

# Form 41

## OREGON FIDUCIARY INCOME TAX RETURN

# 2001

### For office use only

Date received \_\_\_\_\_

Payment \_\_\_\_\_

Penalty date: \_\_\_\_\_

or Fiscal Year Mo / Day / Year Mo / Day / Year  
 ● Beginning: 01 ● 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 \_\_\_\_\_

Business Identification Number \_\_\_\_\_

Federal Employer Identification Number \_\_\_\_\_

An extension is attached

- 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 \_\_\_\_\_

### ATTACH A COPY OF FEDERAL FORM 1041 AND APPLICABLE SCHEDULES

Attach W-2s and payments here

		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 Indicate whether to be <input type="checkbox"/> added or <input type="checkbox"/> subtracted .....	5		
a. Beneficiary's share (line 5 × % 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. <b>Tax due.</b> Is line 10 more than line 13? If so, line 10 minus line 13 .....	14	Tax Due	
15. <b>Overpayment.</b> 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. <b>Total Due</b> (line 14 plus lines 16 and 17) .....	18	Total Due	
19. <b>Refund</b> (line 15 minus lines 16 and 17) .....	19	Refund	

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 page 1, line 1 .....	25		
26. Total taxable income (Column B, line 21 plus line 24) .....	26		
27. Changes included on Column A, line 24, <b>that were distributed</b> (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. 2001 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 2001 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.

**2001 RATE SCHEDULE**  
Compute the Tax Using the Following Rates

If your taxable income is:	Your tax is:
Not over \$2,500 .....	5% of taxable income
Over \$2,500 but not over \$6,300 .....	\$125 plus 7% of the excess over \$2,500
Over \$6,300 .....	\$391 plus 9% of the excess over \$6,300

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 it is true, correct, and complete.		Signature of Preparer Other Than Fiduciary <b>X</b>		Telephone Number	
Signature of Fiduciary <b>X</b>		Date		Street Address	
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	