



**OKLAHOMA**  
Tax Commission

# 2023 Oklahoma **Resident** Individual Income Tax Forms and Instructions

**This packet contains:**

- Instructions for completing the Oklahoma Resident Income Tax Return Form 511
- Oklahoma Resident Income Tax Return Form 511
- Sales Tax Relief Credit Form 538-S
- Instructions for the Direct Deposit option
- 2023 Income Tax Tables

**Filing date:**

- Generally, your return must be postmarked by April 15, 2024. For additional information, see the “Due Date” section on page 4.
- This form is also used to file an amended return. See page 6.

**Want your refund faster?**

- See page 41 for direct deposit information.

# 2023 OKLAHOMA RESIDENT INDIVIDUAL INCOME TAX PACKET

## TABLE OF CONTENTS

|   |       |
|---|-------|
| Resident Defined .....                      | 3     |
| Resident Income.....                        | 4     |
| Due Date .....                              | 4     |
| Extensions .....                            | 4     |
| Who Must File.....                          | 4     |
| Determining Your Filing Requirement.....    | 5     |
| Estimated Income Tax .....                  | 5     |
| Net Operating Loss.....                     | 5     |
| Refunds .....                               | 6     |
| Amended Returns.....                        | 6     |
| Top of Form Instructions .....              | 7-9   |
| Form 511: Select Line Instructions .....    | 9-16  |
| Schedule 511-A Instructions .....           | 16-19 |
| Schedule 511-B Instructions .....           | 20-21 |
| Schedule 511-C Instructions.....            | 21-24 |
| Schedule 511-D Instructions.....            | 24    |
| Schedule 511-E Instructions .....           | 24    |
| Schedule 511-F Instructions .....           | 25    |
| Schedule 511-G Instructions .....           | 25    |
| Schedule 511-H Instructions.....            | 25-26 |
| Schedule 511-I Instructions .....           | 26    |
| When You Are Finished .....                 | 26    |
| Tax Table .....                             | 27-38 |
| Debit Card and Paper Check Information..... | 39-40 |
| Direct Deposit Information.....             | 41    |
| Contact Information and Assistance .....    | 41    |

## 2-D Barcode Information



If your return has a separate page with barcodes, it was prepared using computer software utilizing 2-D barcoding. This means your tax information will be processed faster and more accurately and you will see your refund faster! **Provide** this page with your completed return.

The mailing address for 2-D income tax forms is:

**Oklahoma Tax Commission**  
**PO Box 26800**  
**Oklahoma City, OK 73126-0800**

**Note:** Any handwritten information will not be captured when a return is processed using the 2-D barcode.

## COMMON ABBREVIATIONS FOUND IN THIS PACKET

IRC - Internal Revenue Code  
IRS - Internal Revenue Service  
OAC - Oklahoma Administrative Code  
OS - Oklahoma Statutes  
OTC - Oklahoma Tax Commission  
Sec. - Section(s)

## HELPFUL HINTS

- File your return by the same due date as your federal income tax return. See page 4 for information regarding extended due date for electronically filed returns.
- If you need to file for an extension, use Form 504-I and then later file a Form 511.
- Be sure to provide copies of your Form(s) W-2, 1099 or other withholding statement with your return. Provide all federal schedules as required.
- **Important:** If you fill out any portion of the Schedules 511-A through 511-I or Form 538-S, you are required to provide those pages with your return. Failure to include the pages will result in a delay of your refund.
- Be sure to sign and date the return. If you are filing a joint return, both you and your spouse need to sign.
- Do not provide any correspondence other than those documents and schedules required for your return.
- If you purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax, you owe use tax on those items. For more information on use tax, see pages 13-14.
- Would you like your refund faster? Choose to have your refund direct deposited into your checking or savings account.
- When you complete the direct deposit section on the Form 511, verify the routing and account numbers are correct. If the direct deposit fails to process, your refund will be mailed to you on a debit card.
- After filing, if you have questions regarding the status of your refund, use OKTAP at [tax.ok.gov](http://tax.ok.gov) to check your refund or call 405.521.3160.

## WHAT'S NEW IN THE 2023 OKLAHOMA TAX PACKET?

- The Credit for Adoption Expenses, which replaced the Deduction for Adoption Expenses, was added to the Form 511-CR. To obtain Form 511-CR, visit [tax.ok.gov](https://tax.ok.gov).
- The Credit for Qualified Clean-Burning Motor Vehicle Fuel Property was expanded to include equipment installed to modify a motor vehicle that is propelled by a hydrogen fuel cell, effective for property placed in service on or after July 1, 2023. The credit may be claimed on Form 511-CR. To obtain Form 511-CR, visit [tax.ok.gov](https://tax.ok.gov).
- The option to receive a refund as a paper check was added to Form 511. A minimum refund of \$10.00 is required to receive a paper check. If you request a paper check for an amount less than \$10.00, a debit card will be issued.
- A section for Dependents was added to the Form 511, page 1.
- A deduction for bonus depreciation on qualified property or qualified improvement property covered under Section 168 of the Internal Revenue Code was added. The qualified property is eligible for 100% Oklahoma bonus depreciation and may be deducted as an expense incurred by the taxpayer during the taxable year during which the property is placed in service. See Form 511, Schedule 511-A, line 15; enter the number "99" in the box for the type of deduction.
- The Veterans Auto and Education Improvement Act of 2022 changed existing provisions on election of state residency for tax purposes for military servicemembers and their spouses. See Resident Defined section.

### BEFORE YOU BEGIN

You must complete your federal income tax return before beginning your Oklahoma income tax return. You will use the information entered on your federal return to complete your Oklahoma return.

Remember, when completing your Oklahoma return, round all amounts to the nearest dollar.

Example:        \$2.01 to \$2.49 - round down to \$2.00  
                     \$2.50 to \$2.99 - round up to \$3.00

### RESIDENT DEFINED

#### Resident...

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

#### Part-Year Resident...

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

#### Nonresident...

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

#### Members of the Armed Forces...

Residency is established according to military domicile as established by the Servicemembers' Civil Relief Act of 2003 (SCRA), formerly known as the Soldiers' and Sailors' Civil Relief Act of 1940 (SSCRA). The Veterans Auto and Education Improvement Act of 2022 (VAEIA) changed existing provisions under the SCRA on election of state residency for tax purposes for military servicemembers and their spouses

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

When the spouse of a military member is a civilian and has the same legal residency as the military member, the spouse may retain such legal residency. 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 have the same legal residency as the military member, the same residency rules apply as would apply to any other civilian. The spouse would then comply with all residency rules where living.

Under the VAEIA, for any taxable year of marriage, the servicemember and their spouse may elect a state of residence for income tax purposes based on the servicemember's residence, the spouse's residence, or the servicemember's permanent duty station.

An Oklahoma resident filing a joint federal return with a nonresident spouse may have options on how to file the Oklahoma return(s). See "Filing Status" in the "Top of Form Instructions" on page 8 for further information.

## WHAT IS “RESIDENT INCOME”?

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

**Note:** Residents are taxed on all income from non-business interest and dividends, salaries, commissions and other pay for personal services regardless of where earned. Wages earned outside of Oklahoma must be included in your Oklahoma return, and credit for taxes paid to/in other states claimed on Oklahoma Form 511-TX. (See Form 511, line 16.)

## DUE DATE

Generally, your Oklahoma income tax return is due April 15th, the same day as your federal return. However:

- If you file your return electronically (through a preparer or the internet), your due date is extended to April 20th. Any payment of taxes due on April 20th must be remitted electronically in order to be considered timely paid. If the balance due on an electronically filed return is not remitted electronically, penalty and interest will accrue from the original due date.
- If the Internal Revenue Code (IRC) of the Internal Revenue Service (IRS) provides for a later due date, your return may be filed by the later due date and will be considered timely filed. You should write the appropriate “disaster designation” as determined by the IRS at the top of the return, if applicable. If a bill is received for delinquent penalty and interest, you should contact the Oklahoma Tax Commission (OTC) at the number on the bill.
- If the due date falls on a weekend or legal holiday when OTC offices are closed, your return is due the next business day. Your return must be postmarked by the due date to be considered timely filed.

## 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 provided 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-I.

**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.**

## WHO MUST FILE?

### Resident...

Every resident individual whose gross income from both within and outside of Oklahoma exceeds the standard deduction plus personal exemption is required to file an Oklahoma income tax return. If you are uncertain about your filing requirement, see the charts on page 5.

Resident individuals not required to file a federal income tax return must attach a completed federal income tax return to the Oklahoma income tax return to show how adjusted gross income (AGI) and deductions were determined, if their gross income is more than their AGI.

If you do not have a filing requirement, but had Oklahoma tax withheld, made estimated tax payments, qualify for the Natural Disaster Tax Credit or claim other refundable credits, you should file a return to get your refund.

### 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 511-NR.

### Nonresident...

Except as otherwise provided for in the Pass-Through Entity Tax Equity Act of 2019, every nonresident with gross income from Oklahoma sources of \$1,000 or more is required to file an Oklahoma income tax return. Use Form 511-NR.

## DETERMINING YOUR FILING REQUIREMENT

If you do not meet the Oklahoma filing requirement as shown in either Chart A or Chart B, you are not required to file an Oklahoma tax return. If you have withholding, made estimated tax payments or qualify for a refundable credit, you should file a return to get your refund.

**Chart A: Oklahoma Filing Requirements** - You must file a return if your gross income exceeds the amount shown.

| Filing Status                               | Gross Income |
|---|--------------|
| Single                                      | \$7,350      |
| Married Filing Joint                        | \$14,700     |
| Married Filing Separate                     | \$7,350      |
| Head of Household                           | \$10,350     |
| Qualifying Widow(er) with a Dependent Child | \$13,700     |

### Chart B: Oklahoma Filing Requirements for Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file an Oklahoma return. You must file a return if your gross income exceeds the amount shown.

| Marital Status     | Gross Income |
|--------------------|--------------|
| Single Dependents  | \$6,350      |
| Married Dependents | \$6,350      |

## ESTIMATED INCOME TAX

You must make equal\* quarterly estimated tax payments if you can reasonably expect your tax liability to exceed your withholding by \$500 or more **and** you expect your withholding to be less than the smaller of:

1. 70% of your current year's tax liability, or
2. The tax liability shown on your return for the preceding taxable year of 12 months.

Taxpayers who fail to make timely estimated tax payments may be subject to interest on underpayment. Form OW-8-ES, for filing estimated tax payments, will be supplied on request. If at least 66.67% (or two-thirds) of your gross income for this year or last year is from farming, estimated payments are not required. If claiming this exception, see instructions for line 22.

Estimated payments can be made online through OkTAP at [tax.ok.gov](http://tax.ok.gov).

\* For purposes of determining the amount of tax due on any of the respective dates, taxpayers may compute the tax by placing taxable income on an annualized basis. See Form OW-8-ES-SUP.

## NET OPERATING LOSS

The loss year return must be filed to establish the Oklahoma Net Operating Loss (NOL). Oklahoma NOL shall be separately determined by reference to IRC Section 172 as modified by the Oklahoma Income Tax Act and shall be allowed without regard to the existence of a federal NOL. For tax years 2009 and subsequent, the years to which an NOL may be carried shall be determined solely by reference to IRC Section 172. Provide a detailed schedule showing the origin and NOL computation. Residents use Oklahoma 511-NOL Schedules. Also provide a copy of the federal NOL computation.

A NOL resulting from a farming loss may be carried back in accordance with and to the extent of IRC Section 172(b)(G). However, the amount of the NOL carryback shall not exceed the lesser of \$60,000, or the loss properly shown on the Federal Schedule F reduced by half of the income from all other sources other than reflected on Schedule F.

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

The Oklahoma NOL(s) shall be subtracted on Schedule 511-A, line 9. There is also a space provided to enter the loss year(s).

The federal NOL(s) shall be added on Schedule 511-B, line 4.

## ALL ABOUT REFUNDS

Taxpayers have two quick, convenient ways to check the status of their refund without speaking to an OTC representative.

- Visit OkTAP at [tax.ok.gov](http://tax.ok.gov) and click on the “Where’s My Refund?” link under “Individuals”. You will be required to enter the last seven digits of the primary filer’s social security number, the exact dollar amount of the refund for which you are searching and the ZIP code on the return.
- Call 405.521.3160 and enter the same information as prompted by our interactive automated phone system.

**Note:** If your return was e-filed, you can generally begin checking on your refund about four days after the return was accepted by the OTC. If your return was paper filed, you should allow four to six weeks to begin checking on your refund. Once processed, allow five business days for the deposit to be made to a bank account. For debit card and paper check refunds, allow five to seven business days for delivery.

**Important:** If you do not choose to have your refund deposited directly into your bank account, you may choose to receive a debit card or a paper check. See pages 39 and 40 for information on debit cards and page 41 for more information on direct deposit.

A direct deposit, debit card or paper check are not your only options to receive your refund. If timely filing, you may have any amount of overpayment applied to your next year’s estimated tax. Overpayments applied to the following year’s Oklahoma estimated income tax in error may be refunded to the taxpayer upon request; however, the taxpayer must file the refund request no later than October 15 of the year in which the refund was to be applied. OAC 710:50-13-6(d).

## AMENDED RETURNS

### WHEN TO FILE AN AMENDED RETURN

An amended return can be filed at any time. Generally, any claim for refund of an overpayment of tax must be made within three years from the due date of the return, including the period of any extension of time for filing a return, or two years from the payment of the tax liability, whichever period is later, or, if no return was filed, within two years of the time the tax was paid.

If your federal return for any year is changed, an amended Oklahoma return shall be filed within one year. If you amend your federal return, it is recommended you obtain confirmation the IRS approved your federal amendment before filing your amended Oklahoma return. Filing an amended Oklahoma return without such IRS confirmation may delay the processing of your return; however, this may be necessary to avoid the expiration of the statute of limitations.

File a separate amended return for each year you are amending. No amended return may encompass more than one single year. Mail each year’s amended return in a separate envelope. Do not provide amendments from different years in the same envelope.

If you discover you have made an error only on your Oklahoma return, we may be able to help you correct the form instead of filing an amended return. For additional information, contact our Taxpayer Resource Center at 405.521.3160.

### HOW TO COMPLETE AN AMENDED RETURN

Place an “X” in the Amended Return checkbox at the top of Form 511, page 1. Complete the amended return. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 29. Enter any refund previously received or overpayment applied on line 31. Complete Schedule 511-I “Amended Return Information” on Form 511.


### WHEN YOU ARE FINISHED

Provide a copy of the following supporting documents, if applicable. Failure to provide the supporting documents may delay the processing of the return.

- Form 1040X (Amended Federal Income Tax Return) or Form 1045 (Application for Federal Tentative Return),
- Proof that IRS has approved the claim, such as the statement of adjustment, IRS tax account transcript, any correspondence from IRS, or the deposit slip of your federal refund,
- Revenue Agent Report (RAR), CP2000 or other notification of an assessment or a change made by the IRS,
- Additional Forms W-2 or 1099 not furnished with original return, and
- Forms, schedules or other documentation to substantiate any change made on the amended return.



# TOP OF FORM INSTRUCTIONS

**Form 511**  
**2023**


## Oklahoma Resident Income Tax Return

**Your Social Security Number**  Place an 'X' in this box if this taxpayer is deceased → **Spouse's Social Security Number** (joint return only)  Place an 'X' in this box if this taxpayer is deceased →

**AMENDED RETURN!** Place an 'X' in this box if this is an amended 511. See Schedule 511-I. →

**Name and Address - Please Print or Type**

Your First Name Middle Initial Last Name If a Joint Return, Spouse's First Name Middle Initial Last Name

Mailing Address (Number and street, including apartment number, rural route or PO Box) City State ZIP or Postal Code Country

**Filing Status**

1  Single

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

3  Married filing separate (If spouse is also filing, list Name and SSN in the boxes)

4  Head of household with qualifying person

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

**Exemption**

\* Note: If claiming **Special Exemption**, see instructions on page 9 of 511 Packet.

|   | Regular | * Special | Blind |       |
|---|---------|-----------|-------|-------|
| Yourself  | +       | +         | +     | = (a) |
| Spouse  | +       | +         | +     | = (b) |
| <b>Number of dependents</b>                                       |         |           |       | = (c) |
| Add the Totals from boxes (a), (b) and (c). Enter the TOTAL here: |         |           |       | =     |

Note: If you may be claimed as a dependent on another return, enter "0" in the Total box for your regular exemption.

**65 or Older?** (Please see instructions)  Yourself  Spouse

**Dependents -** If more than four dependents, see instructions and place an 'X' here:

| 1. First Name | 2. Last Name | 3. Social Security Number | 4. Date of Birth | 5. Relationship to You |
|---------------|--------------|---------------------------|------------------|------------------------|
|               |              |                           |                  |                        |
|               |              |                           |                  |                        |
|               |              |                           |                  |                        |
|               |              |                           |                  |                        |

### **A** DO NOT WRITE OUTSIDE DESIGNATED AREAS

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

### **B** SOCIAL SECURITY NUMBER (SSN)

Enter your social security number. If you are married filing joint, enter your spouse's social security number in the space provided. **Note:** If you are married filing separate, do not enter your spouse's social security number here. Enter in Item E.

**Note:** The request for your SSN is authorized by Section 405, Title 42, of the United States Code. You **must** provide this information. It will be used to establish your identity for tax purposes only.

#### WHAT ABOUT DECEASED TAXPAYERS?

If a taxpayer died before filing a return, the executor, administrator or surviving spouse may have to file a return for the deceased. Place an 'X' in the appropriate box in the SSN area.

### **C** AMENDED RETURN

Place an 'X' in the box if you are filing an amended return. Use lines 29 and 31 to report tax previously paid and/or previous overpayments. Complete Schedule 511-I.

### **D** NAME AND ADDRESS

Print or type the first name, middle initial and last name for both yourself and spouse, if applicable. Complete the address portion including an apartment number and/or rural route, if applicable.

## TOP OF FORM INSTRUCTIONS

### **E** FILING STATUS

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

1. File as Oklahoma married filing separate. The Oklahoma resident, filing a joint federal return with a nonresident civilian spouse, may file an Oklahoma return as married filing separate. The resident will file on Form 511 using the married filing separate rates and reporting only his/her income and deductions. If the nonresident civilian also has an Oklahoma filing requirement, he/she will file on Form 511-NR, using married filing separate rates and reporting his/her income and deductions. Form 574 "Allocation of Income and Deductions" must be filed with the return(s). You can obtain this form from our website at [tax.ok.gov](http://tax.ok.gov).
- OR-
2. File as if both the resident and the nonresident civilian were Oklahoma residents on Form 511. Use the "married filing joint" filing status, and report all income. A tax credit (Form 511-TX) may be claimed for taxes paid to another state, if applicable. A statement should be attached to the return stating the nonresident is filing as a resident for tax purposes only.

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

### **F** EXEMPTIONS

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

#### Exemption Terms

##### **Regular:**

Yourself - You may claim an exemption for yourself if you can't be claimed as a dependent on another person's return. If you can be claimed as a dependent on another return, enter "0" for your exemption. You still qualify for the Oklahoma Standard Deduction.

Spouse - You may claim an exemption for your spouse if either of the following applies:

1. Your filing status is married filing joint return and your spouse can't be claimed as a dependent on another person's return.
- OR-
2. You were married at the end of the tax year, your filing status is married filing separate or head of household, and both of the following apply.
    - a. Your spouse had no income and isn't filing a return.
    - b. Your spouse can't be claimed as a dependent on another person's return.

If your filing status is head of household and you claimed an exemption for your spouse, enter your spouse's name and social security number in the Filing Status section under '3. Married filing separate'. If you became divorced or legally separated during the tax year, you can't take an exemption for your former spouse.

If your spouse died during the tax year and you didn't remarry by the end of the tax year, you may claim an exemption for your spouse if you could have taken an exemption for your spouse on the date of death.



## TOP OF FORM INSTRUCTIONS

### **F** EXEMPTIONS (continued)

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

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

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

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

**Dependents:** You may claim an exemption for each individual who is your dependent, as defined in IRC Sec. 152. Enter the number of dependents claimed; this usually equals the number of dependents listed on your federal return. If claiming an individual who qualifies as your dependent under IRC Sec. 152 but who is not listed as a dependent on your federal return, include a statement showing the dependent's name, SSN/ITIN and the reason the individual is not on your federal return.

**Note for those filing Form 574 "Resident/Nonresident Allocation":** If the nonresident spouse also has an Oklahoma filing requirement and is filing separately on Form 511-NR, the dependency exemptions will be allocated between the resident's and nonresident's returns.

### **G** SIXTY-FIVE OR OLDER

Place an 'X' in the box(es) if your age, or your spouse's age is 65 or older on or before December 31, 2023. If you turned age 65 on January 1, 2024, you are considered to be age 65 at the end of 2023.

### **H** DEPENDENTS

If you have more than four dependents, check the box next to Dependents on page 1 of Form 511 or 511-NR and include a statement showing the information required in columns (1) through (5) .

## SELECT LINE INSTRUCTIONS

### **1** Federal Adjusted Gross Income (AGI)

Enter your Federal AGI from your federal return Form 1040 or 1040-SR.

### **2** Subtractions

Enter the total from Schedule 511-A, line 16. See Schedule 511-A instructions on pages 16-19.

### **4** Out-of-State Income

This is income from real or tangible personal property or business income in another state. This includes partnership gains and gains sustained by S corporations attributable to other states. It is **not** non-business interest or dividends, installment sale interest, **salary/wages**, pensions, unemployment compensation, gambling or income from personal services. (See instructions for line 16.) **Provide** a brief description of the type of out-of-state income deducted. **Provide** detailed schedule showing the type, nature and source of the income and copy of federal return. Documents submitted should reflect to which state(s) the income is attributable. **Provide** the other state's return and/or Schedule K-1, if applicable.

### **6** Additions

Enter the total from Schedule 511-B, line 9. See Schedule 511-B instructions on pages 20 and 21.

### **8** Adjustments

Enter the total from Schedule 511-C, line 6. See Schedule 511-C instructions on pages 21-24.

## SELECT LINE INSTRUCTIONS

### 10 Deductions

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

If you claimed the standard deduction on your federal return, you must claim the Oklahoma standard deduction. If you claimed itemized deductions on your federal return, you must claim Oklahoma itemized deductions.

- Standard Deduction:

If you did not claim itemized deductions on your federal return, enter the Oklahoma standard deduction on line 10.

If your filing status is “**single**” or “**married filing separate**”, your Oklahoma standard deduction is \$6,350.

If your filing status is “**head of household**”, your Oklahoma standard deduction is \$9,350.

If your filing status is “**married filing joint**” or “**qualifying widow(er)**”, your Oklahoma standard deduction is \$12,700.

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

-OR-

- Itemized Deductions:

If you claimed itemized deductions on your federal return (Form 1040 or 1040-SR, Schedule A), complete Schedule 511-D to determine your Oklahoma itemized deductions. Schedule 511-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. (**Provide** a copy of your Federal Schedule A.)

### 11 Exemptions

Complete line 11 unless you have out-of-state income (Form 511, line 4). If you have out-of-state income, complete Schedule 511-E instead of line 11.

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

### 12 Total Deductions and Exemptions

If you completed lines 10 and 11, enter the total on line 12. If you instead completed Schedule 511-E, enter the total from line 5 of Schedule 511-E.

### 14 Oklahoma Income Tax

#### (14a)

Using Form 511, line 13, find your tax in the Tax Table (pages 27-38). Enter the result here unless you used Form 573 “Farm Income Averaging”. If you used Form 573, enter the amount from Form 573, line 22, and enter a “1” in the box.

#### (14b)

Amounts withdrawn from a Health Savings Account for any purpose other than those described in 36 OS Sec. 6060.17 and which are included in your Federal AGI are subject to an additional 10% tax. Enter the additional 10% tax and enter a “2” in the box.

Recapture of the Oklahoma Affordable Housing Tax Credit - If under IRC Section 42, a portion of any federal low-income housing credits taken on a qualified project is required to be recaptured during the first 10 years after a project is placed in service, the taxpayer claiming Oklahoma Affordable Housing Tax Credits with respect to such project shall also be required to recapture a portion of such credits. The amount of Oklahoma Affordable Housing Tax Credits subject to recapture is proportionally equal to the amount of federal low-income housing credits subject to recapture. Enter the recaptured credit and enter a “3” in the box.

Making an Oklahoma installment payment pursuant to IRC Section 965(h) - If a taxpayer elected to make installment payments of tax due pursuant to the provisions of subsection (h) of Section 965 of the IRC, such election may also apply to the payment of Oklahoma income tax, attributable to the income upon which such installment payments are based. Enter the installment payment and enter a “4” in the box. **Provide** a schedule of the tax computation. 68 OS Sec. 2368(K)

## SELECT LINE INSTRUCTIONS

### 15 Child Care/Child Tax Credit

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

If your Federal AGI is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your federal return, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRC.
- OR-
- 5% of the child tax credit allowed by the IRC. This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

If your Federal AGI is greater than \$100,000, no credit is allowed.

### 16 Credit for Tax Paid to Another State

If you receive income for personal services from another state, you must report the full amount of such income on your Oklahoma return. If the other state also taxes the income, a credit is allowed on Form 511. Complete Oklahoma Form 511-TX and furnish a copy of the other state(s) return, or Form W-2G if the taxing state does not allow a return to be filed for gambling winnings (example: Mississippi).

**Note:** Taxpayers who have claimed credit for taxes paid to another state on the other state's income tax return do not qualify to claim this credit based on the same income.

### 17 Other Credits

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

Tax credits transferred or allocated must be reported on Form 569. Failure to file Form 569 will result in the affected credits being denied by the OTC pursuant to 68 OS Sec. 2357.1A-2.

- Oklahoma Investment/New Jobs Credit  
**Provide Form 506.**  
68 OS Sec. 2357.4 and Rule 710:50-15-74.
- Credit for Verified Blood Donation  
68 OS Sec. 2357.406.
- Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property  
**Provide Form 567-A.**  
68 OS Sec. 2357.22 and Rule 710:50-15-81.
- Credit for Qualified Software or Cybersecurity Employees  
**Provide Form 566.**  
68 OS Sec. 2357.405 and Rule 710:50-15-117.
- Credit for Tourism Development or Qualified Media Production Facility  
68 OS Sec. 2357.34 - 2357.40.
- Oklahoma Local Development and Enterprise Zone Incentive Leverage Act Credit  
68 OS Sec. 2357.81.
- Credit for Qualified Rehabilitation Expenditures  
68 OS Sec. 2357.41 and Rule 710:50-15-108.
- Credit for Electricity Generated by Zero-Emission Facilities  
68 OS Sec. 2357.32A.
- Credit for Financial Institutions Making Loans under the Rural Economic Development Loan Act  
68 OS Sec. 2370.1.
- Credit for Adoption Expenses  
68 OS Sec. 2357.601.

## SELECT LINE INSTRUCTIONS

### Other Credits (continued)

- Volunteer Firefighter Credit  
**Provide the Firefighter Training Advisory Committee's Form.**  
68 OS Sec. 2358.7 and Rule 710:50-15-94.
- Credit for Railroad Modernization  
68 OS Sec. 2357.104 and Rule 710:50-15-103.
- Credit for Strategic Industrial Development Enhancement (SIDE) Projects  
68 OS Sec. 2357.105.
- Credit for Biomedical Research Contribution  
68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Credit for Employees in the Aerospace Sector  
**Provide Form 564.**  
68 OS Sec. 2357.301 & 2357.304 and Rule 710:50-15-109.
- Credits for Employers in the Aerospace Sector  
**Provide Form 565.**  
68 OS Sec. 2357.301, 2357.302 and 2357.303 and Rule 710:50-15-109.
- Credit for Cancer Research Contribution  
68 OS Sec. 2357.45 and Rule 710:50-15-113.
- Oklahoma Capital Investment Board Tax Credit  
74 OS Sec. 5085.7.
- Credit for Contributions to a Scholarship-Granting Organization  
68 OS Sec. 2357.206 and Rule 710:50-15-114.
- Credit for Contributions to an Educational Improvement Grant Organization  
68 OS Sec. 2357.206 and Rule 710:50-15-115.
- Credit for Venture Capital Investment  
**Provide Form 518-A or 518-B.**  
68 OS Sec. 2357.7 & 8 and Rule 710:50-15-77 & 78.
- Oklahoma Affordable Housing Tax Credit  
68 OS Sec. 2357.403.
- Credit for Employees in the Vehicle Manufacturing Industry  
**Provide Form 584.**  
68 OS Sec. 2357.404 and Rule 710:50-15-116.
- Credits for Employers in the Vehicle Manufacturing Industry  
**Provide Form 585.**  
68 OS Sec. 2357.404 and Rule 710:50-15-116.
- Credit for Contributions to an Eligible Public School Foundation or Public School District  
68 OS Sec. 2357.206.
- Credit for Oklahoma Rural Jobs  
68 OS Sec. 3930 - 3937

## SELECT LINE INSTRUCTIONS

### 19 Oklahoma Use Tax

Every state with a sales tax has a companion tax for purchases made outside the state. In Oklahoma, that tax is called “use tax”. If you have purchased items for use in Oklahoma from retailers who do not collect Oklahoma sales tax whether by mail order, catalog, television shopping networks, radio, internet, phone or in person, you owe Oklahoma use tax on those items. Use tax is paid by the buyer when the Oklahoma sales tax has not been collected by the seller. Individuals in Oklahoma are responsible for paying use tax on their out-of-state purchases.

Examples of items that are subject to sales tax include books, compact discs, computer equipment, computer software, electronics, clothing, appliances, furniture, sporting goods and jewelry. When an out-of-state retailer does not collect Oklahoma sales tax, the responsibility of paying the tax falls on the purchaser.

Use tax is calculated at the same rate as sales tax, which varies by city and county. The state sales tax rate is 4.5% (.045) plus the applicable city and/or county rates. If you do not know the exact amount of Oklahoma use tax you owe based on your city and county sales tax rate, you can either:

1. Use the tax table on page 14 or multiply your AGI from line 1 by 0.056% (.00056),  
-OR-
2. Use one of the worksheets below to calculate your Oklahoma use tax. Complete Worksheet One if you kept records of all of your out-of-state purchases. Complete Worksheet Two if you did not keep records of all of your out-of-state purchases.

Worksheet Two has two parts. The first part is a calculation of the amount due on items that cost less than \$1,000 each, and the second part is a calculation of the amount due on items that cost \$1,000 or more each. The first calculation is based on a Use Tax Table that reflects the estimated amount of use tax due by taxpayers with varying amounts of Federal AGI. The estimated amount is 0.056% (.00056) of Federal AGI. If you believe that estimate from the table is too high for your out-of-state purchases, you may estimate what you think you owe.

If you paid another state’s sales or use tax on any purchase, that amount may be credited against the Oklahoma use tax due on that purchase.

**Note:** Your use tax worksheets may be reviewed. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax.

### See Page 14 for the Oklahoma Use Tax Table

| <b>Use Tax Worksheet One</b> |   | <b>For Taxpayers Who Have Records of All Out-of-State Purchases</b> |  |
|------------------------------|---|---|--|
| 1                            | Enter the total amount of out-of-state purchases for 1/1/2023 through 12/31/2023.....                                       | 1   |  |
| 2                            | Multiply line 1 by 7% (.07) or your local rate* and enter the amount.....   | 2   |  |
| 3                            | Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 2.....                  | 3   |  |
| 4                            | Subtract line 3 from line 2 and enter the results, rounded to the nearest whole dollar, here and on Form 511, line 19 ..... | 4   |  |

| <b>Use Tax Worksheet Two</b> |  | <b>For Taxpayers Who Do <u>Not</u> Have Records of All Out-of-State Purchases</b> |  |    |  |
|------------------------------|--|---|--|----|--|
| 1                            | <b>Purchases of items costing less than \$1,000:</b> See the Use Tax Table on page 14 to establish the use tax due based on your Federal AGI from Form 511, line 1 ..... | 1   |  |    |  |
| 2                            | <b>Purchases of items costing \$1,000 or more:</b> Complete lines 2a and 2b below to calculate the amount of use tax owed.   |   |  |    |  |
| 2a                           | Enter the total amount of out-of-state purchases of \$1,000 or more for 1/1/2023 through 12/31/2023 .....  |   |  | 2a |  |
| 2b                           | Multiply line 2a by 7% (.07) or your local rate* and enter the amount .....  |   |  | 2b |  |
| 3                            | Add lines 1 and 2b and enter the total amount of use tax.....  | 3   |  |    |  |
| 4                            | Enter the tax paid to another state on the purchases. This amount may not exceed the amount on line 3 .....  | 4   |  |    |  |
| 5                            | Subtract line 4 from line 3 and enter the results, rounded to the nearest whole dollar, here and on Form 511, line 19 .....  | 5   |  |    |  |

\* Use tax is calculated the same as sales tax. Your local rate would be the state sales tax rate of 4.5% (.045) plus the applicable city and/or county rate based on where you lived when the purchase was made. The rate charts can be found on our website at [tax.ok.gov](http://tax.ok.gov).

