

OREGON

—2004—

Estimated Income Tax Instructions for Form 40ES

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These instructions aren't a complete statement of laws and Department of Revenue rules. Call us if you need more information. Telephone numbers are on page 8.

What is estimated tax?

Estimated tax is the amount of tax you **expect** to owe when you file your 2004 Oregon income tax return.

Additional withholding

Estimated tax payments aren't a substitute for withholding. If you don't have enough Oregon tax withheld from your wages, ask your employer to increase your Oregon withholding. You may change your Oregon withholding without changing your federal withholding. File a new federal Form W-4 (Employee's

Withholding Allowance Certificate) with your employer and label it "For Oregon only."

Order information circular, "Oregon Income Tax Withholding: Some Special Cases," to help figure the amount of tax to be withheld from your wages. See page 8.

Who must make estimated tax payments?

You must make estimated tax payments if:

- You expect to owe \$1,000 or more when you file your 2004 Oregon income tax return, **and**
- The total amount of income tax you expect to be withheld from your 2004 income will not equal or exceed at least one of the following:
 - 90 percent of the net income tax to be shown on your 2004 income tax return, **or**
 - 100 percent of the net income tax shown on your 2003 income tax return **or**
 - 90 percent of the tax on your 2004 annualized income.

You can still make estimated tax payments even if you expect to owe less than \$1,000.

Retirees

If you are retired or will retire soon, you may need to make estimated tax payments or have Oregon income tax withheld from your retirement income. Contact the payer of this income to see if this is possible.

WHEN ARE YOUR ESTIMATED TAX PAYMENTS DUE?

First Quarter Payment Is Due	Second Quarter Payment Is Due	Third Quarter Payment Is Due	Fourth Quarter Payment Is Due
Thursday April 15, 2004	Tuesday June 15, 2004	Wednesday September 15, 2004	Tuesday January 18, 2005

Eligible federal retirees who worked for and retired from the U.S. government prior to October 1, 1991 do not need to make estimated tax payments to Oregon on their federal pensions. However, federal retirees should continue to make estimated tax payments if they receive income from other sources.

Federal retirees with service time both before **and** after October 1, 1991 must continue to pay tax on that portion of their federal pension based on their service after October 1, 1991.

If you are at least **62** years old or older, you may qualify for the retirement income credit.

Nonresidents and part-year residents

Nonresidents figure Oregon estimated tax only on:

- Income that is subject to Oregon tax; **or**
- Income from conducting a trade or business within Oregon; **or**
- Oregon lottery winnings under \$5,000.

Federal law prohibits Oregon from taxing retirement income received by a person who is not domiciled in Oregon.

In most cases you must make Oregon estimated tax payments if you **expect** to owe \$1,000 or more in tax on your income from Oregon sources.

The amount of your payment is based on the tax you compute using one of the methods shown on page 3. Use your 2003 Form 40N or Form 40P as a guide to estimate your 2004 Oregon income tax. Use the worksheet on page 5 to compute the amount you owe. Follow the same instructions for filing Form 40ES and paying estimated tax as full-year residents do.

S corporation, limited liability company (LLC), or partnership income. If you are a shareholder in an S corporation, are a member of an LLC, or are a partner in a partnership with income from Oregon sources, you may need to make estimated tax payments.

- Nonresidents. You are subject to Oregon tax on your share of the Oregon income reported by the S corporation, LLC, or partnership. You are also subject to Oregon tax on any guaranteed payments you receive from the partnership. The payments are apportioned using the partnership's apportionment percentage.
- Part-year residents. Generally, for the part of the year you were a nonresident, you are subject to Oregon tax on your share of the **Oregon** income and guaranteed payments reported by the S corporation, LLC, or partnership. For the part of the year you were a resident, you are subject to Oregon tax on your share of **all** the S corporation, LLC, or partnership income. See page 8 for more information.

Fiduciaries

Don't file Form 40ES. You don't need to make estimated tax payments on behalf of an estate or trust.

2/Payment due dates

Farmers and commercial fishers

Most farmers and fishers won't need to make estimated tax payments. **But you must file Form 10 to show you qualify as a farmer or fisher.**

To determine if you need to make estimated tax payments, figure **both** your **2003** gross income **and** your **2004** estimated gross income.

If two-thirds of your total 2003 gross income or two-thirds of your total 2004 estimated gross income is from farming or fishing, you don't need to make estimated tax payments.

