

2002 OREGON



ERA

Elderly Rental Assistance Program Form 90R and Instructions



Be sure to file your claim by
July 1, 2003

Before you mail Form 90R, check your ERA claim to make sure you:

- Fill in your age on the front of your claim form.
- Complete the income section on the front of your claim.
- Complete the rent schedule and the household assets list on the back of your claim.
- Sign your claim.

If you have a disability and need special accommodations, see page 12 for numbers to call and places to get help.

We cannot process your claim without the information in the checklist.



Oregon Department of Revenue
955 Center Street NE
Salem OR 97301-2555

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Oregon Department
of Revenue

Elderly Rental Assistance (ERA) Program

Elderly Rental Assistance is for low-income people who rent their home and are age 58 or older. The property you rent must be subject to property tax. If the property you rent is exempt from property tax you are not eligible for ERA unless the property owner makes a payment in lieu of tax (PILOT). You must file Form 90R to receive assistance. **Form 90R is on pages 7–10** of this booklet. ERA is based on your income, assets, and the amount of rent, fuel, and utilities you paid. Be sure to keep your rent receipts with your records. We may request them.

Important information

ERA filing deadline. The deadline for filing an ERA claim (Form 90R) is July 1. If you file Form 90R after July 1, 2003, your claim will be processed the following year, and if you qualify, your ERA payment will be issued in November 2004.

Payment issue date. The payment issue date is November 2003 for claims received by July 1, 2003. Do not contact the department to find out how to calculate your payment. We will not know the assistance amount until November 2003.

New information

Courtesy letter. You may receive a courtesy letter explaining a proposed change to your ERA claim. If you receive a courtesy letter and you disagree, it is important that you respond quickly. Otherwise we may not have time to process the additional information you provide about your claim before the November 2003 mailing.

If you choose not to respond to the courtesy letter, you will still have formal appeal rights after the department issues a formal notice and/or a check in November 2003.

If you wait to appeal, and it is determined that you are entitled to additional assistance, you will not receive the additional payment until November 2004.

Single or married and living apart

You qualify for ERA if **all** the following are true:

- You were age 58 or older on December 31, 2002, **and**
- Your household income was under \$10,000, **and**
- You paid more than 20 percent of your household income for rent, fuel, and utilities (see “Special instructions” on page 3), **and**
- The value of your household assets is \$25,000 or less (if you are age 65 or older, there is no limit on the value of household assets), **and**
- You rented an Oregon residence that was subject to property tax or PILOT, **and**
- You lived in Oregon on December 31, 2002, **and**
- You didn’t own your residence on December 31, 2002 (if you live in a mobile/manufactured home, see page 3).

Married and living together

You qualify for ERA if **all** the following are true:

- You **or** your spouse were age 58 or older on December 31, 2002, **and**
- You and your spouse’s total household income was less than \$10,000, **and**
- You paid more than 20 percent of your total household income for rent, fuel, and utilities (see “Special instructions” on page 3), **and**
- The total value of both spouses’ household assets is \$25,000 or less (if either spouse is age 65 or older, there is no limit on the value of your household assets), **and**
- You rented an Oregon residence that was subject to property tax or PILOT, **and**
- You lived in Oregon on December 31, 2002, **and**
- You didn’t own your residence on December 31, 2002 (if you live in a mobile/manufactured home, see page 3).

Household income includes all taxable and nontaxable income. See page 4.

Fuel and utilities includes the amount you paid during the year for lights, water, garbage,

sewer, and heating. Do not include food expenses or the amount you paid for telephone, cable television, or Internet access.

Household assets include real and personal property described on page 11. See the list on the back of Form 90R.

When do I file Form 90R?

Claim Year	File By	Accepted Until
2002	July 1, 2003	July 1, 2006
2001	—	July 1, 2005
2000	—	July 1, 2004
1999	—	July 1, 2003

Where do I send Form 90R?

Mail your Form 90R to:

ERA CLAIMS
PO Box 14700
Salem OR 97309-0930

When will I get my assistance check?

If you file Form 90R by July 1, 2003, your ERA check will be mailed in November 2003. If your Form 90R is filed **after** July 1, 2003, your ERA claim will not be processed this year and your check will not be issued until November 2004.

