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OKLAHOMA INDIVIDUAL ESTIMATED TAX
First Quarter

OW-8-ES Revised 7-2004

A	B	C	D		E	
FOR TAX YEAR	QUARTER	TAXPAYER'S SSN	SPOUSE'S SSN		PAYMENT DUE DATE	

F	DOLLARS		CENTS	
AMOUNT PAID		:		: 0 0

Name • Address • City • State • Zip

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OKLAHOMA INDIVIDUAL ESTIMATED TAX
Second Quarter

OW-8-ES Revised 7-2004

A	B	C	D		E	
FOR TAX YEAR	QUARTER	TAXPAYER'S SSN	SPOUSE'S SSN		PAYMENT DUE DATE	

F	DOLLARS		CENTS	
AMOUNT PAID		:		: 0 0

Name • Address • City • State • Zip

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OKLAHOMA INDIVIDUAL ESTIMATED TAX
Third Quarter

OW-8-ES Revised 7-2004

A	B	C	D		E	
FOR TAX YEAR	QUARTER	TAXPAYER'S SSN	SPOUSE'S SSN		PAYMENT DUE DATE	

F	DOLLARS		CENTS	
AMOUNT PAID		:		: 0 0

Name • Address • City • State • Zip

VOUCHER 1

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

Due Date:
(Calendar Year) April 15, 2005

Enclose check or money order payable to:
"Oklahoma Tax Commission"

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

CREDIT CARD PAYMENTS:

Pay by credit card over the phone at 1-800-2PAY-TAX or over the internet at www.oktax.state.ok.us and click on the "Payment Options" link. There is a convenience fee charged for utilizing this service. When you finish, please retain the confirmation number for your records.

Important Note: If you make your estimated tax payment by credit card over the internet or by phone, do not mail this payment voucher.

VOUCHER 2

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

Due Date:
(Calendar Year) June 15, 2005

Enclose check or money order payable to:
"Oklahoma Tax Commission"

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

CREDIT CARD PAYMENTS:

Pay by credit card over the phone at 1-800-2PAY-TAX or over the internet at www.oktax.state.ok.us and click on the "Payment Options" link. There is a convenience fee charged for utilizing this service. When you finish, please retain the confirmation number for your records.

Important Note: If you make your estimated tax payment by credit card over the internet or by phone, do not mail this payment voucher.

VOUCHER 3

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

Due Date:
(Calendar Year) September 15, 2005

Enclose check or money order payable to:
"Oklahoma Tax Commission"

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

CREDIT CARD PAYMENTS:

Pay by credit card over the phone at 1-800-2PAY-TAX or over the internet at www.oktax.state.ok.us and click on the "Payment Options" link. There is a convenience fee charged for utilizing this service. When you finish, please retain the confirmation number for your records.

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TAX WORKSHEET FOR INDIVIDUALS

See the general instructions on the back of this worksheet

1	Estimated total income for tax year (less income exempt by statute)		00
2	Estimated deductions (standard or itemized)		00
3	Exemptions (\$1000 for each exemption)		00
4	Total deductions (add lines 2 and 3)		00
5	Estimated taxable income (Method I) (subtract line 4 from line 1)		00
6	Estimated Oklahoma tax (Method I)		00
7	Federal income tax deduction		00
8	Estimated taxable income (Method II) (subtract line 7 from line 5)		00
9	Estimated Oklahoma tax (Method II)		00
10	Estimated Oklahoma tax (lesser of lines 6 or 9) *		00
11	Estimated Oklahoma income tax credits		00
12	Estimated Oklahoma income tax liability (subtract line 11 from 10)		00
13	A. Multiply line 12 by 70%		00
	B. Enter the tax liability shown on your previous year's tax return		00
	C. Enter the smaller of line 13a or 13 b. This is your required annual payment to avoid underpayment interest		00
14	Estimated amount of withholding		00
15	Subtract line 14 from line 13c		00
	(Note: If zero or less, or line 12 minus line 14 is less than \$500, stop here. You are not required to make estimated tax payments.)		
16	Amount to be paid with each voucher (if paid quarterly, 1/4 of line 15)		00

* The following applies to part-year and nonresident taxpayers that will be filing on the Form 511 NR. To calculate your estimated Oklahoma tax liability, first estimate your income from Oklahoma sources. Divide your income from Oklahoma sources by the amount on line 1. Multiply this percentage by the smaller of line 6 or line 9 and enter the result on line 10. This is your estimated Oklahoma tax liability. Complete the remainder of the worksheet as directed.

