Clear form

2025 Form OR-706

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(Rev. 06-03-25, ver. 01)

Oregon Department of Revenue

17512501010000

Office use only

Oregon Estate Transfer Tax Return

Submit original form—do not submit photocopy.

Part 1 (Print or type)

☐ ● **Amended Return**

● **Decedent** first name	● Initial	● **Decedent** last name	● **Decedent** Social Security number (DSSN)
		, **Estate**	– –

Decedent domicile (legal residence)

● City	● County	● State	● Country

● Date of birth	● Date of death	● Year domicile established
/ /	/ /	

Is the estate being probated in Oregon?

● If Yes— Oregon county:

● Oregon probate number:

☐ ● An extension of time to **file** was previously requested

☐ ● An extension of time to **pay** was previously requested

☐ ● A separate election is claimed

● **Executor** name	● **Executor** SSN	● **Executor** FEIN
	– –	–

● **Executor** mailing address	● City	● State	● ZIP code

● **Executor** title	● **Executor** phone
	( ) –

Include a copy of all required schedules and supporting documents.

Part 2—Tax computation

1.	Total gross estate (from page 3, part 5, line 512)	● 1.	.00
2.	Total allowable deductions (from page 3, part 5, line 522)	● 2.	.00
3.	Natural resource property exemption (include Schedule OR-NRE, see instructions)	● 3.	.00
4.	Taxable estate (line 1 minus lines 2 and 3, if applicable)	● 4.	.00
5.	Oregon estate tax (see instructions, part 6, for tax table)	● 5.	.00
6.	Gross value of property located in Oregon (see instructions)	● 6.	.00
7.	Oregon percentage (see instructions)	● 7.	. %
8.	Tax payable to Oregon (line 5 multiplied by line 7)	● 8.	.00
9.	Natural Resource Credit (from Schedule OR-NRC, line 12)	● 9.	.00
10.	Forest Conservation Tax Credit (see instructions)	● 10.	.00
11.	Net estate tax (line 8 minus lines 9 and 10)	● 11.	.00
12.	Amount paid by original due date of return (see instructions)	● 12.	.00
13.	Tax due. Is line 11 more than line 12? If so, line 11 minus line 12	● 13.	.00
14.	**Overpayment.** Is line 12 more than line 11? If so, line 12 minus line 11	● 14.	.00
15.	Penalty for late filing or late payment (see instructions)	● 15.	.00
16.	Interest on late payment (see instructions)	● 16.	.00
17.	**Total due** (add lines 13, 15, and 16)	● 17.	.00
18.	**Refund** (line 14 minus lines 15 and 16)	● 18.	.00

Signature and authorization: Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements. To the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the executor, this declaration is based on all information of which the preparer has any knowledge.

Executor signature	Date	Executor phone
X	/ /	( ) –
Title	**Executor SSN**	**Executor FEIN**
	– –	–

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

● Preparer first name (print)	● Initial	● Preparer last name	Title

● Preparer mailing address	● City	● State	● ZIP code

Preparer signature	Phone	Date	● Preparer license
X	( ) –	/ /	

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●**Decedent** first name	●Initial	●**Decedent** last name
		, Estate

Part 3—Elections by the executor

Check the "Yes" box for each question, if applicable. See instructions.

1. Do you elect alternate valuation? ● 1. ☐ Yes
2. Do you elect special use valuation? Include federal Schedule A-1 ● 2. ☐ Yes
3. Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in Section 6163? ● 3. ☐ Yes

Part 4—General information

You must include a copy of the death certificate and all supporting documents. See instructions.

●1. Marital status of the decedent at time of death:

☐ Married ☐ Single ☐ Legally separated ☐ Divorced: ●Date divorce decree became final / /

☐ Widow or widower

●Deceased spouse name	●Initial	●Last name	●SSN of deceased	●Date of death
			– –	/ /

2.

●2a. Surviving spouse name	●Initial	●Last name	●2b. Survivor SSN
			– –

●2c. Amount received (see instructions) .00

3a. Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (don't include charitable beneficiaries shown in Schedule O) (see instructions). For Privacy Act Notice (applicable to individual beneficiaries only), see instructions for federal Form 1040.

