

2021 Form OR-41

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(Rev. 08-11-21, ver. 01)

Oregon Department of Revenue



Office use only	
Date received	•
Payment	
Penalty date	

Oregon Fiduciary Income Tax Return

Submit original form—do not submit photocopy

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

<input type="checkbox"/> A. Check only one box: 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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Complete this form by beginning with page 3, Schedule 1. 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 (see instructions).....	• 2. <input type="text" value="0.00"/>	
a. Tax-exempt income deducted in computing line 2.....	• 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 it should be:		
• <input type="checkbox"/> Added or • <input type="checkbox"/> Subtracted.....	• 5. <input type="text" value="0.00"/>	
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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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-WC or OR-19 (don't include copies of Forms OR-18-WC or OR-19) 16. .00
17. Payments prior to filing your return. Include any extension payment made 17. .00
18. Oregon surplus credit (kicker). Enter your kicker amount (see instructions) 18. .00

If you elect to donate your kicker to the State School Fund, enter -0- on line 18 and see lines 27 and 28 below.

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

Oregon surplus credit (kicker) donation

27. If you elect to donate your total kicker to the State School Fund, check the box. This election is irrevocable 27.
28. Enter the amount of the kicker calculation here Donation 28. .00

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Schedule 1—Oregon changes to distributable net income (DNI) and taxable income of fiduciary (TIF)

		(Column A)			(Column B)
		DNI			TIF
1.	Distributable net income (see instructions)..... ●	1. <input style="width: 150px;" type="text" value=".00"/>	●	2.	<input style="width: 150px;" type="text" value=".00"/>
2.	Taxable income of fiduciary (see instructions)		●	2.	<input style="width: 150px;" type="text" value=".00"/>
3.	● Other changes. Identify:				
 ●	3. <input style="width: 150px;" type="text" value=".00"/>	●	3.	<input style="width: 150px;" type="text" value=".00"/>
4.	Revised distributable net income (column A, line 1 plus line 3); enter here and on page 1, line 1	4. <input style="width: 150px;" type="text" value=".00"/>	●		
5.	Total taxable income (column B, line 2 plus line 3)		●	5.	<input style="width: 150px;" type="text" value=".00"/>
6.	Changes included on column A, line 3, that were distributed.....		●	6.	<input style="width: 150px;" type="text" value=".00"/>
7.	Revised taxable income of fiduciary (line 5 minus 6); enter here and on page 1, line 4.....		●	7.	<input style="width: 150px;" type="text" value=".00"/>

Schedule 2—Fiduciary adjustment (see instructions)

Subtractions

8.	2021 federal income tax subtraction (see instructions, 0 to \$7,050)..... ●	8.	<input style="width: 150px;" type="text" value=".00"/>
9.	Interest on U.S. obligations included in income on federal Form 1041 net of allocable administration and miscellaneous expenses	9.	<input style="width: 150px;" type="text" value=".00"/>
10.	Oregon income tax refund included as income on federal Form 1041	10.	<input style="width: 150px;" type="text" value=".00"/>
11.	Total other subtractions from Schedule OR-ASC-FID, Section 2	11.	<input style="width: 150px;" type="text" value=".00"/>
12.	Add lines 8 through 11	12.	<input style="width: 150px;" type="text" value=".00"/>

Additions

13.	Oregon income tax deducted on 2021 federal Form 1041	13.	<input style="width: 150px;" type="text" value=".00"/>
14.	Interest on obligations of other states or their political subdivisions	14.	<input style="width: 150px;" type="text" value=".00"/>
15.	Depletion in excess of adjusted basis	15.	<input style="width: 150px;" type="text" value=".00"/>
16.	Estate taxes on income in respect to a decedent not taxable by Oregon	16.	<input style="width: 150px;" type="text" value=".00"/>
17.	Total other additions from Schedule OR-ASC-FID, Section 1	17.	<input style="width: 150px;" type="text" value=".00"/>
18.	Add lines 13 through 17	18.	<input style="width: 150px;" type="text" value=".00"/>
19.	Fiduciary adjustment (difference between lines 12 and 18; enter as a positive, whole number). Indicate whether it should be:	19.	<input style="width: 150px;" type="text" value=".00"/>

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

2021 rate schedule—compute the tax using the following rates (see instructions)

If your taxable income is:	Your tax is:
Not over \$3,650	4.75% of taxable income
Over \$3,650 but not over \$9,200.....	\$173 plus 6.75% of the excess over \$3,650
Over \$9,200 but not over \$125,000.....	\$548 plus 8.75% of the excess over \$9,200
Over \$125,000	\$10,681 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 X	Print name	
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 X	Phone () -	Date / /	

See instructions for mailing addresses.