| 22,300 | 22,350 | 996 | 798 |
| 22,350 | 22,400 | 999 | 801 |
| 22,400 | 22,450 | 1,001 | 803 |
| 22,450 | 22,500 | 1,004 | 806 |
| 22,500 | 22,550 | 1,007 | 809 |
| 22,550 | 22,600 | 1,010 | 812 |
| 22,600 | 22,650 | 1,012 | 814 |
| 22,650 | 22,700 | 1,015 | 817 |
| 22,700 | 22,750 | 1,018 | 820 |
| 22,750 | 22,800 | 1,021 | 823 |
| 22,800 | 22,850 | 1,023 | 825 |
| 22,850 | 22,900 | 1,026 | 828 |
| 22,900 | 22,950 | 1,029 | 831 |
| 22,950 | 23,000 | 1,032 | 834 |
| \$23,000 | | | |
| 23,000 | 23,050 | 1,034 | 836 |
| 23,050 | 23,100 | 1,037 | 839 |
| 23,100 | 23,150 | 1,040 | 842 |
| 23,150 | 23,200 | 1,043 | 845 |
| 23,200 | 23,250 | 1,045 | 847 |
| 23,250 | 23,300 | 1,048 | 850 |
| 23,300 | 23,350 | 1,051 | 853 |
| 23,350 | 23,400 | 1,054 | 856 |
| 23,400 | 23,450 | 1,056 | 858 |
| 23,450 | 23,500 | 1,059 | 861 |
| 23,500 | 23,550 | 1,062 | 864 |
| 23,550 | 23,600 | 1,065 | 867 |
| 23,600 | 23,650 | 1,067 | 869 |
| 23,650 | 23,700 | 1,070 | 872 |
| 23,700 | 23,750 | 1,073 | 875 |
| 23,750 | 23,800 | 1,076 | 878 |
| 23,800 | 23,850 | 1,078 | 880 |
| 23,850 | 23,900 | 1,081 | 883 |
| 23,900 | 23,950 | 1,084 | 886 |
| 23,950 | 24,000 | 1,087 | 889 |

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

2010 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$24,000 | | | |
| 24,000 | 24,050 | 1,089 | 891 |
| 24,050 | 24,100 | 1,092 | 894 |
| 24,100 | 24,150 | 1,095 | 897 |
| 24,150 | 24,200 | 1,098 | 900 |
| 24,200 | 24,250 | 1,100 | 902 |
| 24,250 | 24,300 | 1,103 | 905 |
| 24,300 | 24,350 | 1,106 | 908 |
| 24,350 | 24,400 | 1,109 | 911 |
| 24,400 | 24,450 | 1,111 | 913 |
| 24,450 | 24,500 | 1,114 | 916 |
| 24,500 | 24,550 | 1,117 | 919 |
| 24,550 | 24,600 | 1,120 | 922 |
| 24,600 | 24,650 | 1,122 | 924 |
| 24,650 | 24,700 | 1,125 | 927 |
| 24,700 | 24,750 | 1,128 | 930 |
| 24,750 | 24,800 | 1,131 | 933 |
| 24,800 | 24,850 | 1,133 | 935 |
| 24,850 | 24,900 | 1,136 | 938 |
| 24,900 | 24,950 | 1,139 | 941 |
| 24,950 | 25,000 | 1,142 | 944 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$25,000 | | | |
| 25,000 | 25,050 | 1,144 | 946 |
| 25,050 | 25,100 | 1,147 | 949 |
| 25,100 | 25,150 | 1,150 | 952 |
| 25,150 | 25,200 | 1,153 | 955 |
| 25,200 | 25,250 | 1,155 | 957 |
| 25,250 | 25,300 | 1,158 | 960 |
| 25,300 | 25,350 | 1,161 | 963 |
| 25,350 | 25,400 | 1,164 | 966 |
| 25,400 | 25,450 | 1,166 | 968 |
| 25,450 | 25,500 | 1,169 | 971 |
| 25,500 | 25,550 | 1,172 | 974 |
| 25,550 | 25,600 | 1,175 | 977 |
| 25,600 | 25,650 | 1,177 | 979 |
| 25,650 | 25,700 | 1,180 | 982 |
| 25,700 | 25,750 | 1,183 | 985 |
| 25,750 | 25,800 | 1,186 | 988 |
| 25,800 | 25,850 | 1,188 | 990 |
| 25,850 | 25,900 | 1,191 | 993 |
| 25,900 | 25,950 | 1,194 | 996 |
| 25,950 | 26,000 | 1,197 | 999 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$26,000 | | | |
| 26,000 | 26,050 | 1,199 | 1,001 |
| 26,050 | 26,100 | 1,202 | 1,004 |
| 26,100 | 26,150 | 1,205 | 1,007 |
| 26,150 | 26,200 | 1,208 | 1,010 |
| 26,200 | 26,250 | 1,210 | 1,012 |
| 26,250 | 26,300 | 1,213 | 1,015 |
| 26,300 | 26,350 | 1,216 | 1,018 |
| 26,350 | 26,400 | 1,219 | 1,021 |
| 26,400 | 26,450 | 1,221 | 1,023 |
| 26,450 | 26,500 | 1,224 | 1,026 |
| 26,500 | 26,550 | 1,227 | 1,029 |
| 26,550 | 26,600 | 1,230 | 1,032 |
| 26,600 | 26,650 | 1,232 | 1,034 |
| 26,650 | 26,700 | 1,235 | 1,037 |
| 26,700 | 26,750 | 1,238 | 1,040 |
| 26,750 | 26,800 | 1,241 | 1,043 |
| 26,800 | 26,850 | 1,243 | 1,045 |
| 26,850 | 26,900 | 1,246 | 1,048 |
| 26,900 | 26,950 | 1,249 | 1,051 |
| 26,950 | 27,000 | 1,252 | 1,054 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$27,000 | | | |
| 27,000 | 27,050 | 1,254 | 1,056 |
| 27,050 | 27,100 | 1,257 | 1,059 |
| 27,100 | 27,150 | 1,260 | 1,062 |
| 27,150 | 27,200 | 1,263 | 1,065 |
| 27,200 | 27,250 | 1,265 | 1,067 |
| 27,250 | 27,300 | 1,268 | 1,070 |
| 27,300 | 27,350 | 1,271 | 1,073 |
| 27,350 | 27,400 | 1,274 | 1,076 |
| 27,400 | 27,450 | 1,276 | 1,078 |
| 27,450 | 27,500 | 1,279 | 1,081 |
| 27,500 | 27,550 | 1,282 | 1,084 |
| 27,550 | 27,600 | 1,285 | 1,087 |
| 27,600 | 27,650 | 1,287 | 1,089 |
| 27,650 | 27,700 | 1,290 | 1,092 |
| 27,700 | 27,750 | 1,293 | 1,095 |
| 27,750 | 27,800 | 1,296 | 1,098 |
| 27,800 | 27,850 | 1,298 | 1,100 |
| 27,850 | 27,900 | 1,301 | 1,103 |
| 27,900 | 27,950 | 1,304 | 1,106 |
| 27,950 | 28,000 | 1,307 | 1,109 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$28,000 | | | |
| 28,000 | 28,050 | 1,309 | 1,111 |
| 28,050 | 28,100 | 1,312 | 1,114 |
| 28,100 | 28,150 | 1,315 | 1,117 |
| 28,150 | 28,200 | 1,318 | 1,120 |
| 28,200 | 28,250 | 1,320 | 1,122 |
| 28,250 | 28,300 | 1,323 | 1,125 |
| 28,300 | 28,350 | 1,326 | 1,128 |
| 28,350 | 28,400 | 1,329 | 1,131 |
| 28,400 | 28,450 | 1,331 | 1,133 |
| 28,450 | 28,500 | 1,334 | 1,136 |
| 28,500 | 28,550 | 1,337 | 1,139 |
| 28,550 | 28,600 | 1,340 | 1,142 |
| 28,600 | 28,650 | 1,342 | 1,144 |
| 28,650 | 28,700 | 1,345 | 1,147 |
| 28,700 | 28,750 | 1,348 | 1,150 |
| 28,750 | 28,800 | 1,351 | 1,153 |
| 28,800 | 28,850 | 1,353 | 1,155 |
| 28,850 | 28,900 | 1,356 | 1,158 |
| 28,900 | 28,950 | 1,359 | 1,161 |
| 28,950 | 29,000 | 1,362 | 1,164 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$29,000 | | | |
| 29,000 | 29,050 | 1,364 | 1,166 |
| 29,050 | 29,100 | 1,367 | 1,169 |
| 29,100 | 29,150 | 1,370 | 1,172 |
| 29,150 | 29,200 | 1,373 | 1,175 |
| 29,200 | 29,250 | 1,375 | 1,177 |
| 29,250 | 29,300 | 1,378 | 1,180 |
| 29,300 | 29,350 | 1,381 | 1,183 |
| 29,350 | 29,400 | 1,384 | 1,186 |
| 29,400 | 29,450 | 1,386 | 1,188 |
| 29,450 | 29,500 | 1,389 | 1,191 |
| 29,500 | 29,550 | 1,392 | 1,194 |
| 29,550 | 29,600 | 1,395 | 1,197 |
| 29,600 | 29,650 | 1,397 | 1,199 |
| 29,650 | 29,700 | 1,400 | 1,202 |
| 29,700 | 29,750 | 1,403 | 1,205 |
| 29,750 | 29,800 | 1,406 | 1,208 |
| 29,800 | 29,850 | 1,408 | 1,210 |
| 29,850 | 29,900 | 1,411 | 1,213 |
| 29,900 | 29,950 | 1,414 | 1,216 |
| 29,950 | 30,000 | 1,417 | 1,219 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$30,000 | | | |
| 30,000 | 30,050 | 1,419 | 1,221 |
| 30,050 | 30,100 | 1,422 | 1,224 |
| 30,100 | 30,150 | 1,425 | 1,227 |
| 30,150 | 30,200 | 1,428 | 1,230 |
| 30,200 | 30,250 | 1,430 | 1,232 |
| 30,250 | 30,300 | 1,433 | 1,235 |
| 30,300 | 30,350 | 1,436 | 1,238 |
| 30,350 | 30,400 | 1,439 | 1,241 |
| 30,400 | 30,450 | 1,441 | 1,243 |
| 30,450 | 30,500 | 1,444 | 1,246 |
| 30,500 | 30,550 | 1,447 | 1,249 |
| 30,550 | 30,600 | 1,450 | 1,252 |
| 30,600 | 30,650 | 1,452 | 1,254 |
| 30,650 | 30,700 | 1,455 | 1,257 |
| 30,700 | 30,750 | 1,458 | 1,260 |
| 30,750 | 30,800 | 1,461 | 1,263 |
| 30,800 | 30,850 | 1,463 | 1,265 |
| 30,850 | 30,900 | 1,466 | 1,268 |
| 30,900 | 30,950 | 1,469 | 1,271 |
| 30,950 | 31,000 | 1,472 | 1,274 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$31,000 | | | |
| 31,000 | 31,050 | 1,474 | 1,276 |
| 31,050 | 31,100 | 1,477 | 1,279 |
| 31,100 | 31,150 | 1,480 | 1,282 |
| 31,150 | 31,200 | 1,483 | 1,285 |
| 31,200 | 31,250 | 1,485 | 1,287 |
| 31,250 | 31,300 | 1,488 | 1,290 |
| 31,300 | 31,350 | 1,491 | 1,293 |
| 31,350 | 31,400 | 1,494 | 1,296 |
| 31,400 | 31,450 | 1,496 | 1,298 |
| 31,450 | 31,500 | 1,499 | 1,301 |
| 31,500 | 31,550 | 1,502 | 1,304 |
| 31,550 | 31,600 | 1,505 | 1,307 |
| 31,600 | 31,650 | 1,507 | 1,309 |
| 31,650 | 31,700 | 1,510 | 1,312 |
| 31,700 | 31,750 | 1,513 | 1,315 |
| 31,750 | 31,800 | 1,516 | 1,318 |
| 31,800 | 31,850 | 1,518 | 1,320 |
| 31,850 | 31,900 | 1,521 | 1,323 |
| 31,900 | 31,950 | 1,524 | 1,326 |
| 31,950 | 32,000 | 1,527 | 1,329 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$32,000 | | | |
| 32,000 | 32,050 | 1,529 | 1,331 |
| 32,050 | 32,100 | 1,532 | 1,334 |
| 32,100 | 32,150 | 1,535 | 1,337 |
| 32,150 | 32,200 | 1,538 | 1,340 |
| 32,200 | 32,250 | 1,540 | 1,342 |
| 32,250 | 32,300 | 1,543 | 1,345 |
| 32,300 | 32,350 | 1,546 | 1,348 |
| 32,350 | 32,400 | 1,549 | 1,351 |
| 32,400 | 32,450 | 1,551 | 1,353 |
| 32,450 | 32,500 | 1,554 | 1,356 |
| 32,500 | 32,550 | 1,557 | 1,359 |
| 32,550 | 32,600 | 1,560 | 1,362 |
| 32,600 | 32,650 | 1,562 | 1,364 |
| 32,650 | 32,700 | 1,565 | 1,367 |
| 32,700 | 32,750 | 1,568 | 1,370 |
| 32,750 | 32,800 | 1,571 | 1,373 |
| 32,800 | 32,850 | 1,573 | 1,375 |
| 32,850 | 32,900 | 1,576 | 1,378 |
| 32,900 | 32,950 | 1,579 | 1,381 |
| 32,950 | 33,000 | 1,582 | 1,384 |

