



Oklahoma Resident Fiduciary Return of Income

FORM 513 IS FOR RESIDENTS ONLY. NONRESIDENTS USE FORM 513-NR.

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, 2024, or other taxable year
beginning 2024 ending

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

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

Place an 'X' if: (1) Initial Return (2) Final Return (3) Amended Return (See Schedule 513-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 (except government obligations).....
2 Interest on obligations of the United States
3 State and municipal interest.....
4 Dividends.....
5 Business income or (loss)
6 Capital gain or (loss)
7 Rents, royalties, partnerships, other estates and trusts, etc
8 Farm income or (loss)
9 Ordinary gain or (loss).....
10 Other income (state nature of income).....
11 Total income (add lines 1 through 10)

| Column A | | Column B | |
|-------------------------------|----|------------------------------|----|
| As reported on Federal return | | Total applicable to Oklahoma | |
| | 00 | 1 | 00 |
| | 00 | 2 | |
| | | 3 | 00 |
| | 00 | 4 | 00 |
| | 00 | 5 | 00 |
| | 00 | 6 | 00 |
| | 00 | 7 | 00 |
| | 00 | 8 | 00 |
| | 00 | 9 | 00 |
| | 00 | 10 | 00 |
| | 00 | 11 | 00 |



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Name of Estate or Trust:

Federal Employer Identification Number:

PART 1 Important: Provide a copy of your Federal return. Also provide a schedule for Oklahoma amounts when different from Federal.

DEDUCTIONS

| | |
|----|--|
| 12 | Interest (provide schedule)..... |
| 13 | Taxes (provide schedule) |
| 14 | Fiduciary fees (provide waiver for estates) |
| 15 | Charitable deduction |
| 16 | Attorney, accountant, and return preparer fees..... |
| 17 | Oklahoma capital gain deduction (provide Form 561-F) |
| 18 | Other deductions (provide schedule) |
| 19 | Income distribution deduction (use Oklahoma Schedule K-1; see instructions)..... |
| 20 | Federal estate tax deduction (provide schedule) |
| 21 | Exemption |
| 22 | Total deductions (add lines 12 through 21)..... |
| 23 | Taxable income of fiduciary (subtract line 22 from line 11)..... |

| Column A | | Column B | |
|-------------------------------|----|------------------------------|----|
| As reported on Federal return | | Total applicable to Oklahoma | |
| | 00 | 12 | 00 |
| | 00 | 13 | 00 |
| | 00 | 14 | 00 |
| | 00 | 15 | 00 |
| | 00 | 16 | 00 |
| | | 17 | 00 |
| | 00 | 18 | 00 |
| | 00 | 19 | 00 |
| | 00 | 20 | 00 |
| | 00 | 21 | 00 |
| | 00 | 22 | 00 |
| | 00 | 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 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 Section 965(h) and 68 OS Sec. 2368(K), add the installment payment here and enter a "3" in the box..... | | 24 | 00 |
| 25 | Credits: Enter number in box for type of credit. Provide Form 511-CR. (See instructions) | | 25 | 00 |
| 26 | Balance of tax due (subtract line 25 from line 24, but not less than zero)..... | | 26 | 00 |
| 27 | 2024 Oklahoma estimated tax payments (i.e. Form(s) OW-8-ESC and prior year overpayment carryforward) | 27 | | 00 |
| 28 | Amount paid with extension request..... | 28 | | 00 |
| 29 | Oklahoma withholding (provide Form 1099, 500-B or other withholding statement)..... | 29 | | 00 |
| 30 | Refundable Credit from Form 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 |



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| | |
|--------------------------|---|
| Name of Estate or Trust: | Federal Employer Identification Number: |
|--------------------------|---|

Amount from line 33 on page 2

| | | | | | |
|----|--|---------------|----|----|----|
| 34 | If line 33 is larger than line 26, enter amount overpaid (line 33 minus line 26)..... | 34 | | 00 | |
| 35 | Amount of line 34 to be credited to 2025 estimated tax (original return only) | 35 | | 00 | |
| 36 | Amount of line 34 to be refunded to you (line 34 minus line 35)..... | Refund | 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 18 of the 513 Packet.

Is this refund going to or through an account that is located outside of the United States? ☐ Yes ☐ NoDeposit my refund in my: ☐ Checking Account ☐ Savings Account

Routing Number:

Account Number:

| | | | | | |
|----|--|-------------------------------------|----|--|----|
| 37 | If line 26 is larger than line 33, enter tax due (line 26 minus line 33) | Tax Due | 37 | | 00 |
| 38 | Underpayment of estimated tax interest..... | Annualized <input type="checkbox"/> | 38 | | 00 |
| 39 | For delinquent payment, add penalty of 5%\$ | plus | 39 | | 00 |
| | interest at 1.25% per month\$ | | | | |
| 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 provide a copy with this return ☐

Make check payable to the Oklahoma Tax Commission

If the Tax Commission may discuss this return with your tax preparer, place an 'X' here ☐

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 | | Fiduciary Email Address | |
| Title of Fiduciary | | Phone Number | |
| Signature of Preparer | | Date | |
| Printed Name of Preparer | | Preparer Email Address | |
| Phone Number | | Preparer's PTIN | |

Mailing address for this form: Oklahoma Tax Commission, PO Box 26800, Oklahoma City, OK 73126-0800

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



Form 513 - page 4
Oklahoma
Schedule K-1

Part 2: Beneficiary's Share of
Income and Deductions

2024

For calendar year 2024 or fiscal year beginning _____, 2024
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 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 | | |

Name of Estate or Trust:

Federal Employer Identification Number:

A Did you file an amended Federal income tax return? ☐ Yes ☐ No

B Is this return being filed due to a federal audit? ☐ Yes ☐ No

C Explanation or Reason for Amended Return (**Provide** all necessary schedules):

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

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.