Instructions for Forms 40N and 40P

Step 1: Select the appropriate form.
Please determine which form was designed for your situation. This will help ensure the proper calculation of your Oregon income, deductions, credits, and tax. The result will be the correct Oregon tax to pay or refund without unnecessary delays. If you are unsure whether to use Form 40N or 40P, please review “What form do I use?” on page 5. If you need more help, please call us. See page 36.

Step 2: Fill out your federal form.
Your Oregon tax is determined using the ratio of your Oregon-related income to your entire federal income. Fill out your federal return first, then your Oregon return.

Keep a complete copy of both your federal and state returns. Also, keep all receipts, cancelled checks, statements, and other records you used to prepare your return for at least three years after you file your return. Save records for property and investments you purchased for at least three years after you sell the property.

Step 3: Start the Oregon form.

Fiscal year filers
Write “Fiscal year” in the center at the top of the form in blue ink. Be sure to fill in the dates of your fiscal year.

Address section
Please type or legibly print your name, address, telephone number, and correct Social Security number on your return.

Social Security number. The request for your Social Security number(s) is authorized by Section 405, Title 42, of the United States Code. You must give us this information. It will be used to establish your identity for tax purposes only.

Year of birth. Enter the four digits of the year you were born. For example, “1943.”

Filing status
Check the box next to your filing status. If filing as head of household, enter the name of the qualifying person from your federal return by box 4.

Generally, you must check the same filing status you checked on your federal return. Exception: If you and your spouse don’t have the same residency status, you may file separate returns for Oregon even if you filed your federal return as married filing jointly.

How to file separate returns for Oregon:
If you are married filing separately, enter your spouse’s name and Social Security number by box 3. Don’t fill in your spouse’s name or Social Security number in the heading of the return.

If you file separate returns for Oregon only, report your own share of income and deductions. Also, report your share of any Oregon additions or subtractions. To figure your federal tax subtraction or itemized deductions, use the following formula:

\[
\frac{\text{Your share of federal AGI}}{\text{Joint federal AGI}} \times 100\% \leq 100\%
\]

Write “MFS for Oregon only” at the top of the form in blue ink. Attach the following to both Oregon returns:
- A federal Form 1040 or 1040A prepared as if you had filed married filing separately, and
- A copy of the joint Form 1040, 1040PC, 1040A or 1040EZ you actually filed.

If possible, mail both Oregon returns in the same envelope. Do not staple the returns together.

For assistance or to order the information circular, “Married Persons Filing Separate Returns,” see page 36.

Exemptions

6a & 6b Yourself and spouse. Check “Yourself” and other boxes that apply. If you can be claimed as a dependent on someone else’s return, you can’t claim an exemption for yourself. Enter “0” on line 6a.

Severely disabled. If you had a severe disability at the end of 1999, you may claim an additional exemption credit. You are considered to have a severe disability if any of the following apply:
- You permanently lost the use of one or both feet.
- You permanently lost the use of both hands.
- You are permanently blind.
- You have a permanent condition that, without special equipment or help, limits your ability to:
  - earn a living, or
  - maintain a household, or
  - transport yourself.

Special equipment doesn’t include such items as glasses, contact lenses, ordinary crutches, or hearing aids.

You don’t qualify for this exemption if either of the following applies:
• You have a temporary disability from an injury or illness and are expected to recover; or
• Your condition keeps you from doing your former work, but allows you to do other kinds of work without special equipment.

If you have a severe disability that is permanent, your physician must write a letter describing your disability. Keep the letter with your permanent health records.

Check the “Severely disabled” exemption box. If your spouse qualifies, he or she may also claim this exemption. You and your spouse may also qualify for the credit for loss of use of limbs. See page 36 for taxpayer assistance.

6c **Dependents.** Enter the number of children you claim as dependents and your other dependents in box 6c. In most cases, you must claim the same number of dependents as you claimed on your federal return.

6d **Disabled child.** You may be entitled to an additional exemption for your dependent child with a disability. To qualify, your child must meet all of the following:
• Qualify as your dependent.
• Be age 17 or younger on December 31, 1999.
• Be eligible for “early intervention services” or certified with a disability for special education purposes. Learning disabilities alone don’t qualify for this exemption.
• Your child must have a health-related disability requiring special education as defined by the Oregon Department of Education, such as autism, hearing, visual or orthopedic impairment, trainable mental retardation, serious emotional disturbance, traumatic brain injury, or multiple disabilities.
• Your child must have been certified as of December 31, 1999, through the child’s local school district by a qualified examiner authorized by the Oregon Department of Education.

Keep a copy of the child’s statement of eligibility and cover sheet of your child’s Individualized Education Program (IEP) or Individualized Family Service Plan (IFSP) with your permanent health records.

Write in your child’s name on line 6d, “Disabled child only.” Also, be sure to include the child as a dependent in the total for line 6c.

7 **Age 65 or older, or blind.** Check the boxes on line 7 if you or your spouse were age 65 or older; or were blind on December 31, 1999. Check the same boxes you checked on the back of your federal return. You are entitled to a larger standard deduction. If you or your spouse are blind, you may also qualify for an additional exemption credit. See lines 6a and 6b on page 11.

**Step 4: Income Line instructions.**
The following instructions are for lines 8–30, Form 40N or 40P, if not fully explained on the form.

**Federal column income**
The first column is labeled “Federal column.” In this column, lines 8 through 28, follow the instructions on the form to fill in the same amounts you reported on your federal return. Line 30, Income after adjustments, must match your 1999 federal adjusted gross income from Form 1040 or 1040PC, line 33; Form 1040A, line 18; Form 1040EZ, line 4; or Telefile Tax record, line I. If it does not match, please check your figures, then see page 36 for numbers to call.

**Oregon column income**
The second column is labeled, “Oregon column.” List the amount that Oregon taxes in this column.

**Remember:**

Nonresidents. Oregon taxes only your income from **Oregon sources.** See “What does income from Oregon sources include?” on page 4.

Full-year residents. Oregon taxes your income from all sources. All amounts included in the federal column should also be included in the Oregon column.

Part-year residents. Oregon taxes your income from all sources earned or received while you were an Oregon resident. Oregon also taxes your income from Oregon sources while you were a nonresident.

