

# Oklahoma Nonresident Fiduciary Return of Income

FORM 513-NR 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.

For the year January 1 - December 31, 2023, or other taxable year beginning <input type="text"/> ending <input type="text"/>		<b>IMPORTANT!</b>	
2024		Was a Fiduciary Income Tax Return filed for the previous year? Yes <input type="checkbox"/> No <input type="checkbox"/>	

Name of Estate or Trust	Federal Employer Identification Number	Date Entity Created
<input type="text"/>	<input type="text"/>	<input type="text"/>

Address of Fiduciary (Number and street)	Name of Fiduciary	Title of Fiduciary
<input type="text"/>	<input type="text"/>	<input type="text"/>

City	State or Province	Country	ZIP or Foreign Postal Code:
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Place an 'X' in all applicable boxes:**

<input type="checkbox"/> Decedent's Estate	<input type="checkbox"/> Grantor Type Trust	<input type="checkbox"/> Pooled Income Fund
<input type="checkbox"/> Simple Trust	<input type="checkbox"/> Complex Trust	<input type="checkbox"/> Bankruptcy Estate
<input type="checkbox"/> ESBT	<input type="checkbox"/> Charitable Trust	
<input type="checkbox"/> Other (describe): <input type="text"/>	Number of Beneficiaries: <input type="text"/>	

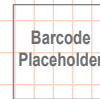
Place an 'X' if: (1)  Initial Return (2)  Final Return (3)  Amended Return (See Schedule 513-NR-X on page 5)

**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)**

1	Interest income.....
2	Dividends .....
3	Business income or (loss) .....
4	Capital gain or (loss).....
5	Rents, royalties, partnerships, other estates and trusts, etc.....
6	Farm income or (loss).....
7	Ordinary gain or (loss).....
8	Other income (state nature of income).....
9	<b>Total income</b> (add lines 1 through 8).....

Column A		Column B	
Federal Amount		Oklahoma Amount	
<input type="text"/>	00	1	<input type="text"/>
<input type="text"/>	00	2	<input type="text"/>
<input type="text"/>	00	3	<input type="text"/>
<input type="text"/>	00	4	<input type="text"/>
<input type="text"/>	00	5	<input type="text"/>
<input type="text"/>	00	6	<input type="text"/>
<input type="text"/>	00	7	<input type="text"/>
<input type="text"/>	00	8	<input type="text"/>
<input type="text"/>	00	9	<input type="text"/>



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

**OKLAHOMA ADDITIONS - SEE INSTRUCTIONS**

Amount from line 9 on page 1

10	State and municipal bond interest (not specifically exempt).....
11	Other additions (identify: _____)...
12	Add lines 9, 10 and 11.....

**OKLAHOMA SUBTRACTIONS**

13	Interest on U.S. obligations (see instructions).....
14	Net operating loss (return must be filed for loss year(s)).....
15	Oklahoma depletion (see instructions).....
16	Oklahoma capital gain deduction (provide Form 561-NR-F).....
17	Income distribution deduction (use Oklahoma Schedule K-1; see instructions)
18	Total Oklahoma subtractions (add lines 13 through 17).....
19	Oklahoma adjusted gross income - <b>Oklahoma Source</b> (line 12 minus line 18)
19a	Oklahoma adjusted gross income - <b>All Sources</b> (line 12 minus line 18).....
20	Oklahoma Income Percentage (divide line 19 by 19a - enter here and on line 27) (limited to 100%).....
21	Interest, taxes, fiduciary fees, attorney, accountant and return preparer fees....
22	Federal estate tax deduction, charitable income distribution, other deductions.
23	Exemption.....
24	<b>Total Deductions</b> (add lines 21, 22 and 23).....

