

**OAR 150-118-0050**

Value of Oregon property included in federal gross estate		\$500,000
Value of property in State B included in federal gross estate		100,000
Value of property in State C included in federal gross estate		<u>100,000</u>
Value of federal gross estate		\$700,000
Credit allowable against the federal estate tax for state death taxes		\$ 3,600
Federal credit apportioned to Oregon	<u>\$500,000</u>	
	$\$700,000 \times \$3,600 =$	<u>\$ 2,570</u>
Oregon tax		<u>\$ 2,570</u>