8 **Wages, salaries, and other pay for work.** Nonresidents—fill in the amount earned while working in Oregon. If that amount differs from the Oregon wages on your W-2 form, you must attach an explanation from your employer to the back of your return. If your Oregon wages are not stated separately on your W-2, compute your Oregon source income using the following formula:

\[
\text{Days actually worked in Oregon} \times \frac{\text{Total Oregon wages}}{\text{Days actually worked everywhere}} = \text{Oregon wages}
\]

Do not include holidays, vacation days, and sick days as days actually worked. Do include sick pay, holiday pay, and vacation pay in total wages. See the example on page 4.

Part-year residents—fill in amounts you earned while an Oregon resident and any amounts you earned working in Oregon while you were a nonresident.

Full-year residents—fill in all income included in the federal column.
Exceptions:

• See "Interstate transportation wages," page 5, to see if you qualify to exclude this income.
• Nonresident federal employees who work on either Bonneville, The Dalles, John Day, or McNary dams should exclude this income from the Oregon column. Write the name of the dam you work on at the top left corner of the return. Please use blue ink.

9 Taxable interest and dividend income.

9a. Interest: Determine the amount of interest income you received while you were a nonresident on funds used for business activity in Oregon. Add to that any interest included on your federal return that you received during any portion of the year you were an Oregon resident.

9b. Dividends: Determine the amount of dividends received from an Oregon source while you were a nonresident. This includes dividends passed through to you from an S corporation or partnership doing business only in Oregon. These are dividends your S corporation or partnership received on the stock of another corporation. Add to that any dividend income included on your federal return that you received during any portion of the year you were an Oregon resident.

Add lines 9a and 9b. Fill in the total on line 9 in the Oregon column.

10 State and local income tax refunds. Fill in the portion of the amount reported on your federal return that is: 1) a refund from Oregon or any other state or locality for which you claimed a deduction on an Oregon return in a prior year; or 2) a refund received during any portion of the year you were an Oregon resident.

11 Alimony received. Fill in alimony you received for any portion of the year you were an Oregon resident.

12 Business income or loss. Determine the amount of income or loss from an Oregon business activity. This includes apportioned business income and allocated nonbusiness income from sole proprietorships. Add to that all business income or losses incurred for any portion of the year you were a resident of Oregon.

13 Capital gain or loss. Determine the amount of gain or loss from Oregon sources and capital gain distributions from Oregon sources. Add to that the amount of your capital gains and losses received during any portion of the year you were an Oregon resident. Limit losses to $3,000 ($1,500 if married filing separately).

14 Other gains or losses. Determine the amount of gain or loss from Oregon sources. Add to that the gain received or loss incurred for any portion of the year you were an Oregon resident.

15 Total IRA distributions. Determine the amount of any taxable individual retirement arrangement (IRA) distributions received for the portion of the year you were an Oregon resident. Include any amounts you converted from a regular IRA into a Roth IRA while you lived in Oregon. You may need more information. Please see page 36 for telephone numbers to call.

16 Pensions and annuities. Include only the amount of taxable pensions and annuities you received during the portion of the year you were an Oregon resident. Include all federal pension income you received while a resident. If you are a full-year nonresident, do not include any retirement income. If you are a full-year or part-year resident and included any federal retirement income, you may be able to subtract some or all of it on line 38. See the instructions for line 38 on page 23. If you need more information, see page 36 for numbers to call.

17 Rents, royalties, partnerships, estates, trusts, etc. from federal Schedule E. Determine the amount of rent, royalty, REMIC, partnership, S corporation, estate, and trust income you received from Oregon sources during any portion of the year you were not a resident. Add to that the amount received for any portion of the year you were an Oregon resident. Partnership and S corporation income is generally considered earned and received on the last day of the partnership or S corporation’s taxable year. If you were an Oregon resident at the partnership’s or S corporation’s year-end, report all of that income or loss to Oregon.

18 Farm income or loss. Determine the amount of income or loss received from an Oregon farm while you were a nonresident. Add to that the amount of farm income or loss received during any portion of the year you were an Oregon resident.

19 Unemployment compensation, taxable Social Security, and all other taxable income. Don’t fill in any Social Security, Railroad retirement benefits, or Railroad unemployment benefits. Oregon doesn’t tax this income. Determine the amount of any unemployment benefits and any other taxable income you received during the portion of the year you were an Oregon resident. Add to that figure any unemployment benefits received because of an Oregon job and any other Oregon income you received while you were a nonresident.

Adjustments to income

21 IRA or Keogh contributions. Oregon follows the federal definition of earned income and compensation used to calculate your IRA and Keogh deductions.

Determine the amount you paid during any portion of the year you were an Oregon resident. Add to that the amount calculated for the time you were a nonresident.
IRA. For any part of the year you were a nonresident, multiply your federal IRA deduction by the amount of compensation earned in Oregon divided by your compensation from all sources.

\[
\frac{\text{Oregon compensation}}{\text{Total compensation}} \times \text{Federal IRA deduction} = \text{Oregon deduction}
\]

This deduction cannot exceed the amount of Oregon compensation included in the Oregon column.

Keogh. For the part of the year you were a nonresident, multiply your federal Keogh deduction by the amount of earned income from Oregon sources divided by your earned income from all sources.

\[
\frac{\text{Oregon earned income}}{\text{Total earned income}} \times \text{Federal Keogh deduction} = \text{Oregon deduction}
\]

The deduction cannot exceed the amount of earned income included in the Oregon column.

Student loan interest. For any part of the year you were a nonresident, multiply your interest paid for that time period by the Oregon income divided by the total income for that same period. Use the Keogh formula above. Add to that all interest paid during any portion of the year you were an Oregon resident. Enter the lesser of the result or the amount deducted on your federal return.

Medical savings account contributions. Use the IRA formula above to figure the portion of the federal deduction allowed for Oregon while you were a nonresident. Add to that the portion of your federal deduction related to income earned during any portion of the year you were an Oregon resident. The deduction can't be more than your Oregon income, Oregon column, line 20.

Moving expenses. Fill in moving expenses only if they are connected with gaining employment in Oregon or moving to Oregon to take a job in another state. Otherwise, enter -0-. For example, if you moved from California to Washington to take a job in Oregon, fill in your allowable moving expenses in the Oregon column. If you left Oregon to take a job in another state, you cannot deduct your moving expenses.

