Oklahoma Income Tax Withholding Tables

For additional copies of this publication, please visit our web site at www.oktax.state.ok.us

Oklahoma Tax Commission

A Message from the Oklahoma Tax Commission

Dear Employer,

This information packet contains the Oklahoma income tax withholding tables developed by the Oklahoma Tax Commission. These tables should be used to compute the amount of Oklahoma income tax to be withheld from employee wages each pay period.

Each table type is offered in each of the different pay period types. Please see the "Table of Contents" shown below to locate the table(s) best fitting your organizations payroll period(s).

Once you have read the following information, if you have any questions or comments, please contact one of our Taxpayer Assistance Offices listed on the back page of this packet.

Your assistance in helping your employees ensure that they do not have a liability at filing time is appreciated.

Sincerely,
Taxpayer Assistance Division
Oklahoma Tax Commission

Table of Contents

General Information: Income Tax Withholding

In general the withholding law will apply to everyone receiving compensation for services rendered in Oklahoma with the exception of those services specifically excluded under Section 2385.1, Title 68, Oklahoma Statutes as amended:

(1) for services paid to an employee in connection with farming activities where the amount paid is nine hundred dollars ($900.00) or less monthly; or

(2) for domestic service in a private home, local college, club or local chapter of a college fraternity or sorority; or

(3) for service not in the course of the employer's trade or business performed in any calendar quarter by an employee, unless the cash remuneration paid for such service is $200.00 or more; or

(4) for services performed in the state by a person who is not a " resident individual", whose income in any calendar quarter is not more than three hundred dollars ($300.00); or

(5) for services performed by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order.

Identification Number...

The employer's identification number for Oklahoma withholding tax purposes is the same number assigned by the Internal Revenue Service for reporting Federal employment taxes. Every employer must have a Federal Employers Identification Number. Employers may obtain a Federal Identification Number by making application with the Internal Revenue Service on Form SS-4 or by calling (866) 816-6999 or by fax at (215) 516-3990.

Filing Requirements...

Every employer required to deduct and withhold Oklahoma income tax from employee's wages must file a report each calendar quarter on or before the 15th day of the month following the close of the quarter, except where the amount withheld is more than $500.00 per quarter. Where tax withheld is in excess of $500.00 per quarter, it must be reported on a monthly basis on or before the 15th of the following month.

Every employer owing an average of $10,000 or more per month in taxes in the previous fiscal year, shall pay over the amount so withheld on the same dates as required under the Federal Semiweekly Deposit Schedule for federal withholding taxes. For employers making payments other than by electronic funds transfer, a withholding payment voucher shall be filed with each payment. For employers making payments by electronic funds transfer, a withholding return shall not be required to be filed with each payment. A withholding return for payments made by electronic funds transfer shall be filed monthly on or before the fifteenth day of the month following the close of each monthly period.

Reporting Forms...

Forms on which to report tax withheld will be furnished to employers registered with the Commission before the end of each report period.

Registration with the Oklahoma Tax Commission...

New employers should request, complete, and submit a Business Tax Registration Form, which may be obtained by contacting the Oklahoma Tax Commission at (405) 521-3160.

Annual Reconciliation and Employer's Earning Statements...

Employers are no longer required to file an Annual Reconciliation of Oklahoma Income Tax Withholding Report (form OW-1) with the Tax Commission. Instead, we are asking that if there are any adjustments to be made to your withholding account (either overpays or underpays), that you use your monthly or quarterly Oklahoma Employers Withholding Report (form OW-9). Just enter the adjustment amount on line 3, and complete the appropriate section on the back of the form.

Also, employers are no longer required to send copies of the employee's W-2's that were submitted with the reconciliation report.

The optional Federal W-2 combined packet issued by the U.S. Treasury Department is to be used for both Oklahoma and Federal Withholding Tax Earnings Statements. The Federal Form is to be distributed as follows: three (3) copies to the employee, one (1) copy to the Social Security Administration, and one (1) copy to be retained in the employer's file. *Privately printed forms approved by the Internal Revenue Service may be used.*

Employees must be furnished a Form W-2 on or before January 31 if employed at the close of the preceding calendar year. If an employee's employment is terminated before the close of a calendar year, a Form W-2 must be furnished within thirty (30) days of the date wages were last paid.

Overpayment...

When an employer believes that he has made an overpayment of the tax required to be withheld, he may file a written request for a refund with the Tax Commission or apply the overpayment against the payment which he is required to make for a subsequent period. Sufficient explanation must accompany the report to enable the Commission to make a determination as to the correctness of the credit/refund requested. Credits and refunds shall be allowed only to the extent that the amount of such overpayment was not withheld.

Penalty for Failure to Withhold or Pay Taxes Withheld...

Penalty for failure to file a return or to pay the tax withheld when due is 5% of the tax if not paid on or before the last day of the month when due, with an additional 5% for each additional month or fraction thereof, not to exceed 25%.

Interest at the rate of 1 1/4% per month is due on any amount not paid by the due date.

Under the Income Withholding Tax Law of Oklahoma, every person who, as an officer of a corporation, a member of a partnership or as an individual employer, is under a duty to withhold and remit Oklahoma Income Withholding Tax may be personally liable to the State of Oklahoma for the taxes withheld. Sums withheld shall be deemed to be held in trust for the State of Oklahoma.

If an employer fails to withhold the tax required to be withheld, and thereafter the income tax is paid by the employee, the employer shall be subject to penalties and interest only.

If the Tax Commission, in any case, has justifiable reason to believe that the collection of the tax is in jeopardy, the Tax Commission may require the employer to file a return and pay the tax at any time.

Common Law Employees...

An employer-employee relationship exists for Oklahoma income tax withholding purposes when the person for whom services are performed has the right to control the manner and means of performing the work. It does not matter that the employer gives the employee substantial discretion and freedom to act, so long as the employer has the right to control the method and result of the service.

Common law rules provide the factors examined to determine whether an employer-employee relationship exists. These factors include, but are not limited to:

- **Method of Payment:** Workers paid on a regular basis, e.g., hourly, weekly, monthly, are more likely to be considered employees than persons paid a fixed amount for a specific service. The providing of fringe benefits is also typical of an employer-employee relationship.

- **Set Hours of Work:** An employer-employee relationship generally exists when the hours of work are set by the person for whom the services are provided. If fixed hours are not practical, the requirement to work at certain times would likely indicate an element of control.

- **Materials and Tools:** Persons who furnish their own tools and materials are less likely to be considered employees than persons who use tools and materials furnished by the hiring entity. Skilled workers who customarily use their own small tools for their trade may be considered an employee if the hiring entity has control over the service performed.

- **Right of Discharge:** The ability of a hiring entity to discharge a worker and the conditions under which discharge may occur are factors examined in determining an employer-employee relationship.

If an employer-employee relationship exists Oklahoma income tax is required to be withheld and paid to the Tax Commission regardless of the description given to workers, regardless of how payments are made or what they are called, and regardless of whether the person works full or part time. No single factor determines whether an employer-employee relationship exists. Examination of all facts and factors of each case is necessary to determine the existence of an employer-employee relationship.

Independent Contractors...

Persons who follow an independent trade, business, or profession in which their services are offered to the general public are considered independent contractors and not employees. Independent contractors realize a profit or suffer a loss as a result of their services and are legally obligated to complete a specific service in a specific manner. Examples are: self-employed attorneys, doctors, contractors, subcontractors and auctioneers. However, whether such persons are employees or independent contractors depends on the facts of each case.

Generally, an individual is considered an independent contractor if the entity receiving the person's services has the right to control the result of the work but does not have the legal right to control the manner and means of accomplishing the result.

Weekly Payroll Period: Single Person

Weekly Payroll Period - Single Person												
Gross Wages		**Number of Withholding Allowances Claimed**										
More Than	**But Not Over**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 plus**
		The amount to be withheld from wages for Oklahoma income tax shall be:										
37	46	0	0	0	0	0	0	0	0	0	0	0
46	55	0	0	0	0	0	0	0	0	0	0	0
55	65	0	0	0	0	0	0	0	0	0	0	0
65	74	0	0	0	0	0	0	0	0	0	0	0
74	83	1	0	0	0	0	0	0	0	0	0	0
83	92	1	0	0	0	0	0	0	0	0	0	0
92	102	1	1	0	0	0	0	0	0	0	0	0
102	111	1	1	0	0	0	0	0	0	0	0	0
111	120	2	1	1	0	0	0	0	0	0	0	0
120	129	2	1	1	0	0	0	0	0	0	0	0
129	138	2	2	1	1	0	0	0	0	0	0	0
138	148	2	2	1	1	0	0	0	0	0	0	0
148	157	3	2	1	1	0	0	0	0	0	0	0
157	166	3	2	2	1	1	0	0	0	0	0	0
166	175	3	3	2	1	1	0	0	0	0	0	0
175	185	4	3	2	2	1	1	0	0	0	0	0
185	194	4	3	3	2	1	1	0	0	0	0	0
194	203	5	4	3	2	1	1	0	0	0	0	0
203	212	5	4	4	3	2	1	1	0	0	0	0
212	222	5	5	4	3	2	1	1	0	0	0	0
222	231	6	5	4	3	2	2	1	1	0	0	0
231	240	6	5	5	4	3	2	1	1	0	0	0
240	249	7	6	5	4	3	2	1	1	1	0	0
249	258	7	6	6	5	4	3	2	1	1	0	0
258	268	8	7	6	5	4	3	2	1	1	0	0
268	277	8	8	7	6	5	3	3	2	1	1	0
277	286	9	8	7	6	5	4	3	2	1	1	0
286	295	10	9	8	7	6	5	3	2	2	1	1
295	305	10	9	9	7	6	5	4	3	2	1	1
305	314	11	10	9	8	7	6	4	3	2	2	1
314	323	12	11	10	9	8	6	5	4	3	2	1
323	332	12	11	10	9	8	7	6	4	3	2	2
332	342	13	12	11	10	9	8	6	5	4	3	2
342	351	14	13	12	11	10	8	7	6	4	3	2
351	360	14	14	13	12	10	9	8	6	5	4	3
360	369	15	14	13	12	11	10	8	7	5	4	3
369	378	16	15	14	13	12	11	9	7	6	5	4
378	388	17	16	15	14	13	11	10	8	7	5	4
388	397	17	16	15	14	13	12	10	9	7	6	5
397	406	18	17	16	15	14	13	11	10	8	7	5
406	415	19	18	17	16	15	14	12	10	9	7	6
415	425	20	19	18	17	16	14	13	11	10	8	7
425	434	20	19	18	17	16	15	14	12	10	9	7
434 and over		7.00 percent of the excess over 434 plus: *(round total to nearest whole dollar)*										
		21	20	19	18	17	15	14	12	11	9	8

