



Request for Discharge from Personal Liability for Oregon Inheritance Tax

For Revenue use only
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Decedent's name	Date of death	Social Security number
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Decedent's last permanent address

Executor or trustee name	Title
Executor or trustee current address	Telephone number
Person to contact* (if other than executor)	Telephone number

*Attach to this application a copy of *Tax Information Authorization and Power of Attorney for Representation*, form 150-800-005.

I certify that I represent the estate named above in a fiduciary capacity as executor, trustee, personal representative, or other fiduciary title. **(If you have not filed an Oregon Inheritance Tax return, attach a copy of the decedent's will, the decedent's trust, or other document you are relying on to act in a fiduciary capacity.)**

As provided in Oregon Revised Statute (ORS) 118.265 and 118.227, I request a final inheritance tax determination and discharge of personal liability for the Oregon inheritance tax due on the estate of the above listed decedent. I understand the department will notify me of the amount of tax due under ORS Chapter 118:

- a. Within 18 months of this application; or
- b. If I make this application before the return is filed, by the earliest of:
 - 1. 18 months after the return is filed; or
 - 2. The expiration of the period for the assessment of tax under ORS 305.265.

The department may issue the following:

- Notice of deficiency as provided in ORS 314.410.
- Notice of assessment as provided in ORS 305.265.
- Refund of tax paid, or portion of tax paid, under Chapter 118, as provided in ORS 314.415.

I understand that after I, the estate executor, make full payment, other than any amount for which the time for payment is extended by the department, I will be discharged from personal liability for any Oregon inheritance tax deficiency.

The department will complete the certificate of discharge (below) and mail it to the estate executor after the inheritance tax account is paid in full. I understand this discharge does not discharge me from liability to the extent that assets of the decedent's estate are still in my possession or control. Until such time that the statutes of limitation described in ORS 314.410 have expired, I understand this discharge does not discharge the heirs and beneficiaries from any inheritance tax liability, penalties, or interest to the extent that assets of the decedent's estate have been distributed to such heir or beneficiary.

Signature of executor, as named above	Date
X	

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Oregon Department of Revenue Certificate of Discharge of Personal Liability for the above named estate executor

The department will complete this certificate and mail it to the executor after the account is paid in full. Keep this form in your permanent records.

Signature of Department of Revenue representative	Date
X	
Print name	Title

Mail this completed discharge request to: **Oregon Department of Revenue**
PO Box 14110
Salem OR 97309-0910