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

2010 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$33,000 | | | |
| 33,000 | 33,050 | 1,584 | 1,386 |
| 33,050 | 33,100 | 1,587 | 1,389 |
| 33,100 | 33,150 | 1,590 | 1,392 |
| 33,150 | 33,200 | 1,593 | 1,395 |
| 33,200 | 33,250 | 1,595 | 1,397 |
| 33,250 | 33,300 | 1,598 | 1,400 |
| 33,300 | 33,350 | 1,601 | 1,403 |
| 33,350 | 33,400 | 1,604 | 1,406 |
| 33,400 | 33,450 | 1,606 | 1,408 |
| 33,450 | 33,500 | 1,609 | 1,411 |
| 33,500 | 33,550 | 1,612 | 1,414 |
| 33,550 | 33,600 | 1,615 | 1,417 |
| 33,600 | 33,650 | 1,617 | 1,419 |
| 33,650 | 33,700 | 1,620 | 1,422 |
| 33,700 | 33,750 | 1,623 | 1,425 |
| 33,750 | 33,800 | 1,626 | 1,428 |
| 33,800 | 33,850 | 1,628 | 1,430 |
| 33,850 | 33,900 | 1,631 | 1,433 |
| 33,900 | 33,950 | 1,634 | 1,436 |
| 33,950 | 34,000 | 1,637 | 1,439 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$34,000 | | | |
| 34,000 | 34,050 | 1,639 | 1,441 |
| 34,050 | 34,100 | 1,642 | 1,444 |
| 34,100 | 34,150 | 1,645 | 1,447 |
| 34,150 | 34,200 | 1,648 | 1,450 |
| 34,200 | 34,250 | 1,650 | 1,452 |
| 34,250 | 34,300 | 1,653 | 1,455 |
| 34,300 | 34,350 | 1,656 | 1,458 |
| 34,350 | 34,400 | 1,659 | 1,461 |
| 34,400 | 34,450 | 1,661 | 1,463 |
| 34,450 | 34,500 | 1,664 | 1,466 |
| 34,500 | 34,550 | 1,667 | 1,469 |
| 34,550 | 34,600 | 1,670 | 1,472 |
| 34,600 | 34,650 | 1,672 | 1,474 |
| 34,650 | 34,700 | 1,675 | 1,477 |
| 34,700 | 34,750 | 1,678 | 1,480 |
| 34,750 | 34,800 | 1,681 | 1,483 |
| 34,800 | 34,850 | 1,683 | 1,485 |
| 34,850 | 34,900 | 1,686 | 1,488 |
| 34,900 | 34,950 | 1,689 | 1,491 |
| 34,950 | 35,000 | 1,692 | 1,494 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$35,000 | | | |
| 35,000 | 35,050 | 1,694 | 1,496 |
| 35,050 | 35,100 | 1,697 | 1,499 |
| 35,100 | 35,150 | 1,700 | 1,502 |
| 35,150 | 35,200 | 1,703 | 1,505 |
| 35,200 | 35,250 | 1,705 | 1,507 |
| 35,250 | 35,300 | 1,708 | 1,510 |
| 35,300 | 35,350 | 1,711 | 1,513 |
| 35,350 | 35,400 | 1,714 | 1,516 |
| 35,400 | 35,450 | 1,716 | 1,518 |
| 35,450 | 35,500 | 1,719 | 1,521 |
| 35,500 | 35,550 | 1,722 | 1,524 |
| 35,550 | 35,600 | 1,725 | 1,527 |
| 35,600 | 35,650 | 1,727 | 1,529 |
| 35,650 | 35,700 | 1,730 | 1,532 |
| 35,700 | 35,750 | 1,733 | 1,535 |
| 35,750 | 35,800 | 1,736 | 1,538 |
| 35,800 | 35,850 | 1,738 | 1,540 |
| 35,850 | 35,900 | 1,741 | 1,543 |
| 35,900 | 35,950 | 1,744 | 1,546 |
| 35,950 | 36,000 | 1,747 | 1,549 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$36,000 | | | |
| 36,000 | 36,050 | 1,749 | 1,551 |
| 36,050 | 36,100 | 1,752 | 1,554 |
| 36,100 | 36,150 | 1,755 | 1,557 |
| 36,150 | 36,200 | 1,758 | 1,560 |
| 36,200 | 36,250 | 1,760 | 1,562 |
| 36,250 | 36,300 | 1,763 | 1,565 |
| 36,300 | 36,350 | 1,766 | 1,568 |
| 36,350 | 36,400 | 1,769 | 1,571 |
| 36,400 | 36,450 | 1,771 | 1,573 |
| 36,450 | 36,500 | 1,774 | 1,576 |
| 36,500 | 36,550 | 1,777 | 1,579 |
| 36,550 | 36,600 | 1,780 | 1,582 |
| 36,600 | 36,650 | 1,782 | 1,584 |
| 36,650 | 36,700 | 1,785 | 1,587 |
| 36,700 | 36,750 | 1,788 | 1,590 |
| 36,750 | 36,800 | 1,791 | 1,593 |
| 36,800 | 36,850 | 1,793 | 1,595 |
| 36,850 | 36,900 | 1,796 | 1,598 |
| 36,900 | 36,950 | 1,799 | 1,601 |
| 36,950 | 37,000 | 1,802 | 1,604 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$37,000 | | | |
| 37,000 | 37,050 | 1,804 | 1,606 |
| 37,050 | 37,100 | 1,807 | 1,609 |
| 37,100 | 37,150 | 1,810 | 1,612 |
| 37,150 | 37,200 | 1,813 | 1,615 |
| 37,200 | 37,250 | 1,815 | 1,617 |
| 37,250 | 37,300 | 1,818 | 1,620 |
| 37,300 | 37,350 | 1,821 | 1,623 |
| 37,350 | 37,400 | 1,824 | 1,626 |
| 37,400 | 37,450 | 1,826 | 1,628 |
| 37,450 | 37,500 | 1,829 | 1,631 |
| 37,500 | 37,550 | 1,832 | 1,634 |
| 37,550 | 37,600 | 1,835 | 1,637 |
| 37,600 | 37,650 | 1,837 | 1,639 |
| 37,650 | 37,700 | 1,840 | 1,642 |
| 37,700 | 37,750 | 1,843 | 1,645 |
| 37,750 | 37,800 | 1,846 | 1,648 |
| 37,800 | 37,850 | 1,848 | 1,650 |
| 37,850 | 37,900 | 1,851 | 1,653 |
| 37,900 | 37,950 | 1,854 | 1,656 |
| 37,950 | 38,000 | 1,857 | 1,659 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$38,000 | | | |
| 38,000 | 38,050 | 1,859 | 1,661 |
| 38,050 | 38,100 | 1,862 | 1,664 |
| 38,100 | 38,150 | 1,865 | 1,667 |
| 38,150 | 38,200 | 1,868 | 1,670 |
| 38,200 | 38,250 | 1,870 | 1,672 |
| 38,250 | 38,300 | 1,873 | 1,675 |
| 38,300 | 38,350 | 1,876 | 1,678 |
| 38,350 | 38,400 | 1,879 | 1,681 |
| 38,400 | 38,450 | 1,881 | 1,683 |
| 38,450 | 38,500 | 1,884 | 1,686 |
| 38,500 | 38,550 | 1,887 | 1,689 |
| 38,550 | 38,600 | 1,890 | 1,692 |
| 38,600 | 38,650 | 1,892 | 1,694 |
| 38,650 | 38,700 | 1,895 | 1,697 |
| 38,700 | 38,750 | 1,898 | 1,700 |
| 38,750 | 38,800 | 1,901 | 1,703 |
| 38,800 | 38,850 | 1,903 | 1,705 |
| 38,850 | 38,900 | 1,906 | 1,708 |
| 38,900 | 38,950 | 1,909 | 1,711 |
| 38,950 | 39,000 | 1,912 | 1,714 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$39,000 | | | |
| 39,000 | 39,050 | 1,914 | 1,716 |
| 39,050 | 39,100 | 1,917 | 1,719 |
| 39,100 | 39,150 | 1,920 | 1,722 |
| 39,150 | 39,200 | 1,923 | 1,725 |
| 39,200 | 39,250 | 1,925 | 1,727 |
| 39,250 | 39,300 | 1,928 | 1,730 |
| 39,300 | 39,350 | 1,931 | 1,733 |
| 39,350 | 39,400 | 1,934 | 1,736 |
| 39,400 | 39,450 | 1,936 | 1,738 |
| 39,450 | 39,500 | 1,939 | 1,741 |
| 39,500 | 39,550 | 1,942 | 1,744 |
| 39,550 | 39,600 | 1,945 | 1,747 |
| 39,600 | 39,650 | 1,947 | 1,749 |
| 39,650 | 39,700 | 1,950 | 1,752 |
| 39,700 | 39,750 | 1,953 | 1,755 |
| 39,750 | 39,800 | 1,956 | 1,758 |
| 39,800 | 39,850 | 1,958 | 1,760 |
| 39,850 | 39,900 | 1,961 | 1,763 |
| 39,900 | 39,950 | 1,964 | 1,766 |
| 39,950 | 40,000 | 1,967 | 1,769 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$40,000 | | | |
| 40,000 | 40,050 | 1,969 | 1,771 |
| 40,050 | 40,100 | 1,972 | 1,774 |
| 40,100 | 40,150 | 1,975 | 1,777 |
| 40,150 | 40,200 | 1,978 | 1,780 |
| 40,200 | 40,250 | 1,980 | 1,782 |
| 40,250 | 40,300 | 1,983 | 1,785 |
| 40,300 | 40,350 | 1,986 | 1,788 |
| 40,350 | 40,400 | 1,989 | 1,791 |
| 40,400 | 40,450 | 1,991 | 1,793 |
| 40,450 | 40,500 | 1,994 | 1,796 |
| 40,500 | 40,550 | 1,997 | 1,799 |
| 40,550 | 40,600 | 2,000 | 1,802 |
| 40,600 | 40,650 | 2,002 | 1,804 |
| 40,650 | 40,700 | 2,005 | 1,807 |
| 40,700 | 40,750 | 2,008 | 1,810 |
| 40,750 | 40,800 | 2,011 | 1,813 |
| 40,800 | 40,850 | 2,013 | 1,815 |
| 40,850 | 40,900 | 2,016 | 1,818 |
| 40,900 | 40,950 | 2,019 | 1,821 |
| 40,950 | 41,000 | 2,022 | 1,824 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$41,000 | | | |
| 41,000 | 41,050 | 2,024 | 1,826 |
| 41,050 | 41,100 | 2,027 | 1,829 |
| 41,100 | 41,150 | 2,030 | 1,832 |
| 41,150 | 41,200 | 2,033 | 1,835 |
| 41,200 | 41,250 | 2,035 | 1,837 |
| 41,250 | 41,300 | 2,038 | 1,840 |
| 41,300 | 41,350 | 2,041 | 1,843 |
| 41,350 | 41,400 | 2,044 | 1,846 |
| 41,400 | 41,450 | 2,046 | 1,848 |
| 41,450 | 41,500 | 2,049 | 1,851 |
| 41,500 | 41,550 | 2,052 | 1,854 |
| 41,550 | 41,600 | 2,055 | 1,857 |
| 41,600 | 41,650 | 2,057 | 1,859 |
| 41,650 | 41,700 | 2,060 | 1,862 |
| 41,700 | 41,750 | 2,063 | 1,865 |
| 41,750 | 41,800 | 2,066 | 1,868 |
| 41,800 | 41,850 | 2,068 | 1,870 |
| 41,850 | 41,900 | 2,071 | 1,873 |
| 41,900 | 41,950 | 2,074 | 1,876 |
| 41,950 | 42,000 | 2,077 | 1,879 |

