

2005 OREGON

Elderly Rental Assistance Program Form 90R and Instructions



ERA



File your claim by
July 1, 2006

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

- Fill in your date of birth 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 16 for numbers to call and places to get help.

We cannot process your claim without the information in the above 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 11-14** 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, 2006, your claim will be processed the following year, and if you qualify, your ERA payment will be issued in November 2007.

Payment issue date. The payment issue date is November 2006 for claims received by July 1, 2006. Do not contact the department to find out how to calculate your payment. We will not know the assistance amount until November 2006.

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 2006 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 2006.

If you appeal the formal notice within the allowable period and it is determined that you are entitled to additional assistance, you will not receive the additional payment until November 2007.

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, 2005, **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, 2005, **and**
- You didn’t own your residence on December 31, 2005 (if you live in a manufactured home, see page 4).

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, 2005, **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, 2005, **and**
- You didn’t own your residence on December 31, 2005 (if you live in a manufactured home, see page 4).

Household income includes all taxable and nontaxable income. See page 5.

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 7. See the list on the back of Form 90R.

When do I file Form 90R?

Claim Year	File By	Accepted Until
2005	July 1, 2006	July 1, 2009
2004	—	July 1, 2008
2003	—	July 1, 2007
2002	—	July 1, 2006

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, 2006, your ERA check will be mailed in November 2006. If your Form 90R is filed **after** July 1, 2006, your ERA claim will not be processed this year and your check will not be issued until November 2007.

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 you received plus interest.

Special instructions

Single. If you were single on December 31, 2005, 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 2005? If so, you must file jointly. Include the rent, fuel, and utilities for places you rented both separately and together.

Married—living together. If you were married and living in the same residence or facility on December 31, 2005, 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, 2005, you may file separately. List only the rent, fuel, and utilities you actually paid. File jointly if you are only temporarily living apart.

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

The amount of assistance 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.

Partially exempt property. If your residence is partially exempt from property taxes, you are allowed to file an ERA claim based on the percentage of property that is subject to Oregon property taxes. For example, if the property you rent is 75 percent exempt from property taxes, you may file a claim based on 25 percent of the rent you actually paid.

Manufactured homes. You are allowed to file a claim based on the rent you actually paid for your manufactured home, your land, or both. If you owned both the manufactured home and the land on December 31, 2005 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 is exempt from property 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, 2005, while your spouse rented a separate residence, 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, 2005, 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. Generally, 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.

Renting from relatives. If you pay rent to a relative for the right to occupy property owned by your relative, you may qualify for ERA. You must have a signed rental agreement and the relative you pay rent to must report the rental income on his or her tax return. Keep a copy of the signed agreement along with your rent receipts with your records. We may request them.

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
- A condominium, a house, or an apartment you owned.

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

Form 90R instructions

Name and address section

Clearly print or type your name, address, Social Security number, and date of birth on Form 90R.

Important — If your address changes between the time you file and November 2006, please notify the Department of Revenue. See page 16 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.

Date of birth. You or your spouse must be age 58 or older as of December 31, 2005, to qualify for ERA. **You must enter your date of birth and your spouse's date of birth 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.

See pages 8 through 10 for a household income checklist.

Nonresidents and part-year residents who lived in Oregon on December 31, 2005. Include all taxable and nontaxable income for the **entire** year. Include income from Oregon sources and income from sources outside of Oregon.

Line instructions

Instructions are for lines not fully explained on the form.

Note: Do not fill in cents. You must round off cents to the nearest dollar. For example, \$12.49 becomes \$12 and \$233.50 becomes \$234.

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. For lines 3, 4, and 6, see note on page 6. 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. For lines 3, 4, and 6, see note on page 6. 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 into 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 16 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. For lines 3, 4, and 6, 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: Jackson has a business that had gross income of \$22,000 in 2005. He had a \$10,000 depreciation deduction and other business expenses of \$15,000. Jackson figures his \$3,000 business loss for federal purposes as follows:

Business gross income.....	\$22,000	
Less		
Depreciation	\$10,000	
Other business expenses.....	+15,000	(25,000)
Federal business loss.....		\$(3,000)

Jackson figures his business income for ERA purposes as follows:

Business gross income.....	\$22,000	
Less		
Depreciation limited to \$5,000 ...	\$5,000	
Other business expenses.....	+15,000	(20,000)
ERA business income		\$ 2,000

