

2024 Form OR-41

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(Rev. 06-11-24, ver. 01)

Oregon Department of Revenue



00472401010000

Oregon Fiduciary Income Tax Return

Office use only

Date received

Payment

Penalty date

Submit original form—do not submit photocopy

☐ Amended return If amending for a net operating loss (NOL), period end date the NOL was generated: / /	Fiscal year Month Day Year • beginning: / /	• Ending: / /	1 • Trust or estate federal employer identification number (FEIN) — • ☐ 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 _____	• ☐ New name • ☐ Extension to file • ☐ New name • ☐ Form OR-24 is included • ☐ New address		
• A. Check only one box: ☐ An estate—date of death: / / Decedent SSN: - - -	B. This is: • ☐ A first return • ☐ A final return		
☐ A bankruptcy estate ☐ A funeral trust ☐ A trust ☐ A trust filing as an estate. Include federal Form 8855. Date of death: / / Decedent SSN: - - -	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	

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00472401020000

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. Reserved..... 19.
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

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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. <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. 2024 federal income tax subtraction (see instructions, 0 to \$8,250)..... • | 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. Total subtractions (add lines 8 through 11) | • 12. <input type="text" value=".00"/> |

Additions

- | | |
|--|--|
| 13. Oregon income tax deducted on 2024 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. Total additions (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.

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2024 rate schedule—compute the tax using the following rates (see instructions)

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

- | | |
|---|---|
| Not over \$4,300 | 4.75% of taxable income |
| Over \$4,300 but not over \$10,750..... | \$204 plus 6.75% of the excess over \$4,300 |
| Over \$10,750 but not over \$125,000..... | \$639 plus 8.75% of the excess over \$10,750 |
| Over \$125,000 | \$10,636 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.