

Nonresident -

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

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.

Appendix B: Oklahoma Deductions

If itemized deductions were claimed on the Federal return, itemized deductions must be claimed on the Oklahoma Return. If itemized deductions were not claimed on the Federal return, the Oklahoma standard deduction must be claimed.

Standard Deduction

<u>Filing Status:</u>	<u>Standard Deduction</u>
Single or Married Filing Separate	\$5,800
Head of Household	\$8,500
Married Filing Joint or Qualifying Widow(er)	\$11,600

Itemized Deduction

The amount of the Federal itemized deductions claimed on the Federal return (Form 1040, Schedule A), is the amount used as Oklahoma itemized deductions.

APPENDIX C: OKLAHOMA TAX RATE SCHEDULES

OTC Form 511, Line 14 and Form 511NR, Line 32

Married Filing Jointly, Head of Household, or Qualifying Widow(er) (Filing Status 2, 4, or 5)				Single or Married Filing Separately (Filing Status 1 or 3)			
<u>Taxable Income</u>		<u>Oklahoma Income Tax</u>		<u>Taxable Income</u>		<u>Oklahoma Income Tax</u>	
0 - 2,000	Pay	0.00 + 0.5% over	0	0 - 1,000	Pay	0.00 + 0.5% over	0
2,000 - 5,000	Pay	10.00 + 1.0% over	2,000	1,000 - 2,500	Pay	5.00 + 1.0% over	1,000
5,000 - 7,500	Pay	40.00 + 2.0% over	5,000	2,500 - 3,750	Pay	20.00 + 2.0% over	2,500
7,500 - 9,800	Pay	90.00 + 3.0% over	7,500	3,750 - 4,900	Pay	45.00 + 3.0% over	3,750
9,800 - 12,200	Pay	159.00 + 4.0% over	9,800	4,900 - 7,200	Pay	79.50 + 4.0% over	4,900
12,200 - 15,000	Pay	255.00 + 5.0% over	12,200	7,200 - 8,700	Pay	171.50 + 5.0% over	7,200
15,000 - over	Pay	395.00 + 5.50% over	15,000	8,700 - over	Pay	246.50 + 5.50% over	8,700