## SELECT LINE INSTRUCTIONS OKLAHOMA USE TAX TABLE

| If Federal AGI<br>(Form 511, line 1) is: |               | Your Use Tax Amount is:               |
|--|---------------|---------------------------------------|
| At least                                 | But less than |                                       |
| 0  | 2,090         | 1                                     |
| 2,090                                    | 4,670         | 2                                     |
| 4,670                                    | 6,420         | 3                                     |
| 6,420                                    | 8,170         | 4                                     |
| 8,170                                    | 9,920         | 5                                     |
| 9,920                                    | 11,795        | 6                                     |
| 11,795                                   | 13,545        | 7                                     |
| 13,545                                   | 15,295        | 8                                     |
| 15,295                                   | 17,170        | 9                                     |
| 17,170                                   | 18,920        | 10                                    |
| 18,920                                   | 20,670        | 11                                    |
| 20,670                                   | 22,420        | 12                                    |
| 22,420                                   | 24,295        | 13                                    |
| 24,295                                   | 26,045        | 14                                    |
| 26,045                                   | 27,795        | 15                                    |
| 27,795                                   | 29,670        | 16                                    |
| 29,670                                   | 31,420        | 17                                    |
| 31,420                                   | 33,170        | 18                                    |
| 33,170                                   | 34,920        | 19                                    |
| 34,920                                   | 36,795        | 20                                    |
| 36,795                                   | 38,545        | 21                                    |
| 38,545                                   | 40,295        | 22                                    |
| 40,295                                   | 42,170        | 23                                    |
| 42,170                                   | 43,920        | 24                                    |
| 43,920                                   | 45,670        | 25                                    |
| 45,670                                   | 47,420        | 26                                    |
| 47,420                                   | 49,295        | 27                                    |
| 49,295                                   | 51,045        | 28                                    |
| 51,045                                   | 52,795        | 29                                    |
| 52,795                                   | 54,670        | 30                                    |
| 54,670                                   | and over      | multiply Federal AGI<br>times 0.00056 |

### 22 Oklahoma Estimated Tax Payments

Enter any payments you made on your estimated Oklahoma income tax for 2023. Include any overpayment from your 2022 return you applied to your 2023 estimated tax.

If at least 66.67% (or two-thirds) 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 **provide** 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".

### 23 Payment with Extension

If you filed Oklahoma extension Form 504-I for 2023, enter any amount you paid with that form.

### 24 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 they occupied during the preceding calendar year. The credit may not exceed \$200. Claim must be made on Form 538-H.



## SELECT LINE INSTRUCTIONS

### 25 Sales Tax Relief/Credit

If you are required to file an Oklahoma income tax return, your return must be filed by April 15th. An extension of time to file your return, including the April 20th due date for electronically filed returns, does apply to this credit.

To file for sales tax relief, you must be an Oklahoma resident for the entire year. Your total gross household income cannot exceed \$20,000 unless one of the following applies:

- You can claim an exemption for your dependent, or
- You are 65 years of age or older by 12/31/2023, or
- You have a physical disability constituting a substantial handicap to employment (**provide** proof, see Form 538-S).

If any one of the above three items pertains to you, your total gross household income limit is increased to \$50,000. Fill out and **provide** Form 538-S if you qualify for this credit. The Form 538-S is included in this packet.

The Oklahoma Department of Human Services will make the sales tax refund to persons who have continuously received aid to the aged, legally blind, disabled or Medicaid payments for nursing home care from January 1, 2023, to December 31, 2023. Persons who have received temporary assistance for needy families (TANF) for any month in the year of 2023 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.

### 26 Natural Disaster Tax Credit

This credit is for owners of residential real property whose primary residence was damaged or destroyed in a natural disaster for which a Presidential Major Disaster Declaration was issued. The amount of the credit is the difference between the ad valorem property tax paid on such property in the tax year prior to the damage or destruction and the tax paid the first year after the property is rebuilt or repaired. The primary residence must be repaired or rebuilt and used as the primary residence no later than 36 months after any natural disaster. To claim this credit, **provide** Form 576 with your return.

### 27 Credit from Form 578

If claiming the **Refundable Credit for Electricity Generated by Zero-Emission Facilities**, **provide** Form 578. Any credits earned, but not used, based on electricity generated during the tax year may be refunded to the taxpayer at 85% of the face amount of the credits. A PTE that does not file a claim for a direct refund may allocate the credit to one or more of its shareholders, partners or members.

### 28 Earned Income Credit

Complete Schedule 511-G to determine the amount to enter on line 28.

You are allowed a credit equal to 5% of the federal earned income credit calculated using the same requirements for calculating the earned income tax credit for federal income tax purposes in effect for the 2020 income tax year. **Provide** a copy of your federal return and Oklahoma Form 511-EIC (available at [tax.ok.gov](http://tax.ok.gov)).

### 35 Donations (Original return only)

Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Note that this reduces your refund if you choose to donate. The donation will be forwarded to the appropriate agency. Information regarding each organization, including the address to mail a donation if you are not receiving a refund, is found under 'Schedule 511-H' on pages 25 and 26.

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

### 37 Amount to be Refunded

If you do not choose direct deposit, you may choose to receive your refund on a debit card or a paper check. If your direct deposit fails to process, you will be issued a debit card. See "All About Refunds" on page 6 for more information.

## SELECT LINE INSTRUCTIONS

### 39 Underpayment of Estimated Tax Interest

Estimated tax payments were required during the year if your income tax liability exceeded your withholding by \$500 or more. To avoid the 20% Underpayment of Estimated Tax Interest, timely filed quarterly estimated tax payments and withholding are required to be the smaller of:

- 70% of the current year tax liability, or
- 100% of your prior year tax liability.

The income tax liability is the Oklahoma income tax due less all credits except amounts paid on withholding, estimated tax and extension payments.

**Note:** No Underpayment of Estimated Tax Interest shall be imposed if the income tax liability shown on the return is less than \$1,000.

If you do not meet one of the above exceptions, you may complete Form OW-8-P or the OTC will figure the interest for you and send you a bill.

If you owe underpayment of estimated tax interest and you have an overpayment (line 33), enter the amount of underpayment of estimated tax interest on this line (line 39) and reduce the amount you are applying to estimated tax (line 34) or your refund (line 37) by that same amount (but not less than zero). You will be using your overpayment to pay your underpayment of estimated tax interest. **Check the box** if using the annualized installment method. Do not provide a payment unless you still have a balance due after applying all of your overpayment.

If an **amended return** is filed before the due date for filing the original return, including any extensions, the tax shown on the amended return is used to determine the amount of underpayment. If the amended return is filed after the due date, including extension, the tax shown on the amended return will not be used to compute the amount of underpayment.

### 40 Delinquent Penalty and Interest

After the original due date of the return, compute 5% penalty on the income tax due (line 38 minus line 20). Compute interest on the income tax due at 1.25% per month from the original due date of the return. An extension does not extend the date for payment of tax.

**Note:** If you have a valid extension of time to file your return, delinquent penalty is not due if 90% of your income tax was paid by the original due date of the return. Delinquent interest is due on any income tax not paid by the original due date of the return.

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

## SCHEDULE 511-A

### A1 Interest on U.S. Government Obligations

If you report interest on bonds, notes and other obligations of the U.S. Government on your federal return, this income may be excluded from your Oklahoma AGI if a detailed schedule is furnished, accompanied with 1099s showing the amount of interest income and the name of the obligation from which the interest is earned. If the income is from a mutual fund that invests in U.S. Government obligations, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax. Interest from entities such as FNMA and GNMA does not qualify.

**Note:** The capital gain/loss from the sale of an U.S. Government obligation is exempt. Enter exempt gains on Schedule 511-A, line 11 and exempt losses on Schedule 511-B, line 8.

### A2 Social Security

Social Security benefits that are included in the Federal AGI shall be subtracted. **Provide** a copy of your federal return.

## SCHEDULE 511-A

### **A3 Federal Civil Service Retirement in Lieu of Social Security**

Each individual may exclude 100% of their retirement benefits received from the Federal Civil Service Retirement System (CSRS), including survivor benefits, paid in lieu of Social Security to the extent such benefits are included in the Federal AGI. Enter your Retirement Claim Number from your Form CSA 1099-R or CSF 1099-R in the box on Schedule 511-A, line 3. **Provide** a copy of Form CSA 1099-R or CSF 1099-R with your return. To be eligible, such 1099-R must be in your name.

**Note:** Retirement benefits paid under the Federal Employees Retirement System (FERS) do not qualify for this exclusion, except:

- Retirement benefits containing both a FERS and a CSRS component, the CSRS component will qualify for the exclusion.
- The FERS Annuity Supplement (as authorized by Chapter 84 of Title 5 of the United States Code) paid to certain FERS retirees until eligible for social security at age 62, will qualify for the exclusion.

**Provide** substantiation for the CSRS component or FERS Annuity Supplement, such as a copy of your Notice of Annuity Adjustment.

### **A4 Military Retirement**

Each individual may exclude 100% of retirement benefits from any component of the Armed Forces of the United States.

### **A5 Oklahoma Government or Federal Civil Service Retirement**

Each individual may exclude their retirement benefits up to \$10,000, but not to exceed the amount included in the Federal AGI. (To be eligible, you must have retirement income in your name.) The retirement benefits must be received from the following:

- The Civil Service of the United States\*,
- The Oklahoma Public Employees Retirement System of Oklahoma,
- The Oklahoma Teacher's Retirement System,
- The Oklahoma Law Enforcement Retirement System,
- The Oklahoma Firefighters Pension and Retirement System,
- The Oklahoma Police Pension and Retirement System,
- The employee retirement systems created by counties pursuant to 19 OS Sec. 951,
- 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 11 OS Sec. 48-101.

**Provide** a copy of Form 1099-R.

\*Do not include on this line the CSRS retirement benefits already excluded on Schedule 511-A, line 3.

**Note:** An early distribution from a retirement fund due to termination of employment prior to your retirement or disability does not qualify for the \$10,000 retirement income exclusion. Generally, there is a "1" in box 7 of your Form 1099-R for this type of distribution. This distribution may qualify for the "Other Retirement Income" exclusion on Schedule 511-A, line 6.

### **A6 Other Retirement Income**

Each individual may exclude their retirement benefits up to \$10,000, but not to exceed the amount included in the Federal AGI. For any individual who claims the exclusions for government retirees on Schedule 511-A, line 5, the amount of the exclusion on this line cannot exceed \$10,000 minus the amounts already claimed on Schedule 511-A, line 5 (if less than zero, enter "0").

The retirement benefits must be received from the following and satisfy the requirements of the 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).

**Provide** a copy of Form 1099-R or other documentation.

## SCHEDULE 511-A

### A7 U.S. Railroad Retirement Board Benefits

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

### A8 Oklahoma Depletion

Oklahoma depletion on oil and gas well production, at the option of the taxpayer, may be computed at 22% of gross income derived from each Oklahoma property during the taxable year. Any depletion deduction allowable is the amount so computed minus the federal depletion claimed. If Oklahoma options are exercised, the federal depletion not used due to the 65% limitation may not be carried over for Oklahoma purposes. A complete detailed schedule by property must be furnished.

**Note:** Major oil companies, as defined in 52 OS Sec. 288.2, when computing Oklahoma depletion shall be limited to 50% of the net income (computed without the allowance for depletion) from each property.

Lease bonus received is considered income subject to depletion. If depletion is claimed on a lease bonus and no income is received as a result of non-producing properties, see Schedule 511-B, line 5.

If you have federal depletion being carried over into this year, see Schedule 511-B, line 5.

### A9 Oklahoma Net Operating Loss (NOL)

Enter carryover(s) from previous years. Also enter the loss year(s). The loss year return must be filed to establish the Oklahoma NOL. See the "Net Operating Loss" section on page 5. Also see Schedule 511-B, line 4.

### A10 Exempt Tribal Income

If the tribal member's principal residence is on "Indian country" as defined in 18 U.S.C. Section 1151, the income earned on Indian country may be deducted. Legally acknowledged Indian country must be within the jurisdiction of the tribe of which he or she is a member. All claimants must provide sufficient information to support that these requirements have been satisfied.

To deduct income earned on Indian country, **provide** the following information for tax year 2023:

- a. A copy of your tribal membership card or certification by your tribe as to your tribal membership during the tax year; **and**
- b. A copy of the trust deed, or other legal document, that describes the real estate upon which you maintained your principal place of residence and that was an Indian allotment, restricted, or held in trust by the United States during the tax year. If your name does not appear on the deed, or other document, provide proof of residence on such property; **and**
- c. A copy of the trust deed, or other legal document, that describes the real estate upon which you were employed or performed work or received income and that was held by the United States of America in trust for a tribal member or an Indian tribe or that was allotted or restricted Indian land during the tax year. Also a copy of employment or payroll records that show you are employed on that Indian country or an explanation of your work on Indian country; **and**
- d. Any other evidence which you believe supports your claim that you meet all of the criteria for exemption from income tax.

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

### A11 Gains from the Sale of Exempt Government Obligations

See the "note" for Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. **Provide** Federal Schedule D and Form 8949.

### A12 Oklahoma Capital Gain Deduction

You can deduct qualifying gains receiving capital treatment that are included in Federal AGI. "Qualifying gains receiving capital treatment" means the amount of net capital gains, as defined under IRC Section 1222(11). The qualifying gain must:

- 1) Be earned on real or tangible personal property located within Oklahoma that you have owned for at least five uninterrupted years prior to the date of the sale.

## SCHEDULE 511-A

### Oklahoma Capital Gain Deduction (continued)

- 2) Be earned on the sale of stock or ownership interest in an Oklahoma headquartered company, limited liability company, or partnership where such stock or ownership interest has been owned by you for at least two uninterrupted years prior to the date of the sale.
- 3) Be earned on the sale of real property, tangible personal property or intangible personal property located within Oklahoma as part of the sale of all or substantially all of the assets of an Oklahoma headquartered company, limited liability company, or partnership or an Oklahoma proprietorship business enterprise or owned by the owners of such entity or business enterprise for a period of at least two uninterrupted years prior to the date of the sale.

**Provide** Form 561 and a copy of your Federal Schedule D and Form 8949.

### **A13** Income Tax Refund

Beginning tax year 2016, if you itemized your deductions on your federal return, you were required to add back state or local income tax to calculate Oklahoma itemized deductions. The refund of such taxes included on your federal return (Form 1040 or 1040-SR, Schedule 1, line 1) may be deducted.

### **A14** Oklahoma Income Distributed by an Electing PTE

If you are a member, either directly or indirectly, of an electing PTE, subtract the Oklahoma income covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 (68 OS Sec 2355.1P-1 et seq.). **Provide** a schedule listing the electing PTE, federal identification number, federal taxable income (loss) and Oklahoma taxable income in Form 511, line 1 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

### **A15** Miscellaneous: Other Subtractions

Enter in the box the appropriate number as listed below that shows the type of deduction. If you are entitled to more than one deduction type, enter the number "99".

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

Royalty income earned by an inventor from a product developed and manufactured in this state shall be exempt from income tax for a period of seven years from January 1 of the first year in which such royalty is received, as long as the manufacturer remains in this state. To support your deduction, **provide**:

- 1) Copy of the patent.
- 2) Copy of the royalty agreement with the manufacturer.
- 3) Copy of registration form from OCAST. (74 OS Sec. 5064.7 (A)(1))

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

Manufacturer's exclusion. (74 OS Sec. 5064.7 (A)(2))

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

Payments received as a result of a military member being killed in a combat zone: Any payment made by the United States Department of Defense as a result of the death of a member of the Armed Forces who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

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

Income earned by an individual whose military spouse was killed in a combat zone: Any income earned by the spouse of a member of the Armed Forces of the United States who has been killed in action in a designated combat zone shall be exempt from Oklahoma income tax during the taxable year in which the individual is declared deceased by the Armed Forces. (68 OS Sec. 2358.1A)

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

Small Business Incubator exclusion: Exemption for income earned by the tenant. (74 OS Sec. 5078)

#### **Enter the number "99" if the following applies:**

Allowable deductions not included in (1) through (5): Enter any allowable Oklahoma deductions from Federal AGI to arrive at Oklahoma AGI that were not previously claimed under this heading "**Miscellaneous: Other Subtractions.**" Specify type of subtraction and Oklahoma Statute authorizing the subtraction.

**Provide** a detailed explanation and verifying documents.



## SCHEDULE 511-B

### **B1 State and Municipal Bond Interest**

If you received income on bonds issued by any state or political subdivision thereof that is exempt from federal taxation but not exempt from taxation by the laws of the State of Oklahoma, the total of such income shall be added to Federal AGI.

- 1) Income from all bonds, notes or other obligations issued by the State of Oklahoma, the Oklahoma Capital Improvement Authority, the Oklahoma Municipal Power Authority, the Oklahoma Student Loan Authority, and the Oklahoma Transportation Authority (formerly Turnpike Authority) is exempt from Oklahoma income tax. The profit from the sale of such bond, note or other obligation shall be free from taxation.
- 2) Income from local Oklahoma governmental obligations issued after July 1, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax. The exceptions are those obligations issued for the purpose of providing financing for projects for nonprofit corporations. Local governmental obligations shall include bonds or notes issued by, or on behalf of, or for the benefit of Oklahoma educational institutions, cities, towns, or counties or by public trusts of which any of the foregoing is a beneficiary.
- 3) Income from Oklahoma Municipal Bonds issued prior to July 2, 2001, other than those provided for in line 1, is exempt from Oklahoma income tax only if so provided by the statute authorizing their issuance.
- 4) Income on bonds issued by another state or political subdivision (non-Oklahoma) that is exempt from federal taxation is subject to Oklahoma income tax.

**Provide** a schedule of all municipal interest received by source and amount. If the income is from a mutual fund that invests in state and local government obligations, **provide** documentation from the mutual fund to substantiate the percentage of income derived from obligations exempt from Oklahoma tax.

**Note:** If the interest is exempt, the capital gain/loss from the sale of the bond may also be exempt. The gain/loss from the sale of a state or municipal bond, other than those provided for in line 1, is exempt only if so provided by the statute authorizing its issuance. Enter exempt gains on Schedule 511-A, line 11 and exempt losses on Schedule 511-B, line 8.

### **B2 Out-of-State Losses**

If you incurred losses from the operation of an out-of-state business, or from the rental or sale of out-of-state property, any such losses must be added back to Federal AGI. This includes partnership losses and losses sustained by Subchapter S Corporations attributable to other states.

### **B3 Lump-Sum Distributions**

Lump-sum distributions not included in the Federal AGI shall be added to the Federal AGI. Rollovers and IRA Conversions are taxed in the same year as on the federal return. **Provide** a copy of Form 1099 and a complete copy of the federal return.

**Note:** The lump-sum distribution, added back on this line, may qualify for an exclusion of retirement benefits found on Schedule 511-A. The distribution must be received from a qualified plan and satisfy the requirements of the exclusion.

### **B4 Federal Net Operating Loss (NOL)**

Enter carryover(s) included on Federal Form 1040 or 1040-SR. See "Net Operating Loss" section on page 5. Also see Schedule 511-A, line 9.

### **B5 Recapture of Depletion Claimed on a Lease Bonus or Add Back of Excess Federal Depletion**

Upon the expiration of the lease, depletion claimed must be restored to income in the case of non-producing properties. Enter depletion claimed on a lease bonus if no income was received from the property due to its lease expiration. A complete schedule by property must be furnished.

If the 22% Oklahoma option for computing depletion was used in a previous year and the 65% federal depletion limitation applied in that year, you must add back any unused federal depletion being carried over from such year and used in the current year's federal return. Applicable recapture is determined on a well-by-well basis.

For the Oklahoma option for computing depletion, see the instructions for Schedule 511-A, line 8. A complete schedule by property must be furnished.



## SCHEDULE 511-B

### **B6** Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)

- If an individual elects to take a rollover on a contribution within one year of the date of the contribution for which a deduction was taken on the previous year's return, the amount of such rollover is included in income. As used in this paragraph, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts to any other plan under IRC Section 529.
- If an individual who makes a non-qualified withdrawal of contributions for which a deduction was taken in tax year 2005 or later, such non-qualified withdrawal and any earnings thereon are included in income. If any of the earnings have already been included in your Federal AGI, do not include those earnings again on this line.

### **B7** Oklahoma Loss Distributed by an Electing PTE

If you are a member, either directly or indirectly, of an electing PTE, add the Oklahoma loss covered by the election pursuant to the provisions of the Pass-Through Entity Act of 2019 (68 OS Sec 2355.1P-1 et seq.). **Provide** a schedule listing the electing PTE, federal identification number, federal taxable income (loss) and Oklahoma taxable loss in Form 511, line 1 that is covered by the election pursuant to this Act. **Provide** a copy of the OTC acknowledgement letter.

### **B8** Miscellaneous: Other Additions

Enter in the box the appropriate number as listed below that shows the type of addition. If you have more than one addition, enter the number "99".

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

Losses from the sale of exempt government obligations: See the "note" in Schedule 511-A, line 1 and Schedule 511-B, line 1 instructions. **Provide** Federal Schedule D and Form 8949.

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

If you are a swine or poultry producer who has deducted depreciation on an accelerated basis on your Oklahoma tax return in previous tax years (Schedule 511-C), the asset may be fully depreciated for Oklahoma purposes. Any depreciation deducted on this year's federal return, after the date the asset has been fully depreciated on your Oklahoma return, must be added back to avoid a duplication of depreciation. **Provide** a copy of the federal depreciation schedule showing the depreciation taken on the asset.

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

If a qualified Oklahoma refinery, of which you are a partner or shareholder, elected to expense the cost of qualified refinery property, such property is fully depreciated for Oklahoma purposes. For Oklahoma purposes, no depreciation expense can be taken for this tax year on such property. Enter your pro-rata share of such depreciation. Include the partnership's or corporation's name and ID number.

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

You will have an amount on this line if a PTE, of which you are a member:

- Was required to add-back rents and interest expenses paid to a captive real estate investment trust when determining Oklahoma distributable income; or
- Was a captive real estate trust that was required to add-back the dividends-paid deduction when determining Oklahoma distributable income.

Enter your pro-rata share of such add-back. Include your PTE's name and ID number.

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

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

## SCHEDULE 511-C

### **C1** Military Pay Exclusion

Oklahoma residents who are members of any component of the Armed Services may exclude 100% of their active military pay, including Reserve and National Guard pay, to the extent such pay is included in the Federal AGI. Retired military see instructions for Schedule 511-A, line 4.

### **C2** Qualifying Disability Deduction

If you have a physical disability constituting a substantial handicap to employment, you may deduct the expense incurred to modify a motor vehicle, home, or work place necessary to compensate for the disability. **Provide** 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.

## SCHEDULE 511-C

### **C3 Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 account(s)**

Each individual may deduct contributions made to accounts established pursuant to the Oklahoma College Savings Plan Act. The maximum annual deduction is the amount of contributions to all Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts plus any contributions to such accounts for prior tax years after December 31, 2004, that were not deducted. If a rollover\* or non-qualified withdrawal is taken within the same tax year as a contribution is made, the deduction for such contribution must be reduced by the amount of the rollover or non-qualified withdrawal. In no event can this deduction exceed \$10,000 (\$20,000 on a joint return) per tax year. Any amount of a contribution that is not deducted in the year for which the contribution is made may be carried forward as a deduction from income for the succeeding five years. If a rollover\* or non-qualified withdrawal is taken during the carryover period, the tax deduction otherwise available must be reduced by the amount of the rollover or non-qualified withdrawal. Deductions may be taken for contributions and rollovers made during a taxable year and up to April 15 of the succeeding year, or the due date of a taxpayer's state income tax return, excluding extensions, whichever is later. A deduction for the same contributions may not be taken for two different tax years. **Provide** proof of your contribution including the name of the beneficiary and the account number.

\*For purposes of reducing the deduction, "rollover" means the transfer of funds from the Oklahoma 529 College Savings Plan or OklahomaDream 529 accounts to any other plan under IRC Section 529.

Contributions must be made to Oklahoma 529 College Savings Plan or OklahomaDream 529 account(s). Contributions made to another state's college savings plans, the Coverdell Education Savings Account or transfers from one Oklahoma 529 College Savings Plan or OklahomaDream 529 account to another, may not be deducted.

**Note:** For information on setting up an Oklahoma 529 College Savings Plan, visit the following website: [ok4saving.org](http://ok4saving.org) or call 877.654.7284. For information on setting up an OklahomaDream 529 account, contact your financial advisor.

### **C4 Deduction for Providing Foster Care**

If you contract with a child-placing agency, as defined in 10 OS Sec. 402, you may qualify to deduct up to \$5,000 for expenses incurred providing foster care. To qualify to deduct \$5,000, you must have been under contract and providing care for at least six months, regardless of the tax year during which the care occurs. If you were under contract and providing care for less than six months of the tax year, you may only claim a monthly pro rata share of the \$5,000 deduction. Married persons filing separately in a year in which they could have filed a joint return may each claim only one-half of the deduction that would have been allowed for a joint return.

### **C5 Miscellaneous: Other Adjustments**

Enter in the box the appropriate number as listed below that shows the type of deduction. If you are entitled to more than one deduction listed below, enter the number "99".

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

Qualified Medical Savings Account/Health Savings Account: Contributions made to, and interest earned from, an Oklahoma medical savings account established in this state, pursuant to 63 OS Sec. 2621 through 2623, shall be exempt from taxation. In order to be eligible for this deduction, contributions must be made to a medical savings account program approved by either the State Department of Health or the Insurance Commissioner. **A statement** of the contributions made to, and interest earned on, the account must be provided by the trustee of the plan, and provided as part of the filed return. This is not on your W-2. **Provide** a copy of your federal return.

Contributions made to, and interest earned from, an Oklahoma Health Savings Account established in this state, pursuant to 36 OS Sec. 6060.14 through 6060.18, shall be exempt from taxation. **A statement** of the contributions made to, and interest earned on, the account must be provided by the trustee of the plan, and provided as part of the filed return. This is not on your W-2. **Provide** a copy of your federal return.

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

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

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

## SCHEDULE 511-C

### **C5** Miscellaneous: Other Adjustments (continued)

**A schedule must be provided** 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 provided in the carryover year and show the total exclusion available, the amount previously used and amount available in the carryover year. If the exclusion is through a partnership or S corporation, the schedule must also include the partnership's or S corporation's name, federal ID number and your pro-rata share of the exclusion.

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

**Depreciation Adjustment for Swine or Poultry Producers:** Individuals who are swine or poultry producers may deduct depreciation on an accelerated basis for new construction or expansion costs. The same depreciation method elected for federal income tax purposes will be used, except the assets will be deemed to have a seven-year life. Any depreciation deduction allowable is the amount so computed minus the federal depreciation claimed. **Provide** a copy of the federal depreciation schedule and a computation of the accelerated Oklahoma depreciation.

**Note:** Once you have fully depreciated an asset on your Oklahoma return, you must add back any depreciation deducted on your federal return, see Schedule 511-B, line 8.

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

**Discharge of Indebtedness for Farmers:** An individual, engaged in production of agriculture, may exclude income resulting from the discharge of indebtedness incurred to finance the production of agricultural products. **Provide** Federal Schedule F and Form 1099-C or other substantiating documentation.

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

**Oklahoma Police Corps Program Scholarship/Stipend:** You may deduct any scholarship or stipend, received from participation in the Oklahoma Police Corps Program, that is included in your Federal AGI. The Oklahoma Police Corps was established under 47 OS Sec. 2-140.1 through 2-140.11. **Provide** documentation to support amount claimed and a copy of your federal return.

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

**Deduction for Living Organ Donation:** You may deduct up to \$10,000 of unreimbursed expenses if you, or your dependent, donates one or more human organs while living. "Human organs" mean all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The deduction is allowed only one time and may be claimed only for unreimbursed expenses that are incurred by you and related to the organ donation of you or your dependent. The deduction may only be claimed in the taxable year in which the transplant occurs. **Provide** a detailed schedule of expenses claimed.

#### **Enter the number "7" if the following applies:**

**Safety Pays OSHA Consultation Service Exemption:** An employer that is eligible for and utilizes the Safety Pays OSHA Consultation Service provided by the Oklahoma Department of Labor shall receive a \$1,000 exemption for the tax year the service is utilized.

If this exemption is through a partnership or corporation, include the partnership's or corporation's name and federal ID number and your pro-rata share of the exemption.

#### **Enter the number "8" if the following applies:**

**Qualified Refinery Property:** If a qualified Oklahoma refinery elected to expense the cost of qualified refinery property, enter any of such expense allocated to you. **Provide** a copy of the written notice received from the refinery indicating the amount of the allocation. The notice should include the company's name and federal ID number.

#### **Enter the number "9" if the following applies:**

**Cost of Complying with Sulfur Regulations:** If a qualified refinery elected to allocate all or a portion of the cost of complying with sulfur regulations to its owners, enter the portion of such cost allocated to you. **Provide** a copy of the written notice received from the refinery indicating the amount of the allocation. Such notice should include the company's name and federal ID number.

#### **Enter the number "10" if the following applies:**

**Emergency Medical Personnel Death Benefit exclusion:** The \$5,000 death benefit, provided for in 63 OS Sec. 1-2505.1, paid to the designated beneficiary of an emergency medical technician or a registered emergency medical responder whose death is a result of their official duties performed in the line of duty is exempt. Deduct the \$5,000 death benefit if such death benefit is included in your Federal AGI.

## SCHEDULE 511-C

### **C5** Miscellaneous: Other Adjustments (continued)

#### **Enter the number “11” if the following applies:**

Competitive Livestock Show Award: You may deduct any payment of less than \$600 received as an award for participation in a competitive livestock show event if such award is included in your Federal AGI. You must be able to substantiate this deduction upon request.

#### **Enter the number “12” if the following applies:**

Home-buyer Savings Account Deduction: Oklahoma residents may deduct amounts contributed to home-buyer savings accounts, and the interest earned on these accounts will be excluded from Oklahoma taxable income. The amount eligible for deduction is \$5,000 for an account holder who files an individual tax return, or \$10,000 for joint account holders who file a joint tax return. The total amount of principal deducted and earnings excluded cannot exceed \$50,000. **Provide** Form 588 to support the amount claimed.

#### **Enter the number “13” if the following applies:**

Indian Employment Exclusion: All qualified wages equal to the Federal Indian Employment Credit, set forth in IRC Section 45A, shall be deducted from taxable income. Deduct on your Oklahoma return, an amount equal to the reduction of salaries and wages reported on your federal return as a result of your Form 8845 “Indian Employment Credit”. The deduction shall only be permitted for the tax years in which the federal credit is allowed, even if not used in such year because of your tax liability limit. **Provide** a copy of the federal return, Form 8845 and if applicable, Form 3800.

If the exclusion is through a partnership or corporation, include the partnership’s or corporation’s name and ID number and your pro-rata share of the exclusion.

#### **Enter the number “14” if the following applies:**

Achieving a Better Life (ABLE) Deduction: A tax deduction (\$10,000 per individual taxpayer or \$20,000 for taxpayers filing a joint return) is allowed for contributions to accounts established under the ABLE program pursuant to 56 OS Sec. 4001.1. Amounts contributed but not deducted by the taxpayer in the tax year for which the contribution is made may be carried forward as a deduction from income for up to five tax years. Deductions may be taken for contributions made during the tax year and through April 15 of the succeeding tax year, or through the due date of a taxpayer’s state income tax return excluding extensions, whichever is later. **Provide** proof of your contribution.

## SCHEDULE 511-D

Complete Schedule 511-D to determine your Oklahoma itemized deductions. Schedule 511-D begins with federal itemized deductions from your Federal Schedule A. State and local sales or income tax included on your Federal Schedule A may not be used to calculate Oklahoma itemized deductions and must be added back. Oklahoma itemized deductions are limited to, and may not exceed, \$17,000. Charitable contributions and medical expenses are not subject to the \$17,000 limit. **Provide** a copy of your Federal Schedule A.

**Note:** If you claimed itemized deductions on your federal return, you must claim itemized deductions on your Oklahoma return. To claim the Oklahoma standard deduction, you must claim the standard deduction on your federal return.

## SCHEDULE 511-E

Complete Schedule 511-E if you have out-of-state income (Form 511, line 4). Your exemptions and deductions must be prorated on the ratio of Oklahoma AGI to Federal AGI reduced by allowable adjustment except out-of-state income. If you claimed itemized deductions on your federal return, complete Schedule 511-D before completing this schedule.

### **E1** Deductions

#### • Standard Deduction:

If you did not claim itemized deductions on your federal return, enter the Oklahoma standard deduction on line 1.

If your filing status is “**single**” or “**married filing separate**”, your Oklahoma standard deduction is \$6,350.

If your filing status is “**head of household**”, your Oklahoma standard deduction is \$9,350.

If your filing status is “**married filing joint**” or “**qualifying widow(er)**”, your Oklahoma standard deduction is \$12,700.

