


1999

• FORMS 511, 511EZ AND 538S INCLUDED  
(LONG, SHORT AND SALES TAX RELIEF FORM)



# OKLAHOMA RESIDENT INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

**This packet includes:** (See page 2 for the Table of Contents)

- Instructions for completing the 511 income tax form
- Instructions for completing the 511EZ income tax form
- Two 511 income tax forms
- Two 511EZ income tax forms
- Two 538S forms: Sales Tax Relief Credit
- One 540 form: Discover® Card Payment Authorization Form
- Instructions for utilizing the direct deposit option
- 1999 income tax tables
- One return envelope

**Filing date:**

- Your return must be postmarked no later than April 17, 2000.



**IN A HURRY?  
INTERNET FILING  
AVAILABLE!**

See page 14  
for details



## OKLAHOMA TAX COMMISSION

2501 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73194

For information regarding assistance with your tax return, please see page 28.



# WHAT'S NEW IN THE 1999 OKLAHOMA TAX BOOKLET?

The following items outline several new features and services for the taxpayers of Oklahoma. We have also provided a few reminders to aid in filing 1999 income taxes.

- Looking for a fast, electronic way to file your income taxes? **File on the internet.** Check out the Oklahoma Tax Commission's web site at [www.oktax.state.ok.us](http://www.oktax.state.ok.us) to file online. For more information, please see page 14.
- You may be eligible for the **Sales Tax Relief Credit.** The gross household income limits were increased for tax year 1999. Check out page 12, to see if you qualify.
- Attention victims of the **May 3, 1999 tornados.** A special rule regarding casualty losses that create NOLs may apply to you. Please see page 4 for further information.
- Are you a business owner? Check out the **new business credits** (utilizing Form 511CR) on page 11.
- Check out if you qualify to file a **Form 511RF**, rather than the Form 511EZ or Form 511. See "Who Must File" on page 4.
- Remember to **double check your math.** This is the most common reason for returns to be delayed in processing.

## BEFORE YOU BEGIN

You must complete your Federal income tax return before you begin your 1999 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

Be sure and read all instructions before you begin. To ensure you use the correct form, please read the section entitled "**Which Form Do I Use?**" on page 3 which outlines the qualifications for each type of Oklahoma income tax return form.

If you pay someone to prepare your return, be sure you take them this entire packet. The use of the label and envelope in the center of this packet is designed to speed up the processing of your return.

## HELPFUL HINTS

- File your return by April 17, 2000. If you need to file for an extension, use Form 504 and then later, file via Form 511.
- Be sure you enclose copies of your Form(s) W-2 or 1099 with your return. Enclose all Federal schedules as required.
- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.
- If you are interested in paying the tax due by Discover® Card, please see page 27 for the Form 540.
- After filing, if you have questions regarding the status of your refund, please call (405) 521-3160. The in-state toll-free number is (800) 522-8165, extension 1-3160.
- If you have any questions, please do not hesitate to contact us in one of the ways listed on the back cover of this booklet.

## TABLE OF CONTENTS

|  |              |
|--|--------------|
| <b>Before You Begin</b> .....                      | <b>2</b>     |
| <b>Helpful Hints</b> .....                         | <b>2</b>     |
| <b>Which Form Do I Use?</b> .....                  | <b>3</b>     |
| <b>Residence Defined</b> .....                     | <b>4</b>     |
| <b>What Is Resident Income?</b> .....              | <b>4</b>     |
| <b>Who Must File?</b> .....                        | <b>4</b>     |
| <b>Net Operating Loss</b> .....                    | <b>4</b>     |
| <b>All About Refunds</b> .....                     | <b>5</b>     |
| <b>Estimated Income Tax</b> .....                  | <b>5</b>     |
| <b>What Is an Extension?</b> .....                 | <b>5</b>     |
| <b>When to File an Amended Return?</b> .....       | <b>5</b>     |
| <b>All About Direct Deposit</b> .....              | <b>5</b>     |
| <b>Top of Form Instructions (511 and 511EZ)</b> .  | <b>6</b>     |
| <b>Form 511: Select Line Instructions</b> .....    | <b>7-12</b>  |
| <b>When You Are Finished</b> .....                 | <b>13</b>    |
| <b>Form 511EZ: Line by Line Instructions</b> ..... | <b>13-14</b> |
| <b>Tax Table One</b> .....                         | <b>15-20</b> |
| <b>Tax Table Two</b> .....                         | <b>21-26</b> |
| <b>Form 540: Discover Card Payments</b> .....      | <b>27</b>    |
| <b>Need Assistance? How to Reach Us</b> .....      | <b>28</b>    |

“THERE ARE TWO DIFFERENT FORMS IN THIS PACKET.”

# “WHICH FORM DO I USE?”

Remember these forms are for residents only. If you are a nonresident or a part-year resident, please use Form 511NR.

## FORM 511EZ

## FORM 511

|   |   |   |
|---|---|---|
| <b>Filing Status</b>                                    | Any filing status   | Any filing status   |
| <b>Personal Exemptions</b>                              | Personal Exemption<br>Special Exemption<br>Blind Exemption  | Personal Exemption<br>Special Exemption<br>Blind Exemption  |
| <b>Dependents</b>                                       | All dependents you are entitled to claim  | All dependents you are entitled to claim  |
| <b>Amount of Income</b>                                 | No limit  | No limit  |
| <b>Adjustments to Federal Adjusted Gross Income</b>     | No adjustments allowed  | <b>All adjustments:</b><br>Interest on U.S. Government Obligations<br>Social Security<br>Oklahoma Government or Federal Retirement<br>Other Retirement Income<br>Oil & Gas Depletion<br>Oklahoma/Federal Net Operating Loss(es)<br>Royalty Income Earned by an Inventor<br>Manufacturers Exclusion<br>Exempt Tribal Income<br>Historical Battle Sites<br>Gain/Loss from the sale of Government Obligations<br>Out of State Income/Loss<br>State & Municipal Bond Interest<br>Lump Sum Distributions (not included in Federal AGI) |
| <b>Adjustments to Oklahoma Adjusted Gross Income</b>    | <b>Only Subtractions from:</b><br>Interest Qualifying for Exclusion<br>Partial Military Pay Exclusion | <b>All Subtractions:</b><br>Interest Qualifying for Exclusion<br>Partial Military Pay Exclusion<br>Qualifying Disability Deduction<br>Political Contributions<br>Qualified Medical Savings Accounts<br>Qualified Adoption Expenses<br>Agricultural Commodity Processing Facility Exclusion<br>Depreciation Adjustment for Swine or Poultry Producers  |
| <b>Oklahoma Standard or Federal Itemized Deductions</b> | Allowed   | Allowed   |
| <b>Payments</b>   | Withholding shown on Form W-2's<br>Withholding shown on Form 1099's                                   | Withholding shown on Form W-2's<br>Withholding shown on Form 1099's<br>Estimated Tax Payments<br>Payments made with Extension   |
| <b>Tax Credits</b>                                      | <b>Only Credits Allowed:</b><br>Child Care Credit<br>Sales Tax Relief Credit                          | <b>All Credits Allowed:</b><br>Child Care Credit<br>Sales Tax Relief Credit<br>Low Income Property Tax Credit<br>Credit for Tax Paid to Another State<br>Oklahoma Investment/New Jobs Credit<br>Other Credits (see pages 10-11)   |
| <b>Due Date</b>   | <u>Must be</u> filed by April 17th  | April 17th<br>or later via an extension (see page 5)  |

## RESIDENCE DEFINED

### RESIDENT...

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

### PART-YEAR RESIDENT...

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

### NONRESIDENT...

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

### MEMBERS OF THE ARMED FORCES...

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

If you were an Oklahoma resident at the time you entered military service, assignment to duty outside Oklahoma does not of itself change your state of residence. You must file your return as a resident of Oklahoma until such time as you establish a permanent residence in another state and change your military records. See the specific instructions for line 28 - Partial Military Pay Exclusion.

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

If both the military member and spouse are Oklahoma residents, they shall file a Form 511 residency return. In this case, you should include income of both spouses and take credit for tax paid another state, if applicable. If either spouse is a part-year or nonresident, they shall use Form 511NR.

## 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 interest, 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 Schedule E. (See line 46.)*

## WHO MUST FILE?

### RESIDENT...

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

If you do not have a filing requirement, but have Oklahoma tax withheld or made estimated tax payments, do not file on Form 511 or 511EZ, but instead use Form 511RF. The Form 511RF is a claim for refund for resident taxpayers in this situation.

If you do not have a Federal filing requirement and no Oklahoma tax was withheld or you did not make estimated tax payments, you are not required to file an Oklahoma return. Please be aware you received this packet because you filed an income tax return last year. If you are not required to file this year, please do not file a tax return. If you do not file a tax return this year, you will not receive a packet next year. If your situation changes in the future and you are required to file both Federal and Oklahoma returns, please contact us to request a packet.

### 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.

## NET OPERATING LOSS...

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

Effective for all tax years beginning after 12/31/95 Oklahoma Net Operating Losses may not be carried back\*. A Net Operating Loss may be carried forward for a period of time not to exceed 15 years. Title 68 O.S. Supp. 1993 Section 2358 (A) (3).

The Oklahoma NOL allowed/absorbed in the current tax year shall be subtracted on Oklahoma Form 511, line 6 (other subtractions) or Oklahoma Form 511X, line 2.

The Federal NOL allowed/absorbed in the current tax year shall be added on Oklahoma Form 511, line 13 (other additions) or Oklahoma Form 511X, line 6.

*\* Note: A net operating loss that is a result of the May 3, 1999 tornadoes may be carried back in accordance with the provisions contained in the Internal Revenue Code.*

## ESTIMATED INCOME TAX...

If you filed quarterly estimated tax payments, you must use the Form 511. If you can reasonably expect your tax liability to exceed the amount withheld by \$500 or more, you are required to file a declaration of estimated tax and make quarterly estimated payments. Taxpayers who fail to file a declaration and pay estimated tax may be subject to penalty and 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, estimate payments are not required. If claiming this exception, please see line 52a.

## 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.**

## ALL ABOUT DIRECT DEPOSIT

### WHY USE DIRECT DEPOSIT?

- You get your refund faster.
- Payment is more secure as there is no check to get lost.
- Convenience. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.

### FILLING OUT THE DIRECT DEPOSIT BOX...

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

**First**, check the appropriate box as to whether the check will be going into a checking account or savings account.

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

**Last**, enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown below, the account number is 2020268620.

The sample check includes the following information:

- Payee:** JOE SMITH, SUSIE SMITH, 123 Main Street, Anyplace, OK 00000
- Bank:** ANYPLACE BANK, Anyplace, OK 00000
- Amount:** \$1234.00
- Routing Number:** 120120012
- Account Number:** 2020268620

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

**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.

## ALL ABOUT REFUNDS...

**Remember, your return must be signed.** Once your return is filed, if you have any questions regarding your refund, please call (405) 521-3160. The in-state toll-free number is (800) 522-8165, extension 1-3160.

When your original return is timely filed, you may have any amount of overpayment applied to your next year's estimated tax. Refunds applied to the following year's Oklahoma Estimated Income Tax (at the taxpayer's request) may not be adjusted after the original due date of the return.

Be sure to check out the option of having your refund deposited directly into your checking or savings account. This option is available to those who file via Form 511 and Form 511EZ.

## WHEN TO FILE AN AMENDED RETURN

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

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





# 1999 511: 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, 1040EZ, or Telefile Tax Report.

## 2 Interest on U.S. Government Obligations

If you report interest on bonds, notes and other obligations of the U.S. on your Federal return, 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 interest is from a mutual fund which invests in government obligations, enclose a detailed schedule from the mutual fund showing the amount of monies received from each government obligation or the percentage of funds received from each obligation. Interest from entities such as FNMA and GNMA does not qualify.

*Note: The capital gain/loss from the sale of an U.S. Government Obligation is exempt. Enter exempt gains on line 6 with a #7 in the box, and exempt losses on line 13.*

## 3 Social Security

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

## 4 Oklahoma Government or Federal Retirement

Each individual, may exclude his/her Retirement benefits, up to \$5,500, but not to exceed the amount included in the Federal Adjusted Gross Income. If you retired on disability and the payments you receive are taxed as ordinary income (not retirement benefits) until you reach minimum retirement age, the income taxed as ordinary income does not qualify for this exclusion. The total exclusion from all retirement benefit plans may not exceed \$5,500 per taxpayer.

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

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

## 5 Other Retirement Income

Each individual, who is 65 years of age or older, and

whose income does not exceed the limits in the worksheet (below), may exclude his/her retirement benefits, up to \$3,300, but not to exceed the amount included in the Federal Adjusted Gross Income. If you are retired on disability and the payments received are taxed as ordinary income (not retirement benefits) until you reach minimum retirement age, the income taxed as ordinary income does not qualify for this exclusion. The total exclusion from all retirement benefit plans may not exceed \$3,300 per taxpayer. Any individual who claims the exclusion for government retirees on line 4, may not claim a combined total exclusion for both lines 4 and 5 in an amount exceeding \$5,500.

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

*The worksheet below should be retained for your records.*

### OTHER RETIREMENT INCOME WORKSHEET

Please complete the following worksheet to find if each of you are eligible for the retirement exclusion. Before you begin, you must complete lines 6, 9 and 11-13 of your Form 511, if they apply to you. Upon completing these lines, you then fill in the section below. Please retain this worksheet for your records.

1. Add the amounts on lines 1, 11, 12 and 13 from your Form 511.
2. Add the amounts, if any, on lines 2, 3, 4, 6 and 9 from your Form 511.
3. Subtract the amount on line 2 (above) from line 1

If this total is \$25,000 or less and you are at least 65 years of age with a filing status of single, head of household or married filing separate, then you qualify for the up to \$3,300 exclusion.

If this total is \$50,000 or less and you are at least 65 years of age with a filing status of married filing joint or qualifying widow(er), then you qualify for the up to \$3,300 exclusion. (If both husband and wife qualify, then each is eligible for the up to \$3,300 exclusion.)

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

Remember, the amount of the exclusion is up to \$3,300 per taxpayer, but it cannot exceed the retirement amount included in the Federal Adjusted Gross Income.

