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OKLAHOMA INDIVIDUAL ESTIMATED TAX  
First Quarter

OW-8-ES Revised 7-98

A	B	C	D	E		F
FOR TAX YEAR	QUARTER	TAXPAYER'S SSN	SPOUSE'S SSN	RETURN TYPE INDIV   JOINT		PAYMENT DUE DATE

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Name • Address • City • State • Zip

G	DOLLARS				CENTS	
AMOUNT PAID					0	0

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OKLAHOMA INDIVIDUAL ESTIMATED TAX  
Second Quarter

OW-8-ES Revised 7-98

A	B	C	D	E		F
FOR TAX YEAR	QUARTER	TAXPAYER'S SSN	SPOUSE'S SSN	RETURN TYPE INDIV   JOINT		PAYMENT DUE DATE

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Name • Address • City • State • Zip

G	DOLLARS				CENTS	
AMOUNT PAID					0	0

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OKLAHOMA INDIVIDUAL ESTIMATED TAX  
Third Quarter

OW-8-ES Revised 7-98

A	B	C	D	E		F
FOR TAX YEAR	QUARTER	TAXPAYER'S SSN	SPOUSE'S SSN	RETURN TYPE INDIV   JOINT		PAYMENT DUE DATE

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Name • Address • City • State • Zip

G	DOLLARS				CENTS	
AMOUNT PAID					0	0

VOUCHER 1

DUE DATE:  
(Calendar Year) April 15.

**Machine Processable Form**  
Do not bend, fold, staple or mutilate.

Enclose check or money order  
payable to:

Oklahoma Tax Commission

MAIL TO:  
Oklahoma Tax Commission  
Post Office Box 26930  
Oklahoma City, OK 73126-0930

VOUCHER 2

DUE DATE:  
(Calendar Year) June 15.

**Machine Processable Form**  
Do not bend, fold, staple or mutilate.

Enclose check or money order  
payable to:

Oklahoma Tax Commission

MAIL TO:  
Oklahoma Tax Commission  
Post Office Box 26930  
Oklahoma City, OK 73126-0930

VOUCHER 3

DUE DATE:  
(Calendar Year) September 15.

**Machine Processable Form**  
Do not bend, fold, staple or mutilate.

Enclose check or money order  
payable to:

Oklahoma Tax Commission

MAIL TO:  
Oklahoma Tax Commission  
Post Office Box 26930  
Oklahoma City, OK 73126-0930

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### TAX WORKSHEET FOR INDIVIDUALS

See the General Instructions on the back of this worksheet.

<b>1</b>	Estimated total income for tax year (less income exempt by statute) .....	<b>1</b>	
<b>2</b>	Estimated deductions (standard or itemized) .....	<b>2</b>	
<b>3</b>	Exemptions (\$1000 for each exemption) .....	<b>3</b>	
<b>4</b>	Total deductions (add lines 2 and 3) .....	<b>4</b>	
<b>5</b>	Estimated <b>taxable</b> income (Method I) (subtract line 4 from line 1) .....	<b>5</b>	
<b>6</b>	Estimated Oklahoma tax liability (Method I) .....	<b>6</b>	
<b>7</b>	Federal income tax deduction .....	<b>7</b>	
<b>8</b>	Estimated <b>taxable</b> income (Method II) (subtract line 7 from line 5) .....	<b>8</b>	
<b>9</b>	Estimated Oklahoma tax liability (Method II) .....	<b>9</b>	
<b>10</b>	Estimated Oklahoma tax liability (lesser of lines 6 or 9) .....	<b>10</b>	
<b>11</b>	Estimated Oklahoma income tax to be withheld plus credits .....	<b>11</b>	
<b>12</b>	Estimated Oklahoma income tax (subtract line 11 from 10) .....	<b>12</b>	
	Amount to be paid with each voucher (if paid quarterly, 1/4 of line 12) .....		

- Please note:**
- Round up to nearest dollar.
  - If line 12 is less than \$500.00 no declaration is required.
  - Do not send voucher if no payment is required.

#### RECORD OF ESTIMATED TAX PAYMENTS

Mandatory inclusion of Social Security and/or Federal Employers Identification Numbers is required on forms filed with the Oklahoma Tax Commission pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and is deemed part of the confidential files and records of the Oklahoma Tax Commission.

quarter	date paid	amount
1		
2		
3		
4		
total		

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

SPECIAL NOTE: To ensure that your voucher will be properly processed, please print all figures within boxes as shown.

