

Form 41

OREGON FIDUCIARY INCOME TAX RETURN

2002

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 <input type="checkbox"/> Form 24 is attached		

or Fiscal Year Mo / Day / Year Mo / Day / Year
 ● Beginning: / / 02 ● Ending: / /

Name of Estate or Trust (first name, middle initial, 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. Check here to donate your kicker refund to the State School Fund (see General information, page 1):

ATTACH A COPY OF FEDERAL FORM 1041 AND APPLICABLE SCHEDULES

Attach W-2s and payments here

	Beneficiary	Fiduciary
1. Revised distributable net income from Form 41, page 2, line 27 ... 1	↓	↓
2. Distribution deduction from federal Form 1041, Schedule B, line 15, plus Form 41, page 2, line 29 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 Form 41, page 2, line 30 4		
5. Fiduciary adjustment from Form 41, page 2, line 42 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. NLTCG from column B, line 25: 9a × 0.05 9b		
10. Total tax (add lines 8 and 9b) 10		
11. Tax credits (no prepayments, see instructions). Identify 11		
12. Balance of tax (line 10 minus line 11) ●12		
13. Oregon income tax withheld (attach form W-2 to front of return) .. ●13		
14. Prepayments and claim of right credit (see instructions) 14		
15. Total payments (line 13 plus line 14) 15		
16. Tax due. Is line 12 more than line 15? If so, line 12 minus line 15 Tax Due 16		
17. Overpayment. Is line 15 more than line 12? If so, line 15 minus line 12 Overpayment 17		
18. Penalty for filing or paying late (see instructions) 18		
19. Interest due with this return (see instructions) 19		
20. Total Due (line 16 plus lines 18 and 19) Total Due 20		
21. Refund (line 17 minus lines 18 and 19) Refund 21		

150-101-041 (Rev. 1-03) 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

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
22. Distributable net income (from federal Form 1041, Schedule B, line 7)	22 <input type="text"/>	
23. Taxable income of fiduciary (from federal Form 1041, line 22)		23 <input type="text"/>
24. Changes in depreciation for Oregon	24 <input type="text"/>	24 <input type="text"/>
25. Other changes. Identify	25 <input type="text"/>	25 <input type="text"/>
26. Line 24 plus line 25	26 <input type="text"/>	26 <input type="text"/>
27. Revised distributable net income (Column A, line 22 plus line 26) Enter here and on page 1, line 1	27 <input type="text"/>	
28. Total taxable income (Column B, line 23 plus line 26)		28 <input type="text"/>
29. Changes included on Column A, line 24, that were distributed (see instructions)		29 <input type="text"/>
30. Revised taxable income of fiduciary (total or net of lines 28 and 29) Enter here and on page 1, line 4		30 <input type="text"/>

SCHEDULE 2 — FIDUCIARY ADJUSTMENT
(refer to specific instructions)

		Subtractions
31. 2002 federal income tax subtraction—limited to \$3,250 (see instructions)	31	<input type="text"/>
32. Interest on U.S. obligations included in income on federal Form 1041 \$ _____, less allocation of administration and miscellaneous expenses \$ _____ (see instructions)	32	<input type="text"/>
33. Oregon income tax refund included as income on federal Form 1041	33	<input type="text"/>
34. Other subtractions (attach explanation)	34	<input type="text"/>
35. Add lines 31 through 34	35	<input type="text"/>
		Additions
36. Oregon income tax deducted on 2002 federal Form 1041	36	<input type="text"/>
37. Interest on obligations of other states or their political subdivisions	37	<input type="text"/>
38. Depletion in excess of adjusted basis	38	<input type="text"/>
39. Estate taxes on income in respect of a decedent not taxable by Oregon	39	<input type="text"/>
40. Other additions (attach explanation)	40	<input type="text"/>
41. Add lines 36 through 40	41	<input type="text"/>
42. Fiduciary adjustment (difference between lines 35 and 41)	42	<input type="text"/>

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

2002 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 \$6,250	\$125 plus 7% of the excess over \$2,500
Over \$6,250	\$388 plus 9% of the excess over \$6,250

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