

Oregon 1999

S Corporation Tax

This booklet contains Form 20-S, schedules and instructions.
See page 2 for filing requirements.

General information

This publication is a guide. It isn't a complete statement of Oregon laws or Oregon Department of Revenue rules. For more information, refer to the laws and rules.

New information

Electronic funds transfer. On July 1, 1999, the department began accepting corporation estimated tax payments by electronic funds transfer (EFT). EFT reduces both the time and expense of processing payments and enhances accuracy.

If your corporation's annual estimated tax exceeds \$1,000,000 in tax years beginning July 1, 1999, \$200,000 in tax years beginning July 1, 2000, and \$50,000 in tax years beginning July 1, 2001, contact the Oregon Department of Revenue for more information on using EFT. Beginning July 1, 2002, you must make your Oregon estimated tax payments by EFT if you are required to make your federal estimated tax payments by EFT.

Note: This will not apply to S corporations unless your income taxed on federal Form 1120S is from built-in gains, certain capital gains and excess net passive income and your Oregon excise or income tax calculated on Oregon Form 20-S exceeds the above dollar amounts.

Voluntary participation. If you don't meet the dollar amounts for mandatory participation in the EFT program, you may participate on a voluntary basis.

We will mail booklets to those taxpayers we believe will exceed the \$200,000 requirement for the mandatory participation that begins July 1, 2000. If you exceed the threshold or want to participate on a voluntary basis, call 503-947-2017 to register.

Oregon tax law is tied to the Internal Revenue Code (IRC) as it is in effect for the taxpayer's tax year. Changes made to the definition of federal taxable income are effective for Oregon at the same time they are effective for federal purposes. Oregon's definition of taxable income for corporations is the same as for federal income tax purposes, except for modifications required under

Oregon tax law. Oregon follows the federal provisions and tax treatment for S corporations owning qualified subchapter S subsidiaries (QSSS).

Consolidated returns. S corporations can't be included in consolidated federal returns. Internal Revenue Code 1361(b) provides that a corporation which is a qualified subchapter S subsidiary is not treated as a separate corporation. All income, deductions and credits of the qualified subchapter S subsidiary will be treated as belonging to the parent S corporation.

Sales factor. Starting in 1999, net gains from sales, exchanges or redemption of intangible assets that are not derived from your primary business activity are included in the sales factor if the gains are business income.

Claim of right credit. Oregon allows a claim of right tax credit beginning for tax year 1998 if your federal tax liability is computed under IRC 1341(a)(5). A claim of

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right exists when you are taxed on income and later find you have no right to that income and it must be repaid.

Land donation subtraction. Beginning January 1, 2000, a subtraction will be allowed for the fair market value of land donated to a school district, or for the amount of the reduction in sales price of land sold to the school district. The subtraction is limited to 50 percent of Oregon taxable income.

Long-term care insurance credit. Beginning January 1, 2000, a credit will be available for employers who provide long-term care insurance on behalf of their Oregon employees. For business filers, the maximum income tax credit is 15 percent of the total amount of long-term care insurance premiums provided by the taxpayer, not to exceed \$500 per employee.

Lenders credit for affordable housing. Credit for loans to finance certified housing projects for low-income households will be available until January 1, 2010.

Filing requirements

File **Form 20-S**, Oregon S Corporation Tax Return, if your corporation files federal Form 1120S.

Check the appropriate box to indicate whether this return is an excise or an income tax return.

Excise tax filing requirements

S corporations doing business in Oregon must file Form 20-S under the **excise** tax provisions in ORS Chapter 317.

“Doing business” is defined as having sales activity in Oregon **and** one or more of the following:

- A stock of goods.
- An office.
- A place of business (other than an office) where affairs of the corporation are regularly carried on.

“Doing business” also includes providing services to customers as the primary business activity or incidental to the sale of tangible or intangible personal property.

Excise tax filers with business activity in Oregon are subject to a **\$10 minimum tax**.

Corporations with no business activity in Oregon, even if registered to do business in the state, are not subject to the \$10 minimum tax.

If the S corporation has an **Oregon address**, generally the S corporation will file and pay excise tax.