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

#### • Itemized Deductions:

If you claimed itemized deductions on your federal return, enter the amount from Schedule 511-D, line 11.

### **E2** Exemptions and Dependents

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

## SCHEDULE 511-F

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

### **F1** Child Care/Child Tax Credit

If your Federal AGI is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your federal return, you are allowed a credit against your Oklahoma income tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRC.

or

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

If your Federal AGI is greater than \$100,000, no credit is allowed.

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

## SCHEDULE 511-G

Complete Schedule 511-G. If your Oklahoma AGI (Form 511, line 7) is less than your Federal AGI (Form 511, line 1), your Oklahoma earned income credit must be prorated.

### **G1** Earned Income Credit

You are allowed a credit equal to 5% of the federal earned income credit calculated using the same requirements for calculating the earned income tax credit for federal income tax purposes in effect for the 2020 income tax year. Provide a copy of your federal return and OTC Form 511-EIC.

## SCHEDULE 511-H

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

Place the line number of the organization from Schedule 511-H in the box at line 35 of Form 511. If you give to more than one organization, put a "99" in the box at line 35 of Form 511.

### **1- Support for Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children**

You may donate from your tax refund to support programs for volunteers to act as Court Appointed Special Advocates for abused or neglected children. Donations will be placed in the Income Tax Checkoff Revolving Fund for Court Appointed Special Advocates. Monies will be expended by the Office of the Attorney General for the purpose of providing grants to the Oklahoma CASA Association. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma CASA Association, Inc., PO Box 54946, Oklahoma City, OK 73154.

### **2- Y.M.C.A Youth and Government Program**

You may donate from your tax refund to support the Oklahoma chapter of the Y.M.C.A. Youth and Government program. Monies donated will be expended by the State Department of Education for the purpose of providing grants to the Program so young people may be educated regarding government and the legislative process. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma State Department of Education, Y.M.C.A. Youth and Government Program, Office of the Comptroller, 2500 North Lincoln Boulevard, Room 415, Oklahoma City, OK 73105-4599.

### **3- Support the Wildlife Diversity Fund**

You may donate from your tax refund to support helping conserve rare or declining fish and wildlife along with common species not hunted or fished. Donations to the Oklahoma Department of Wildlife Conservation's Wildlife Diversity program supports field surveys of animals considered to be of greatest conservation need, as well as educational wildlife programs for all Oklahomans. Tax deductible donations to the Wildlife Diversity Fund also can be made at **wildlifedepartment.com** or by mail: Oklahoma Department of Wildlife Conservation, Re: Wildlife Diversity Fund, PO Box 53465, Oklahoma City, Oklahoma 73152.



## SCHEDULE 511-H

### 4- Oklahoma Silver Haired Legislature and Alumni Association Programs

You may donate from your tax refund to support the Oklahoma Silver Haired Legislature and their Alumni Association activities. The Oklahoma Silver Haired Legislature was created in 1981 as a forum to educate senior citizens in the legislative process and to highlight the needs of older persons to the Oklahoma State Legislature. Monies generated from donations will be used to fund expenses of the Silver Haired Legislators, training sessions, interim studies and advocacy activities. If you are not receiving a refund, you may still donate. Mail your contribution to: Oklahoma Silver Haired Legislature and Alumni, PO Box 25352, Oklahoma City, OK 73125.

## SCHEDULE 511-I

Complete Schedule 511-I if you are filing an amended return. If additional space is needed to explain the changes, provide a separate schedule.

Place an "X" in the "Amended Return" checkbox at the top of Form 511, page 1. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 29. Enter any refund previously received or overpayment applied on line 31.

**Note:** See page 6 for specific instructions on filing amended returns.

## WHEN YOU ARE FINISHED

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

- If you owe taxes, provide a check or money order payable to Oklahoma Tax Commission. Do not send cash.
- For information regarding electronic payment methods, visit our website at [tax.ok.gov](http://tax.ok.gov).
- Provide W-2s, 1099s or other withholding statements to substantiate withholding.
- For amended returns, if you marked "yes" on Schedule 511-I, provide a copy of the federal 1040X or 1045, and a copy of the IRS "Statement of Adjustment" or other IRS documentation to verify approval of the federal amendment.
- **Do not staple your return.** Use a paper clip if necessary.
- Math errors are the most common cause of a refund delay. Double check your calculations.
- After filing, you can check the status of your refund online by visiting OkTAP at [tax.ok.gov](http://tax.ok.gov) and clicking on "**Where's My Refund?**". For additional assistance regarding your refund, contact our Taxpayer Resource Center at 405.521.3160.
- Do not provide any correspondence other than those documents and schedules required for your return.
- Mail your return, along with any payment due, to:

**Oklahoma Tax Commission  
PO Box 26800  
Oklahoma City, OK 73126-0800**



# 2023 OKLAHOMA INCOME TAX TABLE

## Instructions...

Use this table if your taxable income is less than \$100,000.

If your taxable income is \$100,000 or more, use the tax computation on the lower portion of page 38.

For an example, see the box to the right.



## Example...

- Mr. and Mrs. Jones are filing a joint return.
- Their Oklahoma Taxable Income is **\$14,793**.
- First, they find the **\$14,750 - \$14,800** income line.
- Next, they find the column for married filing joint and read down the column.
- The amount shown where the income line and filing status column meet is **\$347** (see **example at right**). This is the amount they must write on the tax line on their return.

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
|                                |               | <b>Your tax is:</b>               |  |
| 14,700                         | 14,750        | 511                               | 344  |
| 14,750                         | 14,800        | 513                               | <b>347</b>                                 |
| 14,800                         | 14,850        | 516                               | 349  |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
|                                |               | <b>Your tax is:</b>               |  |
| <b>Up to \$999</b>             |               |                                   |  |
| 0                              | 50            | 0                                 | 0  |
| 50                             | 100           | 0                                 | 0  |
| 100                            | 150           | 0                                 | 0  |
| 150                            | 200           | 0                                 | 0  |
| 200                            | 250           | 1                                 | 1  |
|                                |               |                                   |  |
| 250                            | 300           | 1                                 | 1  |
| 300                            | 350           | 1                                 | 1  |
| 350                            | 400           | 1                                 | 1  |
| 400                            | 450           | 1                                 | 1  |
| 450                            | 500           | 1                                 | 1  |
| 500                            | 550           | 1                                 | 1  |
|                                |               |                                   |  |
| 550                            | 600           | 1                                 | 1  |
| 600                            | 650           | 2                                 | 2  |
| 650                            | 700           | 2                                 | 2  |
| 700                            | 750           | 2                                 | 2  |
|                                |               |                                   |  |
| 750                            | 800           | 2                                 | 2  |
| 800                            | 850           | 2                                 | 2  |
| 850                            | 900           | 2                                 | 2  |
| 900                            | 950           | 2                                 | 2  |
| 950                            | 1,000         | 2                                 | 2  |
| <b>\$1,000</b>                 |               |                                   |  |
| 1,000                          | 1,050         | 3                                 | 3  |
| 1,050                          | 1,100         | 3                                 | 3  |
| 1,100                          | 1,150         | 3                                 | 3  |
| 1,150                          | 1,200         | 4                                 | 3  |
| 1,200                          | 1,250         | 4                                 | 3  |
|                                |               |                                   |  |
| 1,250                          | 1,300         | 5                                 | 3  |
| 1,300                          | 1,350         | 5                                 | 3  |
| 1,350                          | 1,400         | 5                                 | 3  |
| 1,400                          | 1,450         | 6                                 | 4  |
| 1,450                          | 1,500         | 6                                 | 4  |
|                                |               |                                   |  |
| 1,500                          | 1,550         | 6                                 | 4  |
| 1,550                          | 1,600         | 7                                 | 4  |
| 1,600                          | 1,650         | 7                                 | 4  |
| 1,650                          | 1,700         | 8                                 | 4  |
| 1,700                          | 1,750         | 8                                 | 4  |
|                                |               |                                   |  |
| 1,750                          | 1,800         | 8                                 | 4  |
| 1,800                          | 1,850         | 9                                 | 5  |
| 1,850                          | 1,900         | 9                                 | 5  |
| 1,900                          | 1,950         | 9                                 | 5  |
| 1,950                          | 2,000         | 10                                | 5  |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
|                                |               | <b>Your tax is:</b>               |  |
| <b>\$2,000</b>                 |               |                                   |  |
| 2,000                          | 2,050         | 10                                | 5  |
| 2,050                          | 2,100         | 11                                | 6  |
| 2,100                          | 2,150         | 11                                | 6  |
| 2,150                          | 2,200         | 11                                | 6  |
| 2,200                          | 2,250         | 12                                | 7  |
|                                |               |                                   |  |
| 2,250                          | 2,300         | 12                                | 7  |
| 2,300                          | 2,350         | 12                                | 7  |
| 2,350                          | 2,400         | 13                                | 8  |
| 2,400                          | 2,450         | 13                                | 8  |
| 2,450                          | 2,500         | 14                                | 9  |
| 2,500                          | 2,550         | 14                                | 9  |
|                                |               |                                   |  |
| 2,550                          | 2,600         | 15                                | 9  |
| 2,600                          | 2,650         | 16                                | 10   |
| 2,650                          | 2,700         | 17                                | 10   |
| 2,700                          | 2,750         | 18                                | 10   |
|                                |               |                                   |  |
| 2,750                          | 2,800         | 19                                | 11   |
| 2,800                          | 2,850         | 19                                | 11   |
| 2,850                          | 2,900         | 20                                | 12   |
| 2,900                          | 2,950         | 21                                | 12   |
| 2,950                          | 3,000         | 22                                | 12   |
| <b>\$3,000</b>                 |               |                                   |  |
| 3,000                          | 3,050         | 23                                | 13   |
| 3,050                          | 3,100         | 24                                | 13   |
| 3,100                          | 3,150         | 25                                | 13   |
| 3,150                          | 3,200         | 26                                | 14   |
| 3,200                          | 3,250         | 26                                | 14   |
|                                |               |                                   |  |
| 3,250                          | 3,300         | 27                                | 15   |
| 3,300                          | 3,350         | 28                                | 15   |
| 3,350                          | 3,400         | 29                                | 15   |
| 3,400                          | 3,450         | 30                                | 16   |
| 3,450                          | 3,500         | 31                                | 16   |
|                                |               |                                   |  |
| 3,500                          | 3,550         | 32                                | 16   |
| 3,550                          | 3,600         | 33                                | 17   |
| 3,600                          | 3,650         | 33                                | 17   |
| 3,650                          | 3,700         | 34                                | 18   |
| 3,700                          | 3,750         | 35                                | 18   |
|                                |               |                                   |  |
| 3,750                          | 3,800         | 36                                | 18   |
| 3,800                          | 3,850         | 38                                | 19   |
| 3,850                          | 3,900         | 39                                | 19   |
| 3,900                          | 3,950         | 40                                | 19   |
| 3,950                          | 4,000         | 42                                | 20   |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
|                                |               | <b>Your tax is:</b>               |  |
| <b>\$4,000</b>                 |               |                                   |  |
| 4,000                          | 4,050         | 43                                | 20   |
| 4,050                          | 4,100         | 45                                | 21   |
| 4,100                          | 4,150         | 46                                | 21   |
| 4,150                          | 4,200         | 47                                | 21   |
| 4,200                          | 4,250         | 49                                | 22   |
|                                |               |                                   |  |
| 4,250                          | 4,300         | 50                                | 22   |
| 4,300                          | 4,350         | 51                                | 22   |
| 4,350                          | 4,400         | 53                                | 23   |
| 4,400                          | 4,450         | 54                                | 23   |
| 4,450                          | 4,500         | 56                                | 24   |
| 4,500                          | 4,550         | 57                                | 24   |
|                                |               |                                   |  |
| 4,550                          | 4,600         | 58                                | 24   |
| 4,600                          | 4,650         | 60                                | 25   |
| 4,650                          | 4,700         | 61                                | 25   |
| 4,700                          | 4,750         | 62                                | 25   |
|                                |               |                                   |  |
| 4,750                          | 4,800         | 64                                | 26   |
| 4,800                          | 4,850         | 65                                | 26   |
| 4,850                          | 4,900         | 67                                | 27   |
| 4,900                          | 4,950         | 68                                | 27   |
| 4,950                          | 5,000         | 70                                | 27   |
| <b>\$5,000</b>                 |               |                                   |  |
| 5,000                          | 5,050         | 72                                | 28   |
| 5,050                          | 5,100         | 74                                | 29   |
| 5,100                          | 5,150         | 76                                | 30   |
| 5,150                          | 5,200         | 78                                | 31   |
| 5,200                          | 5,250         | 79                                | 31   |
|                                |               |                                   |  |
| 5,250                          | 5,300         | 81                                | 32   |
| 5,300                          | 5,350         | 83                                | 33   |
| 5,350                          | 5,400         | 85                                | 34   |
| 5,400                          | 5,450         | 87                                | 35   |
| 5,450                          | 5,500         | 89                                | 36   |
|                                |               |                                   |  |
| 5,500                          | 5,550         | 91                                | 37   |
| 5,550                          | 5,600         | 93                                | 38   |
| 5,600                          | 5,650         | 94                                | 38   |
| 5,650                          | 5,700         | 96                                | 39   |
| 5,700                          | 5,750         | 98                                | 40   |
|                                |               |                                   |  |
| 5,750                          | 5,800         | 100                               | 41   |
| 5,800                          | 5,850         | 102                               | 42   |
| 5,850                          | 5,900         | 104                               | 43   |
| 5,900                          | 5,950         | 106                               | 44   |
| 5,950                          | 6,000         | 108                               | 45   |

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

# 2023 OKLAHOMA INCOME TAX TABLE

| If Oklahoma taxable income is: |               | And you are:                      |  |              |  |
|--------------------------------|---------------|-----------------------------------|--|--------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household | Your tax is: |  |
| <b>\$6,000</b>                 |               |                                   |  |              |  |
| 6,000                          | 6,050         | 109                               | 45   |              |  |
| 6,050                          | 6,100         | 111                               | 46   |              |  |
| 6,100                          | 6,150         | 113                               | 47   |              |  |
| 6,150                          | 6,200         | 115                               | 48   |              |  |
| 6,200                          | 6,250         | 117                               | 49   |              |  |
| 6,250                          | 6,300         | 119                               | 50   |              |  |
| 6,300                          | 6,350         | 121                               | 51   |              |  |
| 6,350                          | 6,400         | 123                               | 52   |              |  |
| 6,400                          | 6,450         | 124                               | 52   |              |  |
| 6,450                          | 6,500         | 126                               | 53   |              |  |
| 6,500                          | 6,550         | 128                               | 54   |              |  |
| 6,550                          | 6,600         | 130                               | 55   |              |  |
| 6,600                          | 6,650         | 132                               | 56   |              |  |
| 6,650                          | 6,700         | 134                               | 57   |              |  |
| 6,700                          | 6,750         | 136                               | 58   |              |  |
| 6,750                          | 6,800         | 138                               | 59   |              |  |
| 6,800                          | 6,850         | 139                               | 59   |              |  |
| 6,850                          | 6,900         | 141                               | 60   |              |  |
| 6,900                          | 6,950         | 143                               | 61   |              |  |
| 6,950                          | 7,000         | 145                               | 62   |              |  |
| <b>\$7,000</b>                 |               |                                   |  |              |  |
| 7,000                          | 7,050         | 147                               | 63   |              |  |
| 7,050                          | 7,100         | 149                               | 64   |              |  |
| 7,100                          | 7,150         | 151                               | 65   |              |  |
| 7,150                          | 7,200         | 153                               | 66   |              |  |
| 7,200                          | 7,250         | 155                               | 66   |              |  |
| 7,250                          | 7,300         | 157                               | 67   |              |  |
| 7,300                          | 7,350         | 159                               | 68   |              |  |
| 7,350                          | 7,400         | 162                               | 69   |              |  |
| 7,400                          | 7,450         | 164                               | 70   |              |  |
| 7,450                          | 7,500         | 167                               | 71   |              |  |
| 7,500                          | 7,550         | 169                               | 72   |              |  |
| 7,550                          | 7,600         | 171                               | 73   |              |  |
| 7,600                          | 7,650         | 174                               | 75   |              |  |
| 7,650                          | 7,700         | 176                               | 76   |              |  |
| 7,700                          | 7,750         | 178                               | 77   |              |  |
| 7,750                          | 7,800         | 181                               | 79   |              |  |
| 7,800                          | 7,850         | 183                               | 80   |              |  |
| 7,850                          | 7,900         | 186                               | 82   |              |  |
| 7,900                          | 7,950         | 188                               | 83   |              |  |
| 7,950                          | 8,000         | 190                               | 84   |              |  |
| <b>\$8,000</b>                 |               |                                   |  |              |  |
| 8,000                          | 8,050         | 193                               | 86   |              |  |
| 8,050                          | 8,100         | 195                               | 87   |              |  |
| 8,100                          | 8,150         | 197                               | 88   |              |  |
| 8,150                          | 8,200         | 200                               | 90   |              |  |
| 8,200                          | 8,250         | 202                               | 91   |              |  |
| 8,250                          | 8,300         | 205                               | 93   |              |  |
| 8,300                          | 8,350         | 207                               | 94   |              |  |
| 8,350                          | 8,400         | 209                               | 95   |              |  |
| 8,400                          | 8,450         | 212                               | 97   |              |  |
| 8,450                          | 8,500         | 214                               | 98   |              |  |
| 8,500                          | 8,550         | 216                               | 99   |              |  |
| 8,550                          | 8,600         | 219                               | 101  |              |  |
| 8,600                          | 8,650         | 221                               | 102  |              |  |
| 8,650                          | 8,700         | 224                               | 104  |              |  |
| 8,700                          | 8,750         | 226                               | 105  |              |  |
| 8,750                          | 8,800         | 228                               | 106  |              |  |
| 8,800                          | 8,850         | 231                               | 108  |              |  |
| 8,850                          | 8,900         | 233                               | 109  |              |  |
| 8,900                          | 8,950         | 235                               | 110  |              |  |
| 8,950                          | 9,000         | 238                               | 112  |              |  |

| If Oklahoma taxable income is: |               | And you are:                      |  |              |  |
|--------------------------------|---------------|-----------------------------------|--|--------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household | Your tax is: |  |
| <b>\$9,000</b>                 |               |                                   |  |              |  |
| 9,000                          | 9,050         | 240                               | 113  |              |  |
| 9,050                          | 9,100         | 243                               | 115  |              |  |
| 9,100                          | 9,150         | 245                               | 116  |              |  |
| 9,150                          | 9,200         | 247                               | 117  |              |  |
| 9,200                          | 9,250         | 250                               | 119  |              |  |
| 9,250                          | 9,300         | 252                               | 120  |              |  |
| 9,300                          | 9,350         | 254                               | 121  |              |  |
| 9,350                          | 9,400         | 257                               | 123  |              |  |
| 9,400                          | 9,450         | 259                               | 124  |              |  |
| 9,450                          | 9,500         | 262                               | 126  |              |  |
| 9,500                          | 9,550         | 264                               | 127  |              |  |
| 9,550                          | 9,600         | 266                               | 128  |              |  |
| 9,600                          | 9,650         | 269                               | 130  |              |  |
| 9,650                          | 9,700         | 271                               | 131  |              |  |
| 9,700                          | 9,750         | 273                               | 132  |              |  |
| 9,750                          | 9,800         | 276                               | 134  |              |  |
| 9,800                          | 9,850         | 278                               | 135  |              |  |
| 9,850                          | 9,900         | 281                               | 137  |              |  |
| 9,900                          | 9,950         | 283                               | 139  |              |  |
| 9,950                          | 10,000        | 285                               | 141  |              |  |
| <b>\$10,000</b>                |               |                                   |  |              |  |
| 10,000                         | 10,050        | 288                               | 143  |              |  |
| 10,050                         | 10,100        | 290                               | 145  |              |  |
| 10,100                         | 10,150        | 292                               | 147  |              |  |
| 10,150                         | 10,200        | 295                               | 149  |              |  |
| 10,200                         | 10,250        | 297                               | 150  |              |  |
| 10,250                         | 10,300        | 300                               | 152  |              |  |
| 10,300                         | 10,350        | 302                               | 154  |              |  |
| 10,350                         | 10,400        | 304                               | 156  |              |  |
| 10,400                         | 10,450        | 307                               | 158  |              |  |
| 10,450                         | 10,500        | 309                               | 160  |              |  |
| 10,500                         | 10,550        | 311                               | 162  |              |  |
| 10,550                         | 10,600        | 314                               | 164  |              |  |
| 10,600                         | 10,650        | 316                               | 165  |              |  |
| 10,650                         | 10,700        | 319                               | 167  |              |  |
| 10,700                         | 10,750        | 321                               | 169  |              |  |
| 10,750                         | 10,800        | 323                               | 171  |              |  |
| 10,800                         | 10,850        | 326                               | 173  |              |  |
| 10,850                         | 10,900        | 328                               | 175  |              |  |
| 10,900                         | 10,950        | 330                               | 177  |              |  |
| 10,950                         | 11,000        | 333                               | 179  |              |  |
| <b>\$11,000</b>                |               |                                   |  |              |  |
| 11,000                         | 11,050        | 335                               | 180  |              |  |
| 11,050                         | 11,100        | 338                               | 182  |              |  |
| 11,100                         | 11,150        | 340                               | 184  |              |  |
| 11,150                         | 11,200        | 342                               | 186  |              |  |
| 11,200                         | 11,250        | 345                               | 188  |              |  |
| 11,250                         | 11,300        | 347                               | 190  |              |  |
| 11,300                         | 11,350        | 349                               | 192  |              |  |
| 11,350                         | 11,400        | 352                               | 194  |              |  |
| 11,400                         | 11,450        | 354                               | 195  |              |  |
| 11,450                         | 11,500        | 357                               | 197  |              |  |
| 11,500                         | 11,550        | 359                               | 199  |              |  |
| 11,550                         | 11,600        | 361                               | 201  |              |  |
| 11,600                         | 11,650        | 364                               | 203  |              |  |
| 11,650                         | 11,700        | 366                               | 205  |              |  |
| 11,700                         | 11,750        | 368                               | 207  |              |  |
| 11,750                         | 11,800        | 371                               | 209  |              |  |
| 11,800                         | 11,850        | 373                               | 210  |              |  |
| 11,850                         | 11,900        | 376                               | 212  |              |  |
| 11,900                         | 11,950        | 378                               | 214  |              |  |
| 11,950                         | 12,000        | 380                               | 216  |              |  |

| If Oklahoma taxable income is: |               | And you are:                      |  |              |  |
|--------------------------------|---------------|-----------------------------------|--|--------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household | Your tax is: |  |
| <b>\$12,000</b>                |               |                                   |  |              |  |
| 12,000                         | 12,050        | 383                               | 218  |              |  |
| 12,050                         | 12,100        | 385                               | 220  |              |  |
| 12,100                         | 12,150        | 387                               | 222  |              |  |
| 12,150                         | 12,200        | 390                               | 224  |              |  |
| 12,200                         | 12,250        | 392                               | 226  |              |  |
| 12,250                         | 12,300        | 395                               | 228  |              |  |
| 12,300                         | 12,350        | 397                               | 230  |              |  |
| 12,350                         | 12,400        | 399                               | 233  |              |  |
| 12,400                         | 12,450        | 402                               | 235  |              |  |
| 12,450                         | 12,500        | 404                               | 238  |              |  |
| 12,500                         | 12,550        | 406                               | 240  |              |  |
| 12,550                         | 12,600        | 409                               | 242  |              |  |
| 12,600                         | 12,650        | 411                               | 245  |              |  |
| 12,650                         | 12,700        | 414                               | 247  |              |  |
| 12,700                         | 12,750        | 416                               | 249  |              |  |
| 12,750                         | 12,800        | 418                               | 252  |              |  |
| 12,800                         | 12,850        | 421                               | 254  |              |  |
| 12,850                         | 12,900        | 423                               | 257  |              |  |
| 12,900                         | 12,950        | 425                               | 259  |              |  |
| 12,950                         | 13,000        | 428                               | 261  |              |  |
| <b>\$13,000</b>                |               |                                   |  |              |  |
| 13,000                         | 13,050        | 430                               | 264  |              |  |
| 13,050                         | 13,100        | 433                               | 266  |              |  |
| 13,100                         | 13,150        | 435                               | 268  |              |  |
| 13,150                         | 13,200        | 437                               | 271  |              |  |
| 13,200                         | 13,250        | 440                               | 273  |              |  |
| 13,250                         | 13,300        | 442                               | 276  |              |  |
| 13,300                         | 13,350        | 444                               | 278  |              |  |
| 13,350                         | 13,400        | 447                               | 280  |              |  |
| 13,400                         | 13,450        | 449                               | 283  |              |  |
| 13,450                         | 13,500        | 452                               | 285  |              |  |
| 13,500                         | 13,550        | 454                               | 287  |              |  |
| 13,550                         | 13,600        | 456                               | 290  |              |  |
| 13,600                         | 13,650        | 459                               | 292  |              |  |
| 13,650                         | 13,700        | 461                               | 295  |              |  |
| 13,700                         | 13,750        | 463                               | 297  |              |  |
| 13,750                         | 13,800        | 466                               | 299  |              |  |
| 13,800                         | 13,850        | 468                               | 302  |              |  |
| 13,850                         | 13,900        | 471                               | 304  |              |  |
| 13,900                         | 13,950        | 473                               | 306  |              |  |
| 13,950                         | 14,000        | 475                               | 309  |              |  |
| <b>\$14,000</b>                |               |                                   |  |              |  |
| 14,000                         | 14,050        | 478                               | 311  |              |  |
| 14,050                         | 14,100        | 480                               | 314  |              |  |
| 14,100                         | 14,150        | 482                               | 316  |              |  |
| 14,150                         | 14,200        | 485                               | 318  |              |  |
| 14,200                         | 14,250        | 487                               | 321  |              |  |
| 14,250                         | 14,300        | 490                               | 323  |              |  |
| 14,300                         | 14,350        | 492                               | 325  |              |  |
| 14,350                         | 14,400        | 494                               | 328  |              |  |
| 14,400                         | 14,450        | 497                               | 330  |              |  |
| 14,450                         | 14,500        | 499                               | 333  |              |  |
| 14,500                         | 14,550        | 501                               | 335  |              |  |
| 14,550                         | 14,600        | 504                               | 337  |              |  |
| 14,600                         | 14,650        | 506                               | 340  |              |  |
| 14,650                         | 14,700        | 509                               | 342  |              |  |
| 14,700                         | 14,750        | 511                               | 344  |              |  |
| 14,750                         | 14,800        | 513                               | 347  |              |  |
| 14,800                         | 14,850        | 516                               | 349  |              |  |
| 14,850                         | 14,900        | 518                               | 352  |              |  |
| 14,900                         | 14,950        | 520                               | 354  |              |  |
| 14,950                         | 15,000        | 523                               | 356  |              |  |

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

## 2023 OKLAHOMA INCOME TAX TABLE

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$15,000</b>                |               |                                   |  |
| 15,000                         | 15,050        | 525                               | 359  |
| 15,050                         | 15,100        | 528                               | 361  |
| 15,100                         | 15,150        | 530                               | 363  |
| 15,150                         | 15,200        | 532                               | 366  |
| 15,200                         | 15,250        | 535                               | 368  |
| 15,250                         | 15,300        | 537                               | 371  |
| 15,300                         | 15,350        | 539                               | 373  |
| 15,350                         | 15,400        | 542                               | 375  |
| 15,400                         | 15,450        | 544                               | 378  |
| 15,450                         | 15,500        | 547                               | 380  |
| 15,500                         | 15,550        | 549                               | 382  |
| 15,550                         | 15,600        | 551                               | 385  |
| 15,600                         | 15,650        | 554                               | 387  |
| 15,650                         | 15,700        | 556                               | 390  |
| 15,700                         | 15,750        | 558                               | 392  |
| 15,750                         | 15,800        | 561                               | 394  |
| 15,800                         | 15,850        | 563                               | 397  |
| 15,850                         | 15,900        | 566                               | 399  |
| 15,900                         | 15,950        | 568                               | 401  |
| 15,950                         | 16,000        | 570                               | 404  |
| <b>\$16,000</b>                |               |                                   |  |
| 16,000                         | 16,050        | 573                               | 406  |
| 16,050                         | 16,100        | 575                               | 409  |
| 16,100                         | 16,150        | 577                               | 411  |
| 16,150                         | 16,200        | 580                               | 413  |
| 16,200                         | 16,250        | 582                               | 416  |
| 16,250                         | 16,300        | 585                               | 418  |
| 16,300                         | 16,350        | 587                               | 420  |
| 16,350                         | 16,400        | 589                               | 423  |
| 16,400                         | 16,450        | 592                               | 425  |
| 16,450                         | 16,500        | 594                               | 428  |
| 16,500                         | 16,550        | 596                               | 430  |
| 16,550                         | 16,600        | 599                               | 432  |
| 16,600                         | 16,650        | 601                               | 435  |
| 16,650                         | 16,700        | 604                               | 437  |
| 16,700                         | 16,750        | 606                               | 439  |
| 16,750                         | 16,800        | 608                               | 442  |
| 16,800                         | 16,850        | 611                               | 444  |
| 16,850                         | 16,900        | 613                               | 447  |
| 16,900                         | 16,950        | 615                               | 449  |
| 16,950                         | 17,000        | 618                               | 451  |
| <b>\$17,000</b>                |               |                                   |  |
| 17,000                         | 17,050        | 620                               | 454  |
| 17,050                         | 17,100        | 623                               | 456  |
| 17,100                         | 17,150        | 625                               | 458  |
| 17,150                         | 17,200        | 627                               | 461  |
| 17,200                         | 17,250        | 630                               | 463  |
| 17,250                         | 17,300        | 632                               | 466  |
| 17,300                         | 17,350        | 634                               | 468  |
| 17,350                         | 17,400        | 637                               | 470  |
| 17,400                         | 17,450        | 639                               | 473  |
| 17,450                         | 17,500        | 642                               | 475  |
| 17,500                         | 17,550        | 644                               | 477  |
| 17,550                         | 17,600        | 646                               | 480  |
| 17,600                         | 17,650        | 649                               | 482  |
| 17,650                         | 17,700        | 651                               | 485  |
| 17,700                         | 17,750        | 653                               | 487  |
| 17,750                         | 17,800        | 656                               | 489  |
| 17,800                         | 17,850        | 658                               | 492  |
| 17,850                         | 17,900        | 661                               | 494  |
| 17,900                         | 17,950        | 663                               | 496  |
| 17,950                         | 18,000        | 665                               | 499  |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$18,000</b>                |               |                                   |  |
| 18,000                         | 18,050        | 668                               | 501  |
| 18,050                         | 18,100        | 670                               | 504  |
| 18,100                         | 18,150        | 672                               | 506  |
| 18,150                         | 18,200        | 675                               | 508  |
| 18,200                         | 18,250        | 677                               | 511  |
| 18,250                         | 18,300        | 680                               | 513  |
| 18,300                         | 18,350        | 682                               | 515  |
| 18,350                         | 18,400        | 684                               | 518  |
| 18,400                         | 18,450        | 687                               | 520  |
| 18,450                         | 18,500        | 689                               | 523  |
| 18,500                         | 18,550        | 691                               | 525  |
| 18,550                         | 18,600        | 694                               | 527  |
| 18,600                         | 18,650        | 696                               | 530  |
| 18,650                         | 18,700        | 699                               | 532  |
| 18,700                         | 18,750        | 701                               | 534  |
| 18,750                         | 18,800        | 703                               | 537  |
| 18,800                         | 18,850        | 706                               | 539  |
| 18,850                         | 18,900        | 708                               | 542  |
| 18,900                         | 18,950        | 710                               | 544  |
| 18,950                         | 19,000        | 713                               | 546  |
| <b>\$19,000</b>                |               |                                   |  |
| 19,000                         | 19,050        | 715                               | 549  |
| 19,050                         | 19,100        | 718                               | 551  |
| 19,100                         | 19,150        | 720                               | 553  |
| 19,150                         | 19,200        | 722                               | 556  |
| 19,200                         | 19,250        | 725                               | 558  |
| 19,250                         | 19,300        | 727                               | 561  |
| 19,300                         | 19,350        | 729                               | 563  |
| 19,350                         | 19,400        | 732                               | 565  |
| 19,400                         | 19,450        | 734                               | 568  |
| 19,450                         | 19,500        | 737                               | 570  |
| 19,500                         | 19,550        | 739                               | 572  |
| 19,550                         | 19,600        | 741                               | 575  |
| 19,600                         | 19,650        | 744                               | 577  |
| 19,650                         | 19,700        | 746                               | 580  |
| 19,700                         | 19,750        | 748                               | 582  |
| 19,750                         | 19,800        | 751                               | 584  |
| 19,800                         | 19,850        | 753                               | 587  |
| 19,850                         | 19,900        | 756                               | 589  |
| 19,900                         | 19,950        | 758                               | 591  |
| 19,950                         | 20,000        | 760                               | 594  |
| <b>\$20,000</b>                |               |                                   |  |
| 20,000                         | 20,050        | 763                               | 596  |
| 20,050                         | 20,100        | 765                               | 599  |
| 20,100                         | 20,150        | 767                               | 601  |
| 20,150                         | 20,200        | 770                               | 603  |
| 20,200                         | 20,250        | 772                               | 606  |
| 20,250                         | 20,300        | 775                               | 608  |
| 20,300                         | 20,350        | 777                               | 610  |
| 20,350                         | 20,400        | 779                               | 613  |
| 20,400                         | 20,450        | 782                               | 615  |
| 20,450                         | 20,500        | 784                               | 618  |
| 20,500                         | 20,550        | 786                               | 620  |
| 20,550                         | 20,600        | 789                               | 622  |
| 20,600                         | 20,650        | 791                               | 625  |
| 20,650                         | 20,700        | 794                               | 627  |
| 20,700                         | 20,750        | 796                               | 629  |
| 20,750                         | 20,800        | 798                               | 632  |
| 20,800                         | 20,850        | 801                               | 634  |
| 20,850                         | 20,900        | 803                               | 637  |
| 20,900                         | 20,950        | 805                               | 639  |
| 20,950                         | 21,000        | 808                               | 641  |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$21,000</b>                |               |                                   |  |
| 21,000                         | 21,050        | 810                               | 644  |
| 21,050                         | 21,100        | 813                               | 646  |
| 21,100                         | 21,150        | 815                               | 648  |
| 21,150                         | 21,200        | 817                               | 651  |
| 21,200                         | 21,250        | 820                               | 653  |
| 21,250                         | 21,300        | 822                               | 656  |
| 21,300                         | 21,350        | 824                               | 658  |
| 21,350                         | 21,400        | 827                               | 660  |
| 21,400                         | 21,450        | 829                               | 663  |
| 21,450                         | 21,500        | 832                               | 665  |
| 21,500                         | 21,550        | 834                               | 667  |
| 21,550                         | 21,600        | 836                               | 670  |
| 21,600                         | 21,650        | 839                               | 672  |
| 21,650                         | 21,700        | 841                               | 675  |
| 21,700                         | 21,750        | 843                               | 677  |
| 21,750                         | 21,800        | 846                               | 679  |
| 21,800                         | 21,850        | 848                               | 682  |
| 21,850                         | 21,900        | 851                               | 684  |
| 21,900                         | 21,950        | 853                               | 686  |
| 21,950                         | 22,000        | 855                               | 689  |
| <b>\$22,000</b>                |               |                                   |  |
| 22,000                         | 22,050        | 858                               | 691  |
| 22,050                         | 22,100        | 860                               | 694  |
| 22,100                         | 22,150        | 862                               | 696  |
| 22,150                         | 22,200        | 865                               | 698  |
| 22,200                         | 22,250        | 867                               | 701  |
| 22,250                         | 22,300        | 870                               | 703  |
| 22,300                         | 22,350        | 872                               | 705  |
| 22,350                         | 22,400        | 874                               | 708  |
| 22,400                         | 22,450        | 877                               | 710  |
| 22,450                         | 22,500        | 879                               | 713  |
| 22,500                         | 22,550        | 881                               | 715  |
| 22,550                         | 22,600        | 884                               | 717  |
| 22,600                         | 22,650        | 886                               | 720  |
| 22,650                         | 22,700        | 889                               | 722  |
| 22,700                         | 22,750        | 891                               | 724  |
| 22,750                         | 22,800        | 893                               | 727  |
| 22,800                         | 22,850        | 896                               | 729  |
| 22,850                         | 22,900        | 898                               | 732  |
| 22,900                         | 22,950        | 900                               | 734  |
| 22,950                         | 23,000        | 903                               | 736  |
| <b>\$23,000</b>                |               |                                   |  |
| 23,000                         | 23,050        | 905                               | 739  |
| 23,050                         | 23,100        | 908                               | 741  |
| 23,100                         | 23,150        | 910                               | 743  |
| 23,150                         | 23,200        | 912                               | 746  |
| 23,200                         | 23,250        | 915                               | 748  |
| 23,250                         | 23,300        | 917                               | 751  |
| 23,300                         | 23,350        | 919                               | 753  |
| 23,350                         | 23,400        | 922                               | 755  |
| 23,400                         | 23,450        | 924                               | 758  |
| 23,450                         | 23,500        | 927                               | 760  |
| 23,500                         | 23,550        | 929                               | 762  |
| 23,550                         | 23,600        | 931                               | 765  |
| 23,600                         | 23,650        | 934                               | 767  |
| 23,650                         | 23,700        | 936                               | 770  |
| 23,700                         | 23,750        | 938                               | 772  |
| 23,750                         | 23,800        | 941                               | 774  |
| 23,800                         | 23,850        | 943                               | 777  |
| 23,850                         | 23,900        | 946                               | 779  |
| 23,900                         | 23,950        | 948                               | 781  |
| 23,950                         | 24,000        | 950                               | 784  |

