2020 Schedule OR-OSMP Page 1 of 2, 150-104-004 Orego

Oregon Department of Revenue

17532001010000

(Rev. 05-26-20, ver. 01) Oregon Special Marital Property

		Submit on	ginal form—do not submit photo	сору.				
Calculation for Form OR-706								
•Decedent's first name	Initial Decede	ent's last name						
			, Estate					
Decedent's Social Securi	ity number		• Date o	f death				
1. Gross estate, For	rm OR-706, pai	rt 2, line 1	• 1.	.00				
LESS:								
2. Schedule J	•	2.	. 0 0					
3. Schedule K			. 0 0					
4. Schedule L	•	4.	. 0 0					
5. Schedule M (fed			. 0 0					
6. Schedule O	• /		. 0 0					
7. Total deductions			• 7.	. 0 0				
				• 8.	. 00			
					1,000,000.00			
			regon tax to zero (line 8 min		. 00			

Specific assets for OSMP election. You may make an OSMP election for all or part of a trust or other property. *If you make a partial election of any item, enter the fractional portion or percentage in column B. Round to four decimal places.*

 A. Schedule & item number 	B. Portion		 C. Property description 	●D. Amount
	•	%		. 0 (
	•	%		. 0 (
	•	%		. 0 (
	•	%		. 0 (
	•	%		. 0 (
	•	%		. 0 (
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	•	%		. 0 (
	•	%		. 0 (
	•	%		. 0 (
	•	%		. 0 (
	•	%		. 0 (
				●D. Total

11. Total property interests listed (from column D above)	. 0 0
12. Total from included continuation schedules (if needed)	. 0 0
13. Total OSMP (add lines 11 and 12). Enter on the Schedule M for Oregon only	
and add this amount to Form OR-706, recapitulation, part 5, line 520 • 13.	. 0 0

2020 Schedule OR-OSMP

Page 2 of 2, 150-104-004 Oregon Department of Revenue (Rev. 05-26-20, ver. 01)



(Rev. 05-26-20, ver. 01)	
Election to be signed by all permissible distributees except the surviving spouse: Each of and consent to a portion of the (n interest) being set aside as a separate share or trust in order to qualify for the Oregon spe	of the undersigned acknowledge name of trust or other property cial marital property election in
accordance with ORS 118.013, for the primary purpose of reducing or eliminating the Oreg (name of decedent). The undersigned together with the surviving	on estate tax due on the estate of g spouse constitute all of the per-
sons living on the date of this election who may be entitled to a distribution during the lifeti the (name of trust or other properties and the properties of the prope	
the (name of trust or other proper signed, both on behalf of the undersigned and on behalf of the unborn lineal descendants of the	undersigned, irrevocably agrees
to release all rights to any current interest in the Oregon special marital property during the	lifetime of the surviving spouse.
Each of the undersigned agrees that all other provisions of the	of the surviving spouse any re-
maining Oregon special marital property shall be distributed as otherwise provided in the	trust or other property interest.
Signature of:	
Signature of:	
Signature of:	(permissible distributee)
Signature of:	(permissible distributee)
1) more signature tines are needed, include a continuation schedule.	
Subscribed and sworn to before me this day of, 20	
	Nieterre Dublie
My commission expires:	Notary Public
Election to be signed by the surviving spouse: I am the surviving spouse of	
(name of decedent). I acknowledge and consent to a portion of the	
(name of trust or other property interest) being set aside as a separate share or trust in order to	
property under ORS 118.013, for the primary purpose of reducing or eliminating the Orego	
executing the election in accordance with ORS 118.013, constitute all of the persons living	
are permissible distributees or who may be entitled to a distribution from the Oregon specie	
election applies.	1 1 2
I agree that all other terms, conditions and provisions that apply to the	
(name of trust or other property interest) shall apply to the Oregon special marital property	y to which this election applies,
and that upon my death, any remaining Oregon special marital property shall be distribut	ed as otherwise provided in the
trust or other property interest.	
Signature of:	(surviving spouse)
Subscribed and sworn to before me this day of, 20	
	Notary Public
My commission expires:	

Include the Oregon only Schedule M and Schedule OR-OSMP calculation with Form OR-706.