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

2010 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |
| \$42,000 | | | |
| 42,000 | 42,050 | 2,079 | 1,881 |
| 42,050 | 42,100 | 2,082 | 1,884 |
| 42,100 | 42,150 | 2,085 | 1,887 |
| 42,150 | 42,200 | 2,088 | 1,890 |
| 42,200 | 42,250 | 2,090 | 1,892 |
| 42,250 | 42,300 | 2,093 | 1,895 |
| 42,300 | 42,350 | 2,096 | 1,898 |
| 42,350 | 42,400 | 2,099 | 1,901 |
| 42,400 | 42,450 | 2,101 | 1,903 |
| 42,450 | 42,500 | 2,104 | 1,906 |
| 42,500 | 42,550 | 2,107 | 1,909 |
| 42,550 | 42,600 | 2,110 | 1,912 |
| 42,600 | 42,650 | 2,112 | 1,914 |
| 42,650 | 42,700 | 2,115 | 1,917 |
| 42,700 | 42,750 | 2,118 | 1,920 |
| 42,750 | 42,800 | 2,121 | 1,923 |
| 42,800 | 42,850 | 2,123 | 1,925 |
| 42,850 | 42,900 | 2,126 | 1,928 |
| 42,900 | 42,950 | 2,129 | 1,931 |
| 42,950 | 43,000 | 2,132 | 1,934 |
| \$43,000 | | | |
| 43,000 | 43,050 | 2,134 | 1,936 |
| 43,050 | 43,100 | 2,137 | 1,939 |
| 43,100 | 43,150 | 2,140 | 1,942 |
| 43,150 | 43,200 | 2,143 | 1,945 |
| 43,200 | 43,250 | 2,145 | 1,947 |
| 43,250 | 43,300 | 2,148 | 1,950 |
| 43,300 | 43,350 | 2,151 | 1,953 |
| 43,350 | 43,400 | 2,154 | 1,956 |
| 43,400 | 43,450 | 2,156 | 1,958 |
| 43,450 | 43,500 | 2,159 | 1,961 |
| 43,500 | 43,550 | 2,162 | 1,964 |
| 43,550 | 43,600 | 2,165 | 1,967 |
| 43,600 | 43,650 | 2,167 | 1,969 |
| 43,650 | 43,700 | 2,170 | 1,972 |
| 43,700 | 43,750 | 2,173 | 1,975 |
| 43,750 | 43,800 | 2,176 | 1,978 |
| 43,800 | 43,850 | 2,178 | 1,980 |
| 43,850 | 43,900 | 2,181 | 1,983 |
| 43,900 | 43,950 | 2,184 | 1,986 |
| 43,950 | 44,000 | 2,187 | 1,989 |
| \$44,000 | | | |
| 44,000 | 44,050 | 2,189 | 1,991 |
| 44,050 | 44,100 | 2,192 | 1,994 |
| 44,100 | 44,150 | 2,195 | 1,997 |
| 44,150 | 44,200 | 2,198 | 2,000 |
| 44,200 | 44,250 | 2,200 | 2,002 |
| 44,250 | 44,300 | 2,203 | 2,005 |
| 44,300 | 44,350 | 2,206 | 2,008 |
| 44,350 | 44,400 | 2,209 | 2,011 |
| 44,400 | 44,450 | 2,211 | 2,013 |
| 44,450 | 44,500 | 2,214 | 2,016 |
| 44,500 | 44,550 | 2,217 | 2,019 |
| 44,550 | 44,600 | 2,220 | 2,022 |
| 44,600 | 44,650 | 2,222 | 2,024 |
| 44,650 | 44,700 | 2,225 | 2,027 |
| 44,700 | 44,750 | 2,228 | 2,030 |
| 44,750 | 44,800 | 2,231 | 2,033 |
| 44,800 | 44,850 | 2,233 | 2,035 |
| 44,850 | 44,900 | 2,236 | 2,038 |
| 44,900 | 44,950 | 2,239 | 2,041 |
| 44,950 | 45,000 | 2,242 | 2,044 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |
| \$45,000 | | | |
| 45,000 | 45,050 | 2,244 | 2,046 |
| 45,050 | 45,100 | 2,247 | 2,049 |
| 45,100 | 45,150 | 2,250 | 2,052 |
| 45,150 | 45,200 | 2,253 | 2,055 |
| 45,200 | 45,250 | 2,255 | 2,057 |
| 45,250 | 45,300 | 2,258 | 2,060 |
| 45,300 | 45,350 | 2,261 | 2,063 |
| 45,350 | 45,400 | 2,264 | 2,066 |
| 45,400 | 45,450 | 2,266 | 2,068 |
| 45,450 | 45,500 | 2,269 | 2,071 |
| 45,500 | 45,550 | 2,272 | 2,074 |
| 45,550 | 45,600 | 2,275 | 2,077 |
| 45,600 | 45,650 | 2,277 | 2,079 |
| 45,650 | 45,700 | 2,280 | 2,082 |
| 45,700 | 45,750 | 2,283 | 2,085 |
| 45,750 | 45,800 | 2,286 | 2,088 |
| 45,800 | 45,850 | 2,288 | 2,090 |
| 45,850 | 45,900 | 2,291 | 2,093 |
| 45,900 | 45,950 | 2,294 | 2,096 |
| 45,950 | 46,000 | 2,297 | 2,099 |
| \$46,000 | | | |
| 46,000 | 46,050 | 2,299 | 2,101 |
| 46,050 | 46,100 | 2,302 | 2,104 |
| 46,100 | 46,150 | 2,305 | 2,107 |
| 46,150 | 46,200 | 2,308 | 2,110 |
| 46,200 | 46,250 | 2,310 | 2,112 |
| 46,250 | 46,300 | 2,313 | 2,115 |
| 46,300 | 46,350 | 2,316 | 2,118 |
| 46,350 | 46,400 | 2,319 | 2,121 |
| 46,400 | 46,450 | 2,321 | 2,123 |
| 46,450 | 46,500 | 2,324 | 2,126 |
| 46,500 | 46,550 | 2,327 | 2,129 |
| 46,550 | 46,600 | 2,330 | 2,132 |
| 46,600 | 46,650 | 2,332 | 2,134 |
| 46,650 | 46,700 | 2,335 | 2,137 |
| 46,700 | 46,750 | 2,338 | 2,140 |
| 46,750 | 46,800 | 2,341 | 2,143 |
| 46,800 | 46,850 | 2,343 | 2,145 |
| 46,850 | 46,900 | 2,346 | 2,148 |
| 46,900 | 46,950 | 2,349 | 2,151 |
| 46,950 | 47,000 | 2,352 | 2,154 |
| \$47,000 | | | |
| 47,000 | 47,050 | 2,354 | 2,156 |
| 47,050 | 47,100 | 2,357 | 2,159 |
| 47,100 | 47,150 | 2,360 | 2,162 |
| 47,150 | 47,200 | 2,363 | 2,165 |
| 47,200 | 47,250 | 2,365 | 2,167 |
| 47,250 | 47,300 | 2,368 | 2,170 |
| 47,300 | 47,350 | 2,371 | 2,173 |
| 47,350 | 47,400 | 2,374 | 2,176 |
| 47,400 | 47,450 | 2,376 | 2,178 |
| 47,450 | 47,500 | 2,379 | 2,181 |
| 47,500 | 47,550 | 2,382 | 2,184 |
| 47,550 | 47,600 | 2,385 | 2,187 |
| 47,600 | 47,650 | 2,387 | 2,189 |
| 47,650 | 47,700 | 2,390 | 2,192 |
| 47,700 | 47,750 | 2,393 | 2,195 |
| 47,750 | 47,800 | 2,396 | 2,198 |
| 47,800 | 47,850 | 2,398 | 2,200 |
| 47,850 | 47,900 | 2,401 | 2,203 |
| 47,900 | 47,950 | 2,404 | 2,206 |
| 47,950 | 48,000 | 2,407 | 2,209 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| | | Your tax is: | |
| \$48,000 | | | |
| 48,000 | 48,050 | 2,409 | 2,211 |
| 48,050 | 48,100 | 2,412 | 2,214 |
| 48,100 | 48,150 | 2,415 | 2,217 |
| 48,150 | 48,200 | 2,418 | 2,220 |
| 48,200 | 48,250 | 2,420 | 2,222 |
| 48,250 | 48,300 | 2,423 | 2,225 |
| 48,300 | 48,350 | 2,426 | 2,228 |
| 48,350 | 48,400 | 2,429 | 2,231 |
| 48,400 | 48,450 | 2,431 | 2,233 |
| 48,450 | 48,500 | 2,434 | 2,236 |
| 48,500 | 48,550 | 2,437 | 2,239 |
| 48,550 | 48,600 | 2,440 | 2,242 |
| 48,600 | 48,650 | 2,442 | 2,244 |
| 48,650 | 48,700 | 2,445 | 2,247 |
| 48,700 | 48,750 | 2,448 | 2,250 |
| 48,750 | 48,800 | 2,451 | 2,253 |
| 48,800 | 48,850 | 2,453 | 2,255 |
| 48,850 | 48,900 | 2,456 | 2,258 |
| 48,900 | 48,950 | 2,459 | 2,261 |
| 48,950 | 49,000 | 2,462 | 2,264 |
| \$49,000 | | | |
| 49,000 | 49,050 | 2,464 | 2,266 |
| 49,050 | 49,100 | 2,467 | 2,269 |
| 49,100 | 49,150 | 2,470 | 2,272 |
| 49,150 | 49,200 | 2,473 | 2,275 |
| 49,200 | 49,250 | 2,475 | 2,277 |
| 49,250 | 49,300 | 2,478 | 2,280 |
| 49,300 | 49,350 | 2,481 | 2,283 |
| 49,350 | 49,400 | 2,484 | 2,286 |
| 49,400 | 49,450 | 2,486 | 2,288 |
| 49,450 | 49,500 | 2,489 | 2,291 |
| 49,500 | 49,550 | 2,492 | 2,294 |
| 49,550 | 49,600 | 2,495 | 2,297 |
| 49,600 | 49,650 | 2,497 | 2,299 |
| 49,650 | 49,700 | 2,500 | 2,302 |
| 49,700 | 49,750 | 2,503 | 2,305 |
| 49,750 | 49,800 | 2,506 | 2,308 |
| 49,800 | 49,850 | 2,508 | 2,310 |
| 49,850 | 49,900 | 2,511 | 2,313 |
| 49,900 | 49,950 | 2,514 | 2,316 |
| 49,950 | 50,000 | 2,517 | 2,319 |
| \$50,000 | | | |
| 50,000 | 50,050 | 2,519 | 2,321 |
| 50,050 | 50,100 | 2,522 | 2,324 |
| 50,100 | 50,150 | 2,525 | 2,327 |
| 50,150 | 50,200 | 2,528 | 2,330 |
| 50,200 | 50,250 | 2,530 | 2,332 |
| 50,250 | 50,300 | 2,533 | 2,335 |
| 50,300 | 50,350 | 2,536 | 2,338 |
| 50,350 | 50,400 | 2,539 | 2,341 |
| 50,400 | 50,450 | 2,541 | 2,343 |
| 50,450 | 50,500 | 2,544 | 2,346 |
| 50,500 | 50,550 | 2,547 | 2,349 |
| 50,550 | 50,600 | 2,550 | 2,352 |
| 50,600 | 50,650 | 2,552 | 2,354 |
| 50,650 | 50,700 | 2,555 | 2,357 |
| 50,700 | 50,750 | 2,558 | 2,360 |
| 50,750 | 50,800 | 2,561 | 2,363 |
| 50,800 | 50,850 | 2,563 | 2,365 |
| 50,850 | 50,900 | 2,566 | 2,368 |
| 50,900 | 50,950 | 2,569 | 2,371 |
| 50,950 | 51,000 | 2,572 | 2,374 |

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

2010 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | | If Oklahoma taxable income is: | | And you are: | | If Oklahoma taxable income 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 |
| | | Your tax is: | | | | Your tax is: | | | | Your tax is: | |
| \$51,000 | | | | | | | | | | | |
| 51,000 | 51,050 | 2,574 | 2,376 | 54,000 | 54,050 | 2,739 | 2,541 | 57,000 | 57,050 | 2,904 | 2,706 |
| 51,050 | 51,100 | 2,577 | 2,379 | 54,050 | 54,100 | 2,742 | 2,544 | 57,050 | 57,100 | 2,907 | 2,709 |
| 51,100 | 51,150 | 2,580 | 2,382 | 54,100 | 54,150 | 2,745 | 2,547 | 57,100 | 57,150 | 2,910 | 2,712 |
| 51,150 | 51,200 | 2,583 | 2,385 | 54,150 | 54,200 | 2,748 | 2,550 | 57,150 | 57,200 | 2,913 | 2,715 |
| 51,200 | 51,250 | 2,585 | 2,387 | 54,200 | 54,250 | 2,750 | 2,552 | 57,200 | 57,250 | 2,915 | 2,717 |
| 51,250 | 51,300 | 2,588 | 2,390 | 54,250 | 54,300 | 2,753 | 2,555 | 57,250 | 57,300 | 2,918 | 2,720 |
| 51,300 | 51,350 | 2,591 | 2,393 | 54,300 | 54,350 | 2,756 | 2,558 | 57,300 | 57,350 | 2,921 | 2,723 |
| 51,350 | 51,400 | 2,594 | 2,396 | 54,350 | 54,400 | 2,759 | 2,561 | 57,350 | 57,400 | 2,924 | 2,726 |
| 51,400 | 51,450 | 2,596 | 2,398 | 54,400 | 54,450 | 2,761 | 2,563 | 57,400 | 57,450 | 2,926 | 2,728 |
| 51,450 | 51,500 | 2,599 | 2,401 | 54,450 | 54,500 | 2,764 | 2,566 | 57,450 | 57,500 | 2,929 | 2,731 |
| 51,500 | 51,550 | 2,602 | 2,404 | 54,500 | 54,550 | 2,767 | 2,569 | 57,500 | 57,550 | 2,932 | 2,734 |
| 51,550 | 51,600 | 2,605 | 2,407 | 54,550 | 54,600 | 2,770 | 2,572 | 57,550 | 57,600 | 2,935 | 2,737 |
| 51,600 | 51,650 | 2,607 | 2,409 | 54,600 | 54,650 | 2,772 | 2,574 | 57,600 | 57,650 | 2,937 | 2,739 |
| 51,650 | 51,700 | 2,610 | 2,412 | 54,650 | 54,700 | 2,775 | 2,577 | 57,650 | 57,700 | 2,940 | 2,742 |
| 51,700 | 51,750 | 2,613 | 2,415 | 54,700 | 54,750 | 2,778 | 2,580 | 57,700 | 57,750 | 2,943 | 2,745 |
| 51,750 | 51,800 | 2,616 | 2,418 | 54,750 | 54,800 | 2,781 | 2,583 | 57,750 | 57,800 | 2,946 | 2,748 |
| 51,800 | 51,850 | 2,618 | 2,420 | 54,800 | 54,850 | 2,783 | 2,585 | 57,800 | 57,850 | 2,948 | 2,750 |
| 51,850 | 51,900 | 2,621 | 2,423 | 54,850 | 54,900 | 2,786 | 2,588 | 57,850 | 57,900 | 2,951 | 2,753 |
| 51,900 | 51,950 | 2,624 | 2,426 | 54,900 | 54,950 | 2,789 | 2,591 | 57,900 | 57,950 | 2,954 | 2,756 |
| 51,950 | 52,000 | 2,627 | 2,429 | 54,950 | 55,000 | 2,792 | 2,594 | 57,950 | 58,000 | 2,957 | 2,759 |
| \$52,000 | | | | | | | | | | | |
| 52,000 | 52,050 | 2,629 | 2,431 | 55,000 | 55,050 | 2,794 | 2,596 | 58,000 | 58,050 | 2,959 | 2,761 |
| 52,050 | 52,100 | 2,632 | 2,434 | 55,050 | 55,100 | 2,797 | 2,599 | 58,050 | 58,100 | 2,962 | 2,764 |
| 52,100 | 52,150 | 2,635 | 2,437 | 55,100 | 55,150 | 2,800 | 2,602 | 58,100 | 58,150 | 2,965 | 2,767 |
| 52,150 | 52,200 | 2,638 | 2,440 | 55,150 | 55,200 | 2,803 | 2,605 | 58,150 | 58,200 | 2,968 | 2,770 |
| 52,200 | 52,250 | 2,640 | 2,442 | 55,200 | 55,250 | 2,805 | 2,607 | 58,200 | 58,250 | 2,970 | 2,772 |
| 52,250 | 52,300 | 2,643 | 2,445 | 55,250 | 55,300 | 2,808 | 2,610 | 58,250 | 58,300 | 2,973 | 2,775 |
| 52,300 | 52,350 | 2,646 | 2,448 | 55,300 | 55,350 | 2,811 | 2,613 | 58,300 | 58,350 | 2,976 | 2,778 |
| 52,350 | 52,400 | 2,649 | 2,451 | 55,350 | 55,400 | 2,814 | 2,616 | 58,350 | 58,400 | 2,979 | 2,781 |
| 52,400 | 52,450 | 2,651 | 2,453 | 55,400 | 55,450 | 2,816 | 2,618 | 58,400 | 58,450 | 2,981 | 2,783 |
| 52,450 | 52,500 | 2,654 | 2,456 | 55,450 | 55,500 | 2,819 | 2,621 | 58,450 | 58,500 | 2,984 | 2,786 |
| 52,500 | 52,550 | 2,657 | 2,459 | 55,500 | 55,550 | 2,822 | 2,624 | 58,500 | 58,550 | 2,987 | 2,789 |
| 52,550 | 52,600 | 2,660 | 2,462 | 55,550 | 55,600 | 2,825 | 2,627 | 58,550 | 58,600 | 2,990 | 2,792 |
| 52,600 | 52,650 | 2,662 | 2,464 | 55,600 | 55,650 | 2,827 | 2,629 | 58,600 | 58,650 | 2,992 | 2,794 |
| 52,650 | 52,700 | 2,665 | 2,467 | 55,650 | 55,700 | 2,830 | 2,632 | 58,650 | 58,700 | 2,995 | 2,797 |
| 52,700 | 52,750 | 2,668 | 2,470 | 55,700 | 55,750 | 2,833 | 2,635 | 58,700 | 58,750 | 2,998 | 2,800 |
| 52,750 | 52,800 | 2,671 | 2,473 | 55,750 | 55,800 | 2,836 | 2,638 | 58,750 | 58,800 | 3,001 | 2,803 |
| 52,800 | 52,850 | 2,673 | 2,475 | 55,800 | 55,850 | 2,838 | 2,640 | 58,800 | 58,850 | 3,003 | 2,805 |
| 52,850 | 52,900 | 2,676 | 2,478 | 55,850 | 55,900 | 2,841 | 2,643 | 58,850 | 58,900 | 3,006 | 2,808 |
| 52,900 | 52,950 | 2,679 | 2,481 | 55,900 | 55,950 | 2,844 | 2,646 | 58,900 | 58,950 | 3,009 | 2,811 |
| 52,950 | 53,000 | 2,682 | 2,484 | 55,950 | 56,000 | 2,847 | 2,649 | 58,950 | 59,000 | 3,012 | 2,814 |
| \$53,000 | | | | | | | | | | | |
| 53,000 | 53,050 | 2,684 | 2,486 | 56,000 | 56,050 | 2,849 | 2,651 | 59,000 | 59,050 | 3,014 | 2,816 |
| 53,050 | 53,100 | 2,687 | 2,489 | 56,050 | 56,100 | 2,852 | 2,654 | 59,050 | 59,100 | 3,017 | 2,819 |
| 53,100 | 53,150 | 2,690 | 2,492 | 56,100 | 56,150 | 2,855 | 2,657 | 59,100 | 59,150 | 3,020 | 2,822 |
| 53,150 | 53,200 | 2,693 | 2,495 | 56,150 | 56,200 | 2,858 | 2,660 | 59,150 | 59,200 | 3,023 | 2,825 |
| 53,200 | 53,250 | 2,695 | 2,497 | 56,200 | 56,250 | 2,860 | 2,662 | 59,200 | 59,250 | 3,025 | 2,827 |
| 53,250 | 53,300 | 2,698 | 2,500 | 56,250 | 56,300 | 2,863 | 2,665 | 59,250 | 59,300 | 3,028 | 2,830 |
| 53,300 | 53,350 | 2,701 | 2,503 | 56,300 | 56,350 | 2,866 | 2,668 | 59,300 | 59,350 | 3,031 | 2,833 |
| 53,350 | 53,400 | 2,704 | 2,506 | 56,350 | 56,400 | 2,869 | 2,671 | 59,350 | 59,400 | 3,034 | 2,836 |
| 53,400 | 53,450 | 2,706 | 2,508 | 56,400 | 56,450 | 2,871 | 2,673 | 59,400 | 59,450 | 3,036 | 2,838 |
| 53,450 | 53,500 | 2,709 | 2,511 | 56,450 | 56,500 | 2,874 | 2,676 | 59,450 | 59,500 | 3,039 | 2,841 |
| 53,500 | 53,550 | 2,712 | 2,514 | 56,500 | 56,550 | 2,877 | 2,679 | 59,500 | 59,550 | 3,042 | 2,844 |
| 53,550 | 53,600 | 2,715 | 2,517 | 56,550 | 56,600 | 2,880 | 2,682 | 59,550 | 59,600 | 3,045 | 2,847 |
| 53,600 | 53,650 | 2,717 | 2,519 | 56,600 | 56,650 | 2,882 | 2,684 | 59,600 | 59,650 | 3,047 | 2,849 |
| 53,650 | 53,700 | 2,720 | 2,522 | 56,650 | 56,700 | 2,885 | 2,687 | 59,650 | 59,700 | 3,050 | 2,852 |
| 53,700 | 53,750 | 2,723 | 2,525 | 56,700 | 56,750 | 2,888 | 2,690 | 59,700 | 59,750 | 3,053 | 2,855 |
| 53,750 | 53,800 | 2,726 | 2,528 | 56,750 | 56,800 | 2,891 | 2,693 | 59,750 | 59,800 | 3,056 | 2,858 |
| 53,800 | 53,850 | 2,728 | 2,530 | 56,800 | 56,850 | 2,893 | 2,695 | 59,800 | 59,850 | 3,058 | 2,860 |
| 53,850 | 53,900 | 2,731 | 2,533 | 56,850 | 56,900 | 2,896 | 2,698 | 59,850 | 59,900 | 3,061 | 2,863 |
| 53,900 | 53,950 | 2,734 | 2,536 | 56,900 | 56,950 | 2,899 | 2,701 | 59,900 | 59,950 | 3,064 | 2,866 |
| 53,950 | 54,000 | 2,737 | 2,539 | 56,950 | 57,000 | 2,902 | 2,704 | 59,950 | 60,000 | 3,067 | 2,869 |