Fraudulent claims

Filing a fraudulent Form 90R is against the law. You could be charged with a class C felony. You could be fined up to \$100,000 and serve a jail sentence. You also would have to pay back twice the amount received plus interest.

Special instructions

Single. If you were single on December 31, 2002, list only the rent, fuel, and utilities you actually paid.

Roommates. Each roommate can file for ERA. The amount of assistance is based on the rent, fuel, utilities, household income, and assets of each person who files Form 90R. List the name(s) of the other renter(s) on the rent schedule and the rent, fuel, and utilities you **alone** actually paid.

Recently married. Did you marry during 2002? If so, file jointly. Include the rent, fuel, and utili-

ties for places you rented both separately and together.

Married—living together. If you were married and living together on December 31, 2002, you must file jointly. The assistance is based on the rent, fuel, utilities, household income, and assets of both spouses.

Married—living apart. If you were married and permanently living apart on December 31, 2002, you may file separately. List only the rent, fuel, and utilities you actually paid. File jointly if you are only temporarily living apart.

Filing for deceased persons. You cannot file a Form 90R for a deceased person.

Clergy. Members of the clergy who live in housing provided by the church may be eligible for assistance. You qualify for ERA if you paid rent for the use of the housing, and **the property was subject to Oregon property tax.**

Your minister's rental allowance must be included in household income even if the allowance is excluded from federal adjusted gross income.

Apartment managers. Include only the rent you actually paid on the Form 90R rent schedule. Don't include the value of free rent provided by your employer.

Special living places

Your ERA may depend on the kind of housing you lived in. **Caution: If your residence is exempt from property taxes, you aren't eligible to file for ERA** unless the property owners make a payment in lieu of tax (PILOT). Contact your landlord if you don't know if your residence is subject to property tax or PILOT.

Mobile/manufactured homes. You are allowed to file a claim based on the rent you actually paid for your mobile home, your land, or both.

If you owned both the mobile/manufactured home and the land on December 31, 2002 you don't qualify for ERA.

Low income housing. You can file for ERA only on the rent you actually paid. **Caution: If your low-income housing does not pay prop-**

erty taxes, you can't file for ERA unless the property owners make a payment in lieu of tax (PILOT).

Nursing home residents. If you lived in a nursing home, you may file for ERA. Nursing home payments include medical care and other expenses, not just rent. Generally, 20 percent of your total payment is considered rent, and 3 percent is considered fuel and utilities. You may claim a higher percentage if you can show it is correct.

If you lived in a nursing home on December 31, 2002, while your spouse rented, each of you can file a separate Form 90R for assistance. You may file for assistance based on your nursing home rent. Show only your own household income on Form 90R. Your spouse will file a separate Form 90R. Check with the nursing home to make sure it is subject to property tax.

If you lived in a nursing home on December 31, 2002, but your spouse lived in a home you owned, you may file for assistance based on your nursing home rent. Show only your own household income on Form 90R. Your spouse does not qualify for ERA.

Retirement/rest home or center. Generally, 60 percent of your total payment is considered rent, and 10 percent is considered fuel and utilities. You may claim a higher percentage if you can show it is correct.

Group homes. Does your group home or foster home pay property taxes? If so, 60 percent of your total payment is considered rent, and 10 percent is considered fuel and utilities. **Caution:** If your group home is exempt from property taxes, you can't file for ERA.

Boarders. Generally, 60 percent of your room and board payment is considered rent, and 10 percent is considered fuel and utilities. You may claim a higher percentage if you can show it is correct.

Licensed trailers. If you lived in a licensed travel trailer not on the county property tax rolls, and you rented the land, you may file a claim based on the rent you actually paid for the land only.

You don't qualify for ERA if you lived in:

- Cooperative housing, or
- A nonprofit home for the elderly, or
- An apartment, a condominium, or a house you owned.

If you lived in one of the above types of housing, you're a homeowner, not a renter.

Form 90R instructions

Address section

Print or type your name, address, Social Security number, and age as of December 31, 2002 on your claim form. **If your address changes between the time you file and November 2003, please notify the Department of Revenue.** See page 12 for numbers to call.

Social Security number. The request for your Social Security number(s) is authorized by Section 405, Title 42, of the United States Code. We will use this information only to establish your identity for tax purposes.