Income tax filing requirements

S corporations that derive income from sources within Oregon, but the income producing activity doesn't actually constitute “doing business” must file Form 20-S under the **income** tax provisions in ORS Chapter 318.

Checklist of forms and schedules

Form number	Who must file
Form 20	Every corporation (except S corporations and insurance companies) doing business in Oregon.
Form 20-I	Every corporation (except S corporations and insurance companies) with income from an Oregon source. Every Real Estate Mortgage Investment Conduit (REMIC) required to file.
Form 20-S.....	Every S corporation doing business in Oregon or with income from an Oregon source.
Schedule AP	Every corporation apportioning income both within and outside of Oregon.
Form 20-INS.....	Every insurance company doing business in Oregon.
Form 20ES.....	Every corporation which estimates its 2000 tax liability to be \$500 or more.
Form 37	Every corporation with an underpayment of estimated tax or meeting an exception.
Federal Form 1120S*	Every S corporation required to file.

*In general, Oregon's computation of corporation taxable income begins with federal taxable income, with certain modifications. See line instructions for exceptions.

Income is from an Oregon source if it is derived from:

- Tangible or intangible property located in Oregon.
- Any activity carried on in Oregon, whether intra-state, interstate, or foreign commerce.

Income tax filers **are not** subject to a minimum tax.

When you file your first Oregon S corporation return, attach a copy of your federal S corporation election, federal Form 2553.

Shareholder returns

Shareholders who meet the Oregon filing requirements must file individual income tax returns. See the Oregon full-year resident, and the nonresident and part-year resident tax booklets.

Full-year residents file Form 40, part-year residents file Form 40P and nonresidents file Form 40N. The nonresident shareholders may choose to file individual nonresident tax returns or join together to file a multiple nonresident tax return.

Resident shareholders are taxed on their pro rata share of S corporation income, loss, and deductions from the federal K-1s. Those amounts are modified by the Oregon additions and subtractions. Nonresident shareholders are taxed on their share of modified income multiplied by the S corporation's apportionment percentage from Schedule AP-1, line 6. See ORS 314.734. **Multiple Nonresident Income Tax returns** are filed by two or more nonresident shareholders. To be included in the multiple nonresident return, all the following conditions must be met:

- The shareholder must be an individual or electing small business trust (ESBT). Shareholders who are estates, trusts (other than ESBTs), partnerships, LLCs, LLPs, or S corporations cannot be included in the multiple nonresident filing.
- The shareholder must be a full-year nonresident of Oregon; and
- The shareholder must have no other Oregon source income.

Multiple Nonresident Income Tax return instructions are available to explain:

- Allowed deductions.
- Allowed credits.
- Estimated tax payments.
- Due date.
- And much more.

Multiple Nonresident Income Tax return instructions with Schedule MNR are available on our web page or by calling. See "Taxpayer Assistance" on page 12.

When is my return due?

Returns for the calendar year are due on or before April 15. When the 15th falls on a Saturday, Sunday or legal holiday, the due date is the next business day. Returns for other tax periods are due on or before the 15th day of the month following the due date of the federal return for the tax year. Do not file a return before the end of your tax year.

Oregon won't charge a late filing penalty if the return is filed by the Oregon due date, including extensions. However, interest and a 5 percent late payment penalty are charged if the tax isn't paid by the due date.

Extension of time for filing

If you need more time to file **both** your federal and your Oregon returns:

- Oregon accepts the extension you have for your federal return.
- Please note on your federal extension form, the name, address, federal identification number and business identification number (BIN), if known, of the cor-

poration filing the Oregon corporation return so that any payments made with the extension will be correctly applied.

- Attach a copy of your federal extension to your Oregon return and mark the **"an extension is attached"** box on Form 20-S.
- To avoid penalty and interest, mail any tax due on or before the original due date of your return. Attach the payment to a separate copy of your federal extension.

If you need an extension of time to file for **Oregon only**, send us a federal extension form. Write "For Oregon Only" across the top and enter Oregon amounts. Include your payment. Mail the extension request to: Oregon Department of Revenue, PO Box 14780, Salem OR 97309-0469. We'll notify you only if your extension is denied.