Deduction for self-employment tax. Determine the amount of your self-employment tax on earnings from Oregon sources for any portion of the year you were not a resident. Use the following formula:

\[
\frac{\text{Oregon self-employment earnings}}{\text{Total self-employment earnings}} \times \text{Federal deduction for self-employment tax} = \text{Oregon deduction}
\]

Add to that the portion of your federal self-employment tax deduction related to income earned during any portion of the year you were an Oregon resident. The Oregon deduction cannot exceed the federal deduction.

Self-employed health insurance deduction. Total Oregon source health insurance premiums are those premiums paid for by an Oregon business. The deduction is limited to the income earned from the business for which the insurance plan was established.

Use the following formula:

\[
\frac{\text{Total Oregon source health insurance premiums}}{60\% (.60)} = \text{Oregon deduction}
\]

Penalty on early withdrawal of savings. Fill in the amount of penalty related to savings used by an Oregon business.

Alimony paid. Determine if the alimony you pay is taxable (for federal purposes) to your former spouse. If so, for any portion of the year you were not an Oregon resident, figure the Oregon deduction as follows:

1. Divide Oregon source income you received while you were a nonresident by your total income for that same portion of the year;
2. Multiply this percentage by the alimony you paid while you were a nonresident; and
3. Add the alimony you paid while you were a resident.

Enter the total on line 28 in the Oregon column.

40P filers go to page 23 to complete Form 40P.

40N filers continue on next page (15).
Additions

Oregon treats these items differently from the federal government.

31 Interest and dividends on government bonds of states other than Oregon.

Federal column. If you didn’t include interest or dividends in your federal income, fill in the amount you received from state and local governments outside of Oregon.

Oregon column. Fill in the amount of interest and dividends you got from states and local governments outside of Oregon while you were an Oregon resident.

32 Federal election on interest and dividends of a minor child. Did you elect to report the interest and dividends of your minor child on your federal return? If so, see instructions for line 32 on page 15.

33 Other additions. You may qualify for one or more other additions explained below. Please identify the addition in the space on the form using the title shown in bold or the abbreviation shown in brackets. If you have more than one, show the type and amount of each addition. Fill in the total amount of “Other subtractions” on line 38.

- Federal pension income [Fed pen]. You may be able to subtract some or all of the federal pension income included in 1999 federal income. This includes benefits paid to the retiree or to the surviving spouse. The subtraction amount is based on the number of months of federal service before and after October 1, 1991. Subtract your entire federal pension if all your months of federal service occurred before October 1, 1991. If you have no months of service before October 1, 1991, you cannot subtract any federal pension. If your service was both before and after October 1, 1991, you will subtract a percentage of your pension income. Once you have determined the percentage, it will not change from year to year.

Example: Joe began working for the U.S. Postal Service February 5, 1965 and retired November 16, 1995. He worked 320 months before October 1, 1991 and a total of 370 months. Joe moved to Oregon May 31, 1999. He can subtract 86.5 percent (320 ÷ 370) of his federal pension included in the Oregon column. He will continue to subtract 86.5 percent of his federal pension from Oregon income in future years.

Use the following worksheet to determine your subtraction amount:

**Federal column**
1. Federal pension included in federal column.
2. Divide months of service before October 1, 1991 by total months of service.
3. Multiply line 1 by line 2. Enter here and on line 38a.

**Oregon column**
4. Federal pension included in Oregon column.
5. Percentage from line 2 above.
6. Multiply line 4 by line 5. Enter here and on line 38b.

To avoid processing delays or adjustments, attach your federal return that reports your federal pension amount.

- Difference in depreciation for Oregon [Dif dep]. Did you move into Oregon with depreciable property located in another state? You may need the “Oregon Depreciation Schedule.” See page 36 to order it.

- Military active duty pay [Military]. Military active duty pay qualifies for a subtraction. See page 16 of the Form 40N instructions.

Subtractions

Oregon treats these items differently from the federal government.

37 Subtract Social Security and Tier 1 Railroad retirement benefits only if you included them on line 19.

38 Other subtractions. You may qualify for one or more other subtractions explained below. Please identify the subtraction in the space on the form using the title shown in bold or the abbreviation shown in brackets. If you have more than one, show the type and amount of each subtraction. Fill in the total amount of “Other subtractions” on line 38.

- Difference in depreciation for Oregon [Dif dep]. Did you move into Oregon with depreciable property located in another state? You may need the “Oregon Depreciation Schedule.” See page 36 to order it.

- Military active duty pay [Military]. Military active duty pay qualifies for a subtraction. See page 16 of the Form 40N instructions.
• Interest and dividends from the U.S. government [US int]. If you received interest and dividends from the U.S. government that you included on your federal return, see page 16 of the Form 40N instructions.

• Local government bond interest [LGBI].

  Federal column. The U.S. government taxes certain types of local government bond interest such as private activity bond interest. If you included income from Oregon bonds on your federal return, deduct it on this line.

  Oregon column. Fill in Oregon local government bond interest if you included it in Oregon income on line 9.

• Oregon tax refund included in federal income [OR ref]. This subtraction is for Oregon income tax refunds only.

  Federal column. Fill in your Oregon income tax refund only if you included it on line 10 of the federal column.

  Oregon column. Fill in your Oregon income tax refund only if you included it on line 10 of the Oregon column.

• Railroad retirement benefits [RR].

  Federal column. Fill in your Tier 2, supplemental, windfall, and dual-vested Railroad retirement benefits included on line 16 of the federal column. Fill in Railroad unemployment benefits included on line 19.

  Oregon column. Don’t fill in any amount. Oregon does not tax Railroad retirement or Railroad unemployment benefits.

• Oregon Lottery [OR lott]. Oregon does not tax Oregon Lottery and Powerball winnings of $600 or less per winning ticket, or winnings on tickets purchased before January 1, 1998.

  Federal column and Oregon column. Fill in Oregon Lottery winnings included on line 19 of $600 or less if the winning ticket was purchased on or after January 1, 1998, while an Oregon resident. Add to that any amount of Oregon Lottery winnings from tickets purchased before January 1, 1998 and any amounts received while you were a nonresident.

You may also need to reduce your gambling losses claimed on Schedule A. See instructions for line 47. If you need help, see page 36 for telephone numbers to call.

There are also subtractions which apply to only a few people. They are listed on page 17 of the 40N instructions. Make the subtraction in both the federal and Oregon columns if the related income was included in both columns.

• Oregon percentage. Divide the amount on line 39b by the amount on line 39a. Round the decimal to three places. Write the percentage on line 40. Don’t fill in more than 100 percent or less than -0-.