Age. You or your spouse must be age 58 or older as of December 31, 2002, to qualify for ERA. **You must enter your age and your spouse's age at the top of Form 90R or your claim may be denied.**

Household income

Household income includes taxable and nontaxable income of both spouses living in the same household. It doesn't include your spouse's income if you were permanently living apart at the end of the year. It doesn't include income of your children, roommates, or any other person living with you, other than your spouse.

Use Form 90R lines 1–19 to figure your household income. Some of the household income items come from your federal tax return, if you filed an income tax return, and other items come from your personal records.

Nonresidents and part-year residents who lived in Oregon on December 31, 2002. Include all taxable and nontaxable income for the **entire** year. Include income from Oregon sources and income from sources outside of Oregon.

Line instructions

Note: Instructions are for lines not fully explained on the form.

Work and investment income

For each of the following, fill in the total amount received during the year.

1. Wages, salaries, and other pay for work. Fill in your wages, salaries, commissions, tips, barter income, fees, and other pay for work.

2. Interest and dividends. Fill in your total taxable and nontaxable interest and dividends. Don't include "return of capital" dividends or insurance policy "return of premium" dividends.

3. Business net income. Fill in your net profit. Net profit is the combined income and losses on all your business schedules. This includes business partnerships and S corporations. Did you have a net business loss? If so, you can subtract up to \$1,000 of the loss in figuring household income. See note below. Net operating loss carryovers and carrybacks can't be used to reduce household income.

4. Farm net income. Fill in your net farm profit. Net farm profit is the combined income and losses on all your farm schedules. This includes farm partnerships and S corporations. If you had a net farm loss, you can subtract up to \$1,000 of the loss in figuring household income. See note below. Net operating loss carryovers and carrybacks can't be used to reduce household income.

5. Total gain on property sales. Fill in your total gain from any property sales: stocks, bonds, land, or other property. If you had a net loss, you can subtract up to \$1,000 in figuring household income. Don't include any gain you deferred or excluded from the sale of your house. Did you sell property you placed in service after December 31, 1980 and before January 1, 1985? If so, you may need to refigure your gain for Oregon. Did you take the federal investment tax credit? If so, you may have a difference between Oregon basis and federal basis. You will need to refigure your gain or loss for the assets, using the Oregon basis. See page 12 for telephone numbers to call for help.

6. Rental net income. Fill in your rental net income. Rental net income is the combined income or losses from all your rentals. This includes rental partnerships and S corporations. If you had a net loss, you can subtract up to \$1,000 in figuring household income. See note below.

Note for lines 3, 4, and 6:

Does the combined total of your depreciation, depletion, and amortization deductions from all businesses exceed \$5,000? If so, you must refigure these items, limiting your total deduction to \$5,000.

Example: Manuel has a business that had gross income of \$27,000 in 2002. He had an \$11,000 depreciation deduction and other business expenses of \$20,000. Manuel figures his \$4,000 business loss for federal purposes as follows:

Business gross income	\$27,000
Less	
Depreciation	\$11,000
Other business expenses	<u>+20,000</u> (31,000)
Federal business loss	\$(4,000)

Manuel figures his business income for ERA purposes as follows:

Business gross income	\$27,000
Less	
Depreciation limited to \$5,000	\$5,000
Other business expenses	<u>+20,000</u> (25,000)
ERA business income	\$ 2,000

7. Other income from your federal return. Fill in any other taxable income you received in 2002 that is on your federal return. This includes:

- Alimony received, Form 1040, line 11.
- Awards, bonuses, prizes, gambling winnings, lottery winnings (including Oregon lottery winnings), and other income from federal Form 1040, line 21. Identify the other income.

Don't include:

- Oregon income tax refunds.
- Federal income tax refunds.
- Unemployment benefits. Fill in the amount of these benefits on line 13.

Retirement income

For each of the following, fill in the total amount received during the year.

9. Social Security, supplemental security income (SSI), and railroad retirement. Fill in the total Social Security (taxable and nontaxable), SSI, and Railroad Retirement Board benefits you received in 2002. Include Medicare premiums for 2002. Don't include reimbursed medical expenses. Include any amounts you received in your name from Social Security for the benefit of a minor child.

