

2007 OREGON

Elderly Rental Assistance Program Form 90R and Instructions



File your claim by
July 1, 2008

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 a Form 90R to receive elderly rental assistance. **Form 90R can be found on pages 9–12** 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 at a later date.

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, 2008, your claim will be processed the following year, and if you qualify, your ERA payment will be issued in November 2009.

Payment issue date. The payment issue date is November 2008 for claims received by July 1, 2008. **Do not** contact the department to find out how to calculate your payment. We will not know the assistance amount until November 2008.

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 2008 mailing. Objections to proposed changes must be sent to us in writing.

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 2008.

If you appeal the formal notice and it is determined that you are entitled to additional assistance, you will receive the additional payment in November 2009.

Amended claims

If you need to amend (change) your ERA claim, send in a Form 90R with the correct information along with an explanation of your changes. Write “Amended” at the top of the Form 90R in blue or black ink.

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, 2007, **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, 2007, **and**
- You didn’t own your residence on December 31, 2007 (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, 2007, **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, 2007, **and**
- You didn't own your residence on December 31, 2007 (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
2007	July 1, 2008	July 1, 2011
2006	—	July 1, 2010
2005	—	July 1, 2009
2004	—	July 1, 2008

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, 2008, your ERA check will be mailed to you in November 2008. If your Form 90R is filed **after** July 1, 2008, your ERA claim will not be processed this year and your check will not be issued until November 2009.

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 would also be required to pay back twice the amount you received plus interest.

Special instructions

Single. If you were single on December 31, 2007, 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 2007? 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, 2007, 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, 2007, 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**

are not 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, 2007, 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, 2007, 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, 2007, 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 doesn't 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 for your records. We may request them at a later date.

Licensed trailers. If you lived in a licensed travel trailer that's 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 2008, 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, 2007, 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 on December 31, 2007. It also 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 13 through 15 for a household income checklist.

Nonresidents and part-year residents who lived in Oregon on December 31, 2007. 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 2007. 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 2007 that is on your federal return. This includes:

- Alimony received from federal Form 1040, line 11.
- Awards, bonuses, prizes, gambling 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. Instead, enter your unemployment benefits on Form 90R, 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** taxable and nontaxable Social Security, SSI, and Railroad Retirement Board benefits you received in 2007. Include Medicare premiums for 2007, but don't include reimbursed medical expenses. Also 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 2007. This will usually be the taxable portion of your pension. **Federal pensions:** Be sure to include your **total** taxable and nontaxable pension income. Don't include your contribution to the plan. You should have a statement, Form 1099-R, 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. Children, Adults, and Families (CAF). Fill in the **total** amount of public assistance you received. Include assistance you received from Seniors and People with Disabilities. Also include Temporary Assistance for Needy Families. You should have received an Assistance Summary statement that shows the amount you received. **Don't include:**

- Special Shelter Allowance.
- 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 public assistance benefits for your nursing home costs, include 23 percent of that payment as public assistance income. Generally, 23 percent of the payment represents your rent plus utilities and fuel (see “Special living places” on page 3). Don’t include public assistance 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 **total** taxable and nontaxable veteran’s benefits, GI Bill benefits, family allowances, and educational allowances.
- 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	<u> 500</u>
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 don’t 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 don’t qualify for ERA. Household assets include property you own together and separately.

Household assets include the fair market value as of December 31, 2007, 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 include, but are not limited to, 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 2007. Complete the rent schedule on the back of Form 90R.

Fill in the Oregon rent you paid during 2007. Include all Oregon rent you paid for each residence you rented in 2007. 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 (public assistance)? 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 2007 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 don't 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 2007.

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, 2007? 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 page? Both spouses must sign a joint claim.
- ✓ Did you complete the entire form?
 - All income sections on the front page of 90R?
 - The rent section on the back page of 90R?
 - The household assets on the back page of 90R? (Asset list required if you **and** your spouse were under age 65 on December 31, 2007.)

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, 2008 so we can process and issue your payment in November 2008.