  Example Line 39b Line 39a Line 40
  1 $8,000 ÷ $30,000 = .267 (26.7%)
  2 (1,000) ÷ 15,000 = -0- (0%)
  3 20,000 ÷ 15,000 = 1.000 (100.0%)

Deductions and modifications

You may claim either net itemized deductions or Oregon’s standard deduction, whichever is larger.

• Itemized deductions. Generally, you may claim your total itemized deductions shown on federal Schedule A, line 28. You may itemize for Oregon even if you don’t have enough deductions to itemize on your federal return. If you itemize for Oregon only, fill out a federal Schedule A. Use your federal adjusted gross income to figure the Schedule A limitations. Keep Schedule A with your tax records.

  Note: Married people filing separate returns must itemize deductions if their spouse itemizes. Are you filing separate returns for Oregon only? If so, see Form 40N instructions, page 11.

• State income tax claimed as an itemized deduction. Fill in the amount of Oregon income tax you claimed as an itemized deduction on federal Schedule A, line 5. Also, if you claim a credit for income taxes paid to another state, include the other state’s tax after credits or the other state’s tax claimed as an itemized deduction, whichever is less. See instructions for line 59, page 28.

  Did you limit itemized deductions on your federal return because your adjusted gross income exceeded $126,600 ($63,300 if married filing separately)? If so, you may need to complete a worksheet to figure how much Oregon income tax to subtract from itemized deductions. See page 36 to order the information circular, "Limit on Itemized Deductions."

• Standard deduction. Generally, your standard deduction is based on your filing status, as follows:

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$1,800</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>3,000</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>1,500</td>
</tr>
<tr>
<td>Head of household</td>
<td>2,640</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>3,000</td>
</tr>
</tbody>
</table>

  Caution: If you can be claimed as a dependent on another person’s return, your standard deduction is limited to the greater of:
1. Your earned income plus $250, but no more than the maximum allowed for your filing status as shown above, or
2. $700.

The limit applies even if you can be, but are not, claimed as a dependent on another person’s return.

Also: Each taxpayer and each spouse who is age 65 or older is allowed an additional deduction amount. Each taxpayer and each spouse who is blind is also allowed an additional deduction amount. The additional amount is based on your filing status.

Single or head of household—$1,200
All others—$1,000

**46** 1999 federal tax liability. Carefully follow the instructions below. Don’t confuse your federal tax liability from your federal return with the federal tax withheld on your Form(s) W-2. They aren’t the same.

You may deduct your total federal income tax liability after credits, up to $3,000. Don’t fill in less than -0- or more than $3,000 ($1,500 if married filing separately).

1. Fill in your federal tax liability from Form 1040 or 1040PC, line 49; Form 1040A, line 32; Form 1040EZ, line 10; or Telefile Tax Record, tax from second box, line K.
2. Fill in $3,000 ($1,500 if married filing separately).
3. Fill in the lesser of line 1 or line 3 here and on line 46.

On your federal return did you have:

- Alternative minimum tax, Form 1040, line 51?
- Tax on qualified retirement plans, Form 1040, line 53?

If so, include these in your federal tax liability on line 1 above.

**Caution:** Don’t add:

- Self-Employment tax, Form 1040, line 50.
- Social Security and Medicare tax on tips, Form 1040, line 52.
- Advance earned income credit payments, Form 1040, line 54, or Form 1040A, line 33.
- Household employment taxes, Form 1040, line 55.

If you file married filing separately for Oregon only, multiply your joint federal tax liability (after credits) by the percentage calculated on page 11. Each spouse is limited to a maximum subtraction of $1,500.

**47** Other deductions and modifications. Please identify the deduction or modification in the space on the form using the title shown in bold or the abbreviation shown in brackets. If you have more than one, show the type and amount of each. Modifications can be either additions or subtractions. Net the total of these items and enter that amount on this line. If the net amount is an addition, please clearly bracket it. For example, “[200].”

- **Federal tax from a prior year** [Prior fed]. If you paid additional federal tax in 1999 because you were audited or you amended a prior year return, you may be able to deduct the additional tax. See page 18, Form 40N, line 46 instructions, to figure your deduction.

- **Foreign tax** [Foreign]. If you paid tax to a foreign country in 1999, you may be able to deduct these taxes. See page 18, Form 40N, line 46 instructions.

- **Artists who make a charitable art donation** [Art]. Call for information. See page 36.

- **Federal income tax refunds** [Fed ref]. Did you get a federal tax refund in 1999 because you filed an amended federal return for a prior year or you were audited? If so, fill in and clearly bracket the amount on line 46 if you subtracted that amount on a prior Oregon return. For example, “[150].” If you need help, see page 36 for telephone numbers to call.

- **Gambling losses claimed as an itemized deduction** [Gambling]. Did you have winnings from Oregon Lottery or Powerball and claim gambling losses on your federal Schedule A? If so, fill in and clearly bracket on line 47 the gambling losses that exceed gambling winnings taxed by Oregon. For example, “[300].”

- **Special Oregon medical deduction** [OR med]. You may qualify for an additional medical expense deduction for Oregon. See page 19, Form 40N, line 46 instructions to figure your deduction.

**Oregon tax**

**50** Tax. Figure the tax on taxable income, line 49. Use the rate charts on page 30. Fill in the amount of tax on line 50.

Example: A single taxpayer’s taxable income is $19,500. Use tax rate chart A for single taxpayers. The tax is figured like this:

\[
\begin{align*}
\text{Taxable income} & \quad 19,500 \\
\text{Subtract} & \quad -5,900 \\
\text{13,600} & \quad \times 0.09 \\
\text{1,224} & \quad + 366 \\
\text{Their tax is:} & \quad $1,590
\end{align*}
\]
**Interest on certain installment sales.** Do you have installment sales on which you were required to pay interest on the deferred tax liability for federal purposes? If so, you must also compute interest for Oregon. The amount due for Oregon is computed the same way as for federal. The current interest rate is 9 percent per year.

a. For the part of the year that you were a nonresident, use only those installment obligations that arose from dispositions of Oregon property.

b. For the part of the year that you were a resident, consider all installment obligations.

Enter the total of parts a and b on line 52.