Weekly Payroll Period: Married Person

Weekly Payroll Period - Married Persons												
Gross Wages		**Number of Withholding Allowances Claimed**										
More Than	**But Not Over**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 plus**
		The amount to be withheld from wages for Oklahoma income tax shall be:										
37	46	0	0	0	0	0	0	0	0	0	0	0
46	55	0	0	0	0	0	0	0	0	0	0	0
55	65	0	0	0	0	0	0	0	0	0	0	0
65	74	0	0	0	0	0	0	0	0	0	0	0
74	83	0	0	0	0	0	0	0	0	0	0	0
83	92	1	0	0	0	0	0	0	0	0	0	0
92	102	1	0	0	0	0	0	0	0	0	0	0
102	111	1	0	0	0	0	0	0	0	0	0	0
111	120	1	1	0	0	0	0	0	0	0	0	0
120	129	1	1	0	0	0	0	0	0	0	0	0
129	138	1	1	1	0	0	0	0	0	0	0	0
138	148	1	1	1	0	0	0	0	0	0	0	0
148	157	1	1	1	1	0	0	0	0	0	0	0
157	166	2	1	1	1	0	0	0	0	0	0	0
166	175	2	1	1	1	0	0	0	0	0	0	0
175	185	2	2	1	1	1	0	0	0	0	0	0
185	194	2	2	1	1	1	0	0	0	0	0	0
194	203	2	2	1	1	1	1	0	0	0	0	0
203	212	3	2	2	1	1	1	0	0	0	0	0
212	222	3	2	2	1	1	1	1	0	0	0	0
222	231	3	3	2	2	1	1	1	0	0	0	0
231	240	3	3	2	2	1	1	1	0	0	0	0
240	249	4	3	2	2	1	1	1	1	0	0	0
249	258	4	3	3	2	2	1	1	1	0	0	0
258	268	4	4	3	2	2	1	1	1	1	0	0
268	277	5	4	4	3	2	2	1	1	1	0	0
277	286	5	5	4	3	2	2	1	1	1	1	0
286	295	6	5	4	3	3	2	2	1	1	1	0
295	305	6	5	5	4	3	2	2	1	1	1	1
305	314	7	6	5	4	3	3	2	2	1	1	1
314	323	7	6	6	5	4	3	2	2	1	1	1
323	332	8	7	6	5	4	3	3	2	2	1	1
332	342	8	8	7	6	5	4	3	2	2	1	1
342	351	9	8	7	6	5	4	3	3	2	2	1
351	360	10	9	8	7	6	5	4	3	2	2	1
360	369	10	9	8	7	6	5	4	3	3	2	2
369	378	11	10	9	8	7	6	5	4	3	2	2
378	388	12	11	10	9	8	6	5	4	3	3	2
388	397	12	11	10	9	8	7	6	5	4	3	2
397	406	13	12	11	10	9	8	6	5	4	3	3
406	415	14	13	12	10	9	8	7	6	5	4	3
415	425	14	13	12	11	10	9	7	6	5	4	3
425	434	15	14	13	12	11	10	8	7	6	5	4
434 and over		7.00 percent of the excess over 434 plus: *(round total to nearest whole dollar)*										
		15	14	13	12	11	10	8	7	6	5	4

Weekly Payroll Period:
Higher Optional Rates for Married Persons

Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
37	46	0	0	0	0	0	0	0	0	0	0	0
46	55	0	0	0	0	0	0	0	0	0	0	0
55	65	0	0	0	0	0	0	0	0	0	0	0
65	74	0	0	0	0	0	0	0	0	0	0	0
74	83	1	0	0	0	0	0	0	0	0	0	0
83	92	1	0	0	0	0	0	0	0	0	0	0
92	102	1	1	0	0	0	0	0	0	0	0	0
102	111	2	1	0	0	0	0	0	0	0	0	0
111	120	2	1	1	0	0	0	0	0	0	0	0
120	129	2	1	1	0	0	0	0	0	0	0	0
129	138	3	2	1	1	0	0	0	0	0	0	0
138	148	3	2	1	1	0	0	0	0	0	0	0
148	157	4	3	2	1	1	0	0	0	0	0	0
157	166	4	3	2	1	1	0	0	0	0	0	0
166	175	4	3	2	2	1	0	0	0	0	0	0
175	185	5	4	3	2	1	1	0	0	0	0	0
185	194	5	4	3	2	1	1	0	0	0	0	0
194	203	6	5	4	3	2	1	1	0	0	0	0
203	212	6	5	4	3	2	1	1	0	0	0	0
212	222	7	6	5	3	2	2	1	0	0	0	0
222	231	7	6	5	4	3	2	1	1	0	0	0
231	240	8	7	6	4	3	2	1	1	0	0	0
240	249	8	7	6	5	4	3	2	1	1	0	0
249	258	9	8	7	5	4	3	2	1	1	0	0
258	268	10	9	7	6	5	4	2	2	1	1	0
268	277	11	9	8	7	5	4	3	2	1	1	0
277	286	11	10	9	7	6	5	3	2	2	1	1
286	295	12	11	10	8	7	5	4	3	2	1	1
295	305	13	12	10	9	7	6	5	3	2	2	1
305	314	14	12	11	10	8	7	5	4	3	2	1
314	323	15	13	12	11	9	7	6	4	3	2	2
323	332	16	14	13	12	10	8	6	5	4	3	2
332	342	16	15	14	12	11	9	7	6	4	3	2
342	351	17	16	15	13	11	10	8	6	5	4	3
351	360	18	17	15	14	12	11	9	7	6	4	3
360	369	19	18	16	15	13	11	10	8	6	5	4
369	378	20	19	17	16	14	12	10	9	7	6	4
378	388	21	19	18	17	15	13	11	10	8	6	5
388	397	22	20	19	17	16	14	12	10	9	7	6
397	406	23	21	20	18	17	15	13	11	9	8	6
406	415	24	22	21	19	18	16	14	12	10	9	7
415	425	25	23	22	20	19	17	15	13	11	9	8
425	434	26	24	23	21	20	18	16	14	12	10	8
434 and over		7.00 percent of the excess over 434 plus: *(round total to nearest whole dollar)*										
		26	25	23	22	20	18	16	14	12	11	9

Bi-Weekly Payroll Period: Single Person

Bi-Weekly Payroll Period - Single Person											
Gross Wages		**Number of Withholding Allowances Claimed**									
More Than	**But Not Over**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 plus**
		The amount to be withheld from wages for Oklahoma income tax shall be:										
74	92	0	0	0	0	0	0	0	0	0	0	0
92	111	0	0	0	0	0	0	0	0	0	0	0
111	129	1	0	0	0	0	0	0	0	0	0	0
129	148	1	0	0	0	0	0	0	0	0	0	0
148	166	1	1	0	0	0	0	0	0	0	0	0
166	185	2	1	0	0	0	0	0	0	0	0	0
185	203	2	1	1	0	0	0	0	0	0	0	0
203	222	3	2	1	0	0	0	0	0	0	0	0
222	240	3	2	1	1	0	0	0	0	0	0	0
240	258	4	3	2	1	0	0	0	0	0	0	0
258	277	4	3	2	1	1	0	0	0	0	0	0
277	295	5	4	2	1	1	0	0	0	0	0	0
295	314	6	4	3	2	1	0	0	0	0	0	0
314	332	6	5	3	2	1	1	0	0	0	0	0
332	351	7	6	4	3	2	1	0	0	0	0	0
351	369	8	6	5	3	2	1	1	0	0	0	0
369	388	8	7	5	4	2	1	1	0	0	0	0
388	406	9	8	6	4	3	2	1	1	0	0	0
406	425	10	8	7	5	4	2	1	1	0	0	0
425	443	11	9	8	6	4	3	2	1	0	0	0
443	462	12	10	9	7	5	3	2	1	1	0	0
462	480	13	11	9	7	6	4	3	1	1	0	0
480	498	14	12	10	8	6	4	3	2	1	1	0
498	517	14	13	11	9	7	5	4	2	1	1	0
517	535	16	14	12	10	8	6	4	3	2	1	0
535	554	17	15	13	11	9	7	5	3	2	1	1
554	572	18	16	14	13	10	8	6	4	3	2	1
572	591	19	18	16	14	11	9	7	5	3	2	1
591	609	21	19	17	15	13	10	8	6	4	3	2
609	628	22	20	18	16	14	11	9	7	5	3	2
628	646	23	21	20	18	15	13	10	8	6	4	3
646	665	25	23	21	19	17	14	11	9	7	5	3
665	683	26	24	22	20	18	15	12	10	8	6	4
683	702	28	26	24	22	19	17	14	11	9	7	5
702	720	29	27	25	23	21	18	15	12	10	8	6
720	738	30	28	27	25	22	20	17	14	11	9	7
738	757	32	30	28	26	24	21	18	15	12	10	8
757	775	33	31	29	28	25	23	19	16	14	11	9
775	794	35	33	31	29	27	24	21	18	15	12	10
794	812	36	34	32	30	28	26	23	19	16	13	11
812	831	38	36	34	32	30	27	24	21	18	15	12
831	849	39	37	35	33	31	29	26	22	19	16	13
849	868	41	39	37	35	33	30	28	24	21	18	15
868 and over		7.00 percent of the excess over 868 plus: *(round total to nearest whole dollar)*										
		42	40	38	36	33	31	28	25	21	18	15

