Oklahoma Resident Fiduciary Return of Income

Form 513
2014

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

AMENDED RETURN!
Place an 'X' in this box if this is an amended 513: ☐

For the year January 1 - December 31, 2014, or other taxable year
beginning: _____ , 2014 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 residents only. Nonresidents use Form 513NR.

This is a(n): ☐ Initial Return ☐ Final Return

Important!
Was a 2013 Fiduciary Income Tax Return filed? ☐ Yes ☐ No

Place an 'X' in all applicable boxes:

☐ Decedent's Estate
☐ Simple Trust
☐ ESBT
☐ Other: (describe) _____
☐ Grantor Type Trust
☐ Complex Trust
☐ Charitable Trust
☐ Pooled Income Fund
☐ Bankruptcy Estate

Number of Beneficiaries:

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 As reported on Federal return	Column B Total applicable to Oklahoma
1	Interest income (except government obligations)	1	00	00
2	Interest on obligations of the United States	2	00	
3	State and municipal interest	3		00
4	Dividends	4	00	00
5	Business income or (loss)	5	00	00
6	Capital gain or (loss)	6	00	00
7	Rents, royalties, partnerships, other estates and trusts, etc.	7	00	00
8	Farm income or (loss)	8	00	00
9	Ordinary gain or (loss)	9	00	00
10	Other income (state nature of income)	10	00	00
11	**Total income** (add lines 1 through 10)	11	00	00
	Deductions			
12	Interest (enclose schedule)	12	00	00
13	Taxes (enclose schedule)	13	00	00
14	Fiduciary fees (enclose waiver for estates)	14	00	00
15	Charitable deduction	15	00	00
16	Attorney, accountant, and return preparer fees	16	00	00
17	Other deductions (enclose schedule)	17	00	00
18	Income distribution deduction (use Oklahoma Schedule K-1; see instructions)	18	00	00
19	Federal estate tax deduction (enclose schedule)	19	00	00
20	Exemption	20	00	00
21	**Total Deductions** (add lines 12 through 20)	21	00	00
22	**Taxable Income of Fiduciary** (subtract line 21 from line 11)	22	00	00

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OKLAHOMA RESIDENT FIDUCIARY RETURN OF INCOME

Name of estate or trust:	Federal Employer Identification Number:

				Column B Total applicable to Oklahoma
23	Taxable income of fiduciary (Amount shown on line 22, Column B)	23		00
24	Tax on amount on line 23 column B (from tax table - see 513 Packet) If an ESBT or Charitable Trust, see the insturctions	24		00
25	Credits: Enter number in box for type of credit. Enclose Form 511CR. (See instructions)	25		00
26	Balance of tax due (subtract line 25 from line 24, but not less than zero)	26		00
27	2014 Oklahoma estimated tax payments (i.e. Form(s) OW-8-ESC)	27	00	
28	Amount paid with extension request	28	00	
29	Oklahoma withholding (enclose Form 1099, 500-B or other withholding statement)	29	00	
30	Refundable Credits from Form .....a) ☐ 577..... b) ☐ 578	30	00	
31	Amount paid with original return and amount paid after it was filed (amended return only)	31	00	
32	Any refunds or overpayment applied (amended return only)	32	( ) 00	
33	Total of lines 27 through 32	33		00
34	If line 33 is larger than line 26, enter amount **overpaid**	34		00
35	Amount of line 34 to be credited to 2015 estimated tax **(original return only)**	35	00	
36	Amount of line 34 to be refunded to you ..... Refunded ➔	36		00

Want a Faster Refund?

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

For Direct Deposit information, see page 15 of the 513 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:

37	If line 26 is larger than line 33 enter tax due ..... Tax Due ➔	37		00
38	Underpayment of estimated tax interest ..... Annualized ☐	38		00
39	For delinquent payment, add penalty of 5% ..... $_____ plus interest at 1.25% per month ..... $_____	39		00
40	Total tax, penalty and interest (add lines 37, 38 and 39) ..... Balance Due ➔	40		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	Signature of Preparer	Date
Title		Preparer's Address	
FEIN of Fiduciary	Phone Number	Phone Number	Preparer's PTIN

Remit to Oklahoma Tax Commission, PO Box 26800, Oklahoma City, Oklahoma 73126-0800

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.

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Form 513 - page 3 **Oklahoma Schedule K-1**	**PART 2: BENEFICIARY'S SHARE OF INCOME AND DEDUCTIONS**	**2014**

For calendar year 2014 or fiscal year beginning _____, 2014

and ending _____ , _____.

☐ **Amended K-1**
☐ **Final K-1**
☐ **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 nonpassive income	5a		
	b. Trade or business, rental real estate and other passive 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. _____	13 f		
	g. _____	13g		

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Form 513 - page 4 **Oklahoma Schedule K-1**	**PART 2: BENEFICIARY'S SHARE OF INCOME AND DEDUCTIONS**	**2014**

For calendar year 2014 or fiscal year beginning _____, 2014

and ending _____ , _____.

☐ **Amended K-1**
☐ **Final K-1**
☐ **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 nonpassive income	5a		
	b. Trade or business, rental real estate and other passive 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. _____	13 f		
	g. _____	13g		