Farmers. Use the amounts on the following lines to determine your gross income from farming:

- Federal Schedule F, line 11.
- Federal Schedule E, line 42.
- Federal Form 4797, line 20. Include only gains from sale of draft, breeding, sporting or dairy livestock.

Note: Farm income averaging is available for 2003. See page 8 to order forms if you are estimating tax on farm income and need more information.

Commercial Fishers. Use the amounts on the following lines to determine your gross income from commercial fishing:

- Federal Schedule C, line 5.
- Federal Schedule C-EZ, line 1.
- Federal Schedule E, line 42.

File Form 10, "Underpayment of Oregon Estimated Tax," to show you qualify as a farmer or fisher. File the form with your **2004** Oregon income tax return. Your 2004 Oregon return is due April 15, 2005. To get Form 10 and instructions, see page 8.

When are 2004 estimated income tax payments due?

Calendar-year taxpayers

You may pay your total 2004 estimated Oregon income tax by April 15, 2004, or you may divide your estimated tax into four payments.

2004 estimated tax due dates

First payment—due **April 15, 2004.**

Second payment—due **June 15, 2004.**

Third payment—due **September 15, 2004.**

Fourth payment—due **January 18, 2005.**

If you find you still owe more income tax, pay the balance by April 15, 2005. This is true even if you get an extension to file your tax return. You may owe interest on an underpayment. See page 6.

Fiscal-year taxpayers

Pay one-fourth of your Oregon estimated tax on the 15th day of the fourth, sixth, and ninth months of your

tax year. The last payment is due 15 days after the end of your tax year. If your due date falls on a Saturday, Sunday, or legal holiday, use the next regular workday.

If you are a fiscal-year taxpayer, write the date your fiscal year ends in blue or black ink at the top of Form 40ES.

Special cases

You don't need to make the fourth payment (January 18, 2005) if:

- You file your 2004 Oregon individual income tax return on or before January 31, 2005, **and**
- You pay all tax due with your return.

You still must make estimated tax payments on the earlier payment dates.

Form 40ES instructions

Obtaining the form

- **“Personalized” forms.** If you prepared your own Oregon income tax return last year, you may have received these instructions and forms at your home or business address. The forms are printed with your name, address, and Social Security number.

Use your personalized forms if you receive them so we can process your estimated tax payments faster and more accurately. If someone else prepares your estimated tax forms, **ask them to use your personalized forms.**

- **“Nonpersonalized” forms** don't have printed names or other personal information. They are used by people who haven't filed estimated tax payments before.
- **Tax preparer.** Your preparer may have tax software that will prepare your forms.

Do not use forms from a prior year.

Filling out the form

Please **use blue or black ink** to correct any errors. Do not use red ink or gel pens to fill out this form.

If your name is printed on Form 40ES. Check your name, address, and Social Security number for accuracy. Also check your spouse's name and Social Security number if filing jointly.

If your name isn't printed on Form 40ES. Print your name, address, telephone number, and Social Security number. Print your spouse's name and Social Security number if you are filing a joint Form 40ES.

This form is machine-scanned. Please print your numbers and letters inside the boxes like this:

9	8	7	6	5	4	3	2	1	J	O	N	E
---	---	---	---	---	---	---	---	---	---	---	---	---

Important: Double-check your Social Security number to make sure it's correct. We need your Social Security number to credit your payment to your account. The request for your Social Security number(s) is authorized by Section 405, Title 42, of the United States Code.

Filing joint payments

You may file a joint estimated tax Form 40ES unless:

- You or your spouse are nonresident aliens, **or**
- You are legally separated, **or**
- You and your spouse have different tax years. For example, you use a calendar year and your spouse uses a fiscal year.

If you file a joint estimated tax Form 40ES, the payment is considered to be joint, regardless of which spouse actually sent in the money.

Filing separate payments

If you received joint personalized payment coupons but want to make payments under your name only, cross out your spouse's name and Social Security number.

You may file separate 2004 Oregon income tax returns even if you file a joint Form 40ES. **If you file separate income tax returns after filing a joint Form 40ES,** you and your spouse should decide who will claim the estimated tax jointly paid. You may divide the estimated tax between you, or agree that one of you will claim the entire amount. If you and your spouse can't agree, your estimated tax generally will be divided based on your separate tax liabilities.

