

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, 2017, or other taxable year
beginning: , 2017 , ,

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)

| | |
|---|--|
| 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 | |
|----------------------------|----|
| | 00 |
| | 00 |
| | 00 |
| | 00 |
| | 00 |
| | 00 |
| | 00 |
| | 00 |
| | 00 |

| Column B Oklahoma Amount | |
|-----------------------------|----|
| 1 | 00 |
| 2 | 00 |
| 3 | 00 |
| 4 | 00 |
| 5 | 00 |
| 6 | 00 |
| 7 | 00 |
| 8 | 00 |
| 9 | 00 |

Oklahoma Additions (see instructions)

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

| | | | |
|----|----|----|----|
| 10 | 00 | 10 | 00 |
| 11 | 00 | 11 | 00 |
| 12 | 00 | 12 | 00 |

Oklahoma Subtractions

| | | |
|-----|--|----|
| 13 | Interest on U.S. obligations (see instructions)..... | 00 |
| 14 | Net operating loss (return must be filed) Loss Year(s) _____ | |
| 15 | Oklahoma depletion and Oklahoma Capital Gain Deduction (see instructions) | 00 |
| 16 | Income distribution deduction (use Oklahoma Schedule K-1; see instructions) | 00 |
| 17 | Total Oklahoma subtractions (add lines 13 through 16) | 00 |
| 18 | Oklahoma adjusted gross income - Oklahoma Source (line 12 minus line 17).. | |
| 18a | Oklahoma adjusted gross income - All Sources (line 12 minus line 17) | 00 |
| 19 | Oklahoma Income Percentage (divide line 18 by 18a - enter here and on line 27) (limited to 100%) | % |
| 20 | Interest, taxes, fiduciary fees, attorney, accountant and return preparer fees. | 00 |
| 21 | Federal estate tax deduction, charitable income distribution, other deductions. | 00 |
| 22 | Exemption..... | 00 |
| 23 | Total Deductions (add lines 20, 21 and 22)..... | 00 |
| 24 | Taxable income of fiduciary (subtract line 23 from line 18a)..... | 00 |

| | | | |
|-----|----|-----|----|
| 13 | 00 | 13 | 00 |
| 14 | | 14 | 00 |
| 15 | 00 | 15 | 00 |
| 16 | 00 | 16 | 00 |
| 17 | 00 | 17 | 00 |
| 18 | | 18 | 00 |
| 18a | 00 | 18a | |
| 19 | | 19 | % |
| 20 | 00 | 20 | |
| 21 | 00 | 21 | |
| 22 | 00 | 22 | |
| 23 | 00 | 23 | |
| 24 | | 24 | 00 |

OKLAHOMA NONRESIDENT FIDUCIARY RETURN OF INCOME

| | |
|--------------------------|---|
| Name of estate or trust: | Federal Employer Identification Number: |
|--------------------------|---|

| | | Column B Oklahoma Amount |
|----|---|------------------------------------|
| 25 | Taxable income of fiduciary (Amount shown on line 24, Column B).....25 | 00 |
| 26 | Tax on amount on line 25 (from tax table - see instructions) (this is your base tax)26 | 00 |
| 27 | Oklahoma percentage (enter percentage from line 19).....27 | % |
| 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 <input type="text"/> ..28 | 00 |
| 29 | Credits: Enter number in box for type of credit. Provide Form 511CR. (See instructions) ... <input type="text"/> ..29 | 00 |
| 30 | Balance of tax due (subtract line 29 from line 28, but not less than zero).....30 | 00 |
| 31 | 2017 Okla. estimated tax payments (i.e. Form(s) OW-8-ESC)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 Credits from Forma) <input type="text"/> 577..... b) <input type="text"/> 57834 | 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 | 00 |
| 37 | Total of lines 31 through 3637 | 00 |
| 38 | If line 37 is larger than line 30, enter amount overpaid38 | 00 |
| 39 | Amount of line 38 to be credited to 2018 estimated tax (original return only) ...39 | 00 |
| 40 | Amount of line 38 to be refunded to you..... 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 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:

| | | |
|----|--|----|
| 41 | If line 30 is larger than line 37 enter tax due 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 | Signature of Preparer |
| Date | Date |
| Printed Name of Fiduciary | Printed Name of Preparer |
| Title of Fiduciary | Phone Number |
| Phone Number | Preparer's PTIN |

| | | |
|--|---|-------------|
| Form 513NR - page 3 Oklahoma Schedule K-1 | PART 2: BENEFICIARY'S SHARE OF INCOME AND DEDUCTIONS | 2017 |
|--|---|-------------|

| | |
|---|--|
| For calendar year 2017 or fiscal year beginning _____, 2017 and ending _____, _____. | <input type="checkbox"/> Amended K-1 <input type="checkbox"/> Final K-1 <input type="checkbox"/> 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, 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 | |



| | |
|--------------------------|---|
| 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 35. Enter any refund previously received or overpayment applied on line 36. 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.