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

## 2023 OKLAHOMA INCOME TAX TABLE

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$24,000</b>                |               |                                   |  |
| 24,000                         | 24,050        | 953                               | 786  |
| 24,050                         | 24,100        | 955                               | 789  |
| 24,100                         | 24,150        | 957                               | 791  |
| 24,150                         | 24,200        | 960                               | 793  |
| 24,200                         | 24,250        | 962                               | 796  |
| 24,250                         | 24,300        | 965                               | 798  |
| 24,300                         | 24,350        | 967                               | 800  |
| 24,350                         | 24,400        | 969                               | 803  |
| 24,400                         | 24,450        | 972                               | 805  |
| 24,450                         | 24,500        | 974                               | 808  |
| 24,500                         | 24,550        | 976                               | 810  |
| 24,550                         | 24,600        | 979                               | 812  |
| 24,600                         | 24,650        | 981                               | 815  |
| 24,650                         | 24,700        | 984                               | 817  |
| 24,700                         | 24,750        | 986                               | 819  |
| 24,750                         | 24,800        | 988                               | 822  |
| 24,800                         | 24,850        | 991                               | 824  |
| 24,850                         | 24,900        | 993                               | 827  |
| 24,900                         | 24,950        | 995                               | 829  |
| 24,950                         | 25,000        | 998                               | 831  |
| <b>\$25,000</b>                |               |                                   |  |
| 25,000                         | 25,050        | 1,000                             | 834  |
| 25,050                         | 25,100        | 1,003                             | 836  |
| 25,100                         | 25,150        | 1,005                             | 838  |
| 25,150                         | 25,200        | 1,007                             | 841  |
| 25,200                         | 25,250        | 1,010                             | 843  |
| 25,250                         | 25,300        | 1,012                             | 846  |
| 25,300                         | 25,350        | 1,014                             | 848  |
| 25,350                         | 25,400        | 1,017                             | 850  |
| 25,400                         | 25,450        | 1,019                             | 853  |
| 25,450                         | 25,500        | 1,022                             | 855  |
| 25,500                         | 25,550        | 1,024                             | 857  |
| 25,550                         | 25,600        | 1,026                             | 860  |
| 25,600                         | 25,650        | 1,029                             | 862  |
| 25,650                         | 25,700        | 1,031                             | 865  |
| 25,700                         | 25,750        | 1,033                             | 867  |
| 25,750                         | 25,800        | 1,036                             | 869  |
| 25,800                         | 25,850        | 1,038                             | 872  |
| 25,850                         | 25,900        | 1,041                             | 874  |
| 25,900                         | 25,950        | 1,043                             | 876  |
| 25,950                         | 26,000        | 1,045                             | 879  |
| <b>\$26,000</b>                |               |                                   |  |
| 26,000                         | 26,050        | 1,048                             | 881  |
| 26,050                         | 26,100        | 1,050                             | 884  |
| 26,100                         | 26,150        | 1,052                             | 886  |
| 26,150                         | 26,200        | 1,055                             | 888  |
| 26,200                         | 26,250        | 1,057                             | 891  |
| 26,250                         | 26,300        | 1,060                             | 893  |
| 26,300                         | 26,350        | 1,062                             | 895  |
| 26,350                         | 26,400        | 1,064                             | 898  |
| 26,400                         | 26,450        | 1,067                             | 900  |
| 26,450                         | 26,500        | 1,069                             | 903  |
| 26,500                         | 26,550        | 1,071                             | 905  |
| 26,550                         | 26,600        | 1,074                             | 907  |
| 26,600                         | 26,650        | 1,076                             | 910  |
| 26,650                         | 26,700        | 1,079                             | 912  |
| 26,700                         | 26,750        | 1,081                             | 914  |
| 26,750                         | 26,800        | 1,083                             | 917  |
| 26,800                         | 26,850        | 1,086                             | 919  |
| 26,850                         | 26,900        | 1,088                             | 922  |
| 26,900                         | 26,950        | 1,090                             | 924  |
| 26,950                         | 27,000        | 1,093                             | 926  |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$27,000</b>                |               |                                   |  |
| 27,000                         | 27,050        | 1,095                             | 929  |
| 27,050                         | 27,100        | 1,098                             | 931  |
| 27,100                         | 27,150        | 1,100                             | 933  |
| 27,150                         | 27,200        | 1,102                             | 936  |
| 27,200                         | 27,250        | 1,105                             | 938  |
| 27,250                         | 27,300        | 1,107                             | 941  |
| 27,300                         | 27,350        | 1,109                             | 943  |
| 27,350                         | 27,400        | 1,112                             | 945  |
| 27,400                         | 27,450        | 1,114                             | 948  |
| 27,450                         | 27,500        | 1,117                             | 950  |
| 27,500                         | 27,550        | 1,119                             | 952  |
| 27,550                         | 27,600        | 1,121                             | 955  |
| 27,600                         | 27,650        | 1,124                             | 957  |
| 27,650                         | 27,700        | 1,126                             | 960  |
| 27,700                         | 27,750        | 1,128                             | 962  |
| 27,750                         | 27,800        | 1,131                             | 964  |
| 27,800                         | 27,850        | 1,133                             | 967  |
| 27,850                         | 27,900        | 1,136                             | 969  |
| 27,900                         | 27,950        | 1,138                             | 971  |
| 27,950                         | 28,000        | 1,140                             | 974  |
| <b>\$28,000</b>                |               |                                   |  |
| 28,000                         | 28,050        | 1,143                             | 976  |
| 28,050                         | 28,100        | 1,145                             | 979  |
| 28,100                         | 28,150        | 1,147                             | 981  |
| 28,150                         | 28,200        | 1,150                             | 983  |
| 28,200                         | 28,250        | 1,152                             | 986  |
| 28,250                         | 28,300        | 1,155                             | 988  |
| 28,300                         | 28,350        | 1,157                             | 990  |
| 28,350                         | 28,400        | 1,159                             | 993  |
| 28,400                         | 28,450        | 1,162                             | 995  |
| 28,450                         | 28,500        | 1,164                             | 998  |
| 28,500                         | 28,550        | 1,166                             | 1,000                                      |
| 28,550                         | 28,600        | 1,169                             | 1,002                                      |
| 28,600                         | 28,650        | 1,171                             | 1,005                                      |
| 28,650                         | 28,700        | 1,174                             | 1,007                                      |
| 28,700                         | 28,750        | 1,176                             | 1,009                                      |
| 28,750                         | 28,800        | 1,178                             | 1,012                                      |
| 28,800                         | 28,850        | 1,181                             | 1,014                                      |
| 28,850                         | 28,900        | 1,183                             | 1,017                                      |
| 28,900                         | 28,950        | 1,185                             | 1,019                                      |
| 28,950                         | 29,000        | 1,188                             | 1,021                                      |
| <b>\$29,000</b>                |               |                                   |  |
| 29,000                         | 29,050        | 1,190                             | 1,024                                      |
| 29,050                         | 29,100        | 1,193                             | 1,026                                      |
| 29,100                         | 29,150        | 1,195                             | 1,028                                      |
| 29,150                         | 29,200        | 1,197                             | 1,031                                      |
| 29,200                         | 29,250        | 1,200                             | 1,033                                      |
| 29,250                         | 29,300        | 1,202                             | 1,036                                      |
| 29,300                         | 29,350        | 1,204                             | 1,038                                      |
| 29,350                         | 29,400        | 1,207                             | 1,040                                      |
| 29,400                         | 29,450        | 1,209                             | 1,043                                      |
| 29,450                         | 29,500        | 1,212                             | 1,045                                      |
| 29,500                         | 29,550        | 1,214                             | 1,047                                      |
| 29,550                         | 29,600        | 1,216                             | 1,050                                      |
| 29,600                         | 29,650        | 1,219                             | 1,052                                      |
| 29,650                         | 29,700        | 1,221                             | 1,055                                      |
| 29,700                         | 29,750        | 1,223                             | 1,057                                      |
| 29,750                         | 29,800        | 1,226                             | 1,059                                      |
| 29,800                         | 29,850        | 1,228                             | 1,062                                      |
| 29,850                         | 29,900        | 1,231                             | 1,064                                      |
| 29,900                         | 29,950        | 1,233                             | 1,066                                      |
| 29,950                         | 30,000        | 1,235                             | 1,069                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$30,000</b>                |               |                                   |  |
| 30,000                         | 30,050        | 1,238                             | 1,071                                      |
| 30,050                         | 30,100        | 1,240                             | 1,074                                      |
| 30,100                         | 30,150        | 1,242                             | 1,076                                      |
| 30,150                         | 30,200        | 1,245                             | 1,078                                      |
| 30,200                         | 30,250        | 1,247                             | 1,081                                      |
| 30,250                         | 30,300        | 1,250                             | 1,083                                      |
| 30,300                         | 30,350        | 1,252                             | 1,085                                      |
| 30,350                         | 30,400        | 1,254                             | 1,088                                      |
| 30,400                         | 30,450        | 1,257                             | 1,090                                      |
| 30,450                         | 30,500        | 1,259                             | 1,093                                      |
| 30,500                         | 30,550        | 1,261                             | 1,095                                      |
| 30,550                         | 30,600        | 1,264                             | 1,097                                      |
| 30,600                         | 30,650        | 1,266                             | 1,100                                      |
| 30,650                         | 30,700        | 1,269                             | 1,102                                      |
| 30,700                         | 30,750        | 1,271                             | 1,104                                      |
| 30,750                         | 30,800        | 1,273                             | 1,107                                      |
| 30,800                         | 30,850        | 1,276                             | 1,109                                      |
| 30,850                         | 30,900        | 1,278                             | 1,112                                      |
| 30,900                         | 30,950        | 1,280                             | 1,114                                      |
| 30,950                         | 31,000        | 1,283                             | 1,116                                      |
| <b>\$31,000</b>                |               |                                   |  |
| 31,000                         | 31,050        | 1,285                             | 1,119                                      |
| 31,050                         | 31,100        | 1,288                             | 1,121                                      |
| 31,100                         | 31,150        | 1,290                             | 1,123                                      |
| 31,150                         | 31,200        | 1,292                             | 1,126                                      |
| 31,200                         | 31,250        | 1,295                             | 1,128                                      |
| 31,250                         | 31,300        | 1,297                             | 1,131                                      |
| 31,300                         | 31,350        | 1,299                             | 1,133                                      |
| 31,350                         | 31,400        | 1,302                             | 1,135                                      |
| 31,400                         | 31,450        | 1,304                             | 1,138                                      |
| 31,450                         | 31,500        | 1,307                             | 1,140                                      |
| 31,500                         | 31,550        | 1,309                             | 1,142                                      |
| 31,550                         | 31,600        | 1,311                             | 1,145                                      |
| 31,600                         | 31,650        | 1,314                             | 1,147                                      |
| 31,650                         | 31,700        | 1,316                             | 1,150                                      |
| 31,700                         | 31,750        | 1,318                             | 1,152                                      |
| 31,750                         | 31,800        | 1,321                             | 1,154                                      |
| 31,800                         | 31,850        | 1,323                             | 1,157                                      |
| 31,850                         | 31,900        | 1,326                             | 1,159                                      |
| 31,900                         | 31,950        | 1,328                             | 1,161                                      |
| 31,950                         | 32,000        | 1,330                             | 1,164                                      |
| <b>\$32,000</b>                |               |                                   |  |
| 32,000                         | 32,050        | 1,333                             | 1,166                                      |
| 32,050                         | 32,100        | 1,335                             | 1,169                                      |
| 32,100                         | 32,150        | 1,337                             | 1,171                                      |
| 32,150                         | 32,200        | 1,340                             | 1,173                                      |
| 32,200                         | 32,250        | 1,342                             | 1,176                                      |
| 32,250                         | 32,300        | 1,345                             | 1,178                                      |
| 32,300                         | 32,350        | 1,347                             | 1,180                                      |
| 32,350                         | 32,400        | 1,349                             | 1,183                                      |
| 32,400                         | 32,450        | 1,352                             | 1,185                                      |
| 32,450                         | 32,500        | 1,354                             | 1,188                                      |
| 32,500                         | 32,550        | 1,356                             | 1,190                                      |
| 32,550                         | 32,600        | 1,359                             | 1,192                                      |
| 32,600                         | 32,650        | 1,361                             | 1,195                                      |
| 32,650                         | 32,700        | 1,364                             | 1,197                                      |
| 32,700                         | 32,750        | 1,366                             | 1,199                                      |
| 32,750                         | 32,800        | 1,368                             | 1,202                                      |
| 32,800                         | 32,850        | 1,371                             | 1,204                                      |
| 32,850                         | 32,900        | 1,373                             | 1,207                                      |
| 32,900                         | 32,950        | 1,375                             | 1,209                                      |
| 32,950                         | 33,000        | 1,378                             | 1,211                                      |

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

## 2023 OKLAHOMA INCOME TAX TABLE

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$33,000</b>                |               |                                   |  |
| 33,000                         | 33,050        | 1,380                             | 1,214                                      |
| 33,050                         | 33,100        | 1,383                             | 1,216                                      |
| 33,100                         | 33,150        | 1,385                             | 1,218                                      |
| 33,150                         | 33,200        | 1,387                             | 1,221                                      |
| 33,200                         | 33,250        | 1,390                             | 1,223                                      |
| 33,250                         | 33,300        | 1,392                             | 1,226                                      |
| 33,300                         | 33,350        | 1,394                             | 1,228                                      |
| 33,350                         | 33,400        | 1,397                             | 1,230                                      |
| 33,400                         | 33,450        | 1,399                             | 1,233                                      |
| 33,450                         | 33,500        | 1,402                             | 1,235                                      |
| 33,500                         | 33,550        | 1,404                             | 1,237                                      |
| 33,550                         | 33,600        | 1,406                             | 1,240                                      |
| 33,600                         | 33,650        | 1,409                             | 1,242                                      |
| 33,650                         | 33,700        | 1,411                             | 1,245                                      |
| 33,700                         | 33,750        | 1,413                             | 1,247                                      |
| 33,750                         | 33,800        | 1,416                             | 1,249                                      |
| 33,800                         | 33,850        | 1,418                             | 1,252                                      |
| 33,850                         | 33,900        | 1,421                             | 1,254                                      |
| 33,900                         | 33,950        | 1,423                             | 1,256                                      |
| 33,950                         | 34,000        | 1,425                             | 1,259                                      |
| <b>\$34,000</b>                |               |                                   |  |
| 34,000                         | 34,050        | 1,428                             | 1,261                                      |
| 34,050                         | 34,100        | 1,430                             | 1,264                                      |
| 34,100                         | 34,150        | 1,432                             | 1,266                                      |
| 34,150                         | 34,200        | 1,435                             | 1,268                                      |
| 34,200                         | 34,250        | 1,437                             | 1,271                                      |
| 34,250                         | 34,300        | 1,440                             | 1,273                                      |
| 34,300                         | 34,350        | 1,442                             | 1,275                                      |
| 34,350                         | 34,400        | 1,444                             | 1,278                                      |
| 34,400                         | 34,450        | 1,447                             | 1,280                                      |
| 34,450                         | 34,500        | 1,449                             | 1,283                                      |
| 34,500                         | 34,550        | 1,451                             | 1,285                                      |
| 34,550                         | 34,600        | 1,454                             | 1,287                                      |
| 34,600                         | 34,650        | 1,456                             | 1,290                                      |
| 34,650                         | 34,700        | 1,459                             | 1,292                                      |
| 34,700                         | 34,750        | 1,461                             | 1,294                                      |
| 34,750                         | 34,800        | 1,463                             | 1,297                                      |
| 34,800                         | 34,850        | 1,466                             | 1,299                                      |
| 34,850                         | 34,900        | 1,468                             | 1,302                                      |
| 34,900                         | 34,950        | 1,470                             | 1,304                                      |
| 34,950                         | 35,000        | 1,473                             | 1,306                                      |
| <b>\$35,000</b>                |               |                                   |  |
| 35,000                         | 35,050        | 1,475                             | 1,309                                      |
| 35,050                         | 35,100        | 1,478                             | 1,311                                      |
| 35,100                         | 35,150        | 1,480                             | 1,313                                      |
| 35,150                         | 35,200        | 1,482                             | 1,316                                      |
| 35,200                         | 35,250        | 1,485                             | 1,318                                      |
| 35,250                         | 35,300        | 1,487                             | 1,321                                      |
| 35,300                         | 35,350        | 1,489                             | 1,323                                      |
| 35,350                         | 35,400        | 1,492                             | 1,325                                      |
| 35,400                         | 35,450        | 1,494                             | 1,328                                      |
| 35,450                         | 35,500        | 1,497                             | 1,330                                      |
| 35,500                         | 35,550        | 1,499                             | 1,332                                      |
| 35,550                         | 35,600        | 1,501                             | 1,335                                      |
| 35,600                         | 35,650        | 1,504                             | 1,337                                      |
| 35,650                         | 35,700        | 1,506                             | 1,340                                      |
| 35,700                         | 35,750        | 1,508                             | 1,342                                      |
| 35,750                         | 35,800        | 1,511                             | 1,344                                      |
| 35,800                         | 35,850        | 1,513                             | 1,347                                      |
| 35,850                         | 35,900        | 1,516                             | 1,349                                      |
| 35,900                         | 35,950        | 1,518                             | 1,351                                      |
| 35,950                         | 36,000        | 1,520                             | 1,354                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$36,000</b>                |               |                                   |  |
| 36,000                         | 36,050        | 1,523                             | 1,356                                      |
| 36,050                         | 36,100        | 1,525                             | 1,359                                      |
| 36,100                         | 36,150        | 1,527                             | 1,361                                      |
| 36,150                         | 36,200        | 1,530                             | 1,363                                      |
| 36,200                         | 36,250        | 1,532                             | 1,366                                      |
| 36,250                         | 36,300        | 1,535                             | 1,368                                      |
| 36,300                         | 36,350        | 1,537                             | 1,370                                      |
| 36,350                         | 36,400        | 1,539                             | 1,373                                      |
| 36,400                         | 36,450        | 1,542                             | 1,375                                      |
| 36,450                         | 36,500        | 1,544                             | 1,378                                      |
| 36,500                         | 36,550        | 1,546                             | 1,380                                      |
| 36,550                         | 36,600        | 1,549                             | 1,382                                      |
| 36,600                         | 36,650        | 1,551                             | 1,385                                      |
| 36,650                         | 36,700        | 1,554                             | 1,387                                      |
| 36,700                         | 36,750        | 1,556                             | 1,389                                      |
| 36,750                         | 36,800        | 1,558                             | 1,392                                      |
| 36,800                         | 36,850        | 1,561                             | 1,394                                      |
| 36,850                         | 36,900        | 1,563                             | 1,397                                      |
| 36,900                         | 36,950        | 1,565                             | 1,399                                      |
| 36,950                         | 37,000        | 1,568                             | 1,401                                      |
| <b>\$37,000</b>                |               |                                   |  |
| 37,000                         | 37,050        | 1,570                             | 1,404                                      |
| 37,050                         | 37,100        | 1,573                             | 1,406                                      |
| 37,100                         | 37,150        | 1,575                             | 1,408                                      |
| 37,150                         | 37,200        | 1,577                             | 1,411                                      |
| 37,200                         | 37,250        | 1,580                             | 1,413                                      |
| 37,250                         | 37,300        | 1,582                             | 1,416                                      |
| 37,300                         | 37,350        | 1,584                             | 1,418                                      |
| 37,350                         | 37,400        | 1,587                             | 1,420                                      |
| 37,400                         | 37,450        | 1,589                             | 1,423                                      |
| 37,450                         | 37,500        | 1,592                             | 1,425                                      |
| 37,500                         | 37,550        | 1,594                             | 1,427                                      |
| 37,550                         | 37,600        | 1,596                             | 1,430                                      |
| 37,600                         | 37,650        | 1,599                             | 1,432                                      |
| 37,650                         | 37,700        | 1,601                             | 1,435                                      |
| 37,700                         | 37,750        | 1,603                             | 1,437                                      |
| 37,750                         | 37,800        | 1,606                             | 1,439                                      |
| 37,800                         | 37,850        | 1,608                             | 1,442                                      |
| 37,850                         | 37,900        | 1,611                             | 1,444                                      |
| 37,900                         | 37,950        | 1,613                             | 1,446                                      |
| 37,950                         | 38,000        | 1,615                             | 1,449                                      |
| <b>\$38,000</b>                |               |                                   |  |
| 38,000                         | 38,050        | 1,618                             | 1,451                                      |
| 38,050                         | 38,100        | 1,620                             | 1,454                                      |
| 38,100                         | 38,150        | 1,622                             | 1,456                                      |
| 38,150                         | 38,200        | 1,625                             | 1,458                                      |
| 38,200                         | 38,250        | 1,627                             | 1,461                                      |
| 38,250                         | 38,300        | 1,630                             | 1,463                                      |
| 38,300                         | 38,350        | 1,632                             | 1,465                                      |
| 38,350                         | 38,400        | 1,634                             | 1,468                                      |
| 38,400                         | 38,450        | 1,637                             | 1,470                                      |
| 38,450                         | 38,500        | 1,639                             | 1,473                                      |
| 38,500                         | 38,550        | 1,641                             | 1,475                                      |
| 38,550                         | 38,600        | 1,644                             | 1,477                                      |
| 38,600                         | 38,650        | 1,646                             | 1,480                                      |
| 38,650                         | 38,700        | 1,649                             | 1,482                                      |
| 38,700                         | 38,750        | 1,651                             | 1,484                                      |
| 38,750                         | 38,800        | 1,653                             | 1,487                                      |
| 38,800                         | 38,850        | 1,656                             | 1,489                                      |
| 38,850                         | 38,900        | 1,658                             | 1,492                                      |
| 38,900                         | 38,950        | 1,660                             | 1,494                                      |
| 38,950                         | 39,000        | 1,663                             | 1,496                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$39,000</b>                |               |                                   |  |
| 39,000                         | 39,050        | 1,665                             | 1,499                                      |
| 39,050                         | 39,100        | 1,668                             | 1,501                                      |
| 39,100                         | 39,150        | 1,670                             | 1,503                                      |
| 39,150                         | 39,200        | 1,672                             | 1,506                                      |
| 39,200                         | 39,250        | 1,675                             | 1,508                                      |
| 39,250                         | 39,300        | 1,677                             | 1,511                                      |
| 39,300                         | 39,350        | 1,679                             | 1,513                                      |
| 39,350                         | 39,400        | 1,682                             | 1,515                                      |
| 39,400                         | 39,450        | 1,684                             | 1,518                                      |
| 39,450                         | 39,500        | 1,687                             | 1,520                                      |
| 39,500                         | 39,550        | 1,689                             | 1,522                                      |
| 39,550                         | 39,600        | 1,691                             | 1,525                                      |
| 39,600                         | 39,650        | 1,694                             | 1,527                                      |
| 39,650                         | 39,700        | 1,696                             | 1,530                                      |
| 39,700                         | 39,750        | 1,698                             | 1,532                                      |
| 39,750                         | 39,800        | 1,701                             | 1,534                                      |
| 39,800                         | 39,850        | 1,703                             | 1,537                                      |
| 39,850                         | 39,900        | 1,706                             | 1,539                                      |
| 39,900                         | 39,950        | 1,708                             | 1,541                                      |
| 39,950                         | 40,000        | 1,710                             | 1,544                                      |
| <b>\$40,000</b>                |               |                                   |  |
| 40,000                         | 40,050        | 1,713                             | 1,546                                      |
| 40,050                         | 40,100        | 1,715                             | 1,549                                      |
| 40,100                         | 40,150        | 1,717                             | 1,551                                      |
| 40,150                         | 40,200        | 1,720                             | 1,553                                      |
| 40,200                         | 40,250        | 1,722                             | 1,556                                      |
| 40,250                         | 40,300        | 1,725                             | 1,558                                      |
| 40,300                         | 40,350        | 1,727                             | 1,560                                      |
| 40,350                         | 40,400        | 1,729                             | 1,563                                      |
| 40,400                         | 40,450        | 1,732                             | 1,565                                      |
| 40,450                         | 40,500        | 1,734                             | 1,568                                      |
| 40,500                         | 40,550        | 1,736                             | 1,570                                      |
| 40,550                         | 40,600        | 1,739                             | 1,572                                      |
| 40,600                         | 40,650        | 1,741                             | 1,575                                      |
| 40,650                         | 40,700        | 1,744                             | 1,577                                      |
| 40,700                         | 40,750        | 1,746                             | 1,579                                      |
| 40,750                         | 40,800        | 1,748                             | 1,582                                      |
| 40,800                         | 40,850        | 1,751                             | 1,584                                      |
| 40,850                         | 40,900        | 1,753                             | 1,587                                      |
| 40,900                         | 40,950        | 1,755                             | 1,589                                      |
| 40,950                         | 41,000        | 1,758                             | 1,591                                      |
| <b>\$41,000</b>                |               |                                   |  |
| 41,000                         | 41,050        | 1,760                             | 1,594                                      |
| 41,050                         | 41,100        | 1,763                             | 1,596                                      |
| 41,100                         | 41,150        | 1,765                             | 1,598                                      |
| 41,150                         | 41,200        | 1,767                             | 1,601                                      |
| 41,200                         | 41,250        | 1,770                             | 1,603                                      |
| 41,250                         | 41,300        | 1,772                             | 1,606                                      |
| 41,300                         | 41,350        | 1,774                             | 1,608                                      |
| 41,350                         | 41,400        | 1,777                             | 1,610                                      |
| 41,400                         | 41,450        | 1,779                             | 1,613                                      |
| 41,450                         | 41,500        | 1,782                             | 1,615                                      |
| 41,500                         | 41,550        | 1,784                             | 1,617                                      |
| 41,550                         | 41,600        | 1,786                             | 1,620                                      |
| 41,600                         | 41,650        | 1,789                             | 1,622                                      |
| 41,650                         | 41,700        | 1,791                             | 1,625                                      |
| 41,700                         | 41,750        | 1,793                             | 1,627                                      |
| 41,750                         | 41,800        | 1,796                             | 1,629                                      |
| 41,800                         | 41,850        | 1,798                             | 1,632                                      |
| 41,850                         | 41,900        | 1,801                             | 1,634                                      |
| 41,900                         | 41,950        | 1,803                             | 1,636                                      |
| 41,950                         | 42,000        | 1,805                             | 1,639                                      |