●Indiv. receiving $5,000 or more	●Initial	● Last name	●Relation to decedent		● Amount (see instructions)
					.00
●Name of trust or estate receiving $5,000 or more			●SSN – –	●FEIN –	
●Indiv. receiving $5,000 or more	●Initial	● Last name	●Relation to decedent		● Amount (see instructions) .00
●Name of trust or estate receiving $5,000 or more			●SSN – –	●FEIN –	
●Indiv. receiving $5,000 or more	●Initial	● Last name	●Relation to decedent		●Amount (see instructions) .00
●Name of trust or estate receiving $5,000 or more			●SSN – –	●FEIN –	
●Indiv. receiving $5,000 or more	●Initial	● Last name	●Relation to decedent		●Amount (see instructions) .00
●Name of trust or estate receiving $5,000 or more			●SSN – –	●FEIN –	
●Indiv. receiving $5,000 or more	●Initial	● Last name	●Relation to decedent		● Amount (see instructions) .00
●Name of trust or estate receiving $5,000 or more			●SSN – –	●FEIN –	
●Indiv. receiving $5,000 or more	●Initial	● Last name	●Relation to decedent		●Amount (see instructions) .00
●Name of trust or estate receiving $5,000 or more			●SSN – –	●FEIN –	
●Indiv. receiving $5,000 or more	●Initial	● Last name	●Relation to decedent		●Amount (see instructions) .00
●Name of trust or estate receiving $5,000 or more			●SSN – –	●FEIN –	

3b. All unascertainable beneficiaries and those who receive less than $5,000 ● 3b. .00

3c. **Total** ● 3c. .00

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● **Decedent** first name	● Initial	● **Decedent** last name
		, Estate

Check the "Yes" box for each question, if applicable.

4. Does the gross estate contain any Section 2044 property [qualified terminable interest property (QTIP) from a prior gift or estate]? (Schedule F) ● 4. ☐ Yes

If you answer "Yes" to any of questions 5–12, you must include additional information as described in the instructions.

5. a. Was any insurance on the decedent's life not included on the return as part of the gross estate? (Schedule D, Form 712) ● 5a. ☐ Yes
   b. Did the decedent own any insurance on the life of another that is not included in the gross estate? (Schedule D, Form 712) ● 5b. ☐ Yes
6. Did the decedent, at the time of death, own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? (Schedule E) ● 6. ☐ Yes
7. a. Did the decedent, at the time of death, own any interest in a partnership or unincorporated business, limited liability company, or any stock in an inactive or closely held corporation? ● 7a. ☐ Yes
   b. If yes, was the value of any interest owned (from 7a) discounted on this estate tax return? If yes, see the federal instructions on reporting the total accumulated or effective discounts taken on Schedule F or G ● 7b. ☐ Yes
8. Did the decedent make any transfer described in Section 2035, 2036, 2037, or 2038? (Schedule G) ● 8. ☐ Yes
9. Were there in existence at the time of the decedent's death:
   a. Any trusts created by the decedent during his or her lifetime? (Schedule G and trust document) ● 9a. ☐ Yes
   b. Any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship? (Schedule F and trust document) ● 9b. ☐ Yes
10. Did the decedent ever possess, exercise, or release any general power of appointment? (Schedule H) ● 10. ☐ Yes
11. Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I? (Schedule I) ● 11. ☐ Yes
12. Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under Section 2056(b)(7) which isn't reported on this return? If "Yes," include an explanation ● 12. ☐ Yes

Part 5—Recapitulation

Gross estate

			(a) Alternate value	(b) Value at date of death
501.	Schedule A—Real estate	● 501.	.00	● .00
502.	Schedule B—Stocks and bonds	● 502.	.00	● .00
503.	Schedule C—Mortgages, notes, and cash	● 503.	.00	● .00
504.	Schedule D—Insurance on the decedent's life [include Form(s) 712]	● 504.	.00	● .00
505.	Schedule E—Jointly owned property	● 505.	.00	● .00
506.	Schedule F—Other miscellaneous property	● 506.	.00	● .00
507.	Schedule G—Transfers during decedent's life	● 507.	.00	● .00
508.	Schedule H—Powers of appointment	● 508.	.00	● .00
509.	Schedule I—Annuities	● 509.	.00	● .00
510.	Total gross estate (add lines 501 through 509)	● 510.	.00	● .00
511.	Schedule U—Qualified conservation easement exclusion	● 511.	.00	● .00
512.	**Total gross estate less exclusion** (line 510 minus line 511). Enter here and on part 2, line 1	● 512.	.00	● .00

Deductions

			Amount
513.	Schedule J—Funeral expenses and expense incurred in administering property subject to claims	● 513.	.00
514.	Schedule K—Debts of the decedent	● 514.	.00
515.	Schedule K—Mortgages and liens	● 515.	.00
516.	Total of lines 513 through 515	● 516.	.00
517.	Allowable amount of deductions from line 516 (see instructions)	● 517.	.00
518.	Schedule L—Net losses during administration	● 518.	.00
519.	Schedule L—Expenses incurred in administering property not subject to claims	● 519.	.00
520.	Schedule M—Bequests, etc., to surviving spouse (see instructions)	● 520.	.00
521.	Schedule O—Charitable, public, and similar gifts and bequests	● 521.	.00
522.	**Total deductions** (add lines 517 through 521) (Enter here and on part 2, line 2)	● 522.	.00

Part 6—Estate transfer tax table. See part 6 in the instructions for the tax table, computation instructions, and an example.

Include a copy of all required schedules and supporting documents. Mail to: See instructions. Addresses have changed.