Bi-Weekly Payroll Period: Married Person

Bi-Weekly Payroll Period - Married Person												
Gross Wages		**Number of Withholding Allowances Claimed**										
More Than	**But Not Over**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 plus**
		The amount to be withheld from wages for Oklahoma income tax shall be:										
74	92	0	0	0	0	0	0	0	0	0	0	0
92	111	0	0	0	0	0	0	0	0	0	0	0
111	129	0	0	0	0	0	0	0	0	0	0	0
129	148	1	0	0	0	0	0	0	0	0	0	0
148	166	1	0	0	0	0	0	0	0	0	0	0
166	185	1	1	0	0	0	0	0	0	0	0	0
185	203	1	1	0	0	0	0	0	0	0	0	0
203	222	1	1	1	0	0	0	0	0	0	0	0
222	240	2	1	1	0	0	0	0	0	0	0	0
240	258	2	1	1	1	0	0	0	0	0	0	0
258	277	2	2	1	1	0	0	0	0	0	0	0
277	295	3	2	1	1	1	0	0	0	0	0	0
295	314	3	2	1	1	1	0	0	0	0	0	0
314	332	3	2	2	1	1	0	0	0	0	0	0
332	351	3	3	2	1	1	1	0	0	0	0	0
351	369	4	3	2	2	1	1	0	0	0	0	0
369	388	4	3	3	2	1	1	1	0	0	0	0
388	406	5	4	3	2	1	1	1	0	0	0	0
406	425	5	4	3	2	2	1	1	0	0	0	0
425	443	6	5	4	3	2	1	1	1	0	0	0
443	462	6	5	4	3	2	2	1	1	0	0	0
462	480	7	6	5	3	3	2	1	1	1	0	0
480	498	7	6	5	4	3	2	1	1	1	0	0
498	517	8	7	6	4	3	2	2	1	1	0	0
517	535	9	7	6	5	4	3	2	1	1	1	0
535	554	10	8	7	5	4	3	2	2	1	1	0
554	572	10	9	8	6	5	4	3	2	1	1	1
572	591	11	10	9	7	5	4	3	2	2	1	1
591	609	12	11	9	8	6	5	4	3	2	1	1
609	628	13	12	10	9	7	5	4	3	2	2	1
628	646	15	13	11	10	8	6	5	4	3	2	1
646	665	16	14	12	11	9	7	5	4	3	2	2
665	683	17	15	13	12	10	8	6	5	4	3	2
683	702	18	16	14	13	10	9	7	5	4	3	2
702	720	19	17	15	14	12	9	8	6	5	3	3
720	738	21	19	17	15	13	10	8	7	5	4	3
738	757	22	20	18	16	14	11	9	7	6	5	3
757	775	23	21	19	17	15	13	10	8	7	5	4
775	794	25	23	20	18	16	14	11	9	7	6	5
794	812	26	24	22	20	18	15	13	10	8	7	5
812	831	27	25	23	21	19	16	14	11	9	7	6
831	849	29	27	24	22	20	18	15	12	10	8	7
849	868	30	28	26	24	21	19	16	14	11	9	7
868 and over	7.00 percent of the excess over 868 plus: *(round total to nearest whole dollar)*											
		31	29	26	24	22	20	17	14	12	10	8

Bi-Weekly Payroll Period:
Higher Optional Rates for Married Persons

Bi-Weekly Payroll Period - Married Persons with Dual Income											
Gross Wages		**Number of Withholding Allowances Claimed**										
More Than	**But Not Over**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 plus**
		The amount to be withheld from wages for Oklahoma income tax shall be:										
74	92	0	0	0	0	0	0	0	0	0	0	0
92	111	0	0	0	0	0	0	0	0	0	0	0
111	129	1	0	0	0	0	0	0	0	0	0	0
129	148	1	0	0	0	0	0	0	0	0	0	0
148	166	1	1	0	0	0	0	0	0	0	0	0
166	185	2	1	0	0	0	0	0	0	0	0	0
185	203	2	1	1	0	0	0	0	0	0	0	0
203	222	3	2	1	0	0	0	0	0	0	0	0
222	240	4	2	1	1	0	0	0	0	0	0	0
240	258	5	3	2	1	0	0	0	0	0	0	0
258	277	5	4	2	1	1	0	0	0	0	0	0
277	295	6	4	3	2	1	0	0	0	0	0	0
295	314	7	5	3	2	1	1	0	0	0	0	0
314	332	8	6	4	3	1	1	0	0	0	0	0
332	351	9	7	5	3	2	1	0	0	0	0	0
351	369	10	8	5	4	2	1	1	0	0	0	0
369	388	11	9	6	4	3	2	1	0	0	0	0
388	406	12	10	7	5	3	2	1	1	0	0	0
406	425	13	11	8	6	4	3	2	1	0	0	0
425	443	14	12	9	7	5	3	2	1	0	0	0
443	462	15	13	10	8	5	4	2	1	1	0	0
462	480	16	14	11	9	6	4	3	2	1	0	0
480	498	17	15	12	10	7	5	3	2	1	1	0
498	517	18	16	14	11	8	6	4	3	2	1	0
517	535	20	17	15	12	9	7	5	3	2	1	1
535	554	21	19	16	13	11	8	6	4	3	1	1
554	572	23	20	18	15	12	9	7	5	3	2	1
572	591	24	22	19	16	13	10	8	6	4	2	1
591	609	26	23	21	18	15	12	9	7	5	3	2
609	628	28	25	22	20	16	13	10	8	6	4	2
628	646	29	27	24	21	18	15	12	9	7	5	3
646	665	31	28	26	23	19	16	13	10	8	6	4
665	683	33	30	27	25	21	18	14	12	9	7	5
683	702	35	32	29	26	23	19	16	13	10	8	6
702	720	36	34	31	28	25	21	17	14	11	9	7
720	738	38	35	33	30	27	23	19	16	13	10	8
738	757	40	37	34	31	28	24	21	17	14	11	9
757	775	42	39	36	33	30	26	23	19	16	13	10
775	794	44	41	38	35	32	28	24	21	17	14	11
794	812	46	43	40	37	34	30	26	22	19	16	12
812	831	47	45	41	38	36	32	28	24	21	17	14
831	849	49	47	43	40	37	34	30	26	22	19	15
849	868	51	48	45	42	39	36	32	28	24	20	17
868 and over		7.00 percent of the excess over 868 plus: *(round total to nearest whole dollar)*										
		52	49	46	43	40	37	33	29	25	21	18

