Clear form

2025 Form OR-41

Page 1 of 4, 150-101-041 (Rev. 07-16-25, ver. 01)

Oregon Department of Revenue

00472501010000

Office use only
Date received
Payment
Penalty date

Oregon Fiduciary Income Tax Return

Submit original form—do not submit photocopy

- ☐ **Amended return**
- **Fiscal year beginning:** Month / Day / Year
- **Ending:** Month / Day / Year
- 1
- If amending for a net operating loss (NOL), period end date the NOL was generated: Month / Day / Year
- Trust or estate federal employer identification number (FEIN) –
- ☐ Check if new FEIN
- Trust or estate name—**print clearly or type**
- ☐ New name
- ☐ Extension to file
- Executor or trustee name
- ☐ New name
- ☐ Form OR-24 is included
- Title (trustee or personal representative)
- Street address or PO Box
- ☐ New address
- City
- State
- ZIP code
- Phone ( ) –

A. Check only one box:

☐ An estate—date of death: / /
Decedent SSN: – –

☐ A bankruptcy estate ☐ A funeral trust ☐ A trust

☐ A trust filing as an estate. Include federal Form 8855.
Date of death: / /
Decedent SSN: – –

B. This is:

- ☐ A first return
- ☐ A final return

C. Check one box:

- ☐ An Oregon resident
- ☐ A nonresident
- ☐ A part-year trust (use Schedule OR-SCH-P to compute the tax)

D. If exempt organization, check federal form filed:

- ☐ 990-T—Specify your due date: / /
- ☐ Other—Specify:

Complete this form by beginning with page 3, Schedules 1 and 2. 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. .00	
2.	Distribution deduction (see instructions)	2.	.00
a.	Tax-exempt income deducted in computing line 2	2a. .00	
b.	Add lines 2 and 2a	2b. .00	
3.	Percentage (line 2b divided by line 1)	3. . % (Round to four decimal places)	
4.	Revised taxable income of fiduciary **from Form OR-41, Schedule 1, line 7**	4.	.00
5.	Fiduciary adjustment **from Form OR-41, Schedule 2, line 19** (enter as a positive, whole number). Indicate whether it should be: ☐ Added or ☐ Subtracted	5. .00	
a.	Beneficiary's share (line 5 × percent on line 3—see instructions)	5a. .00	
b.	Fiduciary's share (line 5 minus line 5a)	5b.	.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. .00	

Estate or trust name

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.	Tax adjustments (see instructions)	10.	.00
11.	Total tax (add lines 8, 9, and 10)	11.	.00

Standard and carryforward credits

12.	Total standard credits from Schedule OR-ASC-FID, Section 3	12.	.00
13.	Tax minus standard credits (line 11 minus line 12; if line 12 is more than line 11, enter 0)	13.	.00
14.	Total carryforward credits from Schedule OR-ASC-FID, Section 4	14.	.00
15.	Tax after standard and carryforward credits (line 13 minus line 14)	15.	.00

Payments and refundable credits

16.	Oregon income tax withheld (include Forms 1099 or W-2)	16.	.00
17.	Payments with OR-18-WC or OR-19 (don't include copies of Forms OR-18-WC or OR-19)	17.	.00
18.	Payments prior to due date of your return. Include any extension payment made (see instructions)	18.	.00
19.	Oregon surplus credit (kicker). Enter your kicker amount (see instructions). **If you elect to donate your kicker to the State School Fund, enter -0- on line 19 and see lines 28 and 29 below**	19.	.00
20.	Total refundable credits from Schedule OR-ASC-FID, Section 5	20.	.00
21.	Total payments and refundable credits (add lines 16 through 20)	21.	.00

Tax to pay or refund

22.	**Tax due.** Is line 15 more than line 21? If so, line 15 minus line 21 ... **Tax due**	22.	.00
23.	**Overpayment.** Is line 21 more than line 15? If so, line 21 minus line 15 ... **Overpayment**	23.	.00
24.	Penalty for filing or paying late (see instructions)	24.	.00
25.	Interest due with this return (see instructions)	25.	.00
26.	**Total due** (line 22 plus lines 24 and 25) ... **Total due**	26.	.00
27.	**Refund** (line 23 minus lines 24 and 25) (see instructions) ... **Refund**	27.	.00

Oregon surplus credit (kicker) donation

28.	If you elect to donate your total kicker to the State School Fund, check the box. **This election is irrevocable**	28.	☐
29.	Enter the amount of the kicker here ... **Donation**	29.	.00

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FEIN

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 (see instructions)	1. .00	
2.	Taxable income of fiduciary (see instructions)		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.	2025 federal income tax subtraction (see instructions, 0 to $8,500)	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.	Total subtractions (add lines 8 through 11)	12.	.00

Additions

13.	Oregon income tax deducted on 2025 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.	Total additions (add lines 13 through 17)	18.	.00
19.	Fiduciary adjustment (difference between lines 12 and 18; enter as a positive, whole number). Indicate whether it should be:	19.	.00

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

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2025 rate schedule—compute the tax using the following rates (see instructions)

If your taxable income is:	**Your tax is:**
Not over $4,400	4.75% of taxable income
Over $4,400 but not over $11,100	$209 plus 6.75% of the excess over $4,400
Over $11,100 but not over $125,000	$661 plus 8.75% of the excess over $11,100
Over $125,000	$10,627 plus 9.9% of the excess over $125,000

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Estate or trust name	FEIN
	–

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

Executor or trustee signature	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 name (print)	Title	● Preparer license number	
Preparer mailing address	**City**	**State**	**ZIP code**

Preparer signature	Phone	Date
X	( ) –	/ /

See instructions for mailing addresses.