

2023 Form OR-706

Page 1 of 3, 150-104-001 (Rev. 07-11-23, ver. 01)

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, Extension of time to pay, A separate election is claimed

Executor 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 18 rows for tax computation: Total gross estate, Total allowable deductions, Natural resource property exemption, Taxable estate, Oregon estate tax, Gross value of property located in Oregon, Oregon percentage, Tax payable to Oregon, Natural Resource Credit, Forest Conservation Tax 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 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 (print), Initial, Preparer last name, Title, Preparer mailing address, City, State, ZIP code, Preparer signature, Phone, Date, Preparer license

2023 Form OR-706

Page 2 of 3, 150-104-001 (Rev. 07-11-23, ver. 01)

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Decedent first name, Initial, Decedent 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, 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

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

Table with 4 columns: Recipient info, Trust/estate info, Relation to decedent, Amount received. Multiple rows for beneficiaries.

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

3c. Total

2023 Form OR-706



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... b. Did the decedent own any insurance... 6. Did the decedent, at the time of death, own any property... 7. a. Did the decedent, at the time of death, own any interest... b. 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: a. Any trusts created by the decedent... b. Any trusts not created by the decedent... 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.