Semi-Monthly Payroll Period - Single Person											
Gross Wages		**Number of Withholding Allowances Claimed**									
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:									
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	0	0	0	0	0	0	0	0	0	0	0
120	140	1	0	0	0	0	0	0	0	0	0	0
140	160	1	0	0	0	0	0	0	0	0	0	0
160	180	1	1	0	0	0	0	0	0	0	0	0
180	200	2	1	0	0	0	0	0	0	0	0	0
200	220	2	1	1	0	0	0	0	0	0	0	0
220	240	3	2	1	0	0	0	0	0	0	0	0
240	260	3	2	1	1	0	0	0	0	0	0	0
260	280	4	3	2	1	0	0	0	0	0	0	0
280	300	5	3	2	1	1	0	0	0	0	0	0
300	320	5	4	3	2	1	0	0	0	0	0	0
320	340	6	5	3	2	1	1	0	0	0	0	0
340	360	7	5	4	2	1	1	0	0	0	0	0
360	380	7	6	4	3	2	1	0	0	0	0	0
380	400	8	7	5	3	2	1	1	0	0	0	0
400	420	9	8	6	4	3	2	1	0	0	0	0
420	440	10	8	7	5	3	2	1	1	0	0	0
440	460	11	9	8	6	4	2	1	1	0	0	0
460	480	12	10	8	6	4	3	2	1	0	0	0
480	500	13	11	9	7	5	3	2	1	1	0	0
500	520	14	12	10	8	6	4	3	2	1	0	0
520	540	15	13	11	9	7	5	3	2	1	1	0
540	560	16	14	12	10	8	6	4	2	1	1	0
560	580	17	15	13	11	9	7	5	3	2	1	1
580	600	18	16	14	12	10	8	5	4	2	1	1
600	620	20	18	16	14	11	9	6	5	3	2	1
620	640	21	19	17	15	12	10	7	5	4	2	1
640	660	22	20	18	16	14	11	9	6	5	3	2
660	680	24	22	20	18	15	12	10	7	5	4	2
680	700	25	23	21	19	17	14	11	8	6	4	3
700	720	27	25	23	20	18	15	12	10	7	5	4
720	740	28	26	24	22	20	16	14	11	8	6	4
740	760	30	28	26	23	21	18	15	12	10	7	5
760	780	31	29	27	25	22	20	16	13	11	8	6
780	800	33	31	29	27	24	21	18	15	12	9	7
800	820	34	32	30	28	26	23	20	16	13	11	8
820	840	36	34	32	30	27	25	21	18	15	12	9
840	860	38	35	33	31	29	26	23	19	16	13	11
860	880	39	37	35	33	30	28	24	21	18	15	12
880	900	41	39	37	34	32	30	26	23	19	16	13
900	920	43	40	38	36	34	31	28	24	21	18	14
920	940	44	42	40	38	35	33	30	26	22	19	16
940 and over		7.00 percent of the excess over 940 plus: *(round total to nearest whole dollar)*									
		45	43	41	39	36	34	31	27	23	20	17

Semi-Monthly Payroll Period - Married Person											
Gross Wages		**Number of Withholding Allowances Claimed**										
More Than	**But Not Over**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 plus**
		The amount to be withheld from wages for Oklahoma income tax shall be:										
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	0	0	0	0	0	0	0	0	0	0	0
120	140	0	0	0	0	0	0	0	0	0	0	0
140	160	1	0	0	0	0	0	0	0	0	0	0
160	180	1	0	0	0	0	0	0	0	0	0	0
180	200	1	1	0	0	0	0	0	0	0	0	0
200	220	1	1	0	0	0	0	0	0	0	0	0
220	240	1	1	1	0	0	0	0	0	0	0	0
240	260	2	1	1	0	0	0	0	0	0	0	0
260	280	2	1	1	1	0	0	0	0	0	0	0
280	300	2	2	1	1	0	0	0	0	0	0	0
300	320	3	2	1	1	1	0	0	0	0	0	0
320	340	3	2	2	1	1	0	0	0	0	0	0
340	360	3	3	2	1	1	0	0	0	0	0	0
360	380	4	3	2	1	1	1	0	0	0	0	0
380	400	4	3	2	2	1	1	0	0	0	0	0
400	420	5	4	3	2	1	1	1	0	0	0	0
420	440	5	4	3	2	2	1	1	0	0	0	0
440	460	6	5	4	3	2	1	1	1	0	0	0
460	480	6	5	4	3	2	2	1	1	0	0	0
480	500	7	6	4	3	3	2	1	1	0	0	0
500	520	7	6	5	4	3	2	1	1	1	0	0
520	540	8	7	5	4	3	2	2	1	1	0	0
540	560	9	7	6	5	4	3	2	1	1	1	0
560	580	9	8	7	5	4	3	2	2	1	1	0
580	600	10	9	8	6	5	3	3	2	1	1	1
600	620	11	10	8	7	5	4	3	2	2	1	1
620	640	12	11	9	8	6	5	3	3	2	1	1
640	660	13	12	10	8	7	5	4	3	2	2	1
660	680	15	13	11	9	7	6	4	3	3	2	1
680	700	16	14	12	10	8	7	5	4	3	2	2
700	720	17	15	13	11	9	7	6	4	3	3	2
720	740	18	16	14	13	10	8	7	5	4	3	2
740	760	20	18	16	14	11	9	7	6	4	3	3
760	780	21	19	17	15	13	10	8	6	5	4	3
780	800	22	20	18	16	14	11	9	7	6	4	3
800	820	24	22	19	17	15	12	10	8	6	5	4
820	840	25	23	21	19	16	14	11	9	7	6	4
840	860	27	24	22	20	18	15	12	10	8	6	5
860	880	28	26	24	21	19	16	14	11	9	7	5
880	900	29	27	25	23	20	18	15	12	10	8	6
900	920	31	29	26	24	22	19	16	13	11	9	7
920	940	32	30	28	26	23	21	18	15	12	10	8
940 and over		7.00 percent of the excess over 940 plus: *(round total to nearest whole dollar)*										
		33	31	29	26	24	21	18	15	13	10	8

Semi-Monthly Payroll Period:
Higher Optional Rates for Married Persons

Semi-Monthly Payroll Period - Married Persons with Dual Income												
Gross Wages		**Number of Withholding Allowances Claimed**										
More Than	**But Not Over**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 plus**
		The amount to be withheld from wages for Oklahoma income tax shall be:										
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	1	0	0	0	0	0	0	0	0	0	0
140	160	1	1	0	0	0	0	0	0	0	0	0
160	180	2	1	0	0	0	0	0	0	0	0	0
180	200	2	1	1	0	0	0	0	0	0	0	0
200	220	3	1	1	0	0	0	0	0	0	0	0
220	240	3	2	1	0	0	0	0	0	0	0	0
240	260	4	3	1	1	0	0	0	0	0	0	0
260	280	5	3	2	1	0	0	0	0	0	0	0
280	300	6	4	2	1	1	0	0	0	0	0	0
300	320	7	5	3	2	1	0	0	0	0	0	0
320	340	8	5	4	2	1	1	0	0	0	0	0
340	360	9	6	4	3	2	1	0	0	0	0	0
360	380	9	7	5	3	2	1	0	0	0	0	0
380	400	10	8	6	4	2	1	1	0	0	0	0
400	420	12	9	7	5	3	2	1	0	0	0	0
420	440	13	10	8	6	4	2	1	1	0	0	0
440	460	14	12	9	6	4	3	2	1	0	0	0
460	480	15	13	10	7	5	3	2	1	1	0	0
480	500	16	14	11	8	6	4	3	1	1	0	0
500	520	17	15	12	9	7	5	3	2	1	0	0
520	540	18	16	13	10	8	6	4	2	1	1	0
540	560	20	17	15	12	9	6	4	3	2	1	0
560	580	21	19	16	13	10	8	5	4	2	1	1
580	600	23	20	18	14	11	9	6	4	3	2	1
600	620	25	22	19	16	13	10	7	5	3	2	1
620	640	26	24	21	18	14	11	9	6	4	3	2
640	660	28	25	23	19	16	13	10	7	5	3	2
660	680	30	27	24	21	18	14	11	9	6	4	3
680	700	32	29	26	23	19	16	13	10	7	5	3
700	720	34	31	28	25	21	17	14	11	8	6	4
720	740	36	33	30	27	23	19	16	13	10	7	5
740	760	38	35	32	28	25	21	17	14	11	8	6
760	780	39	36	33	30	27	23	19	16	12	10	7
780	800	41	38	35	32	29	25	21	17	14	11	8
800	820	43	40	37	34	31	26	23	19	15	12	9
820	840	45	42	39	36	33	29	24	21	17	14	11
840	860	47	44	41	38	35	31	26	22	19	15	12
860	880	49	46	43	40	37	33	28	24	20	17	14
880	900	51	48	45	42	39	35	30	26	22	19	15
900	920	53	50	47	44	41	37	33	28	24	20	17
920	940	55	52	49	46	42	39	35	30	26	22	18
940 and over		7.00 percent of the excess over 940 plus: *(round total to nearest whole dollar)*										
		56	54	50	47	43	40	36	31	27	23	19