**6 Other Subtractions**

Enter in the box on Part one, line 6, the appropriate number as listed below, which shows the type of income you are subtracting. If you are entitled to more than one type of deduction, enter the number "7."

**Enter the number "1" if the following applies:**

Oklahoma depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each Oklahoma property during the taxable year. Any depletion deduction allowable is the amount so computed minus Federal depletion claimed. Major oil companies, as defined in Section 288.2 of Title 52 of the Oklahoma Statutes, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property. If Oklahoma options are exercised, the Federal depletion not used due to the 65% limit may not be carried over. A complete detailed schedule by property must be furnished.

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 line 13.

**Enter the number "2" if the following applies:**

Oklahoma Net Operating Loss: Enter carryover(s) from previous years. See the preceding **net operating loss** section on page 4. Also see line 13.

**Enter the number "3" if the following applies:**

Royalty income earned by an inventor.  
(Section 5064.7.A.1 of Title 74)

**Enter the number "4" if the following applies:**

Manufacturers exclusion.  
(Section 5064.7.A.2 of Title 74)

**Enter the number "5" if the following applies:**

Exempt Tribal Income: If the tribal member's principle residence is on "Indian Country", the income from employment or work performed on "Indian Country" may be deducted. Legally acknowledged "Indian Country" must be within the jurisdiction of the tribe of which he or she is a member. All claimants must provide sufficient information to support that these requirements have been satisfied.

The information which is necessary to determine your entitlement to exempt income:

- a. A copy of your Certificate of Degree of Indian Blood card issued by the Bureau of Indian Affairs which states your tribal membership; **and**
- b. A copy of the trust deed, or other legal document, which describes the real estate upon which you maintain your principle place of residence and which is an Indian allotment, restricted, or held in trust by the United States; **and**

- c. A copy of the trust deed which describes the real estate upon which you are employed or perform work and which is held by the United States of America in trust for a tribal member or an Indian tribe or which is allotted or restricted Indian land. Also, a copy of employment or payroll records which show you are employed by a tribal employer on that Indian country or an explanation of your work on Indian country; **and/or**
- d. Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.

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

**Enter the number "6" if the following applies:**

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

**Enter the number "7" if any of the following apply:**

Gains from the sale of exempt government obligations: See lines 2 and 11. Enclose Federal Schedule D.

Allowable deductions not included in (1) through (6): Enter any allowable deductions from Federal Adjusted Gross Income to arrive at Oklahoma Adjusted Gross Income that were not previously claimed under this heading "**Other Subtractions.**" Enclose a detailed explanation and verifying documents.

If you are entitled to more than one type of deduction under "Other Subtractions", enter the number "7" in the box on Part one, line 6.

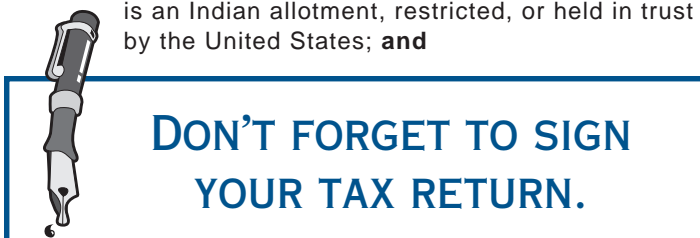
**9 Out-of-State Income**

This is income from real or tangible personal property or business income in another state. This includes partnership gains and gains sustained by Subchapter S Corporations attributable to other states. It is not interest, installment sale interest, dividends, salary, pensions or income from personal services. (See instructions for line 46.) Furnish detailed schedule and copy of Federal return.

**11 State and Municipal Bond Interest**

If you received income on bonds issued by any state or political subdivision thereof, exempt from Federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to Federal Adjusted Gross Income. Income from Oklahoma Municipal Bonds is exempt only if so provided by the statute authorizing their issuance. All out-of-state municipals are taxable. Enclose a schedule of all municipal interest received by source and amount.

Note: If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. Enter exempt gains on line 6, with a #7 in the box, and exempt losses on line 13.



**12 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.

**13 Other Additions**

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

**B.** Federal Net Operating Loss: Enter carryover(s) included on Federal Form 1040. See preceding **net operating loss** section on page 4. Also see line 6.

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

**D.** Losses from the sale of exempt government obligations: See lines 2 and 11. Enclose Federal Sch. D.

**15 Deductions**

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

*If your filing status is "married filing separate", enter the larger of \$500 or 15% of line 14, not to exceed \$1,000.*

*All other filing statuses:*

- If line 14 is \$6,666 or less, enter \$1,000.
- If line 14 is between \$6,666 and \$13,333, multiply line 14 by 15% and enter that result.
- If line 14 is \$13,333 or more, enter \$2,000.

• If you claimed itemized deductions on your Federal return, enter the amount of your allowable itemized deductions.

**16 Exemptions and Dependents**

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

**18 Proration of Exemptions and Deductions**

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

**20 Federal Tax Deduction**

Compute Federal Income Tax deduction as follows:

On Federal Form 1040: Add lines 46 and 56. Then subtract lines 50, 52, 54 & 55.

On Federal Form 1040A: Line 32.

On Federal Form 1040EZ: Line 10.

On Federal Telefile Tax record: Line J: "Tax".

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

**21 Proration of Federal Taxes**

Federal income taxes are deductible only to the extent they relate to income subject to taxation in Oklahoma. Federal Income Tax as computed for line 20 must be prorated on the ratio of Oklahoma Adjusted Gross Income to the Federal Adjusted Gross Income.

**23 Child Care Credit**

If you are allowed a credit for child care expenses on your Federal return, you are allowed a credit against your Oklahoma tax equal to 20% of the credit for child care expenses allowed by the IRS code. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on the previous line of your Federal return. The credit determined on line 23 must be prorated on the ratio of Oklahoma AGI to Federal AGI and the credit cannot exceed your tax. Enclose a copy of Federal Form 2441 and page 2 of Form 1040 or Form 1040A, including Schedule 2.

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

**28 Partial Military Pay Exclusion**

Oklahoma residents who are members of any component of the Armed Services may exclude the first \$1,500, of their active military pay (includes Reserve and National Guard pay). Retired military see instructions for line 4.

**29 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.

**30 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).

**31 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).

(instructions continued on page 10)



**PLEASE DO NOT  
STAPLE OR PAPER CLIP  
THE ELEMENTS OF  
YOUR TAX RETURN**



**32 Qualified Medical Savings Account**

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

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

**33 Qualified Adoption Expense**

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

**34 Agricultural Commodity Processing Facility Exclusion**

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

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

**Don't Forget to Check  
Out the Direct Deposit Option  
Available on both the  
Form 511 and 511EZ.**

**35 Depreciation Adjustment for Swine or Poultry Producers**

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

**39 Tax Method 1**

Using line 39, find your tax in Tax Table 1 (pages 15-20). Enter the result here.

**42 Tax Method 2**

Using line 42, find your tax in Tax Table 2 (pages 21-26). Enter the result here.

**44 Oklahoma Income Tax**

Your Oklahoma income tax liability is the lesser amount of Method 1 or Method 2. Enter the lesser amount of line 40 or line 43. This is your Oklahoma Income Tax.

**46 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 Schedule E and furnish a copy of the other state(s) return.

**47 Oklahoma Investment/New Jobs Credit**

Individuals engaged in manufacturing or processing (including partnership or Sub-S pass through) who are entitled to Oklahoma Investment/New Jobs credit, see Form 506. (This has no relationship to your Federal Targeted Jobs credits).

**48 Other Credits**

The amount of other credits as claimed on Form 511CR should be entered on this line. See below for a list of the credits available on Form 511CR.

Credit for Energy Assistance Fund Contribution

Any person contributing monies to the Oklahoma Energy Conservation Assistance Fund is entitled to a non-refundable income tax credit of 50% of the amount contributed. This credit may not be carried forward or back. A copy of your cancelled check or receipt must be enclosed with your return. Title 68 O.S. Section 2357.6.

Venture Capital Credit

No investor in a Venture Capital Company organized after July 1, 1992, may claim the tax credits under the provisions of this section. Title 68 O.S. Section 2357.7,8.

(instructions continued on page 11)

Credit for Conversion of a Motor Vehicle to Clean Burning Fuels or for Investment in Qualified Electric Motor Vehicle Property

There shall be a one time credit allowed for the conversion of a vehicle which is propelled by gasoline or diesel to be propelled by compressed natural gas, liquefied natural gas, liquefied petroleum gas, methanol or M-85, and for investments in qualified electric property. The credit shall be 50% of the cost of qualified clean-burning motor fuel property or qualified electric motor vehicle property as defined in O.S. Title 68, Supp. 1996, Section 2357.22. The term "qualified electric motor vehicle property" shall not apply to vehicles which are manufactured principally for use off the streets and highways. In the case where such clean-burning equipment or qualified electric motor vehicle property is installed by the manufacturer of the vehicle and the taxpayer is unable or elects not to determine the exact basis of such equipment, the credit shall be the lesser of 10% of the cost of the vehicle or \$1,500. If all of the credit is not used, in the year of the conversion, it may be carried over for a period not to exceed three years. A copy of a paid invoice itemizing the cost of the equipment and installation must be furnished when the credit is claimed on Form 511CR.

Where husband and wife file separate returns for a taxable year in which they could have filed a joint return, only one-half of the credit which would be allowed on a joint return may be claimed by each.

Credit for Hazard Waste Disposal

Any person engaged in recycling, reuse or source reduction of any hazardous waste, the process of which is certified by the Oklahoma Department of Environmental Quality (DEQ), shall be entitled to a one-time credit limited to 20% of amount certified or actual cost, whichever is less. A verification certificate from DEQ must be enclosed.  
Title 27A O.S. Section 2-11-303.

Credit for Qualified Recycling Facility

Any person who invests in a new qualified recycling facility, the total cost of which exceeds \$20,000,000 and employs at least 75 full-time-equivalent employees, shall be allowed a credit of 15% of the investment cost.  
Title 68 O.S. Section 2357.59.

Solar Energy Credit Wind or Photovoltaic Energy System

This credit is limited to Wind or Photovoltaic Systems installed after December 31, 1992. Credit for 1999 is limited to only the carryover of unused, previously allowed credits for prior years. Please enclose Form 508.  
Title 68 O.S. Section 2357.32.

Small Business Capital Credit

There shall be allowed a credit equal to 20% of the cash invested in, or in conjunction with, a qualified Small Business Capital Company. Please enclose Form 527-A.  
Title 68 O.S. Section 2357.60 - 2357.65.

Oklahoma Agricultural Producers Credit

Oklahoma agricultural producers who invest in Oklahoma producer-owned agricultural processing cooperatives, ventures or marketing associations and are entitled to the Oklahoma agricultural credit, see Form 520.  
Title 68 O.S. Section 2357.25.

Small Business Guaranty Fee Credit

Every small business operating within this state shall be entitled to claim, as a credit, any amount paid to the U.S. Small Business Administration as a guaranty fee pursuant to the obtaining of financing guaranteed by the Small Business Administration. Please enclose Form 529.  
Title 68 O.S. Section 2357.30.

Credit for Employers Providing Child Care Programs

Employers providing accredited child care programs for the children of their employees will be allowed a 20% credit for the amount paid to provide such programs. The credit will not be allowed for any amounts for which the employee claims or receives any type of income tax credit, exemption or deduction. Any credit allowed but not used will have a four year carryover provision.  
Title 68 O.S. Section 2357.26.

Credit for Entities in the Business of Providing Child Care Services

Entities primarily engaged in the business of providing child care services will be allowed a 20% credit for eligible expenses. Eligible expenses are amounts incurred to comply with the standards promulgated by the national accrediting association recognized by the Department of Human Services and which would not have been incurred to comply with the Oklahoma Child Care Facilities Licensing Act. The credit will not be allowed for any amounts for which the entity claims or receives any type of income tax credit, exemption or deduction. Any credit allowed but not used will have a four year carryover provision.  
Title 68 O.S. Section 2357.27.

(instructions continued on page 12)

**NEED A FORM AFTER HOURS?**



Not a problem if you have internet access or a fax machine.

Check out our assistance options on page 28.

**52A Oklahoma Estimated Tax Payments**

Enter any payments you made on your estimated Oklahoma income tax for 1999. Include any overpayment from your 1998 return that you applied to your 1999 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."

**52B Payments with Extension**

If you filed Oklahoma extension Form 504 for 1999, enter any amount you paid with that form.

**53 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.

**54 Sales Tax Relief/Credit**

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

- You claim an exemption for your dependent, or
- You are 65 years of age or older by December 31, 1999, or
- You have a physical disability constituting a substantial handicap to employment (provide proof-see Form 538-S).

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

The Oklahoma Department of Human Services will make the sales tax refund to persons who have continuously received aid to the aged, blind, disabled or Medicaid payments for nursing home care from January 1, 1999 to December 31, 1999. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 1999 are not eligible for the sales tax refund.

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

If you are claiming the sales tax relief credit, your return must be filed by April 17th. An extension of time to file your return does not apply to this credit.

**58 Oklahoma Wildlife Diversity Program,****59 Low Income Health Care Fund,****60 Veterans Affairs Capital Improvement Program,****61 and Oklahoma Breast Cancer Program**

If you wish to donate from your **refund**, you must check and enter the amount on these lines. Please note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency.

• The Oklahoma Wildlife Diversity Program (formerly Nongame Wildlife 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**

• Oklahomans helping each other is what the Indigent (Low Income) Health Care Fund is all about. Donations made to the fund are used to help provide medical and dental care for needy children and families. Every dollar you donate goes directly for health care costs. If you are not receiving a refund, you may contribute toward indigent health care by sending a donation to:

**Oklahoma Department of Human Services, Revenue Processing Unit, Re: Indigent Health Care Revolving Fund, P.O. Box 25352, Oklahoma City, OK 73125**

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

• If you wish to donate from your tax refund for Oklahoma Breast Cancer Research, enter the amount on line 61. The donation will be forwarded to the State Department of Health.

