

2018 Form OR-41



Office use only		
Date received		
Payment		
Penalty date		
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Oregon Fiduciary Income Tax Return

Submit original form—do not submit photocopy

<input type="checkbox"/> Amended return <input type="checkbox"/> If amending for a net operating loss (NOL), period end date the NOL was generated: _____ / ____ / ____	Fiscal year Month Day Year <input type="checkbox"/> beginning: _____ / ____ / ____	Ending: _____ / ____ / ____	<input type="checkbox"/> Federal employer identification number (FEIN) of trust or estate _____	<input type="checkbox"/> Check if new FEIN		
	<input type="checkbox"/> Name of trust or estate (first name, initial, last name)— print clearly or type	<input type="checkbox"/> New name	<input type="checkbox"/> Extension to file	<input type="checkbox"/> Form OR-24 is included	<input type="checkbox"/> Name of executor or trustee (first name, initial, last name)	<input type="checkbox"/> New name
<input type="checkbox"/> Title (TTEE or PR)	<input type="checkbox"/> Street address or PO Box	<input type="checkbox"/> New address	<input type="checkbox"/> City	<input type="checkbox"/> State	<input type="checkbox"/> ZIP code	<input type="checkbox"/> Phone () - _____

<input type="checkbox"/> A. Check only one box: <input type="checkbox"/> An estate—date of death: ____ / ____ / ____ Decedent's SSN: ____ - ____ - ____ <input type="checkbox"/> A bankruptcy estate <input type="checkbox"/> A funeral trust <input type="checkbox"/> A trust <input type="checkbox"/> A trust filing as an estate. Include federal Form 8855. Date of death: ____ / ____ / ____ Decedent's SSN: ____ - ____ - ____	B. This is: <input type="checkbox"/> A first return <input type="checkbox"/> A final return	C. Check one box: <input type="checkbox"/> An Oregon resident <input type="checkbox"/> A nonresident <input type="checkbox"/> A part-year trust (use Schedule OR-SCH-P to compute the tax)	D. If exempt organization, check federal form filed: <input type="checkbox"/> 990-T—Specify your due date: ____ / ____ / ____ <input type="checkbox"/> Other—Specify: _____
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Include a copy of federal Form 1041, Schedule K-1s, applicable schedules, 1099s and W-2s

	Beneficiary column	Fiduciary column
1. Revised distributable net income from Form OR-41, Schedule 1, line 4	1. <input type="text" value="0.00"/>	
2. Distribution deduction from federal Form 1041, Schedule B, line 15, plus Form OR-41, Schedule 1, line 6	2. <input type="text" value="0.00"/>	
a. Tax-exempt income deducted in computing distribution deduction from federal Form 1041, Schedule B, line 12	2a. <input type="text" value="0.00"/>	
b. Add lines 2 and 2a.....	2b. <input type="text" value="0.00"/>	
3. Percentage (line 2b divided by line 1).....	3. <input type="text" value="0.00"/>	% (Round to four decimal places)
4. Revised taxable income of fiduciary from Form OR-41, Schedule 1, line 7	4. <input type="text" value="0.00"/>	
5. Fiduciary adjustment from Form OR-41, Schedule 2, line 19 (enter as a positive, whole number). Indicate whether to be:	5. <input type="text" value="0.00"/>	
<input type="checkbox"/> Added or <input type="checkbox"/> Subtracted.....		
a. Beneficiary's share (line 5 × percent on line 3—see instructions).....	5a. <input type="text" value="0.00"/>	
b. Fiduciary's share (line 5 minus line 5a).....	5b. <input type="text" value="0.00"/>	
6. Income to be reported by beneficiaries (Form 1041, Schedule K-1 included—see instructions; total or net of lines 2 and 5a).....	6. <input type="text" value="0.00"/>	

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Name of estate or trust FEIN

7. Oregon taxable income of fiduciary (total or net of lines 4 and 5b)..... 7. .00

Oregon tax

8. Tax using rate schedule on page 3, or from Schedule OR-SCH-P, line 11 8. .00
9. Reduced-rate tax amount and qualifying source(s)..... 9. .00

