

FORM NRE	Inheritance Tax Refund Application	For Revenue use only
		Date received
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Important information

- This application may only be used for estates which would have qualified for the Oregon natural resource property exclusion (2007 HB 3201) but received less benefit from the natural resource property credit (2008 HB 3618) than would have been received from the exclusion. File this claim form for the amount which reflects the benefit not received due to the retroactive change to Oregon Revised Statute (ORS) 118.140.
- This application applies only for deaths occurring on or after January 1, 2007 and before March 11, 2008.

Name of decedent	Date of death	Social Security number
Executor or trustee name		Title
Current address		Telephone number
Person to contact* (if other than executor)		
Current address		Telephone number

I certify that I represent the estate named above in a fiduciary capacity as executor, trustee, personal representative, or other fiduciary title.

Signature X	Title	Date
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*Attach to this application a copy of *Tax Information Authorization and Power of Attorney for Representation*, form 150-800-005.

Instructions

As provided in the Oregon Legislative Assembly, 2010 Special Session, House Bill 3696, Sections 85–88, an estate may apply for a refund of Oregon inheritance tax related to the natural resource property exclusion.

1. Complete this application with the signature of the executor or power of attorney.
2. Provide the following information:
 - a. \$_____ The tax payable under ORS Chapter 118 with the allowance for the natural resource credit (if the estate did not qualify for the natural resource credit enter the amount of tax on your amended tax return). [Form IT-1, page 1, line 19 (Rev. 04-08)]
 - b. \$_____ The tax payable under ORS Chapter 118 with the allowance for the natural resource property exclusion, in most cases this amount is from your original tax return. [Form IT-1, page 1, line 17 (Rev. 10-07). *If you did not claim the natural resource exclusion on your original tax return, but would have been eligible to claim it except for the retroactive change to ORS 118.140, you must complete an "as if" Oregon Form IT-1 (Rev. 10-07). Complete Form IT-1 and Schedule NRE "as if" the estate was allowed to claim the natural resource exclusion for purposes of this refund application. At the top of the "as if" Form IT-1, page 1, write: "For NRE refund application purposes only."*]
 - c. \$_____ Subtract the amount on line 2b from 2a; this is your refund application amount.

This form will be reviewed by the department along with the original inheritance tax return. The refund check will be made payable to the estate.

All refund applications must be made by the later of:

- December 31, 2010; or
- The expiration of the statute of limitations period described in ORS 118.227.

If you have questions about this application, please contact the department:

- E-mail: estate.help.dor@state.or.us
- Taxpayer assistance: 503-378-4988; or toll-free from an Oregon prefix, 1-800-356-4222

Attachments—check those which apply:

- Oregon Tax Information Authorization and Power of Attorney for Representation, 150-800-005.
- "As if" 2007 Oregon Form IT-1 (Rev. 10-07) and Schedule NRE (Rev. 10-07).
- Additional information as applicable. Describe: _____

Mail this completed refund application request to: Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910.