More time to file doesn't mean more time to pay your tax! Even if you have an extension, any tax due is payable on the original due date of the return. **Do not send a copy of Form 20-S with your extension request.**

Include a copy of your extension with your return when you file. Put the extension at the back of the Oregon return and schedules. It should be the last item before the federal corporation return. Check the box on Form 20-S indicating **"an extension is attached."** Include the amount you paid with your extension on Form 20-S, line 14, when you file your return.

Federal audit changes

If the IRS changes your federal net income for any tax year, you must notify the Oregon Department of Revenue. File an amended Oregon return and attach a copy of the federal audit report. Mail this separately from your current year's return to: Oregon Department of Revenue, PO Box 14777, Salem OR 97309-0960. If you don't amend or send a copy of the federal report, the Oregon Department of Revenue has two years from the date the department is notified of the change by the IRS to issue a deficiency notice. You **must** file within two years after the date of the federal report to receive a refund.

Amended returns

If you change net income by amending your federal return, you must file an amended Oregon return within 90 days. Attach a copy of your amended federal return to your amended Oregon return and explain the adjustments made. File an amended return using the appropriate form for the year of the original and check the box indicating **"this is an amended return."**

On the line for estimated tax payments, enter the net income or excise tax per your original return. Add or subtract prior tax adjustments to your original return.

Pay all tax and interest due when you file an amended return or within 30 days after receiving a billing notice from the department. Otherwise, you may be charged the 5 percent late payment penalty.

Form 20-S instructions

Heading

The department did not issue pre-printed address labels this year. Be sure to type or legibly print your corporation's name, address, and federal employer identification number.

Business identification number. Each corporation is identified by a business identification number (BIN) assigned by the department. You may have already been assigned a BIN if payroll taxes, workers' compensation, or unemployment payments are made to the State of Oregon. If you do not have a BIN, one will be assigned when your return is received. The BIN is located on the upper right corner of the payment (OTC) coupon.

Questions

Answer questions A through J. Furnish additional information where necessary.

Tax computation for S corporations with federal taxable income or LIFO benefit recapture

Line 1. Income taxed on federal Form 1120S. On line 1(a), enter the amount from Form 1120S, Schedule D, Part IV, line 27. On line 1(b), enter the amount from Form 1120S, Schedule D, Part III, line 18. To determine the amount to enter on line 1(c), you will need to refer to the instructions for Form 1120S. Contained in those instructions for line 22a is a worksheet. You should enter the amount from line 10 of that worksheet on line 1c. Enter the total of lines 1(a), (b), and (c) on line 1.

Line 2. Additions. Enter only additions that apply to taxable income included in line 1. See ORS 317.259 through 317.485. Examples of additions that apply to S corporation income are:

- State, municipal, or other interest income excluded from federal taxable income. Income tax filers should not include interest on State of Oregon obligations.
- Oregon excise tax and other state or foreign taxes on or measured by net income or profits.
- The difference in gain or loss on sale of business assets when the Oregon basis is less than it is for federal purposes.

Line 3. Subtractions. Enter only subtractions that apply to income included in line 1. See ORS 317.259 through 317.485. Examples of subtractions for S corporations are:

- Interest on obligations of the United States and its instrumentalities included in line 1. **This applies to income tax filers only.**
- The difference in gain or loss on sale of assets when the Oregon basis is greater than it is for federal purposes.

Line 10. Credits against tax. Only credits carried forward from C corporation years are allowed to offset the tax on built-in gains. See ORS 314.740(5)(b). No credits are allowed to offset the tax on excess net passive

income. See the information circular *Tax Credits for Corporations* (150-102-694) for more information. See page 11 to order the circular. Attach a schedule and the required credit form listed below. Credits with a carryover provision are:

- Bone marrow donation program credit.
- Business energy credit.
- Child development credit.
- Computer, scientific equipment or research credit.
- Crop gleaning credit (form 150-101-240).
- Dependent care credit (form 150-102-032).
- Farmworker housing project investment credit.
- First Break program credit.
- Fish habitat improvement credit.
- Fish screening devices credit.
- Pollution control facility credit (form 150-102-029).
- Pollution prevention credit.
- Reclaimed plastics product credit.
- Reforestation credit.
- Research credit (form 150-102-128).
- Alternative fuel vehicle fueling station credit.

