



DOR Tax Professional Liaison Meeting

July 31, 2026

Host by: Daron Prara



Estate & Fiduciary Updates

July 31, 2026

Estate Unit

Nick Odom & Lisa Enriquez

Welcome Agenda

- OR-706 Oregon Estate Transfer Tax Return Training – Nicholas Odom and Lisa Enriquez, DOR
- Oregon Business Development Department – New Employer Credit – Robert Oakes, DOR
- Oregon Board of Tax Practitioners – Laura Ayars – Executive Director
- HB 4027 (2026) Workers' Benefit Fund administered by Department of Business and Consumer Services – Joil Southwell, DOR
- Tax Compliance Certificates – Robert Oakes, DOR
- Tax Authorization Forms - Robert Oakes, DOR
- Charitable Checkoff Commission, Olivia Livesay, DOR



HB 4016

Tax Compliance Certification

Tax Professional Liaison Meeting

July 31, 2026

Robert Oakes/PTAC

Tax Compliance for State Contractors



\$250,000+ contract value



State contracts only



Business and owners



Certificate must be dated within 6 months of contract date

What is Tax Compliance?

- For tax compliance certificate purposes:
 - All returns or reports due within last 3 years filed; and
 - All taxes and fee assessments paid in full.
- Exceptions for:
 - Pending good faith appeal; or
 - Compliance with a department-approved payment plan.
- Certificate does not bind department.

How to Request a Certificate?

- Revenue Online, no account required.
- Department will respond within 14 days:
 - Compliant
 - Non-compliant
 - Unable to process
- Reapply after achieving compliance.
- Businesses: authorized individual must request.

Implementation

- Coordinating with Department of Administrative Services and other state agencies.
- Updates to procurement templates later this year.

Segment Agenda

1. 2026 Estate Transfer Tax Forms
2. New for 2026
3. Schedule OR-NRE
4. Common Issues

2026 Estate Transfer Tax Forms

- Forms and instructions specific to deaths occurring in 2026 will be available on the DOR website mid-August.
- Returns and associated schedules are year specific and must match year of death.

2026 Estate Transfer Tax Forms, Continued

- Forms and their respective instructions updated yearly include:
 - Form OR-706
 - Schedule OR-OSMP
 - Schedule OR-NRE
 - Schedule OR-NRC
 - Form OR-706-R
 - Form OR-NRE-A
- Forms that are not year specific include:
 - Form OR-706-EXT
 - Form OR-706-DISC
 - Form OR-NRP-CERT**
 - Form OR-706-V
 - Form OR-NRP-V**

New for 2026

- Form OR-NRP-CERT
 - Natural Resource Exemption and Credit Certification
- Form OR-NRP-V
 - Form OR-706-R and Form OR-NRE-A
- Processing of 2026 Estate Transfer Tax returns will be on pause until mid-December 2026.

Schedule OR-NRE

- House Bill 3630 (2025)
- Added lines to assist with Oregon Percentage calculation.

2026 Schedule OR-NRE		
Page 3 of 3, 150-104-009 (Rev. 05-22-26, ver. 01)		Oregon Department of Revenue
Decedent first name	Initial	Decedent last name, Estate
		Decedent SSN: - -
Part 5—Determining Oregon Percentage when NRE is Claimed		
1. Gross value of property located in Oregon.....	1.	.00
2. NRE Amount, (from this form, part 2, column D total).....	2.	.00
3. Oregon Property after NRE, (line 1 minus line 2).....	3.	.00
4. Total gross estate (from Form OR-706, part 2, line 1).....	4.	.00
5. NRE Amount, (from this form, part 2, column D total).....	5.	.00
6. Gross estate after NRE (line 4 minus line 5).....	6.	.00
7. Oregon percentage (line 3 divided by line 6) (see instructions).....	7.	%

Common Issues – Authorization Forms

- Do not submit Form OR-AUTH-INFO or OR-AUTH-REP until you have filed:
 - For Estate Transfer Tax filers: Forms OR-706 or OR-706-EXT
 - For Fiduciary Income Tax filers: Form OR-41
- OR-AUTH-REP is required if an appeal or waiver is requested by someone other than the Trustee/Executor/Personal Representative.

Common Issues – Extensions

- Estate Transfer Tax filers:
 - Do not submit a copy of Form OR-706-EXT with the return, only a copy of the prior approval letter.
- Fiduciary Income Tax filers:
 - “Extension to file” checkbox must be marked on Form OR-41 indicating that an extension was previously requested with the IRS.
 - If not marked and penalty is assessed, send us verification of timely filed extension with IRS so return can be updated.

Common Issues – Estate Submissions

- Cannot establish Revenue Online (ROL) accounts for Estate Transfer Tax filers.
 - Do not send OR-706 or related documents via other ROL accounts.
- Estate forms must be filed using the acceptable methods described in that form's instructions.