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

2010 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$60,000 | | | |
| 60,000 | 60,050 | 3,069 | 2,871 |
| 60,050 | 60,100 | 3,072 | 2,874 |
| 60,100 | 60,150 | 3,075 | 2,877 |
| 60,150 | 60,200 | 3,078 | 2,880 |
| 60,200 | 60,250 | 3,080 | 2,882 |
| 60,250 | 60,300 | 3,083 | 2,885 |
| 60,300 | 60,350 | 3,086 | 2,888 |
| 60,350 | 60,400 | 3,089 | 2,891 |
| 60,400 | 60,450 | 3,091 | 2,893 |
| 60,450 | 60,500 | 3,094 | 2,896 |
| 60,500 | 60,550 | 3,097 | 2,899 |
| 60,550 | 60,600 | 3,100 | 2,902 |
| 60,600 | 60,650 | 3,102 | 2,904 |
| 60,650 | 60,700 | 3,105 | 2,907 |
| 60,700 | 60,750 | 3,108 | 2,910 |
| 60,750 | 60,800 | 3,111 | 2,913 |
| 60,800 | 60,850 | 3,113 | 2,915 |
| 60,850 | 60,900 | 3,116 | 2,918 |
| 60,900 | 60,950 | 3,119 | 2,921 |
| 60,950 | 61,000 | 3,122 | 2,924 |
| \$61,000 | | | |
| 61,000 | 61,050 | 3,124 | 2,926 |
| 61,050 | 61,100 | 3,127 | 2,929 |
| 61,100 | 61,150 | 3,130 | 2,932 |
| 61,150 | 61,200 | 3,133 | 2,935 |
| 61,200 | 61,250 | 3,135 | 2,937 |
| 61,250 | 61,300 | 3,138 | 2,940 |
| 61,300 | 61,350 | 3,141 | 2,943 |
| 61,350 | 61,400 | 3,144 | 2,946 |
| 61,400 | 61,450 | 3,146 | 2,948 |
| 61,450 | 61,500 | 3,149 | 2,951 |
| 61,500 | 61,550 | 3,152 | 2,954 |
| 61,550 | 61,600 | 3,155 | 2,957 |
| 61,600 | 61,650 | 3,157 | 2,959 |
| 61,650 | 61,700 | 3,160 | 2,962 |
| 61,700 | 61,750 | 3,163 | 2,965 |
| 61,750 | 61,800 | 3,166 | 2,968 |
| 61,800 | 61,850 | 3,168 | 2,970 |
| 61,850 | 61,900 | 3,171 | 2,973 |
| 61,900 | 61,950 | 3,174 | 2,976 |
| 61,950 | 62,000 | 3,177 | 2,979 |
| \$62,000 | | | |
| 62,000 | 62,050 | 3,179 | 2,981 |
| 62,050 | 62,100 | 3,182 | 2,984 |
| 62,100 | 62,150 | 3,185 | 2,987 |
| 62,150 | 62,200 | 3,188 | 2,990 |
| 62,200 | 62,250 | 3,190 | 2,992 |
| 62,250 | 62,300 | 3,193 | 2,995 |
| 62,300 | 62,350 | 3,196 | 2,998 |
| 62,350 | 62,400 | 3,199 | 3,001 |
| 62,400 | 62,450 | 3,201 | 3,003 |
| 62,450 | 62,500 | 3,204 | 3,006 |
| 62,500 | 62,550 | 3,207 | 3,009 |
| 62,550 | 62,600 | 3,210 | 3,012 |
| 62,600 | 62,650 | 3,212 | 3,014 |
| 62,650 | 62,700 | 3,215 | 3,017 |
| 62,700 | 62,750 | 3,218 | 3,020 |
| 62,750 | 62,800 | 3,221 | 3,023 |
| 62,800 | 62,850 | 3,223 | 3,025 |
| 62,850 | 62,900 | 3,226 | 3,028 |
| 62,900 | 62,950 | 3,229 | 3,031 |
| 62,950 | 63,000 | 3,232 | 3,034 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$63,000 | | | |
| 63,000 | 63,050 | 3,234 | 3,036 |
| 63,050 | 63,100 | 3,237 | 3,039 |
| 63,100 | 63,150 | 3,240 | 3,042 |
| 63,150 | 63,200 | 3,243 | 3,045 |
| 63,200 | 63,250 | 3,245 | 3,047 |
| 63,250 | 63,300 | 3,248 | 3,050 |
| 63,300 | 63,350 | 3,251 | 3,053 |
| 63,350 | 63,400 | 3,254 | 3,056 |
| 63,400 | 63,450 | 3,256 | 3,058 |
| 63,450 | 63,500 | 3,259 | 3,061 |
| 63,500 | 63,550 | 3,262 | 3,064 |
| 63,550 | 63,600 | 3,265 | 3,067 |
| 63,600 | 63,650 | 3,267 | 3,069 |
| 63,650 | 63,700 | 3,270 | 3,072 |
| 63,700 | 63,750 | 3,273 | 3,075 |
| 63,750 | 63,800 | 3,276 | 3,078 |
| 63,800 | 63,850 | 3,278 | 3,080 |
| 63,850 | 63,900 | 3,281 | 3,083 |
| 63,900 | 63,950 | 3,284 | 3,086 |
| 63,950 | 64,000 | 3,287 | 3,089 |
| \$64,000 | | | |
| 64,000 | 64,050 | 3,289 | 3,091 |
| 64,050 | 64,100 | 3,292 | 3,094 |
| 64,100 | 64,150 | 3,295 | 3,097 |
| 64,150 | 64,200 | 3,298 | 3,100 |
| 64,200 | 64,250 | 3,300 | 3,102 |
| 64,250 | 64,300 | 3,303 | 3,105 |
| 64,300 | 64,350 | 3,306 | 3,108 |
| 64,350 | 64,400 | 3,309 | 3,111 |
| 64,400 | 64,450 | 3,311 | 3,113 |
| 64,450 | 64,500 | 3,314 | 3,116 |
| 64,500 | 64,550 | 3,317 | 3,119 |
| 64,550 | 64,600 | 3,320 | 3,122 |
| 64,600 | 64,650 | 3,322 | 3,124 |
| 64,650 | 64,700 | 3,325 | 3,127 |
| 64,700 | 64,750 | 3,328 | 3,130 |
| 64,750 | 64,800 | 3,331 | 3,133 |
| 64,800 | 64,850 | 3,333 | 3,135 |
| 64,850 | 64,900 | 3,336 | 3,138 |
| 64,900 | 64,950 | 3,339 | 3,141 |
| 64,950 | 65,000 | 3,342 | 3,144 |
| \$65,000 | | | |
| 65,000 | 65,050 | 3,344 | 3,146 |
| 65,050 | 65,100 | 3,347 | 3,149 |
| 65,100 | 65,150 | 3,350 | 3,152 |
| 65,150 | 65,200 | 3,353 | 3,155 |
| 65,200 | 65,250 | 3,355 | 3,157 |
| 65,250 | 65,300 | 3,358 | 3,160 |
| 65,300 | 65,350 | 3,361 | 3,163 |
| 65,350 | 65,400 | 3,364 | 3,166 |
| 65,400 | 65,450 | 3,366 | 3,168 |
| 65,450 | 65,500 | 3,369 | 3,171 |
| 65,500 | 65,550 | 3,372 | 3,174 |
| 65,550 | 65,600 | 3,375 | 3,177 |
| 65,600 | 65,650 | 3,377 | 3,179 |
| 65,650 | 65,700 | 3,380 | 3,182 |
| 65,700 | 65,750 | 3,383 | 3,185 |
| 65,750 | 65,800 | 3,386 | 3,188 |
| 65,800 | 65,850 | 3,388 | 3,190 |
| 65,850 | 65,900 | 3,391 | 3,193 |
| 65,900 | 65,950 | 3,394 | 3,196 |
| 65,950 | 66,000 | 3,397 | 3,199 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$66,000 | | | |
| 66,000 | 66,050 | 3,399 | 3,201 |
| 66,050 | 66,100 | 3,402 | 3,204 |
| 66,100 | 66,150 | 3,405 | 3,207 |
| 66,150 | 66,200 | 3,408 | 3,210 |
| 66,200 | 66,250 | 3,410 | 3,212 |
| 66,250 | 66,300 | 3,413 | 3,215 |
| 66,300 | 66,350 | 3,416 | 3,218 |
| 66,350 | 66,400 | 3,419 | 3,221 |
| 66,400 | 66,450 | 3,421 | 3,223 |
| 66,450 | 66,500 | 3,424 | 3,226 |
| 66,500 | 66,550 | 3,427 | 3,229 |
| 66,550 | 66,600 | 3,430 | 3,232 |
| 66,600 | 66,650 | 3,432 | 3,234 |
| 66,650 | 66,700 | 3,435 | 3,237 |
| 66,700 | 66,750 | 3,438 | 3,240 |
| 66,750 | 66,800 | 3,441 | 3,243 |
| 66,800 | 66,850 | 3,443 | 3,245 |
| 66,850 | 66,900 | 3,446 | 3,248 |
| 66,900 | 66,950 | 3,449 | 3,251 |
| 66,950 | 67,000 | 3,452 | 3,254 |
| \$67,000 | | | |
| 67,000 | 67,050 | 3,454 | 3,256 |
| 67,050 | 67,100 | 3,457 | 3,259 |
| 67,100 | 67,150 | 3,460 | 3,262 |
| 67,150 | 67,200 | 3,463 | 3,265 |
| 67,200 | 67,250 | 3,465 | 3,267 |
| 67,250 | 67,300 | 3,468 | 3,270 |
| 67,300 | 67,350 | 3,471 | 3,273 |
| 67,350 | 67,400 | 3,474 | 3,276 |
| 67,400 | 67,450 | 3,476 | 3,278 |
| 67,450 | 67,500 | 3,479 | 3,281 |
| 67,500 | 67,550 | 3,482 | 3,284 |
| 67,550 | 67,600 | 3,485 | 3,287 |
| 67,600 | 67,650 | 3,487 | 3,289 |
| 67,650 | 67,700 | 3,490 | 3,292 |
| 67,700 | 67,750 | 3,493 | 3,295 |
| 67,750 | 67,800 | 3,496 | 3,298 |
| 67,800 | 67,850 | 3,498 | 3,300 |
| 67,850 | 67,900 | 3,501 | 3,303 |
| 67,900 | 67,950 | 3,504 | 3,306 |
| 67,950 | 68,000 | 3,507 | 3,309 |
| \$68,000 | | | |
| 68,000 | 68,050 | 3,509 | 3,311 |
| 68,050 | 68,100 | 3,512 | 3,314 |
| 68,100 | 68,150 | 3,515 | 3,317 |
| 68,150 | 68,200 | 3,518 | 3,320 |
| 68,200 | 68,250 | 3,520 | 3,322 |
| 68,250 | 68,300 | 3,523 | 3,325 |
| 68,300 | 68,350 | 3,526 | 3,328 |
| 68,350 | 68,400 | 3,529 | 3,331 |
| 68,400 | 68,450 | 3,531 | 3,333 |
| 68,450 | 68,500 | 3,534 | 3,336 |
| 68,500 | 68,550 | 3,537 | 3,339 |
| 68,550 | 68,600 | 3,540 | 3,342 |
| 68,600 | 68,650 | 3,542 | 3,344 |
| 68,650 | 68,700 | 3,545 | 3,347 |
| 68,700 | 68,750 | 3,548 | 3,350 |
| 68,750 | 68,800 | 3,551 | 3,353 |
| 68,800 | 68,850 | 3,553 | 3,355 |
| 68,850 | 68,900 | 3,556 | 3,358 |
| 68,900 | 68,950 | 3,559 | 3,361 |
| 68,950 | 69,000 | 3,562 | 3,364 |

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

2010 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |

\$69,000

| | | | |
|--------|--------|-------|-------|
| 69,000 | 69,050 | 3,564 | 3,366 |
| 69,050 | 69,100 | 3,567 | 3,369 |
| 69,100 | 69,150 | 3,570 | 3,372 |
| 69,150 | 69,200 | 3,573 | 3,375 |
| 69,200 | 69,250 | 3,575 | 3,377 |
| 69,250 | 69,300 | 3,578 | 3,380 |
| 69,300 | 69,350 | 3,581 | 3,383 |
| 69,350 | 69,400 | 3,584 | 3,386 |
| 69,400 | 69,450 | 3,586 | 3,388 |
| 69,450 | 69,500 | 3,589 | 3,391 |
| 69,500 | 69,550 | 3,592 | 3,394 |
| 69,550 | 69,600 | 3,595 | 3,397 |
| 69,600 | 69,650 | 3,597 | 3,399 |
| 69,650 | 69,700 | 3,600 | 3,402 |
| 69,700 | 69,750 | 3,603 | 3,405 |
| 69,750 | 69,800 | 3,606 | 3,408 |
| 69,800 | 69,850 | 3,608 | 3,410 |
| 69,850 | 69,900 | 3,611 | 3,413 |
| 69,900 | 69,950 | 3,614 | 3,416 |
| 69,950 | 70,000 | 3,617 | 3,419 |

