

2020 Form OR-706-DISC

Page 1 of 1, 150-104-005
(Rev. 06-23-20, ver. 01)

Oregon Department of Revenue



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| Office use only | |
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Request for Discharge from Personal Liability

Submit original form—do not submit photocopy.

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|--|-----------|---------------------------------|--------------------------|--|------------|
| ● Decedent's first name | ● Initial | ● Decedent's last name | ● Date of death / / | ● Decedent's Social Security number (SSN) - - | |
| ● Decedent's last permanent address | | | ● City | ● State | ● ZIP code |
| ● Executor or trustee name | ● Initial | ● Executor or trustee last name | ● Title | | |
| ● Executor or trustee (if not an individual) | | | | ● Executor or trustee phone () - | |
| ● Executor or trustee current address | | | ● City | ● State | ● ZIP code |
| ● Person to contact* (if other than executor or trustee) | ● Initial | ● Person to contact last name | ● Contact phone () - | | |

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

Don't submit this form with your OR-706 filing, instead 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 Statutes (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 issue a Certificate of Discharge letter 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 statute of limitations 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.

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| Signature of executor, as named above X | Date |
|---|------|

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