

Form 41

OREGON FIDUCIARY INCOME TAX RETURN

1999

Or Fiscal Year Mo / Day / Year Mo / Day / Year
Beginning: 99 Ending:

For office use only
Date received
Payment
Business Identification Number
Federal Employer Identification Number
An extension is attached

Name of Estate or Trust (first name, last name) — PRINT PLAINLY OR TYPE
Name of Fiduciary (first name, last name)
Street Address or P.O. Box
City State ZIP Code

- A. This return is for: An Estate: date of death A Funeral Trust A Bankruptcy Estate A Trust
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 page 2, line 25
2. Distribution deduction from federal Form 1041, Schedule B, line 15, plus page 2, line 27
3. Percentage Line 2b \$ / Line 1 \$ = %
4. Revised taxable income of fiduciary from page 2, line 28
5. Fiduciary adjustment from page 2, line 40
6. Income to be reported by beneficiaries (Form 1041, K-1 attached—see line 6 instructions)
7. Oregon taxable income of fiduciary (total or net of lines 4 and 5b)
8. Tax using rate schedule on page 2, or from Schedule P, line 11
9. Tax credits (no prepayments, see instructions). Identify
10. Balance of tax (line 8 minus line 9)
11. Oregon income tax withheld (attach form W-2 to front of return)
12. Prepayments and claim of right credit (see instructions)
13. Total payments (line 11 plus line 12)
14. Tax due. Is line 10 more than line 13? If so, line 10 minus line 13
15. Overpayment. Is line 13 more than line 10? If so, line 13 minus line 10
16. Penalty for filing or paying late (see instructions, page 3)
17. Interest due with this return (see instructions, page 3)
18. Total Due (line 14 plus lines 16 and 17)
19. Refund (line 15 minus lines 16 and 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 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 federal Form 1041, Schedule B, line 7)	20 <input type="text"/>	
21. Taxable income of fiduciary (from federal Form 1041, line 22)		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 (Column A, line 20 plus line 24) Enter here and on line 1, page 1	25 <input type="text"/>	
26. Total taxable income (Column B, line 21 plus line 24)		26 <input type="text"/>
27. Changes included in Column A, line 24, 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 page 1, line 4		28 <input type="text"/>

SCHEDULE 2 — FIDUCIARY ADJUSTMENT
(refer to specific instructions)

		Subtractions
29. 1999 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 1999 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 page 1, line 5.

1999 RATE SCHEDULE
Compute the Tax Using the Following Rates

If your taxable income is:	Your tax is:
Not over \$2,350	5% of taxable income
Over \$2,350 but not over \$5,900	\$118 plus 7% of the excess over \$2,350
Over \$5,900	\$366 plus 9% of the excess over \$5,900

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		Telephone Number	
<input checked="" type="checkbox"/>		X			
Signature of Fiduciary		Date		Street Address	
<input checked="" type="checkbox"/>					
Title	Telephone Number	City	State	ZIP Code	

I hereby authorize the following individual(s) to receive and provide any confidential tax information relating to this return.

Name (please print or type)		Mailing Address			
Title	Telephone Number	City	State	ZIP Code	