Line 12. Tax adjustment for LIFO benefit recapture.

Make this adjustment in the first three years after a C corporation becomes an S corporation. Add one-third of the tax that was deferred on the last C corporation return.

Line 14. Estimated tax payments and other prepayments. Fill in the total estimated tax payments for tax year 1999 from Schedule ES. Include payments made with an extension.

Line 17. Penalty.

- Include a penalty payment if you:
- Mail your tax due after the original due date (even if you have an extension).
 - File your excise tax return after the due date, including any extension.

Penalty is 5 percent of the unpaid balance of your tax.

If you get an extension, the penalty won't be charged if you:

- Pay at least 90 percent of the tax due on or before the original due date of the return, **and**
- Pay the balance of tax when you file within the extension period, **and**
- Pay any interest due either when the return is filed or within 30 days of billing by the department.

If you **file more than three months** after the original or extended due date, add an additional penalty of 20 percent of the unpaid tax. If you don't file returns for three consecutive years by the due date of the third year's return, including extensions, you must pay a 100 percent penalty on the tax liability for each tax year. Include any penalty due on Form 20-S, line 17.

Continued on page 9 . . .

Some of the page number references in the instructions will appear to be inaccurate. The reason for this is that I removed the forms from this instruction booklet. Please use the numbers at the bottom of each page.

Webmaster

. . . continued from page 4

Line 18. Interest. If you don't pay the tax by the due date, interest will be charged on the unpaid tax.

The current interest rate is 9 percent annually, or .75 percent per month (.0247 percent per day) The interest rate may change once a calendar year.

Interest is figured daily for periods of less than a month. A month, for example, is May 16 to June 15. Here's how to figure daily interest:

$$\text{Tax} \times \text{Daily interest rate} \times \text{Number of days}$$

Interest accrues during an extension of time to file.

Additional interest on deficiencies and delinquencies. Interest will increase by one-third of 1 percent per month (4 percent yearly) on deficiencies or delinquencies if the following occurs:

- You file a return showing tax due, or the Department of Revenue has assessed an existing deficiency, **and**
- The assessment isn't paid within 60 days after the notice of assessment is issued.

Line 19. Interest on underpayment of estimated tax. You have an underpayment if you paid less than 100 percent of the tax due on each estimated tax payment due date. Interest on underpayment won't be imposed, how-

ever, if tax on Form 20-S, line 11, is less than \$500 on your 1999 return. If you have an underpayment, you must file Form 37, "Underpayment of Estimated Taxes."

Use Form 37 to:

- Calculate the amount of underpayment of estimated tax.
- Compute the amount of interest you owe on the underpayment.
- Show you meet an exception to the payment of interest.

To get Form 37, see "Taxpayer Assistance" on page 12.

On Form 20-S, line 18, include interest for payment of tax after the original return due date. On Form 20-S, line 19, include interest due from underpayment of estimated tax. **Attach Form 37 to your return and check the "Form 37 is attached" box.**

Line 21. Total due. Attach a check or money order to your return. Make your check or money order payable to "**Oregon Department of Revenue.**" Write your business identification number (if known) and 1999 on your check. Don't send cash or postdated checks.

Special instructions. Do you owe penalty and/or interest and have an overpayment on line 16? If your overpayment is less than total penalty and interest, fill in the result of line 20 minus line 16.

Schedule SM instructions

Line 1. Interest on government bonds of other states. Enter interest the corporation received from states and local governments **other than Oregon and its municipalities.** Example: Include interest from state of Washington bonds or San Francisco city bonds, but leave out interest from Oregon government bonds.

Line 2. Gain or loss on the sale of depreciable property. Enter the difference in gain or loss on the sale of business assets when the Oregon basis is less than it is for federal purposes. See ORS 316.716.

Line 3. Other. See ORS 316.680–316.789. Examples of other additions are:

- Gain from involuntary conversion. The S corporation shall make the election to defer gain from the involuntary conversion of property owned by it. Nonresident shareholders cannot join in the election to defer the gain. See ORS 314.290 and OAR 150-314.290.
- Depletion in excess of basis.
- High yield discount obligation interest.