10. Pensions and annuities. Fill in the total pension and annuity income you received in 2002. This will usually be the taxable portion of your pension. **Federal pensions:** Be sure to include your total pension income (both taxable and nontaxable). Don't include your contribution to the plan. You should have a statement, Form 1099R, from the payer that shows your contribution. Include lump-sum distributions and death benefits.

Other income

For each of the following, fill in the total amount received during the year:

12. Adult and Family Services (welfare). Fill in the total amount of welfare you received. Include aid to the blind and disabled and old age assistance. Also include Temporary Assistance for Needy Families. Do not include the Special Shelter Allowance. You should have received an Assistance Summary statement that shows the amount you received. Don't include:

- Amounts for food stamps or surplus foods.
- Payments for medical care, drugs, medical supplies, and services related to medical care for which you received no direct payment.
- In-home services approved by the Oregon Department of Human Services.
- Reimbursement of expenses from participating in work or training programs.

If you receive welfare benefits for your nursing home costs, include 23 percent of that payment as welfare income. Generally, 23 percent of the payment represents your rent plus utilities and fuel (see "Special living places" on page 3). Don't include welfare payments to your nursing home for medical care, drugs, or medical supplies.

13. Unemployment benefits. Fill in your total unemployment benefits.

14. Veteran's and military benefits. Fill in your veteran's benefits, GI Bill benefits, family allowances, and educational allowances (taxable and nontaxable).

15. Gifts and grants. Add together all the gifts, grants, and scholarships you received. Include any amounts you received from your children and others to help pay your expenses. You can exclude up to \$500 from household income. Fill in the total in excess of \$500. This also includes gifts and grants from a foreign country. Don't include federal grants to improve your home.

Example: You received a \$600 gift and a \$300 state grant during the year. You must include a total of \$400 in your household income:

Gift	\$ 600
Grant	\$ 300
Total received	\$ 900
Less: exclusion amount	- 500
Include in household income	\$ 400

16. Other sources. Fill in amounts from any other sources of household income, including:

- Child support.
- Minister's rental allowance.
- Foreign earned income.
- Disability pay.
- Life insurance proceeds.
- Personal injury damages.
- Strike benefits.
- Workers' compensation.
- Accident and health insurance payments.
- Total inheritances. This includes anything that changed owners because of death. It may be cash or property. Figure the fair market value of property as the amount you'd get if the property had been sold on the date of death. Don't include property you received due to the death of your spouse.

19. Adjustments to income. If you filed federal Form 1040, fill in the amount from line 34.

If you filed federal Form 1040A, fill in the amount from line 20. If you filed federal Form 1040EZ or TeleFile Tax Record, fill in -0-.

FORM
90R

**OREGON
ELDERLY
RENTAL
ASSISTANCE**

2002

For department use only
Date received
You must fill in your age below in order to receive assistance.

Remember to write in your Social Security number and your age as of Dec. 31, 2002	Last name		First name and initial		Enter your Social Security No. (SSN) — —		Age		
	Spouse's last name if different		Spouse's first name and initial		Enter spouse's Social Security No. — —		Spouse's age		
	Current mailing address						For department use only		
	City		State	ZIP code	Telephone number ()		1	2	3

WORK AND INVESTMENT INCOME—Totals for the entire year

1 Wages, salaries, and other pay for work	1		
2 Interest and dividends (total taxable and nontaxable)	2		
3 Business net income (loss limited to \$1,000)	3		
4 Farm net income (loss limited to \$1,000)	4		
5 Total gain on property sales (loss limited to \$1,000)	5		
6 Rental net income (loss limited to \$1,000)	6		
7 Other income from your federal return. Identify	7		
8 Add lines 1 through 7	• 8		

RETIREMENT INCOME—Totals for the entire year

9 Social Security, supplemental security income (SSI), railroad retirement (total for 2002)	• 9		
10 Pensions and annuities (see instructions)	• 10		
11 Add lines 9 and 10	11		