13

Monthly Payroll Period: Single Person

Monthly Payroll Period - Single Person											
Gross Wages		**Number of Withholding Allowances Claimed**										
More Than	**But Not Over**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 plus**
		The amount to be withheld from wages for Oklahoma income tax shall be:										
160	200	1	0	0	0	0	0	0	0	0	0	0
200	240	1	0	0	0	0	0	0	0	0	0	0
240	280	1	1	0	0	0	0	0	0	0	0	0
280	320	2	1	0	0	0	0	0	0	0	0	0
320	360	3	1	1	0	0	0	0	0	0	0	0
360	400	3	2	1	0	0	0	0	0	0	0	0
400	440	4	3	1	0	0	0	0	0	0	0	0
440	480	5	3	2	1	0	0	0	0	0	0	0
480	520	7	4	3	1	0	0	0	0	0	0	0
520	560	8	6	3	2	1	0	0	0	0	0	0
560	600	9	7	4	2	1	0	0	0	0	0	0
600	640	10	8	5	3	2	1	0	0	0	0	0
640	680	12	9	6	4	2	1	0	0	0	0	0
680	720	13	11	7	5	3	1	1	0	0	0	0
720	760	15	12	9	6	3	2	1	0	0	0	0
760	800	16	14	10	7	4	2	1	0	0	0	0
800	840	18	15	12	8	5	3	2	1	0	0	0
840	880	20	17	13	10	6	4	2	1	0	0	0
880	920	22	18	15	11	8	5	3	1	1	0	0
920	960	24	20	17	13	9	6	4	2	1	0	0
960	1,000	25	22	19	14	10	7	4	3	1	0	0
1,000	1,040	27	24	20	16	12	8	5	3	2	1	0
1,040	1,080	29	26	22	18	14	10	6	4	2	1	0
1,080	1,120	31	28	24	20	15	11	8	5	3	1	1
1,120	1,160	34	30	26	22	17	13	9	6	4	2	1
1,160	1,200	36	33	29	25	20	15	11	8	5	3	1
1,200	1,240	39	35	31	27	22	17	13	9	6	4	2
1,240	1,280	42	38	34	30	25	20	15	11	7	5	3
1,280	1,320	45	41	37	32	28	22	17	13	9	6	4
1,320	1,360	47	44	40	35	30	24	19	15	11	7	5
1,360	1,400	50	46	43	38	33	27	22	17	13	9	6
1,400	1,440	54	49	45	41	36	30	24	19	15	10	7
1,440	1,480	57	53	48	44	39	33	27	22	17	12	9
1,480	1,520	60	56	52	47	42	36	30	24	19	14	10
1,520	1,560	63	59	55	50	45	39	33	27	21	16	12
1,560	1,600	66	62	58	53	48	42	36	30	24	19	14
1,600	1,640	69	65	61	56	51	46	39	32	27	21	16
1,640	1,680	72	68	64	60	55	49	42	36	29	24	19
1,680	1,720	75	71	67	63	58	53	45	39	32	26	21
1,720	1,760	79	74	70	66	61	56	49	42	35	29	23
1,760	1,800	82	78	73	69	64	59	53	45	38	32	26
1,800	1,840	85	81	76	72	67	62	56	49	42	35	29
1,840	1,880	89	84	80	75	71	65	60	52	45	38	32
1,880 and over		7.00 percent of the excess over 1,880 plus: *(round total to nearest whole dollar)*										
		91	86	82	77	72	67	62	54	47	40	33

Monthly Payroll Period: Married Person

| Gross Wages | | Number of Withholding Allowances Claimed | | | | | | | | | | |
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
160	200	0	0	0	0	0	0	0	0	0	0	
200	240	1	0	0	0	0	0	0	0	0	0	0
240	280	1	1	0	0	0	0	0	0	0	0	0
280	320	1	1	0	0	0	0	0	0	0	0	0
320	360	2	1	0	0	0	0	0	0	0	0	0
360	400	2	1	1	0	0	0	0	0	0	0	0
400	440	3	2	1	0	0	0	0	0	0	0	0
440	480	3	2	1	1	0	0	0	0	0	0	0
480	520	3	3	2	1	0	0	0	0	0	0	0
520	560	4	3	2	1	1	0	0	0	0	0	0
560	600	5	3	2	2	1	0	0	0	0	0	0
600	640	6	4	3	2	1	1	0	0	0	0	0
640	680	6	5	3	2	1	1	0	0	0	0	0
680	720	7	5	4	3	2	1	1	0	0	0	0
720	760	7	6	4	3	2	1	1	0	0	0	0
760	800	8	7	5	3	3	2	1	0	0	0	0
800	840	9	7	6	4	3	2	1	1	0	0	0
840	880	10	8	6	5	3	2	2	1	0	0	0
880	920	11	9	7	5	4	3	2	1	1	0	0
920	960	12	10	8	6	4	3	2	1	1	0	0
960	1,000	13	11	9	7	5	3	3	2	1	0	0
1,000	1,040	15	12	10	7	6	4	3	2	1	1	0
1,040	1,080	16	14	11	8	6	5	3	2	2	1	0
1,080	1,120	17	15	12	9	7	5	4	3	2	1	1
1,120	1,160	19	16	14	10	8	6	5	3	2	1	1
1,160	1,200	21	18	15	12	9	7	5	4	3	2	1
1,200	1,240	23	20	17	14	10	8	6	4	3	2	1
1,240	1,280	25	21	19	15	12	9	7	5	4	3	2
1,280	1,320	27	23	20	17	13	10	8	6	4	3	2
1,320	1,360	29	26	22	19	15	12	9	7	5	4	3
1,360	1,400	32	28	24	21	17	13	10	8	6	4	3
1,400	1,440	34	30	26	23	19	15	12	9	7	5	3
1,440	1,480	37	33	29	25	21	17	13	10	8	6	4
1,480	1,520	39	35	31	27	23	19	15	11	9	7	5
1,520	1,560	42	38	34	29	25	21	16	13	10	8	6
1,560	1,600	45	40	36	32	28	23	18	15	11	9	7
1,600	1,640	48	43	39	35	30	25	20	16	13	10	7
1,640	1,680	51	46	41	37	33	27	22	18	14	11	9
1,680	1,720	53	49	44	40	36	30	25	20	16	13	10
1,720	1,760	56	52	47	43	38	33	27	22	18	14	11
1,760	1,800	59	55	50	45	41	35	30	25	20	16	13
1,800	1,840	62	58	53	48	44	38	32	27	22	18	14
1,840	1,880	65	61	56	51	47	41	35	29	24	20	16
1,880 and over		7.00 percent of the excess over 1,880 plus: *(round total to nearest whole dollar)*										
		66	62	57	53	48	43	37	31	26	21	17

Monthly Payroll Period:
Higher Optional Rates for Married Persons

Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
160	200	1	0	0	0	0	0	0	0	0	0	0
200	240	1	0	0	0	0	0	0	0	0	0	0
240	280	2	1	0	0	0	0	0	0	0	0	0
280	320	2	1	0	0	0	0	0	0	0	0	0
320	360	3	2	1	0	0	0	0	0	0	0	0
360	400	4	2	1	0	0	0	0	0	0	0	0
400	440	5	3	1	0	0	0	0	0	0	0	0
440	480	7	4	2	1	0	0	0	0	0	0	0
480	520	8	5	3	1	0	0	0	0	0	0	0
520	560	10	6	4	2	1	0	0	0	0	0	0
560	600	12	8	5	3	1	0	0	0	0	0	0
600	640	13	9	6	3	2	1	0	0	0	0	0
640	680	15	11	7	4	2	1	0	0	0	0	0
680	720	17	13	9	6	3	2	1	0	0	0	0
720	760	19	15	10	7	4	2	1	0	0	0	0
760	800	21	16	12	8	5	3	1	0	0	0	0
800	840	23	18	14	9	6	4	2	1	0	0	0
840	880	25	21	16	11	7	4	2	1	0	0	0
880	920	27	23	18	13	9	6	3	2	1	0	0
920	960	29	25	20	15	10	7	4	2	1	0	0
960	1,000	32	27	22	17	12	8	5	3	1	0	0
1,000	1,040	34	30	24	19	14	10	6	4	2	1	0
1,040	1,080	37	32	27	21	16	11	7	5	3	1	0
1,080	1,120	39	35	29	23	18	13	9	6	3	2	1
1,120	1,160	43	37	32	26	20	15	11	7	4	2	1
1,160	1,200	46	41	36	29	23	17	13	9	6	3	2
1,200	1,240	49	44	39	32	26	20	15	11	7	4	2
1,240	1,280	53	47	42	35	29	23	17	12	9	5	3
1,280	1,320	56	51	45	39	32	26	20	15	10	7	4
1,320	1,360	60	54	49	42	35	28	22	17	12	8	5
1,360	1,400	64	58	52	46	38	32	25	19	15	10	7
1,400	1,440	68	62	55	50	42	35	28	22	17	12	8
1,440	1,480	71	65	59	53	46	38	31	25	19	14	10
1,480	1,520	75	69	63	57	50	42	35	28	22	17	12
1,520	1,560	79	73	67	61	53	46	38	31	25	19	14
1,560	1,600	83	77	71	64	57	49	41	34	28	22	17
1,600	1,640	87	80	74	68	62	53	45	38	31	25	19
1,640	1,680	91	84	78	72	66	57	49	41	34	27	22
1,680	1,720	95	88	82	76	70	61	53	45	37	31	24
1,720	1,760	99	93	86	80	73	65	57	49	41	34	27
1,760	1,800	103	97	90	83	77	70	61	52	45	37	30
1,800	1,840	107	101	94	87	81	74	65	56	48	41	33
1,840	1,880	111	105	98	92	85	78	69	61	52	44	37
1,880 and over	7.00 percent of the excess over 1,880 plus: *(round total to nearest whole dollar)*											
		113	107	100	94	87	80	71	63	54	46	38