7. Other income from your federal return. Fill in any other taxable income you received in 2005 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 your unemployment 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 non-taxable), SSI, and Railroad Retirement Board benefits you received in 2005. Include Medicare premiums for 2005. 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 2005. 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. Family support, 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 \$250 from your child, a \$600 gift, and a \$300 state grant during the year. You must include a total of \$650 in your household income:

Money received from child.....	\$ 250
Gift.....	\$ 600
Grant	<u>\$ 300</u>
Total received	\$ 1150
Less: exclusion amount	- 500
Include in household income	\$ 650

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 ownership 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. Fill in the amount from Form 1040, line 36, or Form 1040A, line 20. If you filed Form 1040EZ, fill in -0-.

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, 2005, 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.)

Continued on page 15...

HOUSEHOLD INCOME CHECKLIST

Use this list to figure what must be included in total household income.

	Household Income			Household Income	
	Yes	No		Yes	No
Alimony and separate maintenance....	x		Disability income (entire amount).....	x	
Annuities and pensions (reduced by cost recovery).....	x		Dividends, taxable and nontaxable	x	
*Business income (reduced by expenses)	x		Credit union savings account “dividends” (interest).....	x	
Cafeteria plan benefits.....	x		Insurance policy “dividends” (return of premium).....	x	
*Capital loss carryover	x		Return of capital dividends	x	
*Capital losses (in year determined) ...	x		Stock dividends	x	
Child support.....	x		Tax-exempt dividends	x	
Child support included in welfare	x		Earned income credit, advanced.....	x	
Clergy’s rental or housing allowance, in excess of expenses claimed to determine federal AGI.....	x		*Estate and trust income (also see Inheritance)	x	
Compensation for services performed			*Farm income (reduced by expenses).....	x	
Back pay	x		Agricultural program payments.....	x	
Bonuses.....	x		Patronage dividends.....	x	
Clergy’s fees	x		Proceeds from sale of crops and livestock.....	x	
Commissions	x		Rents.....	x	
Director’s fees	x		Sale of services.....	x	
Fees in general			Fellowships	x	
(trustee, executor, jury duty)	x		Foreign income excluded from federal AGI.....	x	
Lodging for convenience of employer.....	x		Foster child care (reduced by expenses).....	x	
Meals for convenience of employer.....	x		Funeral expenses received	x	
Salaries.....	x		Gains on sales (receipts less cost)	x	
Severance pay	x		Excluded gain for Oregon on sale of residence.....	x	
Tips.....	x		Gambling winnings (without reduction for losses)	x	
Wages	x		Gifts and grants (totaling more than \$500 in value).....	x	
Deferred compensation			Cash.....	x	
Contributions made.....	x				
Payments received	x				
Depletion in excess of basis	x				
Depreciation, depletion, and amortization in excess of \$5,000.....	x				

*Losses limited to \$1,000.

	Household Income			Household Income	
	Yes	No		Yes	No
Gifts from nonspouse in the same household.....	x		Sick pay (employer sickness and injury pay)	x	
Gifts from spouse in the same household.....		x	Strike benefits	x	
Gifts other than cash (report at fair market value)	x		Unemployment compensation.....	x	
Payment of indebtedness by another person	x		Workers' compensation.....	x	
Grants and payments by foreign governments not included in federal adjusted gross income.....	x		Interest, taxable and nontaxable	x	
Grants by federal government for rehabilitation of home	x		Contracts	x	
Gratuities.....	x		Municipal bonds and other securities.....	x	
Hobby income	x		Savings accounts	x	
Honorariums.....	x		Tax-exempt interest.....	x	
Individual Retirement Arrangement (IRA)			U.S. Savings Bonds	x	
Conventional IRA			*Losses on sales (to extent used in determining adjusted gross income)	x	
Payments received	x		From sales of real or personal property (nonbusiness)	x	
Payments contributed	x		Lottery winnings.....	x	
Rollovers or conversions.....	x		Lump-sum distribution (less cost recovery)	x	
Roth IRA			Military and veteran's benefits (taxable and nontaxable)		
Payments received	x		Combat pay.....	x	
Payments contributed	x		Disability pensions.....	x	
Rollovers or conversions.....	x		Educational benefits (GI Bill)	x	
Inheritance.....	x		Family allowances.....	x	
From spouse who resided in the same household.....	x		Pensions.....	x	
Insurance proceeds			Net operating loss carryback and carryover.....	x	
Accident and health.....	x		*Partnership income (reduced by expenses)	x	
Disability payments.....	x		Parsonage (rental value) or housing allowance received by clergy in excess of expenses used in determining federal AGI.....	x	
Employee death benefits.....	x		Pensions and annuities (taxable and nontaxable) (reduced by cost recovered in the current year)	x	
Life insurance	x				
Personal injury damages (less attorney fees).....	x				
Property damage if included in federal income.....	x				
Reimbursement of medical expense	x				