9a. NLTCG 9b. PTE

10. Total tax (add lines 8 and 9) 10. .00

Standard and carryforward credits

11. Total standard credits from Schedule OR-ASC-FID, Section 3 11. .00
12. Tax minus standard credits (line 10 minus line 11; if line 11 is more than line 10, enter -0-) 12. .00
13. Total carryforward credits from Schedule OR-ASC-FID, Section 4 13. .00
14. Tax after standard and carryforward credits (line 12 minus line 13) 14. .00

Payments and refundable credits

15. Oregon income tax withheld (include Forms 1099 or W-2)..... 15. .00
16. Payments with OR-18 or OR-19 (don't include copies of Forms OR-18 or OR-19) 16. .00
17. Payments prior to filing your return. Include any extension payment made 17. .00
18. Reserved..... 18.
19. Total refundable credits from Schedule OR-ASC-FID, Section 5 19. .00
20. Total payments and refundable credits (add lines 15 through 19)..... 20. .00

Tax to pay or refund

21. Tax due. Is line 14 more than line 20? If so, line 14 minus line 20 Tax due 21. .00
22. Overpayment. Is line 20 more than line 14? If so, line 20 minus line 14 Overpayment 22. .00
23. Penalty for filing or paying late (see instructions) 23. .00
24. Interest due with this return (see instructions)..... 24. .00
25. Total due (line 21 plus lines 23 and 24) Total due 25. .00
26. Refund (line 22 minus lines 23 and 24) (see instructions)..... Refund 26. .00

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Name of estate or trust	FEIN —
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Schedule 1—Oregon changes to distributable net income (DNI) and taxable income of fiduciary (TIF)

	(Column A) DNI		(Column B) TIF
1. Distributable net income (federal Form 1041, Schedule B, line 7)..... ● 1.	.00		
2. Taxable income of fiduciary (from federal Form 1041, line 22)..... ● 2.			.00
3. ● Other changes. Identify: ● 3.	.00	● 3.	.00
4. Revised distributable net income (column A, line 1 plus line 3); enter here and on page 1, line 1 ● 4.	.00		
5. Total taxable income (column B, line 2 plus line 3) ● 5.			.00
6. Changes included on column A, line 3, that were distributed..... ● 6.			.00
7. Revised taxable income of fiduciary (line 5 minus 6); enter here and on page 1, line 4..... ● 7.			.00

Schedule 2—Fiduciary adjustment (see instructions)

Subtractions

8. 2018 federal income tax subtraction—limited to \$6,650 ● 8.			.00
9. Interest on U.S. obligations included in income on federal Form 1041 net of allocable administration and miscellaneous expenses ● 9.			.00
10. Oregon income tax refund included as income on federal Form 1041 ● 10.			.00
11. Total other subtractions from Schedule OR-ASC-FID, Section 2 ● 11.			.00
12. Add lines 8 through 11 ● 12.			.00

Additions

13. Oregon income tax deducted on 2018 federal Form 1041 ● 13.			.00
14. Interest on obligations of other states or their political subdivisions ● 14.			.00
15. Depletion in excess of adjusted basis ● 15.			.00
16. Estate taxes on income in respect to a decedent not taxable by Oregon ● 16.			.00
17. Total other additions from Schedule OR-ASC-FID, Section 1 ● 17.			.00
18. Add lines 13 through 17 ● 18.			.00
19. Fiduciary adjustment (difference between lines 12 and 18; enter as a positive, whole number). Indicate whether to be:..... ● 19.			.00

● Added or ● Subtracted. Enter amount on page 1, line 5.

2018 rate schedule—compute the tax using the following rates (see instructions)

If your taxable income is:	Your tax is:
Not over \$3,450.....	5% of taxable income
Over \$3,450 but not over \$8,700.....	\$173 plus 7% of the excess over \$3,450
Over \$8,700 but not over \$125,000.....	\$540 plus 9% of the excess over \$8,700
Over \$125,000.....	\$11,007 plus 9.9% of the excess over \$125,000

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Name of estate or trust	FEIN
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Under penalty of false swearing, I declare that the information in this return and any included forms or statements is true, correct, and complete.

Signature of executor or trustee	Print name		
X			
Title (if applicable)	Phone	Date	
	() -	/ /	

- Check the box to authorize the following individual(s) to receive and provide confidential tax information relating to this return.

Preparer's name (print)	Title	● License number		
Preparer's mailing address	City	State	ZIP code	
Signature of preparer	Phone	Date		
X	() -	/ /		

Mail to: Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910.