FORM
41-V

Oregon Fiduciary Tax Payment Voucher Instructions 2009

Extension of time to file. **If your original due date is on or after January 1, 2009, the automatic extension of time to file your fiduciary tax return is five months (reduced from six months).**

Use this voucher to send the following payments:

- Tax due when you file your **original return or an amended return** for any year.
- Tax due by the original return's due date if you are filing your return on **extension**.
- Tax **pre-payments**. (Oregon doesn't require pre-payments.) Tax payment is due by the original due date of your return.
- Composite Return: Check this box if you are making a payment on behalf of a trust electing to be part of a Composite Return. For an estate electing to be part of a composite return, check the estate box.

Do not use this voucher for payments on:

- Oregon Inheritance tax return, use Form IT-V.
- Oregon Individual tax return, use Form 40-V.

Required for accurate processing:

- **Tax year:** Fill in your calendar year (e.g., 2009). If you are on a fiscal year or a short year, fill in the date your year begins and ends (e.g., Begins 09–01–08 Ends 08–31–09). This calendar year or fiscal year must match Form 41.
- **Payment type:** Check the box that identifies the type of payment you are sending.
- **BIN:** Fill in the BIN (business identification number). If this is your first filing with the department, leave blank and we will assign a BIN (Oregon business identification number is NOT your Oregon registry number).
- **FEIN:** Fill in your FEIN (federal employer identification number assigned by the Internal Revenue Service) If you are filing a Form OC, provide the FEIN of the pass-through entity; do not use the FEIN of the estate or trust.
- **Name, address, and telephone number:** Fill in the exact name of the estate or trust as it will be shown on Form 41 when filed. Fill in the name of the personal representative or trustee in the space labeled fiduciary, and the fiduciary's address and telephone number.
- **First time filer / name or address change:** Check the first time filer box if this is your first return filed. If the name or address of the trust or estate has changed, check the name or address change box.
- **Make your check payable to:** Oregon Department of Revenue. To ensure proper credit to your account, write the trust or estate name, BIN or FEIN, and tax year on your check.
- **Mail the voucher** with your payment to:

Oregon Department of Revenue
PO Box 14110
Salem OR 97309-0910

Note: This voucher may be used as an extension only if you are making a payment. If you are not making a payment, Oregon accepts the federal extension Form 7004. When you file your Form 41, check the "Extension to file" box. Keep a copy of your extension in your permanent tax records.

Go to www.oregon.gov/DOR/BUS/forms-fiduciary.shtml to print more vouchers.

Oregon Fiduciary Tax Payment Voucher

150-101-173 (Rev. 11-09)

FORM **41-V**

Department of Revenue Use Only

●**Tax year** (check only one):
- ☐ Calendar year: _____
- ☐ Fiscal year— Begins: ___|___|_____
  Ends: ___|___|_____

●**Payment type** (check only one):
- ☐ Original return
- ☐ Extension
- ☐ Prepayment
- ☐ Amended return

●**Tax return type** (check only one):
- (101) ☐ Estate (102) ☐ Bankruptcy estate
- (102) ☐ Trust (102) ☐ Funeral trust
- (199) ☐ Composite return–trust only

● BIN: _____
FEIN: _____
Fiduciary telephone: _____

Enter Payment Amount

$ .00

☐ First-time filer
☐ New name or address

Name of filer on tax return: _____
Name of fiduciary: _____
Mailing address of fiduciary: _____
City: _____ State: _____ ZIP code: _____

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