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



# 2023 OKLAHOMA INCOME TAX TABLE

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$42,000</b>                |               |                                   |  |
| 42,000                         | 42,050        | 1,808                             | 1,641                                      |
| 42,050                         | 42,100        | 1,810                             | 1,644                                      |
| 42,100                         | 42,150        | 1,812                             | 1,646                                      |
| 42,150                         | 42,200        | 1,815                             | 1,648                                      |
| 42,200                         | 42,250        | 1,817                             | 1,651                                      |
| 42,250                         | 42,300        | 1,820                             | 1,653                                      |
| 42,300                         | 42,350        | 1,822                             | 1,655                                      |
| 42,350                         | 42,400        | 1,824                             | 1,658                                      |
| 42,400                         | 42,450        | 1,827                             | 1,660                                      |
| 42,450                         | 42,500        | 1,829                             | 1,663                                      |
| 42,500                         | 42,550        | 1,831                             | 1,665                                      |
| 42,550                         | 42,600        | 1,834                             | 1,667                                      |
| 42,600                         | 42,650        | 1,836                             | 1,670                                      |
| 42,650                         | 42,700        | 1,839                             | 1,672                                      |
| 42,700                         | 42,750        | 1,841                             | 1,674                                      |
| 42,750                         | 42,800        | 1,843                             | 1,677                                      |
| 42,800                         | 42,850        | 1,846                             | 1,679                                      |
| 42,850                         | 42,900        | 1,848                             | 1,682                                      |
| 42,900                         | 42,950        | 1,850                             | 1,684                                      |
| 42,950                         | 43,000        | 1,853                             | 1,686                                      |
| <b>\$43,000</b>                |               |                                   |  |
| 43,000                         | 43,050        | 1,855                             | 1,689                                      |
| 43,050                         | 43,100        | 1,858                             | 1,691                                      |
| 43,100                         | 43,150        | 1,860                             | 1,693                                      |
| 43,150                         | 43,200        | 1,862                             | 1,696                                      |
| 43,200                         | 43,250        | 1,865                             | 1,698                                      |
| 43,250                         | 43,300        | 1,867                             | 1,701                                      |
| 43,300                         | 43,350        | 1,869                             | 1,703                                      |
| 43,350                         | 43,400        | 1,872                             | 1,705                                      |
| 43,400                         | 43,450        | 1,874                             | 1,708                                      |
| 43,450                         | 43,500        | 1,877                             | 1,710                                      |
| 43,500                         | 43,550        | 1,879                             | 1,712                                      |
| 43,550                         | 43,600        | 1,881                             | 1,715                                      |
| 43,600                         | 43,650        | 1,884                             | 1,717                                      |
| 43,650                         | 43,700        | 1,886                             | 1,720                                      |
| 43,700                         | 43,750        | 1,888                             | 1,722                                      |
| 43,750                         | 43,800        | 1,891                             | 1,724                                      |
| 43,800                         | 43,850        | 1,893                             | 1,727                                      |
| 43,850                         | 43,900        | 1,896                             | 1,729                                      |
| 43,900                         | 43,950        | 1,898                             | 1,731                                      |
| 43,950                         | 44,000        | 1,900                             | 1,734                                      |
| <b>\$44,000</b>                |               |                                   |  |
| 44,000                         | 44,050        | 1,903                             | 1,736                                      |
| 44,050                         | 44,100        | 1,905                             | 1,739                                      |
| 44,100                         | 44,150        | 1,907                             | 1,741                                      |
| 44,150                         | 44,200        | 1,910                             | 1,743                                      |
| 44,200                         | 44,250        | 1,912                             | 1,746                                      |
| 44,250                         | 44,300        | 1,915                             | 1,748                                      |
| 44,300                         | 44,350        | 1,917                             | 1,750                                      |
| 44,350                         | 44,400        | 1,919                             | 1,753                                      |
| 44,400                         | 44,450        | 1,922                             | 1,755                                      |
| 44,450                         | 44,500        | 1,924                             | 1,758                                      |
| 44,500                         | 44,550        | 1,926                             | 1,760                                      |
| 44,550                         | 44,600        | 1,929                             | 1,762                                      |
| 44,600                         | 44,650        | 1,931                             | 1,765                                      |
| 44,650                         | 44,700        | 1,934                             | 1,767                                      |
| 44,700                         | 44,750        | 1,936                             | 1,769                                      |
| 44,750                         | 44,800        | 1,938                             | 1,772                                      |
| 44,800                         | 44,850        | 1,941                             | 1,774                                      |
| 44,850                         | 44,900        | 1,943                             | 1,777                                      |
| 44,900                         | 44,950        | 1,945                             | 1,779                                      |
| 44,950                         | 45,000        | 1,948                             | 1,781                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$45,000</b>                |               |                                   |  |
| 45,000                         | 45,050        | 1,950                             | 1,784                                      |
| 45,050                         | 45,100        | 1,953                             | 1,786                                      |
| 45,100                         | 45,150        | 1,955                             | 1,788                                      |
| 45,150                         | 45,200        | 1,957                             | 1,791                                      |
| 45,200                         | 45,250        | 1,960                             | 1,793                                      |
| 45,250                         | 45,300        | 1,962                             | 1,796                                      |
| 45,300                         | 45,350        | 1,964                             | 1,798                                      |
| 45,350                         | 45,400        | 1,967                             | 1,800                                      |
| 45,400                         | 45,450        | 1,969                             | 1,803                                      |
| 45,450                         | 45,500        | 1,972                             | 1,805                                      |
| 45,500                         | 45,550        | 1,974                             | 1,807                                      |
| 45,550                         | 45,600        | 1,976                             | 1,810                                      |
| 45,600                         | 45,650        | 1,979                             | 1,812                                      |
| 45,650                         | 45,700        | 1,981                             | 1,815                                      |
| 45,700                         | 45,750        | 1,983                             | 1,817                                      |
| 45,750                         | 45,800        | 1,986                             | 1,819                                      |
| 45,800                         | 45,850        | 1,988                             | 1,822                                      |
| 45,850                         | 45,900        | 1,991                             | 1,824                                      |
| 45,900                         | 45,950        | 1,993                             | 1,826                                      |
| 45,950                         | 46,000        | 1,995                             | 1,829                                      |
| <b>\$46,000</b>                |               |                                   |  |
| 46,000                         | 46,050        | 1,998                             | 1,831                                      |
| 46,050                         | 46,100        | 2,000                             | 1,834                                      |
| 46,100                         | 46,150        | 2,002                             | 1,836                                      |
| 46,150                         | 46,200        | 2,005                             | 1,838                                      |
| 46,200                         | 46,250        | 2,007                             | 1,841                                      |
| 46,250                         | 46,300        | 2,010                             | 1,843                                      |
| 46,300                         | 46,350        | 2,012                             | 1,845                                      |
| 46,350                         | 46,400        | 2,014                             | 1,848                                      |
| 46,400                         | 46,450        | 2,017                             | 1,850                                      |
| 46,450                         | 46,500        | 2,019                             | 1,853                                      |
| 46,500                         | 46,550        | 2,021                             | 1,855                                      |
| 46,550                         | 46,600        | 2,024                             | 1,857                                      |
| 46,600                         | 46,650        | 2,026                             | 1,860                                      |
| 46,650                         | 46,700        | 2,029                             | 1,862                                      |
| 46,700                         | 46,750        | 2,031                             | 1,864                                      |
| 46,750                         | 46,800        | 2,033                             | 1,867                                      |
| 46,800                         | 46,850        | 2,036                             | 1,869                                      |
| 46,850                         | 46,900        | 2,038                             | 1,872                                      |
| 46,900                         | 46,950        | 2,040                             | 1,874                                      |
| 46,950                         | 47,000        | 2,043                             | 1,876                                      |
| <b>\$47,000</b>                |               |                                   |  |
| 47,000                         | 47,050        | 2,045                             | 1,879                                      |
| 47,050                         | 47,100        | 2,048                             | 1,881                                      |
| 47,100                         | 47,150        | 2,050                             | 1,883                                      |
| 47,150                         | 47,200        | 2,052                             | 1,886                                      |
| 47,200                         | 47,250        | 2,055                             | 1,888                                      |
| 47,250                         | 47,300        | 2,057                             | 1,891                                      |
| 47,300                         | 47,350        | 2,059                             | 1,893                                      |
| 47,350                         | 47,400        | 2,062                             | 1,895                                      |
| 47,400                         | 47,450        | 2,064                             | 1,898                                      |
| 47,450                         | 47,500        | 2,067                             | 1,900                                      |
| 47,500                         | 47,550        | 2,069                             | 1,902                                      |
| 47,550                         | 47,600        | 2,071                             | 1,905                                      |
| 47,600                         | 47,650        | 2,074                             | 1,907                                      |
| 47,650                         | 47,700        | 2,076                             | 1,910                                      |
| 47,700                         | 47,750        | 2,078                             | 1,912                                      |
| 47,750                         | 47,800        | 2,081                             | 1,914                                      |
| 47,800                         | 47,850        | 2,083                             | 1,917                                      |
| 47,850                         | 47,900        | 2,086                             | 1,919                                      |
| 47,900                         | 47,950        | 2,088                             | 1,921                                      |
| 47,950                         | 48,000        | 2,090                             | 1,924                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$48,000</b>                |               |                                   |  |
| 48,000                         | 48,050        | 2,093                             | 1,926                                      |
| 48,050                         | 48,100        | 2,095                             | 1,929                                      |
| 48,100                         | 48,150        | 2,097                             | 1,931                                      |
| 48,150                         | 48,200        | 2,100                             | 1,933                                      |
| 48,200                         | 48,250        | 2,102                             | 1,936                                      |
| 48,250                         | 48,300        | 2,105                             | 1,938                                      |
| 48,300                         | 48,350        | 2,107                             | 1,940                                      |
| 48,350                         | 48,400        | 2,109                             | 1,943                                      |
| 48,400                         | 48,450        | 2,112                             | 1,945                                      |
| 48,450                         | 48,500        | 2,114                             | 1,948                                      |
| 48,500                         | 48,550        | 2,116                             | 1,950                                      |
| 48,550                         | 48,600        | 2,119                             | 1,952                                      |
| 48,600                         | 48,650        | 2,121                             | 1,955                                      |
| 48,650                         | 48,700        | 2,124                             | 1,957                                      |
| 48,700                         | 48,750        | 2,126                             | 1,959                                      |
| 48,750                         | 48,800        | 2,128                             | 1,962                                      |
| 48,800                         | 48,850        | 2,131                             | 1,964                                      |
| 48,850                         | 48,900        | 2,133                             | 1,967                                      |
| 48,900                         | 48,950        | 2,135                             | 1,969                                      |
| 48,950                         | 49,000        | 2,138                             | 1,971                                      |
| <b>\$49,000</b>                |               |                                   |  |
| 49,000                         | 49,050        | 2,140                             | 1,974                                      |
| 49,050                         | 49,100        | 2,143                             | 1,976                                      |
| 49,100                         | 49,150        | 2,145                             | 1,978                                      |
| 49,150                         | 49,200        | 2,147                             | 1,981                                      |
| 49,200                         | 49,250        | 2,150                             | 1,983                                      |
| 49,250                         | 49,300        | 2,152                             | 1,986                                      |
| 49,300                         | 49,350        | 2,154                             | 1,988                                      |
| 49,350                         | 49,400        | 2,157                             | 1,990                                      |
| 49,400                         | 49,450        | 2,159                             | 1,993                                      |
| 49,450                         | 49,500        | 2,162                             | 1,995                                      |
| 49,500                         | 49,550        | 2,164                             | 1,997                                      |
| 49,550                         | 49,600        | 2,166                             | 2,000                                      |
| 49,600                         | 49,650        | 2,169                             | 2,002                                      |
| 49,650                         | 49,700        | 2,171                             | 2,005                                      |
| 49,700                         | 49,750        | 2,173                             | 2,007                                      |
| 49,750                         | 49,800        | 2,176                             | 2,009                                      |
| 49,800                         | 49,850        | 2,178                             | 2,012                                      |
| 49,850                         | 49,900        | 2,181                             | 2,014                                      |
| 49,900                         | 49,950        | 2,183                             | 2,016                                      |
| 49,950                         | 50,000        | 2,185                             | 2,019                                      |
| <b>\$50,000</b>                |               |                                   |  |
| 50,000                         | 50,050        | 2,188                             | 2,021                                      |
| 50,050                         | 50,100        | 2,190                             | 2,024                                      |
| 50,100                         | 50,150        | 2,192                             | 2,026                                      |
| 50,150                         | 50,200        | 2,195                             | 2,028                                      |
| 50,200                         | 50,250        | 2,197                             | 2,031                                      |
| 50,250                         | 50,300        | 2,200                             | 2,033                                      |
| 50,300                         | 50,350        | 2,202                             | 2,035                                      |
| 50,350                         | 50,400        | 2,204                             | 2,038                                      |
| 50,400                         | 50,450        | 2,207                             | 2,040                                      |
| 50,450                         | 50,500        | 2,209                             | 2,043                                      |
| 50,500                         | 50,550        | 2,211                             | 2,045                                      |
| 50,550                         | 50,600        | 2,214                             | 2,047                                      |
| 50,600                         | 50,650        | 2,216                             | 2,050                                      |
| 50,650                         | 50,700        | 2,219                             | 2,052                                      |
| 50,700                         | 50,750        | 2,221                             | 2,054                                      |
| 50,750                         | 50,800        | 2,223                             | 2,057                                      |
| 50,800                         | 50,850        | 2,226                             | 2,059                                      |
| 50,850                         | 50,900        | 2,228                             | 2,062                                      |
| 50,900                         | 50,950        | 2,230                             | 2,064                                      |
| 50,950                         | 51,000        | 2,233                             | 2,066                                      |

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



## 2023 OKLAHOMA INCOME TAX TABLE

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$51,000</b>                |               |                                   |  |
| 51,000                         | 51,050        | 2,235                             | 2,069                                      |
| 51,050                         | 51,100        | 2,238                             | 2,071                                      |
| 51,100                         | 51,150        | 2,240                             | 2,073                                      |
| 51,150                         | 51,200        | 2,242                             | 2,076                                      |
| 51,200                         | 51,250        | 2,245                             | 2,078                                      |
| 51,250                         | 51,300        | 2,247                             | 2,081                                      |
| 51,300                         | 51,350        | 2,249                             | 2,083                                      |
| 51,350                         | 51,400        | 2,252                             | 2,085                                      |
| 51,400                         | 51,450        | 2,254                             | 2,088                                      |
| 51,450                         | 51,500        | 2,257                             | 2,090                                      |
| 51,500                         | 51,550        | 2,259                             | 2,092                                      |
| 51,550                         | 51,600        | 2,261                             | 2,095                                      |
| 51,600                         | 51,650        | 2,264                             | 2,097                                      |
| 51,650                         | 51,700        | 2,266                             | 2,100                                      |
| 51,700                         | 51,750        | 2,268                             | 2,102                                      |
| 51,750                         | 51,800        | 2,271                             | 2,104                                      |
| 51,800                         | 51,850        | 2,273                             | 2,107                                      |
| 51,850                         | 51,900        | 2,276                             | 2,109                                      |
| 51,900                         | 51,950        | 2,278                             | 2,111                                      |
| 51,950                         | 52,000        | 2,280                             | 2,114                                      |
| <b>\$52,000</b>                |               |                                   |  |
| 52,000                         | 52,050        | 2,283                             | 2,116                                      |
| 52,050                         | 52,100        | 2,285                             | 2,119                                      |
| 52,100                         | 52,150        | 2,287                             | 2,121                                      |
| 52,150                         | 52,200        | 2,290                             | 2,123                                      |
| 52,200                         | 52,250        | 2,292                             | 2,126                                      |
| 52,250                         | 52,300        | 2,295                             | 2,128                                      |
| 52,300                         | 52,350        | 2,297                             | 2,130                                      |
| 52,350                         | 52,400        | 2,299                             | 2,133                                      |
| 52,400                         | 52,450        | 2,302                             | 2,135                                      |
| 52,450                         | 52,500        | 2,304                             | 2,138                                      |
| 52,500                         | 52,550        | 2,306                             | 2,140                                      |
| 52,550                         | 52,600        | 2,309                             | 2,142                                      |
| 52,600                         | 52,650        | 2,311                             | 2,145                                      |
| 52,650                         | 52,700        | 2,314                             | 2,147                                      |
| 52,700                         | 52,750        | 2,316                             | 2,149                                      |
| 52,750                         | 52,800        | 2,318                             | 2,152                                      |
| 52,800                         | 52,850        | 2,321                             | 2,154                                      |
| 52,850                         | 52,900        | 2,323                             | 2,157                                      |
| 52,900                         | 52,950        | 2,325                             | 2,159                                      |
| 52,950                         | 53,000        | 2,328                             | 2,161                                      |
| <b>\$53,000</b>                |               |                                   |  |
| 53,000                         | 53,050        | 2,330                             | 2,164                                      |
| 53,050                         | 53,100        | 2,333                             | 2,166                                      |
| 53,100                         | 53,150        | 2,335                             | 2,168                                      |
| 53,150                         | 53,200        | 2,337                             | 2,171                                      |
| 53,200                         | 53,250        | 2,340                             | 2,173                                      |
| 53,250                         | 53,300        | 2,342                             | 2,176                                      |
| 53,300                         | 53,350        | 2,344                             | 2,178                                      |
| 53,350                         | 53,400        | 2,347                             | 2,180                                      |
| 53,400                         | 53,450        | 2,349                             | 2,183                                      |
| 53,450                         | 53,500        | 2,352                             | 2,185                                      |
| 53,500                         | 53,550        | 2,354                             | 2,187                                      |
| 53,550                         | 53,600        | 2,356                             | 2,190                                      |
| 53,600                         | 53,650        | 2,359                             | 2,192                                      |
| 53,650                         | 53,700        | 2,361                             | 2,195                                      |
| 53,700                         | 53,750        | 2,363                             | 2,197                                      |
| 53,750                         | 53,800        | 2,366                             | 2,199                                      |
| 53,800                         | 53,850        | 2,368                             | 2,202                                      |
| 53,850                         | 53,900        | 2,371                             | 2,204                                      |
| 53,900                         | 53,950        | 2,373                             | 2,206                                      |
| 53,950                         | 54,000        | 2,375                             | 2,209                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$54,000</b>                |               |                                   |  |
| 54,000                         | 54,050        | 2,378                             | 2,211                                      |
| 54,050                         | 54,100        | 2,380                             | 2,214                                      |
| 54,100                         | 54,150        | 2,382                             | 2,216                                      |
| 54,150                         | 54,200        | 2,385                             | 2,218                                      |
| 54,200                         | 54,250        | 2,387                             | 2,221                                      |
| 54,250                         | 54,300        | 2,390                             | 2,223                                      |
| 54,300                         | 54,350        | 2,392                             | 2,225                                      |
| 54,350                         | 54,400        | 2,394                             | 2,228                                      |
| 54,400                         | 54,450        | 2,397                             | 2,230                                      |
| 54,450                         | 54,500        | 2,399                             | 2,233                                      |
| 54,500                         | 54,550        | 2,401                             | 2,235                                      |
| 54,550                         | 54,600        | 2,404                             | 2,237                                      |
| 54,600                         | 54,650        | 2,406                             | 2,240                                      |
| 54,650                         | 54,700        | 2,409                             | 2,242                                      |
| 54,700                         | 54,750        | 2,411                             | 2,244                                      |
| 54,750                         | 54,800        | 2,413                             | 2,247                                      |
| 54,800                         | 54,850        | 2,416                             | 2,249                                      |
| 54,850                         | 54,900        | 2,418                             | 2,252                                      |
| 54,900                         | 54,950        | 2,420                             | 2,254                                      |
| 54,950                         | 55,000        | 2,423                             | 2,256                                      |
| <b>\$55,000</b>                |               |                                   |  |
| 55,000                         | 55,050        | 2,425                             | 2,259                                      |
| 55,050                         | 55,100        | 2,428                             | 2,261                                      |
| 55,100                         | 55,150        | 2,430                             | 2,263                                      |
| 55,150                         | 55,200        | 2,432                             | 2,266                                      |
| 55,200                         | 55,250        | 2,435                             | 2,268                                      |
| 55,250                         | 55,300        | 2,437                             | 2,271                                      |
| 55,300                         | 55,350        | 2,439                             | 2,273                                      |
| 55,350                         | 55,400        | 2,442                             | 2,275                                      |
| 55,400                         | 55,450        | 2,444                             | 2,278                                      |
| 55,450                         | 55,500        | 2,447                             | 2,280                                      |
| 55,500                         | 55,550        | 2,449                             | 2,282                                      |
| 55,550                         | 55,600        | 2,451                             | 2,285                                      |
| 55,600                         | 55,650        | 2,454                             | 2,287                                      |
| 55,650                         | 55,700        | 2,456                             | 2,290                                      |
| 55,700                         | 55,750        | 2,458                             | 2,292                                      |
| 55,750                         | 55,800        | 2,461                             | 2,294                                      |
| 55,800                         | 55,850        | 2,463                             | 2,297                                      |
| 55,850                         | 55,900        | 2,466                             | 2,299                                      |
| 55,900                         | 55,950        | 2,468                             | 2,301                                      |
| 55,950                         | 56,000        | 2,470                             | 2,304                                      |
| <b>\$56,000</b>                |               |                                   |  |
| 56,000                         | 56,050        | 2,473                             | 2,306                                      |
| 56,050                         | 56,100        | 2,475                             | 2,309                                      |
| 56,100                         | 56,150        | 2,477                             | 2,311                                      |
| 56,150                         | 56,200        | 2,480                             | 2,313                                      |
| 56,200                         | 56,250        | 2,482                             | 2,316                                      |
| 56,250                         | 56,300        | 2,485                             | 2,318                                      |
| 56,300                         | 56,350        | 2,487                             | 2,320                                      |
| 56,350                         | 56,400        | 2,489                             | 2,323                                      |
| 56,400                         | 56,450        | 2,492                             | 2,325                                      |
| 56,450                         | 56,500        | 2,494                             | 2,328                                      |
| 56,500                         | 56,550        | 2,496                             | 2,330                                      |
| 56,550                         | 56,600        | 2,499                             | 2,332                                      |
| 56,600                         | 56,650        | 2,501                             | 2,335                                      |
| 56,650                         | 56,700        | 2,504                             | 2,337                                      |
| 56,700                         | 56,750        | 2,506                             | 2,339                                      |
| 56,750                         | 56,800        | 2,508                             | 2,342                                      |
| 56,800                         | 56,850        | 2,511                             | 2,344                                      |
| 56,850                         | 56,900        | 2,513                             | 2,347                                      |
| 56,900                         | 56,950        | 2,515                             | 2,349                                      |
| 56,950                         | 57,000        | 2,518                             | 2,351                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$57,000</b>                |               |                                   |  |
| 57,000                         | 57,050        | 2,520                             | 2,354                                      |
| 57,050                         | 57,100        | 2,523                             | 2,356                                      |
| 57,100                         | 57,150        | 2,525                             | 2,358                                      |
| 57,150                         | 57,200        | 2,527                             | 2,361                                      |
| 57,200                         | 57,250        | 2,530                             | 2,363                                      |
| 57,250                         | 57,300        | 2,532                             | 2,366                                      |
| 57,300                         | 57,350        | 2,534                             | 2,368                                      |
| 57,350                         | 57,400        | 2,537                             | 2,370                                      |
| 57,400                         | 57,450        | 2,539                             | 2,373                                      |
| 57,450                         | 57,500        | 2,542                             | 2,375                                      |
| 57,500                         | 57,550        | 2,544                             | 2,377                                      |
| 57,550                         | 57,600        | 2,546                             | 2,380                                      |
| 57,600                         | 57,650        | 2,549                             | 2,382                                      |
| 57,650                         | 57,700        | 2,551                             | 2,385                                      |
| 57,700                         | 57,750        | 2,553                             | 2,387                                      |
| 57,750                         | 57,800        | 2,556                             | 2,389                                      |
| 57,800                         | 57,850        | 2,558                             | 2,392                                      |
| 57,850                         | 57,900        | 2,561                             | 2,394                                      |
| 57,900                         | 57,950        | 2,563                             | 2,396                                      |
| 57,950                         | 58,000        | 2,565                             | 2,399                                      |
| <b>\$58,000</b>                |               |                                   |  |
| 58,000                         | 58,050        | 2,568                             | 2,401                                      |
| 58,050                         | 58,100        | 2,570                             | 2,404                                      |
| 58,100                         | 58,150        | 2,572                             | 2,406                                      |
| 58,150                         | 58,200        | 2,575                             | 2,408                                      |
| 58,200                         | 58,250        | 2,577                             | 2,411                                      |
| 58,250                         | 58,300        | 2,580                             | 2,413                                      |
| 58,300                         | 58,350        | 2,582                             | 2,415                                      |
| 58,350                         | 58,400        | 2,584                             | 2,418                                      |
| 58,400                         | 58,450        | 2,587                             | 2,420                                      |
| 58,450                         | 58,500        | 2,589                             | 2,423                                      |
| 58,500                         | 58,550        | 2,591                             | 2,425                                      |
| 58,550                         | 58,600        | 2,594                             | 2,427                                      |
| 58,600                         | 58,650        | 2,596                             | 2,430                                      |
| 58,650                         | 58,700        | 2,599                             | 2,432                                      |
| 58,700                         | 58,750        | 2,601                             | 2,434                                      |
| 58,750                         | 58,800        | 2,603                             | 2,437                                      |
| 58,800                         | 58,850        | 2,606                             | 2,439                                      |
| 58,850                         | 58,900        | 2,608                             | 2,442                                      |
| 58,900                         | 58,950        | 2,610                             | 2,444                                      |
| 58,950                         | 59,000        | 2,613                             | 2,446                                      |
| <b>\$59,000</b>                |               |                                   |  |
| 59,000                         | 59,050        | 2,615                             | 2,449                                      |
| 59,050                         | 59,100        | 2,618                             | 2,451                                      |
| 59,100                         | 59,150        | 2,620                             | 2,453                                      |
| 59,150                         | 59,200        | 2,622                             | 2,456                                      |
| 59,200                         | 59,250        | 2,625                             | 2,458                                      |
| 59,250                         | 59,300        | 2,627                             | 2,461                                      |
| 59,300                         | 59,350        | 2,629                             | 2,463                                      |
| 59,350                         | 59,400        | 2,632                             | 2,465                                      |
| 59,400                         | 59,450        | 2,634                             | 2,468                                      |
| 59,450                         | 59,500        | 2,637                             | 2,470                                      |
| 59,500                         | 59,550        | 2,639                             | 2,472                                      |
| 59,550                         | 59,600        | 2,641                             | 2,475                                      |
| 59,600                         | 59,650        | 2,644                             | 2,477                                      |
| 59,650                         | 59,700        | 2,646                             | 2,480                                      |
| 59,700                         | 59,750        | 2,648                             | 2,482                                      |
| 59,750                         | 59,800        | 2,651                             | 2,484                                      |
| 59,800                         | 59,850        | 2,653                             | 2,487                                      |
| 59,850                         | 59,900        | 2,656                             | 2,489                                      |
| 59,900                         | 59,950        | 2,658                             | 2,491                                      |
| 59,950                         | 60,000        | 2,660                             | 2,494                                      |

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

# 2023 OKLAHOMA INCOME TAX TABLE

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$60,000</b>                |               |                                   |  |
| 60,000                         | 60,050        | 2,663                             | 2,496                                      |
| 60,050                         | 60,100        | 2,665                             | 2,499                                      |
| 60,100                         | 60,150        | 2,667                             | 2,501                                      |
| 60,150                         | 60,200        | 2,670                             | 2,503                                      |
| 60,200                         | 60,250        | 2,672                             | 2,506                                      |
| 60,250                         | 60,300        | 2,675                             | 2,508                                      |
| 60,300                         | 60,350        | 2,677                             | 2,510                                      |
| 60,350                         | 60,400        | 2,679                             | 2,513                                      |
| 60,400                         | 60,450        | 2,682                             | 2,515                                      |
| 60,450                         | 60,500        | 2,684                             | 2,518                                      |
| 60,500                         | 60,550        | 2,686                             | 2,520                                      |
| 60,550                         | 60,600        | 2,689                             | 2,522                                      |
| 60,600                         | 60,650        | 2,691                             | 2,525                                      |
| 60,650                         | 60,700        | 2,694                             | 2,527                                      |
| 60,700                         | 60,750        | 2,696                             | 2,529                                      |
| 60,750                         | 60,800        | 2,698                             | 2,532                                      |
| 60,800                         | 60,850        | 2,701                             | 2,534                                      |
| 60,850                         | 60,900        | 2,703                             | 2,537                                      |
| 60,900                         | 60,950        | 2,705                             | 2,539                                      |
| 60,950                         | 61,000        | 2,708                             | 2,541                                      |
| <b>\$61,000</b>                |               |                                   |  |
| 61,000                         | 61,050        | 2,710                             | 2,544                                      |
| 61,050                         | 61,100        | 2,713                             | 2,546                                      |
| 61,100                         | 61,150        | 2,715                             | 2,548                                      |
| 61,150                         | 61,200        | 2,717                             | 2,551                                      |
| 61,200                         | 61,250        | 2,720                             | 2,553                                      |
| 61,250                         | 61,300        | 2,722                             | 2,556                                      |
| 61,300                         | 61,350        | 2,724                             | 2,558                                      |
| 61,350                         | 61,400        | 2,727                             | 2,560                                      |
| 61,400                         | 61,450        | 2,729                             | 2,563                                      |
| 61,450                         | 61,500        | 2,732                             | 2,565                                      |
| 61,500                         | 61,550        | 2,734                             | 2,567                                      |
| 61,550                         | 61,600        | 2,736                             | 2,570                                      |
| 61,600                         | 61,650        | 2,739                             | 2,572                                      |
| 61,650                         | 61,700        | 2,741                             | 2,575                                      |
| 61,700                         | 61,750        | 2,743                             | 2,577                                      |
| 61,750                         | 61,800        | 2,746                             | 2,579                                      |
| 61,800                         | 61,850        | 2,748                             | 2,582                                      |
| 61,850                         | 61,900        | 2,751                             | 2,584                                      |
| 61,900                         | 61,950        | 2,753                             | 2,586                                      |
| 61,950                         | 62,000        | 2,755                             | 2,589                                      |
| <b>\$62,000</b>                |               |                                   |  |
| 62,000                         | 62,050        | 2,758                             | 2,591                                      |
| 62,050                         | 62,100        | 2,760                             | 2,594                                      |
| 62,100                         | 62,150        | 2,762                             | 2,596                                      |
| 62,150                         | 62,200        | 2,765                             | 2,598                                      |
| 62,200                         | 62,250        | 2,767                             | 2,601                                      |
| 62,250                         | 62,300        | 2,770                             | 2,603                                      |
| 62,300                         | 62,350        | 2,772                             | 2,605                                      |
| 62,350                         | 62,400        | 2,774                             | 2,608                                      |
| 62,400                         | 62,450        | 2,777                             | 2,610                                      |
| 62,450                         | 62,500        | 2,779                             | 2,613                                      |
| 62,500                         | 62,550        | 2,781                             | 2,615                                      |
| 62,550                         | 62,600        | 2,784                             | 2,617                                      |
| 62,600                         | 62,650        | 2,786                             | 2,620                                      |
| 62,650                         | 62,700        | 2,789                             | 2,622                                      |
| 62,700                         | 62,750        | 2,791                             | 2,624                                      |
| 62,750                         | 62,800        | 2,793                             | 2,627                                      |
| 62,800                         | 62,850        | 2,796                             | 2,629                                      |
| 62,850                         | 62,900        | 2,798                             | 2,632                                      |
| 62,900                         | 62,950        | 2,800                             | 2,634                                      |
| 62,950                         | 63,000        | 2,803                             | 2,636                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$63,000</b>                |               |                                   |  |
| 63,000                         | 63,050        | 2,805                             | 2,639                                      |
| 63,050                         | 63,100        | 2,808                             | 2,641                                      |
| 63,100                         | 63,150        | 2,810                             | 2,643                                      |
| 63,150                         | 63,200        | 2,812                             | 2,646                                      |
| 63,200                         | 63,250        | 2,815                             | 2,648                                      |
| 63,250                         | 63,300        | 2,817                             | 2,651                                      |
| 63,300                         | 63,350        | 2,819                             | 2,653                                      |
| 63,350                         | 63,400        | 2,822                             | 2,655                                      |
| 63,400                         | 63,450        | 2,824                             | 2,658                                      |
| 63,450                         | 63,500        | 2,827                             | 2,660                                      |
| 63,500                         | 63,550        | 2,829                             | 2,662                                      |
| 63,550                         | 63,600        | 2,831                             | 2,665                                      |
| 63,600                         | 63,650        | 2,834                             | 2,667                                      |
| 63,650                         | 63,700        | 2,836                             | 2,670                                      |
| 63,700                         | 63,750        | 2,838                             | 2,672                                      |
| 63,750                         | 63,800        | 2,841                             | 2,674                                      |
| 63,800                         | 63,850        | 2,843                             | 2,677                                      |
| 63,850                         | 63,900        | 2,846                             | 2,679                                      |
| 63,900                         | 63,950        | 2,848                             | 2,681                                      |
| 63,950                         | 64,000        | 2,850                             | 2,684                                      |
| <b>\$64,000</b>                |               |                                   |  |
| 64,000                         | 64,050        | 2,853                             | 2,686                                      |
| 64,050                         | 64,100        | 2,855                             | 2,689                                      |
| 64,100                         | 64,150        | 2,857                             | 2,691                                      |
| 64,150                         | 64,200        | 2,860                             | 2,693                                      |
| 64,200                         | 64,250        | 2,862                             | 2,696                                      |
| 64,250                         | 64,300        | 2,865                             | 2,698                                      |
| 64,300                         | 64,350        | 2,867                             | 2,700                                      |
| 64,350                         | 64,400        | 2,869                             | 2,703                                      |
| 64,400                         | 64,450        | 2,872                             | 2,705                                      |
| 64,450                         | 64,500        | 2,874                             | 2,708                                      |
| 64,500                         | 64,550        | 2,876                             | 2,710                                      |
| 64,550                         | 64,600        | 2,879                             | 2,712                                      |
| 64,600                         | 64,650        | 2,881                             | 2,715                                      |
| 64,650                         | 64,700        | 2,884                             | 2,717                                      |
| 64,700                         | 64,750        | 2,886                             | 2,719                                      |
| 64,750                         | 64,800        | 2,888                             | 2,722                                      |
| 64,800                         | 64,850        | 2,891                             | 2,724                                      |
| 64,850                         | 64,900        | 2,893                             | 2,727                                      |
| 64,900                         | 64,950        | 2,895                             | 2,729                                      |
| 64,950                         | 65,000        | 2,898                             | 2,731                                      |
| <b>\$65,000</b>                |               |                                   |  |
| 65,000                         | 65,050        | 2,900                             | 2,734                                      |
| 65,050                         | 65,100        | 2,903                             | 2,736                                      |
| 65,100                         | 65,150        | 2,905                             | 2,738                                      |
| 65,150                         | 65,200        | 2,907                             | 2,741                                      |
| 65,200                         | 65,250        | 2,910                             | 2,743                                      |
| 65,250                         | 65,300        | 2,912                             | 2,746                                      |
| 65,300                         | 65,350        | 2,914                             | 2,748                                      |
| 65,350                         | 65,400        | 2,917                             | 2,750                                      |
| 65,400                         | 65,450        | 2,919                             | 2,753                                      |
| 65,450                         | 65,500        | 2,922                             | 2,755                                      |
| 65,500                         | 65,550        | 2,924                             | 2,757                                      |
| 65,550                         | 65,600        | 2,926                             | 2,760                                      |
| 65,600                         | 65,650        | 2,929                             | 2,762                                      |
| 65,650                         | 65,700        | 2,931                             | 2,765                                      |
| 65,700                         | 65,750        | 2,933                             | 2,767                                      |
| 65,750                         | 65,800        | 2,936                             | 2,769                                      |
| 65,800                         | 65,850        | 2,938                             | 2,772                                      |
| 65,850                         | 65,900        | 2,941                             | 2,774                                      |
| 65,900                         | 65,950        | 2,943                             | 2,776                                      |
| 65,950                         | 66,000        | 2,945                             | 2,779                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$66,000</b>                |               |                                   |  |
| 66,000                         | 66,050        | 2,948                             | 2,781                                      |
| 66,050                         | 66,100        | 2,950                             | 2,784                                      |
| 66,100                         | 66,150        | 2,952                             | 2,786                                      |
| 66,150                         | 66,200        | 2,955                             | 2,788                                      |
| 66,200                         | 66,250        | 2,957                             | 2,791                                      |
| 66,250                         | 66,300        | 2,960                             | 2,793                                      |
| 66,300                         | 66,350        | 2,962                             | 2,795                                      |
| 66,350                         | 66,400        | 2,964                             | 2,798                                      |
| 66,400                         | 66,450        | 2,967                             | 2,800                                      |
| 66,450                         | 66,500        | 2,969                             | 2,803                                      |
| 66,500                         | 66,550        | 2,971                             | 2,805                                      |
| 66,550                         | 66,600        | 2,974                             | 2,807                                      |
| 66,600                         | 66,650        | 2,976                             | 2,810                                      |
| 66,650                         | 66,700        | 2,979                             | 2,812                                      |
| 66,700                         | 66,750        | 2,981                             | 2,814                                      |
| 66,750                         | 66,800        | 2,983                             | 2,817                                      |
| 66,800                         | 66,850        | 2,986                             | 2,819                                      |
| 66,850                         | 66,900        | 2,988                             | 2,822                                      |
| 66,900                         | 66,950        | 2,990                             | 2,824                                      |
| 66,950                         | 67,000        | 2,993                             | 2,826                                      |
| <b>\$67,000</b>                |               |                                   |  |
| 67,000                         | 67,050        | 2,995                             | 2,829                                      |
| 67,050                         | 67,100        | 2,998                             | 2,831                                      |
| 67,100                         | 67,150        | 3,000                             | 2,833                                      |
| 67,150                         | 67,200        | 3,002                             | 2,836                                      |
| 67,200                         | 67,250        | 3,005                             | 2,838                                      |
| 67,250                         | 67,300        | 3,007                             | 2,841                                      |
| 67,300                         | 67,350        | 3,009                             | 2,843                                      |
| 67,350                         | 67,400        | 3,012                             | 2,845                                      |
| 67,400                         | 67,450        | 3,014                             | 2,848                                      |
| 67,450                         | 67,500        | 3,017                             | 2,850                                      |
| 67,500                         | 67,550        | 3,019                             | 2,852                                      |
| 67,550                         | 67,600        | 3,021                             | 2,855                                      |
| 67,600                         | 67,650        | 3,024                             | 2,857                                      |
| 67,650                         | 67,700        | 3,026                             | 2,860                                      |
| 67,700                         | 67,750        | 3,028                             | 2,862                                      |
| 67,750                         | 67,800        | 3,031                             | 2,864                                      |
| 67,800                         | 67,850        | 3,033                             | 2,867                                      |
| 67,850                         | 67,900        | 3,036                             | 2,869                                      |
| 67,900                         | 67,950        | 3,038                             | 2,871                                      |
| 67,950                         | 68,000        | 3,040                             | 2,874                                      |
| <b>\$68,000</b>                |               |                                   |  |
| 68,000                         | 68,050        | 3,043                             | 2,876                                      |
| 68,050                         | 68,100        | 3,045                             | 2,879                                      |
| 68,100                         | 68,150        | 3,047                             | 2,881                                      |
| 68,150                         | 68,200        | 3,050                             | 2,883                                      |
| 68,200                         | 68,250        | 3,052                             | 2,886                                      |
| 68,250                         | 68,300        | 3,055                             | 2,888                                      |
| 68,300                         | 68,350        | 3,057                             | 2,890                                      |
| 68,350                         | 68,400        | 3,059                             | 2,893                                      |
| 68,400                         | 68,450        | 3,062                             | 2,895                                      |
| 68,450                         | 68,500        | 3,064                             | 2,898                                      |
| 68,500                         | 68,550        | 3,066                             | 2,900                                      |
| 68,550                         | 68,600        | 3,069                             | 2,902                                      |
| 68,600                         | 68,650        | 3,071                             | 2,905                                      |
| 68,650                         | 68,700        | 3,074                             | 2,907                                      |
| 68,700                         | 68,750        | 3,076                             | 2,909                                      |
| 68,750                         | 68,800        | 3,078                             | 2,912                                      |
| 68,800                         | 68,850        | 3,081                             | 2,914                                      |
| 68,850                         | 68,900        | 3,083                             | 2,917                                      |
| 68,900                         | 68,950        | 3,085                             | 2,919                                      |
| 68,950                         | 69,000        | 3,088                             | 2,921                                      |

