

1996
OREGON FIDUCIARY
INCOME TAX RETURN

FOR OFFICE USE ONLY				
Penalty Date			Date Received	
Prog.	Year	Period	Liab.	Payment

1996 or other taxable year beginning _____, 1996, ending _____, 19 _____

Extension is attached

Name of Estate or Trust (first name, last name) — PRINT PLAINLY OR TYPE			Federal Identification Number										
Name of Fiduciary (first name, last name)			<table border="1"> <thead> <tr> <th colspan="3">Department of Revenue Use Only</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>		Department of Revenue Use Only			1	2	3			
Department of Revenue Use Only													
1	2	3											
Street Address or P.O. Box													
City	State	ZIP Code	BIN										

- A. This return is for: an estate: date of death _____ a bankruptcy estate a trust
- B. This is: an amended return a final return
- C. Is this an Oregon resident estate or trust? Yes No (Part-year trusts use Schedule P to compute the tax)
- D. Was an Oregon fiduciary return filed for 1995? Yes No — if No, explain: _____

ATTACH A COPY OF FEDERAL FORM 1041 AND APPLICABLE SCHEDULES

Attach W-2's and payments here	1. Revised distributable net income from line 23, page 2 1	Beneficiary	Fiduciary
	2. Distribution deduction from line 17, Schedule B, federal Form 1041, plus line 25, page 2 2	↓	↓
	a. Tax-exempt income deducted in computing distribution deduction from line 14, Schedule B, federal Form 1041 2a		
	b. Add lines 2 and 2a 2b		
	3. Percentage $\frac{\text{Line 2b } \$}{\text{Line 1 } \$} =$ _____ %		
	4. Revised taxable income of fiduciary from line 26, page 2 4		
	5. Fiduciary adjustment from line 38, page 2		
	Indicate whether to be <input type="checkbox"/> added or <input type="checkbox"/> subtracted 5		
	a. Beneficiary's share (line 5 multiplied by % on line 3—see instructions) 5a		
	b. Fiduciary's share (subtract line 5a from line 5) 5b		
	6. Income to be reported by beneficiaries (Form 1041, K-1 attached—see line 6 instructions) Total of lines 2 and 5a 6		
	7. Oregon taxable income of fiduciary (total or net of lines 4 and 5b) 7		
	8. Tax from rate schedule on page 2, or from line 11, Schedule P 8		
	9. Tax credits (no prepayments, see instructions). Identify 9		
	10. Balance of tax (subtract line 9 from line 8) ●10		
	11. Oregon income tax withheld (attach form W-2 to front of return) ●11		
	12. Prepayments. Identify 12		
13. Total prepayments (add lines 11 and 12) 13			
14. Overpayment to be refunded (subtract line 10 from line 13) 14			
15. Tax due (subtract line 13 from line 10) 15			
16. Penalty and interest for filing or paying late (see instructions) 16			
17. TOTAL DUE (add lines 15 and 16) 17			

Mail this return on or before the 15th day of the fourth month after the end of the taxable year.

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

Name of Estate or Trust

Federal Identification Number

SCHEDULE 1 — OREGON CHANGES TO DISTRIBUTABLE NET INCOME (DNI) AND TAXABLE INCOME OF FIDUCIARY (TIF)
(refer to specific instructions)

	(Column A) DNI	(Column B) TIF
18. Changes in depreciation for Oregon	18	18
19. Other changes. Identify	19	19
20. Total of lines 18 and 19	20	20
21. Distributable net income (from line 9, Schedule B, Form 1041)	21	
22. Taxable income of fiduciary (from line 22, federal Form 1041)		22
23. Revised distributable net income (add lines 20 and 21, (Column A)) Enter here and on line 1, page 1	23	
24. Total (add lines 20 and 22, (Column B)).....		24
25. Changes included on line 20, (Column A), distributed (see instructions)		25
26. Revised taxable income of fiduciary (total or net of lines 24 and 25) Enter here and on line 4, page 1		26

SCHEDULE 2 — FIDUCIARY ADJUSTMENT
(refer to specific instructions)

		Subtractions
27. 1996 federal income tax subtraction—limited to \$3,000 (see instructions)	27	
28. Interest on U.S. obligations included in income on federal Form 1041 _____, less allocation of administration and miscellaneous expenses _____ (see instructions)	28	
29. Oregon income tax refund included as income on federal Form 1041	29	
30. Other subtractions (attach explanation)	30	
31. Total of lines 27 through 30	31	
		Additions
32. Oregon income tax deducted on 1996 federal Form 1041	32	
33. Interest on obligations of other states or their political subdivisions	33	
34. Depletion in excess of adjusted basis	34	
35. Estate taxes on income in respect of a decedent not taxable by Oregon	35	
36. Other additions (attach explanation)	36	
37. Total of lines 32 through 36	37	
38. Fiduciary adjustment (difference between lines 31 and 37)	38	

This fiduciary adjustment is to be added, or subtracted on line 5, page 1.

RATE SCHEDULE
Compute the Tax Using the Following Rates

Taxable income is:	Tax is:
Not over \$2,200	5% of taxable income
Over \$2,200 but not over \$5,550	\$110 plus 7% of the excess over \$2,200
Over \$5,550	\$345 plus 9% of the excess over \$5,550

I declare under the penalties for false swearing that this return (and any accompanying schedules and statements) has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete.		Signature of Preparer Other Than Fiduciary		
Signature of Fiduciary		Street Address		
X				
Title	Date	City	State	ZIP Code