

Form 41	OREGON FIDUCIARY INCOME TAX RETURN		1998	For office use only					
	or Fiscal Year Mo / Day / Year Mo / Day / Year • Beginning: / / 98 • Ending: / /			Date received		Penalty Date		Payment	
Name of Estate or Trust (first name, last name) — PRINT PLAINLY OR TYPE				1	2		3		
Name of Fiduciary (first name, last name)				Business Identification Number					
Street Address or P.O. Box				Federal Employer Identification Number					
City		State		ZIP Code		<input type="checkbox"/> An extension is attached			

- A. This return is for: An Estate: date of death _____ A Funeral Trust A Bankruptcy Estate A Trust
- (101) (102) (102) (102)
- B. This is: An Amended Return A First Return A Final Return
- C. This return is for: An Oregon Resident A Nonresident A Part-Year Trust (use Schedule P to compute the tax)
- D. If exempt organization, check federal form filed: 990-T Other. Specify _____

ATTACH A COPY OF FEDERAL FORM 1041 AND APPLICABLE SCHEDULES

Attach W-2's and payments here	1.	Revised distributable net income from line 25, page 2	1	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>	Beneficiary	Fiduciary	
	2.	Distribution deduction from line 15, Schedule B, federal Form 1041, plus line 27, page 2	2	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>	↓	↓	
	a.	Tax-exempt income deducted in computing distribution deduction from line 12, Schedule B, federal Form 1041	2a	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	b.	Add lines 2 and 2a	2b	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	3.	Percentage $\frac{\text{Line 2b } \$}{\text{Line 1 } \$} =$	3	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>	%		
	4.	Revised taxable income of fiduciary from line 28, page 2	4	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	5.	Fiduciary adjustment from line 40, page 2	5	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	a.	Beneficiary's share (line 5 X % on line 3—see instructions)	5a	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	b.	Fiduciary's share (line 5 minus line 5a)	5b	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	6.	Income to be reported by beneficiaries (Form 1041, K-1 attached—see line 6 instructions) Line 2 plus line 5a	6	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	7.	Oregon taxable income of fiduciary (total or net of lines 4 and 5b)	7	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	8.	Tax using rate schedule on page 2, or from line 11, Schedule P	8	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	9.	Tax credits (no prepayments, see instructions). Identify	9	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	10.	Balance of tax (line 8 minus line 9)	10	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	11.	Oregon income tax withheld (attach form W-2 to front of return)	11	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	12.	Prepayments. Identify	12	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	13.	Total payments (line 11 plus line 12)	13	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>			
	14.	Tax due. Is line 10 more than line 13? If so, line 10 minus line 13	14	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>	Tax Due		
	15.	Overpayment. Is line 13 more than line 10? If so, line 13 minus line 10	15	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>	Overpayment		
16.	Penalty for filing or paying late (see instructions, page 3)	16	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>				
17.	Interest due with this return (see instructions, page 3)	17	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>				
18.	Total Due (line 14 plus lines 16 and 17)	18	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>	Total Due			
19.	Refund (line 15 minus lines 16 and 17)	19	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>	Refund			

Name of Estate or Trust

Federal Employer 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
20. Distributable net income (from line 7, Schedule B, federal Form 1041)	20 <input type="text"/>	
21. Taxable income of fiduciary (from line 22, federal Form 1041)		21 <input type="text"/>
22. Changes in depreciation for Oregon	22 <input type="text"/>	22 <input type="text"/>
23. Other changes. Identify	23 <input type="text"/>	23 <input type="text"/>
24. Line 22 plus line 23	24 <input type="text"/>	24 <input type="text"/>
25. Revised distributable net income (line 20 plus line 24, Column A) Enter here and on line 1, page 1	25 <input type="text"/>	
26. Total taxable income (line 21 plus line 24, Column B)		26 <input type="text"/>
27. Changes included on line 24, (Column A), that were distributed (see instructions)		27 <input type="text"/>
28. Revised taxable income of fiduciary (total or net of lines 26 and 27) Enter here and on line 4, page 1		28 <input type="text"/>

SCHEDULE 2 — FIDUCIARY ADJUSTMENT
(refer to specific instructions)

		Subtractions
29. 1998 federal income tax subtraction—limited to \$3,000 (see instructions)	29	<input type="text"/>
30. Interest on U.S. obligations included in income on federal Form 1041 \$ _____, less allocation of administration and miscellaneous expenses \$ _____ (see instructions)	30	<input type="text"/>
31. Oregon income tax refund included as income on federal Form 1041	31	<input type="text"/>
32. Other subtractions (attach explanation)	32	<input type="text"/>
33. Add lines 29 through 32	33	<input type="text"/>
		Additions
34. Oregon income tax deducted on 1998 federal Form 1041	34	<input type="text"/>
35. Interest on obligations of other states or their political subdivisions	35	<input type="text"/>
36. Depletion in excess of adjusted basis	36	<input type="text"/>
37. Estate taxes on income in respect of a decedent not taxable by Oregon	37	<input type="text"/>
38. Other additions (attach explanation)	38	<input type="text"/>
39. Add lines 34 through 38	39	<input type="text"/>
40. Fiduciary adjustment (difference between lines 33 and 39)	40	<input type="text"/>

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

1998 RATE SCHEDULE
Compute the Tax Using the Following Rates

If your taxable income is:	Your tax is:
Not over \$2,300	5% of taxable income
Over \$2,300 but not over \$5,800	\$115 plus 7% of the excess over \$2,300
Over \$5,800	\$360 plus 9% of the excess over \$5,800

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 X		Telephone Number	
Signature of Fiduciary X		Date		Street Address	
Title		Telephone Number		City	
				State	
				ZIP Code	