Note: If you expect to file separate tax returns, using separate estimated tax accounts will speed processing of your returns.

Methods of computing estimated tax

The 2003 Oregon Legislature passed House Bill (HB) 2152 which made several changes to Oregon tax law. These changes included a graduated income tax assessment, commonly known as a surcharge. This bill was referred by voters for a February 3, 2004 election. If the measure passes, you will need to include the surcharge when estimating your 2004 tax liability. If the election fails, enter a zero on the surcharge line.

- **Method 1—Estimated 2004 tax**—90 percent of your estimated **2004** net income tax. To figure your payments under this method, use the appropriate worksheet.

— Full-year resident worksheet, page 4.

— Nonresident and part-year resident worksheet, page 5.

Use your **2003** federal income tax return and instructions as **guides** to estimate your **2004** federal adjusted gross income (AGI). Your 2003 federal AGI is on Form 1040, line 34; Form 1040A, line 21; or Form 1040EZ, line 4.

Example: Allan and Louise are married and have three children. Allan is self-employed. Louise works for a dentist. They want to know if they must make 2004 estimated tax payments. They use these steps to find out:

1. They use their 2003 federal tax return as a guide to estimate their 2004 federal AGI.

- Then they use their 2003 Oregon income tax return as a guide to figure the income, deductions, withholding, and credits **they expect for 2004**.
- They use this information to figure their 2004 Oregon estimated tax. Here's how they estimate their 2004 tax using **tax rate chart J**:

Estimated 2004 adjusted gross income	\$ 45,567
Less estimated:	
Federal tax subtraction	\$ 4,000
Net itemized deductions	5,500
Total deductions	- 9,500
Estimated Oregon taxable income	\$ <u>36,067</u>
Oregon tax using the tax rate chart on page 7	2882
Exemption credit (5 × \$151)	- 755
Estimated political contribution credit	- 100
Oregon tax after credits	\$ 2,027
Surcharge	+ 41
Net income tax	\$ <u>2,068</u>
Multiply their tax after credits by 90% (.90)	× .90
Total	\$ 1,861
Less: tax Louise expects to be withheld from her wages	- 741

Estimated tax payment required for 2004 \$ 1,120

This amount is more than \$1,000. Allan and Louise must make estimated tax payments for 2004. They must complete Form 40ES and make minimum payments of \$280 (\$1,120 ÷ 4 = \$280) by **each** payment due date.

• **Method 2—Safe harbor 2003 tax**—100 percent of the net tax (tax after credits) shown on your **2003** income tax return. Your 2003 return must be filed on time, including extensions. Pay 25 percent of your 2003 net income tax by each estimated tax payment due date. You can't use this method if you didn't file a 2003 return. Your 2003 Oregon income tax return must not have been a short-year return for accounting purposes. You may use this method if you were a part-year resident in 2003.

• **Method 3—Annualized 2004 tax**—90 percent of your 2004 annualized net income tax. If you receive a larger portion of your taxable income later in the year, you may annualize your income to figure your estimated tax payments. Use the annualized income worksheet on the 2003 Oregon Form 10 as a guide to figure your

Full-year resident filers

Estimated tax worksheet

Keep this worksheet for your records

- | | |
|---|---------------|
| 1. Federal adjusted gross income you expect in 2004 | 1. _____ |
| 2. Oregon additions you expect in 2004 | 2. _____ |
| 3. Income after additions. Line 1 plus line 2 | 3. _____ |
| 4. Oregon subtractions you expect in 2004 | 4. < _____ > |
| 5. Income after subtractions. Line 3 minus line 4 | 5. _____ |
| 6. Itemized or standard deductions you expect in 2004 | 6. < _____ > |
| 7. Oregon taxable income you expect in 2004. Line 5 minus line 6 | 7. _____ |
| 8. 2004 Oregon estimated income tax. Use the 2004 tax rate chart on page 7 to figure the tax on the amount on line 7 | 8. _____ |
| 9. Exemption credit (\$151 × number of exemptions) | 9. _____ |
| 10. Oregon income tax credits you expect for 2004 (don't include exemption credit) | 10. _____ |
| 11. Line 9 plus line 10 | 11. _____ |
| 12. Line 8 minus line 11 (not less than -0-) | 12. _____ |
| 13. Surcharge | 13. _____ |
| 14. Line 12 plus line 13 | 14. _____ |
| 15a. Multiply line 14 by 90% (.90). If you did not file a 2003 return, enter the amount from line 15a directly on line 15c | 15a. _____ |
| 15b. Enter 100% of the tax shown on your 2003 return | 15b. _____ |
| 15c. Enter the smaller of line 15a or 15b. This is your required annual payment to avoid underpayment interest | 15c. _____ |
| 16. Oregon income tax you expect withheld from your wages and/or pension in 2004 | 16. < _____ > |
| 17. Annual payment. Line 15c minus line 16 | 17. _____ |
| 18. Amount you owe on each payment date. See table below. Round to nearest dollar | 18. _____ .00 |

