



**Request for Discharge from Personal Liability
for Oregon Estate Transfer Tax for Form OR706**

For Revenue use only
Date received
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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*, 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 haven't filed Form OR706, Oregon Estate Transfer 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 estate transfer tax determination and discharge of personal liability for the Oregon estate transfer tax due on the estate of the above listed decedent. I understand you 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.

You 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 you, I will be discharged from personal liability for any Oregon estate transfer tax deficiency.

The Department of Revenue will complete the certificate of discharge (below) and mail it to the estate executor after the estate transfer 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 estate transfer 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 X	Date
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Oregon Department of Revenue Certificate of Discharge of Personal Liability for the above named estate executor

The Department of Revenue 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 X	Date
Print name	Title

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