

2022 Form OR-706

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Oregon Department of Revenue



Office use only

Oregon Estate Transfer Tax Return

Submit original form—do not submit photocopy.

Part 1 (Print or type)

Amended Return, Decedent first name, Initial, Decedent last name, Decedent Social Security number (DSSN)

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

Date of birth, Date of death, Year domicile established, Extension of time to file/pay, A separate election is claimed

Is the estate being probated in Oregon?, Oregon county, Oregon probate number, Executor first name, Initial, Executor last name, Executor SSN, Executor FEIN

Executor mailing address, City, State, ZIP code

Executor title, Executor 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, Taxable estate, Oregon estate tax, Gross value of property, Oregon percentage, Tax payable to Oregon, Natural Resource Credit, Net estate tax, Amount paid, Tax due, Overpayment, Penalty, Interest, 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.

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

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

Preparer first name, Initial, Preparer last name, Title, Preparer mailing address, City, State, ZIP code, Preparer signature, Phone, Date, Preparer license

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Decedent first name	Initial	Decedent last name	, Estate
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Part 3—Elections by the executor

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

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

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:

<input type="checkbox"/> Married	<input type="checkbox"/> Single	<input type="checkbox"/> Legally separated	<input type="checkbox"/> Divorced:	● Date divorce decree became final / /
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<input type="checkbox"/> Widow or widower	Deceased spouse name	Initial	Last name	SSN of deceased	Date of death
				- -	/ /

2.	● 2a. Surviving spouse name	Initial	Last name	● 2b. Survivor SSN		● 2c. Amount received (see instructions)
				- -		.00

3a. Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (don't include charitable beneficiaries shown in Schedule O) (see instructions). For Privacy Act Notice (applicable to individual beneficiaries only), see instructions for federal Form 1040.

● Indiv. receiving \$5,000 or more	● Initial	● Last name	● Relation to decedent	● SSN	● FEIN	● Amount (see instructions)
				- -	-	.00
				- -	-	.00
				- -	-	.00
				- -	-	.00
				- -	-	.00
				- -	-	.00
				- -	-	.00
				- -	-	.00
				- -	-	.00
				- -	-	.00

3b. All unascertainable beneficiaries and those who receive less than \$5,000 ● 3b. .00

3c. **Total** ● 3c. .00

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Decedent first name, Initial, Decedent last name, Estate

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

- 4. Does the gross estate contain any Section 2044 property...
5. a. Was any insurance on the decedent's life not included...
5b. Did the decedent own any insurance on the life of another...
6. Did the decedent, at the time of death, own any property as a joint tenant...
7. a. Did the decedent, at the time of death, own any interest in a partnership...
7b. If yes, was the value of any interest owned...
8. Did the decedent make any transfer described in Section 2035, 2036, 2037, or 2038?
9. Were there in existence at the time of the decedent's death:
9a. Any trusts created by the decedent during his or her lifetime?
9b. Any trusts not created by the decedent under which the decedent possessed any power...
10. Did the decedent ever possess, exercise, or release any general power of appointment?
11. Was the decedent, immediately before death, receiving an annuity...
12. Was the decedent ever the beneficiary of a trust for which a deduction was claimed...

Part 5—Recapitulation

Gross estate

Table with columns (a) Alternate value and (b) Value at date of death. Rows include Schedule A through U and Total gross estate less exclusion.

Deductions

Table with column Amount. Rows include Schedule J through O and Total deductions.

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: See instructions. Addresses have changed.