OTHER INCOME—Totals for the entire year

12 Adult and Family Services (welfare)	• 12		
13 Unemployment benefits	• 13		
14 Veteran's and military benefits	14		
15 Gifts and grants: Total received minus \$500	15		
16 Other sources: Identify	16		
17 Add lines 12 through 16	• 17		
18 Add lines 8, 11, and 17	18		
19 Adjustments to income from federal Form 1040, line 34 or federal Form 1040A, line 20	• 19		
20 YOUR TOTAL HOUSEHOLD INCOME. Line 18 minus line 19. If your household income is \$10,000 or more, STOP HERE! You don't qualify for elderly rental assistance	• 20		
21 YOUR TOTAL HOUSEHOLD ASSETS. Fill in your total household assets from the back of this form. (If you or your spouse are age 65 or older, the limitations do not apply. Fill in -0- on line 21.) If your household assets exceed \$25,000, STOP HERE! You don't qualify for elderly rental assistance	• 21		

QUALIFYING RENT

22 Total Oregon rent you paid during 2002 (from box 7 of rent schedule on the back)	• 22		
23 Special Shelter Allowance (see page 11)	• 23		
24 Total fuel and utilities only (not telephone). Don't include rent! (see page 11)	• 24		
25 Check the box if you paid rent to a: <input type="checkbox"/> nursing home <input type="checkbox"/> retirement/rest home or center <input type="checkbox"/> group home			

Under penalties for false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

SIGN HERE	➔ Your signature _____ Date _____	Signature of preparer other than taxpayer _____ License No. _____
	➔ Spouse's signature (If filing jointly, BOTH must sign) _____	Address _____

Mail your completed 90R to: ERA CLAIMS, PO BOX 14700, SALEM OR 97309-0930

RENT SCHEDULE

List the places you rented in Oregon during 2002. Attach additional schedules if needed.

Residence A

Residence B (if needed)

1. Your street address, city, state, ZIP code		
2. Full name of each roommate		
3. Landlord's name, street address, city, state, ZIP code, and telephone number		
4. 2002 rental period	From: _____ To: _____	From: _____ To: _____
5. Rent you paid per month..... 5A	\$ _____ 5B
6. Total rent you paid (per address) 6A	\$ _____ 6B
7. TOTAL RENT PAID IN 2002. Add boxes 6A and 6B and enter the total here. Also enter this amount in box 22 on the front of this form	7 \$ _____	

2002 HOUSEHOLD ASSETS LIST

Use Fair Market Value of your assets as of December 31, 2002. If you or your spouse are age 65 or older, this list is **not** required.

1. Real property (includes fair market value of mobile home)	\$	
2. Personal property:		
A. Money on hand: Currency and bills of exchange or others (identify)	\$	
B. Money on deposit:		
Checking and savings account	\$	
Certificates of deposit or others (identify)	\$	
C. Funds on deposit:		
Funds accruing due to death of the insured where withdrawal is at your option (insurance)	\$	
Funds accruing due to original maturity of a policy contract where withdrawal is at your option	\$	
D. Money owed to you: Personal or business notes receivable or others (identify)	\$	
E. Shares of stock:		
Capital, common, and preferred	\$	
Shares in mutual funds and investment trusts or others (identify)	\$	
F. Assets or property used in a trade or business in which you or your spouse have an ownership interest	\$	
TOTAL HOUSEHOLD ASSETS. Fill in the total here and on line 21 on the front of this form	\$	

FORM
90R

**OREGON
ELDERLY
RENTAL
ASSISTANCE**

2002

For department use only
Date received
You must fill in your age below in order to receive assistance.

Remember to write in your Social Security number and your age as of Dec. 31, 2002	Last name		First name and initial		Enter your Social Security No. (SSN) - -		Age		
	Spouse's last name if different		Spouse's first name and initial		Enter spouse's Social Security No. - -		Spouse's age		
	Current mailing address						For department use only		
	City		State	ZIP code	Telephone number ()		1	2	3

WORK AND INVESTMENT INCOME—Totals for the entire year

1 Wages, salaries, and other pay for work	1		
2 Interest and dividends (total taxable and nontaxable)	2		
3 Business net income (loss limited to \$1,000)	3		
4 Farm net income (loss limited to \$1,000)	4		
5 Total gain on property sales (loss limited to \$1,000)	5		
6 Rental net income (loss limited to \$1,000)	6		
7 Other income from your federal return. Identify	7		
8 Add lines 1 through 7	• 8		

RETIREMENT INCOME—Totals for the entire year

9 Social Security, supplemental security income (SSI), railroad retirement (total for 2002)	• 9		
10 Pensions and annuities (see instructions)	• 10		
11 Add lines 9 and 10	11		