If you first need to pay estimated tax on:

- April 15, 2004
- June 15, 2004
- September 15, 2004
- January 18, 2005

Then fill in on line 18 of this worksheet:

- ¼ of line 17 (make 4 payments)
- ⅓ of line 17 (make 3 payments)
- ½ of line 17 (make 2 payments)
- All of line 17 (pay in full)

Nonresident and part-year resident filers

Estimated tax worksheet

Keep this worksheet for your records

1. 2004 Oregon estimated income tax from the 2004 tax rate chart. Use your 2003 Oregon and federal income tax returns and instructions as guides 1. _____
2. Oregon income tax credits you expect for 2004. On a separate sheet, multiply your credits by your Oregon percentage (if required). Refer to the Oregon income tax return instructions. Enter your total allowable tax credits here 2. < _____ >
3. Line 1 minus line 2 (not less than -0-) 3. _____
4. Surcharge 4. _____
5. Line 3 plus line 4 5. _____
- 6a. Multiply line 5 by 90% (.90). **If you did not file a 2003 Oregon return, enter the amount from line 6a directly on line 6c.** 6a. _____
- 6b. Enter 100% of the tax shown on your 2003 Oregon return 6b. _____
- 6c. Enter the smaller of line 6a or 6b. **This is your required annual payment to avoid underpayment interest** 6c. _____
7. Oregon income tax you expect to be withheld from your wages and/or pension in 2004 7. < _____ >
8. Annual payment. Line 6c minus line 7 8. _____
9. Amount you owe on each payment date. See table below. Round to the nearest dollar 9. _____ .00

If you first need to pay estimated tax on:

April 15, 2004
June 15, 2004
September 15, 2004
January 18, 2005

Then fill in on line 9 of this worksheet:

¼ of line 8 (make 4 payments)
⅓ of line 8 (make 3 payments)
½ of line 8 (make 2 payments)
All of line 8 (pay in full)

estimated tax payments under this method. To order Form 10, see page 8.

Paying estimated tax

Applying your 2003 refund

You may apply your 2003 refund to your 2004 estimated tax account. Your refund will be applied to your **first** payment period if you file your 2003 return by the due date (including extensions). Be sure to mark the extension box on your Form 40 if you filed an extension. You can't apply your refund if you file Form 40S.

Show the amount of refund you want applied to your 2004 estimated tax on your 2003 Form 40, line 57; 2003 Form 40N, line 75; or 2003 Form 40P, line 75.

Note: Does the refund amount you're applying cover the payment due? If so, you don't need to make a payment for the period. If your refund is reduced, the Oregon Department of Revenue will notify you. You may need to make a payment for the difference. Do so immediately to avoid or reduce any underpayment interest.

Sending your payment

Fill in the amount of your payment on Form 40ES. Round your payment to the nearest dollar.

- Your payment is the amount you figured using one of the methods on pages 3 and 4, **minus** any amount of your 2003 Oregon income tax refund you asked to have applied to your 2004 estimated tax account.
- **Enclose your payment.**
- To help us speed processing, we ask that you do not use gel pens or red ink. Please **use blue or black ink** to fill out your coupons and checks. Our equipment cannot read other colors.
- Make your check payable to **Oregon Department of Revenue.**
- Write your Social Security number and "2004 40ES" on your check. Write your spouse's Social Security number on your check if you are paying jointly.
- Do not send cash or postdated checks.
- **Don't staple** your check to Form 40ES.

Note: Send your 2004 Form 40ES and payment separate from your 2003 income tax return. **Do not** mail them together.

When income changes during the year

If your expected income, deductions, or credits change after April 1, 2004, you may need to begin making estimated tax payments at a later date.

