

2023 Form OR-41

Page 1 of 4, 150-101-041
(Rev. 07-18-23, ver. 01)

Oregon Department of Revenue



Office use only	
Date received	•
Payment	
Penalty date	

Oregon Fiduciary Income Tax Return

Submit original form—do not submit photocopy

<input type="checkbox"/> Amended return • If amending for a net operating loss (NOL), period end date the NOL was generated: _____	Fiscal year Month Day Year • beginning: / /	• Ending: / /	1
	• Trust or estate federal employer identification number (FEIN) _____ • <input type="checkbox"/> Check if new FEIN		
• Trust or estate name—print clearly or type _____	• <input type="checkbox"/> New name		• <input type="checkbox"/> Extension to file
• Executor or trustee name _____	• <input type="checkbox"/> New name		• <input type="checkbox"/> Form OR-24 is included
• Title (TTEE or PR) _____	• <input type="checkbox"/> New address		
• Street address or PO Box _____	• City _____	• State _____	• ZIP code _____
			• Phone () - _____

<input type="checkbox"/> A. Check only one box: An estate—date of death: / / Decedent SSN: - -	B. This is: • <input type="checkbox"/> A first return • <input type="checkbox"/> A final return	<input type="checkbox"/> C. Check one box: An Oregon resident A nonresident A part-year trust (use Schedule OR-SCH-P to compute the tax)	<input type="checkbox"/> D. If exempt organization, check federal form filed: 990-T—Specify your due date: / / Other—Specify: _____
<input type="checkbox"/> A bankruptcy estate <input type="checkbox"/> A funeral trust <input type="checkbox"/> A trust			
<input type="checkbox"/> A trust filing as an estate. Include federal Form 8855. Date of death: / / Decedent SSN: - -			

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

	Beneficiary column	Fiduciary column
1. Revised distributable net income from Form OR-41, Schedule 1, line 4.....	• 1. <input type="text" value="0.00"/>	
2. Distribution deduction (see instructions).....	• 2. <input type="text" value="0.00"/>	
a. Tax-exempt income deducted in computing line 2.....	• 2a. <input type="text" value="0.00"/>	
b. Add lines 2 and 2a.....	• 2b. <input type="text" value="0.00"/>	
3. Percentage (line 2b divided by line 1).....	• 3. <input type="text" value="0.00"/> % (Round to four decimal places)	
4. Revised taxable income of fiduciary from Form OR-41, Schedule 1, line 7.....	• 4. <input type="text" value="0.00"/>	
5. Fiduciary adjustment from Form OR-41, Schedule 2, line 19 (enter as a positive, whole number). Indicate whether it should be:		
• <input type="checkbox"/> Added or • <input type="checkbox"/> Subtracted.....	• 5. <input type="text" value="0.00"/>	
a. Beneficiary's share (line 5 × percent on line 3—see instructions).....	• 5a. <input type="text" value="0.00"/>	
b. Fiduciary's share (line 5 minus line 5a).....	• 5b. <input type="text" value="0.00"/>	
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 type="text" value="0.00"/>	

2023 Form OR-41

Page 2 of 4, 150-101-041
(Rev. 07-18-23, ver. 01)
Estate or trust name

Oregon Department of Revenue



FEIN
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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 here Donation 28. .00

Go to page 4

2023 Form OR-41

Page 3 of 4, 150-101-041
(Rev. 07-18-23, ver. 01)
Estate or trust name

Oregon Department of Revenue



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

		(Column A)			(Column B)
		DNI			TIF
1.	Distributable net income (see instructions)..... ●	1. <input style="width: 150px;" type="text" value=".00"/>	●	2.	<input style="width: 150px;" type="text" value=".00"/>
2.	Taxable income of fiduciary (see instructions)		●	2.	<input style="width: 150px;" type="text" value=".00"/>
3.	● Other changes. Identify:				
 ●	3. <input style="width: 150px;" type="text" value=".00"/>	●	3.	<input style="width: 150px;" 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: 150px;" type="text" value=".00"/>	●		
5.	Total taxable income (column B, line 2 plus line 3)		●	5.	<input style="width: 150px;" type="text" value=".00"/>
6.	Changes included on column A, line 3, that were distributed.....		●	6.	<input style="width: 150px;" type="text" value=".00"/>
7.	Revised taxable income of fiduciary (line 5 minus 6); enter here and on page 1, line 4.....		●	7.	<input style="width: 150px;" type="text" value=".00"/>

Schedule 2—Fiduciary adjustment (see instructions)

Subtractions

8.	2023 federal income tax subtraction (see instructions, 0 to \$7,800)..... ●	8.	<input style="width: 150px;" 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: 150px;" type="text" value=".00"/>
10.	Oregon income tax refund included as income on federal Form 1041	10.	<input style="width: 150px;" type="text" value=".00"/>
11.	Total other subtractions from Schedule OR-ASC-FID, Section 2	11.	<input style="width: 150px;" type="text" value=".00"/>
12.	Total subtractions (add lines 8 through 11)	12.	<input style="width: 150px;" type="text" value=".00"/>

Additions

13.	Oregon income tax deducted on 2023 federal Form 1041	13.	<input style="width: 150px;" type="text" value=".00"/>
14.	Interest on obligations of other states or their political subdivisions	14.	<input style="width: 150px;" type="text" value=".00"/>
15.	Depletion in excess of adjusted basis	15.	<input style="width: 150px;" type="text" value=".00"/>
16.	Estate taxes on income in respect to a decedent not taxable by Oregon	16.	<input style="width: 150px;" type="text" value=".00"/>
17.	Total other additions from Schedule OR-ASC-FID, Section 1	17.	<input style="width: 150px;" type="text" value=".00"/>
18.	Total additions (add lines 13 through 17).....	18.	<input style="width: 150px;" 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 style="width: 150px;" type="text" value=".00"/>

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

Go to page 1

2023 rate schedule—compute the tax using the following rates (see instructions)

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

Not over \$4,050	4.75% of taxable income
Over \$4,050 but not over \$10,200.....	\$192 plus 6.75% of the excess over \$4,050
Over \$10,200 but not over \$125,000.....	\$607 plus 8.75% of the excess over \$10,200
Over \$125,000	\$10,652 plus 9.9% of the excess over \$125,000

2023 Form OR-41

Page 4 of 4, 150-101-041
(Rev. 07-18-23, ver. 01)

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Estate or trust name	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.

Executor or trustee signature	Print name		
X			
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 name (print)	Title	● Preparer license number	
Preparer mailing address	City	State	ZIP code
Preparer signature	Phone	Date	
X	() -	/ /	

See instructions for mailing addresses.