\$70,000

| | | | |
|--------|--------|-------|-------|
| 70,000 | 70,050 | 3,619 | 3,421 |
| 70,050 | 70,100 | 3,622 | 3,424 |
| 70,100 | 70,150 | 3,625 | 3,427 |
| 70,150 | 70,200 | 3,628 | 3,430 |
| 70,200 | 70,250 | 3,630 | 3,432 |
| 70,250 | 70,300 | 3,633 | 3,435 |
| 70,300 | 70,350 | 3,636 | 3,438 |
| 70,350 | 70,400 | 3,639 | 3,441 |
| 70,400 | 70,450 | 3,641 | 3,443 |
| 70,450 | 70,500 | 3,644 | 3,446 |
| 70,500 | 70,550 | 3,647 | 3,449 |
| 70,550 | 70,600 | 3,650 | 3,452 |
| 70,600 | 70,650 | 3,652 | 3,454 |
| 70,650 | 70,700 | 3,655 | 3,457 |
| 70,700 | 70,750 | 3,658 | 3,460 |
| 70,750 | 70,800 | 3,661 | 3,463 |
| 70,800 | 70,850 | 3,663 | 3,465 |
| 70,850 | 70,900 | 3,666 | 3,468 |
| 70,900 | 70,950 | 3,669 | 3,471 |
| 70,950 | 71,000 | 3,672 | 3,474 |

\$71,000

| | | | |
|--------|--------|-------|-------|
| 71,000 | 71,050 | 3,674 | 3,476 |
| 71,050 | 71,100 | 3,677 | 3,479 |
| 71,100 | 71,150 | 3,680 | 3,482 |
| 71,150 | 71,200 | 3,683 | 3,485 |
| 71,200 | 71,250 | 3,685 | 3,487 |
| 71,250 | 71,300 | 3,688 | 3,490 |
| 71,300 | 71,350 | 3,691 | 3,493 |
| 71,350 | 71,400 | 3,694 | 3,496 |
| 71,400 | 71,450 | 3,696 | 3,498 |
| 71,450 | 71,500 | 3,699 | 3,501 |
| 71,500 | 71,550 | 3,702 | 3,504 |
| 71,550 | 71,600 | 3,705 | 3,507 |
| 71,600 | 71,650 | 3,707 | 3,509 |
| 71,650 | 71,700 | 3,710 | 3,512 |
| 71,700 | 71,750 | 3,713 | 3,515 |
| 71,750 | 71,800 | 3,716 | 3,518 |
| 71,800 | 71,850 | 3,718 | 3,520 |
| 71,850 | 71,900 | 3,721 | 3,523 |
| 71,900 | 71,950 | 3,724 | 3,526 |
| 71,950 | 72,000 | 3,727 | 3,529 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |

\$72,000

| | | | |
|--------|--------|-------|-------|
| 72,000 | 72,050 | 3,729 | 3,531 |
| 72,050 | 72,100 | 3,732 | 3,534 |
| 72,100 | 72,150 | 3,735 | 3,537 |
| 72,150 | 72,200 | 3,738 | 3,540 |
| 72,200 | 72,250 | 3,740 | 3,542 |
| 72,250 | 72,300 | 3,743 | 3,545 |
| 72,300 | 72,350 | 3,746 | 3,548 |
| 72,350 | 72,400 | 3,749 | 3,551 |
| 72,400 | 72,450 | 3,751 | 3,553 |
| 72,450 | 72,500 | 3,754 | 3,556 |
| 72,500 | 72,550 | 3,757 | 3,559 |
| 72,550 | 72,600 | 3,760 | 3,562 |
| 72,600 | 72,650 | 3,762 | 3,564 |
| 72,650 | 72,700 | 3,765 | 3,567 |
| 72,700 | 72,750 | 3,768 | 3,570 |
| 72,750 | 72,800 | 3,771 | 3,573 |
| 72,800 | 72,850 | 3,773 | 3,575 |
| 72,850 | 72,900 | 3,776 | 3,578 |
| 72,900 | 72,950 | 3,779 | 3,581 |
| 72,950 | 73,000 | 3,782 | 3,584 |

\$73,000

| | | | |
|--------|--------|-------|-------|
| 73,000 | 73,050 | 3,784 | 3,586 |
| 73,050 | 73,100 | 3,787 | 3,589 |
| 73,100 | 73,150 | 3,790 | 3,592 |
| 73,150 | 73,200 | 3,793 | 3,595 |
| 73,200 | 73,250 | 3,795 | 3,597 |
| 73,250 | 73,300 | 3,798 | 3,600 |
| 73,300 | 73,350 | 3,801 | 3,603 |
| 73,350 | 73,400 | 3,804 | 3,606 |
| 73,400 | 73,450 | 3,806 | 3,608 |
| 73,450 | 73,500 | 3,809 | 3,611 |
| 73,500 | 73,550 | 3,812 | 3,614 |
| 73,550 | 73,600 | 3,815 | 3,617 |
| 73,600 | 73,650 | 3,817 | 3,619 |
| 73,650 | 73,700 | 3,820 | 3,622 |
| 73,700 | 73,750 | 3,823 | 3,625 |
| 73,750 | 73,800 | 3,826 | 3,628 |
| 73,800 | 73,850 | 3,828 | 3,630 |
| 73,850 | 73,900 | 3,831 | 3,633 |
| 73,900 | 73,950 | 3,834 | 3,636 |
| 73,950 | 74,000 | 3,837 | 3,639 |

\$74,000

| | | | |
|--------|--------|-------|-------|
| 74,000 | 74,050 | 3,839 | 3,641 |
| 74,050 | 74,100 | 3,842 | 3,644 |
| 74,100 | 74,150 | 3,845 | 3,647 |
| 74,150 | 74,200 | 3,848 | 3,650 |
| 74,200 | 74,250 | 3,850 | 3,652 |
| 74,250 | 74,300 | 3,853 | 3,655 |
| 74,300 | 74,350 | 3,856 | 3,658 |
| 74,350 | 74,400 | 3,859 | 3,661 |
| 74,400 | 74,450 | 3,861 | 3,663 |
| 74,450 | 74,500 | 3,864 | 3,666 |
| 74,500 | 74,550 | 3,867 | 3,669 |
| 74,550 | 74,600 | 3,870 | 3,672 |
| 74,600 | 74,650 | 3,872 | 3,674 |
| 74,650 | 74,700 | 3,875 | 3,677 |
| 74,700 | 74,750 | 3,878 | 3,680 |
| 74,750 | 74,800 | 3,881 | 3,683 |
| 74,800 | 74,850 | 3,883 | 3,685 |
| 74,850 | 74,900 | 3,886 | 3,688 |
| 74,900 | 74,950 | 3,889 | 3,691 |
| 74,950 | 75,000 | 3,892 | 3,694 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |

\$75,000

| | | | |
|--------|--------|-------|-------|
| 75,000 | 75,050 | 3,894 | 3,696 |
| 75,050 | 75,100 | 3,897 | 3,699 |
| 75,100 | 75,150 | 3,900 | 3,702 |
| 75,150 | 75,200 | 3,903 | 3,705 |
| 75,200 | 75,250 | 3,905 | 3,707 |
| 75,250 | 75,300 | 3,908 | 3,710 |
| 75,300 | 75,350 | 3,911 | 3,713 |
| 75,350 | 75,400 | 3,914 | 3,716 |
| 75,400 | 75,450 | 3,916 | 3,718 |
| 75,450 | 75,500 | 3,919 | 3,721 |
| 75,500 | 75,550 | 3,922 | 3,724 |
| 75,550 | 75,600 | 3,925 | 3,727 |
| 75,600 | 75,650 | 3,927 | 3,729 |
| 75,650 | 75,700 | 3,930 | 3,732 |
| 75,700 | 75,750 | 3,933 | 3,735 |
| 75,750 | 75,800 | 3,936 | 3,738 |
| 75,800 | 75,850 | 3,938 | 3,740 |
| 75,850 | 75,900 | 3,941 | 3,743 |
| 75,900 | 75,950 | 3,944 | 3,746 |
| 75,950 | 76,000 | 3,947 | 3,749 |

\$76,000

| | | | |
|--------|--------|-------|-------|
| 76,000 | 76,050 | 3,949 | 3,751 |
| 76,050 | 76,100 | 3,952 | 3,754 |
| 76,100 | 76,150 | 3,955 | 3,757 |
| 76,150 | 76,200 | 3,958 | 3,760 |
| 76,200 | 76,250 | 3,960 | 3,762 |
| 76,250 | 76,300 | 3,963 | 3,765 |
| 76,300 | 76,350 | 3,966 | 3,768 |
| 76,350 | 76,400 | 3,969 | 3,771 |
| 76,400 | 76,450 | 3,971 | 3,773 |
| 76,450 | 76,500 | 3,974 | 3,776 |
| 76,500 | 76,550 | 3,977 | 3,779 |
| 76,550 | 76,600 | 3,980 | 3,782 |
| 76,600 | 76,650 | 3,982 | 3,784 |
| 76,650 | 76,700 | 3,985 | 3,787 |
| 76,700 | 76,750 | 3,988 | 3,790 |
| 76,750 | 76,800 | 3,991 | 3,793 |
| 76,800 | 76,850 | 3,993 | 3,795 |
| 76,850 | 76,900 | 3,996 | 3,798 |
| 76,900 | 76,950 | 3,999 | 3,801 |
| 76,950 | 77,000 | 4,002 | 3,804 |

\$77,000

| | | | |
|--------|--------|-------|-------|
| 77,000 | 77,050 | 4,004 | 3,806 |
| 77,050 | 77,100 | 4,007 | 3,809 |
| 77,100 | 77,150 | 4,010 | 3,812 |
| 77,150 | 77,200 | 4,013 | 3,815 |
| 77,200 | 77,250 | 4,015 | 3,817 |
| 77,250 | 77,300 | 4,018 | 3,820 |
| 77,300 | 77,350 | 4,021 | 3,823 |
| 77,350 | 77,400 | 4,024 | 3,826 |
| 77,400 | 77,450 | 4,026 | 3,828 |
| 77,450 | 77,500 | 4,029 | 3,831 |
| 77,500 | 77,550 | 4,032 | 3,834 |
| 77,550 | 77,600 | 4,035 | 3,837 |
| 77,600 | 77,650 | 4,037 | 3,839 |
| 77,650 | 77,700 | 4,040 | 3,842 |
| 77,700 | 77,750 | 4,043 | 3,845 |
| 77,750 | 77,800 | 4,046 | 3,848 |
| 77,800 | 77,850 | 4,048 | 3,850 |
| 77,850 | 77,900 | 4,051 | 3,853 |
| 77,900 | 77,950 | 4,054 | 3,856 |
| 77,950 | 78,000 | 4,057 | 3,859 |