**65 Underpayment of Estimated Tax Penalty & Interest**

You were required to make estimated tax payments if the tax due (line 64) is \$500 or more. To avoid the Underpayment of Estimated Tax Penalty (5%) and Interest (15%), timely filed estimated tax payments and withholdings are required to be equal to 70% of the current year tax liability or equal or exceed 100% of your prior year tax liability. The tax liability is the tax due less all credits except amounts paid on withholding, estimated tax and extension payments. 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 penalty & interest for you, and send you a bill.

**66 Delinquent Penalty and Interest**

After the original due date of the return compute 5% penalty on the tax due (line 64). Compute interest on the tax due at 1 1/4% per month from the original due date of the return. An extension does not extend the date for payment of tax.

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

## WHEN YOU ARE FINISHED...

- In the event that you owe taxes, please enclose a check or money order payable to "Oklahoma Tax Commission". Your Social Security Number and the tax year should be on your check or money order for your payment to be properly credited. Do not send cash.
- Payment may also be made by Discover® Card by completing and enclosing the Discover® Card Payment Authorization Form (see page 27).
- Be sure to make copies of all documents for your records.
- Enclose W-2's or 1099R's to substantiate withholding.
- Do not enclose any other correspondence in this envelope.
- Math errors are the most common cause of a refund delay. Please double check your calculations.
- If you have any questions about your return, please contact us. See page 28 for contact methods.

- If for some reason you do not have a pre-addressed return envelope, please mail the originals, along with any payment due, to the address below that corresponds to the form you are filing:

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

**FORM 511EZ:**    **Oklahoma Tax Commission**  
**Income Tax**  
**P.O. Box 26950**  
**Oklahoma City, OK 73126-0950**

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

## 1999 511EZ: LINE BY LINE INSTRUCTIONS

### See "Top of Form Instructions" on page 6

- 1** Enter your Federal Adjusted Gross Income from your federal return. This can be from any one of the following forms: 1040, 1040A, 1040EZ, or Telefile Tax record.
- 2** You may exclude interest received from an Oklahoma financial institution, but not to exceed \$100 if filing Single, Head of Household, Qualifying Widow, or Married Filing Separately; \$200 if filing Married Filing Jointly.
- 3** Oklahoma residents who are members of any component of the armed forces may exclude the first \$1,500, of their active military pay (includes Reserve and National Guard pay). Retired military taxpayers must use Form 511 to claim the retired military pay exclusion.
- 4**
  - Enter the Oklahoma standard deduction if you did not claim itemized deductions on your Federal return. The Oklahoma standard deduction is determined as follows:  
  
If your filing status is "married filing separate", enter the larger of \$500 or 15% of line 1, not to exceed \$1,000.  
  
All other filing statuses:
    - If line 1 is \$6,666 or less, enter \$1,000.
    - If line 1 is between \$6,666 and \$13,333, multiply line 1 by 15% and enter that result.
    - If line 1 is \$13,333 or more, enter \$2,000.
  - If you claimed itemized deductions on your Federal return (Form 1040, Schedule A), enter the amount of your allowable itemized deductions.
- 5** Oklahoma allows \$1,000 for each exemption claimed on the top of the return.

- 6** Add lines 2 through 5. Enter the total.
- 7** Subtract line 6 from line 1. Enter the result here. If zero or less, enter "0" here and on lines 10 through 14 and go to line 15.
- 8** Refer to Tax Table 1. (pages 15-20 of this booklet) According to your filing status, enter the tax due in the box provided.
- 9** Compute Federal Income Tax deduction as follows:  
*On Federal Form 1040:*  
Add lines 46 and 56. Then subtract lines 50, 52, 54 & 55.  
*On Federal Form 1040A:* Line 32.  
*On Federal Form 1040EZ:* Line 10.  
*On Federal Telefile Tax record:* Line J: "Tax".  
  
**Do not** use the amount reported on your Form(s) W-2.
- 10** Subtract line 9 from line 7 and enter the result here. If zero or less, enter "0" here and on lines 12 through 14 and go to line 15.
- 11** Refer to Tax Table 2. (pages 21-26 of this booklet) According to your filing status, enter the tax due in the box provided.
- 12** Enter the smaller amount of tax by Method 1 or Method 2, from line 8 or line 11. This is your Oklahoma Income Tax.
- 13** Enter 20% of your allowed Federal Child Care Credit. Your allowed Federal credit cannot exceed the amount of your Federal tax reported on the previous line of the Federal return. Enclose a copy of your Form 2441 and page 2 of your 1040, or Schedule 2 and your 1040A.

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

- 14** Subtract line 13 from line 12. If zero or less, enter "0."
- 15** Enter the total of all income tax withheld for the State of Oklahoma as shown on withholding statements.
- 16** Enter amount from Form 538-S: Sales Tax Relief Credit. This form can be found within this packet. Enclose the completed Form 538-S with your return. If you are claiming the sales tax relief credit, your return must be filed by April 17th. An extension of time to file your return does not apply to this credit.
- 17** Enter the total of lines 15 and 16.
- 18** If line 17 is **larger** than line 14, subtract line 14 from line 17. Enter the result here.
- 19** (Optional) If you wish to donate a portion of your **refund** to any of the programs listed on lines 19A - 19D, enter the amount(s) in the appropriate spaces (19A - 19D). Then enter the sum of lines 19A - 19D on line 19. For further information regarding these options, please see instruction #58-61 on page 12 of this packet.

- 20** Subtract line 19 from line 18. Enter the amount of refund.
- 21** If line 14 is **larger** than line 17, subtract line 17 from line 14. Enter the amount of tax due.

**Please Note:**

Underpayment of estimated tax penalty and interest is due if the amount on line 21 is at least \$500 and is more than 30% of line 14. If you use this form, the Oklahoma Tax Commission will compute the bill for you for underpayment penalty and interest due. You must use Form 511, if you wish to pay the underpayment penalty and interest with your return.

**DIRECT DEPOSIT OPTION...**

For information and instructions for this option, please see instructions on page 5 in this booklet.

**Once you have completed your Form 511EZ, please refer to the top of page 13 for "When You Are Finished..." instructions.**

# FILE ONLINE AND GET YOUR REFUND FASTER!

Did We Mention...  
**IT'S FREE!**



**Did you know as an Oklahoma taxpayer you can file your 1999 Federal and State income taxes together via the internet?**

**Not only can you file electronically through the Oklahoma Tax Commission's web site, but it's FREE!**

**And it gets even better! This tax filing service is from the makers of TurboTax®.**

Quicken® TurboTax for the Web<sup>sm</sup> will be available at no charge to Oklahoma resident taxpayers in mid January. Check out our site for all the specifics. You must file both your Federal and State returns together to take advantage of this great filing option.



No headaches and no hassles. Visit our web site at [www.oktax.state.ok.us](http://www.oktax.state.ok.us) and in just a short time you'll be finished, filed, and done with the time consuming process of tax filing for this year.

Instructions...

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

If your taxable income is \$50,000 or more, use the tax computation on the lower quarter of page 20.

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

Example...

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

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 14,700                         | 14,750        | 663                                 | 381  |
| 14,750                         | 14,800        | 667                                 | 384  |
| 14,800                         | 14,850        | 670                                 | 386  |

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

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

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

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

# 1999 Oklahoma Income Tax Table 1

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

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
| Your tax is:                   |               |                                     |  |
| 9,600                          | 9,650         | 322                                 | 154  |
| 9,650                          | 9,700         | 325                                 | 155  |
| 9,700                          | 9,750         | 328                                 | 157  |
| 9,750                          | 9,800         | 331                                 | 158  |
| 9,800                          | 9,850         | 334                                 | 160  |
| 9,850                          | 9,900         | 337                                 | 162  |
| 9,900                          | 9,950         | 340                                 | 164  |
| 9,950                          | 10,000        | 343                                 | 166  |
| 10,000                         | 10,050        | 346                                 | 168  |
| 10,050                         | 10,100        | 350                                 | 170  |
| 10,100                         | 10,150        | 353                                 | 172  |
| 10,150                         | 10,200        | 356                                 | 174  |
| 10,200                         | 10,250        | 360                                 | 176  |
| 10,250                         | 10,300        | 363                                 | 178  |
| 10,300                         | 10,350        | 366                                 | 180  |
| 10,350                         | 10,400        | 370                                 | 182  |
| 10,400                         | 10,450        | 373                                 | 184  |
| 10,450                         | 10,500        | 377                                 | 186  |
| 10,500                         | 10,550        | 380                                 | 188  |
| 10,550                         | 10,600        | 383                                 | 190  |
| 10,600                         | 10,650        | 387                                 | 192  |
| 10,650                         | 10,700        | 390                                 | 194  |
| 10,700                         | 10,750        | 393                                 | 196  |
| 10,750                         | 10,800        | 397                                 | 198  |
| 10,800                         | 10,850        | 400                                 | 200  |
| 10,850                         | 10,900        | 404                                 | 202  |
| 10,900                         | 10,950        | 407                                 | 204  |
| 10,950                         | 11,000        | 410                                 | 206  |
| 11,000                         | 11,050        | 414                                 | 208  |
| 11,050                         | 11,100        | 417                                 | 210  |
| 11,100                         | 11,150        | 420                                 | 212  |
| 11,150                         | 11,200        | 424                                 | 214  |
| 11,200                         | 11,250        | 427                                 | 216  |
| 11,250                         | 11,300        | 431                                 | 218  |
| 11,300                         | 11,350        | 434                                 | 220  |
| 11,350                         | 11,400        | 437                                 | 222  |
| 11,400                         | 11,450        | 441                                 | 224  |
| 11,450                         | 11,500        | 444                                 | 226  |
| 11,500                         | 11,550        | 447                                 | 228  |
| 11,550                         | 11,600        | 451                                 | 230  |
| 11,600                         | 11,650        | 454                                 | 232  |
| 11,650                         | 11,700        | 458                                 | 234  |
| 11,700                         | 11,750        | 461                                 | 236  |
| 11,750                         | 11,800        | 464                                 | 238  |
| 11,800                         | 11,850        | 468                                 | 240  |
| 11,850                         | 11,900        | 471                                 | 242  |
| 11,900                         | 11,950        | 474                                 | 244  |
| 11,950                         | 12,000        | 478                                 | 246  |
| 12,000                         | 12,050        | 481                                 | 248  |
| 12,050                         | 12,100        | 485                                 | 250  |
| 12,100                         | 12,150        | 488                                 | 252  |
| 12,150                         | 12,200        | 491                                 | 254  |
| 12,200                         | 12,250        | 495                                 | 256  |
| 12,250                         | 12,300        | 498                                 | 259  |
| 12,300                         | 12,350        | 501                                 | 261  |
| 12,350                         | 12,400        | 505                                 | 264  |
| 12,400                         | 12,450        | 508                                 | 266  |
| 12,450                         | 12,500        | 512                                 | 269  |
| 12,500                         | 12,550        | 515                                 | 271  |
| 12,550                         | 12,600        | 518                                 | 274  |

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
| Your tax is:                   |               |                                     |  |
| 12,600                         | 12,650        | 522                                 | 276  |
| 12,650                         | 12,700        | 525                                 | 279  |
| 12,700                         | 12,750        | 528                                 | 281  |
| 12,750                         | 12,800        | 532                                 | 284  |
| 12,800                         | 12,850        | 535                                 | 286  |
| 12,850                         | 12,900        | 539                                 | 289  |
| 12,900                         | 12,950        | 542                                 | 291  |
| 12,950                         | 13,000        | 545                                 | 294  |
| 13,000                         | 13,050        | 549                                 | 296  |
| 13,050                         | 13,100        | 552                                 | 299  |
| 13,100                         | 13,150        | 555                                 | 301  |
| 13,150                         | 13,200        | 559                                 | 304  |
| 13,200                         | 13,250        | 562                                 | 306  |
| 13,250                         | 13,300        | 566                                 | 309  |
| 13,300                         | 13,350        | 569                                 | 311  |
| 13,350                         | 13,400        | 572                                 | 314  |
| 13,400                         | 13,450        | 576                                 | 316  |
| 13,450                         | 13,500        | 579                                 | 319  |
| 13,500                         | 13,550        | 582                                 | 321  |
| 13,550                         | 13,600        | 586                                 | 324  |
| 13,600                         | 13,650        | 589                                 | 326  |
| 13,650                         | 13,700        | 593                                 | 329  |
| 13,700                         | 13,750        | 596                                 | 331  |
| 13,750                         | 13,800        | 599                                 | 334  |
| 13,800                         | 13,850        | 603                                 | 336  |
| 13,850                         | 13,900        | 606                                 | 339  |
| 13,900                         | 13,950        | 609                                 | 341  |
| 13,950                         | 14,000        | 613                                 | 344  |
| 14,000                         | 14,050        | 616                                 | 346  |
| 14,050                         | 14,100        | 620                                 | 349  |
| 14,100                         | 14,150        | 623                                 | 351  |
| 14,150                         | 14,200        | 626                                 | 354  |
| 14,200                         | 14,250        | 630                                 | 356  |
| 14,250                         | 14,300        | 633                                 | 359  |
| 14,300                         | 14,350        | 636                                 | 361  |
| 14,350                         | 14,400        | 640                                 | 364  |
| 14,400                         | 14,450        | 643                                 | 366  |
| 14,450                         | 14,500        | 647                                 | 369  |
| 14,500                         | 14,550        | 650                                 | 371  |
| 14,550                         | 14,600        | 653                                 | 374  |
| 14,600                         | 14,650        | 657                                 | 376  |
| 14,650                         | 14,700        | 660                                 | 379  |
| 14,700                         | 14,750        | 663                                 | 381  |
| 14,750                         | 14,800        | 667                                 | 384  |
| 14,800                         | 14,850        | 670                                 | 386  |
| 14,850                         | 14,900        | 674                                 | 389  |
| 14,900                         | 14,950        | 677                                 | 391  |
| 14,950                         | 15,000        | 680                                 | 394  |
| 15,000                         | 15,050        | 684                                 | 397  |
| 15,050                         | 15,100        | 687                                 | 400  |
| 15,100                         | 15,150        | 690                                 | 403  |
| 15,150                         | 15,200        | 694                                 | 406  |
| 15,200                         | 15,250        | 697                                 | 409  |
| 15,250                         | 15,300        | 701                                 | 412  |
| 15,300                         | 15,350        | 704                                 | 415  |
| 15,350                         | 15,400        | 707                                 | 418  |
| 15,400                         | 15,450        | 711                                 | 421  |
| 15,450                         | 15,500        | 714                                 | 424  |
| 15,500                         | 15,550        | 717                                 | 427  |
| 15,550                         | 15,600        | 721                                 | 430  |

