

This publication is a guide, not a complete statement, of Oregon Revised Statutes (ORS) and Oregon Administrative Rules (OAR). For more information, refer to the laws and rules at www.oregon.gov/dor.

Purpose of this schedule

Use Schedule OR-SCH-P for computing the Oregon tax of a **part-year** resident trust. Use Schedule OR-SCH-P in combination with Form OR-41 to compute an allocated amount of Oregon tax to Oregon-source taxable income.

Don't use this schedule for full-year Oregon trusts or full-year nonresident trusts.

Instructions

Step 1. Complete Oregon Form OR-41, lines 1–7, using **Oregon-source income** only and the deductions directly related to that income. A mock federal Form 1041 may be used as a worksheet to show Oregon-source amounts. Transfer the amount on Form OR-41, line 7, to Schedule OR-SCH-P, line 8. For examples of Oregon-sourced income, please see Form OR-41 instructions.

Step 2. Complete Schedule OR-SCH-P as though the trust were a full-year Oregon resident reporting income from all sources regardless of where it's derived from. The amounts entered are based on the federal Form 1041 as filed. The Oregon tax on line 9 is computed as if the trust were a full-year Oregon resident.

Step 3. Apportion the Oregon tax shown on Schedule OR-SCH-P, line 9 using the percentage determined on line 10. Enter the result on Schedule OR-SCH-P, line 11, and on Oregon Form OR-41, line 8.

Line instructions

Note: Instructions are for lines that aren't fully explained on the schedule.

Line 2. Distribution deduction. Enter the amount from federal Form 1041, Schedule B, line 15, plus the amount from Schedule OR-SCH-P, page 2, line 6.

Line 2a. Tax-exempt income. Enter the amount that was deducted in computing the distribution deduction on line 2. Generally this is the amount from federal Form 1041, Schedule B, line 12.

Schedule 1

Line 1. Distributable net income. Enter the amount from federal Form 1041, Schedule B, line 7.

Line 2. Taxable income of fiduciary. Enter amount from federal Form 1041, line 23.

Do you have questions or need help?

Trust and estate help

Email: estate.help.dor@dor.oregon.gov

This email address isn't secure and confidentiality can't be ensured. General tax and policy questions only.

Forms

www.oregon.gov/dor/forms

General information

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.

Correspondence

Include your FEIN and a daytime phone number for faster service.

Write to: Oregon Department of Revenue
Fiduciary/Estate Unit
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Salem OR 97301-2555