

2019 Form OR-41

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Oregon Department of Revenue



Office use only table with fields: Date received, Payment, Penalty date

Oregon Fiduciary Income Tax Return

Submit original form—do not submit photocopy

Main header section including Amended return checkbox, Fiscal year (beginning/ending), Federal employer identification number (FEIN), and checkboxes for New name, Extension to file, and Form OR-24 included.

Section A: Check only one box (An estate, bankruptcy estate, funeral trust, trust filing as an estate). Section B: This is (A first return, A final return). Section C: Check one box (An Oregon resident, nonresident, part-year trust). Section D: If exempt organization, check federal form filed (990-T, Other).

Complete this form by beginning with page 3, Schedule 1. Include a copy of federal Form 1041, Schedule K-1s, applicable schedules, 1099s, and W-2s.

Beneficiary column

Fiduciary column

Main calculation section with numbered lines 1 through 6, including sub-lines 1a, 1b, 2a, 2b, 3, 4, 5a, 5b, and 6. Includes instructions for indicating whether to add or subtract.

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00471901020000

Name of estate or trust

FEIN

7. Oregon taxable income of fiduciary (total or net of lines 4 and 5b) ..... 7. .00

Oregon tax

8. Tax using rate schedule on page 3, or from Schedule OR-SCH-P, line 11 ..... 8. .00  
9. Reduced-rate tax amount and qualifying source(s)..... 9. .00

• 9a.  NLTCG • 9b.  PTE

10. Total tax (add lines 8 and 9) ..... 10. .00

Standard and carryforward credits

11. Total standard credits from Schedule OR-ASC-FID, Section 3 ..... 11. .00  
12. Tax minus standard credits (line 10 minus line 11; if line 11 is more than line 10, enter -0-) • 12. .00  
13. Total carryforward credits from Schedule OR-ASC-FID, Section 4 ..... 13. .00  
14. Tax after standard and carryforward credits (line 12 minus line 13) ..... 14. .00

Payments and refundable credits

15. Oregon income tax withheld (include Forms 1099 or W-2)..... 15. .00  
16. Payments with OR-18-WC or OR-19 (don't include copies of Forms OR-18-WC or OR-19) ... • 16. .00  
17. Payments prior to filing your return. Include any extension payment made ..... 17. .00  
18. Oregon surplus credit (kicker). Enter your kicker amount (see instructions) ..... 18. .00

If you elect to donate your kicker to the State School Fund, enter -0- on line 18 and see lines 27 and 28 below.

19. Total refundable credits from Schedule OR-ASC-FID, Section 5 ..... 19. .00  
20. Total payments and refundable credits (add lines 15 through 19)..... 20. .00

Tax to pay or refund

21. Tax due. Is line 14 more than line 20? If so, line 14 minus line 20 ..... Tax due • 21. .00  
22. Overpayment. Is line 20 more than line 14? If so, line 20 minus line 14 .... Overpayment • 22. .00  
23. Penalty for filing or paying late (see instructions) ..... 23. .00  
24. Interest due with this return (see instructions)..... 24. .00  
25. Total due (line 21 plus lines 23 and 24) ..... Total due • 25. .00  
26. Refund (line 22 minus lines 23 and 24) (see instructions)..... Refund • 26. .00

Oregon surplus credit (kicker) donation

27. If you elect to donate your total kicker to the State School Fund, check the box.  
This election is irrevocable ..... • 27.

28. Enter the amount of the kicker calculation here ..... Donation • 28. .00

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Name of estate or trust

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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 type="text" value=".00"/>	
2. Taxable income of fiduciary (from federal Form 1041, line 23)..... ●		2. <input type="text" value=".00"/>
3. ● Other changes. Identify: _____ ●	3. <input type="text" value=".00"/>	3. <input 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 type="text" value=".00"/>	
5. Total taxable income (column B, line 2 plus line 3)..... ●		5. <input type="text" value=".00"/>
6. Changes included on column A, line 3, that were distributed..... ●		6. <input type="text" value=".00"/>
7. Revised taxable income of fiduciary (line 5 minus 6); enter here and on page 1, line 4..... ●		7. <input type="text" value=".00"/>

**Schedule 2—Fiduciary adjustment** (see instructions)

**Subtractions**

8. 2019 federal income tax subtraction (see instructions, -0- to \$6,800)..... ●	8. <input 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 type="text" value=".00"/>
10. Oregon income tax refund included as income on federal Form 1041..... ●	10. <input type="text" value=".00"/>
11. Total other subtractions from Schedule OR-ASC-FID, Section 2..... ●	11. <input type="text" value=".00"/>
12. Add lines 8 through 11..... ●	12. <input type="text" value=".00"/>

**Additions**

13. Oregon income tax deducted on 2019 federal Form 1041..... ●	13. <input type="text" value=".00"/>
14. Interest on obligations of other states or their political subdivisions..... ●	14. <input type="text" value=".00"/>
15. Depletion in excess of adjusted basis..... ●	15. <input type="text" value=".00"/>
16. Estate taxes on income in respect to a decedent not taxable by Oregon..... ●	16. <input type="text" value=".00"/>
17. Total other additions from Schedule OR-ASC-FID, Section 1..... ●	17. <input type="text" value=".00"/>
18. Add lines 13 through 17..... ●	18. <input type="text" value=".00"/>
19. Fiduciary adjustment (difference between lines 12 and 18; enter as a positive, whole number). Indicate whether it should be:..... ●	19. <input type="text" value=".00"/>

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

**2019 rate schedule—compute the tax using the following rates** (see instructions)

**If your taxable income is:..... Your tax is:**

Not over \$3,550.....	5% of taxable income
Over \$3,550 but not over \$8,900.....	\$178 plus 7% of the excess over \$3,550
Over \$8,900 but not over \$125,000.....	\$552 plus 9% of the excess over \$8,900
Over \$125,000.....	\$11,001 plus 9.9% of the excess over \$125,000

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Name of estate or trust	FEIN -
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Under penalty of false swearing, I declare that the information in this return and any included forms or statements is true, correct, and complete.

Signature of executor or trustee <b>X</b>	Print name		
Title (if applicable)	Phone ( ) -	Date / /	

●  Check the box to authorize the following individual(s) to receive and provide confidential tax information relating to this return.

Preparer's name (print)	Title	● License number	
Preparer's mailing address	City	State	ZIP code
Signature of preparer <b>X</b>	Phone ( ) -	Date / /	

**Mail to: Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910.**