FORM
90R

**OREGON
ELDERLY
RENTAL
ASSISTANCE**

2007

For department use only		
Date received		

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

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
							1
							2
							3
City		State	ZIP code	Telephone number ()			

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 2007).....	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	Children, Adults, and Families (public assistance, 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 2007 (from box 7 of rent schedule on the back)	22		.00
23	Special Shelter Allowance (see page 8).....	23		.00
24	Total fuel and utilities only (not telephone). Don't include rent! (see page 8)	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.

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 2007. 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: 40px;"></div>	<div style="border: 1px solid black; height: 40px;"></div>
2. Full name of each roommate	<div style="border: 1px solid black; height: 40px;"></div>	<div style="border: 1px solid black; height: 40px;"></div>
3. Landlord's name, street address, city, state, ZIP code, and telephone number	<div style="border: 1px solid black; height: 60px;"></div>	<div style="border: 1px solid black; height: 60px;"></div>
4. 2007 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 2007. 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: 150px; height: 25px;" type="text"/>	

2007 HOUSEHOLD ASSETS LIST

Use Fair Market Value of your assets as of December 31, 2007. 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: 100px;" type="text"/>
2. Personal property:	
A. Money on hand: Currency and bills of exchange or others (identify).....	\$ <input style="width: 100px;" type="text"/>
B. Money on deposit:	
Checking and savings account	\$ <input style="width: 100px;" type="text"/>
Certificates of deposit or others (identify).....	\$ <input style="width: 100px;" type="text"/>
C. Funds on deposit:	
Funds accruing due to death of the insured where withdrawal is at your option (insurance)	\$ <input style="width: 100px;" type="text"/>
Funds accruing due to original maturity of a policy contract where withdrawal is at your option	\$ <input style="width: 100px;" type="text"/>
D. Money owed to you: Personal or business notes receivable or others (identify)	\$ <input style="width: 100px;" type="text"/>
E. Value of shares of stock:	
Capital, common, and preferred	\$ <input style="width: 100px;" type="text"/>
Shares in mutual funds and investment trusts or others (identify)	\$ <input style="width: 100px;" type="text"/>
F. Value of assets or property used in a trade or business in which you or your spouse have an ownership interest	\$ <input style="width: 100px;" type="text"/>
TOTAL HOUSEHOLD ASSETS. Fill in the total here and on line 21 on the front of this form	\$ <input style="width: 100px;" type="text"/>

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.....	×	Depreciation, depletion, and amortization in excess of \$5,000.....	×
Annuities and pensions (reduced by cost recovery).....	×	Disability income (entire amount).....	×
*Business income (reduced by expenses)	×	Dividends, taxable and nontaxable	×
Cafeteria plan benefits.....	×	Credit union savings account “dividends” (interest)	×
*Capital loss carryover	×	Insurance policy “dividends” (return of premium)	×
*Capital losses (in year determined)	×	Return of capital dividends.....	×
Child support.....	×	Stock dividends.....	×
Child support included in public assistance	×	Tax-exempt dividends.....	×
Clergy’s rental or housing allowance, in excess of expenses claimed to determine federal AGI.....	×	Earned income credit, advanced.....	×
Compensation for services performed		*Estate and trust income (also see Inheritance)	×
Back pay	×	*Farm income (reduced by expenses)	×
Bonuses.....	×	Agricultural program payments.....	×
Clergy’s fees.....	×	Patronage dividends.....	×
Commissions	×	Proceeds from sale of crops and livestock.....	×
Director’s fees.....	×	Rents	×
Fees in general (trustee, executor, jury duty).....	×	Sale of services.....	×
Lodging for convenience of employer.....	×	Fellowships	×
Meals for convenience of employer	×	Foreign income excluded from federal AGI.....	×
Salaries.....	×	Foster child care (reduced by expenses)	×
Severance pay	×	Funeral expenses received	×
Tips.....	×	Gains on sales (receipts less cost).....	×
Wages.....	×	Excluded gain for Oregon on sale of residence	×
Deferred compensation		Gambling winnings (without reduction for losses)	×
Contributions made.....	×		
Payments received.....	×		
Depletion in excess of basis	×		

*Losses limited to \$1,000.