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

RECORD OF ESTIMATED TAX PAYMENTS

quarter	date paid	amount
1		
2		
3		
4		
total		

Special Note: To ensure that your voucher will be properly processed please print all figures within boxes as shown.

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

• Do not fold, staple or paper clip

• Write only in white areas

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OKLAHOMA INDIVIDUAL ESTIMATED TAX

OW-8-ES Revised 7-2004

Fourth Quarter							
A	B	C	D	E			
FOR TAX YEAR	QUARTER	TAXPAYER'S SSN	SPOUSE'S SSN	PAYMENT DUE DATE			

Name • Address • City • State • ZIP

F	DOLLARS	CENTS
AMOUNT PAID		0 0

OKLAHOMA INDIVIDUAL ESTIMATED TAX DECLARATION

General Instructions

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

WHO MUST MAKE ESTIMATED PAYMENTS:

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.

Estate and farmers are not required to make estimated tax payments. A farmer is an Individual who derives at least two-thirds of his/her gross income for the current year or the previous year from farming activities.

* If you receive income unevenly throughout the year (e.g. you operate your business on a seasonal basis), you may be able to lower or eliminate the amount on your required estimated tax payment for one or more periods by using the annualized income installment method. See Form OW-8-ES-SUP for details. You can obtain Form OW-8-ES-SUP by calling our forms request line at (405) 521-3108 or download the form from our web site at www.oktax.state.ok.us.

WHEN TO FILE AND PAY:

A declaration of estimated tax should be filed and the first installment paid by April 15th for calendar year taxpayers. Other installments for calendar year taxpayers should be paid by the due dates shown on the back of the Vouchers.

INTEREST FOR UNDERPAYMENT:

In general, you will owe underpayment of estimated tax interest if your tax liability exceeds your withholding by \$500 or more and your timely paid quarterly estimated tax payments and withholding are not at least 70% of your current year tax liability or 100% of your prior year tax liability. The tax liability is the tax due less all credits except amounts paid on withholding, estimated tax and extension payments. The amount of underpayment of estimated tax interest is computed at a rate of 20% per annum for the period of underpayment. Note: No underpayment of estimated tax interest shall be imposed if the tax shown on the return is less than \$1,000. For additional information see 68 O.S. Sec. 2385.7-2385.13 or call the Tax Commission's Taxpayer Assistance Division at (405) 521-3160.

HOW TO COMPUTE ESTIMATED TAX:

A worksheet is included on the front for use by individual taxpayers in computing their estimated tax liability. To compute the tax, refer to the tax tables included with the Form 511 or Form 511 NR instructions.

HOW TO COMPLETE YOUR TAX DECLARATION VOUCHER

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

- A** Enter the tax year to which your estimated tax payment is to be applied. If you are a fiscal year filer, enter the calendar year in which your fiscal year began.
- B** Enter the quarter (1, 2, 3 or 4) to which your estimated tax payment is to be applied.
- C** If your estimated tax payment is for an individual or joint return, write your Social Security Number in this space.
- D** If your estimated tax payment will be applied to a joint Individual return, enter your spouse's Social Security Number in this space. (Corporation or Trust returns, please use form OW-8-ESC)
- F** Enter the amount of estimated tax being paid with the estimated tax declaration.

Do not send voucher if no payment is required.

Please Note:

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

Use the pre-addressed return envelope provided. Do not send cash.

Do not enclose any other tax reports or correspondence in this envelope.

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

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

VOUCHER 4

Due Date:
(Calendar Year) January 15, 2006

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

Enclose check or money order payable to:
"Oklahoma Tax Commission"

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

CREDIT CARD PAYMENTS:

Pay by credit card over the phone at 1-800-2PAY-TAX or over the internet at www.oktax.state.ok.us and click on the "Payment Options" link. There is a convenience fee charged for utilizing this service. When you finish, please retain the confirmation number for your records.

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