

**Form
41**

**OREGON
FIDUCIARY INCOME
TAX RETURN**

2000

For office use only		
Date received		
Payment		
Penalty date:		
1	2	3
Business Identification Number		
Federal Employer Identification Number		
<input type="checkbox"/> An extension is attached		

or Fiscal Year Mo / Day / Year Mo / Day / Year
 • Beginning: / / 00 • Ending: / /

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 Bankruptcy Estate A Funeral Trust 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 _____
- E. State School Fund. Check the box to donate the kicker refund to the school fund. See New information, page 1 •

ATTACH A COPY OF FEDERAL FORM 1041 AND APPLICABLE SCHEDULES

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

150-101-041 (Rev. 9-00) Web

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

SCHEDULE 2 — FIDUCIARY ADJUSTMENT
(refer to specific instructions)

			Subtractions
29. 2000 federal income tax subtraction—limited to \$3,000 (see instructions)	29		
30. Interest on U.S. obligations included in income on federal Form 1041 \$ _____, less allocation of administration and miscellaneous expenses \$ _____ (see instructions)	30		
31. Oregon income tax refund included as income on federal Form 1041	31		
32. Other subtractions (attach explanation)	32		
33. Add lines 29 through 32	33		
			Additions
34. Oregon income tax deducted on 2000 federal Form 1041	34		
35. Interest on obligations of other states or their political subdivisions	35		
36. Depletion in excess of adjusted basis	36		
37. Estate taxes on income in respect of a decedent not taxable by Oregon	37		
38. Other additions (attach explanation)	38		
39. Add lines 34 through 38	39		
40. Fiduciary adjustment (difference between lines 33 and 39)	40		

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

2000 RATE SCHEDULE
Compute the Tax Using the Following Rates

If your taxable income is:	Your tax is:
Not over \$2,450	5% of taxable income
Over \$2,450 but not over \$6,100	\$123 plus 7% of the excess over \$2,450
Over \$6,100	\$378 plus 9% of the excess over \$6,100

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"/> 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	