

2018 Schedule OR-SCH-P



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: Mo Day Year To: Mo Day Year

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

Main calculation table with columns Beneficiary column and Fiduciary column. Rows 1-11 including items like Revised distributable net income, Distribution deduction, Percentage, Revised taxable income of fiduciary, Fiduciary adjustment, Beneficiary's share, Income to be reported by beneficiaries, Taxable income of fiduciary, Oregon taxable income of fiduciary, Tax on amount on line 7, and Oregon tax.

2018 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
1. Distributable net income (federal Form 1041, Schedule B, line 7)..... ●	1. <input style="width:100px;" type="text" value=".00"/>		
2. Taxable income of fiduciary (from federal Form 1041, line 22) ●		2. <input style="width:100px;" type="text" value=".00"/>	
3. ● Other changes. Identify: _____ ●	3. <input style="width:100px;" type="text" value=".00"/>		3. <input style="width:100px;" type="text" value=".00"/>
4. Revised distributable net income (column A, line 1 plus line 3); enter here and on page 1, line 1 ●	4. <input style="width:100px;" type="text" value=".00"/>		
5. Total taxable income (column B, line 2 plus line 3) ●			5. <input style="width:100px;" type="text" value=".00"/>
6. Changes included on column A, line 3, that were distributed (see instructions)..... ●			6. <input style="width:100px;" type="text" value=".00"/>
7. Revised taxable income of fiduciary (line 5 minus line 6); enter here and on page 1, line 4 ●			7. <input style="width:100px;" type="text" value=".00"/>

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

Subtractions

8. 2018 federal income tax subtraction—limited to \$6,650 (see Form OR-41 instructions) ●	8. <input style="width:100px;" type="text" value=".00"/>
9. Interest on U.S. obligations included in income on federal Form 1041 net of allocable administration and miscellaneous expenses..... ●	9. <input style="width:100px;" type="text" value=".00"/>
10. Oregon income tax refund included as income on federal Form 1041 ●	10. <input style="width:100px;" type="text" value=".00"/>
11. Total other subtractions (from Schedule OR-ASC-FID, Section 2)..... ●	11. <input style="width:100px;" type="text" value=".00"/>
12. Add lines 8 through 11 ●	12. <input style="width:100px;" type="text" value=".00"/>

Additions

13. Oregon income tax deducted on 2018 federal Form 1041 ●	13. <input style="width:100px;" type="text" value=".00"/>
14. Interest on obligations of other states or their political subdivisions ●	14. <input style="width:100px;" type="text" value=".00"/>
15. Depletion in excess of adjusted basis ●	15. <input style="width:100px;" type="text" value=".00"/>
16. Estate taxes on income in respect to a decedent not taxable by Oregon ●	16. <input style="width:100px;" type="text" value=".00"/>
17. Total other additions (from Schedule OR-ASC-FID, Schedule 1)..... ●	17. <input style="width:100px;" type="text" value=".00"/>
18. Add lines 13 through 17 ●	18. <input style="width:100px;" type="text" value=".00"/>
19. Fiduciary adjustment (difference between lines 12 and 18; enter as a positive, whole number). Indicate whether to be:..... ●	19. <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 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.

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.

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