*Losses limited to \$1,000.

	Household Income			Household Income	
	Yes	No		Yes	No
Prizes and awards		x	Medicare payments of medical expenses.....		x
Railroad Retirement Board benefits (see Social Security and Railroad Retirement Board benefits)		x	Medicare premiums deducted from Social Security		x
Refunds			Old-age benefits		x
Earned income credit.....		x	Supplemental Security income		x
Federal tax.....		x	Survivor benefits		x
Property tax.....		x	Stipends (excess over \$500)		x
Oregon income tax.....		x	Strike benefits		x
Other states' income tax (if included in federal AGI)		x	Support from parents who don't live in your household		x
Reimbursements (in excess of expenses incurred)		x	Trust income.....		x
For moving expense.....		x	Unemployment compensation.....		x
For travel		x	Wages		x
Rental allowances paid to ministers and not included in federal adjusted gross income		x	Welfare benefits		x
*Rental and royalty income (reduced by expenses)		x	Aid to blind and disabled		x
Residence sales (see gains on sales).....		x	Aid to dependent children.....		x
Retirement benefits (see pensions, Social Security and Railroad Retirement Board benefits)			Child care payments		x
Sales (see gains on sales and losses on sales)			Child support included in welfare		x
Scholarships (excess over \$500)		x	Direct payments to nursing home		x
Sick pay.....		x	Food stamps (or cash payments in lieu of food stamps).....		x
Social Security and Railroad Retirement Board Benefits (taxable and nontaxable)		x	Fuel assistance		x
Children's benefits paid to parent		x	In-home services approved by the Department of Human Services		x
Children's benefits paid to your child		x	Medical payments to doctors		x
Disability pension		x	Old-age assistance.....		x
			Payments for medical care, drugs, medical supplies, and services for which no direct payment is received.....		x
			Reimbursements of expenses paid or incurred by participants in work or training programs		x
			Special shelter allowance		x
			Surplus food.....		x
			Women, Infants, and Children program (WIC)		x

*Losses limited to \$1,000.

10/Household income checklist

FORM
90R

**OREGON
ELDERLY
RENTAL
ASSISTANCE**

2005

For department use only

Date received

You must fill in your date of birth in order to receive assistance.

Remember to write in your Social Security number and your date of birth	Last name		First name and initial		Enter your Social Security No. (SSN) - -		Date of birth (mm/dd/yyyy)		
	Spouse's last name if joint claim		Spouse's first name and initial		Enter spouse's Social Security No. - -		Date of birth (mm/dd/yyyy)		
	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		.00
2 Interest and dividends (total taxable and nontaxable)	2		.00
3 Business net income (loss limited to \$1,000)	3		.00
4 Farm net income (loss limited to \$1,000).....	4		.00
5 Total gain on property sales (loss limited to \$1,000).....	5		.00
6 Rental net income (loss limited to \$1,000).....	6		.00
7 Other income from your federal return. Identify _____	7		.00
8 Add lines 1 through 7.....	8		.00

RETIREMENT INCOME—Totals for the entire year

9 Social Security, supplemental security income (SSI), railroad retirement (total for 2005)	9		.00
10 Pensions and annuities (see instructions)	10		.00
11 Add lines 9 and 10.....	11		.00

OTHER INCOME—Totals for the entire year

12 Adult and Family Services (welfare, not including food stamps).....	12		.00
13 Unemployment benefits	13		.00
14 Veteran's and military benefits.....	14		.00
15 Family support, gifts, and grants: Total received minus \$500.....	15		.00
16 Other sources: Identify _____	16		.00
17 Add lines 12 through 16	17		.00
18 Add lines 8, 11, and 17	18		.00
19 Adjustments to income from federal Form 1040, line 36 or federal Form 1040A, line 20.....	19		.00
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		.00
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		.00

QUALIFYING RENT

22 Total Oregon rent you paid during 2005 (from box 7 of rent schedule on the back).....	22		.00
23 Special Shelter Allowance (see page 15)	23		.00
24 Total fuel and utilities only (not telephone). Don't include rent! (see page 15)	24		.00
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 claim, including accompanying schedules and statements. To the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

I authorize the Department of Revenue to contact this preparer about the processing of this claim.