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

# 1999 Oklahoma Income Tax Table 1

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 15,600                         | 15,650        | 724                                 | 433  |
| 15,650                         | 15,700        | 728                                 | 436  |
| 15,700                         | 15,750        | 731                                 | 439  |
| 15,750                         | 15,800        | 734                                 | 442  |
| 15,800                         | 15,850        | 738                                 | 445  |
| 15,850                         | 15,900        | 741                                 | 448  |
| 15,900                         | 15,950        | 744                                 | 451  |
| 15,950                         | 16,000        | 748                                 | 454  |
| 16,000                         | 16,050        | 751                                 | 457  |
| 16,050                         | 16,100        | 755                                 | 460  |
| 16,100                         | 16,150        | 758                                 | 463  |
| 16,150                         | 16,200        | 761                                 | 466  |
| 16,200                         | 16,250        | 765                                 | 469  |
| 16,250                         | 16,300        | 768                                 | 472  |
| 16,300                         | 16,350        | 771                                 | 475  |
| 16,350                         | 16,400        | 775                                 | 478  |
| 16,400                         | 16,450        | 778                                 | 481  |
| 16,450                         | 16,500        | 782                                 | 484  |
| 16,500                         | 16,550        | 785                                 | 487  |
| 16,550                         | 16,600        | 788                                 | 490  |
| 16,600                         | 16,650        | 792                                 | 493  |
| 16,650                         | 16,700        | 795                                 | 496  |
| 16,700                         | 16,750        | 798                                 | 499  |
| 16,750                         | 16,800        | 802                                 | 502  |
| 16,800                         | 16,850        | 805                                 | 505  |
| 16,850                         | 16,900        | 809                                 | 508  |
| 16,900                         | 16,950        | 812                                 | 511  |
| 16,950                         | 17,000        | 815                                 | 514  |
| 17,000                         | 17,050        | 819                                 | 517  |
| 17,050                         | 17,100        | 822                                 | 520  |
| 17,100                         | 17,150        | 825                                 | 523  |
| 17,150                         | 17,200        | 829                                 | 526  |
| 17,200                         | 17,250        | 832                                 | 529  |
| 17,250                         | 17,300        | 836                                 | 532  |
| 17,300                         | 17,350        | 839                                 | 535  |
| 17,350                         | 17,400        | 842                                 | 538  |
| 17,400                         | 17,450        | 846                                 | 541  |
| 17,450                         | 17,500        | 849                                 | 544  |
| 17,500                         | 17,550        | 852                                 | 547  |
| 17,550                         | 17,600        | 856                                 | 550  |
| 17,600                         | 17,650        | 859                                 | 553  |
| 17,650                         | 17,700        | 863                                 | 556  |
| 17,700                         | 17,750        | 866                                 | 559  |
| 17,750                         | 17,800        | 869                                 | 562  |
| 17,800                         | 17,850        | 873                                 | 565  |
| 17,850                         | 17,900        | 876                                 | 568  |
| 17,900                         | 17,950        | 879                                 | 571  |
| 17,950                         | 18,000        | 883                                 | 574  |
| 18,000                         | 18,050        | 886                                 | 577  |
| 18,050                         | 18,100        | 890                                 | 580  |
| 18,100                         | 18,150        | 893                                 | 583  |
| 18,150                         | 18,200        | 896                                 | 586  |
| 18,200                         | 18,250        | 900                                 | 589  |
| 18,250                         | 18,300        | 903                                 | 592  |
| 18,300                         | 18,350        | 906                                 | 595  |
| 18,350                         | 18,400        | 910                                 | 598  |
| 18,400                         | 18,450        | 913                                 | 601  |
| 18,450                         | 18,500        | 917                                 | 604  |
| 18,500                         | 18,550        | 920                                 | 607  |
| 18,550                         | 18,600        | 923                                 | 610  |

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 18,600                         | 18,650        | 927                                 | 613  |
| 18,650                         | 18,700        | 930                                 | 616  |
| 18,700                         | 18,750        | 933                                 | 619  |
| 18,750                         | 18,800        | 937                                 | 622  |
| 18,800                         | 18,850        | 940                                 | 625  |
| 18,850                         | 18,900        | 944                                 | 628  |
| 18,900                         | 18,950        | 947                                 | 631  |
| 18,950                         | 19,000        | 950                                 | 634  |
| 19,000                         | 19,050        | 954                                 | 637  |
| 19,050                         | 19,100        | 957                                 | 640  |
| 19,100                         | 19,150        | 960                                 | 643  |
| 19,150                         | 19,200        | 964                                 | 646  |
| 19,200                         | 19,250        | 967                                 | 649  |
| 19,250                         | 19,300        | 971                                 | 652  |
| 19,300                         | 19,350        | 974                                 | 655  |
| 19,350                         | 19,400        | 977                                 | 658  |
| 19,400                         | 19,450        | 981                                 | 661  |
| 19,450                         | 19,500        | 984                                 | 664  |
| 19,500                         | 19,550        | 987                                 | 667  |
| 19,550                         | 19,600        | 991                                 | 670  |
| 19,600                         | 19,650        | 994                                 | 673  |
| 19,650                         | 19,700        | 998                                 | 676  |
| 19,700                         | 19,750        | 1,001                               | 679  |
| 19,750                         | 19,800        | 1,004                               | 682  |
| 19,800                         | 19,850        | 1,008                               | 685  |
| 19,850                         | 19,900        | 1,011                               | 688  |
| 19,900                         | 19,950        | 1,014                               | 691  |
| 19,950                         | 20,000        | 1,018                               | 694  |
| 20,000                         | 20,050        | 1,021                               | 697  |
| 20,050                         | 20,100        | 1,025                               | 700  |
| 20,100                         | 20,150        | 1,028                               | 703  |
| 20,150                         | 20,200        | 1,031                               | 706  |
| 20,200                         | 20,250        | 1,035                               | 709  |
| 20,250                         | 20,300        | 1,038                               | 712  |
| 20,300                         | 20,350        | 1,041                               | 715  |
| 20,350                         | 20,400        | 1,045                               | 718  |
| 20,400                         | 20,450        | 1,048                               | 721  |
| 20,450                         | 20,500        | 1,052                               | 724  |
| 20,500                         | 20,550        | 1,055                               | 727  |
| 20,550                         | 20,600        | 1,058                               | 730  |
| 20,600                         | 20,650        | 1,062                               | 733  |
| 20,650                         | 20,700        | 1,065                               | 736  |
| 20,700                         | 20,750        | 1,068                               | 739  |
| 20,750                         | 20,800        | 1,072                               | 742  |
| 20,800                         | 20,850        | 1,075                               | 745  |
| 20,850                         | 20,900        | 1,079                               | 748  |
| 20,900                         | 20,950        | 1,082                               | 751  |
| 20,950                         | 21,000        | 1,085                               | 754  |
| 21,000                         | 21,050        | 1,089                               | 757  |
| 21,050                         | 21,100        | 1,092                               | 760  |
| 21,100                         | 21,150        | 1,095                               | 763  |
| 21,150                         | 21,200        | 1,099                               | 767  |
| 21,200                         | 21,250        | 1,102                               | 770  |
| 21,250                         | 21,300        | 1,106                               | 774  |
| 21,300                         | 21,350        | 1,109                               | 777  |
| 21,350                         | 21,400        | 1,112                               | 780  |
| 21,400                         | 21,450        | 1,116                               | 784  |
| 21,450                         | 21,500        | 1,119                               | 787  |
| 21,500                         | 21,550        | 1,122                               | 790  |
| 21,550                         | 21,600        | 1,126                               | 794  |

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 21,600                         | 21,650        | 1,129                               | 797  |
| 21,650                         | 21,700        | 1,133                               | 801  |
| 21,700                         | 21,750        | 1,136                               | 804  |
| 21,750                         | 21,800        | 1,139                               | 807  |
| 21,800                         | 21,850        | 1,143                               | 811  |
| 21,850                         | 21,900        | 1,146                               | 814  |
| 21,900                         | 21,950        | 1,149                               | 817  |
| 21,950                         | 22,000        | 1,153                               | 821  |
| 22,000                         | 22,050        | 1,156                               | 824  |
| 22,050                         | 22,100        | 1,160                               | 828  |
| 22,100                         | 22,150        | 1,163                               | 831  |
| 22,150                         | 22,200        | 1,166                               | 834  |
| 22,200                         | 22,250        | 1,170                               | 838  |
| 22,250                         | 22,300        | 1,173                               | 841  |
| 22,300                         | 22,350        | 1,176                               | 844  |
| 22,350                         | 22,400        | 1,180                               | 848  |
| 22,400                         | 22,450        | 1,183                               | 851  |
| 22,450                         | 22,500        | 1,187                               | 855  |
| 22,500                         | 22,550        | 1,190                               | 858  |
| 22,550                         | 22,600        | 1,193                               | 861  |
| 22,600                         | 22,650        | 1,197                               | 865  |
| 22,650                         | 22,700        | 1,200                               | 868  |
| 22,700                         | 22,750        | 1,203                               | 871  |
| 22,750                         | 22,800        | 1,207                               | 875  |
| 22,800                         | 22,850        | 1,210                               | 878  |
| 22,850                         | 22,900        | 1,214                               | 882  |
| 22,900                         | 22,950        | 1,217                               | 885  |
| 22,950                         | 23,000        | 1,220                               | 888  |
| 23,000                         | 23,050        | 1,224                               | 892  |
| 23,050                         | 23,100        | 1,227                               | 895  |
| 23,100                         | 23,150        | 1,230                               | 898  |
| 23,150                         | 23,200        | 1,234                               | 902  |
| 23,200                         | 23,250        | 1,237                               | 905  |
| 23,250                         | 23,300        | 1,241                               | 909  |
| 23,300                         | 23,350        | 1,244                               | 912  |
| 23,350                         | 23,400        | 1,247                               | 915  |
| 23,400                         | 23,450        | 1,251                               | 919  |
| 23,450                         | 23,500        | 1,254                               | 922  |
| 23,500                         | 23,550        | 1,257                               | 925  |
| 23,550                         | 23,600        | 1,261                               | 929  |
| 23,600                         | 23,650        | 1,264                               | 932  |
| 23,650                         | 23,700        | 1,268                               | 936  |
| 23,700                         | 23,750        | 1,271                               | 939  |
| 23,750                         | 23,800        | 1,274                               | 942  |
| 23,800                         | 23,850        | 1,278                               | 946  |
| 23,850                         | 23,900        | 1,281                               | 949  |
| 23,900                         | 23,950        | 1,284                               | 952  |
| 23,950                         | 24,000        | 1,288                               | 956  |
| 24,000                         | 24,050        | 1,291                               | 959  |
| 24,050                         | 24,100        | 1,295                               | 963  |
| 24,100                         | 24,150        | 1,298                               | 966  |
| 24,150                         | 24,200        | 1,301                               | 969  |
| 24,200                         | 24,250        | 1,305                               | 973  |
| 24,250                         | 24,300        | 1,308                               | 976  |
| 24,300                         | 24,350        | 1,311                               | 979  |
| 24,350                         | 24,400        | 1,315                               | 983  |
| 24,400                         | 24,450        | 1,318                               | 986  |
| 24,450                         | 24,500        | 1,322                               | 990  |
| 24,500                         | 24,550        | 1,325                               | 993  |
| 24,550                         | 24,600        | 1,328                               | 996  |

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

# 1999 Oklahoma Income Tax Table 1

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 24,600                         | 24,650        | 1,332                               | 1,000  |
| 24,650                         | 24,700        | 1,335                               | 1,003  |
| 24,700                         | 24,750        | 1,338                               | 1,006  |
| 24,750                         | 24,800        | 1,342                               | 1,010  |
| 24,800                         | 24,850        | 1,345                               | 1,013  |
| 24,850                         | 24,900        | 1,349                               | 1,017  |
| 24,900                         | 24,950        | 1,352                               | 1,020  |
| 24,950                         | 25,000        | 1,355                               | 1,023  |
| 25,000                         | 25,050        | 1,359                               | 1,027  |
| 25,050                         | 25,100        | 1,362                               | 1,030  |
| 25,100                         | 25,150        | 1,365                               | 1,033  |
| 25,150                         | 25,200        | 1,369                               | 1,037  |
| 25,200                         | 25,250        | 1,372                               | 1,040  |
| 25,250                         | 25,300        | 1,376                               | 1,044  |
| 25,300                         | 25,350        | 1,379                               | 1,047  |
| 25,350                         | 25,400        | 1,382                               | 1,050  |
| 25,400                         | 25,450        | 1,386                               | 1,054  |
| 25,450                         | 25,500        | 1,389                               | 1,057  |
| 25,500                         | 25,550        | 1,392                               | 1,060  |
| 25,550                         | 25,600        | 1,396                               | 1,064  |
| 25,600                         | 25,650        | 1,399                               | 1,067  |
| 25,650                         | 25,700        | 1,403                               | 1,071  |
| 25,700                         | 25,750        | 1,406                               | 1,074  |
| 25,750                         | 25,800        | 1,409                               | 1,077  |
| 25,800                         | 25,850        | 1,413                               | 1,081  |
| 25,850                         | 25,900        | 1,416                               | 1,084  |
| 25,900                         | 25,950        | 1,419                               | 1,087  |
| 25,950                         | 26,000        | 1,423                               | 1,091  |
| 26,000                         | 26,050        | 1,426                               | 1,094  |
| 26,050                         | 26,100        | 1,430                               | 1,098  |
| 26,100                         | 26,150        | 1,433                               | 1,101  |
| 26,150                         | 26,200        | 1,436                               | 1,104  |
| 26,200                         | 26,250        | 1,440                               | 1,108  |
| 26,250                         | 26,300        | 1,443                               | 1,111  |
| 26,300                         | 26,350        | 1,446                               | 1,114  |
| 26,350                         | 26,400        | 1,450                               | 1,118  |
| 26,400                         | 26,450        | 1,453                               | 1,121  |
| 26,450                         | 26,500        | 1,457                               | 1,125  |
| 26,500                         | 26,550        | 1,460                               | 1,128  |
| 26,550                         | 26,600        | 1,463                               | 1,131  |
| 26,600                         | 26,650        | 1,467                               | 1,135  |
| 26,650                         | 26,700        | 1,470                               | 1,138  |
| 26,700                         | 26,750        | 1,473                               | 1,141  |
| 26,750                         | 26,800        | 1,477                               | 1,145  |
| 26,800                         | 26,850        | 1,480                               | 1,148  |
| 26,850                         | 26,900        | 1,484                               | 1,152  |
| 26,900                         | 26,950        | 1,487                               | 1,155  |
| 26,950                         | 27,000        | 1,490                               | 1,158  |
| 27,000                         | 27,050        | 1,494                               | 1,162  |
| 27,050                         | 27,100        | 1,497                               | 1,165  |
| 27,100                         | 27,150        | 1,500                               | 1,168  |
| 27,150                         | 27,200        | 1,504                               | 1,172  |
| 27,200                         | 27,250        | 1,507                               | 1,175  |
| 27,250                         | 27,300        | 1,511                               | 1,179  |
| 27,300                         | 27,350        | 1,514                               | 1,182  |
| 27,350                         | 27,400        | 1,517                               | 1,185  |
| 27,400                         | 27,450        | 1,521                               | 1,189  |
| 27,450                         | 27,500        | 1,524                               | 1,192  |
| 27,500                         | 27,550        | 1,527                               | 1,195  |
| 27,550                         | 27,600        | 1,531                               | 1,199  |