**Credits**

You must prorate some Oregon credits on your return. This means you need to multiply your total credit by your Oregon percentage, line 40, to figure the amount you can claim on your Oregon return. The credits that must be prorated are:

- Exemption.
- Earned income.
- Working family.
- Child and dependent care.
- Elderly or the disabled.
- Farmworker housing.
- Fish habitat improvements.
- Fish screening devices.
- Residential energy devices.
- Rural medical practitioners, dentists, or optometrists.

**Earned income credit.** You are allowed an Oregon earned income credit only if you qualify for and claim the earned income credit on your federal return. Your Oregon credit is 5 percent of your federal credit. For example, if your federal credit is $400, your Oregon credit is $20 ($400 \times .05).

Use the following formula to compute your credit:

1. Enter your federal earned income credit (Form 1040EZ, line 8a; Form 1040A, line 37a; Form 1040 or 1040PC, line 59a; or Telefile Tax Record, line I).
2. Decimal amount. 2. .05
3. Multiply line 1 by line 2. Enter here.
4. Multiply line 3 by the Oregon percentage (Form 40P, line 40). Enter here and on Form 40P, line 55.

The Oregon earned income credit is limited to your tax liability. You cannot carryover any amount that exceeds your tax liability.

**Working family credit.** This credit is available to low income families with qualifying child care expenses.

**Qualifications**

You qualify for this credit if all the following are true:

- Your federal adjusted gross income is less than the limit for your household size (see tables on page 27),
- Your expenses are for your child under age 13 (or for your disabled child, see page 12),
- Care is not provided by the child’s parent or guardian (unless provided in a licensed or registered child care facility),
- Care is not provided by the qualifying child’s brother or sister under age 19,
- You have earned income of at least $6,150,
- You have less than $2,350 of investment income (investment income is generally interest, dividends, and capital gains), and
- You are married filing separately, you must be legally separated or living apart on December 31, 1999.

Use the following worksheet to figure your credit:

**Household size**

1. Enter the number of exemptions reported on your federal return. 1. 
2. Add any children who live with you but for whom you cannot claim an exemption. 2. 
3. Line 1 plus line 2. This is your household size. 3. 

**Credit amount**

4. Enter your federal adjusted gross income (Form 1040EZ, line 4; Form 1040A, line 18; Form 1040 or 1040PC, line 33; or Telefile Tax Record, line I). 4. 
5. Enter total child care expenses you paid in 1999. 5. 
6. Enter the decimal amount from the correct table on page 27. The tables are based on household size (line 3 from above). For example, if the amount on line 3 is 7, use Table 7. 6. 
7. Multiply line 5 by line 6. 7. 
8. Multiply line 7 by the Oregon percentage (Form 40P, line 40). Enter here and on Form 40P, line 56. 8. 

The working family credit is limited to your tax liability. You cannot carryover any amount that exceeds your tax liability. This credit may be claimed in addition to the child and dependent care credit.

**Retirement income credit.** If you were age 62 or older on December 31, 1999, and receiving retirement income, you may qualify for a credit. You don’t qualify for this credit if your household income is $22,500 or more ($45,000 or more if married filing jointly), or if you received more than $7,500 ($15,000 if married filing jointly) in Social Security and/or Tier 1
### Working Family Credit—1999 Tables

#### Table 1, household size = 1

<table>
<thead>
<tr>
<th>Amount on line 4 is:</th>
<th>Enter this decimal amount on line 6:</th>
</tr>
</thead>
<tbody>
<tr>
<td>at least— but less than—</td>
<td></td>
</tr>
<tr>
<td>— —</td>
<td>0.40</td>
</tr>
<tr>
<td>$12,350</td>
<td>0.36</td>
</tr>
<tr>
<td>13,200</td>
<td>0.32</td>
</tr>
<tr>
<td>14,000</td>
<td>0.24</td>
</tr>
<tr>
<td>14,850</td>
<td>0.16</td>
</tr>
<tr>
<td>15,650</td>
<td>0.08</td>
</tr>
<tr>
<td>16,500</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### Table 2, household size = 2

<table>
<thead>
<tr>
<th>Amount on line 4 is:</th>
<th>Enter this decimal amount on line 6:</th>
</tr>
</thead>
<tbody>
<tr>
<td>at least— but less than—</td>
<td></td>
</tr>
<tr>
<td>— —</td>
<td>0.40</td>
</tr>
<tr>
<td>$16,600</td>
<td>0.36</td>
</tr>
<tr>
<td>17,700</td>
<td>0.32</td>
</tr>
<tr>
<td>18,800</td>
<td>0.24</td>
</tr>
<tr>
<td>19,900</td>
<td>0.16</td>
</tr>
<tr>
<td>21,000</td>
<td>0.08</td>
</tr>
<tr>
<td>22,100</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### Table 3, household size = 3

<table>
<thead>
<tr>
<th>Amount on line 4 is:</th>
<th>Enter this decimal amount on line 6:</th>
</tr>
</thead>
<tbody>
<tr>
<td>at least— but less than—</td>
<td></td>
</tr>
<tr>
<td>— —</td>
<td>0.40</td>
</tr>
<tr>
<td>$20,800</td>
<td>0.36</td>
</tr>
<tr>
<td>22,200</td>
<td>0.32</td>
</tr>
<tr>
<td>23,600</td>
<td>0.24</td>
</tr>
<tr>
<td>25,000</td>
<td>0.16</td>
</tr>
<tr>
<td>26,350</td>
<td>0.08</td>
</tr>
<tr>
<td>27,750</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### Table 4, household size = 4

<table>
<thead>
<tr>
<th>Amount on line 4 is:</th>
<th>Enter this decimal amount on line 6:</th>
</tr>
</thead>
<tbody>
<tr>
<td>at least— but less than—</td>
<td></td>
</tr>
<tr>
<td>— —</td>
<td>0.40</td>
</tr>
<tr>
<td>$25,050</td>
<td>0.36</td>
</tr>
<tr>
<td>26,700</td>
<td>0.32</td>
</tr>
<tr>
<td>28,400</td>
<td>0.24</td>
</tr>
<tr>
<td>30,050</td>
<td>0.16</td>
</tr>
<tr>
<td>31,750</td>
<td>0.08</td>
</tr>
<tr>
<td>33,400</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### Table 5, household size = 5