	Household Income			Household Income	
	Yes	No		Yes	No
Gifts and grants (totaling more than \$500 in value).....	×		Property damage if included in federal income	×	
Cash	×		Reimbursement of medical expense	×	
Gifts from nonspouse in the same household	×		Sick pay (employer sickness and injury pay).....	×	
Gifts from spouse in the same household	×		Strike benefits	×	
Gifts other than cash (report at fair market value).....	×		Unemployment compensation.....	×	
Payment of indebtedness by another person.....	×		Workers' compensation.....	×	
Grants and payments by foreign governments not included in federal adjusted gross income.....	×		Interest, taxable and nontaxable	×	
Grants by federal government for rehabilitation of home	×		Contracts	×	
Gratuities	×		Municipal bonds and other securities ...	×	
Hobby income	×		Savings accounts.....	×	
Honorariums.....	×		Tax-exempt interest.....	×	
Individual Retirement Arrangement (IRA)			U.S. Savings Bonds	×	
<i>Conventional IRA</i>			*Losses on sales (to extent used in determining adjusted gross income).....	×	
Payments received.....	×		From sales of real or personal property (nonbusiness).....	×	
Payments contributed	×		Lottery winnings.....	×	
Rollovers or conversions	×		Lump-sum distribution (less cost recovery)	×	
<i>Roth IRA</i>			Military and veteran's benefits (taxable and nontaxable)		
Payments received.....	×		Combat pay.....	×	
Payments contributed	×		Disability pensions	×	
Rollovers or conversions	×		Educational benefits (GI Bill)	×	
Inheritance.....	×		Family allowances	×	
From spouse who resided in the same household	×		Pensions.....	×	
Insurance proceeds			Net operating loss carryback and carryover.....	×	
Accident and health.....	×		*Partnership income (reduced by expenses)	×	
Disability payments.....	×		Parsonage (rental value) or housing allowance received by clergy in excess of expenses used in determining federal AGI.....	×	
Employee death benefits.....	×				
Life insurance	×				
Personal injury damages (less attorney fees)	×				

*Losses limited to \$1,000.

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

*Losses limited to \$1,000.

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. Do not send any personal information. General questions only.

Field offices

Visit a field office to get forms and assistance. **Do not 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
- Lake Oswego** 6405 SW Rosewood St, Suite A
- Medford**.....3613 Aviation Way, Suite 102
- Newport**119 NE 4th St, Suite 4
- North Bend**...3030 Broadway
- Pendleton**.....700 SE Emigrant, Suite 310
- Portland**.....800 NE Oregon Street, Suite 505
- Salem**Revenue Building, 955 Center St NE,
Room 135
- Salem**4275 Commercial St SE, Suite 180

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 website, order by telephone, or write to: Forms, Oregon Department of Revenue, PO Box 14999, Salem OR 97309-0990.

Questions?

Write

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



Include your Social Security number and a day-time telephone number for faster service.

Telephone

Salem area or outside Oregon..... 503-378-4988
Toll-free from an Oregon prefix ... 1-800-356-4222

Call one of the numbers above to:

- Check on the status of your 2007 personal income tax refund.
- Order tax forms.
- Hear recorded tax information.
- Speak with a representative.



Monday through Friday7:30 a.m.–5:00 p.m.
Closed Thursdays from 9:00 a.m. –11:00 a.m. Closed on holidays.
Extended hours during tax season (wait times may vary):
April 1–April 15, Monday–Friday7:00 a.m.–7:00 p.m.
Saturday, April 129:00 a.m.–3:00 p.m.

Asistencia en español:

En Salem o fuera de Oregon.....503-378-4988
Gratis de prefijo de Oregon1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon503-945-8617
Toll-free from an Oregon prefix ...1-800-886-7204

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