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 27,600                         | 27,650        | 1,534                               | 1,202  |
| 27,650                         | 27,700        | 1,538                               | 1,206  |
| 27,700                         | 27,750        | 1,541                               | 1,209  |
| 27,750                         | 27,800        | 1,544                               | 1,212  |
| 27,800                         | 27,850        | 1,548                               | 1,216  |
| 27,850                         | 27,900        | 1,551                               | 1,219  |
| 27,900                         | 27,950        | 1,554                               | 1,222  |
| 27,950                         | 28,000        | 1,558                               | 1,226  |
| 28,000                         | 28,050        | 1,561                               | 1,229  |
| 28,050                         | 28,100        | 1,565                               | 1,233  |
| 28,100                         | 28,150        | 1,568                               | 1,236  |
| 28,150                         | 28,200        | 1,571                               | 1,239  |
| 28,200                         | 28,250        | 1,575                               | 1,243  |
| 28,250                         | 28,300        | 1,578                               | 1,246  |
| 28,300                         | 28,350        | 1,581                               | 1,249  |
| 28,350                         | 28,400        | 1,585                               | 1,253  |
| 28,400                         | 28,450        | 1,588                               | 1,256  |
| 28,450                         | 28,500        | 1,592                               | 1,260  |
| 28,500                         | 28,550        | 1,595                               | 1,263  |
| 28,550                         | 28,600        | 1,598                               | 1,266  |
| 28,600                         | 28,650        | 1,602                               | 1,270  |
| 28,650                         | 28,700        | 1,605                               | 1,273  |
| 28,700                         | 28,750        | 1,608                               | 1,276  |
| 28,750                         | 28,800        | 1,612                               | 1,280  |
| 28,800                         | 28,850        | 1,615                               | 1,283  |
| 28,850                         | 28,900        | 1,619                               | 1,287  |
| 28,900                         | 28,950        | 1,622                               | 1,290  |
| 28,950                         | 29,000        | 1,625                               | 1,293  |
| 29,000                         | 29,050        | 1,629                               | 1,297  |
| 29,050                         | 29,100        | 1,632                               | 1,300  |
| 29,100                         | 29,150        | 1,635                               | 1,303  |
| 29,150                         | 29,200        | 1,639                               | 1,307  |
| 29,200                         | 29,250        | 1,642                               | 1,310  |
| 29,250                         | 29,300        | 1,646                               | 1,314  |
| 29,300                         | 29,350        | 1,649                               | 1,317  |
| 29,350                         | 29,400        | 1,652                               | 1,320  |
| 29,400                         | 29,450        | 1,656                               | 1,324  |
| 29,450                         | 29,500        | 1,659                               | 1,327  |
| 29,500                         | 29,550        | 1,662                               | 1,330  |
| 29,550                         | 29,600        | 1,666                               | 1,334  |
| 29,600                         | 29,650        | 1,669                               | 1,337  |
| 29,650                         | 29,700        | 1,673                               | 1,341  |
| 29,700                         | 29,750        | 1,676                               | 1,344  |
| 29,750                         | 29,800        | 1,679                               | 1,347  |
| 29,800                         | 29,850        | 1,683                               | 1,351  |
| 29,850                         | 29,900        | 1,686                               | 1,354  |
| 29,900                         | 29,950        | 1,689                               | 1,357  |
| 29,950                         | 30,000        | 1,693                               | 1,361  |
| 30,000                         | 30,050        | 1,696                               | 1,364  |
| 30,050                         | 30,100        | 1,700                               | 1,368  |
| 30,100                         | 30,150        | 1,703                               | 1,371  |
| 30,150                         | 30,200        | 1,706                               | 1,374  |
| 30,200                         | 30,250        | 1,710                               | 1,378  |
| 30,250                         | 30,300        | 1,713                               | 1,381  |
| 30,300                         | 30,350        | 1,716                               | 1,384  |
| 30,350                         | 30,400        | 1,720                               | 1,388  |
| 30,400                         | 30,450        | 1,723                               | 1,391  |
| 30,450                         | 30,500        | 1,727                               | 1,395  |
| 30,500                         | 30,550        | 1,730                               | 1,398  |
| 30,550                         | 30,600        | 1,733                               | 1,401  |

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 30,600                         | 30,650        | 1,737                               | 1,405  |
| 30,650                         | 30,700        | 1,740                               | 1,408  |
| 30,700                         | 30,750        | 1,743                               | 1,411  |
| 30,750                         | 30,800        | 1,747                               | 1,415  |
| 30,800                         | 30,850        | 1,750                               | 1,418  |
| 30,850                         | 30,900        | 1,754                               | 1,422  |
| 30,900                         | 30,950        | 1,757                               | 1,425  |
| 30,950                         | 31,000        | 1,760                               | 1,428  |
| 31,000                         | 31,050        | 1,764                               | 1,432  |
| 31,050                         | 31,100        | 1,767                               | 1,435  |
| 31,100                         | 31,150        | 1,770                               | 1,438  |
| 31,150                         | 31,200        | 1,774                               | 1,442  |
| 31,200                         | 31,250        | 1,777                               | 1,445  |
| 31,250                         | 31,300        | 1,781                               | 1,449  |
| 31,300                         | 31,350        | 1,784                               | 1,452  |
| 31,350                         | 31,400        | 1,787                               | 1,455  |
| 31,400                         | 31,450        | 1,791                               | 1,459  |
| 31,450                         | 31,500        | 1,794                               | 1,462  |
| 31,500                         | 31,550        | 1,797                               | 1,465  |
| 31,550                         | 31,600        | 1,801                               | 1,469  |
| 31,600                         | 31,650        | 1,804                               | 1,472  |
| 31,650                         | 31,700        | 1,808                               | 1,476  |
| 31,700                         | 31,750        | 1,811                               | 1,479  |
| 31,750                         | 31,800        | 1,814                               | 1,482  |
| 31,800                         | 31,850        | 1,818                               | 1,486  |
| 31,850                         | 31,900        | 1,821                               | 1,489  |
| 31,900                         | 31,950        | 1,824                               | 1,492  |
| 31,950                         | 32,000        | 1,828                               | 1,496  |
| 32,000                         | 32,050        | 1,831                               | 1,499  |
| 32,050                         | 32,100        | 1,835                               | 1,503  |
| 32,100                         | 32,150        | 1,838                               | 1,506  |
| 32,150                         | 32,200        | 1,841                               | 1,509  |
| 32,200                         | 32,250        | 1,845                               | 1,513  |
| 32,250                         | 32,300        | 1,848                               | 1,516  |
| 32,300                         | 32,350        | 1,851                               | 1,519  |
| 32,350                         | 32,400        | 1,855                               | 1,523  |
| 32,400                         | 32,450        | 1,858                               | 1,526  |
| 32,450                         | 32,500        | 1,862                               | 1,530  |
| 32,500                         | 32,550        | 1,865                               | 1,533  |
| 32,550                         | 32,600        | 1,868                               | 1,536  |
| 32,600                         | 32,650        | 1,872                               | 1,540  |
| 32,650                         | 32,700        | 1,875                               | 1,543  |
| 32,700                         | 32,750        | 1,878                               | 1,546  |
| 32,750                         | 32,800        | 1,882                               | 1,550  |
| 32,800                         | 32,850        | 1,885                               | 1,553  |
| 32,850                         | 32,900        | 1,889                               | 1,557  |
| 32,900                         | 32,950        | 1,892                               | 1,560  |
| 32,950                         | 33,000        | 1,895                               | 1,563  |
| 33,000                         | 33,050        | 1,899                               | 1,567  |
| 33,050                         | 33,100        | 1,902                               | 1,570  |
| 33,100                         | 33,150        | 1,905                               | 1,573  |
| 33,150                         | 33,200        | 1,909                               | 1,577  |
| 33,200                         | 33,250        | 1,912                               | 1,580  |
| 33,250                         | 33,300        | 1,916                               | 1,584  |
| 33,300                         | 33,350        | 1,919                               | 1,587  |
| 33,350                         | 33,400        | 1,922                               | 1,590  |
| 33,400                         | 33,450        | 1,926                               | 1,594  |
| 33,450                         | 33,500        | 1,929                               | 1,597  |
| 33,500                         | 33,550        | 1,932                               | 1,600  |
| 33,550                         | 33,600        | 1,936                               | 1,604  |

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

# 1999 Oklahoma Income Tax Table 1

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 33,600                         | 33,650        | 1,939                               | 1,607  |
| 33,650                         | 33,700        | 1,943                               | 1,611  |
| 33,700                         | 33,750        | 1,946                               | 1,614  |
| 33,750                         | 33,800        | 1,949                               | 1,617  |
| 33,800                         | 33,850        | 1,953                               | 1,621  |
| 33,850                         | 33,900        | 1,956                               | 1,624  |
| 33,900                         | 33,950        | 1,959                               | 1,627  |
| 33,950                         | 34,000        | 1,963                               | 1,631  |
| 34,000                         | 34,050        | 1,966                               | 1,634  |
| 34,050                         | 34,100        | 1,970                               | 1,638  |
| 34,100                         | 34,150        | 1,973                               | 1,641  |
| 34,150                         | 34,200        | 1,976                               | 1,644  |
| 34,200                         | 34,250        | 1,980                               | 1,648  |
| 34,250                         | 34,300        | 1,983                               | 1,651  |
| 34,300                         | 34,350        | 1,986                               | 1,654  |
| 34,350                         | 34,400        | 1,990                               | 1,658  |
| 34,400                         | 34,450        | 1,993                               | 1,661  |
| 34,450                         | 34,500        | 1,997                               | 1,665  |
| 34,500                         | 34,550        | 2,000                               | 1,668  |
| 34,550                         | 34,600        | 2,003                               | 1,671  |
| 34,600                         | 34,650        | 2,007                               | 1,675  |
| 34,650                         | 34,700        | 2,010                               | 1,678  |
| 34,700                         | 34,750        | 2,013                               | 1,681  |
| 34,750                         | 34,800        | 2,017                               | 1,685  |
| 34,800                         | 34,850        | 2,020                               | 1,688  |
| 34,850                         | 34,900        | 2,024                               | 1,692  |
| 34,900                         | 34,950        | 2,027                               | 1,695  |
| 34,950                         | 35,000        | 2,030                               | 1,698  |
| 35,000                         | 35,050        | 2,034                               | 1,702  |
| 35,050                         | 35,100        | 2,037                               | 1,705  |
| 35,100                         | 35,150        | 2,040                               | 1,708  |
| 35,150                         | 35,200        | 2,044                               | 1,712  |
| 35,200                         | 35,250        | 2,047                               | 1,715  |
| 35,250                         | 35,300        | 2,051                               | 1,719  |
| 35,300                         | 35,350        | 2,054                               | 1,722  |
| 35,350                         | 35,400        | 2,057                               | 1,725  |
| 35,400                         | 35,450        | 2,061                               | 1,729  |
| 35,450                         | 35,500        | 2,064                               | 1,732  |
| 35,500                         | 35,550        | 2,067                               | 1,735  |
| 35,550                         | 35,600        | 2,071                               | 1,739  |
| 35,600                         | 35,650        | 2,074                               | 1,742  |
| 35,650                         | 35,700        | 2,078                               | 1,746  |
| 35,700                         | 35,750        | 2,081                               | 1,749  |
| 35,750                         | 35,800        | 2,084                               | 1,752  |
| 35,800                         | 35,850        | 2,088                               | 1,756  |
| 35,850                         | 35,900        | 2,091                               | 1,759  |
| 35,900                         | 35,950        | 2,094                               | 1,762  |
| 35,950                         | 36,000        | 2,098                               | 1,766  |
| 36,000                         | 36,050        | 2,101                               | 1,769  |
| 36,050                         | 36,100        | 2,105                               | 1,773  |
| 36,100                         | 36,150        | 2,108                               | 1,776  |
| 36,150                         | 36,200        | 2,111                               | 1,779  |
| 36,200                         | 36,250        | 2,115                               | 1,783  |
| 36,250                         | 36,300        | 2,118                               | 1,786  |
| 36,300                         | 36,350        | 2,121                               | 1,789  |
| 36,350                         | 36,400        | 2,125                               | 1,793  |
| 36,400                         | 36,450        | 2,128                               | 1,796  |
| 36,450                         | 36,500        | 2,132                               | 1,800  |
| 36,500                         | 36,550        | 2,135                               | 1,803  |
| 36,550                         | 36,600        | 2,138                               | 1,806  |