<table>
<thead>
<tr>
<th>Amount on line 4 is:</th>
<th>Enter this decimal amount on line 6:</th>
</tr>
</thead>
<tbody>
<tr>
<td>at least— but less than—</td>
<td></td>
</tr>
<tr>
<td>— —</td>
<td>0.40</td>
</tr>
<tr>
<td>$29,300</td>
<td>0.36</td>
</tr>
<tr>
<td>31,250</td>
<td>0.32</td>
</tr>
<tr>
<td>33,200</td>
<td>0.24</td>
</tr>
<tr>
<td>35,150</td>
<td>0.16</td>
</tr>
<tr>
<td>37,100</td>
<td>0.08</td>
</tr>
<tr>
<td>39,050</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### Table 6, household size = 6

<table>
<thead>
<tr>
<th>Amount on line 4 is:</th>
<th>Enter this decimal amount on line 6:</th>
</tr>
</thead>
<tbody>
<tr>
<td>at least— but less than—</td>
<td></td>
</tr>
<tr>
<td>— —</td>
<td>0.40</td>
</tr>
<tr>
<td>$33,500</td>
<td>0.36</td>
</tr>
<tr>
<td>35,750</td>
<td>0.32</td>
</tr>
<tr>
<td>38,000</td>
<td>0.24</td>
</tr>
<tr>
<td>40,200</td>
<td>0.16</td>
</tr>
<tr>
<td>42,450</td>
<td>0.08</td>
</tr>
<tr>
<td>44,700</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### Table 7, household size = 7

<table>
<thead>
<tr>
<th>Amount on line 4 is:</th>
<th>Enter this decimal amount on line 6:</th>
</tr>
</thead>
<tbody>
<tr>
<td>at least— but less than—</td>
<td></td>
</tr>
<tr>
<td>— —</td>
<td>0.40</td>
</tr>
<tr>
<td>$37,750</td>
<td>0.36</td>
</tr>
<tr>
<td>40,250</td>
<td>0.32</td>
</tr>
<tr>
<td>42,750</td>
<td>0.24</td>
</tr>
<tr>
<td>45,300</td>
<td>0.16</td>
</tr>
<tr>
<td>47,800</td>
<td>0.08</td>
</tr>
<tr>
<td>50,300</td>
<td>0.00</td>
</tr>
</tbody>
</table>

#### Table 8, household size = 8 or more

<table>
<thead>
<tr>
<th>Amount on line 4 is:</th>
<th>Enter this decimal amount on line 6:</th>
</tr>
</thead>
<tbody>
<tr>
<td>at least— but less than—</td>
<td></td>
</tr>
<tr>
<td>— —</td>
<td>0.40</td>
</tr>
<tr>
<td>$41,950</td>
<td>0.36</td>
</tr>
<tr>
<td>44,750</td>
<td>0.32</td>
</tr>
<tr>
<td>47,550</td>
<td>0.24</td>
</tr>
<tr>
<td>50,350</td>
<td>0.16</td>
</tr>
<tr>
<td>53,150</td>
<td>0.08</td>
</tr>
<tr>
<td>55,950</td>
<td>0.00</td>
</tr>
</tbody>
</table>
Railroad retirement benefits. Retirement income includes payments contained in Oregon taxable income from a:
- U.S. government pension (includes military).
- State or local government pension.
- Employee pension.
- Individual retirement plan.
- Deferred compensation plan including defined benefit, profit sharing, and 401(k).
- Employee annuity plan.

Use the following worksheet to figure your credit.

1a. Enter the retirement income of 1a. the eligible individual(s) from the Oregon column, lines 15 and 16.
1b. Enter any federal pension income subtracted on line 38b.
1c. Net taxable pension. Line 1a minus line 1b.
2. Enter $7,500 ($15,000 if married filing jointly).
3. Enter both spouses’ total 1999 Social Security and Tier 1 Railroad retirement benefits.
4. Line 2 minus line 3, but not less than -0-.
5. Enter your household income. See below to determine your household income.
6. Household income base. Enter $15,000 ($30,000 if married filing jointly).
7. Line 5 minus line 6, but not less than -0-.
8. Line 4 minus line 7, but not less than -0-.
9. Enter the lesser of line 1c or line 8.
10. Multiply line 9 by 9% (.09). Enter the result here and on Form 40P, line 57, or Form 40N, line 60.

What is included in household income? Household income includes all taxable and nontaxable income of each spouse, except Social Security and Tier 1 Railroad retirement benefits. Include gross income reduced by adjustments on the federal form. Do not include your state tax refund, pension income excluded from federal AGI that is a return of contributions, or pensions that are rolled over into an IRA. Any losses claimed are limited to $1,000 for each activity. Depreciation is limited to $5,000. If you need help, see page 36 for numbers to call.

Note: The credit can’t be more than your tax liability. There is no carryforward. You may claim this credit or the credit for the elderly or the disabled, but not both.

**Child and dependent care credit.** You are allowed an Oregon credit only if you qualify for the federal child and dependent care credit. Use the worksheet on page 20 of the Form 40N instructions to figure your credit.

**Credit for income taxes paid to another state.** If you paid 1999 income tax to another state on income also taxed by Oregon, you may claim a credit. You must have income that is taxed by both Oregon and the other state during 1999.

You must claim the credit on your nonresident return or on your part-year return for the part of the year you were a nonresident if the income is taxed by both Oregon and one of the following: Arizona, California, Indiana, or Virginia.

This credit is only for state income tax. You can’t claim this credit for city or county income tax, sales tax, property tax, school tax, or building funds.

If you are a shareholder in an Oregon S corporation that paid taxes to another state, you may qualify for this credit. See page 36 to order the information circular.

Your credit is the lesser of the following:
- The other state’s tax after credits.
- Your Oregon tax after all other credits.
- The amount figured using Formula 1.
- The amount figured using Formula 2.

**Formula 1:** Divide your adjusted gross income (AGI) taxed by both states by your modified AGI. Your modified AGI is your income on Form 40P or Form 40N, line 39b. Multiply the result by your Oregon tax after all other credits. The result can’t be more than your Oregon tax after credits.

\[
\frac{\text{Your AGI taxed by both states}}{\text{Your modified AGI}} \times \text{Your Oregon tax after all other credits}
\]

**Formula 2:** Divide your AGI taxed by both states by your total income on the other state’s return. Multiply the result by the other state’s tax after all other credits. “Total income” means income before subtracting itemized deductions and exemptions.