Annual Payroll Period: Single Person

		Annual Payroll Period - Single Person										
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
		The amount to be withheld from wages for Oklahoma income tax shall be:										
1,920	2,400	7	1	0	0	0	0	0	0	0	0	0
2,400	2,880	11	3	0	0	0	0	0	0	0	0	0
2,880	3,360	16	6	1	0	0	0	0	0	0	0	0
3,360	3,840	22	11	3	0	0	0	0	0	0	0	0
3,840	4,320	32	16	6	0	0	0	0	0	0	0	0
4,320	4,800	41	21	11	3	0	0	0	0	0	0	0
4,800	5,280	53	31	15	5	0	0	0	0	0	0	0
5,280	5,760	66	40	20	10	3	0	0	0	0	0	0
5,760	6,240	79	53	30	15	5	0	0	0	0	0	0
6,240	6,720	96	67	40	20	10	2	0	0	0	0	0
6,720	7,200	111	80	50	28	14	5	0	0	0	0	0
7,200	7,680	126	96	62	36	18	8	2	0	0	0	0
7,680	8,160	143	112	74	45	25	12	4	0	0	0	0
8,160	8,640	161	127	89	57	33	16	6	1	0	0	0
8,640	9,120	179	145	105	69	41	21	10	3	0	0	0
9,120	9,600	197	163	122	82	51	29	15	5	0	0	0
9,600	10,080	219	181	141	98	63	37	19	9	2	0	0
10,080	10,560	240	199	161	114	76	46	25	13	4	0	0
10,560	11,040	262	220	182	132	91	58	34	17	7	1	0
11,040	11,520	282	242	200	152	107	70	42	22	11	3	0
11,520	12,000	305	264	222	172	123	83	52	30	15	5	0
12,000	12,480	328	285	243	193	143	100	65	38	19	9	2
12,480	12,960	352	310	265	216	163	116	77	47	26	13	4
12,960	13,440	375	335	287	241	184	134	92	59	34	17	7
13,440	13,920	404	364	315	268	208	157	111	73	44	24	12
13,920	14,400	436	393	346	297	237	181	131	90	57	33	17
14,400	14,880	469	426	376	327	266	206	155	109	72	43	23
14,880	15,360	502	458	408	357	296	235	179	129	88	56	32
15,360	15,840	534	491	443	388	330	264	204	153	108	71	42
15,840	16,320	569	524	477	421	363	293	232	177	127	87	55
16,320	16,800	605	557	512	456	397	327	261	201	151	106	69
16,800	17,280	642	593	545	491	435	360	290	230	175	125	85
17,280	17,760	679	630	581	525	470	394	324	259	199	149	104
17,760	18,240	716	667	618	561	504	433	358	288	228	173	124
18,240	18,720	752	704	655	599	539	471	391	321	256	197	147
18,720	19,200	789	740	691	638	576	509	429	355	285	225	171
19,200	19,680	826	777	728	677	615	548	468	388	318	254	195
19,680	20,160	863	814	765	716	654	590	506	426	352	283	223
20,160	20,640	903	850	802	753	692	630	545	465	386	316	252
20,640	21,120	944	889	838	789	731	669	587	503	423	349	280
21,120	21,600	984	930	876	826	770	708	630	541	461	383	313
21,600	22,080	1,025	971	917	863	809	747	673	583	500	420	346
22,080	22,560	1,066	1,012	957	903	848	785	716	626	538	458	380
22,560 and over		7.00 percent of the excess over 22,560 plus: *(round total to nearest whole dollar)*										
		1,086	1,032	978	924	867	805	738	648	558	477	397

Annual Payroll Period: Married Person

Annual Payroll Period - Married Person											
Gross Wages		**Number of Withholding Allowances Claimed**										
More Than	**But Not Over**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 plus**
		The amount to be withheld from wages for Oklahoma income tax shall be:										
1,920	2,400	6	1	0	0	0	0	0	0	0	0	0
2,400	2,880	8	3	0	0	0	0	0	0	0	0	0
2,880	3,360	11	6	1	0	0	0	0	0	0	0	0
3,360	3,840	16	8	3	0	0	0	0	0	0	0	0
3,840	4,320	21	11	5	0	0	0	0	0	0	0	0
4,320	4,800	26	16	8	3	0	0	0	0	0	0	0
4,800	5,280	30	20	10	5	0	0	0	0	0	0	0
5,280	5,760	35	25	15	8	3	0	0	0	0	0	0
5,760	6,240	40	30	20	10	5	0	0	0	0	0	0
6,240	6,720	50	35	25	15	7	2	0	0	0	0	0
6,720	7,200	58	39	29	19	10	5	0	0	0	0	0
7,200	7,680	66	46	33	23	13	7	2	0	0	0	0
7,680	8,160	75	55	37	27	17	9	4	0	0	0	0
8,160	8,640	82	63	43	31	21	11	6	1	0	0	0
8,640	9,120	89	71	51	35	25	15	8	3	0	0	0
9,120	9,600	99	79	59	40	30	20	10	5	0	0	0
9,600	10,080	110	87	67	47	34	24	14	7	2	0	0
10,080	10,560	121	98	75	55	38	28	18	9	4	0	0
10,560	11,040	132	110	84	64	44	32	22	12	6	1	0
11,040	11,520	146	122	93	72	52	36	26	16	8	3	0
11,520	12,000	161	133	105	80	60	40	30	20	10	5	0
12,000	12,480	175	147	117	88	68	48	34	24	14	7	2
12,480	12,960	189	162	129	99	76	56	38	28	18	9	4
12,960	13,440	207	176	145	112	84	64	44	32	22	12	6
13,440	13,920	227	193	163	125	95	74	54	37	27	17	8
13,920	14,400	249	214	182	142	110	83	63	43	32	22	12
14,400	14,880	271	236	201	162	124	94	73	53	36	26	16
14,880	15,360	296	257	223	181	141	109	82	62	42	31	21
15,360	15,840	322	280	244	202	160	123	93	72	52	36	26
15,840	16,320	348	306	266	226	179	139	107	82	62	42	31
16,320	16,800	378	332	291	250	200	158	122	92	71	51	36
16,800	17,280	409	360	316	274	224	178	138	106	81	61	41
17,280	17,760	439	390	342	301	248	198	157	121	91	70	50
17,760	18,240	469	421	372	327	272	222	176	136	105	80	60
18,240	18,720	504	451	402	353	301	246	196	155	119	90	70
18,720	19,200	538	483	432	384	330	270	220	174	134	104	79
19,200	19,680	573	517	463	414	360	298	244	194	154	118	89
19,680	20,160	607	552	496	444	394	327	268	218	173	133	103
20,160	20,640	640	586	531	475	426	358	296	242	192	152	117
20,640	21,120	673	621	565	510	456	391	325	266	216	171	131
21,120	21,600	705	655	600	544	489	425	355	294	240	190	150
21,600	22,080	742	690	634	579	523	458	388	322	264	214	170
22,080	22,560	778	726	669	613	558	495	422	352	291	238	189
22,560 and over		7.00 percent of the excess over 22,560 plus: *(round total to nearest whole dollar)*										
		797	746	686	631	575	514	439	369	306	250	200

Annual Payroll Period: Higher Optional Rates for Married Persons

Annual Payroll Period - Married Persons with Dual Income											
Gross Wages		**Number of Withholding Allowances Claimed**										
More Than	**But Not Over**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 plus**
		The amount to be withheld from wages for Oklahoma income tax shall be:										
1,920	2,400	8	1	0	0	0	0	0	0	0	0	0
2,400	2,880	13	3	0	0	0	0	0	0	0	0	0
2,880	3,360	19	7	1	0	0	0	0	0	0	0	0
3,360	3,840	26	13	3	0	0	0	0	0	0	0	0
3,840	4,320	37	19	7	0	0	0	0	0	0	0	0
4,320	4,800	48	24	13	3	0	0	0	0	0	0	0
4,800	5,280	63	36	17	6	0	0	0	0	0	0	0
5,280	5,760	79	46	23	12	3	0	0	0	0	0	0
5,760	6,240	97	61	35	17	6	0	0	0	0	0	0
6,240	6,720	119	78	46	23	12	2	0	0	0	0	0
6,720	7,200	139	93	58	32	16	6	0	0	0	0	0
7,200	7,680	161	111	72	42	21	9	2	0	0	0	0
7,680	8,160	184	131	86	52	29	14	5	0	0	0	0
8,160	8,640	205	151	103	66	38	19	7	1	0	0	0
8,640	9,120	226	174	122	80	48	24	12	3	0	0	0
9,120	9,600	251	197	142	95	59	34	17	6	0	0	0
9,600	10,080	276	222	164	114	73	43	22	10	2	0	0
10,080	10,560	302	248	187	132	88	53	29	15	5	0	0
10,560	11,040	326	276	211	153	106	67	39	20	8	1	0
11,040	11,520	354	303	235	176	124	81	49	26	13	3	0
11,520	12,000	384	328	263	200	143	96	60	35	17	6	0
12,000	12,480	413	356	292	224	166	116	75	44	22	10	2
12,480	12,960	442	385	320	251	189	135	89	55	30	15	5
12,960	13,440	473	415	351	280	213	155	107	68	39	20	8
13,440	13,920	512	448	389	311	241	182	129	85	51	28	14
13,920	14,400	552	487	427	347	275	210	152	104	66	38	20
14,400	14,880	592	528	463	385	309	239	180	126	84	50	27
14,880	15,360	632	567	503	425	343	273	208	150	102	65	37
15,360	15,840	676	608	543	465	383	306	237	177	125	82	49
15,840	16,320	722	648	583	509	421	340	269	205	147	101	64
16,320	16,800	766	694	623	553	461	379	303	233	175	123	80
16,800	17,280	811	739	666	599	506	418	336	267	203	145	99
17,280	17,760	856	784	711	639	550	457	376	300	231	173	121
17,760	18,240	901	829	756	683	595	502	415	334	264	201	144
18,240	18,720	947	873	802	728	639	546	454	372	297	229	171
18,720	19,200	992	919	847	774	689	590	498	412	331	261	198
19,200	19,680	1,041	964	892	819	739	636	543	450	369	295	226
19,680	20,160	1,090	1,009	936	864	789	684	587	494	408	328	259
20,160	20,640	1,138	1,060	981	909	836	735	632	539	448	367	292
20,640	21,120	1,186	1,110	1,029	955	882	785	681	583	491	405	325
21,120	21,600	1,232	1,160	1,079	1,000	927	835	731	628	535	444	363
21,600	22,080	1,279	1,210	1,130	1,049	972	885	781	676	580	487	401
22,080	22,560	1,327	1,260	1,180	1,099	1,018	935	831	726	624	531	441
22,560 and over	7.00 percent of the excess over 22,560 plus: *(round total to nearest whole dollar)*											
		1,350	1,285	1,204	1,124	1,043	960	856	752	647	553	461

Computer Payroll System Withholding Formula

Calculating Oklahoma Taxable Wages on an Annual Basis...