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 36,600                         | 36,650        | 2,142                               | 1,810  |
| 36,650                         | 36,700        | 2,145                               | 1,813  |
| 36,700                         | 36,750        | 2,148                               | 1,816  |
| 36,750                         | 36,800        | 2,152                               | 1,820  |
| 36,800                         | 36,850        | 2,155                               | 1,823  |
| 36,850                         | 36,900        | 2,159                               | 1,827  |
| 36,900                         | 36,950        | 2,162                               | 1,830  |
| 36,950                         | 37,000        | 2,165                               | 1,833  |
| 37,000                         | 37,050        | 2,169                               | 1,837  |
| 37,050                         | 37,100        | 2,172                               | 1,840  |
| 37,100                         | 37,150        | 2,175                               | 1,843  |
| 37,150                         | 37,200        | 2,179                               | 1,847  |
| 37,200                         | 37,250        | 2,182                               | 1,850  |
| 37,250                         | 37,300        | 2,186                               | 1,854  |
| 37,300                         | 37,350        | 2,189                               | 1,857  |
| 37,350                         | 37,400        | 2,192                               | 1,860  |
| 37,400                         | 37,450        | 2,196                               | 1,864  |
| 37,450                         | 37,500        | 2,199                               | 1,867  |
| 37,500                         | 37,550        | 2,202                               | 1,870  |
| 37,550                         | 37,600        | 2,206                               | 1,874  |
| 37,600                         | 37,650        | 2,209                               | 1,877  |
| 37,650                         | 37,700        | 2,213                               | 1,881  |
| 37,700                         | 37,750        | 2,216                               | 1,884  |
| 37,750                         | 37,800        | 2,219                               | 1,887  |
| 37,800                         | 37,850        | 2,223                               | 1,891  |
| 37,850                         | 37,900        | 2,226                               | 1,894  |
| 37,900                         | 37,950        | 2,229                               | 1,897  |
| 37,950                         | 38,000        | 2,233                               | 1,901  |
| 38,000                         | 38,050        | 2,236                               | 1,904  |
| 38,050                         | 38,100        | 2,240                               | 1,908  |
| 38,100                         | 38,150        | 2,243                               | 1,911  |
| 38,150                         | 38,200        | 2,246                               | 1,914  |
| 38,200                         | 38,250        | 2,250                               | 1,918  |
| 38,250                         | 38,300        | 2,253                               | 1,921  |
| 38,300                         | 38,350        | 2,256                               | 1,924  |
| 38,350                         | 38,400        | 2,260                               | 1,928  |
| 38,400                         | 38,450        | 2,263                               | 1,931  |
| 38,450                         | 38,500        | 2,267                               | 1,935  |
| 38,500                         | 38,550        | 2,270                               | 1,938  |
| 38,550                         | 38,600        | 2,273                               | 1,941  |
| 38,600                         | 38,650        | 2,277                               | 1,945  |
| 38,650                         | 38,700        | 2,280                               | 1,948  |
| 38,700                         | 38,750        | 2,283                               | 1,951  |
| 38,750                         | 38,800        | 2,287                               | 1,955  |
| 38,800                         | 38,850        | 2,290                               | 1,958  |
| 38,850                         | 38,900        | 2,294                               | 1,962  |
| 38,900                         | 38,950        | 2,297                               | 1,965  |
| 38,950                         | 39,000        | 2,300                               | 1,968  |
| 39,000                         | 39,050        | 2,304                               | 1,972  |
| 39,050                         | 39,100        | 2,307                               | 1,975  |
| 39,100                         | 39,150        | 2,310                               | 1,978  |
| 39,150                         | 39,200        | 2,314                               | 1,982  |
| 39,200                         | 39,250        | 2,317                               | 1,985  |
| 39,250                         | 39,300        | 2,321                               | 1,989  |
| 39,300                         | 39,350        | 2,324                               | 1,992  |
| 39,350                         | 39,400        | 2,327                               | 1,995  |
| 39,400                         | 39,450        | 2,331                               | 1,999  |
| 39,450                         | 39,500        | 2,334                               | 2,002  |
| 39,500                         | 39,550        | 2,337                               | 2,005  |
| 39,550                         | 39,600        | 2,341                               | 2,009  |

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 39,600                         | 39,650        | 2,344                               | 2,012  |
| 39,650                         | 39,700        | 2,348                               | 2,016  |
| 39,700                         | 39,750        | 2,351                               | 2,019  |
| 39,750                         | 39,800        | 2,354                               | 2,022  |
| 39,800                         | 39,850        | 2,358                               | 2,026  |
| 39,850                         | 39,900        | 2,361                               | 2,029  |
| 39,900                         | 39,950        | 2,364                               | 2,032  |
| 39,950                         | 40,000        | 2,368                               | 2,036  |
| 40,000                         | 40,050        | 2,371                               | 2,039  |
| 40,050                         | 40,100        | 2,375                               | 2,043  |
| 40,100                         | 40,150        | 2,378                               | 2,046  |
| 40,150                         | 40,200        | 2,381                               | 2,049  |
| 40,200                         | 40,250        | 2,385                               | 2,053  |
| 40,250                         | 40,300        | 2,388                               | 2,056  |
| 40,300                         | 40,350        | 2,391                               | 2,059  |
| 40,350                         | 40,400        | 2,395                               | 2,063  |
| 40,400                         | 40,450        | 2,398                               | 2,066  |
| 40,450                         | 40,500        | 2,402                               | 2,070  |
| 40,500                         | 40,550        | 2,405                               | 2,073  |
| 40,550                         | 40,600        | 2,408                               | 2,076  |
| 40,600                         | 40,650        | 2,412                               | 2,080  |
| 40,650                         | 40,700        | 2,415                               | 2,083  |
| 40,700                         | 40,750        | 2,418                               | 2,086  |
| 40,750                         | 40,800        | 2,422                               | 2,090  |
| 40,800                         | 40,850        | 2,425                               | 2,093  |
| 40,850                         | 40,900        | 2,429                               | 2,097  |
| 40,900                         | 40,950        | 2,432                               | 2,100  |
| 40,950                         | 41,000        | 2,435                               | 2,103  |
| 41,000                         | 41,050        | 2,439                               | 2,107  |
| 41,050                         | 41,100        | 2,442                               | 2,110  |
| 41,100                         | 41,150        | 2,445                               | 2,113  |
| 41,150                         | 41,200        | 2,449                               | 2,117  |
| 41,200                         | 41,250        | 2,452                               | 2,120  |
| 41,250                         | 41,300        | 2,456                               | 2,124  |
| 41,300                         | 41,350        | 2,459                               | 2,127  |
| 41,350                         | 41,400        | 2,462                               | 2,130  |
| 41,400                         | 41,450        | 2,466                               | 2,134  |
| 41,450                         | 41,500        | 2,469                               | 2,137  |
| 41,500                         | 41,550        | 2,472                               | 2,140  |
| 41,550                         | 41,600        | 2,476                               | 2,144  |
| 41,600                         | 41,650        | 2,479                               | 2,147  |
| 41,650                         | 41,700        | 2,483                               | 2,151  |
| 41,700                         | 41,750        | 2,486                               | 2,154  |
| 41,750                         | 41,800        | 2,489                               | 2,157  |
| 41,800                         | 41,850        | 2,493                               | 2,161  |
| 41,850                         | 41,900        | 2,496                               | 2,164  |
| 41,900                         | 41,950        | 2,499                               | 2,167  |
| 41,950                         | 42,000        | 2,503                               | 2,171  |
| 42,000                         | 42,050        | 2,506                               | 2,174  |
| 42,050                         | 42,100        | 2,510                               | 2,178  |
| 42,100                         | 42,150        | 2,513                               | 2,181  |
| 42,150                         | 42,200        | 2,516                               | 2,184  |
| 42,200                         | 42,250        | 2,520                               | 2,188  |
| 42,250                         | 42,300        | 2,523                               | 2,191  |
| 42,300                         | 42,350        | 2,526                               | 2,194  |
| 42,350                         | 42,400        | 2,530                               | 2,198  |
| 42,400                         | 42,450        | 2,533                               | 2,201  |
| 42,450                         | 42,500        | 2,537                               | 2,205  |
| 42,500                         | 42,550        | 2,540                               | 2,208  |
| 42,550                         | 42,600        | 2,543                               | 2,211  |

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

# 1999 Oklahoma Income Tax Table 1

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 42,600                         | 42,650        | 2,547                               | 2,215  |
| 42,650                         | 42,700        | 2,550                               | 2,218  |
| 42,700                         | 42,750        | 2,553                               | 2,221  |
| 42,750                         | 42,800        | 2,557                               | 2,225  |
| 42,800                         | 42,850        | 2,560                               | 2,228  |
| 42,850                         | 42,900        | 2,564                               | 2,232  |
| 42,900                         | 42,950        | 2,567                               | 2,235  |
| 42,950                         | 43,000        | 2,570                               | 2,238  |
| 43,000                         | 43,050        | 2,574                               | 2,242  |
| 43,050                         | 43,100        | 2,577                               | 2,245  |
| 43,100                         | 43,150        | 2,580                               | 2,248  |
| 43,150                         | 43,200        | 2,584                               | 2,252  |
| 43,200                         | 43,250        | 2,587                               | 2,255  |
| 43,250                         | 43,300        | 2,591                               | 2,259  |
| 43,300                         | 43,350        | 2,594                               | 2,262  |
| 43,350                         | 43,400        | 2,597                               | 2,265  |
| 43,400                         | 43,450        | 2,601                               | 2,269  |
| 43,450                         | 43,500        | 2,604                               | 2,272  |
| 43,500                         | 43,550        | 2,607                               | 2,275  |
| 43,550                         | 43,600        | 2,611                               | 2,279  |
| 43,600                         | 43,650        | 2,614                               | 2,282  |
| 43,650                         | 43,700        | 2,618                               | 2,286  |
| 43,700                         | 43,750        | 2,621                               | 2,289  |
| 43,750                         | 43,800        | 2,624                               | 2,292  |
| 43,800                         | 43,850        | 2,628                               | 2,296  |
| 43,850                         | 43,900        | 2,631                               | 2,299  |
| 43,900                         | 43,950        | 2,634                               | 2,302  |
| 43,950                         | 44,000        | 2,638                               | 2,306  |
| 44,000                         | 44,050        | 2,641                               | 2,309  |
| 44,050                         | 44,100        | 2,645                               | 2,313  |
| 44,100                         | 44,150        | 2,648                               | 2,316  |
| 44,150                         | 44,200        | 2,651                               | 2,319  |
| 44,200                         | 44,250        | 2,655                               | 2,323  |
| 44,250                         | 44,300        | 2,658                               | 2,326  |
| 44,300                         | 44,350        | 2,661                               | 2,329  |
| 44,350                         | 44,400        | 2,665                               | 2,333  |
| 44,400                         | 44,450        | 2,668                               | 2,336  |
| 44,450                         | 44,500        | 2,672                               | 2,340  |
| 44,500                         | 44,550        | 2,675                               | 2,343  |
| 44,550                         | 44,600        | 2,678                               | 2,346  |
| 44,600                         | 44,650        | 2,682                               | 2,350  |
| 44,650                         | 44,700        | 2,685                               | 2,353  |
| 44,700                         | 44,750        | 2,688                               | 2,356  |
| 44,750                         | 44,800        | 2,692                               | 2,360  |
| 44,800                         | 44,850        | 2,695                               | 2,363  |
| 44,850                         | 44,900        | 2,699                               | 2,367  |
| 44,900                         | 44,950        | 2,702                               | 2,370  |
| 44,950                         | 45,000        | 2,705                               | 2,373  |
| 45,000                         | 45,050        | 2,709                               | 2,377  |
| 45,050                         | 45,100        | 2,712                               | 2,380  |

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 45,100                         | 45,150        | 2,715                               | 2,383  |
| 45,150                         | 45,200        | 2,719                               | 2,387  |
| 45,200                         | 45,250        | 2,722                               | 2,390  |
| 45,250                         | 45,300        | 2,726                               | 2,394  |
| 45,300                         | 45,350        | 2,729                               | 2,397  |
| 45,350                         | 45,400        | 2,732                               | 2,400  |
| 45,400                         | 45,450        | 2,736                               | 2,404  |
| 45,450                         | 45,500        | 2,739                               | 2,407  |
| 45,500                         | 45,550        | 2,742                               | 2,410  |
| 45,550                         | 45,600        | 2,746                               | 2,414  |
| 45,600                         | 45,650        | 2,749                               | 2,417  |
| 45,650                         | 45,700        | 2,753                               | 2,421  |
| 45,700                         | 45,750        | 2,756                               | 2,424  |
| 45,750                         | 45,800        | 2,759                               | 2,427  |
| 45,800                         | 45,850        | 2,763                               | 2,431  |
| 45,850                         | 45,900        | 2,766                               | 2,434  |
| 45,900                         | 45,950        | 2,769                               | 2,437  |
| 45,950                         | 46,000        | 2,773                               | 2,441  |
| 46,000                         | 46,050        | 2,776                               | 2,444  |
| 46,050                         | 46,100        | 2,780                               | 2,448  |
| 46,100                         | 46,150        | 2,783                               | 2,451  |
| 46,150                         | 46,200        | 2,786                               | 2,454  |
| 46,200                         | 46,250        | 2,790                               | 2,458  |
| 46,250                         | 46,300        | 2,793                               | 2,461  |
| 46,300                         | 46,350        | 2,796                               | 2,464  |
| 46,350                         | 46,400        | 2,800                               | 2,468  |
| 46,400                         | 46,450        | 2,803                               | 2,471  |
| 46,450                         | 46,500        | 2,807                               | 2,475  |
| 46,500                         | 46,550        | 2,810                               | 2,478  |
| 46,550                         | 46,600        | 2,813                               | 2,481  |
| 46,600                         | 46,650        | 2,817                               | 2,485  |
| 46,650                         | 46,700        | 2,820                               | 2,488  |
| 46,700                         | 46,750        | 2,823                               | 2,491  |
| 46,750                         | 46,800        | 2,827                               | 2,495  |
| 46,800                         | 46,850        | 2,830                               | 2,498  |
| 46,850                         | 46,900        | 2,834                               | 2,502  |
| 46,900                         | 46,950        | 2,837                               | 2,505  |
| 46,950                         | 47,000        | 2,840                               | 2,508  |
| 47,000                         | 47,050        | 2,844                               | 2,512  |
| 47,050                         | 47,100        | 2,847                               | 2,515  |
| 47,100                         | 47,150        | 2,850                               | 2,518  |
| 47,150                         | 47,200        | 2,854                               | 2,522  |
| 47,200                         | 47,250        | 2,857                               | 2,525  |
| 47,250                         | 47,300        | 2,861                               | 2,529  |
| 47,300                         | 47,350        | 2,864                               | 2,532  |
| 47,350                         | 47,400        | 2,867                               | 2,535  |
| 47,400                         | 47,450        | 2,871                               | 2,539  |
| 47,450                         | 47,500        | 2,874                               | 2,542  |
| 47,500                         | 47,550        | 2,877                               | 2,545  |
| 47,550                         | 47,600        | 2,881                               | 2,549  |

