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OKLAHOMA CORPORATE ESTIMATED TAX  
First Quarter

OW-8-ESC Revised 7-98

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
FOR TAX YEAR BEGINNING	QUARTER	TAXPAYER'S FEIN	RETURN TYPE CORP   TRUST	PAYMENT DUE DATE

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Name • Address • City • State • Zip

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

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OKLAHOMA CORPORATE ESTIMATED TAX  
Second Quarter

OW-8-ESC Revised 7-98

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
FOR TAX YEAR BEGINNING	QUARTER	TAXPAYER'S FEIN	RETURN TYPE CORP   TRUST	PAYMENT DUE DATE

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Name • Address • City • State • Zip

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

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OKLAHOMA CORPORATE ESTIMATED TAX  
Third Quarter

OW-8-ESC Revised 7-98

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
FOR TAX YEAR BEGINNING	QUARTER	TAXPAYER'S FEIN	RETURN TYPE CORP   TRUST	PAYMENT DUE DATE

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Name • Address • City • State • Zip

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

VOUCHER 1

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

DUE DATE:  
(Calendar Year) April 15, 1999  
(Fiscal Year) Fifteenth day of the fourth month

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

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

DUE DATE:  
(Calendar Year) June 15, 1999  
(Fiscal Year) Fifteenth day of the sixth month

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

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

DUE DATE:  
(Calendar Year) September 15, 1999  
(Fiscal Year) Fifteenth day of the ninth month

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 CORPORATIONS AND TRUSTS

See the General Instructions on the back of this worksheet.

A corporation or trust with an estimated tax liability for the year of \$500.00 or more is required to file a declaration and pay estimated tax. The corporate income tax rate is six percent of taxable income. The tax rates for trusts are in the form 513 instructions. Estates are not required to file an estimated tax return declaration.

<b>1</b>	Estimated Oklahoma income tax* .....	<b>1</b>	
<b>2</b>	Tax refunds carried forward and other credits .....	<b>2</b>	
<b>3</b>	Estimated Oklahoma income tax due (subtract line 2 from line 1) .....	<b>3</b>	
	Amount to be paid with each voucher (if paid quarterly, 1/4 of line 3) .....		

- 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.

\*Taxpayers whose Oklahoma taxable income was at least one million dollars (\$1,000,000) in one of the three preceding taxable years may use the annualized method as in Oklahoma Tax Commission rule 710: 50-13-9.

### RECORD OF ESTIMATED TAX PAYMENTS

Mandatory inclusion of Social Security and/or Federal Employer 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 CORPORATE ESTIMATED TAX

OW-8-ESC Revised 7-98

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
FOR TAX YEAR BEGINNING	QUARTER	TAXPAYER'S FEIN	RETURN TYPE CORP   TRUST	PAYMENT DUE DATE

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

Name • Address • City • State • Zip

<b>F</b>	DOLLARS				CENTS	
	AMOUNT PAID					00

# OKLAHOMA CORPORATE 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 corporation or trust with an estimated tax liability for the year of \$500 or more is required to file a declaration and pay estimated tax. Estates are not required to file an estimated tax declaration.

### WHEN TO FILE AND PAY:

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

### 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) 521-3126.

### HOW TO COMPUTE ESTIMATED TAX:

For trusts the tax rates are on the form 513 instructions. Corporate income tax is six percent of taxable income.

### 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 'E'. 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 begins.

**B** Enter the quarter (1, 2, 3 or 4) your estimated tax payment is for.

**C** Enter the Federal Employers Identification Number in this space.

**D** Enter an "X" to indicate the voucher is for a corporation or trust. Individual or joint return filers should use form OW-8-ES.

**E** Write the due date of your estimated tax payment here (month, day, year).

**F** Enter the amount of estimated tax being paid with the estimated tax voucher.

**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 Federal Employer Identification Number on your check and mail it with your completed voucher.**

VOUCHER 4

### DUE DATE:

**(Calendar Year) January 15, 2000**  
**(Fiscal Year) Fifteenth day of the first month**  
**of the succeeding taxable year**

**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**