

**2022 Form OR-41**

Page 1 of 4, 150-101-041  
(Rev. 08-01-22, 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"/> <b>Amended return</b> • If amending for a net operating loss (NOL), period end date the NOL was generated: _____	<b>Fiscal year</b> Month Day Year • <b>beginning:</b> / / • <b>Ending:</b> / /	• Trust or estate federal employer identification number (FEIN) —	• <input type="checkbox"/> Check if new FEIN
	• Trust or estate name—print clearly or type _____ • Executor or trustee name _____ • Title (TTEE or PR) _____ • Street address or PO Box _____ • City _____	• <input type="checkbox"/> New name • <input type="checkbox"/> Extension to file • <input type="checkbox"/> New name • <input type="checkbox"/> Form OR-24 is included • <input type="checkbox"/> New address	• State _____

<input type="checkbox"/> <b>A. Check only one box:</b> An estate—date of death: / / Decedent 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 SSN: - -	<b>B. This is:</b> <input type="checkbox"/> A first return <input type="checkbox"/> A final return	<b>C. Check one box:</b> <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)	<b>D. If exempt organization, check federal form filed:</b> <input type="checkbox"/> 990-T—Specify your due date: / / <input type="checkbox"/> 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 <b>from Form OR-41, Schedule 1, line 4</b> .....	1. <input type="text" value="0.00"/>	1. <input type="text" value="0.00"/>
2. Distribution deduction (see instructions).....	2. <input type="text" value="0.00"/>	2. <input type="text" value="0.00"/>
a. Tax-exempt income deducted in computing line 2.....	2a. <input type="text" value="0.00"/>	2a. <input type="text" value="0.00"/>
b. Add lines 2 and 2a.....	2b. <input type="text" value="0.00"/>	2b. <input type="text" value="0.00"/>
3. Percentage (line 2b divided by line 1).....	3. <input type="text" value=""/>	3. <input type="text" value=""/>
4. Revised taxable income of fiduciary <b>from Form OR-41, Schedule 1, line 7</b> .....	4. <input type="text" value="0.00"/>	4. <input type="text" value="0.00"/>
5. Fiduciary adjustment <b>from Form OR-41, Schedule 2, line 19</b> (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"/>	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"/>	5a. <input type="text" value="0.00"/>
b. Fiduciary's share (line 5 minus line 5a).....	5b. <input type="text" value="0.00"/>	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"/>	6. <input type="text" value="0.00"/>

**2022 Form OR-41**

Page 2 of 4, 150-101-041  
(Rev. 08-01-22, ver. 01)

Oregon Department of Revenue



Estate or trust name	FEIN —
----------------------	-----------

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

**Oregon tax**

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

● 9a.  NLTCG      ● 9b.  PTE

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

**Standard and carryforward credits**

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

**Payments and refundable credits**

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

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

**Go to page 4**

**2022 Form OR-41**

Page 3 of 4, 150-101-041  
(Rev. 08-01-22, ver. 01)  
Estate or trust name

Oregon Department of Revenue



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

**Schedule 2—Fiduciary adjustment** (see instructions)

**Subtractions**

8.	2022 federal income tax subtraction (see instructions, 0 to \$7,250).....	●	8.	<input 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 type="text" value=".00"/>
10.	Oregon income tax refund included as income on federal Form 1041 .....	●	10.	<input type="text" value=".00"/>
11.	Total other subtractions from Schedule OR-ASC-FID, Section 2 .....	●	11.	<input type="text" value=".00"/>
12.	Add lines 8 through 11 .....	●	12.	<input type="text" value=".00"/>

**Additions**

13.	Oregon income tax deducted on 2022 federal Form 1041 .....	●	13.	<input type="text" value=".00"/>
14.	Interest on obligations of other states or their political subdivisions .....	●	14.	<input type="text" value=".00"/>
15.	Depletion in excess of adjusted basis .....	●	15.	<input type="text" value=".00"/>
16.	Estate taxes on income in respect to a decedent not taxable by Oregon .....	●	16.	<input type="text" value=".00"/>
17.	Total other additions from Schedule OR-ASC-FID, Section 1 .....	●	17.	<input type="text" value=".00"/>
18.	Add lines 13 through 17 .....	●	18.	<input 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 type="text" value=".00"/>

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

**Go to page 1**

**2022 rate schedule—compute the tax using the following rates** (see instructions)

**If your taxable income is:..... Your tax is:**

Not over \$3,750 .....	4.75% of taxable income
Over \$3,750 but not over \$9,450.....	\$178 plus 6.75% of the excess over \$3,750
Over \$9,450 but not over \$125,000.....	\$563 plus 8.75% of the excess over \$9,450
Over \$125,000 .....	\$10,674 plus 9.9% of the excess over \$125,000

# 2022 Form OR-41

Page 4 of 4, 150-101-041  
(Rev. 08-01-22, ver. 01)

Oregon Department of Revenue



00472201040000

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 <b>X</b>	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 name (print)	Title	● Preparer license number	
Preparer mailing address	City	State	ZIP code
Preparer signature <b>X</b>	Phone ( ) -	Date / /	

**See instructions for mailing addresses.**