



**Election for Final Tax Determination for
Income Taxes and Application for Discharge from
Personal Liability for Tax of a Decedent's Estate**

For Revenue Use Only
Date received

• Please attach this to the tax return, or mail separately.

Probate number (if probated)	County of probate	Federal employer identification number (FEIN)	Business identification number (BIN)
Decedent's name		Date of death	Social Security number
Spouse's name		Date of death (if spouse is deceased)	Spouse's Social Security number
Decedent's last permanent address			

Personal representative's name	Personal representative's daytime telephone number ()
Personal representative's current address	

Check this box for: Election for Final Tax Determination for Income Taxes Relating to a Decedent's Estate

I certify that I represent the estate named above. As provided by ORS 316.387, I elect a final tax determination for the income tax returns and years listed below that have been filed during the period of estate administration. A copy of the inventory of probated and nonprobated assets of the decedent's gross estate is attached to the decedent's final return, first fiduciary return, or to this election form if a return is not required to be filed.

I understand the department may issue a notice of deficiency, as described in ORS 305.265, within 18 months after the filing of this election. I further understand that if the department fails to issue a notice of deficiency within the 18 month period, the statute of limitations for the returns covered by this election will expire, unless the department finds that: (a) gross income equal to 25 percent or more of the gross income reported has been omitted from a return; (b) false or fraudulent returns were filed; (c) no returns were filed, but returns were required to be filed; or (d) if the department receives a correction to the decedent's or decedent's estate income tax from the Commissioner of the Internal Revenue Service.

I understand the department will not reply to this election, except by issuing a notice of deficiency, and that I may choose to close the estate administration at the earliest date allowed, even though the period for issuing a notice of deficiency has not expired. I also understand that if the estate is closed and the assets distributed prior to the expiration of the time for giving a notice of deficiency, and the department then issues a notice of deficiency, the transferees of the estate's money or property are liable for the tax liability.

Check this box for: Application for Discharge from Personal Liability for Tax on a Decedent's Estate

I hereby apply for a discharge from personal liability for tax on income of the above named decedent as provided by ORS 316.387. I certify that I represent the decedent in a fiduciary capacity as personal representative, administrator, trustee, or other fiduciary title. **I have attached a copy of the document showing my appointment.**

I understand that this discharge becomes effective:

- After the filing of the decedent's final tax return or any tax returns required to be filed, **and** the payment of any tax of which I am notified; **or**
- Nine months after receipt of this application by the Oregon Department of Revenue, **and** during which time no notification of tax liability is made.

I understand that a discharge under ORS 316.387 does not discharge me from liability to the extent that assets of the decedent's estate are still in my possession or control.

These requests are for the following tax returns, check the box or boxes that apply, and enter the tax year(s):

Individual Income Tax: For tax year(s) _____ Fiduciary Income Tax: For tax year(s) _____

Signature of personal representative (representative must sign to validate authorization)	Date
X	