

OKLAHOMA NONRESIDENT FIDUCIARY RETURN OF INCOME

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

**AMENDED
RETURN!**
If this is an
Amended Return
place an
'X' here
See Schedule 513NR-X
on page 4.

For the year January 1 - December 31, 2018, or other taxable year
beginning: , 2018 ending: ,

Name of estate or trust:

Address of fiduciary: (number and street)

City, State or Province, Country and ZIP or Foreign Postal Code:

Federal Employer Identification Number: Date Entity Created:

Name and title of fiduciary:

**This form is for
Nonresidents only.
Residents use Form 513.**

This is a(n): Initial Return
 Final Return

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

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: _____

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	00
2 Dividends	00	00
3 Business income or (loss)	00	00
4 Capital gain or (loss).....	00	00
5 Rents, royalties, partnerships, other estates and trusts, etc.....	00	00
6 Farm income or (loss).....	00	00
7 Ordinary gain or (loss).....	00	00
8 Other income (state nature of income).....	00	00
9 Total income (add lines 1 through 8).....	00	00

Oklahoma Additions (see instructions)

10 State and municipal bond interest (not specifically exempt).....	00	00
11 Other additions (identify: _____).....	00	00
12 Add lines 9, 10 and 11	00	00

Oklahoma Subtractions

13 Interest on U.S. obligations (see instructions).....	00	00
14 Net operating loss (return must be filed) Loss Year(s) _____		00
15 Oklahoma depletion (see instructions)	00	00
16 Oklahoma capital gain deduction (provide Form 561NR-F)	00	00
17 Income distribution deduction (use Oklahoma Schedule K-1; see instructions)	00	00
18 Total Oklahoma subtractions (add lines 13 through 17)	00	00
19 Oklahoma adjusted gross income - Oklahoma Source (line 12 minus line 18).....		00
19a Oklahoma adjusted gross income - All Sources (line 12 minus line 18)	00	
20 Oklahoma Income Percentage (divide line 19 by 19a - enter here and on line 28) (limited to 100%)		%
21 Interest, taxes, fiduciary fees, attorney, accountant and return preparer fees.	00	
22 Federal estate tax deduction, charitable income distribution, other deductions.	00	
23 Exemption.....	00	
24 Total Deductions (add lines 21, 22 and 23).....	00	
25 Taxable income of fiduciary (subtract line 24 from line 19a).....		00



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Name of estate or trust:	Federal Employer Identification Number:
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		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..... <input type="text"/> ..29	00
30	Credits: Enter number in box for type of credit. Provide Form 511CR. (See instructions) ... <input type="text"/> ..30	00
31	Balance of tax due (subtract line 30 from line 29, but not less than zero).....31	00
32	2018 Okla. estimated tax payments (i.e. Form(s) OW-8-ESC)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 Forma) <input type="checkbox"/> 577..... b) <input type="checkbox"/> 57835	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	00
38	Total of lines 32 through 3738	00
39	If line 38 is larger than line 31, enter amount overpaid39	00
40	Amount of line 39 to be credited to 2019 estimated tax (original return only) ...40 <input type="text"/> 00	00
41	Amount of line 39 to be refunded to you..... Refund → 41	00

<p>Want a Faster Refund? →</p> <p>Elect to have your refund directly deposited into your checking or savings account.</p> <p>For Direct Deposit information, see page 16 of the 513NR Packet.</p>	<p>Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Deposit my refund in my: <input type="checkbox"/> checking account <input type="checkbox"/> savings account</p> <p>Routing Number: <input style="width:150px" type="text"/></p> <p>Account Number: <input style="width:350px" type="text"/></p>
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42	If line 31 is larger than line 38 enter tax due Tax Due → 42	00
43	Underpayment of estimated tax interest..... Annualized <input type="checkbox"/> 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	
Printed Name of Fiduciary		Signature of Preparer	
Title of Fiduciary		Date	
Phone Number		Printed Name of Preparer	
		Phone Number	
		Preparer's PTIN	

Form 513NR - page 3 Oklahoma Schedule K-1	PART 2: BENEFICIARY'S SHARE OF INCOME AND DEDUCTIONS	2018
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For calendar year 2018 or fiscal year beginning _____, 2018 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

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, 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. _____	13f	
	g. _____	13g	

