

2017 Schedule OR-SCH-P

Page 1 of 2, 150-101-051 (Rev. 10-17) Oregon Department of Revenue



Office use only

Part-year Resident Trust Computation of Tax

Submit original form—do not submit photocopy

Name of trust or estate ●		Federal employer identification number (FEIN) ● -
Oregon resident ● From / /	● To / /	

For Form OR-41 filers. Note: Round all percentages to four decimal places. For example, 0.1234567 becomes 12.3457 percent.

	Beneficiary column	Fiduciary column
1. Revised distributable net income from page 2, line 17 ● 1. <input style="width: 100px;" type="text" value=".00"/>		
2. Distribution deduction from federal Form 1041, Schedule B, line 15, plus Schedule OR-SCH-P, page 2, line 19 ● 2. <input style="width: 100px;" type="text" value=".00"/>		
a. Tax-exempt income deducted in computing distribution deduction from federal Form 1041, Schedule B, line 12 ● 2a. <input style="width: 100px;" type="text" value=".00"/>		
b. Line 2 plus line 2a ● 2b. <input style="width: 100px;" type="text" value=".00"/>		
3. Percentage (line 2b divided by line 1)..... ● 3. <input style="width: 100px;" type="text" value="."/> % (Round to four decimal places)		
4. Revised taxable income of fiduciary from Schedule OR-SCH-P, page 2, line 20 ● 4. <input style="width: 100px;" type="text" value=".00"/>		
5. Fiduciary adjustment from Schedule OR-SCH-P, page 2, line 32 (enter as a positive, whole number). Indicate whether to be: ● <input type="checkbox"/> Added or ● <input type="checkbox"/> Subtracted ● 5. <input style="width: 100px;" type="text" value=".00"/>		
a. Beneficiary's share (line 5 × percent on line 3—see instructions)..... ● 5a. <input style="width: 100px;" type="text" value=".00"/>		
b. Fiduciary's share (line 5 minus line 5a) ● 5b. <input style="width: 100px;" type="text" value=".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 style="width: 100px;" type="text" value=".00"/>		
7. Taxable income of fiduciary (total or net of lines 4 and 5b)..... ● 7. <input style="width: 100px;" type="text" value=".00"/>		
8. Oregon taxable income of fiduciary (from Form OR-41, line 7)..... ● 8. <input style="width: 100px;" type="text" value=".00"/>		
9. Tax on amount on line 7 (use rate schedule, Form OR-41, page 3)..... ● 9. <input style="width: 100px;" type="text" value=".00"/>		
10. Percentage (line 8 divided by line 7)..... ● 10. <input style="width: 100px;" type="text" value="."/> % (Round to four decimal places)		
11. Oregon tax: line 9 x percent on line 10. Enter here and on Form OR-41, line 8 ● 11. <input style="width: 100px;" type="text" value=".00"/>		

2017 Schedule OR-SCH-P



Name of trust	FEIN -
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Schedule 1—Oregon changes to distributable net income (DNI) and taxable income of fiduciary (TIF)

	(Column A) DNI		(Column B) TIF
12. Distributable net income (federal Form 1041, Schedule B, line 7)..... ●	12. <input style="width:100px;" type="text" value=".00"/>		
13. Taxable income of fiduciary (from federal Form 1041, line 22) ●			13. <input style="width:100px;" type="text" value=".00"/>
14. Difference in depreciation for Oregon (see instructions for Form OR-41, line 31) ●	14. <input style="width:100px;" type="text" value=".00"/>	●	14. <input style="width:100px;" type="text" value=".00"/>
15. Other changes. Identify: ● _____ ●	15. <input style="width:100px;" type="text" value=".00"/>	●	15. <input style="width:100px;" type="text" value=".00"/>
16. Line 14 plus line 15..... ●	16. <input style="width:100px;" type="text" value=".00"/>	●	16. <input style="width:100px;" type="text" value=".00"/>
17. Revised distributable net income (column A, line 12 plus line 16); enter here and on page 1, line 1 ●	17. <input style="width:100px;" type="text" value=".00"/>		
18. Total taxable income (column B, line 13 plus line 16) ●			18. <input style="width:100px;" type="text" value=".00"/>
19. Changes included on column A, line 16, that were distributed (see instructions on page 3)..... ●			19. <input style="width:100px;" type="text" value=".00"/>
20. Revised taxable income of fiduciary (line 18 minus line 19); enter here and on page 1, line 4 ●			20. <input style="width:100px;" type="text" value=".00"/>

Schedule 2—Fiduciary adjustment
(Refer to specific instructions for Form OR-41)

Subtractions

21. 2017 federal income tax subtraction—limited to \$6,550 (see Form OR-41 instructions) ●	21. <input style="width:100px;" type="text" value=".00"/>
22. Interest on U.S. obligations included in income on federal Form 1041 net of allocable administration and miscellaneous expenses..... ●	22. <input style="width:100px;" type="text" value=".00"/>
23. Oregon income tax refund included as income on federal Form 1041 ●	23. <input style="width:100px;" type="text" value=".00"/>
24. Total other subtractions (from Schedule OR-ASC-FID, Section 2)..... ●	24. <input style="width:100px;" type="text" value=".00"/>
25. Add lines 21 through 24 ●	25. <input style="width:100px;" type="text" value=".00"/>

Additions

26. Oregon income tax deducted on 2017 federal Form 1041 ●	26. <input style="width:100px;" type="text" value=".00"/>
27. Interest on obligations of other states or their political subdivisions ●	27. <input style="width:100px;" type="text" value=".00"/>
28. Depletion in excess of adjusted basis ●	28. <input style="width:100px;" type="text" value=".00"/>
29. Estate taxes on income in respect to a decedent not taxable by Oregon ●	29. <input style="width:100px;" type="text" value=".00"/>
30. Total other additions (from Schedule OR-ASC-FID, Schedule 1)..... ●	30. <input style="width:100px;" type="text" value=".00"/>
31. Add lines 26 through 30 ●	31. <input style="width:100px;" type="text" value=".00"/>
32. Fiduciary adjustment (difference between lines 25 and 31; enter as a positive, whole number). Indicate whether to be:..... ●	32. <input style="width:100px;" type="text" value=".00"/>

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

Include this schedule with your Oregon Form OR-41.

Purpose of this schedule

Schedule OR-SCH-P is 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 it 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.

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 derived. 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.

Do you have questions or need help?

E-file help

Email: trustestate.electronicfiling@oregon.gov

For estate and trust e-filing questions only.

Trust and estate help

Email: estate.help.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@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
955 Center St NE
Salem OR 97301-2555