



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"/> <div style="border: 1px solid black; padding: 2px; display: inline-block;">2024</div>	IMPORTANT! Was a Fiduciary Income Tax Return filed for the previous year? Yes <input type="checkbox"/> No <input type="checkbox"/>
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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:

<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 style="width:400px;" type="text"/>	Number of Beneficiaries: <input style="width:100px;" 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	Total income (add lines 1 through 8).....

Column A Federal Amount		Column B Oklahoma Amount	
	00	1	00
	00	2	00
	00	3	00
	00	4	00
	00	5	00
	00	6	00
	00	7	00
	00	8	00
	00	9	00



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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 - Oklahoma Source (line 12 minus line 18)
19a	Oklahoma adjusted gross income - All Sources (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	Total Deductions (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) (this is your base tax)
27	Oklahoma percentage (enter percentage from line 20).....
28	Multiply line 26 by line 27 (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 OS Sec. 2368(K), add the installment payment here and enter a "3" in the box..... <input style="width:50px" type="text"/>
29	Credits: Enter number in box for type of credit. Provide Form 511-CR. (See instructions) <input style="width:50px" type="text"/>
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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		Amount from line 30 on page 2			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 overpaid (line 37 minus line 30)	38			00
39	Amount of line 38 to be credited to 2025 estimated tax (original return only)	39			00
40	Amount of line 38 to be refunded to you (line 38 minus line 39)			Refund	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)	Tax Due		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)	Balance Due		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	

Form 513-NR - page 4 Oklahoma Schedule K-1	Part 2: Beneficiary's Share of Income and Deductions	2024
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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
INCOME		
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. _____ 13f		
g. _____ 13g		