| If Oklahoma taxable income is: |               | And you are:                        |  |
|--------------------------------|---------------|-------------------------------------|--|
| At least                       | But less than | Single or married filing separately | Married* filing jointly or head of household |
|                                |               | Your tax is:                        |  |
| 47,600                         | 47,650        | 2,884                               | 2,552  |
| 47,650                         | 47,700        | 2,888                               | 2,556  |
| 47,700                         | 47,750        | 2,891                               | 2,559  |
| 47,750                         | 47,800        | 2,894                               | 2,562  |
| 47,800                         | 47,850        | 2,898                               | 2,566  |
| 47,850                         | 47,900        | 2,901                               | 2,569  |
| 47,900                         | 47,950        | 2,904                               | 2,572  |
| 47,950                         | 48,000        | 2,908                               | 2,576  |
| 48,000                         | 48,050        | 2,911                               | 2,579  |
| 48,050                         | 48,100        | 2,915                               | 2,583  |
| 48,100                         | 48,150        | 2,918                               | 2,586  |
| 48,150                         | 48,200        | 2,921                               | 2,589  |
| 48,200                         | 48,250        | 2,925                               | 2,593  |
| 48,250                         | 48,300        | 2,928                               | 2,596  |
| 48,300                         | 48,350        | 2,931                               | 2,599  |
| 48,350                         | 48,400        | 2,935                               | 2,603  |
| 48,400                         | 48,450        | 2,938                               | 2,606  |
| 48,450                         | 48,500        | 2,942                               | 2,610  |
| 48,500                         | 48,550        | 2,945                               | 2,613  |
| 48,550                         | 48,600        | 2,948                               | 2,616  |
| 48,600                         | 48,650        | 2,952                               | 2,620  |
| 48,650                         | 48,700        | 2,955                               | 2,623  |
| 48,700                         | 48,750        | 2,958                               | 2,626  |
| 48,750                         | 48,800        | 2,962                               | 2,630  |
| 48,800                         | 48,850        | 2,965                               | 2,633  |
| 48,850                         | 48,900        | 2,969                               | 2,637  |
| 48,900                         | 48,950        | 2,972                               | 2,640  |
| 48,950                         | 49,000        | 2,975                               | 2,643  |
| 49,000                         | 49,050        | 2,979                               | 2,647  |
| 49,050                         | 49,100        | 2,982                               | 2,650  |
| 49,100                         | 49,150        | 2,985                               | 2,653  |
| 49,150                         | 49,200        | 2,989                               | 2,657  |
| 49,200                         | 49,250        | 2,992                               | 2,660  |
| 49,250                         | 49,300        | 2,996                               | 2,664  |
| 49,300                         | 49,350        | 2,999                               | 2,667  |
| 49,350                         | 49,400        | 3,002                               | 2,670  |
| 49,400                         | 49,450        | 3,006                               | 2,674  |
| 49,450                         | 49,500        | 3,009                               | 2,677  |
| 49,500                         | 49,550        | 3,012                               | 2,680  |
| 49,550                         | 49,600        | 3,016                               | 2,684  |
| 49,600                         | 49,650        | 3,019                               | 2,687  |
| 49,650                         | 49,700        | 3,023                               | 2,691  |
| 49,700                         | 49,750        | 3,026                               | 2,694  |
| 49,750                         | 49,800        | 3,029                               | 2,697  |
| 49,800                         | 49,850        | 3,033                               | 2,701  |
| 49,850                         | 49,900        | 3,036                               | 2,704  |
| 49,900                         | 49,950        | 3,039                               | 2,707  |
| 49,950                         | 50,000        | 3,043                               | 2,711  |

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

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

\$3,045 + 6.75% over \$50,000  
Single or Married filing separately

\$2,713 + 6.75% over \$50,000  
Married filing jointly or Head of Household\*

1. Taxable Income
2. Less
3. Subtract: Line 1 minus Line 2
4. Multiply Line 3 by .0675
5. Tax on \$50,000
6. Add: Line 4 plus Line 5 = **Total Tax**

|   |        |
|---|--------|
|   |        |
| - | 50,000 |
|   |        |
|   |        |
| + | 3,045  |
|   |        |

|   |        |
|---|--------|
|   |        |
| - | 50,000 |
|   |        |
|   |        |
| + | 2,713  |
|   |        |

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

Instructions...

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

If your taxable income is \$50,000 or more, use the tax computation on the lower quarter of page 26.

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

Example...

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

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

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

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

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

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

## 1999 Oklahoma Income Tax Table 2

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

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

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

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

1999 Oklahoma Income Tax Table 2

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

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

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

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

1999 Oklahoma Income Tax Table 2

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

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

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

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

1999 Oklahoma Income Tax Table 2

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

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

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

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

# 1999 Oklahoma Income Tax Table 2

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

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

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

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

METHOD TWO

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

1. Taxable Income
2. Less
3. Subtract: Line 1 minus Line 2
4. Multiply Line 3 by .10
5. Tax on \$50,000
6. Add: Line 4 plus Line 5 = **Total Tax**

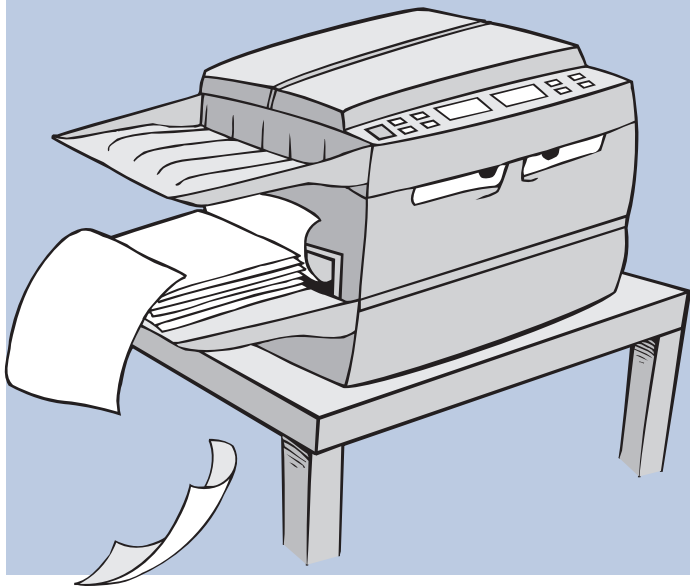
\$4,268 + 10% over \$50,000  
Single or Married filing separately

|          |       |
|----------|-------|
| _____    | _____ |
| - 50,000 | _____ |
| _____    | _____ |
| + 4,268  | _____ |
| _____    | _____ |

\$3,850 + 10% over \$50,000  
Married filing jointly or Head of Household\*

|          |       |
|----------|-------|
| _____    | _____ |
| - 50,000 | _____ |
| _____    | _____ |
| + 3,850  | _____ |
| _____    | _____ |

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



# DON'T FORGET TO MAKE A COPY OF YOUR TAX RETURNS BEFORE MAILING THEM!

You should always make and keep a copy of your tax returns. If you have questions regarding your return after it has been filed, you'll need to refer to the return when calling. Also, many times banks, scholarship applications, and other organizations require copies of tax returns.

Please place this Form **ON TOP** of your return when sending your tax documents. This will speed the processing of your payment.



## FORM 540: DISCOVER® CARD PAYMENTS

The Oklahoma Tax Commission accepts Discover® Card for payment of all tax types. All you need to do is fill out this Form 540: Discover® Card Payment Authorization Form, sign it and send it in with your tax documents. It's that easy!

FORM 540

## DISCOVER® CARD PAYMENT AUTHORIZATION FORM

Discover® Card Number

|                      |                      |                      |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

Expiration Date

|                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|

Month

Year

Payment for \_\_\_\_\_  
(Specify "income taxes" or other tax type)

First Name \_\_\_\_\_ Middle Initial \_\_\_\_\_

Last Name \_\_\_\_\_

FEIN or Social Security Number \_\_\_\_\_

Total Payment

|                      |                      |   |                      |                      |                      |   |                      |                      |
|----------------------|----------------------|---|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | , | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|---|----------------------|----------------------|----------------------|---|----------------------|----------------------|

I understand that in addition to the tax balance due, there will be a handling fee of 1.70% charged to my Discover® Card, as authorized by O.S. 1994 Title 68, Section 218.

Taxpayer Signature  
Must be signed only by Card Member.

Date

## NEED ASSISTANCE? HOW TO REACH US...

Whether you need a tax form, have a question or need further information, there are many ways to reach us. The opportunities for assistance are just a phone call away or even right around the corner!



### CALL US!

The Oklahoma Tax Commission can be reached at **(405) 521-3160**.  
The in-state toll free number is **(800) 522-8165, extension 1-3160**.  
The Taxpayer Assistance Representative on the other end of the line is ready to assist you with all your tax needs.  
Also see below for other location phone numbers.

### FAXBACK SERVICE!

Various forms can be faxed to you 24 hours a day, 7 days a week, by calling **(405) 522-0465**.

### VISIT US ON THE WEB!

Downloadable forms, answers to common questions, and a variety of other tax information is available on our web site. You can even e-mail us from any location on our site.

Direct e-mails should be sent to: **otcmaster@oktax.state.ok.us**

Our web site address is **www.oktax.state.ok.us**

### ASSISTANCE IS AROUND THE CORNER ... COME SEE US!

**Oklahoma City:** 2501 North Lincoln Boulevard **(405) 521-3160**

**Oklahoma City:** Shepherd Mall, NW 23rd and Villa **(405) 522-0789**

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

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

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

**McAlester:** 1533 South Main **(918) 426-0777**



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

# 1999 INDIVIDUAL FORM 511

This form must be filed on or before the 15th day of the fourth month after the close of the taxable year.

For the year January 1 - December 31, 1999, or other taxable year beginning \_\_\_\_\_, 1999 ending \_\_\_\_\_

## STATE OF OKLAHOMA INCOME TAX RETURN

This form is for use by residents only. If you are a part-year or nonresident, please use Form 511NR. For further information, please see instructions.

Your Social Security Number →

Spouse's Social Security Number →

(joint return only)

PLEASE USE LABEL • PRINT OR TYPE

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

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

City, State and Zip

FILING STATUS • SAME AS FEDERAL

1  Single

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

3  Married filing separate. If spouse is also filing, give SSN and name here \_\_\_\_\_

4  Head of household with qualifying person

5  Qualifying widow(er) with dependent child (year spouse died 19\_\_\_\_)

**65 OR OVER?** (See Instructions) Yourself  Spouse

EXEMPTIONS

|                              | REGULAR              | SPECIAL              | BLIND                |
|------------------------------|----------------------|----------------------|----------------------|
| YOURSELF                     | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| SPOUSE                       | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| NUMBER OF DEPENDENT CHILDREN |                      |                      |                      |
| NUMBER OF OTHER DEPENDENTS   |                      |                      |                      |

ADD THE TOTALS FROM THE 4 SHADED BOXES

WRITE THE TOTAL IN THE BOX BELOW AND ALSO ON LINE 16.

**PLEASE NOTE:** If you may be claimed as a dependent on another return, enter "0" exemptions for yourself.

### PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME PLEASE ROUND TO NEAREST DOLLAR

|  |  |                      |                      |                      |    |
|--|--|----------------------|----------------------|----------------------|----|
| 1  | Federal adjusted gross income (from Federal 1040, 1040A, or 1040EZ) . . . . .  | 1                    | <input type="text"/> | <input type="text"/> | 00 |
| <b>Subtractions from Federal adjusted gross income (lines 2-6)</b> |  |                      |                      |                      |    |
| 2  | Interest on U.S. Government obligations (enclose Federal Sch. B and details) 2   | <input type="text"/> | <input type="text"/> | 00                   |    |
| 3  | Social Security (see instructions) . . . . .   | 3                    | <input type="text"/> | 00                   |    |
| 4  | Oklahoma government retirement or Federal retirement (see instructions) . . . . .  | 4                    | <input type="text"/> | 00                   |    |
| 5  | Other retirement income (see instructions for worksheet) . . . . .   | 5                    | <input type="text"/> | 00                   |    |
| 6  | Other: Enter number in box for type of deduction (see instructions) <input type="text"/> 6   | <input type="text"/> | <input type="text"/> | 00                   |    |
| 7  | Total: Add lines 2, 3, 4, 5 and 6 . . . . .  | 7                    | <input type="text"/> | <input type="text"/> | 00 |
| 8  | Line 1 minus line 7. . . . .   | 8                    | <input type="text"/> | <input type="text"/> | 00 |
| <b>Additions to Federal adjusted gross income (lines 11-13)</b>    |  |                      |                      |                      |    |
| 9  | Out-of-state income, except wages (describe and enclose Federal schedule) . . . . .  | 9                    | <input type="text"/> | <input type="text"/> | 00 |
| 10   | Line 8 minus line 9 . . . . .  | 10                   | <input type="text"/> | <input type="text"/> | 00 |
| 11   | State and municipal bond interest (not specifically exempted) (describe and enclose schedule) . . . . .  | 11                   | <input type="text"/> | <input type="text"/> | 00 |
| 12   | Out-of-state losses (describe) _____ . . . . .   | 12                   | <input type="text"/> | <input type="text"/> | 00 |
| 13   | Other additions (describe) _____ . . . . .   | 13                   | <input type="text"/> | <input type="text"/> | 00 |
| 14   | Oklahoma adjusted gross income (add lines 10, 11, 12 and 13).<br>(If the amount on this line is different than line 1, please enclose a copy of your Federal return) . . . . . | 14                   | <input type="text"/> | <input type="text"/> | 00 |