1. **Gross Wages**: Multiply the employee's gross wages for the pay period by the number of payroll periods you have in a year. This is the employee's annual wage. (Multiply by 260 if you pay daily; 52, if you pay weekly; 26, if you pay bi-weekly; 24, if you pay semi-monthly; 12, if you pay monthly.)

2. **Oklahoma Standard Deduction**: The state standard deduction for all taxpayers except for married separate is the larger of $1,000 or 15% of gross wages, not to exceed $2,000. For married separate taxpayers the state standard deduction is the larger of $500 or 15% of gross wages, not to exceed $1,000.

3. **Allowance for Exemptions Claimed**: The Oklahoma allowance for exemptions is $1,000 per exemption.

Calculating Oklahoma Withholding...

1. Calculate Oklahoma withholding at an annual rate as shown on the following pages.

2. Divide the annual Oklahoma withholding by the number of pay periods you have in your tax year. This is Oklahoma withholding for the pay period.

All Withholding Amounts Must Be Rounded to the Nearest Dollar...

For cents .01 through .49 round **down** to previous dollar amount. For cents .50 through .99, round **up** to the next dollar amount. Round $44.49 to $44 and $44.50 to $45.

Withholding Calculations for Married Persons with Dual Incomes...

Since Oklahoma married taxpayers are taxed on combined incomes, many married taxpayers do not have sufficient withholding to cover the annual liability. The Commission has prepared a special set of withholding tables for these taxpayers. Please make your employees aware of this option.

Computer Payroll System Withholding Formula
Single Persons

Calculate tax table income with the following formula.

Calculate withholding amount from Table One below.

A. Gross taxable wages ....

B. Number of exemptions...

C. Number of payroll periods ....

D. Annualized wages (line a times line c).......................

1. Gross wages (annualized not to exceed $22,560 *see note above)..............................

2. Number of exemptions times $1,000...

3. Larger of $1,000 or 15% of line 1 not to exceed $2,000......................

4. Enter amount from line 1...

5. Enter $4,750 ....   4,750.00

6. Enter number of exemptions times $3,050 ....

7. Line 4 minus line 5 minus line 6 ....

8a. If line 7 is less than $6,000 multiply by 10%
   and enter (cannot be less than "0") ....

8b. If line 7 is greater than $6,000, line 7 minus
   $6,000 times 15% plus $600 and enter ....

9. Add line 2 plus line 3 plus line 8 ....

10. Tax Table income (line 1 minus line 9) ....

11. Tax on wages up to $22,560 (compute from Table One) ....

12. Tax on wages over $22,560 [(annualized wages - 22,560) times 0.07] ....

13. Annual withholding: Add lines 11 and 12 (round to the nearest dollar).........................

14. Period withholding: Divide annual withholding by number of pay periods....................

Table One

Annual Tax Rate Schedule for Single

If Tax Table Income is:		Withholding Amount is:			
$0	- $1,000	One-half of 1% of Tax Table Income			
$1,000	- $2,500	$5.00 +	1%	over	$1,000
$2,500	- $3,750	$20.00 +	2%	over	$2,500
$3,750	- $4,900	$45.00 +	3%	over	$3,750
$4,900	- $6,100	$79.50 +	4%	over	$4,900
$6,100	- $7,500	$127.50 +	5%	over	$6,100
$7,500	- $9,000	$197.50 +	6%	over	$7,500
$9,000	- $10,500	$287.50 +	7%	over	$9,000
$10,500	- $12,500	$392.50 +	8%	over	$10,500
$12,500	- $16,000	$552.50 +	9%	over	$12,500
$16,000	and above	$867.50 +	10%	over	$16,000

Computer Payroll System Withholding Formula
Married Persons

Calculate tax table income with the following formula.
Calculate withholding amount from Table Two below.

*Note: The tax on wages over $22,560 (annualized) will be calculated on line 12 of the formula below.

A.   Gross taxable wages .... [ ]
B.   Number of exemptions.. [ ]
C.   Number of payroll periods .... [ ]
D.   Annualized wages (line a times line c)........................ [ ]

1.   Gross wages (annualized not to exceed $22,560 *see note above)............................. [ ]
2.   Number of exemptions times $1,000.. [ ]
3.   Larger of $1,000 or 15% of line 1 not to exceed $2,000...................... [ ]
4.   Enter amount from line 1... [ ]
5.   Enter $7,950 .... 7,950.00
6.   Enter number of exemptions times $3,050 .... [ ]
7.   Line 4 minus line 5 minus line 6 .... [ ]
8a. If line 7 is less than $12,000 multiply by 10%
     and enter (cannot be less than "0") .... [ ]
8b. If line 7 is greater than $12,000, line 7 minus
     $12,000 times 15% plus $1,200 and enter .... [ ]
9.   Add line 2 plus line 3 plus line 8 .... [ ]
10. Tax Table income (line 1 minus line 9) .... [ ]
11. Tax on wages up to $22,560 (compute from Table Two) .... [ ]
12. Tax on wages over $22,560 [(annualized wages - 22,560) times 0.07] .... [ ]
13. Annual withholding: Add lines 11 and 12 (round to the nearest dollar)........... [ ]
14. Period withholding: Divide annual withholding by number of pay periods........ [ ]

Table Two

Annual Tax Rate Schedule for Married Persons

If Tax Table Income is:			Withholding Amount is:			
$0	-	$2,000	One-half of 1% of Tax Table Income			
$2,000	-	$5,000	$10.00	+	1% over	$2,000
$5,000	-	$7,500	$40.00	+	2% over	$5,000
$7,500	-	$8,900	$90.00	+	3% over	$7,500
$8,900	-	$10,400	$132.00	+	4% over	$8,900
$10,400	-	$12,000	$192.00	+	5% over	$10,400
$12,000	-	$13,250	$272.50	+	6% over	$12,000
$13,250	-	$15,000	$347.00	+	7% over	$13,250
$15,000	-	$18,000	$469.50	+	8% over	$15,000
$18,000	and above		$709.50	+	9% over	$18,000

Computer Payroll System Withholding Formula Examples

Example 1 — **Gross Wages $747 (per pay period) - Married Joint with 2 Exemptions**

A.	Gross taxable wages (per pay period)	747.00
B.	Number of exemptions..	2
C.	Number of payroll periods	26
D.	Annualized wages (line a times line c).......................	19,422.00

Note: The tax on wages over $22,560 (annualized) will be calculated on line 12 of the formula below.

1.	Gross wages (annualized not to exceed $22,560 *see note above)...............................		19,422.00
2.	Number of exemptions times $1,000..	2,000.00	
3.	Larger of $1,000 or 15% of line 1 not to exceed $2,000......................	2,000.00	
4.	Enter amount from line 1..	19,422.00	
5.	Enter $7,950	7,950.00	
6.	Enter number of exemptions times $3,050	6,100.00	
7.	Line 4 minus line 5 minus line 6	5,372.00	
8a.	If line 7 is less than $12,000 multiply by 10% and enter (cannot be less than "0")	537.20	
8b.	If line 7 is greater than $12,000, line 7 minus $12,000 times 15% plus $1,200 and enter		
9.	Add line 2 plus line 3 plus line 8		4,537.20
10.	Tax Table income (line 1 minus line 9)		14,884.80
11.	Tax on wages up to $22,560 (compute from Table Two)		461.44
12.	Tax on wages over $22,560 [(annualized wages - 22,560) times 0.07]		
13.	Annual withholding: Add lines 11 and 12 (round to the nearest dollar).........................		461.00

➡ **Divide 461 by the 26 (number of pay periods) and round= $18.00**

Example 2 — **Gross Wages $1,486 (per pay period) - Married Joint with 3 Exemptions**

A.	Gross taxable wages (per pay period)	1,486.00
B.	Number of exemptions..	3
C.	Number of payroll periods	52
D.	Annualized wages (line a times line c).......................	77,272.00

Note: The tax on wages over $22,560 (annualized) will be calculated on line 12 of the formula below.

