Oklahoma Nonresident Fiduciary Return of Income

Form 513NR 2020

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FORM 513NR IS FOR NONRESIDENTS ONLY. RESIDENTS USE FORM 513.

This form must be filed on or before the 15th day of the fourth month after the close of the taxable year.

IMPORTANT!
Was a Fiduciary Income Tax Return filed for the previous year?
☐ Yes ☐ No

For the year January 1 - December 31, 2020, or other taxable year
beginning _____ ending _____

Name of estate or trust	Federal Employer Identification Number	Date entity created
Address of fiduciary (number and street)	**Name of fiduciary**	**Title of fiduciary**

City	State or Province	Country	ZIP or Foreign Postal Code:

Place an 'X' in all applicable boxes: →

☐ Decedent's Estate ☐ Grantor Type Trust ☐ Pooled Income Fund
☐ Simple Trust ☐ Complex Trust ☐ Bankruptcy Estate
☐ ESBT ☐ Charitable Trust
☐ Other (describe): _____

Number of Beneficiaries: _____

Place an 'X' if: **(1)** ☐ Initial return **(2)** ☐ Final return **(3)** ☐ Amended return (See Schedule 513-X on page 4)

PART 1 **Important: Provide a copy of your Federal return. Also provide a schedule for Oklahoma amounts when different from Federal.**

	INCOME (PROVIDE NECESSARY SCHEDULE(S) FOR LINES 2-10)	Column A Federal Amount			Column B Oklahoma Amount	
1	Interest income		00	1		00
2	Dividends		00	2		00
3	Business income or (loss)		00	3		00
4	Capital gain or (loss)		00	4		00
5	Rents, royalties, partnerships, other estates and trusts, etc.		00	5		00
6	Farm income or (loss)		00	6		00
7	Ordinary gain or (loss)		00	7		00
8	Other income (state nature of income)		00	8		00
9	**Total income** (add lines 1 through 8)		00	9		00
	OKLAHOMA ADDITIONS - SEE INSTRUCTIONS					
10	State and municipal bond interest (not specifically exempt)		00	10		00
11	Other additions (identify: _____)		00	11		00
12	Add lines 9, 10 and 11		00	12		00
	OKLAHOMA SUBTRACTIONS					
13	Interest on U.S. obligations (see instructions)		00	13		00
14	Net operating loss (return must be filed for Loss Year(s))			14		00
15	Oklahoma depletion (see instructions)		00	15		00
16	Oklahoma capital gain deduction (provide Form 561NR-F)		00	16		00
17	Income distribution deduction (use Oklahoma Schedule K-1; see instructions)		00	17		00
18	Total Oklahoma subtractions (add lines 13 through 17)		00	18		00
19	Oklahoma adjusted gross income - **Oklahoma Source** (line 12 minus line 18)			19		00
19a	Oklahoma adjusted gross income - **All Sources** (line 12 minus line 18)		00	19a		
20	Oklahoma Income Percentage (divide line 19 by 19a - enter here and on line 28) (limited to 100%)			20		%
21	Interest, taxes, fiduciary fees, attorney, accountant and return preparer fees		00	21		
22	Federal estate tax deduction, charitable income distribution, other deductions		00	22		
23	Exemption		00	23		
24	**Total Deductions** (add lines 21, 22 and 23)		00	24		
25	Taxable income of fiduciary (subtract line 24 from line 19a)			25		00

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Name of estate or trust:	Federal Employer Identification Number:

Column B
Oklahoma Amount

26	Taxable income of fiduciary (amount shown on line 25, Column B)		26	00
27	Tax on amount on line 26 (from tax table - see instructions) **(this is your base tax)**		27	00
28	Oklahoma percentage (enter percentage from line 20)		28	%
29	Multiply line 27 by line 28 **(this is your Oklahoma state income tax)** If an ESBT or Charitable Trust, see the instructions and enter "1" in the box. If recapturing the Oklahoma Affordable Housing Tax Credit, add the recaptured credit here and enter a "2" in the box. If making an Oklahoma installment payment pursuant to IRC Sec. 965(h) and 68 O.S. Sec. 2368(K), add the installment payment here and enter a "3" in the box		29	00
30	Credits: Enter number in box for type of credit. Provide Form 511CR. (See instructions)		30	00
31	Balance of tax due (subtract line 30 from line 29, but not less than zero)		31	00
32	2020 Okla. estimated tax payments (i.e. Form(s) OW-8-ESC and prior year overpayment carryforward)	32 00		
33	Amount paid with extension request	33 00		
34	Oklahoma Withholding (provide Form 1099, 500-B or other withholding statement)	34 00		
35	Refundable Credits from Form a) ☐ 577 b) ☐ 578	35 00		
36	Amount paid with original return and amount paid after it was filed (amended return only)	36 00		
37	Any refunds or overpayment applied (amended return only)	37 ( ) 00		
38	Total of lines 32 through 37		38	00
39	If line 38 is larger than line 31, enter amount **overpaid**		39	00
40	Amount of line 39 to be credited to 2021 estimated tax **(original return only)**	40 00		
41	Amount of line 39 to be refunded to you **Refund** →		41	00