Questions?

Email us!

estate.help.dor@dor.oregon.gov



Do you need help?

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 at
customer.accommodations@dor.oregon.gov



Authorization Forms

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Robert Oakes/PTAC

Oregon Tax Authorization Forms

- In 2024, the Department of Revenue launched two new authorization forms and instructions:
- OR-AUTH-REP (Authorization to Represent)
- OR-AUTH-INFO (Authorization to Receive Tax Information)

Oregon Tax Authorization Forms – Before Filing

- Old forms on file, no changes.
- Going forward, old forms are no longer accepted.
- Check that you are using one of our two new forms.
- Sign the form.

Tax Authorization Forms - Updated

- For the OR-AUTH-REP form, the taxpayer and the representative must sign and date
- For the OR-AUTH-INFO form, the taxpayer must sign
- Addresses must match
- Representatives must list credentials

New Forms

Available in Spanish

[Department of Revenue's YouTube channel video](#)

Questions

Phone: 503-378-4988 or 800-356-4222

Email: questions.dor@dor.oregon.gov



Charitable Checkoff

July 31, 2026

Olivia Livesay, Charitable Checkoff Advisor

Agenda

1. What is Charitable Checkoff?
2. History of Charitable Checkoff
3. Annual Meeting
4. Current List of Charities
5. Donation Statistics

What is the Charitable Checkoff Program?

- Taxpayers can donate all, or a portion, of their personal income tax refund to any or all of the 29 charities approved by the Charitable Checkoff Commission. Taxpayers need to use Schedule OR-DONATE to designate the amount of their refund to donate to charity.
- Charities are either legislatively mandated to be a part of the program or charities must apply to be included.

2025 Schedule OR-DONATE
Oregon Charitable Checkoff Donations

Oregon Department of Revenue

Page 1 of 3 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)
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Instructions: Use this form to donate some or all of your refund to the charities listed below. If your refund is used to pay a debt you owe or the amount you elect to donate exceeds your available refund, your donation will be prorated based upon the amount of your available refund. Keep a copy of your Schedule OR-DONATE (or the adjustment notice if we adjust the amount) with your records to serve as your receipt.

For more information about the charities listed below, visit www.oregon.gov/dor and search for "charitable checkoffs" or the name of a charity.

Organization name and code number	Amount
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History of Charitable Checkoff

- Created in 1991
 - Four charities legislatively mandated to be included
 - ORS 316.493 Refund as contribution for prevention of child abuse and neglect.
 - ORS 396.364 Oregon Military Emergency Financial Assistance Fund.
 - ORS 431A.650 Alzheimer's Disease Research Fund.
 - ORS 496.385 Nongame Wildlife Fund.
- Seven commission members
 - Five voting members
 - Two nonvoting legislative members
 - One advisor

Annual Meeting

- A public meeting that is held every year in August
- Charities are required to:
 - Give a financial report every two years.
 - Recertify that they continue to meet the requirements of the program every six years.
- New charities that have met all of the requirements (other than signature collection) may submit an application to pre-qualify to be part of the program
- Commission members vote to approve or reject financial reports, recertifications, and pre-qualifications

Current List of Charities

- SOLVE
- The Nature Conservancy
- St. Vincent DePaul Society of Oregon
- Oregon Humane Society
- The Salvation Army
- The Doernbecher Children's Hospital
- The Oregon Veterans' Home
- ALS Northwest
- Planned Parenthood Columbia Willamette/Southwestern Oregon
- Oregon Lions Sight & Hearing Foundation
- Shriners Hospital for Children
- Special Olympics of Oregon
- Oregon Military Assistance Program
- Oregon Historical Society
- Oregon Food Bank

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Current List of Charities (cont.)

- Albertina Kerr Kid's Crisis Care
- American Red Cross
- Cascade AIDS Project
- Girl Scouts of Oregon and SW Washington
- Veteran's Suicide Prevention
- Oregon Nongame Wildlife
- Prevent Child Abuse
- Alzheimer's Disease Research
- Stop Domestic & Sexual Violence
- Habitat for Humanity
- Oregon Head Start Association
- American Diabetes Association
- SMART
- Oregon Coast Aquarium

Donations To Charities

- Donations over the past five full tax years

Tax Year	2020	2021	2022	2023	2024
Contributions	71,886	85,320	59,293	87,261	50,938
Dollars	\$1,839,695	\$2,541,834	\$1,593,445	\$3,122,037	\$1,478,781

- Total donations over lifetime of program

Total Contributions	2,752,123
Total Dollars	\$33,471,267



Have Questions?

Olivia Livesay

503-983-4356

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[Charitable Checkoff Web Site](#)