

Schedule MH

INVOLUNTARY MOVE OF A MOBILE HOME

2006

You may qualify for this credit if you moved your mobile (or manufactured) home because the facility you lived at closed or was closing. You also must:

- Have household income (taxable and nontaxable) of \$60,000 or less, **and**
- Own a mobile home with a fair market value of \$110,000 or less that was: (1) Occupied as your primary personal residence, **and** (2) Located in a mobile home facility in Oregon.

Last name	First name and initial	Social Security number (SSN) - -
Spouse's last name, if married (even if filing separate returns)	Spouse's first name and initial	Spouse's Social Security number - -
Name of closing park	Date park was closed (mm/dd/yyyy)	
Address of your mobile home at closing park (include city, state, and ZIP code)	Date your mobile home was moved (mm/dd/yyyy)	
Name and telephone number of closing park manager	Fair market value of your mobile home before move \$	

SECTION A

- 1 Enter the qualifying expenses **you** paid to move your mobile home, minus certain payments from the closing park, but not more than \$10,000. See the back of this form for more information 1
- 2 Enter information about all **other** owners of your mobile home, even if they did not pay any moving expenses. If there are more than two other owners, please attach the additional owners' information on a separate statement and enter the total expenses and credit claimed by all other owners on lines 2C and 2D.

A. Name of other owner(s)	B. SSN of other owner(s)	C. Qualifying expenses paid by other owner(s)	D. Credit claimed by other owner(s)
Total		2C	2D

Important: The total credit claimed by all owners of a mobile home for the move of their mobile home cannot be more than \$10,000. The amount on line 1 plus the total on line 2, column D, cannot be more than \$10,000.

SECTION B

Household income includes taxable and nontaxable income of you and your spouse. Include your spouse's income even if you file separate returns. If you and your spouse were living **permanently** apart at the end of 2006, do **not** include your spouse's income. If you file a separate return from your spouse, only **one** of you may claim the credit. See Household Income Checklist at www.oregon.gov/DOR/PTD/docs/checklist.pdf for a complete listing.

	Your Income	Spouse's Income
3 Wages	3a	3b
4 Interest and dividends	4a	4b
5 Business net income (loss limited to \$1,000)	5a	5b
6 Farm net income (loss limited to \$1,000)	6a	6b
7 Gain on property sales (loss limited to \$1,000)	7a	7b
8 Rental net income (loss limited to \$1,000)	8a	8b
9 Other income from your federal return. Identify _____	9a	9b
10 Social Security or Railroad Retirement board (taxable and nontaxable)	10a	10b
11 Pensions and annuities (taxable amount)	11a	11b
12 Adult and family services benefits (do not include food stamps)	12a	12b
13 Unemployment benefits	13a	13b
14 Veterans' and military benefits (taxable and nontaxable)	14a	14b
15 Gifts (cash and noncash), grants, and scholarships (total minus \$500)	15a	15b
16 Child support received (do not include amounts from line 11)	16a	16b
17 Other sources of income. Identify _____	17a	17b
18 Add lines 3 through 17 in each column	18a	18b
19 Adjustments to income from federal Form 1040, line 36, or federal Form 1040A, line 20	19a	19b
20 Line 18 minus line 19 for each column	20a	20b
21 Add lines 20a and 20b. This is your household income . If line 21 is more than \$60,000, STOP HERE! You do not qualify for the Involuntary Move of a Mobile Home Credit. Otherwise, continue to line 22	21	
22 Enter your household size (see definition on the back of this form)	22	
23 Enter the household income limit from the chart on the back of this form that is next to your household size. If line 21 is greater than line 23, go to Section C, line 24. Otherwise, go to Section D, line 26	23	

— ATTACH THIS SCHEDULE TO YOUR OREGON RETURN —

SECTION C—If line 21 is **greater** than line 23, you qualify for the **non-refundable** credit.

24 Enter the amount from line 1, Section A24

25 Divide line 24 by 3. This is your **non-refundable** credit for 2006. Enter this amount as an “other credit” on Form 40S, line 16; Form 40, line 39; Form 40N, line 57; or Form 40P, line 56. Enter **code 741** to identify this credit. This amount will also be your non-refundable credit for tax years 2007 and 2008.....25

SECTION D—If line 21 is **equal** to or **less** than line 23, you qualify for the **refundable** credit.

26 Enter the amount from line 1, Section A. This is your **refundable** credit for 2006. Enter this amount on Form 40S, line 22; Form 40, line 46; Form 40N, line 64; or Form 40P, line 63.....26

INSTRUCTIONS AND ADDITIONAL INFORMATION FOR SCHEDULE MH

For more information, download the publication, *Involuntary Move of a Mobile Home Tax Credit* (150-101-609), from our website or contact us to order it.

Line 1. Your **qualifying expenses** that you paid for moving and setting up your mobile home (or manufactured home) must be reasonable and can include, but are not limited to:

- Costs to disassemble, prepare, and move the mobile home and accessories (foundation, skirting, stairs, carport, garage, storage unit, etc.) to the new location.
- Costs to disconnect and reconnect utilities (water, electricity, gas, telephone, cable, etc.).
- Costs for trip permits, public inspections, system development at the new site, building inspections, and installation permits.
- Costs of storing the mobile home while preparing the new location.
- Costs for mobile home improvements required to meet the standards at the new location, such as the foundation, drains, driveways, carports, stairways, or siding.
- Costs to reassemble the mobile home at the new location, including repairing carpet, walls, ceilings, floors, siding, roof, and touch-up paint.
- Costs to clean up the old site as required by the closing landlord.

Qualifying expenses do **not** include:

- Costs to purchase land or the fees associated with the purchase of land.
- Costs for capital improvements to the property other than those listed as qualifying expenses.
- Costs otherwise deductible under federal tax law, such as interest expense, or personal or real property taxes.
- Costs for packing, transporting, storing, and unpacking contents of the mobile home and other personal belongings.
- Costs for temporary housing and meals.

Line 22. Your **household size** includes you, your spouse (unless you lived apart the entire year), and anyone else who lived in your home with you during any part of the year.

Line 23. If your household income (line 21) is equal to or less than the **household income limit** for your household size as shown in the chart below, then your credit is refundable (complete Section D). If your household income is more than the amount shown below for your household size, but equal to or less than \$60,000, then your credit is non-refundable (complete Section C).

Household size If line 22 is:	Household income limit Enter this amount on line 23:
1	\$19,140
2	\$25,660
3	\$32,180
4	\$38,700

Household size If line 22 is:	Household income limit Enter this amount on line 23:
5	\$45,220
6	\$56,740
7	\$58,260
8 or larger	\$60,000

Important. If you claim this credit, you must keep the important documents listed below with your tax records for three (3) years after the final year the credit has been claimed. **DO NOT** send these items to the Oregon Department of Revenue unless requested.

Important documents to keep with your tax records to support your claim:

- Copy of the written notice that you received telling you that the park is closing and the closing date.
- Lease agreement with the closing park showing the address where you resided in that park.
- Proof of ownership of the mobile or manufactured home.
- Proof that your mobile or manufactured home was moved; proof must include the date it was moved.
- Proof of your payment of the qualifying mobile home moving expenses.

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