25	Taxable income of fiduciary (subtract line 24 from line 19a).....
26	Tax on amount on line 25 (from tax table - see instructions) ( <b>this is your base tax</b> ) .....
27	Oklahoma percentage (enter percentage from line 20).....
28	Multiply line 26 by line 27 ( <b>this is your Oklahoma state income tax</b> ) 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 OS Sec. 2368(K), add the installment payment here and enter a "3" in the box.....
29	Credits: Enter number in box for type of credit. Provide Form 511-CR. (See instructions) .....
30	Balance of tax due (subtract line 29 from line 28, but not less than zero).....

	Column A Federal Amount		Column B Oklahoma Amount
	00		00
10	00	10	00
11	00	11	00
12	00	12	00
13	00	13	00
14		14	00
15	00	15	00
16	00	16	00
17	00	17	00
18	00	18	00
19		19	00
19a	00	19a	
20		20	%
21	00	21	
22	00	22	
23	00	23	
24	00	24	
25		25	00
26		26	00
27		27	%
28		28	00
29		29	00
30		30	00

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Name of Estate or Trust:	Federal Employer Identification Number:
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		<b>Amount from line 30 on page 2</b>		00
31	2024 Okla. estimated tax payments (i.e. Form(s) OW-8-ESC and prior year overpayment carryforward) .....	31	00	
32	Amount paid with extension request.....	32	00	
33	Oklahoma Withholding (provide Form 1099, 500-B or other withholding statement) .....	33	00	
34	Refundable Credit from Form 578 .....	34	00	
35	Amount paid with original return and amount paid after it was filed (amended return only) .....	35	00	
36	Any refunds or overpayment applied (amended return only) .....	36(	) 00	
37	Total of lines 31 through 36 .....	37	00	
38	If line 37 is larger than line 30, enter amount <b>overpaid</b> (line 37 minus line 30) .....	38	00	
39	Amount of line 38 to be credited to 2025 estimated tax ( <b>original return only</b> ) .....	39	00	
40	Amount of line 38 to be refunded to you (line 38 minus line 39) .....	<b>Refund</b>	40	00

**Want a Faster Refund?** →

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

For Direct Deposit information, see page 19 of the 513-NR 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: \_\_\_\_\_

41	If line 30 is larger than line 37 enter tax due (line 30 minus line 37) .....	<b>Tax Due</b>	41	00
42	Underpayment of estimated tax interest.....	Annualized <input type="checkbox"/>	42	00
43	For delinquent payment, add penalty of 5%.....\$ _____ plus interest at 1.25% per month .....	\$ _____	43	00
44	Total tax, penalty and interest (add lines 41, 42 and 43) .....	<b>Balance Due</b>	44	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		Fiduciary Email Address		Printed Name of Preparer		Preparer Email Address	
Title of Fiduciary		Phone Number		Phone Number		Preparer's PTIN	

<b>Form 513-NR - page 4</b> <b>Oklahoma</b> <b>Schedule K-1</b>	<b>Part 2: Beneficiary's Share of</b> <b>Income and Deductions</b>	<b>2024</b>
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For calendar year 2024 or fiscal year beginning _____, 2024 and ending _____, _____.	<input type="checkbox"/> Amended K-1 <input type="checkbox"/> Final K-1 <input type="checkbox"/> Nonresident
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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

	FEDERAL	OKLAHOMA
<b>INCOME</b>		
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		

<b>DEDUCTIONS</b>		
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. _____ 13f		
g. _____ 13g		



# Oklahoma Nonresident Fiduciary Return of Income

Name of Estate or Trust:	Federal Employer Identification Number:
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## SCHEDULE 513-NR-X: AMENDED RETURN SCHEDULE

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

If yes, **provide** a copy of the amended Federal return and a copy of "Statement of Adjustment", IRS refund check or deposit slip.

**B** Is this return being filed due to a federal audit?  Yes  No

If yes, **provide** a complete copy of the RAR.

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

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### Instructions for Filing an Amended Return

When filing an amended return, place an "X" in the Amended Return check-box on page 1. Enter any amount(s) paid with the original return plus any amount(s) paid after it was filed on line 35. Enter any refund previously received or overpayment applied on line 36. Complete the Amended Return Schedule, Schedule 513-NR-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.