The result can’t be more than the other state’s tax after credits.

\[
\frac{\text{Your AGI taxed by both states}}{\text{Your total income on the other state’s return}} \times \text{The other state’s tax after all other credits}
\]

Caution: You can’t claim this credit and also benefit from the itemized deduction for the tax paid to the other state. If you claim the tax as an itemized deduction, fill in either your tax liability to the other state or the amount of that state’s tax claimed as an itemized deduction, whichever is less, on line 43 (line 42, Form 40N).

Attach a copy of the other state’s return and proof of payment to the back of your Oregon return.
Other credits. You may qualify for one or more of the credits explained below. Please identify the credit(s) you are claiming on line 60 using the title shown in bold or the abbreviation shown in brackets. If you have more than one, show the type and amount of each credit. Fill in the amount of all “Other credits” on line 60.

- Political contribution credit [PCC]. Fill in your total political contributions, but not more than $100 on a joint return or $50 on all others. The contributions must have been made during 1999. They must have been donations of money to any of the following: a political party; a qualified candidate (or the candidate’s principal campaign committee) for federal, state, or local office to be voted for in Oregon; or a political committee.

- Child and dependent care credit carryover from prior years [C/O-CDC]. If you have a child and dependent care credit carryover, see page 20 of the Form 40N instructions.

- Credit for the elderly or the disabled [OR CED]. The credit is 40 percent of the federal credit. You may claim this credit or the retirement income credit, but not both.

1. Enter the amount from federal schedule R, line 20; or Form 1040A, Schedule 3, line 20.
2. Decimal amount.
3. Multiply line 1 by line 2. Enter result here.

Penalty and interest. See 40N instructions on page 21.

Interest on underpayment of estimated tax. See 40N instructions on page 21.

Amount-you-owe. Make your check or money order payable to “Oregon Department of Revenue” and attach it to your return on top of the Form(s) W-2. Please use blue ink. Do not use red ink. Do not make your check out to “IRS” or “Internal Revenue Service.” Write your Social Security number and “1999 Oregon Form 40P” on your check. Don’t send cash or postdated checks. If the amount is less than $1, no payment is required.

Special instructions. Do you owe interest on line 69 and have an overpayment on line 66? If your overpayment is less than the interest due, fill in the result of line 69 minus line 66.

Stop here on the form.

Refund. You must have a refund of $1 or greater on line 72 to use lines 73–78.

Estimated tax. If your refund on line 72 is $1 or more, you may apply part or all of it to your 2000 estimated tax. Fill in the amount you want to apply. Don’t fill in less than $1 or more than the amount on line 72.

You may donate all or part of your refund to the charitable organizations listed on the form. A donation will reduce your refund. If you don’t have a refund on line 72 but want to contribute, mail your donations to the addresses shown below.

Oregon Nongame Wildlife. Your donation will fund the protection of nongame wildlife and its habitat.

Oregon Department of Fish and Wildlife
Attention: Fiscal Manager
PO Box 59
Portland OR 97207

Child Abuse Prevention. Your donation will fund programs through the Children’s Trust Fund to help prevent child abuse and neglect.

Children’s Trust Fund
800 NE Oregon St, Suite 1140
Portland OR 97232-2162

Alzheimer’s Disease Research. Your donation goes to the Alzheimer’s Research Alliance of Oregon for research on Alzheimer’s disease and related disorders.
Stop Domestic and Sexual Violence. Your donation will fund programs through the Oregon Coalition Against Domestic and Sexual Violence.

OCADSV
659 Cottage St NE
Salem OR 97301

AIDS/HIV Research, Education, and Services. Your donation will fund AIDS/HIV research, education, and services by the Living With HIV Fund.

The Research and Education Group
2701 NW Vaughn St, Suite 840
Portland OR 97210-5311

Net refund. You must reduce your refund by any amount applied to your 2000 estimated tax and donations on lines 73–78. By law, the Oregon Department of Revenue cannot refund amounts less than $1. Generally, the department cannot issue a refund when the return is filed more than three years after the due date of the return.

To avoid processing delays, remember to:

- Type or legibly print your name, address, and correct Social Security number on the return.
- Double-check your math calculations and other figures, including your Social Security number. The most common mistakes are math errors and the amount claimed for the federal tax subtraction. Errors will slow the processing of your return.
- Sign your return (both spouses must sign a joint return).
- Staple readable copies of Form(s) W-2 and 1099 showing Oregon tax withheld to the front of the return.
- Mail your return in a stamped envelope. Use a business envelope (4 × 9 1/2 inches) and be sure to use enough postage.

Mail refund returns or no-tax-due returns to:

REFUND
PO Box 14700
Salem OR 97309-0930

Mail tax-to-pay returns to:

Oregon Department of Revenue
PO Box 14555
Salem OR 97309-0940

Payment Plans

If you can’t pay in full now, the Oregon Department of Revenue will work with you to set up a payment plan. File now and pay what you can. Please write your Social Security number and tax year on your check. You will receive a billing notice showing tax, interest, penalty, and the balance due. When you receive the billing notice, call the telephone number on the notice to set up your payment plan.

**Tax Rate Charts for Form 40N and Form 40P Filers**

### For persons filing Single, or Married filing separately

#### Tax rate chart A:

<table>
<thead>
<tr>
<th>If your taxable income is:</th>
<th>To figure your tax:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $2,350</td>
<td>Multiply your taxable income by .05 (5%).</td>
</tr>
<tr>
<td>Over $2,350, but not over $5,900</td>
<td>Subtract $2,350 from your taxable income. Multiply the result by .07 (7%). Then add $118.</td>
</tr>
<tr>
<td>Over $5,900</td>
<td>Subtract $5,900 from your taxable income. Multiply the result by .09 (9%). Then add $366.</td>
</tr>
</tbody>
</table>

### For persons filing Jointly, Head of household, or Qualifying widow(er) with dependent child

#### Tax rate chart B:

<table>
<thead>
<tr>
<th>If your taxable income is:</th>
<th>To figure your tax:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not over $4,700</td>
<td>Multiply your taxable income by .05 (5%).</td>
</tr>
<tr>
<td>Over $4,700, but not over $11,800</td>
<td>Subtract $4,700 from your taxable income. Multiply the result by .07 (7%). Then add $235.</td>
</tr>
<tr>
<td>Over $11,800</td>
<td>Subtract $11,800 from your taxable income. Multiply the result by .09 (9%). Then add $732.</td>
</tr>
</tbody>
</table>
**Before you file**

**Should I put my return together in a special order?**

Yes. Put your Oregon return in the following order to speed processing. Top to bottom:

1. Form 40N or Form 40P with Form(s) W-2 and any Form(s) 1099 showing Oregon tax withheld stapled to the lower front.
2. Attach any payment on top of the Form(s) W-2.
3. Copy of front and back of federal Form 1040, 1040A, 1040EZ, 1040PC, or Telefile Tax Record.
4. If applicable, Oregon Form 10, “Underpayment of Oregon Estimated Tax.”
5. If applicable, proof to claim credit for income taxes paid to another state.
6. If applicable, the Form “Oregon Deferral of Reinvested Capital Gain.”