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

# 2023 OKLAHOMA INCOME TAX TABLE

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$69,000</b>                |               |                                   |  |
| 69,000                         | 69,050        | 3,090                             | 2,924                                      |
| 69,050                         | 69,100        | 3,093                             | 2,926                                      |
| 69,100                         | 69,150        | 3,095                             | 2,928                                      |
| 69,150                         | 69,200        | 3,097                             | 2,931                                      |
| 69,200                         | 69,250        | 3,100                             | 2,933                                      |
| 69,250                         | 69,300        | 3,102                             | 2,936                                      |
| 69,300                         | 69,350        | 3,104                             | 2,938                                      |
| 69,350                         | 69,400        | 3,107                             | 2,940                                      |
| 69,400                         | 69,450        | 3,109                             | 2,943                                      |
| 69,450                         | 69,500        | 3,112                             | 2,945                                      |
| 69,500                         | 69,550        | 3,114                             | 2,947                                      |
| 69,550                         | 69,600        | 3,116                             | 2,950                                      |
| 69,600                         | 69,650        | 3,119                             | 2,952                                      |
| 69,650                         | 69,700        | 3,121                             | 2,955                                      |
| 69,700                         | 69,750        | 3,123                             | 2,957                                      |
| 69,750                         | 69,800        | 3,126                             | 2,959                                      |
| 69,800                         | 69,850        | 3,128                             | 2,962                                      |
| 69,850                         | 69,900        | 3,131                             | 2,964                                      |
| 69,900                         | 69,950        | 3,133                             | 2,966                                      |
| 69,950                         | 70,000        | 3,135                             | 2,969                                      |
| <b>\$70,000</b>                |               |                                   |  |
| 70,000                         | 70,050        | 3,138                             | 2,971                                      |
| 70,050                         | 70,100        | 3,140                             | 2,974                                      |
| 70,100                         | 70,150        | 3,142                             | 2,976                                      |
| 70,150                         | 70,200        | 3,145                             | 2,978                                      |
| 70,200                         | 70,250        | 3,147                             | 2,981                                      |
| 70,250                         | 70,300        | 3,150                             | 2,983                                      |
| 70,300                         | 70,350        | 3,152                             | 2,985                                      |
| 70,350                         | 70,400        | 3,154                             | 2,988                                      |
| 70,400                         | 70,450        | 3,157                             | 2,990                                      |
| 70,450                         | 70,500        | 3,159                             | 2,993                                      |
| 70,500                         | 70,550        | 3,161                             | 2,995                                      |
| 70,550                         | 70,600        | 3,164                             | 2,997                                      |
| 70,600                         | 70,650        | 3,166                             | 3,000                                      |
| 70,650                         | 70,700        | 3,169                             | 3,002                                      |
| 70,700                         | 70,750        | 3,171                             | 3,004                                      |
| 70,750                         | 70,800        | 3,173                             | 3,007                                      |
| 70,800                         | 70,850        | 3,176                             | 3,009                                      |
| 70,850                         | 70,900        | 3,178                             | 3,012                                      |
| 70,900                         | 70,950        | 3,180                             | 3,014                                      |
| 70,950                         | 71,000        | 3,183                             | 3,016                                      |
| <b>\$71,000</b>                |               |                                   |  |
| 71,000                         | 71,050        | 3,185                             | 3,019                                      |
| 71,050                         | 71,100        | 3,188                             | 3,021                                      |
| 71,100                         | 71,150        | 3,190                             | 3,023                                      |
| 71,150                         | 71,200        | 3,192                             | 3,026                                      |
| 71,200                         | 71,250        | 3,195                             | 3,028                                      |
| 71,250                         | 71,300        | 3,197                             | 3,031                                      |
| 71,300                         | 71,350        | 3,199                             | 3,033                                      |
| 71,350                         | 71,400        | 3,202                             | 3,035                                      |
| 71,400                         | 71,450        | 3,204                             | 3,038                                      |
| 71,450                         | 71,500        | 3,207                             | 3,040                                      |
| 71,500                         | 71,550        | 3,209                             | 3,042                                      |
| 71,550                         | 71,600        | 3,211                             | 3,045                                      |
| 71,600                         | 71,650        | 3,214                             | 3,047                                      |
| 71,650                         | 71,700        | 3,216                             | 3,050                                      |
| 71,700                         | 71,750        | 3,218                             | 3,052                                      |
| 71,750                         | 71,800        | 3,221                             | 3,054                                      |
| 71,800                         | 71,850        | 3,223                             | 3,057                                      |
| 71,850                         | 71,900        | 3,226                             | 3,059                                      |
| 71,900                         | 71,950        | 3,228                             | 3,061                                      |
| 71,950                         | 72,000        | 3,230                             | 3,064                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$72,000</b>                |               |                                   |  |
| 72,000                         | 72,050        | 3,233                             | 3,066                                      |
| 72,050                         | 72,100        | 3,235                             | 3,069                                      |
| 72,100                         | 72,150        | 3,237                             | 3,071                                      |
| 72,150                         | 72,200        | 3,240                             | 3,073                                      |
| 72,200                         | 72,250        | 3,242                             | 3,076                                      |
| 72,250                         | 72,300        | 3,245                             | 3,078                                      |
| 72,300                         | 72,350        | 3,247                             | 3,080                                      |
| 72,350                         | 72,400        | 3,249                             | 3,083                                      |
| 72,400                         | 72,450        | 3,252                             | 3,085                                      |
| 72,450                         | 72,500        | 3,254                             | 3,088                                      |
| 72,500                         | 72,550        | 3,256                             | 3,090                                      |
| 72,550                         | 72,600        | 3,259                             | 3,092                                      |
| 72,600                         | 72,650        | 3,261                             | 3,095                                      |
| 72,650                         | 72,700        | 3,264                             | 3,097                                      |
| 72,700                         | 72,750        | 3,266                             | 3,099                                      |
| 72,750                         | 72,800        | 3,268                             | 3,102                                      |
| 72,800                         | 72,850        | 3,271                             | 3,104                                      |
| 72,850                         | 72,900        | 3,273                             | 3,107                                      |
| 72,900                         | 72,950        | 3,275                             | 3,109                                      |
| 72,950                         | 73,000        | 3,278                             | 3,111                                      |
| <b>\$73,000</b>                |               |                                   |  |
| 73,000                         | 73,050        | 3,280                             | 3,114                                      |
| 73,050                         | 73,100        | 3,283                             | 3,116                                      |
| 73,100                         | 73,150        | 3,285                             | 3,118                                      |
| 73,150                         | 73,200        | 3,287                             | 3,121                                      |
| 73,200                         | 73,250        | 3,290                             | 3,123                                      |
| 73,250                         | 73,300        | 3,292                             | 3,126                                      |
| 73,300                         | 73,350        | 3,294                             | 3,128                                      |
| 73,350                         | 73,400        | 3,297                             | 3,130                                      |
| 73,400                         | 73,450        | 3,299                             | 3,133                                      |
| 73,450                         | 73,500        | 3,302                             | 3,135                                      |
| 73,500                         | 73,550        | 3,304                             | 3,137                                      |
| 73,550                         | 73,600        | 3,306                             | 3,140                                      |
| 73,600                         | 73,650        | 3,309                             | 3,142                                      |
| 73,650                         | 73,700        | 3,311                             | 3,145                                      |
| 73,700                         | 73,750        | 3,313                             | 3,147                                      |
| 73,750                         | 73,800        | 3,316                             | 3,149                                      |
| 73,800                         | 73,850        | 3,318                             | 3,152                                      |
| 73,850                         | 73,900        | 3,321                             | 3,154                                      |
| 73,900                         | 73,950        | 3,323                             | 3,156                                      |
| 73,950                         | 74,000        | 3,325                             | 3,159                                      |
| <b>\$74,000</b>                |               |                                   |  |
| 74,000                         | 74,050        | 3,328                             | 3,161                                      |
| 74,050                         | 74,100        | 3,330                             | 3,164                                      |
| 74,100                         | 74,150        | 3,332                             | 3,166                                      |
| 74,150                         | 74,200        | 3,335                             | 3,168                                      |
| 74,200                         | 74,250        | 3,337                             | 3,171                                      |
| 74,250                         | 74,300        | 3,340                             | 3,173                                      |
| 74,300                         | 74,350        | 3,342                             | 3,175                                      |
| 74,350                         | 74,400        | 3,344                             | 3,178                                      |
| 74,400                         | 74,450        | 3,347                             | 3,180                                      |
| 74,450                         | 74,500        | 3,349                             | 3,183                                      |
| 74,500                         | 74,550        | 3,351                             | 3,185                                      |
| 74,550                         | 74,600        | 3,354                             | 3,187                                      |
| 74,600                         | 74,650        | 3,356                             | 3,190                                      |
| 74,650                         | 74,700        | 3,359                             | 3,192                                      |
| 74,700                         | 74,750        | 3,361                             | 3,194                                      |
| 74,750                         | 74,800        | 3,363                             | 3,197                                      |
| 74,800                         | 74,850        | 3,366                             | 3,199                                      |
| 74,850                         | 74,900        | 3,368                             | 3,202                                      |
| 74,900                         | 74,950        | 3,370                             | 3,204                                      |
| 74,950                         | 75,000        | 3,373                             | 3,206                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$75,000</b>                |               |                                   |  |
| 75,000                         | 75,050        | 3,375                             | 3,209                                      |
| 75,050                         | 75,100        | 3,378                             | 3,211                                      |
| 75,100                         | 75,150        | 3,380                             | 3,213                                      |
| 75,150                         | 75,200        | 3,382                             | 3,216                                      |
| 75,200                         | 75,250        | 3,385                             | 3,218                                      |
| 75,250                         | 75,300        | 3,387                             | 3,221                                      |
| 75,300                         | 75,350        | 3,389                             | 3,223                                      |
| 75,350                         | 75,400        | 3,392                             | 3,225                                      |
| 75,400                         | 75,450        | 3,394                             | 3,228                                      |
| 75,450                         | 75,500        | 3,397                             | 3,230                                      |
| 75,500                         | 75,550        | 3,399                             | 3,232                                      |
| 75,550                         | 75,600        | 3,401                             | 3,235                                      |
| 75,600                         | 75,650        | 3,404                             | 3,237                                      |
| 75,650                         | 75,700        | 3,406                             | 3,240                                      |
| 75,700                         | 75,750        | 3,408                             | 3,242                                      |
| 75,750                         | 75,800        | 3,411                             | 3,244                                      |
| 75,800                         | 75,850        | 3,413                             | 3,247                                      |
| 75,850                         | 75,900        | 3,416                             | 3,249                                      |
| 75,900                         | 75,950        | 3,418                             | 3,251                                      |
| 75,950                         | 76,000        | 3,420                             | 3,254                                      |
| <b>\$76,000</b>                |               |                                   |  |
| 76,000                         | 76,050        | 3,423                             | 3,256                                      |
| 76,050                         | 76,100        | 3,425                             | 3,259                                      |
| 76,100                         | 76,150        | 3,427                             | 3,261                                      |
| 76,150                         | 76,200        | 3,430                             | 3,263                                      |
| 76,200                         | 76,250        | 3,432                             | 3,266                                      |
| 76,250                         | 76,300        | 3,435                             | 3,268                                      |
| 76,300                         | 76,350        | 3,437                             | 3,270                                      |
| 76,350                         | 76,400        | 3,439                             | 3,273                                      |
| 76,400                         | 76,450        | 3,442                             | 3,275                                      |
| 76,450                         | 76,500        | 3,444                             | 3,278                                      |
| 76,500                         | 76,550        | 3,446                             | 3,280                                      |
| 76,550                         | 76,600        | 3,449                             | 3,282                                      |
| 76,600                         | 76,650        | 3,451                             | 3,285                                      |
| 76,650                         | 76,700        | 3,454                             | 3,287                                      |
| 76,700                         | 76,750        | 3,456                             | 3,289                                      |
| 76,750                         | 76,800        | 3,458                             | 3,292                                      |
| 76,800                         | 76,850        | 3,461                             | 3,294                                      |
| 76,850                         | 76,900        | 3,463                             | 3,297                                      |
| 76,900                         | 76,950        | 3,465                             | 3,299                                      |
| 76,950                         | 77,000        | 3,468                             | 3,301                                      |
| <b>\$77,000</b>                |               |                                   |  |
| 77,000                         | 77,050        | 3,470                             | 3,304                                      |
| 77,050                         | 77,100        | 3,473                             | 3,306                                      |
| 77,100                         | 77,150        | 3,475                             | 3,308                                      |
| 77,150                         | 77,200        | 3,477                             | 3,311                                      |
| 77,200                         | 77,250        | 3,480                             | 3,313                                      |
| 77,250                         | 77,300        | 3,482                             | 3,316                                      |
| 77,300                         | 77,350        | 3,484                             | 3,318                                      |
| 77,350                         | 77,400        | 3,487                             | 3,320                                      |
| 77,400                         | 77,450        | 3,489                             | 3,323                                      |
| 77,450                         | 77,500        | 3,492                             | 3,325                                      |
| 77,500                         | 77,550        | 3,494                             | 3,327                                      |
| 77,550                         | 77,600        | 3,496                             | 3,330                                      |
| 77,600                         | 77,650        | 3,499                             | 3,332                                      |
| 77,650                         | 77,700        | 3,501                             | 3,335                                      |
| 77,700                         | 77,750        | 3,503                             | 3,337                                      |
| 77,750                         | 77,800        | 3,506                             | 3,339                                      |
| 77,800                         | 77,850        | 3,508                             | 3,342                                      |
| 77,850                         | 77,900        | 3,511                             | 3,344                                      |
| 77,900                         | 77,950        | 3,513                             | 3,346                                      |
| 77,950                         | 78,000        | 3,515                             | 3,349                                      |

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

## 2023 OKLAHOMA INCOME TAX TABLE

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$78,000</b>                |               |                                   |  |
| 78,000                         | 78,050        | 3,518                             | 3,351                                      |
| 78,050                         | 78,100        | 3,520                             | 3,354                                      |
| 78,100                         | 78,150        | 3,522                             | 3,356                                      |
| 78,150                         | 78,200        | 3,525                             | 3,358                                      |
| 78,200                         | 78,250        | 3,527                             | 3,361                                      |
| 78,250                         | 78,300        | 3,530                             | 3,363                                      |
| 78,300                         | 78,350        | 3,532                             | 3,365                                      |
| 78,350                         | 78,400        | 3,534                             | 3,368                                      |
| 78,400                         | 78,450        | 3,537                             | 3,370                                      |
| 78,450                         | 78,500        | 3,539                             | 3,373                                      |
| 78,500                         | 78,550        | 3,541                             | 3,375                                      |
| 78,550                         | 78,600        | 3,544                             | 3,377                                      |
| 78,600                         | 78,650        | 3,546                             | 3,380                                      |
| 78,650                         | 78,700        | 3,549                             | 3,382                                      |
| 78,700                         | 78,750        | 3,551                             | 3,384                                      |
| 78,750                         | 78,800        | 3,553                             | 3,387                                      |
| 78,800                         | 78,850        | 3,556                             | 3,389                                      |
| 78,850                         | 78,900        | 3,558                             | 3,392                                      |
| 78,900                         | 78,950        | 3,560                             | 3,394                                      |
| 78,950                         | 79,000        | 3,563                             | 3,396                                      |
| <b>\$79,000</b>                |               |                                   |  |
| 79,000                         | 79,050        | 3,565                             | 3,399                                      |
| 79,050                         | 79,100        | 3,568                             | 3,401                                      |
| 79,100                         | 79,150        | 3,570                             | 3,403                                      |
| 79,150                         | 79,200        | 3,572                             | 3,406                                      |
| 79,200                         | 79,250        | 3,575                             | 3,408                                      |
| 79,250                         | 79,300        | 3,577                             | 3,411                                      |
| 79,300                         | 79,350        | 3,579                             | 3,413                                      |
| 79,350                         | 79,400        | 3,582                             | 3,415                                      |
| 79,400                         | 79,450        | 3,584                             | 3,418                                      |
| 79,450                         | 79,500        | 3,587                             | 3,420                                      |
| 79,500                         | 79,550        | 3,589                             | 3,422                                      |
| 79,550                         | 79,600        | 3,591                             | 3,425                                      |
| 79,600                         | 79,650        | 3,594                             | 3,427                                      |
| 79,650                         | 79,700        | 3,596                             | 3,430                                      |
| 79,700                         | 79,750        | 3,598                             | 3,432                                      |
| 79,750                         | 79,800        | 3,601                             | 3,434                                      |
| 79,800                         | 79,850        | 3,603                             | 3,437                                      |
| 79,850                         | 79,900        | 3,606                             | 3,439                                      |
| 79,900                         | 79,950        | 3,608                             | 3,441                                      |
| 79,950                         | 80,000        | 3,610                             | 3,444                                      |
| <b>\$80,000</b>                |               |                                   |  |
| 80,000                         | 80,050        | 3,613                             | 3,446                                      |
| 80,050                         | 80,100        | 3,615                             | 3,449                                      |
| 80,100                         | 80,150        | 3,617                             | 3,451                                      |
| 80,150                         | 80,200        | 3,620                             | 3,453                                      |
| 80,200                         | 80,250        | 3,622                             | 3,456                                      |
| 80,250                         | 80,300        | 3,625                             | 3,458                                      |
| 80,300                         | 80,350        | 3,627                             | 3,460                                      |
| 80,350                         | 80,400        | 3,629                             | 3,463                                      |
| 80,400                         | 80,450        | 3,632                             | 3,465                                      |
| 80,450                         | 80,500        | 3,634                             | 3,468                                      |
| 80,500                         | 80,550        | 3,636                             | 3,470                                      |
| 80,550                         | 80,600        | 3,639                             | 3,472                                      |
| 80,600                         | 80,650        | 3,641                             | 3,475                                      |
| 80,650                         | 80,700        | 3,644                             | 3,477                                      |
| 80,700                         | 80,750        | 3,646                             | 3,479                                      |
| 80,750                         | 80,800        | 3,648                             | 3,482                                      |
| 80,800                         | 80,850        | 3,651                             | 3,484                                      |
| 80,850                         | 80,900        | 3,653                             | 3,487                                      |
| 80,900                         | 80,950        | 3,655                             | 3,489                                      |
| 80,950                         | 81,000        | 3,658                             | 3,491                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$81,000</b>                |               |                                   |  |
| 81,000                         | 81,050        | 3,660                             | 3,494                                      |
| 81,050                         | 81,100        | 3,663                             | 3,496                                      |
| 81,100                         | 81,150        | 3,665                             | 3,498                                      |
| 81,150                         | 81,200        | 3,667                             | 3,501                                      |
| 81,200                         | 81,250        | 3,670                             | 3,503                                      |
| 81,250                         | 81,300        | 3,672                             | 3,506                                      |
| 81,300                         | 81,350        | 3,674                             | 3,508                                      |
| 81,350                         | 81,400        | 3,677                             | 3,510                                      |
| 81,400                         | 81,450        | 3,679                             | 3,513                                      |
| 81,450                         | 81,500        | 3,682                             | 3,515                                      |
| 81,500                         | 81,550        | 3,684                             | 3,517                                      |
| 81,550                         | 81,600        | 3,686                             | 3,520                                      |
| 81,600                         | 81,650        | 3,689                             | 3,522                                      |
| 81,650                         | 81,700        | 3,691                             | 3,525                                      |
| 81,700                         | 81,750        | 3,693                             | 3,527                                      |
| 81,750                         | 81,800        | 3,696                             | 3,529                                      |
| 81,800                         | 81,850        | 3,698                             | 3,532                                      |
| 81,850                         | 81,900        | 3,701                             | 3,534                                      |
| 81,900                         | 81,950        | 3,703                             | 3,536                                      |
| 81,950                         | 82,000        | 3,705                             | 3,539                                      |
| <b>\$82,000</b>                |               |                                   |  |
| 82,000                         | 82,050        | 3,708                             | 3,541                                      |
| 82,050                         | 82,100        | 3,710                             | 3,544                                      |
| 82,100                         | 82,150        | 3,712                             | 3,546                                      |
| 82,150                         | 82,200        | 3,715                             | 3,548                                      |
| 82,200                         | 82,250        | 3,717                             | 3,551                                      |
| 82,250                         | 82,300        | 3,720                             | 3,553                                      |
| 82,300                         | 82,350        | 3,722                             | 3,555                                      |
| 82,350                         | 82,400        | 3,724                             | 3,558                                      |
| 82,400                         | 82,450        | 3,727                             | 3,560                                      |
| 82,450                         | 82,500        | 3,729                             | 3,563                                      |
| 82,500                         | 82,550        | 3,731                             | 3,565                                      |
| 82,550                         | 82,600        | 3,734                             | 3,567                                      |
| 82,600                         | 82,650        | 3,736                             | 3,570                                      |
| 82,650                         | 82,700        | 3,739                             | 3,572                                      |
| 82,700                         | 82,750        | 3,741                             | 3,574                                      |
| 82,750                         | 82,800        | 3,743                             | 3,577                                      |
| 82,800                         | 82,850        | 3,746                             | 3,579                                      |
| 82,850                         | 82,900        | 3,748                             | 3,582                                      |
| 82,900                         | 82,950        | 3,750                             | 3,584                                      |
| 82,950                         | 83,000        | 3,753                             | 3,586                                      |
| <b>\$83,000</b>                |               |                                   |  |
| 83,000                         | 83,050        | 3,755                             | 3,589                                      |
| 83,050                         | 83,100        | 3,758                             | 3,591                                      |
| 83,100                         | 83,150        | 3,760                             | 3,593                                      |
| 83,150                         | 83,200        | 3,762                             | 3,596                                      |
| 83,200                         | 83,250        | 3,765                             | 3,598                                      |
| 83,250                         | 83,300        | 3,767                             | 3,601                                      |
| 83,300                         | 83,350        | 3,769                             | 3,603                                      |
| 83,350                         | 83,400        | 3,772                             | 3,605                                      |
| 83,400                         | 83,450        | 3,774                             | 3,608                                      |
| 83,450                         | 83,500        | 3,777                             | 3,610                                      |
| 83,500                         | 83,550        | 3,779                             | 3,612                                      |
| 83,550                         | 83,600        | 3,781                             | 3,615                                      |
| 83,600                         | 83,650        | 3,784                             | 3,617                                      |
| 83,650                         | 83,700        | 3,786                             | 3,620                                      |
| 83,700                         | 83,750        | 3,788                             | 3,622                                      |
| 83,750                         | 83,800        | 3,791                             | 3,624                                      |
| 83,800                         | 83,850        | 3,793                             | 3,627                                      |
| 83,850                         | 83,900        | 3,796                             | 3,629                                      |
| 83,900                         | 83,950        | 3,798                             | 3,631                                      |
| 83,950                         | 84,000        | 3,800                             | 3,634                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$84,000</b>                |               |                                   |  |
| 84,000                         | 84,050        | 3,803                             | 3,636                                      |
| 84,050                         | 84,100        | 3,805                             | 3,639                                      |
| 84,100                         | 84,150        | 3,807                             | 3,641                                      |
| 84,150                         | 84,200        | 3,810                             | 3,643                                      |
| 84,200                         | 84,250        | 3,812                             | 3,646                                      |
| 84,250                         | 84,300        | 3,815                             | 3,648                                      |
| 84,300                         | 84,350        | 3,817                             | 3,650                                      |
| 84,350                         | 84,400        | 3,819                             | 3,653                                      |
| 84,400                         | 84,450        | 3,822                             | 3,655                                      |
| 84,450                         | 84,500        | 3,824                             | 3,658                                      |
| 84,500                         | 84,550        | 3,826                             | 3,660                                      |
| 84,550                         | 84,600        | 3,829                             | 3,662                                      |
| 84,600                         | 84,650        | 3,831                             | 3,665                                      |
| 84,650                         | 84,700        | 3,834                             | 3,667                                      |
| 84,700                         | 84,750        | 3,836                             | 3,669                                      |
| 84,750                         | 84,800        | 3,838                             | 3,672                                      |
| 84,800                         | 84,850        | 3,841                             | 3,674                                      |
| 84,850                         | 84,900        | 3,843                             | 3,677                                      |
| 84,900                         | 84,950        | 3,845                             | 3,679                                      |
| 84,950                         | 85,000        | 3,848                             | 3,681                                      |
| <b>\$85,000</b>                |               |                                   |  |
| 85,000                         | 85,050        | 3,850                             | 3,684                                      |
| 85,050                         | 85,100        | 3,853                             | 3,686                                      |
| 85,100                         | 85,150        | 3,855                             | 3,688                                      |
| 85,150                         | 85,200        | 3,857                             | 3,691                                      |
| 85,200                         | 85,250        | 3,860                             | 3,693                                      |
| 85,250                         | 85,300        | 3,862                             | 3,696                                      |
| 85,300                         | 85,350        | 3,864                             | 3,698                                      |
| 85,350                         | 85,400        | 3,867                             | 3,700                                      |
| 85,400                         | 85,450        | 3,869                             | 3,703                                      |
| 85,450                         | 85,500        | 3,872                             | 3,705                                      |
| 85,500                         | 85,550        | 3,874                             | 3,707                                      |
| 85,550                         | 85,600        | 3,876                             | 3,710                                      |
| 85,600                         | 85,650        | 3,879                             | 3,712                                      |
| 85,650                         | 85,700        | 3,881                             | 3,715                                      |
| 85,700                         | 85,750        | 3,883                             | 3,717                                      |
| 85,750                         | 85,800        | 3,886                             | 3,719                                      |
| 85,800                         | 85,850        | 3,888                             | 3,722                                      |
| 85,850                         | 85,900        | 3,891                             | 3,724                                      |
| 85,900                         | 85,950        | 3,893                             | 3,726                                      |
| 85,950                         | 86,000        | 3,895                             | 3,729                                      |
| <b>\$86,000</b>                |               |                                   |  |
| 86,000                         | 86,050        | 3,898                             | 3,731                                      |
| 86,050                         | 86,100        | 3,900                             | 3,734                                      |
| 86,100                         | 86,150        | 3,902                             | 3,736                                      |
| 86,150                         | 86,200        | 3,905                             | 3,738                                      |
| 86,200                         | 86,250        | 3,907                             | 3,741                                      |
| 86,250                         | 86,300        | 3,910                             | 3,743                                      |
| 86,300                         | 86,350        | 3,912                             | 3,745                                      |
| 86,350                         | 86,400        | 3,914                             | 3,748                                      |
| 86,400                         | 86,450        | 3,917                             | 3,750                                      |
| 86,450                         | 86,500        | 3,919                             | 3,753                                      |
| 86,500                         | 86,550        | 3,921                             | 3,755                                      |
| 86,550                         | 86,600        | 3,924                             | 3,757                                      |
| 86,600                         | 86,650        | 3,926                             | 3,760                                      |
| 86,650                         | 86,700        | 3,929                             | 3,762                                      |
| 86,700                         | 86,750        | 3,931                             | 3,764                                      |
| 86,750                         | 86,800        | 3,933                             | 3,767                                      |
| 86,800                         | 86,850        | 3,936                             | 3,769                                      |
| 86,850                         | 86,900        | 3,938                             | 3,772                                      |
| 86,900                         | 86,950        | 3,940                             | 3,774                                      |
| 86,950                         | 87,000        | 3,943                             | 3,776                                      |

