

Test Scenario uses Federal Form 1041 Test Scenario #2

Deviations from Test Package Federal Form 1041:

- Change the Federal Employer Identification Number to 11-4000002
- Schedule C #2 – Blacksmith is located at 500 Test Drive, Stillwater, OK 74074
- Farm from Schedule F is located at Stillwater, OK 74074
- Complete the paid preparer section of the return.

Forms Required: 513NR

Misc. Information:

- Trust is a nonresident trust
- The entity was created on 10/1/2012.
- A return was filed last year.
- An extension payment of \$1,200 was made.
- Check the box that allows Oklahoma Tax Commission to discuss the return with the preparer.



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.

For the year January 1 - December 31, 2015, or other taxable year beginning: <input type="text"/> , 2015		ending: <input type="text"/> , <input type="text"/>	
			AMENDED RETURN! Place an 'X' in this box if this is an amended 513-NR: <input type="checkbox"/>

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): <input type="checkbox"/> Initial Return <input type="checkbox"/> Final Return	Important! Was a 2014 Fiduciary Income Tax Return filed? <input type="checkbox"/> Yes <input type="checkbox"/> No
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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	Number of Beneficiaries:
	<input type="checkbox"/> Simple Trust	<input type="checkbox"/> Complex Trust	<input type="checkbox"/> Bankruptcy Estate	
	<input type="checkbox"/> ESBT	<input type="checkbox"/> Charitable Trust		
	Other: (describe) _____			

PART 1 Important: Enclose a copy of your Federal return. Also enclose a schedule for Oklahoma amounts when different from Federal.
Income (enclose 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 and Oklahoma Capital Gain Deduction (see instructions)	00	00
16 Income distribution deduction (use Oklahoma Schedule K-1; see instructions)	00	00
17 Total Oklahoma subtractions (add lines 13 through 16)	00	00
18 Oklahoma adjusted gross income - Oklahoma Source (line 12 minus line 17)..		00
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



OKLAHOMA NONRESIDENT FIDUCIARY RETURN OF INCOME

Name of estate or trust:	Federal Employer Identification Number:
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		Column B Oklahoma Amount
25	Taxable income of fiduciary (Amount shown on line 24, Column B).....	00
26	Tax on amount on line 25 (from tax table - see instructions) (this is your base tax)	00
27	Oklahoma percentage (enter percentage from line 19).....	%
28	Multiply line 26 by line 27 (this is your Oklahoma state income tax) If an ESBT or Charitable Trust, see the instructions and place an 'X' in this box ... <input type="checkbox"/>	00
29	Credits: Enter number in box for type of credit. Enclose Form 511CR. (See instructions) <input type="text"/>	00
30	Balance of tax due (subtract line 29 from line 28, but not less than zero).....	00
31	2015 Okla. estimated tax payments (i.e. Form(s) OW-8-ESC)	00
32	Amount paid with extension request.....	00
33	Oklahoma Withholding (enclose Form 1099, 500-B or other withholding statement).....	00
34	Refundable Credits from Forma) <input type="checkbox"/> 577..... b) <input type="checkbox"/> 578	00
35	Amount paid with original return and amount paid after it was filed (amended return only)	00
36	Any refunds or overpayment applied (amended return only)	() 00
37	Total of lines 31 through 36	00
38	If line 37 is larger than line 30, enter amount overpaid	00
39	Amount of line 38 to be credited to 2016 estimated tax (original return only) ...	00
40	Amount of line 38 to be refunded to you..... Refund →	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 type="text"/></p> <p>Account Number: <input type="text"/></p>
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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 enclose 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	
Title		Signature of Preparer	
FEIN of Fiduciary		Date	
Phone Number		Preparer's Address	
		Preparer's PTIN	



Form 513NR - page 3 Oklahoma Schedule K-1	PART 2: BENEFICIARY'S SHARE OF INCOME AND DEDUCTIONS	2015
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For calendar year 2015 or fiscal year beginning _____, 2015 and ending _____, _____.	<input type="checkbox"/> Amended K-1 <input checked="" type="checkbox"/> Final K-1 <input checked="" type="checkbox"/> Nonresident
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Name of estate or trust
BLACK AND ORANGE TRUST

Beneficiary's FEIN/SSN <p style="text-align: center;">452-00-4321</p>	Estate's or trust's Federal Employer Identification Number <p style="text-align: center;">11-4000002</p>
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Beneficiary's name, address and ZIP JOHN BLUE 500 TEST DRIVE OMAHA, NE 68701	Fiduciary's name, address and ZIP JOHN DOE, FIDUCIARY 500 TEST STREET MARION, AL 36756
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Income		FEDERAL	OKLAHOMA
1	Interest	12,500	
2	Dividends.....		
3	Short-term capital gain (or loss)		
4	Long-term capital gain (or loss).....		
5	Other taxable income:		
	a. Annuities, royalties and other nonpassive income		
	b. Trade or business, rental real estate and other passive income	52,311	38,112
6	State, municipal interest		
7	U.S. interest.....		

Deductions			
8	a. Depreciation, depletion, amortization attributable to line 5a		
	b. Depreciation, depletion, amortization attributable to line 5b		
9	Expenses allocable to Federally-exempt income		
10	Expenses allocable to Oklahoma-exempt income.....		
11	Deductions in the final year of trust or decedent's estate:		
	a. Excess deductions on termination.....		
	b. Net operating loss carryover		
12	Withholding.....		
13	Other:		
	a. _____		
	b. _____		
	c. _____		
	d. _____		
	e. _____		
	f. _____		
	g. _____		



Form 513NR - page 3 Oklahoma Schedule K-1	PART 2: BENEFICIARY'S SHARE OF INCOME AND DEDUCTIONS	2015
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For calendar year 2015 or fiscal year beginning _____, 2015 and ending _____, _____.	<input type="checkbox"/> Amended K-1 <input checked="" type="checkbox"/> Final K-1 <input checked="" type="checkbox"/> Nonresident
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Name of estate or trust BLACK AND ORANGE TRUST

Beneficiary's FEIN/SSN <p style="text-align: center;">452-00-1234</p>	Estate's or trust's Federal Employer Identification Number <p style="text-align: center;">11-4000002</p>
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Beneficiary's name, address and ZIP JOHN GOLD 1500 TEST DRIVE FORT DODGE, IA 50501	Fiduciary's name, address and ZIP JOHN DOE, FIDUCIARY 500 TEST STREET MARION, AL 36756
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Income		FEDERAL	OKLAHOMA
1	Interest	12,500	
2	Dividends.....		
3	Short-term capital gain (or loss)		
4	Long-term capital gain (or loss).....		
5	Other taxable income:		
	a. Annuities, royalties and other nonpassive income		
	b. Trade or business, rental real estate and other passive income	52,311	38,112
6	State, municipal interest		
7	U.S. interest.....		

Deductions		FEDERAL	OKLAHOMA
8	a. Depreciation, depletion, amortization attributable to line 5a		
	b. Depreciation, depletion, amortization attributable to line 5b		
9	Expenses allocable to Federally-exempt income		
10	Expenses allocable to Oklahoma-exempt income.....		
11	Deductions in the final year of trust or decedent's estate:		
	a. Excess deductions on termination.....		
	b. Net operating loss carryover		
12	Withholding.....		
13	Other:		
	a. _____ 13a		
	b. _____ 13b		
	c. _____ 13c		
	d. _____ 13d		
	e. _____ 13e		
	f. _____ 13f		
	g. _____ 13g		