1.	Gross wages (annualized not to exceed $22,560 *see note above)...............................		22,560.00
2.	Number of exemptions times $1,000..	3,000.00	
3.	Larger of $1,000 or 15% of line 1 not to exceed $2,000......................	2,000.00	
4.	Enter amount from line 1..	22,560.00	
5.	Enter $7,950	7,950.00	
6.	Enter number of exemptions times $3,050	9,150.00	
7.	Line 4 minus line 5 minus line 6	5,460.00	
8a.	If line 7 is less than $12,000 multiply by 10% and enter (cannot be less than "0")	546.00	
8b.	If line 7 is greater than $12,000, line 7 minus $12,000 times 15% plus $1,200 and enter		
9.	Add line 2 plus line 3 plus line 8		5,546.00
10.	Tax Table income (line 1 minus line 9)		17,014.00
11.	Tax on wages up to $22,560 (compute from Table Two)		630.62
12.	Tax on wages over $22,560 [(annualized wages - 22,560) times 0.07]		3,829.84
13.	Annual withholding: Add lines 11 and 12 (round to the nearest dollar).........................		4,460.00

➡ **Divide 4,460 by the 52 (number of pay periods) and round= $86.00**

Computer Payroll System Withholding Formula
Married Persons: Dual Income

Note: The tax on wages over $22,560 (annualized) will be calculated on line 12 of the formula below.

Calculate tax table income with the following formula.
Calculate withholding amount from Table Three below.

A.   Gross taxable wages ....
B.   Number of exemptions..
C.   Number of payroll periods ....
D.   Annualized wages (line a times line c).......................

1.   Gross wages (annualized not to exceed $22,560 *see note above)...............................
2.   Number of exemptions times $1,000..
3.   Larger of $1,000 or 15% of line 1 not to exceed $2,000......................
4.   Enter amount from line 1..
5.   Enter $7,950... | 7,950.00
6.   Enter number of exemptions times $3,050 ....
7.   Line 4 minus line 5 minus line 6 ....
8a. If line 7 is less than $12,000 multiply by 10%
     and enter (cannot be less than "0") ....
8b. If line 7 is greater than $12,000, line 7 minus
     $12,000 times 15% plus $1,200 and enter ....
9.   Add line 2 plus line 3 plus line 8 ....
10. Tax Table income (line 1 minus line 9) ....
11. Tax on wages up to $22,560 (compute from Table Three) ....
12. Tax on wages over $22,560 [(annualized wages - 22,560) times 0.07] ....
13. Annual withholding: Add lines 11 and 12 (round to the nearest dollar).........................
14. Period withholding: Divide line 13 by number of pay periods..

Table Three

Annual Tax Rate Schedule for Married Persons with Dual Incomes

If Tax Table Income is:		Withholding Amount is:
$0	-	$1,000	One-half of 1% of Tax Table Income
$1,000	-	$2,500	($5.00 + [1% over $1,000]) x 1.16
$2,500	-	$3,750	($20.00 + [2% over $2,500]) x 1.16
$3,750	-	$4,900	($45.00 + [3% over $3,750]) x 1.16
$4,900	-	$6,100	($79.50 + [4% over $4,900]) x 1.16
$6,100	-	$7,500	($127.50 + [5% over $6,100]) x 1.16
$7,500	-	$9,000	($197.50 + [6% over $7,500]) x 1.16
$9,000	-	$10,500	($287.50 + [7% over $9,000]) x 1.16
$10,500	-	$12,500	($392.50 + [8% over $10,500]) x 1.16
$12,500	-	$16,000	($552.50 + [9% over $12,500]) x 1.16
$16,000	and above		($867.50 + [10% over $16,000]) x 1.16

24

Computer Payroll System Withholding Formula
Married Persons - Dual Income Examples

Example 1 — Gross Wages $747.00 (per pay period) - Married Joint with 2 Exemptions

A.	Gross taxable wages (per pay period)	747.00
B.	Number of exemptions..	2
C.	Number of payroll periods	26
D.	Annualized wages (line a times line c)........................	19,422.00

*Note: The tax on wages over $22,560 (annualized) will be calculated on line 12 of the formula below.

1.	Gross wages (annualized not to exceed $22,560 *see note above)..............................		19,422.00
2.	Number of exemptions times $1,000..	2,000.00	
3.	Larger of $1,000 or 15% of line 1 not to exceed $2,000......................	2,000.00	
4.	Enter amount from line 1...	19,422.00	
5.	Enter $7,950	7,950.00	
6.	Enter number of exemptions times $3,050	6,100.00	
7.	Line 4 minus line 5 minus line 6	5,372.00	
8a.	If line 7 is less than $12,000 multiply by 10% and enter (cannot be less than "0")	537.20	
8b.	If line 7 is greater than $12,000, line 7 minus $12,000 times 15% plus $1,200 and enter		
9.	Add line 2 plus line 3 plus line 8		4,537.20
10.	Tax Table income (line 1 minus line 9)		14,884.80
11.	Tax on wages up to $22,560 (compute from Table Three)		889.87
12.	Tax on wages over $22,560 [(annualized wages - 22,560) times 0.07]		
13.	Annual withholding: Add lines 11 and 12 (round to the nearest dollar).........................		890.00

➡ Divide 890 by the 26 (number of pay periods) and round= $34.00

Example 2 — Gross Wages $1,486 (per pay period) - Married Joint with 3 Exemptions

A.	Gross taxable wages (per pay period)	1,486.00
B.	Number of exemptions..	3
C.	Number of payroll periods	52
D.	Annualized wages (line a times line c)........................	77,272.00

*Note: The tax on wages over $22,560 (annualized) will be calculated on line 12 of the formula below.

1.	Gross wages (annualized not to exceed $22,560 *see note above)..............................		22,560.00
2.	Number of exemptions times $1,000..	3,000.00	
3.	Larger of $1,000 or 15% of line 1 not to exceed $2,000......................	2,000.00	
4.	Enter amount from line 1...	22,560.00	
5.	Enter $7,950	7,950.00	
6.	Enter number of exemptions times $3,050	9,150.00	
7.	Line 4 minus line 5 minus line 6	5460.00	
8a.	If line 7 is less than $12,000 multiply by 10% and enter (cannot be less than "0")	546.00	
8b.	If line 7 is greater than $12,000, line 7 minus $12,000 times 15% plus $1,200 and enter		
9.	Add line 2 plus line 3 plus line 8		5,546.00
10.	Tax Table income (line 1 minus line 9)		17,014.00
11.	Tax on wages up to $22,560 (compute from Table Three)		1,123.92
12.	Tax on wages over $22,560 [(annualized wages - 22,560) times 0.07]		3,829.84
13.	Annual withholding: Add lines 11 and 12 (round to the nearest dollar).........................		4,954.00

➡ Divide 4,954 by the 52 (number of pay periods) and round= $95.00

Permanent Rules of the Oklahoma Tax Commission

The permanent rules of the Oklahoma Tax Commission, interpreting and applying Oklahoma tax statutes, have been codified as Title 710 of the Oklahoma Administrative Code (OAC). The OAC has recently been published by the Office of Administrative Rules, a department of the Secretary of State, and is the source of all official agency rules. However, these rules, while not "official," are identical to those filed for codification, except that an effort has been made to utilize all space.*

These unofficial permanent rules of the Oklahoma Tax Commission are available without charge to the public. Please indicate the Chapters you wish to receive, fill in the shipping information, and send to the attention of:

Oklahoma Tax Commission
Taxpayer Assistance Division
Post Office Box 26920
Oklahoma City, OK 73126-0920

Chapter Number	Topic	Quantity
1	Administrative Operations	_____
10	Ad Valorem	_____
15	Aircraft	_____
20	Alcohol and Mixed Beverage	_____
22	Boats and Motors	_____
23	Charity Games	_____
25	Coin Operated Vending Devices	_____
30	Documentary Stamps	_____
35	Estates	_____
40	Franchise Tax	_____
45	Gross Production, Petroleum Excise, and Conservation Excise	_____
50	Income	_____
55	Motor Fuels	_____
60	Motor Vehicles	_____
65	Sales and Use Tax	_____
70	Tobacco and Tobacco Products	_____
75	Tourism Promotion	_____
85	Various Tax Incentives	_____
90	Withholding	_____
95	Miscellaneous Areas of Regulatory and Administrative Authority	_____

Please print or type the following mailing information.

Ship to: Name _____

Company Name _____

Street Address or P.O. Box_____

City _____ State_____ Zip _____

* Only the chapters which indicate new, amended or revoked rule sections are reprinted annually. Thus, even though cover pages may make reference to different dates of promulgation, they are nonetheless the most current written policy of the Oklahoma Tax Commission.

Looking for Additional Information?

No matter what the tax topic, from ad valorem taxes to sales tax rates to withholding taxes to vehicle tag agent information, the Oklahoma Tax Commission has many formats available to you to get any additional information you might need.

Give us a call or visit!
Oklahoma Tax Commission Offices
In State Toll Free • (800) 522-8165, extension 1-3160

    Oklahoma City Taxpayer Assistance

        Capitol Complex • 2501 North Lincoln Boulevard • **(405) 521-3160**

        Facsimile (405) 522-0576

        Shepherd Mall Office • 2704 North Villa Prom

    Ardmore Branch Office • 301 West Main, Suite 316 • **(580) 226-4636**

    Lawton Branch Office • 1601 Northwest Lawton Avenue, Suite B • **(580) 248-8440**

    McAlester Branch Office • 1533 South Main • **(918) 426-0777**

    Tulsa Branch Office • 440 South Houston, Fifth Floor • **(918) 581-2399**

Visit us on the World Wide Web!
Our web site address is: **www.oktax.state.ok.us**

Not only will you find forms, publications, motor vehicle information and everything in between, but you are also able to reach us via the e-mail addresses at the bottom of each page.

Use the e-mail options to send us any questions you have that are not answered on the web site.

For various tax questions, address your e-mail to: **otcmaster@oktax.state.ok.us**