Line 5. Interest from U.S. government. Enter the interest from the U.S. government, its instrumentalities, and organizations that invest in their securities.

Line 6. Gain or loss on the sale of depreciable property. Enter the difference in gain or loss on the

sale of business assets when the Oregon basis is greater than it is for federal purposes. See ORS 316.716.

Line 7. Work opportunity credit wages. Were salaries and wages on federal Form 1120S reduced for the work opportunity tax credit? Enter the amount of reduction here.

Line 8. Other. See ORS 316.680 through 316.789 and ORS 314.734(4) and (5). You may subtract the Oregon corporation tax paid on built-in gains reported on line 1. Examples of other subtractions are:

- Local government bond interest.
- Like-kind exchanges.
- High yield discount obligation dividends.
- Sale of public utility dividend reinvestment plan stock.
- Depreciation of basis differences due to claiming a federal tax credit.

Each shareholder's share of the additions and subtractions must be reported to the shareholder. These amounts may be added to the K-1s and labeled "Oregon additions" and "Oregon subtractions." Nonresident shareholders must report their ownership percentage of modifications, multiplied by the S corporation's Oregon apportionment percentage.

Schedule AP instructions

Qualified subchapter S subsidiaries (QSSS). Include property, payroll and sales of a QSSS in the parent corporation's factors for apportionment.

Apportionment and allocation. Apportionment is dividing business income between the states by use of a formula. Allocation is the assignment of specific nonbusiness income to a state. A corporation having unitary business activities both inside and outside Oregon must use the apportionment and allocation methods provided under the Uniform Division of Income for Tax Purposes Act (ORS 314.605 through 314.670), ORS 314.680 through 314.690, and the rules under ORS 314.280.

The following businesses use modified or different apportionment factors as provided in the following Oregon Administrative Rules (OARs) and laws:

Insurance companies	ORS 317.660
Title insurance companies	OAR 150-314.280-(E)
Health care service contractors	OAR 150-314.280-(E)
Financial corporations	OAR 150-314.280-(N)
Railroads	OAR 150-314.280-(H)
Airlines	OAR 150-314.280-(I)
Trucking companies.....	OAR 150-314.280-(J)
Sea transportation companies	OAR 150-314.280-(K)
Interstate river transportation companies	OAR 150-314.280-(L)
Long-term construction contractors	OAR 150-314.615-(F)
Movie and television production companies	OAR 150-314.615-(H)
Interstate broadcasters	ORS 314.682-314.686 OAR 150-314.684 (4) OAR 150-314.686

Oregon income is the total of the corporation's apportioned and allocated income assigned to Oregon.

Schedule AP must be completed by each corporation carrying on a unitary business both inside and outside Oregon. If another method of assigning income is proposed, Schedule AP still must be completed. A full explanation of the other method must be made.

Schedule AP-1

Property factor. (1) Value owned property at original cost. Show the average value during the taxable year of real and tangible personal property used in the business. This is the average of property values at the beginning and end of the tax period. An average of the monthly values may be required if a more reasonable value results.

(2) Value rented property at eight times the annual rental value. Reduce the annual rental value by nonbusiness subrentals.

Enter all owned or rented business property in Column B of Schedule AP-1. Enter business property within Oregon in Column A. See ORS 314.655 and the rules thereunder.

Payroll factor. Assign payroll to Oregon if:

- The services are performed entirely inside Oregon; **or**
- The services are performed both inside and outside Oregon but those services performed outside are only incidental; **or**
- Some of the services are performed in Oregon and (a) the base of operation or control is located in Oregon, or (b) the base of operation or control is not in any state in which the services are performed and the employee's residence is in Oregon.

See ORS 314.660 and the rules thereunder.

Sales factor. Assign sales to Oregon if:

- The property is shipped or delivered to a purchaser in Oregon other than the United States Government; **or**
- The property is shipped from a warehouse or other place of storage in Oregon; and (a) the purchaser is the United States Government or (b) the corporation is not taxable in the state of the purchaser. See ORS 314.665(3) for exception.