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

# 2023 OKLAHOMA INCOME TAX TABLE

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$87,000</b>                |               |                                   |  |
| 87,000                         | 87,050        | 3,945                             | 3,779                                      |
| 87,050                         | 87,100        | 3,948                             | 3,781                                      |
| 87,100                         | 87,150        | 3,950                             | 3,783                                      |
| 87,150                         | 87,200        | 3,952                             | 3,786                                      |
| 87,200                         | 87,250        | 3,955                             | 3,788                                      |
| 87,250                         | 87,300        | 3,957                             | 3,791                                      |
| 87,300                         | 87,350        | 3,959                             | 3,793                                      |
| 87,350                         | 87,400        | 3,962                             | 3,795                                      |
| 87,400                         | 87,450        | 3,964                             | 3,798                                      |
| 87,450                         | 87,500        | 3,967                             | 3,800                                      |
| 87,500                         | 87,550        | 3,969                             | 3,802                                      |
| 87,550                         | 87,600        | 3,971                             | 3,805                                      |
| 87,600                         | 87,650        | 3,974                             | 3,807                                      |
| 87,650                         | 87,700        | 3,976                             | 3,810                                      |
| 87,700                         | 87,750        | 3,978                             | 3,812                                      |
| 87,750                         | 87,800        | 3,981                             | 3,814                                      |
| 87,800                         | 87,850        | 3,983                             | 3,817                                      |
| 87,850                         | 87,900        | 3,986                             | 3,819                                      |
| 87,900                         | 87,950        | 3,988                             | 3,821                                      |
| 87,950                         | 88,000        | 3,990                             | 3,824                                      |
| <b>\$88,000</b>                |               |                                   |  |
| 88,000                         | 88,050        | 3,993                             | 3,826                                      |
| 88,050                         | 88,100        | 3,995                             | 3,829                                      |
| 88,100                         | 88,150        | 3,997                             | 3,831                                      |
| 88,150                         | 88,200        | 4,000                             | 3,833                                      |
| 88,200                         | 88,250        | 4,002                             | 3,836                                      |
| 88,250                         | 88,300        | 4,005                             | 3,838                                      |
| 88,300                         | 88,350        | 4,007                             | 3,840                                      |
| 88,350                         | 88,400        | 4,009                             | 3,843                                      |
| 88,400                         | 88,450        | 4,012                             | 3,845                                      |
| 88,450                         | 88,500        | 4,014                             | 3,848                                      |
| 88,500                         | 88,550        | 4,016                             | 3,850                                      |
| 88,550                         | 88,600        | 4,019                             | 3,852                                      |
| 88,600                         | 88,650        | 4,021                             | 3,855                                      |
| 88,650                         | 88,700        | 4,024                             | 3,857                                      |
| 88,700                         | 88,750        | 4,026                             | 3,859                                      |
| 88,750                         | 88,800        | 4,028                             | 3,862                                      |
| 88,800                         | 88,850        | 4,031                             | 3,864                                      |
| 88,850                         | 88,900        | 4,033                             | 3,867                                      |
| 88,900                         | 88,950        | 4,035                             | 3,869                                      |
| 88,950                         | 89,000        | 4,038                             | 3,871                                      |
| <b>\$89,000</b>                |               |                                   |  |
| 89,000                         | 89,050        | 4,040                             | 3,874                                      |
| 89,050                         | 89,100        | 4,043                             | 3,876                                      |
| 89,100                         | 89,150        | 4,045                             | 3,878                                      |
| 89,150                         | 89,200        | 4,047                             | 3,881                                      |
| 89,200                         | 89,250        | 4,050                             | 3,883                                      |
| 89,250                         | 89,300        | 4,052                             | 3,886                                      |
| 89,300                         | 89,350        | 4,054                             | 3,888                                      |
| 89,350                         | 89,400        | 4,057                             | 3,890                                      |
| 89,400                         | 89,450        | 4,059                             | 3,893                                      |
| 89,450                         | 89,500        | 4,062                             | 3,895                                      |
| 89,500                         | 89,550        | 4,064                             | 3,897                                      |
| 89,550                         | 89,600        | 4,066                             | 3,900                                      |
| 89,600                         | 89,650        | 4,069                             | 3,902                                      |
| 89,650                         | 89,700        | 4,071                             | 3,905                                      |
| 89,700                         | 89,750        | 4,073                             | 3,907                                      |
| 89,750                         | 89,800        | 4,076                             | 3,909                                      |
| 89,800                         | 89,850        | 4,078                             | 3,912                                      |
| 89,850                         | 89,900        | 4,081                             | 3,914                                      |
| 89,900                         | 89,950        | 4,083                             | 3,916                                      |
| 89,950                         | 90,000        | 4,085                             | 3,919                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$90,000</b>                |               |                                   |  |
| 90,000                         | 90,050        | 4,088                             | 3,921                                      |
| 90,050                         | 90,100        | 4,090                             | 3,924                                      |
| 90,100                         | 90,150        | 4,092                             | 3,926                                      |
| 90,150                         | 90,200        | 4,095                             | 3,928                                      |
| 90,200                         | 90,250        | 4,097                             | 3,931                                      |
| 90,250                         | 90,300        | 4,100                             | 3,933                                      |
| 90,300                         | 90,350        | 4,102                             | 3,935                                      |
| 90,350                         | 90,400        | 4,104                             | 3,938                                      |
| 90,400                         | 90,450        | 4,107                             | 3,940                                      |
| 90,450                         | 90,500        | 4,109                             | 3,943                                      |
| 90,500                         | 90,550        | 4,111                             | 3,945                                      |
| 90,550                         | 90,600        | 4,114                             | 3,947                                      |
| 90,600                         | 90,650        | 4,116                             | 3,950                                      |
| 90,650                         | 90,700        | 4,119                             | 3,952                                      |
| 90,700                         | 90,750        | 4,121                             | 3,954                                      |
| 90,750                         | 90,800        | 4,123                             | 3,957                                      |
| 90,800                         | 90,850        | 4,126                             | 3,959                                      |
| 90,850                         | 90,900        | 4,128                             | 3,962                                      |
| 90,900                         | 90,950        | 4,130                             | 3,964                                      |
| 90,950                         | 91,000        | 4,133                             | 3,966                                      |
| <b>\$91,000</b>                |               |                                   |  |
| 91,000                         | 91,050        | 4,135                             | 3,969                                      |
| 91,050                         | 91,100        | 4,138                             | 3,971                                      |
| 91,100                         | 91,150        | 4,140                             | 3,973                                      |
| 91,150                         | 91,200        | 4,142                             | 3,976                                      |
| 91,200                         | 91,250        | 4,145                             | 3,978                                      |
| 91,250                         | 91,300        | 4,147                             | 3,981                                      |
| 91,300                         | 91,350        | 4,149                             | 3,983                                      |
| 91,350                         | 91,400        | 4,152                             | 3,985                                      |
| 91,400                         | 91,450        | 4,154                             | 3,988                                      |
| 91,450                         | 91,500        | 4,157                             | 3,990                                      |
| 91,500                         | 91,550        | 4,159                             | 3,992                                      |
| 91,550                         | 91,600        | 4,161                             | 3,995                                      |
| 91,600                         | 91,650        | 4,164                             | 3,997                                      |
| 91,650                         | 91,700        | 4,166                             | 4,000                                      |
| 91,700                         | 91,750        | 4,168                             | 4,002                                      |
| 91,750                         | 91,800        | 4,171                             | 4,004                                      |
| 91,800                         | 91,850        | 4,173                             | 4,007                                      |
| 91,850                         | 91,900        | 4,176                             | 4,009                                      |
| 91,900                         | 91,950        | 4,178                             | 4,011                                      |
| 91,950                         | 92,000        | 4,180                             | 4,014                                      |
| <b>\$92,000</b>                |               |                                   |  |
| 92,000                         | 92,050        | 4,183                             | 4,016                                      |
| 92,050                         | 92,100        | 4,185                             | 4,019                                      |
| 92,100                         | 92,150        | 4,187                             | 4,021                                      |
| 92,150                         | 92,200        | 4,190                             | 4,023                                      |
| 92,200                         | 92,250        | 4,192                             | 4,026                                      |
| 92,250                         | 92,300        | 4,195                             | 4,028                                      |
| 92,300                         | 92,350        | 4,197                             | 4,030                                      |
| 92,350                         | 92,400        | 4,199                             | 4,033                                      |
| 92,400                         | 92,450        | 4,202                             | 4,035                                      |
| 92,450                         | 92,500        | 4,204                             | 4,038                                      |
| 92,500                         | 92,550        | 4,206                             | 4,040                                      |
| 92,550                         | 92,600        | 4,209                             | 4,042                                      |
| 92,600                         | 92,650        | 4,211                             | 4,045                                      |
| 92,650                         | 92,700        | 4,214                             | 4,047                                      |
| 92,700                         | 92,750        | 4,216                             | 4,049                                      |
| 92,750                         | 92,800        | 4,218                             | 4,052                                      |
| 92,800                         | 92,850        | 4,221                             | 4,054                                      |
| 92,850                         | 92,900        | 4,223                             | 4,057                                      |
| 92,900                         | 92,950        | 4,225                             | 4,059                                      |
| 92,950                         | 93,000        | 4,228                             | 4,061                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| Your tax is:                   |               |                                   |  |
| <b>\$93,000</b>                |               |                                   |  |
| 93,000                         | 93,050        | 4,230                             | 4,064                                      |
| 93,050                         | 93,100        | 4,233                             | 4,066                                      |
| 93,100                         | 93,150        | 4,235                             | 4,068                                      |
| 93,150                         | 93,200        | 4,237                             | 4,071                                      |
| 93,200                         | 93,250        | 4,240                             | 4,073                                      |
| 93,250                         | 93,300        | 4,242                             | 4,076                                      |
| 93,300                         | 93,350        | 4,244                             | 4,078                                      |
| 93,350                         | 93,400        | 4,247                             | 4,080                                      |
| 93,400                         | 93,450        | 4,249                             | 4,083                                      |
| 93,450                         | 93,500        | 4,252                             | 4,085                                      |
| 93,500                         | 93,550        | 4,254                             | 4,087                                      |
| 93,550                         | 93,600        | 4,256                             | 4,090                                      |
| 93,600                         | 93,650        | 4,259                             | 4,092                                      |
| 93,650                         | 93,700        | 4,261                             | 4,095                                      |
| 93,700                         | 93,750        | 4,263                             | 4,097                                      |
| 93,750                         | 93,800        | 4,266                             | 4,099                                      |
| 93,800                         | 93,850        | 4,268                             | 4,102                                      |
| 93,850                         | 93,900        | 4,271                             | 4,104                                      |
| 93,900                         | 93,950        | 4,273                             | 4,106                                      |
| 93,950                         | 94,000        | 4,275                             | 4,109                                      |
| <b>\$94,000</b>                |               |                                   |  |
| 94,000                         | 94,050        | 4,278                             | 4,111                                      |
| 94,050                         | 94,100        | 4,280                             | 4,114                                      |
| 94,100                         | 94,150        | 4,282                             | 4,116                                      |
| 94,150                         | 94,200        | 4,285                             | 4,118                                      |
| 94,200                         | 94,250        | 4,287                             | 4,121                                      |
| 94,250                         | 94,300        | 4,290                             | 4,123                                      |
| 94,300                         | 94,350        | 4,292                             | 4,125                                      |
| 94,350                         | 94,400        | 4,294                             | 4,128                                      |
| 94,400                         | 94,450        | 4,297                             | 4,130                                      |
| 94,450                         | 94,500        | 4,299                             | 4,133                                      |
| 94,500                         | 94,550        | 4,301                             | 4,135                                      |
| 94,550                         | 94,600        | 4,304                             | 4,137                                      |
| 94,600                         | 94,650        | 4,306                             | 4,140                                      |
| 94,650                         | 94,700        | 4,309                             | 4,142                                      |
| 94,700                         | 94,750        | 4,311                             | 4,144                                      |
| 94,750                         | 94,800        | 4,313                             | 4,147                                      |
| 94,800                         | 94,850        | 4,316                             | 4,149                                      |
| 94,850                         | 94,900        | 4,318                             | 4,152                                      |
| 94,900                         | 94,950        | 4,320                             | 4,154                                      |
| 94,950                         | 95,000        | 4,323                             | 4,156                                      |
| <b>\$95,000</b>                |               |                                   |  |
| 95,000                         | 95,050        | 4,325                             | 4,159                                      |
| 95,050                         | 95,100        | 4,328                             | 4,161                                      |
| 95,100                         | 95,150        | 4,330                             | 4,163                                      |
| 95,150                         | 95,200        | 4,332                             | 4,166                                      |
| 95,200                         | 95,250        | 4,335                             | 4,168                                      |
| 95,250                         | 95,300        | 4,337                             | 4,171                                      |
| 95,300                         | 95,350        | 4,339                             | 4,173                                      |
| 95,350                         | 95,400        | 4,342                             | 4,175                                      |
| 95,400                         | 95,450        | 4,344                             | 4,178                                      |
| 95,450                         | 95,500        | 4,347                             | 4,180                                      |
| 95,500                         | 95,550        | 4,349                             | 4,182                                      |
| 95,550                         | 95,600        | 4,351                             | 4,185                                      |
| 95,600                         | 95,650        | 4,354                             | 4,187                                      |
| 95,650                         | 95,700        | 4,356                             | 4,190                                      |
| 95,700                         | 95,750        | 4,358                             | 4,192                                      |
| 95,750                         | 95,800        | 4,361                             | 4,194                                      |
| 95,800                         | 95,850        | 4,363                             | 4,197                                      |
| 95,850                         | 95,900        | 4,366                             | 4,199                                      |
| 95,900                         | 95,950        | 4,368                             | 4,201                                      |
| 95,950                         | 96,000        | 4,370                             | 4,204                                      |

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



# 2023 OKLAHOMA INCOME TAX TABLE

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| <b>Your tax is:</b>            |               |                                   |  |
| <b>\$96,000</b>                |               |                                   |  |
| 96,000                         | 96,050        | 4,373                             | 4,206                                      |
| 96,050                         | 96,100        | 4,375                             | 4,209                                      |
| 96,100                         | 96,150        | 4,377                             | 4,211                                      |
| 96,150                         | 96,200        | 4,380                             | 4,213                                      |
| 96,200                         | 96,250        | 4,382                             | 4,216                                      |
| 96,250                         | 96,300        | 4,385                             | 4,218                                      |
| 96,300                         | 96,350        | 4,387                             | 4,220                                      |
| 96,350                         | 96,400        | 4,389                             | 4,223                                      |
| 96,400                         | 96,450        | 4,392                             | 4,225                                      |
| 96,450                         | 96,500        | 4,394                             | 4,228                                      |
| 96,500                         | 96,550        | 4,396                             | 4,230                                      |
| 96,550                         | 96,600        | 4,399                             | 4,232                                      |
| 96,600                         | 96,650        | 4,401                             | 4,235                                      |
| 96,650                         | 96,700        | 4,404                             | 4,237                                      |
| 96,700                         | 96,750        | 4,406                             | 4,239                                      |
| 96,750                         | 96,800        | 4,408                             | 4,242                                      |
| 96,800                         | 96,850        | 4,411                             | 4,244                                      |
| 96,850                         | 96,900        | 4,413                             | 4,247                                      |
| 96,900                         | 96,950        | 4,415                             | 4,249                                      |
| 96,950                         | 97,000        | 4,418                             | 4,251                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| <b>Your tax is:</b>            |               |                                   |  |
| <b>\$97,000</b>                |               |                                   |  |
| 97,000                         | 97,050        | 4,420                             | 4,254                                      |
| 97,050                         | 97,100        | 4,423                             | 4,256                                      |
| 97,100                         | 97,150        | 4,425                             | 4,258                                      |
| 97,150                         | 97,200        | 4,427                             | 4,261                                      |
| 97,200                         | 97,250        | 4,430                             | 4,263                                      |
| 97,250                         | 97,300        | 4,432                             | 4,266                                      |
| 97,300                         | 97,350        | 4,434                             | 4,268                                      |
| 97,350                         | 97,400        | 4,437                             | 4,270                                      |
| 97,400                         | 97,450        | 4,439                             | 4,273                                      |
| 97,450                         | 97,500        | 4,442                             | 4,275                                      |
| 97,500                         | 97,550        | 4,444                             | 4,277                                      |
| 97,550                         | 97,600        | 4,446                             | 4,280                                      |
| 97,600                         | 97,650        | 4,449                             | 4,282                                      |
| 97,650                         | 97,700        | 4,451                             | 4,285                                      |
| 97,700                         | 97,750        | 4,453                             | 4,287                                      |
| 97,750                         | 97,800        | 4,456                             | 4,289                                      |
| 97,800                         | 97,850        | 4,458                             | 4,292                                      |
| 97,850                         | 97,900        | 4,461                             | 4,294                                      |
| 97,900                         | 97,950        | 4,463                             | 4,296                                      |
| 97,950                         | 98,000        | 4,465                             | 4,299                                      |

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| <b>Your tax is:</b>            |               |                                   |  |
| <b>\$99,000</b>                |               |                                   |  |
| 99,000                         | 99,050        | 4,515                             | 4,349                                      |
| 99,050                         | 99,100        | 4,518                             | 4,351                                      |
| 99,100                         | 99,150        | 4,520                             | 4,353                                      |
| 99,150                         | 99,200        | 4,522                             | 4,356                                      |
| 99,200                         | 99,250        | 4,525                             | 4,358                                      |
| 99,250                         | 99,300        | 4,527                             | 4,361                                      |
| 99,300                         | 99,350        | 4,529                             | 4,363                                      |
| 99,350                         | 99,400        | 4,532                             | 4,365                                      |
| 99,400                         | 99,450        | 4,534                             | 4,368                                      |
| 99,450                         | 99,500        | 4,537                             | 4,370                                      |
| 99,500                         | 99,550        | 4,539                             | 4,372                                      |
| 99,550                         | 99,600        | 4,541                             | 4,375                                      |
| 99,600                         | 99,650        | 4,544                             | 4,377                                      |
| 99,650                         | 99,700        | 4,546                             | 4,380                                      |
| 99,700                         | 99,750        | 4,548                             | 4,382                                      |
| 99,750                         | 99,800        | 4,551                             | 4,384                                      |
| 99,800                         | 99,850        | 4,553                             | 4,387                                      |
| 99,850                         | 99,900        | 4,556                             | 4,389                                      |
| 99,900                         | 99,950        | 4,558                             | 4,391                                      |
| 99,950                         | 100,000       | 4,560                             | 4,394                                      |

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

**\$4,562 plus 0.0475 over \$100,000**

- Taxable Income
- Less -
- Total: Subtract Line 2 from Line 1 and enter here  
=
- Multiply Line 3 by 0.0475 and enter here
- Tax on \$100,000
- Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax**  
=

| If Oklahoma taxable income is: |               | And you are:                      |  |
|--------------------------------|---------------|-----------------------------------|--|
| At least                       | But less than | Single or married filing separate | Married* filing joint or head of household |
| <b>Your tax is:</b>            |               |                                   |  |
| <b>\$98,000</b>                |               |                                   |  |
| 98,000                         | 98,050        | 4,468                             | 4,301                                      |
| 98,050                         | 98,100        | 4,470                             | 4,304                                      |
| 98,100                         | 98,150        | 4,472                             | 4,306                                      |
| 98,150                         | 98,200        | 4,475                             | 4,308                                      |
| 98,200                         | 98,250        | 4,477                             | 4,311                                      |
| 98,250                         | 98,300        | 4,480                             | 4,313                                      |
| 98,300                         | 98,350        | 4,482                             | 4,315                                      |
| 98,350                         | 98,400        | 4,484                             | 4,318                                      |
| 98,400                         | 98,450        | 4,487                             | 4,320                                      |
| 98,450                         | 98,500        | 4,489                             | 4,323                                      |
| 98,500                         | 98,550        | 4,491                             | 4,325                                      |
| 98,550                         | 98,600        | 4,494                             | 4,327                                      |
| 98,600                         | 98,650        | 4,496                             | 4,330                                      |
| 98,650                         | 98,700        | 4,499                             | 4,332                                      |
| 98,700                         | 98,750        | 4,501                             | 4,334                                      |
| 98,750                         | 98,800        | 4,503                             | 4,337                                      |
| 98,800                         | 98,850        | 4,506                             | 4,339                                      |
| 98,850                         | 98,900        | 4,508                             | 4,342                                      |
| 98,900                         | 98,950        | 4,510                             | 4,344                                      |
| 98,950                         | 99,000        | 4,513                             | 4,346                                      |

**If your taxable income is \$100,000 or more, use the tax computation worksheets.**

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

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

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

**\$4,395 plus 0.0475 over \$100,000**

- Taxable Income
- Less -
- Total: Subtract Line 2 from Line 1 and enter here  
=
- Multiply Line 3 by 0.0475 and enter here
- Tax on \$100,000
- Total Tax: Add Line 4 to Line 5. Enter total here. This is your **Total Tax**  
=

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

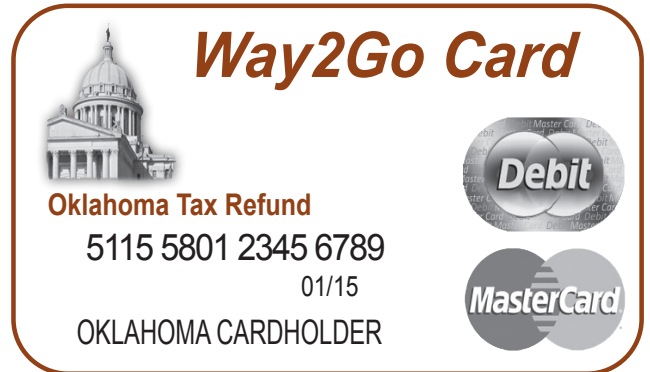


## DEBIT CARD AND PAPER CHECK INFORMATION

### OTC's statement regarding refund debit cards and paper checks.

Please be aware that if you do not choose direct deposit, you can choose to receive a debit card or a paper check for your income tax refund. Your options for receiving your refund are:

1. **Providing direct deposit information.** Make sure the banking information entered is correct. If your direct deposit fails to process, you will be issued a debit card.
2. **Debit card.** You can choose to receive your refund as a debit card. Once you receive and activate your card, the balance can be transferred to your bank account or used anywhere MasterCard is accepted. After a debit card has been issued, the OTC cannot convert the card into a direct deposit or a credit to the taxpayer account. Should you choose to receive a debit card, it can be used at your favorite stores and ATMs that accept MasterCard debit cards. In some cases a fee may apply at ATMs.



3. **Paper check.** A minimum refund of \$10.00 is required to receive a paper check. If you request a paper check for an amount less than \$10.00, a debit card will be issued.

**Note:** If none of the available options are chosen, you will receive a debit card.

The disclosure below is provided by the debit card company, Conduent, to all Oklahoma state agencies using Comerica debit cards.

### Oklahoma Tax Refund Prepaid Card issued by Comerica

You have several options to receive your payments: direct deposit to your bank account; direct deposit to your own prepaid account; or this prepaid card. You do not have to accept this prepaid card. Ask about other ways to receive your funds.

| Monthly fee   | Per purchase | ATM withdrawal               | Cash reload                  |
|---|--------------|------------------------------|------------------------------|
| <b>\$0</b>  | <b>\$0</b>   | <b>\$0</b> in-network        | <b>N/A</b>                   |
|   |              | <b>\$0.95</b> out-of-network |                              |
| ATM balance inquiry   |              |                              | \$0                          |
| Customer service (automated or live agent)                              |              |                              | \$0 or \$0.25 per call       |
| Inactivity (after 12 months with no transactions)                       |              |                              | \$2.00 per month             |
| <b>We charge 3 other types of fees.</b> Here are some of them:          |              |                              |                              |
| Card replacement fee (regular or expedited delivery)                    |              |                              | \$0 or \$15.00               |
| Int'l transaction (excl. ATM withdrawal and balance inquiry fee) amount |              |                              | 2% of the transaction amount |

\* This fee can be lower depending on how and where this card is used. See separate disclosure for ways to access your funds and balance information for no fee.

**No overdraft/credit feature.**

Your funds are eligible for FDIC insurance.

For general information about prepaid accounts, visit [cfpb.gov/prepaid](http://cfpb.gov/prepaid).

Find details and conditions for all fees and services in the cardholder agreement.

## DEBIT CARD INFORMATION (continued)

The disclosure below is provided by the debit card company, Conduent, to all Oklahoma state agencies using Comerica debit cards.

### List of all fees for Oklahoma Tax Refund Way2Go Card Prepaid Card

| All Fees  | Amount  | Details  |
|---|---------|--|
| <b>Get Started</b>  |         |  |
| Card Purchase   | \$0.00  | There is no fee to obtain a card account.  |
| <b>Spend money</b>  |         |  |
| Point-of-sale (POS)   | \$0.00  | There is no fee for POS purchase transactions conducted in the U.S. using your signature or PIN number.  |
| <b>Get cash</b>   |         |  |
| ATM withdrawal (in-network)   | \$0.00  | There is no fee for ATM withdrawals conducted at MoneyPass and Comerica Bank ATM locations. In-network locations can be found at <a href="http://moneypass.com/atm-locator.html">moneypass.com/atm-locator.html</a> and <a href="http://locations.comerica.com/location/atm-x0680021">locations.comerica.com/location/atm-x0680021</a> . When using your card at an ATM, the maximum amount that can be withdrawn from your card account per calendar day is \$500.00.   |
| ATM withdrawal (out-of-network)*  | \$0.95  | This is our fee. You will be assessed a fee for each ATM withdrawal you conduct at an out of network ATM. Out-of-network refers to any ATMs not in the MoneyPass or Comerica Bank ATM Network. You may also be charged a fee by the ATM operator, even if you do not complete a transaction. When using your card at an ATM, the maximum amount that can be withdrawn from your card account per calendar day is \$500.00.   |
| Teller-assisted cash withdrawal (OTC)                                   | \$0.00  | There is no fee for cash withdrawals conducted at Mastercard Member Bank or Credit Union teller windows.   |
| <b>Information</b>  |         |  |
| ATM balance inquiry (in-network and out-of-network)                     | \$0.00  | There is no fee for ATM balance inquiries. You may be assessed a fee by ATM operator for out-of-network balance inquiries.   |
| Customer service (automated or live agent)*                             | \$0.25  | This is our fee. You are allowed two (2) calls for no fee each month to the automated customer service number. A fee is charged for each additional call.  |
| <b>Using your card outside the U.S.</b>                                 |         |  |
| International ATM withdrawals   | \$0.95  | This is our fee. You will be assessed a fee for each ATM withdrawal conducted outside of the U.S. You may also be charged a fee by the ATM operator, even if you do not complete the transaction. International transaction fee also applies.  |
| International transaction fee   | 2%      | Conversion rate is a Mastercard fee for each transaction amount conducted outside of the U.S.  |
| <b>Other</b>  |         |  |
| Card replacement  | \$0.00  | There is no fee to replace your card when sent by regular mail. Standard delivery (7 to 10 calendar days).   |
| Expedited card delivery   | \$15.00 | If you request your replacement card to be expedited rather than receiving it by regular mail, you will be assessed the expedited card delivery fee, in addition to any applicable card replacement fee. Expedited card delivery can be expected within 3 to 5 calendar days.  |
| Funds transfer via Interactive Voice Response (IVR-phone) or web portal | \$0.00  | There is no fee for you to transfer funds from your card account to a U.S. bank account owned by you.  |
| Inactivity Fee  | \$2.00  | This is our fee. After 12 consecutive months of inactivity, following the activation of your card, we will assess the fee in the month following the 12th month period of inactivity, and each consecutive month of inactivity, thereafter. Inactivity is defined as no deposits, purchases, calls to the automated or live customer service, cash withdrawals, ATM balance inquiries, or fund transfers for 12 consecutive months. The inactivity fee will not be charged after the card account balance reaches zero (\$0.00) or after the card account begins to have activity. |

\* "No Fee" transactions expire at the end of each calendar month if not used.

- Your funds are eligible for FDIC insurance and will be held at or transferred to Comerica Bank, an FDIC-insured institution. Once there, your funds are insured up to \$250,000 by the FDIC in the event Comerica Bank fails, if specific deposit insurance requirements are met. See [fdic.gov/deposit/deposits/prepaid.html](http://fdic.gov/deposit/deposits/prepaid.html) for details.
- No overdraft/credit feature.
- Contact Go Program Customer Service by calling 1-888-929-2460, by mail at P.O. Box 245997, San Antonio, TX 78224-5997 or visit [www.GoProgram.com](http://www.GoProgram.com).
- For general information about prepaid accounts, visit [cfpb.gov/prepaid](http://cfpb.gov/prepaid).
- If you have a complaint about a prepaid account, call the Consumer Financial Protection Bureau at 1-855-411-2372 or visit [cfpb.gov/complaint](http://cfpb.gov/complaint).

## GET YOUR REFUND FASTER. USE DIRECT DEPOSIT!

Complete the direct deposit box on your tax return to have your refund directly deposited into your account at a bank or other financial institution. If you do not have your refund deposited directly into your bank account, you can choose to receive a debit card or a paper check.

- 1** Place an 'X' in the appropriate box as to whether the refund will be going into a checking or savings account. Keep in mind you will not receive notification of the deposit.
- 2** Enter your routing number. The routing number must be nine digits. Using the sample check shown below, the routing number is **120120012**. If the first two digits are not 01 through 12 or 21 through 32, the direct deposit will fail to process.
- 3** Enter your account number. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right. On the sample check shown below, the account number is **2020268620**.

**Note:** Verify your routing and account numbers are correct. If the direct deposit fails to process, your refund will be mailed to you on a debit card.

**WARNING!** Due to electronic banking rules, the OTC will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution you will be issued a paper check.

The image shows a sample check from ANYPLACE BANK. The check is payable to the order of 'SAMPLE' for the amount of '1234 DOLLARS'. The check number is '1234'. The routing and account numbers are circled in red and labeled with callouts. The routing number is '120120012' and the account number is '2020268620'. A note at the bottom right states: 'Note: The routing and account numbers may appear in different places on your check.'