### PART TWO: DEDUCTIONS AND EXEMPTIONS

|    |  |    |                      |                      |    |
|----|--|----|----------------------|----------------------|----|
| 15 | Deductions: Enter the Oklahoma standard deduction if you did not itemize on your Federal return.<br>The Oklahoma standard deduction can be determined by following instructions on page 9.<br><b>OR</b> Enter the itemized deductions you were allowed on your Federal Schedule A. . . . . | 15 | <input type="text"/> | <input type="text"/> | 00 |
| 16 | Exemptions: Enter the total number claimed above _____ x \$1,000.00 = . . . . .  | 16 | <input type="text"/> | <input type="text"/> | 00 |
| 17 | Total: Add lines 15 and 16. . . . .  | 17 | <input type="text"/> | <input type="text"/> | 00 |
| 18 | Percentage allowable: Divide line 14 by line 8. If line 14 is equal to or larger than line 8, enter 100% . . . . .   | 18 | <input type="text"/> | <input type="text"/> | %  |
| 19 | Multiply line 17 by the percentage on line 18. Enter here and on line 38 . . . . .   | 19 | <input type="text"/> | <input type="text"/> | 00 |

### PART THREE: FEDERAL INCOME TAX DEDUCTION

|    |  |    |                      |                      |    |
|----|--|----|----------------------|----------------------|----|
| 20 | 1999 Federal income tax (amount paid, not the amount withheld) - see instructions . . . . .                        | 20 | <input type="text"/> | <input type="text"/> | 00 |
| 21 | Percentage allowable: Divide line 14 by line 1. If line 14 is equal to or larger than line 1, enter 100% . . . . . | 21 | <input type="text"/> | <input type="text"/> | %  |
| 22 | Multiply line 20 by the percentage on line 21. Enter here and on line 41 . . . . .                                 | 22 | <input type="text"/> | <input type="text"/> | 00 |

### PART FOUR: CREDIT FOR CHILD CARE

|    |  |    |                      |                      |    |
|----|--|----|----------------------|----------------------|----|
| 23 | Federal child care credit. (see instructions and enclose copy of 2441 and page 2 of 1040 or schedule 2 and 1040A) 23 | 23 | <input type="text"/> | <input type="text"/> | 00 |
| 24 | Multiply line 23 by 20%. . . . .   | 24 | <input type="text"/> | <input type="text"/> | 00 |
| 25 | Percentage allowable: Divide line 14 by line 1. If line 14 is equal to or larger than line 1, enter 100% . . . . .   | 25 | <input type="text"/> | <input type="text"/> | %  |
| 26 | Oklahoma child care credit. Multiply line 24 by line 25 . . . . .  | 26 | <input type="text"/> | <input type="text"/> | 00 |

**PART FIVE: ADJUSTMENTS NECESSARY TO ARRIVE AT OKLAHOMA TAXABLE INCOME**

|    |   |    |    |
|----|---|----|----|
| 27 | <b>Oklahoma Adjusted Gross Income</b> (from part one, line 14)            | 27 | 00 |
| 28 | Partial military pay exclusion (not retirement, see instructions)         | 28 | 00 |
| 29 | Qualifying disability deduction (see instructions)                        | 29 | 00 |
| 30 | Political contributions (limited to \$100 Single, \$200 Joint)            | 30 | 00 |
| 31 | Interest qualifying for exclusion (limited to \$100 Single, \$200 Joint)  | 31 | 00 |
| 32 | Qualified medical savings account (see instructions)                      | 32 | 00 |
| 33 | Qualified adoption expense (see instructions)                             | 33 | 00 |
| 34 | Agricultural commodity processing facility exclusion (see instructions)   | 34 | 00 |
| 35 | Depreciation adjustment for swine or poultry producers (see instructions) | 35 | 00 |
| 36 | Total (add lines 28, 29, 30, 31, 32, 33, 34, and 35)                      | 36 | 00 |
| 37 | <b>Oklahoma income after adjustments</b> (subtract line 36 from line 27)  | 37 | 00 |
| 38 | Deductions and exemptions (from part two, line 19)                        | 38 | 00 |
| 39 | <b>Oklahoma Taxable Income: METHOD 1</b> (subtract line 38 from line 37)  | 39 | 00 |
| 40 | Tax from <b>Tax Table 1</b>   | 40 | 00 |
| 41 | Federal income tax deduction (from part three, line 22)                   | 41 | 00 |
| 42 | <b>Oklahoma Taxable Income: METHOD 2</b> (subtract line 41 from line 39)  | 42 | 00 |
| 43 | Tax from <b>Tax Table 2</b>   | 43 | 00 |

ROUND TO THE NEAREST DOLLAR

**PART SIX: TAX COMPUTATION • CREDITS • REFUND OR AMOUNT DUE**

|    |  |    |    |
|----|--|----|----|
| 44 | Oklahoma Income Tax: enter the lesser of line 40 <input type="checkbox"/> or line 43 <input type="checkbox"/>                            | 44 | 00 |
| 45 | Credit for child care (from part four, line 26)  | 45 | 00 |
| 46 | Credit for tax paid to another state (enclose Oklahoma Schedule E)   | 46 | 00 |
| 47 | Oklahoma investment/new jobs credit (enclose Form 506)   | 47 | 00 |
| 48 | Other credits (enclose 511CR and appropriate forms)  | 48 | 00 |
| 49 | Total (add lines 45, 46, 47, and 48)   | 49 | 00 |
| 50 | Balance (subtract line 49 from line 44, but not less than zero)  | 50 | 00 |
| 51 | Oklahoma Income <b>tax withheld</b> (enclose W-2's and 1099's having withholding)  | 51 | 00 |
| 52 | A. 1999 Oklahoma <b>estimated tax payments</b> . . . 52A   | 00 |    |
|    | Check box if qualified farmer (see instructions) <input type="checkbox"/>  |    |    |
|    | B. 1999 payments with extension . . . . . 52B  | 00 |    |
|    | C. Total (add lines 52A and 52B) . . . . . 52C   | 00 |    |
| 53 | Low Income Property Tax Credit (enclose Form 538-H)  | 53 | 00 |
| 54 | Sales Tax Relief Credit (enclose Form 538-S, see instructions)   | 54 | 00 |
| 55 | Total (add lines 51, 52C, 53 and 54)   | 55 | 00 |
| 56 | If line 55 is larger than line 50, subtract line 50 from line 55 . . . . . <b>Overpaid</b>   | 56 | 00 |
| 57 | Amount of line 56 to be credited to your 2000 estimated tax  | 57 | 00 |
|    | <b>Deductions from Refund.</b> If you wish to donate from your refund, check and enter amount.   |    |    |
| 58 | Oklahoma Wildlife Diversity Program: \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____ <input type="checkbox"/>          | 58 | 00 |
| 59 | Low Income Health Care Fund: \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____ <input type="checkbox"/>                  | 59 | 00 |
| 60 | Veterans Affairs Capital Improvement Program: \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____ <input type="checkbox"/> | 60 | 00 |
| 61 | Oklahoma Breast Cancer Program: \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$_____ <input type="checkbox"/>               | 61 | 00 |
| 62 | Total (add lines 57, 58, 59, 60 and 61)  | 62 | 00 |
| 63 | Amount to be refunded to you (subtract line 62 from line 56) . . . <b>Refund</b>   | 63 | 00 |
| 64 | If line 50 is larger than line 55, subtract line 55 from line 50 . . . . . <b>Tax Due</b>  | 64 | 00 |
| 65 | Underpayment of estimated tax: penalty and interest (enclose OW-8-P)   | 65 | 00 |
| 66 | For delinquent payment, add penalty of 5% _____ plus interest at 1.25% per month _____   | 66 | 00 |
| 67 | Total tax, penalty and interest (add line 64, 65 and 66) . . . . . <b>Balance Due</b>  | 67 | 00 |

**DIRECT DEPOSIT OPTION:** (Please see packet instructions on page 5)

Yes! Please deposit my refund in my  checking account  savings account (You will not receive notice of your deposit)

Routing Number:  Account Number:

Please check here if the OTC may discuss this return with your tax preparer

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

Taxpayer's signature \_\_\_\_\_ date \_\_\_\_\_ Spouse's signature \_\_\_\_\_ date \_\_\_\_\_ Paid Preparer's signature \_\_\_\_\_ I.D. Number \_\_\_\_\_

Taxpayer's occupation \_\_\_\_\_ Spouse's occupation \_\_\_\_\_ Paid Preparer's address and phone number \_\_\_\_\_

1999

This form must be filed on or before April 17, 2000.

FOR OFFICE USE ONLY

INDIVIDUAL FORM 511EZ

This form is for the tax year January 1 through December 31, 1999.

STATE OF OKLAHOMA INCOME TAX RETURN

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

Grid for Social Security Numbers

This form is for use by residents only. If you are a part-year or nonresident, please use Form 511NR. For further information, please see instructions.

PLEASE USE LABEL PRINT OR TYPE
Print first name and initial (If joint return, give first name and initial of both) Last name
Present home address (number and street, including apartment number or rural route)
City, State and Zip

FILING STATUS SAME AS FEDERAL
1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate. If spouse is also filing, give SSN and name here
4 Head of household with qualifying person
5 Qualifying widow(er) with dependent child (year spouse died 19\_\_)

65 OR OVER? (See Instructions) Yourself Spouse

EXEMPTIONS

Table with columns: REGULAR, SPECIAL, BLIND. Rows: YOURSELF, SPOUSE, NUMBER OF DEPENDENT CHILDREN, NUMBER OF OTHER DEPENDENTS

ADD THE TOTALS FROM THE 4 SHADED BOXES
WRITE THE TOTAL IN THE BOX BELOW AND ALSO ON LINE 5.

PLEASE NOTE: If you may be claimed as a dependent on another return, enter "0" exemptions for yourself.

Main tax calculation table with lines 1-18. Columns include description, line number, and dollar/cents amounts.

19A Oklahoma Wildlife Diversity Program
19B Low Income Health Care Fund
19C Veterans Affairs Capital Improvement Program
19D Oklahoma Breast Cancer Research Program

Lines 19-21: Total deductions from refund amount, Amount to be refunded to you, If line 14 is larger than line 17, enter the tax due.

DIRECT DEPOSIT OPTION: Yes! Please deposit my refund in my checking account savings account
Routing Number: Account Number:

Please check here if the OTC may discuss this return with your tax preparer

Under penalty of perjury, I declare that the information contained in this document and any attachments are true and correct to the best of my knowledge and belief.
Taxpayer's signature, date, Spouse's signature, date, Paid Preparer's signature, I.D. Number, Taxpayer's occupation, Spouse's occupation, Paid Preparer's address and phone number



## NOTICE

The Department of Human Services will make sales tax refunds to persons who have continuously received aid to the aged, blind, disabled or Medicaid payments for nursing home care from January 1, 1999 to December 31, 1999. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 1999 will not be eligible for the sales tax credit or refund.

## 1999 538-S INSTRUCTIONS

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

- You claim an exemption for your dependent, or
- You are 65 years of age or older by December 31, 1999, or
- You have a physical disability constituting a substantial handicap to employment (provide proof\*).

If any one of the above three items pertain to you, your total gross household income limit is increased to \$30,000.

The amount of the credit shall be \$40 multiplied by the number of qualified personal exemptions and qualified dependents to which you would be entitled for Oklahoma Income Tax.

### Exceptions:

- There is no exemption for blindness.
- There is no exemption for age 65 or over.
- A person convicted of a felony and is an inmate in the custody of the Department of Corrections for any portion of the year shall not be permitted to file a claim for sales tax relief.
- Individuals living in Oklahoma under a Visa do not qualify for the sales tax relief.
- If a taxpayer or spouse died during the tax year, he/she will not qualify for the sales tax relief. If a taxpayer or spouse died after December 31, 1999, but before this tax form was filed, the sales tax credit or refund for the deceased will be issued to their estate. Enter the date of death in the address box following the first name of decedent.

If filing from an out-of-state address, you must enter the dates you lived in Oklahoma.

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. If 19 years of age, or over, enter age and "D" if disabled, or "S" if a student. Check all social security numbers for accuracy. All other sales tax credit or refund requirements must also be met to qualify (Example: Resident of and lives in Oklahoma for entire year).

For this form the "Total Gross Household Income" means the amount of income of every type, regardless of the source (except for gifts) received by **all** persons living in the same household, whether the income was taxable or not for income tax purposes. This includes pensions, annuities, social security, unemployment payments, veteran's disability compensation, school grants or scholarships, public assistance payments, alimony, support money, workmen's compensation, loss-of-time insurance payments, capital gains, and self-employment. If self-employed, enter the gross income from business, and enclose a copy of your Federal Return, including all schedules and any other type of income received. (Lines 1 through 5m).

For the purpose of this form household means any house, dwelling or other type of living quarters.

If you are required to file an Oklahoma Income Tax Return, you must claim the amount of line 7, Part II, as a credit on your tax return -- Form 511 or 511EZ and enclose this form. Your tax return claiming the credit must be filed not later than **April 17th** following the close of the tax year. **Extensions do not apply to this form.** Complete, sign, and date this form and enclose it with your Oklahoma Income Tax Return using the address on the tax return.

If you are NOT required to file an Oklahoma Income Tax Return, this form must be received by the Oklahoma Tax Commission on or before **June 30th** following the close of the tax year. If you have withholding or made estimated payments and are filing for a refund on Form 511RF, you must enclose this signed form with the 511RF. Otherwise, please complete, sign, and date this form and mail your completed form to: Oklahoma Tax Commission, Income Tax, P.O. 26800, Oklahoma City, OK 73126-0800.

All information must be furnished or the processing of your claim or refund may be delayed.

\* **Proof of disability** may be established by certification by an agency of State Government, an insurance company or 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.