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

2010 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$78,000 | | | |
| 78,000 | 78,050 | 4,059 | 3,861 |
| 78,050 | 78,100 | 4,062 | 3,864 |
| 78,100 | 78,150 | 4,065 | 3,867 |
| 78,150 | 78,200 | 4,068 | 3,870 |
| 78,200 | 78,250 | 4,070 | 3,872 |
| 78,250 | 78,300 | 4,073 | 3,875 |
| 78,300 | 78,350 | 4,076 | 3,878 |
| 78,350 | 78,400 | 4,079 | 3,881 |
| 78,400 | 78,450 | 4,081 | 3,883 |
| 78,450 | 78,500 | 4,084 | 3,886 |
| 78,500 | 78,550 | 4,087 | 3,889 |
| 78,550 | 78,600 | 4,090 | 3,892 |
| 78,600 | 78,650 | 4,092 | 3,894 |
| 78,650 | 78,700 | 4,095 | 3,897 |
| 78,700 | 78,750 | 4,098 | 3,900 |
| 78,750 | 78,800 | 4,101 | 3,903 |
| 78,800 | 78,850 | 4,103 | 3,905 |
| 78,850 | 78,900 | 4,106 | 3,908 |
| 78,900 | 78,950 | 4,109 | 3,911 |
| 78,950 | 79,000 | 4,112 | 3,914 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$79,000 | | | |
| 79,000 | 79,050 | 4,114 | 3,916 |
| 79,050 | 79,100 | 4,117 | 3,919 |
| 79,100 | 79,150 | 4,120 | 3,922 |
| 79,150 | 79,200 | 4,123 | 3,925 |
| 79,200 | 79,250 | 4,125 | 3,927 |
| 79,250 | 79,300 | 4,128 | 3,930 |
| 79,300 | 79,350 | 4,131 | 3,933 |
| 79,350 | 79,400 | 4,134 | 3,936 |
| 79,400 | 79,450 | 4,136 | 3,938 |
| 79,450 | 79,500 | 4,139 | 3,941 |
| 79,500 | 79,550 | 4,142 | 3,944 |
| 79,550 | 79,600 | 4,145 | 3,947 |
| 79,600 | 79,650 | 4,147 | 3,949 |
| 79,650 | 79,700 | 4,150 | 3,952 |
| 79,700 | 79,750 | 4,153 | 3,955 |
| 79,750 | 79,800 | 4,156 | 3,958 |
| 79,800 | 79,850 | 4,158 | 3,960 |
| 79,850 | 79,900 | 4,161 | 3,963 |
| 79,900 | 79,950 | 4,164 | 3,966 |
| 79,950 | 80,000 | 4,167 | 3,969 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$80,000 | | | |
| 80,000 | 80,050 | 4,169 | 3,971 |
| 80,050 | 80,100 | 4,172 | 3,974 |
| 80,100 | 80,150 | 4,175 | 3,977 |
| 80,150 | 80,200 | 4,178 | 3,980 |
| 80,200 | 80,250 | 4,180 | 3,982 |
| 80,250 | 80,300 | 4,183 | 3,985 |
| 80,300 | 80,350 | 4,186 | 3,988 |
| 80,350 | 80,400 | 4,189 | 3,991 |
| 80,400 | 80,450 | 4,191 | 3,993 |
| 80,450 | 80,500 | 4,194 | 3,996 |
| 80,500 | 80,550 | 4,197 | 3,999 |
| 80,550 | 80,600 | 4,200 | 4,002 |
| 80,600 | 80,650 | 4,202 | 4,004 |
| 80,650 | 80,700 | 4,205 | 4,007 |
| 80,700 | 80,750 | 4,208 | 4,010 |
| 80,750 | 80,800 | 4,211 | 4,013 |
| 80,800 | 80,850 | 4,213 | 4,015 |
| 80,850 | 80,900 | 4,216 | 4,018 |
| 80,900 | 80,950 | 4,219 | 4,021 |
| 80,950 | 81,000 | 4,222 | 4,024 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$81,000 | | | |
| 81,000 | 81,050 | 4,224 | 4,026 |
| 81,050 | 81,100 | 4,227 | 4,029 |
| 81,100 | 81,150 | 4,230 | 4,032 |
| 81,150 | 81,200 | 4,233 | 4,035 |
| 81,200 | 81,250 | 4,235 | 4,037 |
| 81,250 | 81,300 | 4,238 | 4,040 |
| 81,300 | 81,350 | 4,241 | 4,043 |
| 81,350 | 81,400 | 4,244 | 4,046 |
| 81,400 | 81,450 | 4,246 | 4,048 |
| 81,450 | 81,500 | 4,249 | 4,051 |
| 81,500 | 81,550 | 4,252 | 4,054 |
| 81,550 | 81,600 | 4,255 | 4,057 |
| 81,600 | 81,650 | 4,257 | 4,059 |
| 81,650 | 81,700 | 4,260 | 4,062 |
| 81,700 | 81,750 | 4,263 | 4,065 |
| 81,750 | 81,800 | 4,266 | 4,068 |
| 81,800 | 81,850 | 4,268 | 4,070 |
| 81,850 | 81,900 | 4,271 | 4,073 |
| 81,900 | 81,950 | 4,274 | 4,076 |
| 81,950 | 82,000 | 4,277 | 4,079 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$82,000 | | | |
| 82,000 | 82,050 | 4,279 | 4,081 |
| 82,050 | 82,100 | 4,282 | 4,084 |
| 82,100 | 82,150 | 4,285 | 4,087 |
| 82,150 | 82,200 | 4,288 | 4,090 |
| 82,200 | 82,250 | 4,290 | 4,092 |
| 82,250 | 82,300 | 4,293 | 4,095 |
| 82,300 | 82,350 | 4,296 | 4,098 |
| 82,350 | 82,400 | 4,299 | 4,101 |
| 82,400 | 82,450 | 4,301 | 4,103 |
| 82,450 | 82,500 | 4,304 | 4,106 |
| 82,500 | 82,550 | 4,307 | 4,109 |
| 82,550 | 82,600 | 4,310 | 4,112 |
| 82,600 | 82,650 | 4,312 | 4,114 |
| 82,650 | 82,700 | 4,315 | 4,117 |
| 82,700 | 82,750 | 4,318 | 4,120 |
| 82,750 | 82,800 | 4,321 | 4,123 |
| 82,800 | 82,850 | 4,323 | 4,125 |
| 82,850 | 82,900 | 4,326 | 4,128 |
| 82,900 | 82,950 | 4,329 | 4,131 |
| 82,950 | 83,000 | 4,332 | 4,134 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$83,000 | | | |
| 83,000 | 83,050 | 4,334 | 4,136 |
| 83,050 | 83,100 | 4,337 | 4,139 |
| 83,100 | 83,150 | 4,340 | 4,142 |
| 83,150 | 83,200 | 4,343 | 4,145 |
| 83,200 | 83,250 | 4,345 | 4,147 |
| 83,250 | 83,300 | 4,348 | 4,150 |
| 83,300 | 83,350 | 4,351 | 4,153 |
| 83,350 | 83,400 | 4,354 | 4,156 |
| 83,400 | 83,450 | 4,356 | 4,158 |
| 83,450 | 83,500 | 4,359 | 4,161 |
| 83,500 | 83,550 | 4,362 | 4,164 |
| 83,550 | 83,600 | 4,365 | 4,167 |
| 83,600 | 83,650 | 4,367 | 4,169 |
| 83,650 | 83,700 | 4,370 | 4,172 |
| 83,700 | 83,750 | 4,373 | 4,175 |
| 83,750 | 83,800 | 4,376 | 4,178 |
| 83,800 | 83,850 | 4,378 | 4,180 |
| 83,850 | 83,900 | 4,381 | 4,183 |
| 83,900 | 83,950 | 4,384 | 4,186 |
| 83,950 | 84,000 | 4,387 | 4,189 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$84,000 | | | |
| 84,000 | 84,050 | 4,389 | 4,191 |
| 84,050 | 84,100 | 4,392 | 4,194 |
| 84,100 | 84,150 | 4,395 | 4,197 |
| 84,150 | 84,200 | 4,398 | 4,200 |
| 84,200 | 84,250 | 4,400 | 4,202 |
| 84,250 | 84,300 | 4,403 | 4,205 |
| 84,300 | 84,350 | 4,406 | 4,208 |
| 84,350 | 84,400 | 4,409 | 4,211 |
| 84,400 | 84,450 | 4,411 | 4,213 |
| 84,450 | 84,500 | 4,414 | 4,216 |
| 84,500 | 84,550 | 4,417 | 4,219 |
| 84,550 | 84,600 | 4,420 | 4,222 |
| 84,600 | 84,650 | 4,422 | 4,224 |
| 84,650 | 84,700 | 4,425 | 4,227 |
| 84,700 | 84,750 | 4,428 | 4,230 |
| 84,750 | 84,800 | 4,431 | 4,233 |
| 84,800 | 84,850 | 4,433 | 4,235 |
| 84,850 | 84,900 | 4,436 | 4,238 |
| 84,900 | 84,950 | 4,439 | 4,241 |
| 84,950 | 85,000 | 4,442 | 4,244 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$85,000 | | | |
| 85,000 | 85,050 | 4,444 | 4,246 |
| 85,050 | 85,100 | 4,447 | 4,249 |
| 85,100 | 85,150 | 4,450 | 4,252 |
| 85,150 | 85,200 | 4,453 | 4,255 |
| 85,200 | 85,250 | 4,455 | 4,257 |
| 85,250 | 85,300 | 4,458 | 4,260 |
| 85,300 | 85,350 | 4,461 | 4,263 |
| 85,350 | 85,400 | 4,464 | 4,266 |
| 85,400 | 85,450 | 4,466 | 4,268 |
| 85,450 | 85,500 | 4,469 | 4,271 |
| 85,500 | 85,550 | 4,472 | 4,274 |
| 85,550 | 85,600 | 4,475 | 4,277 |
| 85,600 | 85,650 | 4,477 | 4,279 |
| 85,650 | 85,700 | 4,480 | 4,282 |
| 85,700 | 85,750 | 4,483 | 4,285 |
| 85,750 | 85,800 | 4,486 | 4,288 |
| 85,800 | 85,850 | 4,488 | 4,290 |
| 85,850 | 85,900 | 4,491 | 4,293 |
| 85,900 | 85,950 | 4,494 | 4,296 |
| 85,950 | 86,000 | 4,497 | 4,299 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$86,000 | | | |
| 86,000 | 86,050 | 4,499 | 4,301 |
| 86,050 | 86,100 | 4,502 | 4,304 |
| 86,100 | 86,150 | 4,505 | 4,307 |
| 86,150 | 86,200 | 4,508 | 4,310 |
| 86,200 | 86,250 | 4,510 | 4,312 |
| 86,250 | 86,300 | 4,513 | 4,315 |
| 86,300 | 86,350 | 4,516 | 4,318 |
| 86,350 | 86,400 | 4,519 | 4,321 |
| 86,400 | 86,450 | 4,521 | 4,323 |
| 86,450 | 86,500 | 4,524 | 4,326 |
| 86,500 | 86,550 | 4,527 | 4,329 |
| 86,550 | 86,600 | 4,530 | 4,332 |
| 86,600 | 86,650 | 4,532 | 4,334 |
| 86,650 | 86,700 | 4,535 | 4,337 |
| 86,700 | 86,750 | 4,538 | 4,340 |
| 86,750 | 86,800 | 4,541 | 4,343 |
| 86,800 | 86,850 | 4,543 | 4,345 |
| 86,850 | 86,900 | 4,546 | 4,348 |
| 86,900 | 86,950 | 4,549 | 4,351 |
| 86,950 | 87,000 | 4,552 | 4,354 |

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

2010 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| | | Single or married filing separate | Married* filing joint or head of household |
| At least | But less than | Your tax is: | |
| \$87,000 | | | |
| 87,000 | 87,050 | 4,554 | 4,356 |
| 87,050 | 87,100 | 4,557 | 4,359 |
| 87,100 | 87,150 | 4,560 | 4,362 |
| 87,150 | 87,200 | 4,563 | 4,365 |
| 87,200 | 87,250 | 4,565 | 4,367 |
| 87,250 | 87,300 | 4,568 | 4,370 |
| 87,300 | 87,350 | 4,571 | 4,373 |
| 87,350 | 87,400 | 4,574 | 4,376 |
| 87,400 | 87,450 | 4,576 | 4,378 |
| 87,450 | 87,500 | 4,579 | 4,381 |
| 87,500 | 87,550 | 4,582 | 4,384 |
| 87,550 | 87,600 | 4,585 | 4,387 |
| 87,600 | 87,650 | 4,587 | 4,389 |
| 87,650 | 87,700 | 4,590 | 4,392 |
| 87,700 | 87,750 | 4,593 | 4,395 |
| 87,750 | 87,800 | 4,596 | 4,398 |
| 87,800 | 87,850 | 4,598 | 4,400 |
| 87,850 | 87,900 | 4,601 | 4,403 |
| 87,900 | 87,950 | 4,604 | 4,406 |
| 87,950 | 88,000 | 4,607 | 4,409 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| | | Single or married filing separate | Married* filing joint or head of household |
| At least | But less than | Your tax is: | |
| \$88,000 | | | |
| 88,000 | 88,050 | 4,609 | 4,411 |
| 88,050 | 88,100 | 4,612 | 4,414 |
| 88,100 | 88,150 | 4,615 | 4,417 |
| 88,150 | 88,200 | 4,618 | 4,420 |
| 88,200 | 88,250 | 4,620 | 4,422 |
| 88,250 | 88,300 | 4,623 | 4,425 |
| 88,300 | 88,350 | 4,626 | 4,428 |
| 88,350 | 88,400 | 4,629 | 4,431 |
| 88,400 | 88,450 | 4,631 | 4,433 |
| 88,450 | 88,500 | 4,634 | 4,436 |
| 88,500 | 88,550 | 4,637 | 4,439 |
| 88,550 | 88,600 | 4,640 | 4,442 |
| 88,600 | 88,650 | 4,642 | 4,444 |
| 88,650 | 88,700 | 4,645 | 4,447 |
| 88,700 | 88,750 | 4,648 | 4,450 |
| 88,750 | 88,800 | 4,651 | 4,453 |
| 88,800 | 88,850 | 4,653 | 4,455 |
| 88,850 | 88,900 | 4,656 | 4,458 |
| 88,900 | 88,950 | 4,659 | 4,461 |
| 88,950 | 89,000 | 4,662 | 4,464 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| | | Single or married filing separate | Married* filing joint or head of household |
| At least | But less than | Your tax is: | |
| \$89,000 | | | |
| 89,000 | 89,050 | 4,664 | 4,466 |
| 89,050 | 89,100 | 4,667 | 4,469 |
| 89,100 | 89,150 | 4,670 | 4,472 |
| 89,150 | 89,200 | 4,673 | 4,475 |
| 89,200 | 89,250 | 4,675 | 4,477 |
| 89,250 | 89,300 | 4,678 | 4,480 |
| 89,300 | 89,350 | 4,681 | 4,483 |
| 89,350 | 89,400 | 4,684 | 4,486 |
| 89,400 | 89,450 | 4,686 | 4,488 |
| 89,450 | 89,500 | 4,689 | 4,491 |
| 89,500 | 89,550 | 4,692 | 4,494 |
| 89,550 | 89,600 | 4,695 | 4,497 |
| 89,600 | 89,650 | 4,697 | 4,499 |
| 89,650 | 89,700 | 4,700 | 4,502 |
| 89,700 | 89,750 | 4,703 | 4,505 |
| 89,750 | 89,800 | 4,706 | 4,508 |
| 89,800 | 89,850 | 4,708 | 4,510 |
| 89,850 | 89,900 | 4,711 | 4,513 |
| 89,900 | 89,950 | 4,714 | 4,516 |
| 89,950 | 90,000 | 4,717 | 4,519 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| | | Single or married filing separate | Married* filing joint or head of household |
| At least | But less than | Your tax is: | |
| \$90,000 | | | |
| 90,000 | 90,050 | 4,719 | 4,521 |
| 90,050 | 90,100 | 4,722 | 4,524 |
| 90,100 | 90,150 | 4,725 | 4,527 |
| 90,150 | 90,200 | 4,728 | 4,530 |
| 90,200 | 90,250 | 4,730 | 4,532 |
| 90,250 | 90,300 | 4,733 | 4,535 |
| 90,300 | 90,350 | 4,736 | 4,538 |
| 90,350 | 90,400 | 4,739 | 4,541 |
| 90,400 | 90,450 | 4,741 | 4,543 |
| 90,450 | 90,500 | 4,744 | 4,546 |
| 90,500 | 90,550 | 4,747 | 4,549 |
| 90,550 | 90,600 | 4,750 | 4,552 |
| 90,600 | 90,650 | 4,752 | 4,554 |
| 90,650 | 90,700 | 4,755 | 4,557 |
| 90,700 | 90,750 | 4,758 | 4,560 |
| 90,750 | 90,800 | 4,761 | 4,563 |
| 90,800 | 90,850 | 4,763 | 4,565 |
| 90,850 | 90,900 | 4,766 | 4,568 |
| 90,900 | 90,950 | 4,769 | 4,571 |
| 90,950 | 91,000 | 4,772 | 4,574 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| | | Single or married filing separate | Married* filing joint or head of household |
| At least | But less than | Your tax is: | |
| \$91,000 | | | |
| 91,000 | 91,050 | 4,774 | 4,576 |
| 91,050 | 91,100 | 4,777 | 4,579 |
| 91,100 | 91,150 | 4,780 | 4,582 |
| 91,150 | 91,200 | 4,783 | 4,585 |
| 91,200 | 91,250 | 4,785 | 4,587 |
| 91,250 | 91,300 | 4,788 | 4,590 |
| 91,300 | 91,350 | 4,791 | 4,593 |
| 91,350 | 91,400 | 4,794 | 4,596 |
| 91,400 | 91,450 | 4,796 | 4,598 |
| 91,450 | 91,500 | 4,799 | 4,601 |
| 91,500 | 91,550 | 4,802 | 4,604 |
| 91,550 | 91,600 | 4,805 | 4,607 |
| 91,600 | 91,650 | 4,807 | 4,609 |
| 91,650 | 91,700 | 4,810 | 4,612 |
| 91,700 | 91,750 | 4,813 | 4,615 |
| 91,750 | 91,800 | 4,816 | 4,618 |
| 91,800 | 91,850 | 4,818 | 4,620 |
| 91,850 | 91,900 | 4,821 | 4,623 |
| 91,900 | 91,950 | 4,824 | 4,626 |
| 91,950 | 92,000 | 4,827 | 4,629 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| | | Single or married filing separate | Married* filing joint or head of household |
| At least | But less than | Your tax is: | |
| \$92,000 | | | |
| 92,000 | 92,050 | 4,829 | 4,631 |
| 92,050 | 92,100 | 4,832 | 4,634 |
| 92,100 | 92,150 | 4,835 | 4,637 |
| 92,150 | 92,200 | 4,838 | 4,640 |
| 92,200 | 92,250 | 4,840 | 4,642 |
| 92,250 | 92,300 | 4,843 | 4,645 |
| 92,300 | 92,350 | 4,846 | 4,648 |
| 92,350 | 92,400 | 4,849 | 4,651 |
| 92,400 | 92,450 | 4,851 | 4,653 |
| 92,450 | 92,500 | 4,854 | 4,656 |
| 92,500 | 92,550 | 4,857 | 4,659 |
| 92,550 | 92,600 | 4,860 | 4,662 |
| 92,600 | 92,650 | 4,862 | 4,664 |
| 92,650 | 92,700 | 4,865 | 4,667 |
| 92,700 | 92,750 | 4,868 | 4,670 |
| 92,750 | 92,800 | 4,871 | 4,673 |
| 92,800 | 92,850 | 4,873 | 4,675 |
| 92,850 | 92,900 | 4,876 | 4,678 |
| 92,900 | 92,950 | 4,879 | 4,681 |
| 92,950 | 93,000 | 4,882 | 4,684 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| | | Single or married filing separate | Married* filing joint or head of household |
| At least | But less than | Your tax is: | |
| \$93,000 | | | |
| 93,000 | 93,050 | 4,884 | 4,686 |
| 93,050 | 93,100 | 4,887 | 4,689 |
| 93,100 | 93,150 | 4,890 | 4,692 |
| 93,150 | 93,200 | 4,893 | 4,695 |
| 93,200 | 93,250 | 4,895 | 4,697 |
| 93,250 | 93,300 | 4,898 | 4,700 |
| 93,300 | 93,350 | 4,901 | 4,703 |
| 93,350 | 93,400 | 4,904 | 4,706 |
| 93,400 | 93,450 | 4,906 | 4,708 |
| 93,450 | 93,500 | 4,909 | 4,711 |
| 93,500 | 93,550 | 4,912 | 4,714 |
| 93,550 | 93,600 | 4,915 | 4,717 |
| 93,600 | 93,650 | 4,917 | 4,719 |
| 93,650 | 93,700 | 4,920 | 4,722 |
| 93,700 | 93,750 | 4,923 | 4,725 |
| 93,750 | 93,800 | 4,926 | 4,728 |
| 93,800 | 93,850 | 4,928 | 4,730 |
| 93,850 | 93,900 | 4,931 | 4,733 |
| 93,900 | 93,950 | 4,934 | 4,736 |
| 93,950 | 94,000 | 4,937 | 4,739 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| | | Single or married filing separate | Married* filing joint or head of household |
| At least | But less than | Your tax is: | |
| \$94,000 | | | |
| 94,000 | 94,050 | 4,939 | 4,741 |
| 94,050 | 94,100 | 4,942 | 4,744 |
| 94,100 | 94,150 | 4,945 | 4,747 |
| 94,150 | 94,200 | 4,948 | 4,750 |
| 94,200 | 94,250 | 4,950 | 4,752 |
| 94,250 | 94,300 | 4,953 | 4,755 |
| 94,300 | 94,350 | 4,956 | 4,758 |
| 94,350 | 94,400 | 4,959 | 4,761 |
| 94,400 | 94,450 | 4,961 | 4,763 |
| 94,450 | 94,500 | 4,964 | 4,766 |
| 94,500 | 94,550 | 4,967 | 4,769 |
| 94,550 | 94,600 | 4,970 | 4,772 |
| 94,600 | 94,650 | 4,972 | 4,774 |
| 94,650 | 94,700 | 4,975 | 4,777 |
| 94,700 | 94,750 | 4,978 | 4,780 |
| 94,750 | 94,800 | 4,981 | 4,783 |
| 94,800 | 94,850 | 4,983 | 4,785 |
| 94,850 | 94,900 | 4,986 | 4,788 |
| 94,900 | 94,950 | 4,989 | 4,791 |
| 94,950 | 95,000 | 4,992 | 4,794 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| | | Single or married filing separate | Married* filing joint or head of household |
| At least | But less than | Your tax is: | |
| \$95,000 | | | |
| 95,000 | 95,050 | 4,994 | 4,796 |
| 95,050 | 95,100 | 4,997 | 4,799 |
| 95,100 | 95,150 | 5,000 | 4,802 |
| 95,150 | 95,200 | 5,003 | 4,805 |
| 95,200 | 95,250 | 5,005 | 4,807 |
| 95,250 | 95,300 | 5,008 | 4,810 |
| 95,300 | 95,350 | 5,011 | 4,813 |
| 95,350 | 95,400 | 5,014 | 4,816 |
| 95,400 | 95,450 | 5,016 | 4,818 |
| 95,450 | 95,500 | 5,019 | 4,821 |
| 95,500 | 95,550 | 5,022 | 4,824 |
| 95,550 | 95,600 | 5,025 | 4,827 |
| 95,600 | 95,650 | 5,027 | 4,829 |
| 95,650 | 95,700 | 5,030 | 4,832 |
| 95,700 | 95,750 | 5,033 | 4,835 |
| 95,750 | 95,800 | 5,036 | 4,838 |
| 95,800 | 95,850 | 5,038 | 4,840 |
| 95,850 | 95,900 | 5,041 | 4,843 |
| 95,900 | 95,950 | 5,044 | 4,846 |
| 95,950 | 96,000 | 5,047 | 4,849 |