**Account Number**

**Routing Number**

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

## THE OKLAHOMA TAX COMMISSION IS JUST ONE CLICK AWAY FOR YOUR CONVENIENCE, 24/7



[tax.ok.gov](http://tax.ok.gov)



### Location

**Oklahoma City:** 300 North Broadway Ave.  
Monday - Friday 7:30 a.m. - 4:30 p.m.



### Taxpayer Resource Center

Monday - Friday 8:00 a.m. - 5:30 p.m.  
405.521.3160

### Stay Connected



# Oklahoma Resident Income Tax Return

Form 511  
2023



Your Social Security Number

Place an 'X' in this box if this taxpayer is deceased →

Spouse's Social Security Number  
(joint return only)

Place an 'X' in this box if this taxpayer is deceased →

**AMENDED RETURN!**

Place an 'X' in this box if this is an amended 511. See Schedule 511-I. →

**Name and Address - Please Print or Type**

|  |                      |                      |  |                      |                      |
|--|----------------------|----------------------|--|----------------------|----------------------|
| Your First Name  | Middle Initial       | Last Name            | If a Joint Return, Spouse's First Name | Middle Initial       | Last Name            |
| <input type="text"/>   | <input type="text"/> | <input type="text"/> | <input type="text"/>                   | <input type="text"/> | <input type="text"/> |
| Mailing Address (Number and street, including apartment number, rural route or PO Box) |                      |                      | City                                   | State                | ZIP or Postal Code   |
| <input type="text"/>   |                      |                      | <input type="text"/>                   | <input type="text"/> | <input type="text"/> |
| Country  |                      |                      |  |                      |                      |
| <input type="text"/>   |                      |                      |  |                      |                      |

**Filing Status**

1  Single

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

3  Married filing separate  
*(If spouse is also filing, list name and SSN in the boxes)*

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

4  Head of household with qualifying person

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

**\* Note:** If claiming **Special Exemption**, see instructions on page 9 of 511 Packet.

|  |            |                      |                      |                      |
|--|------------|----------------------|----------------------|----------------------|
|  | Regular    | * Special            | Blind                |                      |
| <b>Exemptions</b>  | Yourselves | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|  | Spouse     | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <b>Number of dependents</b>  |            |                      |                      |                      |
| Add the Totals from boxes (a), (b) and (c). Enter the TOTAL here: <input type="text"/> |            |                      |                      |                      |

**Note:** If you may be claimed as a dependent on another return, enter "0" in the Total box for your regular exemption.

**Age 65 or Older?** (Please see instructions)  Yourself  Spouse

**Dependents -** If more than four dependents, see instructions and place an 'X' here:

| 1. First Name        | 2. Last Name         | 3. Social Security Number | 4. Date of Birth     | 5. Relationship to You |
|----------------------|----------------------|---------------------------|----------------------|------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/>      | <input type="text"/> | <input type="text"/>   |
| <input type="text"/> | <input type="text"/> | <input type="text"/>      | <input type="text"/> | <input type="text"/>   |
| <input type="text"/> | <input type="text"/> | <input type="text"/>      | <input type="text"/> | <input type="text"/>   |
| <input type="text"/> | <input type="text"/> | <input type="text"/>      | <input type="text"/> | <input type="text"/>   |

| PART ONE: TO ARRIVE AT OKLAHOMA ADJUSTED GROSS INCOME |   | Round to Nearest Whole Dollar |                         |
|---|---|-------------------------------|-------------------------|
| 1   | Federal adjusted gross income (from Federal 1040 or 1040-SR).....   | 1                             | <input type="text"/> 00 |
| 2   | Oklahoma Subtractions (provide Schedule 511-A).....   | 2                             | <input type="text"/> 00 |
| 3   | Line 1 minus line 2.....  | 3                             | <input type="text"/> 00 |
| 4   | Out-of-state income, except wages. Describe: _____<br>(Provide Federal schedule with detailed description; see instructions).....               | 4                             | <input type="text"/> 00 |
| 5   | Line 3 minus line 4.....  | 5                             | <input type="text"/> 00 |
| 6   | Oklahoma Additions (provide Schedule 511-B).....  | 6                             | <input type="text"/> 00 |
| 7   | <b>Oklahoma adjusted gross income</b> (line 5 plus line 6).....<br>(If line 7 is different than line 1, provide a copy of your Federal return.) | 7                             | <input type="text"/> 00 |
| PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS    |   |                               |                         |
| 8   | Oklahoma Adjustments (provide Schedule 511-C).....  | 8                             | <input type="text"/> 00 |
| 9   | Oklahoma income after adjustments (line 7 minus line 8).....  | 9                             | <input type="text"/> 00 |



Name(s) Shown on Form 511:

Your Social Security Number:

**PART TWO: OKLAHOMA TAXABLE INCOME, TAX AND CREDITS continued**

**STOP AND READ:** If line 4 on page 1 is zero, complete lines 10-11. If line 4 is more than zero, see Schedule 511-E and do not complete lines 10-11.

|    |  |     |    |
|----|--|-----|----|
| 10 | Oklahoma itemized deductions (from Schedule 511-D, line 11) or Oklahoma standard deduction (Single or Married Filing Separate: \$6,350 • Married Filing Joint or Qualifying Widow(er): \$12,700 • Head of Household: \$9,350)  | 10  | 00 |
| 11 | Exemptions: Enter the total number of exemptions claimed on page 1 <input type="text"/> X \$1,000  | 11  | 00 |
| 12 | Total deductions and exemptions (add lines 10 and 11 or amount from Sch. 511-E, line 5)  | 12  | 00 |
| 13 | Oklahoma Taxable Income (line 9 minus line 12)   | 13  | 00 |
| 14 | (a) Oklahoma Income Tax from Tax Table (see pages 27-38 of instructions) or if using Farm Income Averaging, enter tax from Form 573, line 22 and enter a "1" in box on line 14   | 14a | 00 |
|    | (b) If paying the Health Savings Account additional 10% tax, add additional tax here and enter a "2" in box on line 14. If recapturing the Oklahoma Affordable Housing Tax Credit, add recaptured credit here and enter a "3" in box on line 14. If making an Oklahoma installment payment pursuant to IRC Section 965(h) and 68 OS Sec. 2368(K), add the installment payment here and enter a "4" in the box on line 14 | 14b | 00 |
|    | Oklahoma Income Tax (line 14a plus line 14b)   | 14  | 00 |

**STOP AND READ:** If line 7 is equal to or larger than line 1, complete line 15. If line 7 is smaller than line 1, complete Schedules 511-F and 511-G.

|    |  |    |    |
|----|--|----|----|
| 15 | Oklahoma child care/child tax credit (see instructions)  | 15 | 00 |
| 16 | Credit for taxes paid to another state (provide Form 511TX)  | 16 | 00 |
| 17 | Form 511CR - Other Credits Form. List 511CR line number claimed here: <input type="text"/>   | 17 | 00 |
| 18 | <b>Income Tax</b> (line 14 minus lines 15-17) Do not enter less than zero<br><b>DO NOT PAY THIS AMOUNT. PAYMENT IS FIGURED ON LINE 41.</b> | 18 | 00 |

**PART THREE: TAX, CREDITS AND PAYMENTS**

|    |  |    |    |
|----|--|----|----|
| 19 | Use tax due on Internet, mail order, or other out-of-state purchases (For use tax table, see page 14 of the Packet) If you certify that no use tax is due, place an 'X' here: <input type="checkbox"/> | 19 | 00 |
| 20 | Balance (add lines 18 and 19)  | 20 | 00 |
| 21 | Oklahoma withholding (provide all W-2s, 1099s or other withholding statements)   | 21 | 00 |
| 22 | 2023 estimated tax payments (qualified farmer <input type="checkbox"/> )   | 22 | 00 |
| 23 | 2023 payment with extension  | 23 | 00 |
| 24 | Low Income Property Tax Credit (provide Form 538-H)  | 24 | 00 |
| 25 | Sales Tax Relief Credit (provide Form 538-S)   | 25 | 00 |
| 26 | Natural Disaster Tax Credit (provide Form 576)   | 26 | 00 |
| 27 | Credit from Form 578   | 27 | 00 |
| 28 | Oklahoma earned income credit (see instructions)   | 28 | 00 |
| 29 | Amount paid with original return plus additional paid after it was filed (amended return only)   | 29 | 00 |



|                            |                              |
|----------------------------|------------------------------|
| Name(s) Shown on Form 511: | Your Social Security Number: |
|----------------------------|------------------------------|

**PART THREE: TAX, CREDITS AND PAYMENTS continued**

|    |  |    |    |
|----|--|----|----|
| 30 | Payments and credits (add lines 21-29 from page 2).....  | 30 | 00 |
| 31 | Overpayment, if any, as shown on original return and/or prior amended return(s) or as previously adjusted by Oklahoma (amended return only)..... | 31 | 00 |
| 32 | <b>Total payments and credits</b> (line 30 minus 31).....  | 32 | 00 |

**PART FOUR: REFUND**

|    |  |    |    |
|----|--|----|----|
| 33 | If line 32 is more than line 20, subtract line 20 from line 32. This is your overpayment.....  | 33 | 00 |
| 34 | Amount of line 33 to be applied to 2024 estimated tax (original return only)<br>(For further information regarding estimated tax, see page 5 of the 511 Packet.) | 34 | 00 |

**Schedule 511-H provides you with the opportunity to make a financial gift from your refund to a variety of Oklahoma organizations. Please place the line number of the organization from Schedule 511-H in the box below. If you give to more than one organization, put a "99" in the box. Provide Schedule 511-H**

|    |  |    |    |
|----|--|----|----|
| 35 | Donations from your refund (total from Schedule 511-H).....    | 35 | 00 |
| 36 | <b>Total deductions from refund</b> (add lines 34 and 35)..... | 36 | 00 |
| 37 | Amount to be refunded to you (line 33 minus line 36).....      | 37 | 00 |

**Refund Note:** For Direct Deposit, verify your account and routing numbers are correct. If your direct deposit fails to process, you will receive a debit card. You can also choose to receive either a debit card or a paper check by placing an 'X' in the appropriate box below. **Note:** A minimum refund of \$10.00 is required to receive a paper check. If you request a paper check for an amount less than \$10.00, a debit card will be issued. If no options are selected, you will receive a debit card. See the 511 Packet for direct deposit, debit card and paper check information. Due to electronic banking rules, the OTC will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution you will be issued a paper check.

|  |   |
|--|---|
| <b>Send my refund as a:</b><br><input type="checkbox"/> Debit Card<br><input type="checkbox"/> Paper Check | Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No<br><b>Direct Deposit my refund in my:</b><br><input type="checkbox"/> Checking Account      Routing Number: <input style="width: 150px;" type="text"/><br><input type="checkbox"/> Savings Account      Account Number: <input style="width: 200px;" type="text"/> |
|--|---|

**PART FIVE: AMOUNT YOU OWE**

|    |   |    |    |
|----|---|----|----|
| 38 | If line 20 is more than line 32, subtract line 32 from line 20. This is your tax due.....   | 38 | 00 |
| 39 | Underpayment of estimated tax interest (annualized installment method ..... <input style="width: 40px;" type="text"/> ) ..<br>(If you have an underpayment of estimated tax (line 39) & overpayment (line 33), see instructions.) | 39 | 00 |
| 40 | For delinquent payment add penalty of 5% ..... \$ _____<br>plus interest of 1.25% per month ..... \$ _____  | 40 | 00 |
| 41 | <b>Total tax, penalty and interest</b> (add lines 38-40).....   | 41 | 00 |

Under penalty of perjury, I declare the information contained in this document, and all attachments and schedules, is true and correct to the best of my knowledge and belief. Place an 'X' in this box if the Oklahoma Tax Commission may discuss this return with your tax preparer.....

|                          |      |                          |      |  |      |
|--------------------------|------|--------------------------|------|--|------|
| Taxpayer's Signature     | Date | Spouse's Signature       | Date | Paid Preparer's Signature                | Date |
| Taxpayer's Occupation    |      | Spouse's Occupation      |      | Paid Preparer's Address and Phone Number |      |
| Daytime Phone (optional) |      | Daytime Phone (optional) |      | Paid Preparer's PTIN                     |      |



**Note: Provide this page ONLY if you have an amount shown on a schedule.**



Name(s) Shown on Form 511:

Your Social Security Number:

**Schedule 511-A: Oklahoma Subtractions** See instructions on pages 16-19.

|    |   |    |                      |    |
|----|---|----|----------------------|----|
| 1  | Interest on U.S. government obligations.....  | 1  | <input type="text"/> | 00 |
| 2  | Social Security benefits taxed on your Federal Form 1040 or 1040-SR.....                                | 2  | <input type="text"/> | 00 |
| 3  | Federal civil service retirement in lieu of social security.....  | 3  | <input type="text"/> | 00 |
|    | Retirement Claim Number: Taxpayer <input type="text"/> Spouse <input type="text"/>                      |    |                      |    |
| 4  | Military Retirement.....  | 4  | <input type="text"/> | 00 |
| 5  | Oklahoma government or Federal civil service retirement (see instructions for limitation).....          | 5  | <input type="text"/> | 00 |
| 6  | Other retirement income (see instructions for limitation).....  | 6  | <input type="text"/> | 00 |
| 7  | U.S. Railroad Retirement Board benefits.....  | 7  | <input type="text"/> | 00 |
| 8  | Oklahoma depletion.....   | 8  | <input type="text"/> | 00 |
| 9  | Oklahoma net operating loss ( <b>provide</b> schedules)..... Loss Year(s) <input type="text"/>          | 9  | <input type="text"/> | 00 |
| 10 | Exempt tribal income (see instructions for qualifications).....   | 10 | <input type="text"/> | 00 |
| 11 | Gains from the sale of exempt government obligations.....   | 11 | <input type="text"/> | 00 |
| 12 | Oklahoma Capital Gain Deduction ( <b>provide</b> Form 561).....   | 12 | <input type="text"/> | 00 |
| 13 | Income Tax Refund (Federal Form 1040 or 1040-SR, Schedule 1, line 1).....                               | 13 | <input type="text"/> | 00 |
| 14 | Oklahoma income distributed by an electing PTE.....   | 14 | <input type="text"/> | 00 |
| 15 | Miscellaneous: Other subtractions (enter number in box for type of deduction)..... <input type="text"/> | 15 | <input type="text"/> | 00 |
| 16 | <b>Total subtractions</b> (add lines 1-15, enter total here and on line 2 of Form 511).....             | 16 | <input type="text"/> | 00 |

**Schedule 511-B: Oklahoma Additions** See instructions on pages 20-21.

|   |   |   |                      |    |
|---|---|---|----------------------|----|
| 1 | State and municipal bond interest.....  | 1 | <input type="text"/> | 00 |
| 2 | Out-of-state losses (describe _____ ) Enter as a positive number                                    | 2 | <input type="text"/> | 00 |
| 3 | Lump sum distributions (not included in your Federal Adjusted Gross Income).....                    | 3 | <input type="text"/> | 00 |
| 4 | Federal net operating loss - Enter as a positive number.....  | 4 | <input type="text"/> | 00 |
| 5 | Recapture of depletion claimed on a lease bonus or add back of excess Federal depletion.....        | 5 | <input type="text"/> | 00 |
| 6 | Recapture of Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s)    | 6 | <input type="text"/> | 00 |
| 7 | Oklahoma loss distributed by an electing PTE.....   | 7 | <input type="text"/> | 00 |
| 8 | Miscellaneous: Other additions (enter number in box for type of addition)..... <input type="text"/> | 8 | <input type="text"/> | 00 |
| 9 | <b>Total additions</b> (add lines 1-8, enter total here and on line 6 of Form 511).....             | 9 | <input type="text"/> | 00 |

**Note: Provide this page ONLY if you have an amount shown on a schedule.**



Name(s) Shown on Form 511:

Your Social Security Number:

**Schedule 511-C: Oklahoma Adjustments** See instructions on pages 21-24.

|   |  |   |                      |    |
|---|--|---|----------------------|----|
| 1 | Military pay exclusion - Active Duty, Reserve and National Guard (not retirement income) ..... | 1 |                      | 00 |
| 2 | Qualifying disability deduction .....  | 2 |                      | 00 |
| 3 | Contributions to Oklahoma 529 College Savings Plan and OklahomaDream 529 Account(s) .....      | 3 |                      | 00 |
| 4 | Deduction for providing foster care .....  | 4 |                      | 00 |
| 5 | Miscellaneous: Other adjustments (enter number in box for type of deduction) .....             | 5 | <input type="text"/> | 00 |
| 6 | <b>Total adjustments</b> (add lines 1-5, enter total here and on line 8 of Form 511) .....     | 6 |                      | 00 |

**Schedule 511-D: Oklahoma Itemized Deductions** See instructions on page 24.

If you claimed itemized deductions on your Federal return, you must claim Oklahoma Itemized Deductions.

|    |   |    |        |    |
|----|---|----|--------|----|
| 1  | Federal itemized deductions from Federal Sch. A, line 17 .....  | 1  |        | 00 |
| 2  | State and local sales or income taxes from Federal Sch. A, line 5a (If Federal Sch A, line 5e is limited, enter that portion of Federal Sch A, line 5a included in line 5e)....   | 2  |        | 00 |
| 3  | Line 1 minus line 2 .....   | 3  |        | 00 |
| 4  | Medical and Dental expenses from Federal Sch. A, line 4 .....   | 4  |        | 00 |
| 5  | Gifts to Charity from Federal Sch. A, line 14 .....   | 5  |        | 00 |
| 6  | Line 3 minus lines 4 and 5 .....  | 6  |        | 00 |
| 7  | Is line 6 more than \$17,000?<br><input type="checkbox"/> YES. Your itemized deductions are limited. Complete lines 9-11.<br><input type="checkbox"/> NO. Your itemized deductions are not limited. Skip lines 9 and 10. Go to line 11. |    |        |    |
| 8  | Maximum amount allowed for itemized deductions. (exception, lines 9 and 10) .....   | 8  | 17,000 | 00 |
| 9  | Medical and Dental expenses from Federal Sch. A, line 4 .....   | 9  |        | 00 |
| 10 | Gifts to Charity from Federal Sch. A, line 14 .....   | 10 |        | 00 |
| 11 | <b>Oklahoma Itemized Deductions</b><br>If you responded YES on line 7: Add lines 8, 9 and 10<br>If you responded NO on line 7: enter the amount from line 3 .....   | 11 |        | 00 |

Enter your Oklahoma Itemized Deductions on line 10 of Form 511 unless you have income from out-of-state on line 4 of Form 511. If you have an amount on line 4 of Form 511, complete Schedule 511-E "Deductions and Exemptions" to determine the amount to enter on line 12 of Form 511.

**Note: Provide this page ONLY if you have an amount shown on a schedule.**



Name(s) Shown on Form 511:

Your Social Security Number:

**Schedule 511-E: Deductions and Exemptions** See instructions on page 24.

Use this schedule if you have income from out-of-state (Form 511, line 4). Your exemptions and deductions must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income reduced by allowable adjustments except out-of-state income. If you claimed itemized deductions on your federal return, complete Schedule 511-D before completing this schedule.

|   |   |   |                      |    |
|---|---|---|----------------------|----|
| 1 | Oklahoma itemized deductions (Schedule 511-D, line 11) or Oklahoma standard deduction.....  | 1 | <input type="text"/> | 00 |
| 2 | Exemptions (\$1,000 x number of exemptions claimed at top of Form 511).....   | 2 | <input type="text"/> | 00 |
| 3 | Total (add lines 1 and 2).....  | 3 | <input type="text"/> | 00 |
| 4 | Divide the amount on line 7 of Form 511 by the amount on line 3 of Form 511<br><br><div style="display: flex; align-items: center; justify-content: center;"> <input style="width: 150px; height: 25px;" type="text"/> <span style="margin: 0 10px;">÷</span> <input style="width: 150px; height: 25px;" type="text"/> </div> Enter the percentage from the above calculation here ( <b>do not enter more than 100%</b> ) ..... | 4 | <input type="text"/> | %  |
| 5 | <b>Total allowable deductions and exemptions.</b> Multiply line 3 by percentage on line 4, enter total here and on line 12 of Form 511. ( <b>Leave lines 10 - 11 of Form 511 blank.</b> ).....  | 5 | <input type="text"/> | 00 |

**Schedule 511-F: Child Care/Child Tax Credit** See instructions on page 25.

If your Federal Adjusted Gross Income is \$100,000 or less and you are allowed either a credit for child care expenses or the child tax credit on your Federal return, you are allowed a credit against your Oklahoma tax. Your Oklahoma credit is the **greater** of:

- 20% of the credit for child care expenses allowed by the IRS Code.

**or**

- 5% of the child tax credit allowed by the IRS Code.

This includes both the nonrefundable child tax credit and the refundable additional child tax credit.

The credit must be prorated based on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income.

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

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

|   |   |   |                      |    |
|---|---|---|----------------------|----|
| 1 | Enter your Federal child <b>care</b> credit.....  | 1 | <input type="text"/> | 00 |
| 2 | Multiply line 1 by 20% .....  | 2 | <input type="text"/> | 00 |
| 3 | Enter your Federal child <b>tax</b> credit (total of child tax credit & additional child tax credit) .....  | 3 | <input type="text"/> | 00 |
| 4 | Multiply line 3 by 5% .....   | 4 | <input type="text"/> | 00 |
| 5 | Enter the larger of line 2 or line 4 .....  | 5 | <input type="text"/> | 00 |
| 6 | Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511<br><br><div style="display: flex; align-items: center; justify-content: center;"> <input style="width: 150px; height: 25px;" type="text"/> <span style="margin: 0 10px;">÷</span> <input style="width: 150px; height: 25px;" type="text"/> </div> Enter the percentage from the above calculation here ( <b>do not enter more than 100%</b> ) ..... | 6 | <input type="text"/> | %  |
| 7 | Multiply line 5 by line 6. This is your Oklahoma child care/child tax credit. Enter total here and on line 15 of Form 511.....  | 7 | <input type="text"/> | 00 |

**Note: Provide this page ONLY if you have an amount shown on a schedule.**



Name(s) Shown on Form 511:

Your Social Security Number:

**Schedule 511-G: Earned Income Credit** See instructions on page 25.

You are allowed a credit equal to 5% of the federal earned income credit calculated using the same requirements for calculating the earned income tax credit for federal income tax purposes in effect for the 2020 income tax year. The credit must be prorated on the ratio of Oklahoma Adjusted Gross Income to Federal Adjusted Gross Income. **Provide** a copy of your Federal return and OTC Form 511-EIC.

|   |   |  |  |    |
|---|---|--|--|----|
| 1 | Federal earned income credit .....  |  |  | 00 |
| 2 | Multiply line 1 by 5% .....   |  |  | 00 |
| 3 | Divide the amount on line 7 of Form 511 by the amount on line 1 of Form 511                                 |  |  |    |
|   | <input type="text"/> ÷ <input type="text"/>   |  |  |    |
|   | Enter the percentage from the above calculation here (do not enter more than 100%) .....                    |  |  | %  |
| 4 | Oklahoma earned income credit (multiply line 2 by line 3, enter total here and on line 28 of Form 511)..... |  |  | 00 |

**Schedule 511-H: Donations from Refund (Original Return Only)**

This schedule allows you to make a donation from your refund to a variety of Oklahoma organizations. Information regarding each program, its mission, how funds are utilized, and mailing addresses are shown in Schedule 511-H Information. If you are not receiving a refund, but would like to make a donation to one of these organizations, Schedule 511-H Information lists the mailing address to mail your donation to the organization.

Place an 'X' in the box associated with the dollar amount you wish to have deducted from your refund and donated to that organization. Then carry that figure over into the column at the right. When you carry your figure back to line 35 of Form 511, please list the line number of the organization to which you donated. If you donate to more than one organization, please write a "99" in the box at line 35 of Form 511.

See Packet 511, pages 25-26 for Schedule 511-H Information.

|   |  |     |     |    |  |  |    |
|---|--|-----|-----|----|--|--|----|
| 1 | Support of Programs for Volunteers to Act as Court Appointed Special Advocates for Abused or Neglected Children..... | \$2 | \$5 | \$ |  |  | 00 |
| 2 | Y.M.C.A. Youth and Government Program .....  | \$2 | \$5 | \$ |  |  | 00 |
| 3 | Support Wildlife Diversity Fund .....  | \$2 | \$5 | \$ |  |  | 00 |
| 4 | Support Oklahoma Silver Haired Legislature and Alumni Association Program .....                                      | \$2 | \$5 | \$ |  |  | 00 |
| 5 | <b>Total donations</b> (add lines 1-4, enter total here and on line 35 of Form 511).....                             |     |     |    |  |  | 00 |



**Note: Provide this page ONLY if you are filing an amended return.**

Name(s) Shown  
on Form 511:

Your Social  
Security Number:

**Schedule 511-I: Amended Return Information** See instructions on page 26.

Did you file an amended Federal return? Yes  No

If Yes, provide a copy of the IRS Form 1040X or 1045 AND proof of IRS acceptance, such as a copy of the IRS "Statement of Adjustment," IRS check or deposit slip. IRS documents submitted after filing this Oklahoma amended return may delay processing.

Explain the changes to income, deductions, and/or credits below. Enter the line reference number for which you are reporting a change and give the reason. If more space is needed, provide a separate schedule.

Lined area for providing details of amended returns.

# State of Oklahoma Claim for Credit/Refund of Sales Tax



Taxpayer's Social Security Number:

If died in 2023 or 2024, enter date of death:

Spouse's Social Security Number:

If died in 2023 or 2024, enter date of death:

Instructions on page 3. Please read carefully as an incomplete form may delay your refund.

FORM

# 538-S

2023

|   |                      |                      |   |                      |                      |
|---|----------------------|----------------------|---|----------------------|----------------------|
| Taxpayer's First Name   | Middle Initial       | Last Name            | Spouse's First Name (If a Joint Return) | Middle Initial       | Last Name            |
| <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/>                    | <input type="text"/> | <input type="text"/> |
| Mailing Address (Number and street, including apartment number, or rural route) |                      |                      | City                                    | State                | ZIP                  |
| <input type="text"/>  |                      |                      | <input type="text"/>                    | <input type="text"/> | <input type="text"/> |

## PART 1: TAXPAYER INFORMATION

Physical Address in 2023 (If different than shown in mailing address section):

Place an 'X' if you or your spouse have a physical disability constituting a substantial handicap to employment (submit proof)

Place an 'X' if you or your spouse are 65 years of age or over      Oklahoma resident for the entire year?  yes  no

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

| 1. Dependents<br><small>(first name, middle initial, last name) If you have additional dependents, provide schedule.</small> | See Instructions     |                           |                      | 5. Yearly Income     |
|--|----------------------|---------------------------|----------------------|----------------------|
|  | 2. Age               | 3. Social Security Number | 4. Relationship      |                      |
| <input type="text"/>   | <input type="text"/> | <input type="text"/>      | <input type="text"/> | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> | <input type="text"/>      | <input type="text"/> | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> | <input type="text"/>      | <input type="text"/> | <input type="text"/> |
| <input type="text"/>   | <input type="text"/> | <input type="text"/>      | <input type="text"/> | <input type="text"/> |

## EXEMPTION INFORMATION QUALIFIED EXEMPTIONS...

- A. Yourself.....
- B. Spouse .....
- C. Number of dependents.....
- D. Total exemptions claimed (add A-C).....

## PART 3: GROSS INCOME: Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2023.

See "Total gross household income" definition on page 3 for examples of income.

- 1 Enter total wages, salaries, fees, commissions, bonuses, and tips (including **nontaxable** income from your W-2s) .....
- 2 Enter total interest and dividend income received .....
- 3 Total of all dependents' income (from Part 2, column 5).....
- 4 Social Security payments (total including Medicare) .....
- 5 Railroad Retirement benefits .....
- 6 Other pensions, annuities and IRAs .....
- 7 Alimony .....
- 8 Unemployment benefits .....

| YEARLY INCOME                       |                         |
|-------------------------------------|-------------------------|
| YOU MAY NOT ENTER NEGATIVE AMOUNTS. |                         |
| 1                                   | <input type="text"/> 00 |
| 2                                   | <input type="text"/> 00 |
| 3                                   | <input type="text"/> 00 |
| 4                                   | <input type="text"/> 00 |
| 5                                   | <input type="text"/> 00 |
| 6                                   | <input type="text"/> 00 |
| 7                                   | <input type="text"/> 00 |
| 8                                   | <input type="text"/> 00 |





Name(s) Shown on Form 538-S: \_\_\_\_\_

Your Social Security Number: \_\_\_\_\_

**PART 3: GROSS INCOME:** Enter taxable and nontaxable gross income and assistance received by ALL members of your household in the year 2023.

See "Total gross household income" definition on page 3 for examples of income.

9 Earned Income Credit (EIC) received in 2023.....

10 Nontaxable sources of income (specify) \_\_\_\_\_

11 Enter **gross** (positive) income from rentals, royalties, partnerships, estates & trusts, and gains from the sale or exchange of property (taxable & nontaxable) (provide Federal return including schedules)....

12 Enter **gross** (positive) income from business and farm (provide Federal return including schedules).....

13 Other income-including income of others living in your household (specify)\_\_\_\_\_

14 **Total gross household income** (Add lines 1-13).....

| YEARLY INCOME                       |    |
|-------------------------------------|----|
| YOU MAY NOT ENTER NEGATIVE AMOUNTS. |    |
| 9                                   | 00 |
| 10                                  | 00 |
| 11                                  | 00 |
| 12                                  | 00 |
| 13                                  | 00 |
| 14                                  | 00 |

If line 14 is over income limits shown in steps 2 and 3 on page 3, no credit is allowed.

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

15 Total qualified exemptions claimed in Box D on page 1  x \$40 (credit claimed).....

15  00

**DIRECT DEPOSIT OPTION:** For those NOT filing a Form 511. See page 3 for Refund Information.

If you are filing a Form 511, carry the credit to Form 511, line 25.

**Refund Note:** For Direct Deposit, verify your account and routing numbers are correct. If your direct deposit fails to process, you will receive a debit card. You can also choose to receive either a debit card or a paper check by placing an 'X' in the appropriate box below. **Note:** A minimum refund of \$10.00 is required to receive a paper check. If you request a paper check for an amount less than \$10.00, a debit card will be issued. If no options are selected, you will receive a debit card. Due to electronic banking rules, the Oklahoma Tax Commission (OTC) will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution you will be issued a paper check.

**Send my refund as a:**

Debit Card

Paper Check

Is this refund going to or through an account that is located outside of the United States?  Yes  No

**Direct Deposit my refund in my:**

Checking Account Routing Number:

Savings Account Account Number:

If the OTC may discuss this return with your tax preparer, place an 'X' here:

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

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

Preparer's Signature and Date

## Notice

- Persons who have received Temporary Assistance for Needy Families (TANF) for any month in the year of 2023 will not be eligible for the sales tax credit or refund. Your monthly TANF benefit included Sales Tax Relief money.
- The Department of Human Services will make sales tax refunds to persons who have continuously received aid to the aged, blind, disabled or Medicaid payment for nursing home care from January 1, 2023 to December 31, 2023.

## Form 538-S Instructions

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

### Step 1

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



**Yes** (go to step 2)



**No** (you do not qualify to file this form)

### Step 2

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



**Yes** (File Form 538-S)



**No** (go to step 3)

### Step 3

Is your total gross household income\* (defined below) \$50,000 or less and at least one of the following applies?

- You can claim an exemption for your dependent.
- You and/or your spouse are 65 years of age or older by 12/31/2023.
- You have a physical disability constituting handicap to employment (provide proof\* as defined in the section below)



**Yes** (File Form 538-S)



**No** (you do not qualify to file this form)

### Exceptions:

- A person convicted of a felony and who is an inmate in the custody of the Department of Corrections for any portion of the year is not eligible to file a claim for the sales tax relief.
- Individuals living in Oklahoma under a visa do not qualify for the sales tax relief.
- If a taxpayer or spouse died during the tax year, he/she will not qualify for the sales tax credit. If the death occurred after December 31, 2023, but before this tax form was filed, the sales tax credit or refund for the deceased will be issued to their estate. Enter the date of death in the box next to the taxpayer and/or spouse's Social Security Number.

### Dependents:

To qualify as a dependent for the sales tax credit or refund, your listed dependent must qualify and be claimed as a dependent for Federal income tax purposes. The name, social security number, age, relationship and yearly income (if any) must be entered for all dependents. All of the other sales tax credit or refund requirements listed above must also be met (example: resident of Oklahoma for the entire year). Do not enter the taxpayer or spouse as a dependent. If you have more than four dependents, include a statement showing the information required in columns (1) through (5).

### Refund Information for those Not Filing a Form 511:

- If you are **NOT** filing a Form 511, and would like to have the amount shown on line 15 deposited directly into your checking or savings account, complete the "Direct Deposit Option" section. If you do not choose direct deposit, you can choose to receive a debit card or a paper check. (If you **are** filing a Form 511, you will complete the Direct Deposit section on the Form 511.)
- **WARNING!** The OTC will not allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution, your refund will be mailed to the address shown on your return.

### \*Definitions for the purpose of this form:

**Resident of Oklahoma** is defined as a person legally domiciled in this state for the entire tax year.

**Household** means any house, dwelling or other type of living quarters.

**Total gross household income** means the total amount of gross income received by ALL persons living in the same household whether the income was taxable or not for income tax purposes. This includes, but is not limited to, public assistance payments, support money (example: child support), workers' compensation, school grants or scholarships, veterans disability compensation, loss-of-time insurance payments and all of the types of income shown on the front of this form. Income that is exempt must be included in the year received, for example: nontaxable sources of income on your W-2 (such as a dependent care reimbursement account), military housing assistance, and the distribution of earnings from a Roth IRA. **Note:** Do not include income deferred for Federal Income Tax purposes, for example: tax deductible contributions to a 401K or to a traditional IRA. This income will be included when distributed and taxed on your Federal return.

**Proof of disability** may be established by certification by an agency of State Government, an insurance company or a physician, or by eligibility to receive disability benefits under the Federal Social Security Act. A veteran certified by the Veterans Administration of the Federal government as having a service-connected disability shall constitute proof.

### Filing instructions and due date:

If you are required to file an Oklahoma Income Tax Return, claim the sales tax refund as a credit on your tax return, Form 511, and provide this signed form. Your return claiming the sales tax credit must be filed no later than April 15th. (See note at bottom of page)

If you are **not** required to file an Oklahoma Income Tax Return, this form must be filed no later than June 30. If you have withholding or made estimated payments and are filing for a refund on Form 511, you must claim the sales tax credit on your return and provide this signed form. If you are not filing an income tax return, mail this completed and signed form to: **Oklahoma Tax Commission, PO Box 26800, Oklahoma City, OK 73126-0800**.

An amended return cannot be filed to claim this credit after the due date. The claim must be filed on or before the due date, including extensions.

### Note:

- If the Internal Revenue Code (IRC) of the IRS provides for a later due date, this form may be filed by the later due date.
- If the due date falls on a weekend or legal holiday when the OTC offices are closed, this form is due the next business day.
- Extensions **do** apply to this form. If you have been granted an extension of time in order to file your income tax return (including the April 20th due date for electronically filed returns), file this form with your income tax return on or before the due date granted by the extension. **Provide** a copy of the extension.