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 2005. Attach additional schedules if needed.

	Residence A	Residence B (if needed)
1. Your street address, city, state, ZIP code	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
2. Full name of each room mate	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
3. Landlord's name, street address, city, state, ZIP code, and telephone number	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
4. 2005 rental period	From: <input style="width: 150px;" type="text"/> To: <input style="width: 150px;" type="text"/>	From: <input style="width: 150px;" type="text"/> To: <input style="width: 150px;" type="text"/>
5. Rent you paid per month 5A <input style="width: 100px;" type="text"/> \$ 5B <input style="width: 100px;" type="text"/> \$
6. Total rent you paid (per address) 6A <input style="width: 100px;" type="text"/> \$ 6B <input style="width: 100px;" type="text"/> \$
7. TOTAL RENT PAID IN 2005. Add boxes 6A and 6B and enter the total here. Also enter this amount in box 22 on the front of this form 7 <input style="width: 100px;" type="text"/> \$	

2005 HOUSEHOLD ASSETS LIST

Use Fair Market Value of your assets as of December 31, 2005. 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)	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
2. Personal property:			
A. Money on hand: Currency and bills of exchange or others (identify)	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
B. Money on deposit:			
Checking and savings account	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Certificates of deposit or others (identify)	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
C. Funds on deposit:			
Funds accruing due to death of the insured where withdrawal is at your option (insurance)	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Funds accruing due to original maturity of a policy contract where withdrawal is at your option	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
D. Money owed to you: Personal or business notes receivable or others (identify)	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
E. Shares of stock:			
Capital, common, and preferred	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Shares in mutual funds and investment trusts or others (identify)	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
F. Assets or property used in a trade or business in which you or your spouse have an ownership interest .	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
TOTAL HOUSEHOLD ASSETS. Fill in the total here and on line 21 on the front of this form	\$	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Continued from page 7...

Qualifying rent

22. Total Oregon rent you paid during 2005.

Complete the rent schedule on the back of Form 90R.

Fill in the Oregon rent you paid during 2005. Include all Oregon rent you paid for each residence you rented in 2005. 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 the property you rented was partially exempt from property taxes, or 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 qualifying 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 claim so it will reduce the amount of assistance you receive.

24. Fuel and utilities. Include the amount you paid during 2005 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 2005.

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, 2005? Did you fill in your date of birth and your spouse's date of birth 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, 2005.)

Be sure to 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, 2006 so we can process and issue your payment in November 2006.

Taxpayer assistance

Internet

www.oregon.gov/DOR



- Download forms and publications
- Get up-to-date tax information
- E-mail: questions.dor@state.or.us

This e-mail address is not secure and confidentiality cannot be ensured. General tax and policy questions only.

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.

Field offices

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

- Bend**..... 951 SW Simpson Avenue, Suite 100
Eugene..... 1600 Valley River Drive, Suite 310
Gresham 1550 NW Eastman Parkway, Suite 220
Medford..... 24 West 6th St
Newport 119 NE 4th St, Suite 4
North Bend.... 3030 Broadway
Pendleton..... 700 SE Emigrant Ave, Suite 310
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

Telephone

Salem 503-378-4988
Toll-free from Oregon prefix ... 1-800-356-4222

Call one of the numbers above to:

- Check on the status of your 2005 personal income tax refund (beginning February 1).
- Order tax forms.
- Hear recorded tax information.



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 3–April 17, Monday–Friday 7:00 a.m.–8:00 p.m.
Saturday, April 15 9:00 a.m.–4:00 p.m.
Wait times may vary.

Asistencia en español:

Salem 503-945-8618
Gratis de prefijo de Oregon .. 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem 503-945-8617
Toll-free from Oregon prefix 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

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.