OTHER INCOME—Totals for the entire year

12 Adult and Family Services (welfare)	• 12		
13 Unemployment benefits	• 13		
14 Veteran's and military benefits	14		
15 Gifts and grants: Total received minus \$500	15		
16 Other sources: Identify	16		
17 Add lines 12 through 16	• 17		
18 Add lines 8, 11, and 17	18		
19 Adjustments to income from federal Form 1040, line 34 or federal Form 1040A, line 20	• 19		
20 YOUR TOTAL HOUSEHOLD INCOME. Line 18 minus line 19. If your household income is \$10,000 or more, STOP HERE! You don't qualify for elderly rental assistance	• 20		
21 YOUR TOTAL HOUSEHOLD ASSETS. Fill in your total household assets from the back of this form. (If you or your spouse are age 65 or older, the limitations do not apply. Fill in -0- on line 21.) If your household assets exceed \$25,000, STOP HERE! You don't qualify for elderly rental assistance	• 21		

QUALIFYING RENT

22 Total Oregon rent you paid during 2002 (from box 7 of rent schedule on the back)	• 22		
23 Special Shelter Allowance (see page 11)	• 23		
24 Total fuel and utilities only (not telephone). Don't include rent! (see page 11)	• 24		
25 Check the box if you paid rent to a: <input type="checkbox"/> nursing home <input type="checkbox"/> retirement/rest home or center <input type="checkbox"/> group home			

Under penalties for false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

SIGN HERE	➡ Your signature _____ Date _____	Signature of preparer other than taxpayer _____ License No. _____
	➡ Spouse's signature (If filing jointly, BOTH must sign) _____	Address _____

Mail your completed 90R to: ERA CLAIMS, PO BOX 14700, SALEM OR 97309-0930

RENT SCHEDULE

List the places you rented in Oregon during 2002. Attach additional schedules if needed.

Residence A

Residence B (if needed)

1. Your street address, city, state, ZIP code		
2. Full name of each roommate		
3. Landlord's name, street address, city, state, ZIP code, and telephone number		
4. 2002 rental period	From: _____ To: _____	From: _____ To: _____
5. Rent you paid per month..... 5A	\$ _____ 5B
6. Total rent you paid (per address) 6A	\$ _____ 6B
7. TOTAL RENT PAID IN 2002. Add boxes 6A and 6B and enter the total here. Also enter this amount in box 22 on the front of this form..... 7	\$ _____	

2002 HOUSEHOLD ASSETS LIST

Use Fair Market Value of your assets as of December 31, 2002. If you or your spouse are age 65 or older, this list is **not** required.

1. Real property (includes fair market value of mobile home)	\$	
2. Personal property:		
A. Money on hand: Currency and bills of exchange or others (identify)	\$	
B. Money on deposit:		
Checking and savings account	\$	
Certificates of deposit or others (identify)	\$	
C. Funds on deposit:		
Funds accruing due to death of the insured where withdrawal is at your option (insurance)	\$	
Funds accruing due to original maturity of a policy contract where withdrawal is at your option	\$	
D. Money owed to you: Personal or business notes receivable or others (identify)	\$	
E. Shares of stock:		
Capital, common, and preferred	\$	
Shares in mutual funds and investment trusts or others (identify)	\$	
F. Assets or property used in a trade or business in which you or your spouse have an ownership interest	\$	
TOTAL HOUSEHOLD ASSETS. Fill in the total here and on line 21 on the front of this form	\$	

21. Household assets. If you or your spouse are age 65 or older, the limitations do not apply.

Single or married—living apart. If you are under age 65, you must complete the household assets list on the back of your Form 90R. If the total value of your household assets is more than \$25,000 you do not qualify for ERA.

Married—living together. If both you and your spouse are under age 65, you must complete the household assets list on the back of your Form 90R. If the total value of both spouses' household assets is more than \$25,000 you do not qualify for ERA. Household assets include property you own together and separately.

Household assets include the fair market value as of December 31, 2002, of the following:

- **Real property**, such as a vacant lot, farm land, mobile home, or rental property.
- **Personal property**, such as money on hand, shares of stock, money owed to you by others, and funds on deposit. Don't include the value of retirement plans.
- **Personal property used in a trade or business** in which you are an owner. Examples are an automobile used in your business, your office equipment, inventory, and your percentage of partnership assets.

