

2017 Form OR-706-DISC



Office use only

Request for Discharge from Personal Liability

Submit original form—do not submit photocopy.

Decedent's name, Date of death, Social Security number (SSN), Decedent's last permanent address, Executor or trustee name, Title, Executor or trustee current address, Executor or trustee phone, Person to contact\* (if other than executor), Contact phone

\*Include a copy of the Tax Information Authorization and Power of Attorney for Representation form, 150-800-005, with this request.

For Oregon Estate Transfer Tax. Don't submit this form with your OR-706 filing. Complete and mail it separately.

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 OR-706, Oregon Estate Transfer Tax Return, include 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 doesn't 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 doesn't 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, Date

For Revenue use only

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, Date, Print name, Title

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