Want a Faster Refund? →

Elect to have your refund directly deposited into your checking or savings account.

For Direct Deposit information, see page 16 of the 513NR Packet.

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

Deposit my refund in my: ☐ **checking account** ☐ **savings account**

Routing Number:

Account Number:

42	If line 31 is larger than line 38 enter tax due **Tax Due** →		42	00
43	Underpayment of estimated tax interest Annualized ☐		43	00
44	For delinquent payment, add penalty of 5% $_____ plus interest at 1.25% per month $_____		44	00
45	Total tax, penalty and interest (add lines 42, 43 and 44) **Balance Due** →		45	00

If you have asked for an extension from the IRS, place an 'X' here and provide a copy with this return ☐

If the Tax Commission may discuss this return with your tax preparer, place an 'X' here ☐

Make check payable to the Oklahoma Tax Commission

Under penalties of perjury, I declare I have examined this return, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by person other than the taxpayer, this declaration is based on all information of which preparer has any knowledge.

Signature of Fiduciary	Date	Signature of Preparer	Date
Printed Name of Fiduciary		Printed Name of Preparer	
Title of Fiduciary	Phone Number	Phone Number	Preparer's PTIN

Remit to Oklahoma Tax Commission, PO Box 26800, Oklahoma City, Oklahoma 73126-0800

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

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Form 513NR - page 3 Oklahoma Schedule K-1	Part 2: Beneficiary's Share of Income and Deductions	2020

For calendar year 2020 or fiscal year beginning _____, 2020

and ending _____ , _____.

- ☐ **Amended K-1**
- ☐ **Final K-1**
- ☐ **Nonresident**

Name of estate or trust	
Beneficiary's FEIN/SSN	Estate's or trust's Federal Employer Identification Number
Beneficiary's name, address and ZIP	Fiduciary's name, address and ZIP

	INCOME	FEDERAL	OKLAHOMA
1	Interest 1		
2	Dividends 2		
3	Short-term capital gain (or loss) 3		
4	Long-term capital gain (or loss) 4		
5	Other taxable income:		
	a. Annuities, royalties and other nonbusiness income 5a		
	b. Trade or business, rental real estate and other business income 5b		
6	State and municipal interest 6		
7	U.S. interest 7		
	DEDUCTIONS		
8	a. Depreciation, depletion, amortization attributable to line 5a 8a		
	b. Depreciation, depletion, amortization attributable to line 5b 8b		
9	Expenses allocable to Federally-exempt income 9		
10	Expenses allocable to Oklahoma-exempt income 10		
11	Deductions in the final year of trust or decedent's estate:		
	a. Excess deductions on termination 11a		
	b. Net operating loss carryover 11b		
12	Withholding 12		
13	Other:		
	a. _____ 13a		
	b. _____ 13b		
	c. _____ 13c		
	d. _____ 13d		
	e. _____ 13e		
	f. _____ 13 f		
	g. _____ 13g		

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Name of estate or trust:	Federal Employer Identification Number:

SCHEDULE 513NR-X: AMENDED RETURN SCHEDULE

A Did you file an amended Federal income tax return? ☐ Yes ☐ No

Provide a copy of the amended Federal return and a copy of "Statement of Adjustment," IRS refund check or deposit slip.

B If this return is being filed due to a Federal audit, furnish a complete copy of the RAR.

C Explanation or Reason for Amended Return (Provide all necessary schedules):

Instructions for filing an Amended Return

When filing an amended return, place an "X" in the Amended Return check-box at the top of page 1. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 36. Enter any refund previously received or overpayment applied on line 37. Complete the Amended Return Schedule, Schedule 513NR-X above.

Provide the amended Federal return and proof of disposition by the Internal Revenue Service when applicable.

An overpayment on an amended return may not be credited to estimated tax, but will be refunded. The amount applied to estimated tax on the original return cannot be adjusted.