See ORS 314.620 and Public Law 86-272 to determine if a corporation is taxable in another state.

Charges for services are Oregon sales to the extent the services are performed in Oregon. See ORS 314.665 and the rules thereunder.

Gross receipts from the sale, exchange or redemption of intangible assets cannot be included in the sales factor if not derived from your primary business activity. If the resulting gains are business income, the net gains attributable to these sales shall be included in the sales factor.

Line 6. Average percent. Divide the sum of the property percentage, the payroll percentage, and two times the sales percentage by 4 if you had all of these factors. Reduce the denominator of 4 by the number of factors with a zero denominator. Example: If you had no payroll anywhere, your payroll percentage would have a zero denominator and the sum of the factors would be divided by 3 (if no sales anywhere, divide by 2).

Schedule AP-2

Business and nonbusiness income. "Business income" is income arising from transactions and activities in the regular course of the taxpayer's business. It includes income from tangible and intangible property related to the regular business operation.

Examples of business income are:

- Sales of products or services;
- Rents, if property rental is a related business activity;
- Royalties, if the patent, processes, etc., were developed by or used in the business operation;
- Gain or loss on the disposal of business property;
- Interest income on trade receivables or installment contracts arising out of the business or from the investment of working capital.

“Nonbusiness income” means all income other than business income. Rents, royalties, gains or losses, and interest can also be nonbusiness income if they arise from investments not related to the taxpayer’s business. Non-business income is allocated to a particular state based upon the source of the income. Gain or loss from the sale of a partnership interest may be allocable to Oregon. See ORS 314.635(4). **A schedule of nonbusiness in-**

come must be attached to the return. The amounts allocable to Oregon must be added to Oregon’s apportioned income. See ORS 314.610 and the rules thereunder.

Line 3. Minus: Gains from prior year installment sales included in line 1. OAR 150-314.615-(G) requires that installment gains be apportioned to Oregon using the average percent from the year of the sale rather than the year payment is received.

Line 8. Add: Gains from prior year installment sales apportioned to Oregon. Multiply the installment gains subtracted on line 3 by the average percent from the year of the sale.

Line 10. Net loss deduction (for S corporations only). Only the Oregon net loss carried over from a year in which the corporation was a C corporation shall be allowed as a deduction. It is limited to the income from built-in gains. See ORS 314.740(4).

Printed information order form



Printed information (free) State forms & publications only

Check individual boxes to order. Clip on the dotted line, then mail in the entire list with your return address. These forms and circulars are also available on the Internet. Our Internet address is: **www.dor.state.or.us**

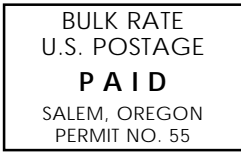
- Authorization to Represent Taxpayer and/or Disclose Information 150-800-005
- Estimated Tax coupons 150-102-022-2 and instructions 150-102-022
- Form 37, Underpayment of Oregon Estimated Tax 150-102-037
- Information for Tax Exempt Organizations 150-102-617
- Lender’s Credit 150-102-125
- Limited Liability Companies, Limited Liability Partnerships 150-102-613
- Multiple Nonresident Return instructions with Schedule MNR... 150-101-154

- Political Organizations 150-102-663
- Pollution Control Facility Credit 150-102-029
- Research Credit 150-102-128
- Tax Credits for Corporations 150-102-694
- 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 _____



Taxpayer assistance

Do you need help?

Phone: 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 can order tax forms. This service is available 24 hours a day.

Representatives are available:

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.

Correspondence. Use the Salem address below. Include your business identification number (if known) and a daytime telephone number. Including both will allow us to help you faster.

¿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.

To get forms

Internet **www.dor.state.or.us**

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

The office below provides forms and will answer questions. **Don't send your return to this address.**

Salem*

Revenue Building
First floor, Room 135
955 Center St. NE
Salem OR 97310

*Office hours: 7:45 A.M.–5 P.M. Monday–Friday. Closed on holidays.

Americans with Disabilities Act (ADA). In compliance with the ADA, this information is available in alternative formats upon request by calling 503-378-4988.