If your expected income or deductions change after you made your first payment you may need to refigure your 2004 estimated tax.

Estimated method. Use the new income or deductions and the appropriate worksheet on page 4 or 5.

Safe harbor method. You generally will not revise your payments if you are using this method.

Annualized method. Use the annualized income worksheet on Oregon Form 10. To order Form 10, see page 8.

Then use the amended estimated tax worksheet below to figure how much to pay. On Form 40ES fill in the amount from line 5 of the worksheet.

Amended estimated tax worksheet

1. Amended required annual payment .. 1. _____
2. 2004 estimated tax already paid, including refunds applied on previous payment dates 2. _____
3. Unpaid estimated tax (line 1 minus line 2) 3. _____
4. Number of remaining payment dates 4. _____
5. Amount of each remaining payment (line 3 divided by line 4) 5. _____

If the change occurs:	Then the first estimated tax payment is due:
<ul style="list-style-type: none"> • after April 1 and before June 2, 2004 	June 15, 2004
<ul style="list-style-type: none"> • after June 1 and before September 2, 2004 	September 15, 2004
<ul style="list-style-type: none"> • after September 1, 2004 	January 18, 2005

Does the due date of my income tax return change?

No. File your 2004 Oregon income tax return by April 15, 2005, as usual.

Late payments

Your Form 40ES with payment must be postmarked by the due date to be considered on time.

If you pay late, you may owe interest for late payment when you file your 2004 Oregon income tax return. See "Interest on underpayment of estimated tax" below.

If you underpaid in an earlier payment period, pay the difference now to reduce interest charges. **Don't wait** until the next payment due date. We apply payments first to underpayments from earlier periods.

Example: The June 15 payment is first applied to any underpayment for the first payment period. The balance of the June payment is then applied to the second payment period.

Interest is charged until the underpayment is paid or until April 15, 2005, whichever comes first.

Important: You must file your 2004 income tax return before we can refund any estimated payments.

Interest on underpayment of estimated tax

You will have an underpayment for 2004 if you pay less than:

- 90 percent of the tax to be shown on your 2004 income tax return (at least one-fourth on each payment due date), **or**
- 100 percent of the tax shown on your 2003 income tax return (at least one-fourth on each payment due date), **or**
- 90 percent of the tax figured on your 2004 annualized income.

You will be charged interest on the underpayment. To figure the amount of interest, **complete Form 10**, "Underpayment of Oregon Estimated Tax." File Form 10 with your 2004 Oregon income tax return. Pay the interest when you file your 2004 Oregon income tax return. To get Form 10 and instructions, see page 8.

The interest rate is 6 percent for interest periods beginning on or after January 1, 2004. The interest rate may change once a calendar year.

Keep records

If you received a personalized 40ES coupon, there are stubs for your records. On the Form 40ES stub fill in:

- **Amount of payment due.** That's the amount of 2004 estimated tax you figured using the methods on pages 3 and 4.
- **Amount of your 2003 Oregon income tax refund you're applying to this payment.** The total refund can't be more than the amount shown on your tax return. Generally, your 2003 refund will be applied only to your first quarter payment. Fill in -0- for the remaining quarters.

- **Your payment.** Subtract box 2 from box 1. This is the amount of your check for **this** payment date.
- **Total paid to date.** Write in your 2004 estimated tax payments (from box 3 of each payment stub to date) **plus** total refund amounts applied (box 2 of each payment stub to date).
- **Date mailed.**

Keep this stub for your records.

Send the original Form 40ES to us. Fill in only the information requested. **Don't send us photocopies** of the personalized forms. Keep copies for your records.

Where do I send my payments?

Mail your estimated tax payment and coupon to:

**Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950**

**Tax rate
charts
for
computing
2004
Oregon
estimated tax**

Tax rate chart S:

For persons filing Single, or Married filing separately

If your taxable income is:

Your tax is:

Not over \$2,600	5% of taxable income
Over \$2,600 but not over \$6,500	\$130 plus 7% of excess over \$2,600
Over \$6,500	\$403 plus 9% of excess over \$6,500

Tax rate chart J:

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

If your taxable income is:

Your tax is:

Not over \$5,200	5% of taxable income
Over \$5,200 but not over \$13,000	\$260 plus 7% of excess over \$5,200
Over \$13,000	\$806 plus 9% of excess over \$13,000

Caution: The tax rates change because of inflation. Use this rate chart for figuring your 2004 estimated tax. Don't use a 2003 rate chart.

