

2019 Form OR-706

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Oregon Department of Revenue



17511901010000

(Rev. 06-27-19, ver. 01)

Oregon Estate Transfer Tax Return

Office use only

Submit original form—do not submit photocopy.

Part 1 (Print or type)

Amended Return, Decedent's first name, Initial, Decedent's last name, Decedent's Social Security number (SSN)

Decedent's domicile (legal residence), City, County, State, Country

Date of birth, Date of death, Year domicile established, An extension of time to file is included, A separate election is claimed, An extension of time to pay is included

Executor's name, Executor's SSN, Executor's FEIN, Executor's mailing address, City, State, ZIP code, Executor's title, Executor's phone

Include a copy of all required schedules and supporting documents.

Part 2—Tax computation

Table with 17 rows for tax computation: Total gross estate, Total allowable deductions, Reserved, Taxable estate, Oregon estate tax, Gross value of property located in Oregon, Oregon percentage, Tax payable to Oregon, Natural Resource Credit, Net estate tax, Amount paid by original due date of return, Tax due, Overpayment, Penalty for late filing or late payment, Interest on late payment, Total due, Refund.

Signature and authorization: Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements. To the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the executor, this declaration is based on all information of which the preparer has any knowledge.

Executor's signature, Date, Executor's phone, Title, Executor's SSN, Executor's FEIN

Check the box to authorize the following individual(s) to receive and provide confidential tax information relating to this return.

Preparer's first name (print), Initial, Preparer's last name, Title, Preparer's mailing address, City, State, ZIP code, Signature of preparer, Phone, Date, License number

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Decedent's first name, Initial, Decedent's last name, Estate

Part 3 - Elections by the executor

Check the "Yes" box for each question, if applicable. See instructions.

- 1. Do you elect alternate valuation?
2. Do you elect special use valuation?
3. Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in Section 6163?

Part 4 - General information

You must include a copy of the death certificate and all supporting documents. See instructions.

1. Marital status of the decedent at time of death:

Married, Single, Legally separated, Divorced, Date divorce decree became final

Widow or widower, Name of deceased spouse, Initial, Last name, SSN of deceased, Date of death

2. 2a. Surviving spouse's name, Initial, Last name, 2b. Survivor's SSN, 2c. Amount received

3a. Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate

Table with 4 columns: Recipient info, Relation to decedent, SSN/FEIN, Amount received. Multiple rows for different beneficiaries.

3b. All unascertainable beneficiaries and those who receive less than \$5,000

3c. Total

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Decedent's first name	Initial	Decedent's last name	, Estate
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Check the "Yes" box for each question, if applicable.

- 4. Does the gross estate contain any Section 2044 property [qualified terminable interest property (QTIP) from a prior gift or estate]? (Schedule F) 4. Yes
- If you answer "Yes" to any of questions 5–12, you must include additional information as described in the instructions.**
- 5. a. Was any insurance on the decedent's life not included on the return as part of the gross estate? (Schedule D, Form 712) 5a. Yes
- b. Did the decedent own any insurance on the life of another that is not included in the gross estate? (Schedule D, Form 712) 5b. Yes
- 6. Did the decedent, at the time of death, own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? (Schedule E) 6. Yes
- 7. a. Did the decedent, at the time of death, own any interest in a partnership or unincorporated business, limited liability company, or any stock in an inactive or closely held corporation? 7a. Yes
- b. If yes, was the value of any interest owned (from 7a) discounted on this estate tax return? If yes, see the federal instructions on reporting the total accumulated or effective discounts taken on Schedule F or G 7b. Yes
- 8. Did the decedent make any transfer described in Section 2035, 2036, 2037, or 2038? (Schedule G) 8. Yes
- 9. Were there in existence at the time of the decedent's death:
 - a. Any trusts created by the decedent during his or her lifetime? (Schedule G and trust document) 9a. Yes
 - b. Any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship? (Schedule F and trust document) 9b. Yes
- 10. Did the decedent ever possess, exercise, or release any general power of appointment? (Schedule H) 10. Yes
- 11. Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I? (Schedule I) 11. Yes
- 12. Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under Section 2056(b)(7) which isn't reported on this return? If "Yes," include an explanation 12. Yes

Part 5—Recapitulation

Gross estate

	(a) Alternate value	(b) Value at date of death
501. Schedule A—Real estate.....	.00	.00
502. Schedule B—Stocks and bonds .....	.00	.00
503. Schedule C—Mortgages, notes, and cash .....	.00	.00
504. Schedule D—Insurance on the decedent's life [include Form(s) 712]...	.00	.00
505. Schedule E—Jointly owned property .....	.00	.00
506. Schedule F—Other miscellaneous property .....	.00	.00
507. Schedule G—Transfers during decedent's life.....	.00	.00
508. Schedule H—Powers of appointment.....	.00	.00
509. Schedule I—Annuities .....	.00	.00
510. Total gross estate (add lines 501 through 509).....	.00	.00
511. Schedule U—Qualified conservation easement exclusion.....	.00	.00
512. Total gross estate less exclusion (line 510 minus line 511). Enter here and on part 2, line 1 .....	.00	.00

Deductions

	Amount
513. Schedule J—Funeral expenses and expense incurred in administering property subject to claims.....	.00
514. Schedule K—Debts of the decedent.....	.00
515. Schedule K—Mortgages and liens.....	.00
516. Total of lines 513 through 515 .....	.00
517. Allowable amount of deductions from line 516 (see instructions).....	.00
518. Schedule L—Net losses during administration .....	.00
519. Schedule L—Expenses incurred in administering property not subject to claims.....	.00
520. Schedule M—Bequests, etc., to surviving spouse (see instructions) or Oregon Schedule OR-OSMP .....	.00
521. Schedule O—Charitable, public, and similar gifts and bequests.....	.00
522. Total deductions (add lines 517 through 521) (Enter here and on part 2, line 2) .....	.00

Part 6—Estate transfer tax table. See part 6 in the instructions for the tax table, computation instructions, and an example.

Include a copy of all required schedules and supporting documents. Mail to: Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910