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

2010 Oklahoma Income Tax Table

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$96,000 | | | |
| 96,000 | 96,050 | 5,049 | 4,851 |
| 96,050 | 96,100 | 5,052 | 4,854 |
| 96,100 | 96,150 | 5,055 | 4,857 |
| 96,150 | 96,200 | 5,058 | 4,860 |
| 96,200 | 96,250 | 5,060 | 4,862 |
| 96,250 | 96,300 | 5,063 | 4,865 |
| 96,300 | 96,350 | 5,066 | 4,868 |
| 96,350 | 96,400 | 5,069 | 4,871 |
| 96,400 | 96,450 | 5,071 | 4,873 |
| 96,450 | 96,500 | 5,074 | 4,876 |
| 96,500 | 96,550 | 5,077 | 4,879 |
| 96,550 | 96,600 | 5,080 | 4,882 |
| 96,600 | 96,650 | 5,082 | 4,884 |
| 96,650 | 96,700 | 5,085 | 4,887 |
| 96,700 | 96,750 | 5,088 | 4,890 |
| 96,750 | 96,800 | 5,091 | 4,893 |
| 96,800 | 96,850 | 5,093 | 4,895 |
| 96,850 | 96,900 | 5,096 | 4,898 |
| 96,900 | 96,950 | 5,099 | 4,901 |
| 96,950 | 97,000 | 5,102 | 4,904 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$97,000 | | | |
| 97,000 | 97,050 | 5,104 | 4,906 |
| 97,050 | 97,100 | 5,107 | 4,909 |
| 97,100 | 97,150 | 5,110 | 4,912 |
| 97,150 | 97,200 | 5,113 | 4,915 |
| 97,200 | 97,250 | 5,115 | 4,917 |
| 97,250 | 97,300 | 5,118 | 4,920 |
| 97,300 | 97,350 | 5,121 | 4,923 |
| 97,350 | 97,400 | 5,124 | 4,926 |
| 97,400 | 97,450 | 5,126 | 4,928 |
| 97,450 | 97,500 | 5,129 | 4,931 |
| 97,500 | 97,550 | 5,132 | 4,934 |
| 97,550 | 97,600 | 5,135 | 4,937 |
| 97,600 | 97,650 | 5,137 | 4,939 |
| 97,650 | 97,700 | 5,140 | 4,942 |
| 97,700 | 97,750 | 5,143 | 4,945 |
| 97,750 | 97,800 | 5,146 | 4,948 |
| 97,800 | 97,850 | 5,148 | 4,950 |
| 97,850 | 97,900 | 5,151 | 4,953 |
| 97,900 | 97,950 | 5,154 | 4,956 |
| 97,950 | 98,000 | 5,157 | 4,959 |

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$99,000 | | | |
| 99,000 | 99,050 | 5,214 | 5,016 |
| 99,050 | 99,100 | 5,217 | 5,019 |
| 99,100 | 99,150 | 5,220 | 5,022 |
| 99,150 | 99,200 | 5,223 | 5,025 |
| 99,200 | 99,250 | 5,225 | 5,027 |
| 99,250 | 99,300 | 5,228 | 5,030 |
| 99,300 | 99,350 | 5,231 | 5,033 |
| 99,350 | 99,400 | 5,234 | 5,036 |
| 99,400 | 99,450 | 5,236 | 5,038 |
| 99,450 | 99,500 | 5,239 | 5,041 |
| 99,500 | 99,550 | 5,242 | 5,044 |
| 99,550 | 99,600 | 5,245 | 5,047 |
| 99,600 | 99,650 | 5,247 | 5,049 |
| 99,650 | 99,700 | 5,250 | 5,052 |
| 99,700 | 99,750 | 5,253 | 5,055 |
| 99,750 | 99,800 | 5,256 | 5,058 |
| 99,800 | 99,850 | 5,258 | 5,060 |
| 99,850 | 99,900 | 5,261 | 5,063 |
| 99,900 | 99,950 | 5,264 | 5,066 |
| 99,950 | 100,000 | 5,267 | 5,069 |

Calculating Tax on Taxable Income of \$100,000 or more for Single or Married Filing Separate

\$5,268 plus 0.055 over \$100,000

- Taxable Income
- Less - 100,000
- Total: Subtract Line 2 from Line 1 and enter here
=
- Multiply Line 3 by 0.055 and enter here
- Tax on \$100,000 5,268
- Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax**
=

| If Oklahoma taxable income is: | | And you are: | |
|--------------------------------|---------------|-----------------------------------|--------------------------------------------|
| At least | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is: | | | |
| \$98,000 | | | |
| 98,000 | 98,050 | 5,159 | 4,961 |
| 98,050 | 98,100 | 5,162 | 4,964 |
| 98,100 | 98,150 | 5,165 | 4,967 |
| 98,150 | 98,200 | 5,168 | 4,970 |
| 98,200 | 98,250 | 5,170 | 4,972 |
| 98,250 | 98,300 | 5,173 | 4,975 |
| 98,300 | 98,350 | 5,176 | 4,978 |
| 98,350 | 98,400 | 5,179 | 4,981 |
| 98,400 | 98,450 | 5,181 | 4,983 |
| 98,450 | 98,500 | 5,184 | 4,986 |
| 98,500 | 98,550 | 5,187 | 4,989 |
| 98,550 | 98,600 | 5,190 | 4,992 |
| 98,600 | 98,650 | 5,192 | 4,994 |
| 98,650 | 98,700 | 5,195 | 4,997 |
| 98,700 | 98,750 | 5,198 | 5,000 |
| 98,750 | 98,800 | 5,201 | 5,003 |
| 98,800 | 98,850 | 5,203 | 5,005 |
| 98,850 | 98,900 | 5,206 | 5,008 |
| 98,900 | 98,950 | 5,209 | 5,011 |
| 98,950 | 99,000 | 5,212 | 5,014 |

Calculating Tax on Taxable Income of \$100,000 or more for Married Filing Joint, Head of Household or Qualified Widow(er)

\$5,070 plus 0.055 over \$100,000

- Taxable Income
- Less - 100,000
- Total: Subtract Line 2 from Line 1 and enter here
=
- Multiply Line 3 by 0.055 and enter here
- Tax on \$100,000 5,070
- Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax**
=

If your Taxable Income is \$100,000 or more, use the tax computation worksheets.

For Single or Married Filing Separate, use the worksheet on the left.

For Married Filing Joint, Head of Household or Qualified Widow(er), use the worksheet on the right.

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



GET YOUR REFUND FASTER - USE DIRECT DEPOSIT!

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

- 1** Check the appropriate box as to whether the check will be going into a checking or savings account. Please keep in mind you will not receive notification of the deposit.
- 2** Fill out the routing number. The routing number must be nine digits. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will be rejected and a check will be issued instead. Using the sample check shown below, the routing number is **120120012**.
- 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 and leave any unused boxes blank. On the sample check shown below, the account number is **2020268620**.

Please Note: The Oklahoma Tax Commission is not responsible if a financial institution refuses a direct deposit. If a direct deposit is refused, a check will be issued to the address shown on your tax return. Also note, the Oklahoma Tax Commission will only issue one payment per bank account number. Therefore, if more than one refund is requested for direct deposit to the same bank account, the second and subsequent payments will be issued by paper check to the address shown on the tax return(s).

WARNING! Due to changes in the electronic banking rules, the Oklahoma Tax Commission will no longer allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution or have a foreign address on your income tax return you will be issued a paper check. If you have an address with an APO, FPO or DPO you are not considered to have a foreign address; your refund is eligible for direct deposit.

The sample check form includes the following information:

- Payee: JOE SMITH, SUSIE SMITH, 123 Main Street, Anyplace, OK 00000
- Postage indicia: 1234, 15-0000/0000
- Pay to the order of: **SAMPLE**
- Amount: \$ [] DOLLARS
- Bank: ANYPLACE BANK, Anyplace, OK 00000
- For: []
- Routing Number: 120120012 (circled with a callout)
- Account Number: 2020268620 (circled with a callout)
- Watermark: **SAMPLE**
- Bottom MICR line: | : 120120012 | : 2020268620 || 1234

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



#1695#



OKLAHOMA RESIDENT INCOME TAX RETURN

Form 511 - 2010

Your Social Security Number

Check box if this taxpayer is deceased

Spouse's Social Security Number (joint return only)

Check box if this taxpayer is deceased

NAME AND ADDRESS PLEASE PRINT OR TYPE

Your first name, middle initial and last name

If a joint return, spouse's first name, middle initial and last name

Mailing address (number and street, including apartment number, rural route or PO Box)

City, State and Zip

NOT REQUIRED TO FILE

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

FILING STATUS

1 Single

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

3 Married filing separate

If spouse is also filing, list SSN and name in box:

4 Head of household with qualifying person

5 Qualifying widow(er) with dependent child

Please list the year spouse died in box at right:

EXEMPTIONS

* NOTE: If claiming Special Exemption, see instructions on page 7 of 511 Packet.

| | REGULAR | *SPECIAL | BLIND | | |
|------------------------------|---------|----------|-------|---|-----------------------------------------------------------------------------------------------------|
| YOURSELF | | + | + | = | ADD THE TOTALS FROM THE 4 BOXES. WRITE THE TOTAL IN THE BOX BELOW. <input type="text"/> |
| SPOUSE | | + | + | = | |
| NUMBER OF DEPENDENT CHILDREN | | | | = | |
| NUMBER OF OTHER DEPENDENTS | | | | = | |
| | | | | | NOTE: IF YOU MAY BE CLAIMED AS A DEPENDENT ON ANOTHER RETURN, ENTER "0" FOR YOUR REGULAR EXEMPTION. |

AGE 65 OR OVER? Yourself Spouse (Please see instructions)

PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME

| | | | Round to Nearest Whole Dollar |
|----------------------------------------------------------------------------|---|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| If you are not required to file, see page 5 of instructions. | 1 | Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ) . . . | 00 |
| | 2 | Oklahoma Subtractions (enclose Schedule 511-A) | 00 |
| | 3 | Line 1 minus line 2 | 00 |
| If line 7 is different than line 1, enclose a copy of your Federal return. | 4 | Out-of-state income, except wages. Describe (4a) (Enclose Federal schedule with detailed description; see instructions) _____ 4b | 00 |
| | 5 | Line 3 minus line 4b | 00 |
| | 6 | Oklahoma Additions (enclose Schedule 511-B) | 00 |
| | 7 | Oklahoma adjusted gross income (line 5 plus line 6) | 00 |

PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Oklahoma Standard Deduction: | 8 | Oklahoma Adjustments (enclose Schedule 511-C) | 00 |
| | 9 | Oklahoma income after adjustments (line 7 minus line 8) | 00 |
| STOP AND READ: If line 4 is zero, complete lines 10-11. If line 4 is more than zero, see Schedule 511-D and do not complete lines 10-11. | | | |
| Single or Married Filing Separate: \$5,700 | 10 | Oklahoma standard deduction or Federal itemized deductions | 00 |
| | 11 | Exemptions (\$1000 x total number of exemptions claimed above). | 00 |
| | 12 | Total deductions and exemptions (add lines 10 and 11 or amount from Sch. 511-D, line 5) | 00 |
| Married Filing Joint or Qualifying Widow(er): \$11,400 | 13 | Oklahoma Taxable Income (line 9 minus line 12) | 00 |
| | 14 | Oklahoma Income Tax from Tax Table (see pages 20-31 of instructions) If using Farm Income Averaging, enter tax from Form 573, line 23 and enter a "1" in box. <input type="checkbox"/> If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box. <input type="checkbox"/> | 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 Schedule 511-E. | | | |
| Itemized Deductions: Enclose copy of the Federal Schedule A. | 15 | Oklahoma child care/child tax credit (see instructions) | 00 |
| | 16 | Credit for taxes paid to another state (enclose Form 511TX). | 00 |
| | 17 | Form 511CR - Other Credits Form. List 511CR line number claimed here.. <input type="checkbox"/> | 00 |
| | 18 | Income Tax (line 14 minus lines 15-17) Do not enter less than zero | 00 |

DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 39.