Taxpayer assistance

Printed information (free)

Income tax booklets are available at many post offices, banks, and libraries. For booklets and other forms and publications, you can also access our Web site, order by telephone, or return the form below.



Check individual boxes to order. Complete name and address section. Clip on the dotted line, then mail in the entire list to the address below.

Forms and instructions

- Form 10, *Underpayment of Oregon Estimated Tax* 150-101-031
- Form 24, *Like-Kind Exchanges/ Involuntary Conversions* 150-800-734
- Form 40ES, *Estimated Income Tax Coupons, and instructions* 150-101-026/-2
- Forms 40S & 40, *Full-Year Residents* 150-101-043
- Forms 40P & 40N, *Part-Year & Nonresidents* 150-101-045
- Form 40X, *Oregon Amended Individual Income Tax Return* 150-101-046
- Form 40-EXT, *Oregon Automatic Extension and Extension Payment Coupon* 150-101-165
- Form 90R, *Elderly Rental Assistance* 150-545-002
- Form FIA-40, *Oregon Farm Income Averaging for Full-Year Residents* 150-101-160
- Form FIA-40N, *40P, and Schedule Z, Oregon Farm Income Averaging for Nonresidents and Part-Year Residents* 150-101-161
- Oregon Depreciation Schedule* 150-101-025

Information circulars and brochures

- Amtrak Act Interstate Transportation Wages* 150-101-601
- Audits: What To Do if You Are Audited* 150-101-607
- Credit for Income Taxes Paid to Another State* .. 150-101-646
- Divorce and Taxes* 150-101-629
- Donated Crops Tax Credit* 150-101-686
- Electronic Filing for Oregon* 150-101-630
- Estimated Income Tax* 150-101-648
- Income Tax Filing Extension* 150-101-660
- Interest on Tax You Owe, Computation* 150-800-691
- Itemized Deductions Limit* 150-101-611
- Married Persons Filing Separate Returns* 150-101-656
- Military Personnel Filing Information* 150-101-657
- Record-Keeping Requirements* 150-101-608
- Retirement Income* 150-101-673
- Your Rights as an Oregon Taxpayer* 150-800-406
- List of other printed information:
Form and Publication Order 150-800-390

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

Please print

Name _____
Address _____
City _____
State _____ ZIP Code _____

8/How to get help

Internet

www.dor.state.or.us



The Department of Revenue Web site is a quick and easy way to download forms and publications, get up-to-the-minute tax information, and learn about electronic filing.

Correspondence



Write to: Oregon Department of Revenue, 955 Center St NE, Salem OR 97301-2555. Include your Social Security number and a daytime telephone number for faster service.

Telephone

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

If you have a touch-tone telephone, call our 24-hour voice response system at one of the numbers above to:

- Hear recorded tax information
- Order tax forms.
- Check on the status of your 2003 personal income tax refund (beginning March 15).



For help from Tax Services, call one of the numbers above:

Monday, Tuesday, Thursday, Friday 7:30am-5:10pm
Wednesday 10:00am-5:10pm
Closed on holidays.

April 1–April 15, Monday–Friday 7:00am– 9:00pm
Saturday, April 3 and April 10 9:00am–5:00pm

Wait times may vary.

TTY (hearing or speech impaired; machine only): 503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

Americans with Disabilities Act (ADA). This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

Asistencia en español. Llame al 503-945-8618 en Salem o llame gratis al 1-800-356-4222 en Oregon.

Field offices

Get forms and assistance at these offices. **Don't send your return to these addresses.**

Bend 951 SW Simpson Drive, Suite 100

Eugene 1600 Valley River Drive, Suite 310

Medford 24 West 6th Street

Newport 119 NE 4th Street, Suite 4

North Bend 3030 Broadway

Pendleton 700 SE Emigrant Ave, Suite 310

Portland* Federal Building Lobby, 1220 SW Third Avenue

Portland 800 NE Oregon Street, Suite 505

Salem Revenue Building, 955 Center Street NE, Room 135

Salem 4275 Commercial Street SE, Suite 180

Tualatin 6405 SW Rosewood Street, Suite A

* January 21 –March 26: Monday, Wednesday, and Friday,

10 a.m. – 3 p.m. March 29–April 15: Monday–Friday, 9 a.m. –4 p.m.