**Don’t attach** extension requests or any federal schedules such as A, B, C, D, Form 2441, etc. We receive some federal information from the IRS. We may ask you for copies of schedules or additional information later.

Be sure the second page of your return is the same form as the first page. Example: If you file Form 40N, be sure that “Page 2—Form 40N 1999” is printed at the top of the second page.

**I’m getting an income tax refund this year. When will I get my check?**

- If you file your return electronically:
  - Allow 10–12 days (after processing begins March 1).
- If you file your return before **April 1**:
  - Allow 6–8 weeks.
- If you file your return on or after **April 1**:
  - Allow 8–11 weeks.

If there is a mistake on your return, your refund will be delayed.

By law, the Department of Revenue cannot issue a refund if the amount is less than $1 or if your return is filed more than three years after the due date.

**Who must make estimated tax payments?**

In most cases, people who expect to owe Oregon income tax of $1,000 or more after credits and Oregon tax withheld on their 2000 Oregon income tax return must make estimated tax payments.

The first payment is due April 17, 2000. For more information, order the estimated tax coupons and instructions, or the information circular, “Estimated Tax.” See page 36 to order.

**When do I need to file an amended Oregon return?**

File an amended return any time you need to correct your Oregon return. To amend a nonresident or part-year return, use Form 40N or 40P for that year and write “Amended” at the top. Generally, you are allowed three years from the due date of the return or the date the return was filed, whichever is later, to file an amended return to claim a refund. If you amend your federal return, you’ll usually need to amend your Oregon return. See page 36 for taxpayer assistance.

**What if I’m audited by the IRS or another state?**

If changes are made that increase your Oregon income tax, file an amended return to report and pay additional tax. If the change reduces Oregon tax, you have two years from the date of the audit report to claim a refund.

**Is my tax return private information?**

Yes. Any Oregon Department of Revenue employee who gives out unauthorized information about your return may be convicted of a class C felony.
Do you need help?

Telephone: Salem 503-378-4988
Toll-free within Oregon 1-800-356-4222

For touch-tone phones, our telephone voice response system has recorded tax information about many of your Oregon tax questions. You also may order tax forms. This service is available 24 hours a day.

Once you're in the system, push:

1 For current year personal income tax refund information (beginning March 1).

2 To order current year forms and instruction booklets or amended forms. (Some federal forms available.)

For other information.

For assistance from a representative:

Monday–Friday* 7:30 A.M.–5:10 P.M.
*Except Wednesday 9 A.M.–5:10 P.M.
April 3–April 17, Monday–Friday 7 A.M.–7 P.M.
Closed on holidays

TTY (hearing or speech impaired only). These numbers are answered by machine only and are not for voice use. The toll-free number within Oregon is 1-800-886-7204. In Salem, the number is 503-945-8617.

¿Habla español? Línea de mensaje. Las personas que necesitan asistencia en español pueden dejar un mensaje. El número disponible todo el año en Salem es 503-945-8618.

A message line is available all year for those who need assistance in Spanish. The number in Salem is 503-945-8618.

Correspondence. Use the Salem address on the front of this booklet. Include your Social Security number and a daytime telephone number for faster service.

To get forms Internet: www.dor.state.or.us

Income tax booklets are available at many post offices, banks, and libraries. Or write to: Forms, Oregon Department of Revenue, PO Box 14999, Salem OR 97309-0990.

Forms and assistance are available at these offices. Don't send your return to these addresses.

Bend—2330 NE Division, Suite 9
Eugene—2350 Oakmont Way #105
Medford—24 West 6th St
Portland—800 NE Oregon St, 5th floor
Portland*—Federal Building Lobby
1220 SW Third Ave
Salem—Revenue Building, First floor, Room 135
955 Center St NE
Salem—4275 Commercial St SE
Building 2, Suite 180
Wilsonville—9450 SW Commerce Circle, Suite 450

* January 3–April 17: We’ll provide walk-in help from 9 A.M.–4 P.M., Monday–Friday, except holidays.

Printed information (free) State forms and publications only

(For processing, do not clip.)

☐ Amended Form 40X and instructions... 150-101-046
☐ Computing Interest on Tax You Owe ... 150-800-691
☐ Credit for Income Taxes Paid to Another State......................... 150-101-646
☐ Depreciation form .................. 150-101-025
☐ Elderly Rental Assistance booklet ... 150-545-002
☐ Estimated Tax circular .................. 150-101-648
☐ Estimated Tax coupons .................. 150-101-026-2
☐ Estimated Tax instructions .................. 150-101-026
☐ Home Care for the Elderly Credit...... 150-101-653
☐ Interest and Dividends on U.S. Bonds and Notes................. 150-101-615
☐ Interstate Transportation Wages........... 150-101-601
☐ Limit on Itemized Deductions................. 150-101-611
☐ Married Persons Filing Separate Returns 150-101-656
☐ Military Personnel Filing Information ... 150-101-657
☐ Oregon Deferral of Reinvested Gain ... 150-101-614
☐ Oregon Income Tax Withholding: Some Special Cases .................. 150-206-643
☐ Political Contributions .................. 150-101-662
☐ Record Keeping Requirements .......... 150-101-608
☐ Residential Energy Tax Credit .......... 150-101-641
☑ Retirement Income .................. 150-101-673
☐ Senior Citizen’s Property Tax Deferral.................................. 150-310-675
☐ What To Do if You are Audited .......... 150-101-607
☐ Your Rights as an Oregon Taxpayer........................................ 150-800-406
☐ List of other printed information:
Forms/Publications Request................. 150-800-390

Send to: Forms
Oregon Department of Revenue
PO Box 14999
Salem OR 97309-0990

Please print
Your name __________________________________________
Address __________________________________________
City __________________________________________
State ______________________ ZIP ____________

150-101-045 (Rev. 12-99)