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2010 Form 511 - Resident Income Tax Return - Page 2

Name(s) shown on Form 511:

Your Social Security Number:

PART THREE: TAX, CREDITS AND PAYMENTS

Form section for Part Three: Tax, Credits and Payments. Includes lines 19-30 with instructions and a 'STOP AND READ' warning.

PART FOUR: REFUND

Form section for Part Four: Refund. Includes lines 31-35 with instructions regarding overpayment and refund.

Want a Faster Refund?

Select to have your refund directly deposited into your checking or savings account. Only one refund can be deposited per account per tax season.

Form section for 'Want a Faster Refund?' including a question about account location and fields for routing and account numbers.

PART FIVE: AMOUNT YOU OWE

Form section for Part Five: Amount You Owe. Includes lines 36-39 with instructions regarding underpayment and tax due.

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

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

Form section for signatures and contact information, including fields for Taxpayer, Spouse, and Paid Preparer.

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

Mailing Address for this form: P.O. Box 26800, Oklahoma City, OK 73126-0800

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



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2010 Form 511 - Resident Income Tax Return - Page 3

NOTE: Enclose this page ONLY if you have an amount shown on a schedule.

Name(s) shown on Form 511:

Your Social Security Number:

SCHEDULE 511-A

Oklahoma Subtractions

See instructions for details on qualifications and required enclosures.

Table with 14 rows for subtractions: Interest on U.S. government obligations, Social Security benefits, Federal civil service retirement, Military Retirement, Oklahoma government or Federal civil service retirement, Other retirement income, U.S. Railroad Retirement Board benefits, Oklahoma depletion, Oklahoma net operating loss, Exempt tribal income, Gains from the sale of exempt government obligations, Oklahoma Capital Gain Deduction, Miscellaneous: Other subtractions, Total subtractions.

SCHEDULE 511-B

Oklahoma Additions

See instructions for details on qualifications and required enclosures.

Table with 9 rows for additions: State and municipal bond interest, Out-of-state losses, Lump sum distributions, Federal net operating loss, Recapture of depletion, Expenses incurred to provide child care programs, Recapture of Contributions to Oklahoma College Savings Plan, Miscellaneous: Other additions, Total additions.

SCHEDULE 511-C

Oklahoma Adjustments

See instructions for details on qualifications and required enclosures.

Table with 8 rows for adjustments: Partial military pay exclusion, Qualifying disability deduction, Political contributions, Interest qualifying for exclusion, Qualified adoption expense, Contributions to Oklahoma 529 College Savings Plan Account(s), Miscellaneous: Other adjustments, Total adjustments.



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2010 Form 511 - Resident Income Tax Return - Page 4

NOTE: Enclose this page ONLY if you have an amount shown on a schedule.

Name(s) shown on Form 511:

Your Social Security Number:

SCHEDULE 511-D

Deductions and Exemptions

See instructions for details on qualifications and required enclosures.

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.

Table with 5 rows for Deductions and Exemptions. Line 1: Oklahoma standard deduction or Federal itemized deductions claimed. Line 2: Exemptions (\$1,000 x number of exemptions claimed at top of Form 511). Line 3: Total (add lines 1 and 2). Line 4: Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511. Line 5: Total allowable deductions and exemptions.

SCHEDULE 511-E

Child Care/Child Tax Credit

See instructions for details on qualifications and required enclosures.

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. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on your Federal return.
or
• 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.

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

Table with 7 rows for Child Care/Child Tax Credit. Line 1: Enter your Federal child care credit. Line 2: Multiply line 1 by 20%. Line 3: Enter your Federal child tax credit (total of child tax credit & additional child tax credit). Line 4: Multiply line 3 by 5%. Line 5: Enter the larger of line 2 or line 4. Line 6: Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511. Line 7: Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit.



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2010 Form 511 - Resident Income Tax Return - Page 5

NOTE: Enclose this page ONLY if you have an amount shown on a schedule.

Name(s) shown on Form 511:

Your Social Security Number:

SCHEDULE 511-F

Earned Income Credit

See instructions for details on qualifications and required enclosures.

You are allowed a credit equal to 5% of the Earned Income Credit allowed on your Federal return. The credit must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. Enclose a copy of your Federal return. If you are not required to file, see special instructions on page 5 of packet.

Table with 4 rows for Earned Income Credit calculation. Line 1: Federal earned income credit. Line 2: Multiply line 1 by 5%. Line 3: Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511. Line 4: Oklahoma earned income credit.

SCHEDULE 511-G

Donations from Refund

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, their mission, how funds are utilized, and their mailing address are shown on page 6 of this form (Schedule 511-G Information). If you are not receiving a refund, but would like to make a donation to one of these organizations, Schedule 511-G Information lists the mailing address to mail your donation to the organization.

Please check the box associated with the dollar amount you are wishing to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right. When you carry your figure back to line 33 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 33 of Form 511.

Table with 13 rows for Donations from Refund. Each row includes a line number, organization name, checkboxes for \$2, \$5, and a dollar amount box, and a column for the amount donated.

Schedule 511-G: Information

1- Oklahoma Wildlife Diversity Program

The Oklahoma Wildlife Diversity Program is funded primarily by concerned Oklahomans. All donations provide for a variety of projects, including research on Texas horned lizards and other rare wildlife, wildlife observation activities, such as statewide educational workshops, informational brochures and posters, and management of a bat cave purchased with previous program donations. If you are not receiving a refund, you may still support Oklahoma wildlife by sending a donation to: Wildlife Diversity Program, 1801 North Lincoln, Oklahoma City, OK 73105.

2- Low Income Health Care Fund

Oklahomans helping each other is what the Indigent (Low Income) Health Care Fund is all about. Donations made to the fund are used to help provide medical and dental care for needy children and families. Every dollar you donate goes directly for health care costs. If you are not receiving a refund, you may contribute toward indigent health care by sending a donation to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Indigent Health Care Revolving Fund, P.O. Box 53306, Oklahoma City, OK 73152.

3- Oklahoma Breast and Cervical Cancer Fund

You may donate for the benefit of breast and cervical cancer early detection, public education and research. Your donation will be placed in a fund to be used for the purpose of funding programs to increase knowledge of breast and cervical cancer risk and prevention and provide mammograms, pap tests and biopsies for low-income women. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Health, Breast and Cervical Cancer Revolving Fund, 1000 NE 10th Street, Oklahoma City, OK 73152.

4- Oklahoma Silver Haired Legislature and Alumni Association Programs

You may donate from your tax refund for the benefit of 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, c/o Division of Aging Services, 312 NE 28th Street, Oklahoma City, OK 73105.

5- 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 recruitment, training, and supervision of the special advocates. All Court Appointed Special Advocate programs in the state shall receive a portion of this money. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., P.O. Box 54946, Oklahoma City, OK 73154.

6- Oklahoma Pet Overpopulation Fund

You may donate from your tax refund for the benefit of 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 Blvd., Oklahoma City, OK 73105.

7- Support of the Oklahoma National Guard

You have the opportunity to donate from your tax refund for the benefit of providing financial relief to qualified members of the Oklahoma National Guard and their families. Donations will be placed in the Income Tax Checkoff Revolving Fund for the Support of the Oklahoma National Guard Relief Program. Monies, to assist Oklahoma National Guard members and their families with approved hardship expenses, will be expended by the Military Department. If you are not receiving a refund, you may still donate. Please mail your contribution to: Operation Homefront Task Force, 3501 Military Circle, Oklahoma City, OK 73111-4398.

8- Oklahoma Leukemia and Lymphoma Fund

You have the opportunity to donate from your tax refund for the benefit of the Oklahoma Leukemia and Lymphoma Revolving Fund. Monies from the fund will be used by the State Department of Health for the purpose of supporting voluntary health agencies dedicated to curing Leukemia, Lymphoma, Hodgkin's Disease, and Myeloma and to improving the quality of life of patients and their families. If you are not receiving a refund, you may still donate. Please mail your contribution to: State Department of Health, Oklahoma Leukemia and Lymphoma Revolving Fund - 228, P.O. Box 268823, Oklahoma City, OK 73152-8823.

9- Support of Programs for Regional Food Banks in Oklahoma

You may donate from your tax refund for the benefit of 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 by mailing your contribution to: Oklahoma Department of Human Services, Revenue Processing Unit, Re: Programs for OK Food Banks, P.O. Box 53306, Oklahoma City, OK 73152.

10- Support of Folds of Honor Scholarship Program

You have the opportunity to donate from your tax refund to support the Folds of Honor Foundation. Folds of Honor is a 501(c)(3) charitable organization that provides post-secondary educational scholarships for children and spouses of military service men and women killed or disabled while serving in the war in Iraq or Afghanistan. If you are not receiving a refund, you may still donate. Mail your contribution to: Folds of Honor Foundation, 5800 North Patriot Drive, Owasso, OK 74055.

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

You have the opportunity to donate up to \$25 from your tax refund for the benefit of 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, YMCA Youth and Government Program, Fiscal Services, Room 112, 2500 North Lincoln Boulevard, Oklahoma City, OK 73105-4599.

12- Multiple Sclerosis Society Fund

You may donate, up to \$25, for the benefit of research toward a cure for Multiple Sclerosis. Your donation will be placed in a fund for the purpose of providing grants to the Multiple Sclerosis Society for purposes of mobilizing people and resources to drive research for a cure and to address the challenges of everyone affected by multiple sclerosis. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Health, Multiple Sclerosis Society Revolving Fund, P.O. Box 268823, Oklahoma City, OK 73126-8823.



#1695#



State of Oklahoma CLAIM FOR CREDIT/REFUND OF SALES TAX

| | |
|-----------------------------------|-------------------------------------------------|
| Taxpayer Social Security Number → | If died in 2010 or 2011, enter date of death: → |
| Spouse's Social Security Number → | If died in 2010 or 2011, enter date of death: → |

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

FORM **538-S** 2010

| |
|---------------------------------------------------------------------------------|
| Taxpayer first name, middle initial and last name |
| Spouse's first name, middle initial and last name (if a joint return) |
| Mailing address (number and street, including apartment number, or rural route) |
| City, State and Zip |

| |
|--------------------------------------------------------------------------------------------------------------------------------------------------|
| PART 1: TAXPAYER INFORMATION |
| Physical address in 2010 (if different than shown in mailing address section) |
| <input type="checkbox"/> Check if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof) |
| <input type="checkbox"/> Check if you or your spouse are 65 years of age or over |
| Oklahoma resident for the entire year? <input type="checkbox"/> yes <input type="checkbox"/> no |

PART 2: DEPENDENT Note: Do not enter the taxpayer or spouse as a dependent. EXEMPTION INFORMATION

| 1. Dependents (first name, initial, last name) If you have additional dependents, please attach schedule. | See Instructions | | | 5. Yearly Income |
|--------------------------------------------------------------------------------------------------------------|------------------|---------------------------|-----------------|------------------|
| | 2. Age | 3. Social Security Number | 4. Relationship | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

QUALIFIED EXEMPTIONS...

A. Yourself

B. Spouse

C. Number of your dependent children...

D. Number of other dependents

E. Total exemptions claimed (add A-D)....

PART 3: GROSS INCOME: Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2010.

- See "Total gross household income" definition on back for examples of income.
- Enter total wages, salaries, fees, commissions, bonuses, and tips (including **nontaxable** income from your W-2s)
 - Enter total interest and dividend income received
 - Total of all dependents' income (from Part 2, column 5)
 - Social Security payments (total including Medicare)
 - Railroad Retirement benefits
 - Other pensions, annuities and IRAs
 - Alimony
 - Unemployment benefits
 - 2009 Earned Income Credit (EIC) received in 2010 and Advanced EIC received in 2010
 - Nontaxable sources of income (specify)
 - Enter **gross** (positive) income from rental, royalties, partnerships, estates & trusts, and gains from the sale or exchange of property (taxable & nontaxable) (enclose Federal return including schedules).....
 - Enter **gross** (positive) income from business and farm (enclose Federal return including schedules)
 - Other income -including income of others living in your household (specify)
 - Total gross household income** (Add lines 1-13)
- If line 14 is over income limits shown in steps 2 and 3 on back of this form, no credit is allowed.

| Yearly Income | |
|-------------------------------------|----|
| You may not enter negative amounts. | |
| 1 | 00 |
| 2 | 00 |
| 3 | 00 |
| 4 | 00 |
| 5 | 00 |
| 6 | 00 |
| 7 | 00 |
| 8 | 00 |
| 9 | 00 |
| 10 | 00 |
| You may not enter negative amounts. | |
| 11 | 00 |
| 12 | 00 |
| 13 | 00 |
| 14 | 00 |

PART 4: SALES TAX CREDIT COMPUTATION (For households with gross income below allowable limits, see steps 2 and 3 on back of form.)

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

DIRECT DEPOSIT OPTION: For those NOT filing a Form 511. See page 2 to see if you qualify for Direct Deposit. If you are filing a Form 511, carry the credit to Form 511, line 27.

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No | Deposit my refund in my: <input type="checkbox"/> checking account <input type="checkbox"/> savings account | Routing Number: <input type="text"/> |
| | | Account Number: <input type="text"/> |

Under penalty of perjury, I declare that the information contained in this document and any attachments is true and correct to the best of my knowledge and belief. If the Oklahoma Tax Commission may discuss this return with your tax preparer, please check here:

| | | |
|-------------------------------|-----------------------------|-------------------------------|
| Taxpayer's Signature and Date | Spouse's Signature and Date | Preparer's Signature and Date |
| Occupation | Occupation | |

NOTICE

- Persons who have received TANF (Temporary Assistance for Needy Families) for any month in the year of 2010 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, 2010 to December 31, 2010.

FORM 538-S INSTRUCTIONS

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

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



Yes (go to step 2)



No (you do not qualify to file this form)

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



Yes (File Form 538-S)



No (go to step 3)

Step 3 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 12/31/2010.
- You have a physical disability constituting handicap to employment (provide proof* as defined in the section below)



Yes (File Form 538-S)



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, 2010, 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, you must qualify and be claimed as a dependent for Federal income tax purposes. The name, social security number, age, relationship and yearly income (if any) must be entered for all dependents. All 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.

Direct Deposit for those Not Filing a Form 511:

- If you are **not** filing a Form 511, and you would like to have the amount shown on line 15 deposited directly into your checking or savings account, please complete the "Direct Deposit Option" section. If you **are** filing a Form 511, you will complete the Direct Deposit section on the Form 511.
- **WARNING!** Due to changes in the electronic banking rules, the Oklahoma Tax Commission will no longer allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution or have a foreign address on your income tax return, you will be issued a paper check. If you have an address with an APO or FPO you are not considered to have a foreign address; your refund is eligible for direct deposit.

*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 quarters.

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), workmen's compensation, school grants or scholarships, veteran's disability compensation, loss-of-time insurance payments and all of the types of income shown on the front of this form. Income that is exempt must be included in the year received, for example: nontaxable sources of income on your W-2 (such as a dependent care reimbursement account), 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 enclose this signed form. Your return claiming the sales tax credit must be filed no later than April 18th. (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 June 30th. 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 enclose this signed form. If you are not filing an income tax return, mail this completed and signed form to: Oklahoma Tax Commission, Post Office Box 26800, Oklahoma City, OK 73126-0800.

Note: 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. Enclose a copy of the extension.