

2024 Form OR-41

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Oregon Department of Revenue



Office use only table with fields: Date received, Payment, Penalty date

Oregon Fiduciary Income Tax Return

Submit original form—do not submit photocopy

Main header section including Amended return checkbox, Fiscal year (beginning/ending), Trust or estate name, and various identification fields.

Section A-D: A. Check only one box (estate types), B. This is (first/final return), C. Check one box (resident status), D. If exempt organization, check federal form filed.

Complete this form by beginning with page 3, Schedules 1 and 2. Include a copy of federal Form 1041, Schedule K-1s, applicable schedules, 1099s, and W-2s.

Table with 2 columns: Beneficiary column and Fiduciary column. Rows 1-6 showing income calculations and adjustments with input fields.

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FEIN

7. Oregon taxable income of fiduciary (total or net of lines 4 and 5b) 7. .00

Oregon tax

8. Tax using rate schedule on page 3, or from Schedule OR-SCH-P, line 11 8. .00
9. Reduced-rate tax amount and qualifying source(s) 9. .00

9a. NLTCG 9b. PTE

10. Tax adjustments (see instructions) 10. .00
11. Total tax (add lines 8, 9, and 10) 11. .00

Standard and carryforward credits

12. Total standard credits from Schedule OR-ASC-FID, Section 3 12. .00
13. Tax minus standard credits (line 11 minus line 12; if line 12 is more than line 11, enter 0) 13. .00
14. Total carryforward credits from Schedule OR-ASC-FID, Section 4 14. .00
15. Tax after standard and carryforward credits (line 13 minus line 14) 15. .00

Payments and refundable credits

16. Oregon income tax withheld (include Forms 1099 or W-2) 16. .00
17. Payments with OR-18-WC or OR-19 (don't include copies of Forms OR-18-WC or OR-19) 17. .00
18. Payments prior to due date of your return. Include any extension payment made (see instructions) 18. .00
19. Reserved 19.
20. Total refundable credits from Schedule OR-ASC-FID, Section 5 20. .00
21. Total payments and refundable credits (add lines 16 through 20) 21. .00

Tax to pay or refund

22. Tax due. Is line 15 more than line 21? If so, line 15 minus line 21 Tax due 22. .00
23. Overpayment. Is line 21 more than line 15? If so, line 21 minus line 15 Overpayment 23. .00
24. Penalty for filing or paying late (see instructions) 24. .00
25. Interest due with this return (see instructions) 25. .00
26. Total due (line 22 plus lines 24 and 25) Total due 26. .00
27. Refund (line 23 minus lines 24 and 25) (see instructions) Refund 27. .00

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FEIN
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Schedule 1—Oregon changes to distributable net income (DNI) and taxable income of fiduciary (TIF)

		(Column A)		(Column B)
		DNI		TIF
1.	Distributable net income (see instructions)..... ●	1. <input type="text" value=".00"/>	●	2. <input type="text" value=".00"/>
2.	Taxable income of fiduciary (see instructions)		●	2. <input type="text" value=".00"/>
3.	● Other changes. Identify:			
 ●	3. <input type="text" value=".00"/>	●	3. <input type="text" value=".00"/>
4.	Revised distributable net income (column A, line 1 plus line 3); enter here and on page 1, line 1	4. <input type="text" value=".00"/>	●	
5.	Total taxable income (column B, line 2 plus line 3)		●	5. <input type="text" value=".00"/>
6.	Changes included on column A, line 3, that were distributed.....		●	6. <input type="text" value=".00"/>
7.	Revised taxable income of fiduciary (line 5 minus 6); enter here and on page 1, line 4.....		●	7. <input type="text" value=".00"/>

Schedule 2—Fiduciary adjustment (see instructions)

Subtractions

8.	2024 federal income tax subtraction (see instructions, 0 to \$8,250).....	●	8.	<input type="text" value=".00"/>
9.	Interest on U.S. obligations included in income on federal Form 1041 net of allocable administration and miscellaneous expenses	●	9.	<input type="text" value=".00"/>
10.	Oregon income tax refund included as income on federal Form 1041	●	10.	<input type="text" value=".00"/>
11.	Total other subtractions from Schedule OR-ASC-FID, Section 2	●	11.	<input type="text" value=".00"/>
12.	Total subtractions (add lines 8 through 11)	●	12.	<input type="text" value=".00"/>

Additions

13.	Oregon income tax deducted on 2024 federal Form 1041	●	13.	<input type="text" value=".00"/>
14.	Interest on obligations of other states or their political subdivisions	●	14.	<input type="text" value=".00"/>
15.	Depletion in excess of adjusted basis	●	15.	<input type="text" value=".00"/>
16.	Estate taxes on income in respect to a decedent not taxable by Oregon	●	16.	<input type="text" value=".00"/>
17.	Total other additions from Schedule OR-ASC-FID, Section 1	●	17.	<input type="text" value=".00"/>
18.	Total additions (add lines 13 through 17).....	●	18.	<input type="text" value=".00"/>
19.	Fiduciary adjustment (difference between lines 12 and 18; enter as a positive, whole number). Indicate whether it should be:	●	19.	<input type="text" value=".00"/>

● Added or ● Subtracted. Enter amount on page 1, line 5.

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2024 rate schedule—compute the tax using the following rates (see instructions)

If your taxable income is:..... Your tax is:

Not over \$4,300	4.75% of taxable income
Over \$4,300 but not over \$10,750.....	\$204 plus 6.75% of the excess over \$4,300
Over \$10,750 but not over \$125,000.....	\$639 plus 8.75% of the excess over \$10,750
Over \$125,000	\$10,636 plus 9.9% of the excess over \$125,000

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Estate or trust name	FEIN
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Under penalty of false swearing, I declare that the information in this return and any included forms or statements is true, correct, and complete.

Executor or trustee signature	Print name		
X			
Title (if applicable)	Phone	Date	
	() -	/ /	

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

Preparer name (print)	Title	● Preparer license number	
Preparer mailing address	City	State	ZIP code
Preparer signature	Phone	Date	
X	() -	/ /	

See instructions for mailing addresses.