1	2	3	4	5	6	7	8	9	0	X
---	---	---	---	---	---	---	---	---	---	---

● Do not fold, staple or paper clip

● Write only in white areas

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### OKLAHOMA INDIVIDUAL ESTIMATED TAX

OW-8-ES Revised 7-98

Fourth Quarter

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
FOR TAX YEAR	QUARTER	TAXPAYER'S SSN	SPOUSE'S SSN	RETURN TYPE INDIV   JOINT	PAYMENT DUE DATE

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Name • Address • City • State • Zip

<b>G</b>	DOLLARS				CENTS	
					0	0
AMOUNT PAID						

# OKLAHOMA INDIVIDUAL ESTIMATED TAX DECLARATION

## General Instructions

**Please use a #2 pencil or a pen with black ink to complete your vouchers. If you type your voucher, please type "XXX" over "000" in the colored box at the top of the voucher.**

**WHO MUST MAKE A DECLARATION:** A single individual whose tax liability for the year is estimated to be \$500 or more in excess of taxes withheld, or married individuals whose combined tax liability for the year is estimated to be \$500 or more in excess of taxes withheld are required to file a declaration and pay estimated tax. Estates and farmers are not required to file an estimated tax declaration. A farmer is an individual who derives at least two-thirds of his/her gross income for the current year or the previous year from farming activities.

**WHEN TO FILE AND PAY:** A declaration of estimated tax should be filed and the first installment paid by April 15th for calendar year taxpayers. Other installments for calendar year taxpayers should be paid by the due dates shown on the back of the vouchers.

**PENALTY FOR UNDERPAYMENT:** If the amount of estimated tax paid is not at least 70 percent of the actual tax liability for the period, the amount of underpayment shall be subject to penalty and interest at an annual rate of 20 percent, or fraction thereof, for the period of underpayment. This penalty and interest provision does not apply if the amount, timely paid, equals or exceeds the liability for the prior year. For additional information see 68 O.S. Sec. 2385.7-2385.13 or call the Oklahoma Tax Commission's Income Tax Department at (405) 521-3125.

**HOW TO COMPUTE ESTIMATED TAX:** A worksheet is included on the front for use by individual taxpayers in computing their estimated tax liability. To compute the tax, refer to the tax tables included with the Form 511 instructions.

**PLEASE NOTE:**

**If your tax return is prepared by someone other than yourself, please give your preparer your preprinted vouchers and envelopes. Using your preprinted voucher will ensure proper credit to your account.**

### HOW TO COMPLETE YOUR TAX DECLARATION VOUCHER

Please verify any preprinted information in items 'A' through 'F'. If any preprinted information is incorrect please cross it out and enter the correct information above the item crossed out. If any item is not preprinted please complete as follows:

**A** Enter the tax year to which your estimated tax payment is to be applied. If you are a fiscal year filer, enter the calendar year in which your fiscal year began.

**B** Enter the quarter (1, 2, 3 or 4) to which your estimated tax payment is to be applied.

**C** If your estimated tax payment is for an individual or joint return, write your Social Security Number in this space.

**D** If your estimated tax payment will be applied to a joint individual return, enter your spouse's Social Security Number in this space. (Corporation or Trust returns, please use form OW-8-ESC)

**E** Mark 'X' under 'Indiv' if your estimated tax payment is for an individual return. Mark 'X' under 'Joint' if your estimated tax payment is for a joint return.

**G** Enter the amount of estimated tax being paid with the estimated tax declaration.

**Do not send voucher if no payment is required.**

Use the pre-addressed return envelope provided. Do not send cash. **Do not enclose any other tax reports or correspondence in this envelope.**

Oklahoma Tax Commission  
Post Office Box 26930  
Oklahoma City, OK 73126-0930

**Write your Social Security Number on your check and mail it with your completed voucher.**

VOUCHER 4

DUE DATE:  
(Calendar Year) January 15.

**Machine Processable Form**  
**Do not bend, fold, staple or mutilate.**

Enclose check or money order payable to:

Oklahoma Tax Commission

MAIL TO:  
Oklahoma Tax Commission  
Post Office Box 26930  
Oklahoma City, OK 73126-0930