Note: Examples of items **not** to include as household assets: TV, VCR, personal computer, personal vehicle, furniture, wedding ring, bicycle. (This is not intended to be a complete list.)

Qualifying rent

22. Total Oregon rent you paid during 2002. Complete the rent schedule on the back of Form 90R.

Fill in the Oregon rent you paid during 2002. Include all Oregon rent you paid for each residence you rented in 2002. Rent doesn't include advance rent or deposits for keys, cleaning, or security. Keep your rent receipts with your records for at least three years from the due date of your claim or when you file it, whichever is later.

If you lived in a nursing home, retirement/rest home or center, group home, or pay room and board, only a portion of your payment is

considered rent. See "Special living places" on page 3.

23. Special Shelter Allowance. Did you receive a Special Shelter Allowance (welfare)? If you did, the Assistance Summary statement you received will show the amount of your Special Shelter Allowance. Fill in the amount from the notice on this line. This allowance is an advance payment of your ERA so it will reduce the amount of assistance you receive.

24. Fuel and utilities. Include the amount you paid during 2002 for lights, water, garbage, sewer, and heating while living in Oregon. **Don't** include the amount you paid for telephone, cable television, or Internet access as utilities.

Lights (electricity)	\$ _____
Water and sewer	\$ _____
Garbage	\$ _____
Heating (gas, oil, wood, etc.) ..	\$ _____
Total	\$ _____

Enter the total on line 24. If the total of lines 22 and 24 is 20 percent or less of your total household income on line 20, then you do not qualify for ERA.

If you lived in a nursing home, retirement/rest home or center, group home, or paid room and board, only a portion of your total payment is for fuel and utilities. See "Special living places" on page 3.

25. Nursing home, retirement/rest home or center, or group home. If you paid rent to a nursing home, retirement/rest home, or group home, check the box that applies. Generally, a nursing home provides medical care, but retirement/rest homes or centers and group homes don't.

ERA payment. The Oregon Department of Revenue will figure your assistance for you. Remember your assistance will be reduced by any Special Shelter Allowance you already received in 2002.

Important — If your address changes between the time you file and November 2003, please notify the Department of Revenue. See page 12 for numbers to call.

Sign and mail Form 90R

Before you mail Form 90R, check your claim.

- Were you **or** your spouse age 58 or older on December 31, 2002? Did you fill in your age and your spouse's age at the top of Form 90R?
- Did you sign and date Form 90R on the front? Both spouses must sign a joint claim.
- Did you complete the entire form?
 - All income sections on the front of 90R?

- The rent section on the back of 90R?
- The household assets on the back of 90R? (Asset list required if you **and** your spouse were under age 65 on December 31, 2002.)
- Did you complete the entire claim form? An incomplete claim could delay your assistance until next year.

Remember—you must file your Form 90R by July 1, 2003 so we can process and issue your payment in November 2003.

Taxpayer assistance

Internet

www.dor.state.or.us



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

Correspondence



Write us at 955 Center St NE, Salem OR 97301-2555. Include your Social Security number and a daytime telephone number for faster service.

Field offices

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

Bend 951 SW Simpson Dr, Suite 100
Eugene 1600 Valley River Dr, Suite 310
Medford 24 West 6th St
Newport 119 NE 4th St, Suite 4
North Bend 3030 Broadway
Pendleton . 700 SE Emigrant Ave, Suite 310
Portland* .. Federal Building Lobby, 1220 SW Third Ave
Portland 800 NE Oregon St, 5th floor
Salem Revenue Building, 955 Center St NE, Room 135
Salem 4275 Commercial St SE, Suite 180
Tualatin 6405 SW Rosewood St, Suite A

*January 2–April 15: Walk-in help is available from 9:00 a.m.–4:00 p.m., Monday–Friday, except holidays.

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 2002 personal income tax refund (beginning March 1).



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

Monday, Tuesday, Thursday, Friday 7:30 a.m.–5:10 p.m.
Wednesday 10:00 a.m.–5:10 p.m.
Closed on holidays.
April 1–April 15, Monday–Friday .. 7:00 a.m.–7:00 p.m.
Representatives also available Saturday, April 5 and April 12.
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.

To get forms

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

