

This does not constitute tax advice. All persons considering use of available incentives should consult with their own tax professional to determine eligibility, specific amount of benefit available, if any, and further details.

STATE OF OREGON

Income Tax Credit for Purchase of Electric Vehicle and Electric Vehicle Chargers

Short Description: Non-refundable income tax credit of up to \$750 for the purchase of an electric vehicle or an electric vehicle charger.

Beneficiary: Purchaser of a qualified electric vehicle that is titled in Oregon

Type of Incentive: Non-refundable income tax credit

Effective Dates: Current benefit, no sunset date

Value of Benefit: The amount of the credit 25% of the cost of the alternative fuel device up to a maximum total of \$750 for each alternative fuel device, claimed by the purchaser on Form OR-ASC (reproduced below). The amount is then transferred to Oregon Form 40, Line 39 (reproduced below).

Full Description:

Residents of Oregon are allowed a personal income tax credit for the costs paid or incurred to modify or purchase an alternative fuel device (316.116(1)(b)). The amount of the credit is 25% of the cost of the alternative fuel device up to a maximum total of \$750 for each alternative fuel device (316.116(2)(d)). For tax years after 2009, if an alternative fuel vehicle is a gasoline-electric hybrid vehicle not designed for electric plug-in-charging, the vehicle does not qualify for any credit.

In the case of an alternative fuel device, if the device is a fuel station necessary to operate an alternative fuel vehicle, unless the verification form and certificate are transferred, the taxpayer who is allowed the credit must be the contractor who constructs the dwelling that incorporates the fueling station into the dwelling or installs the fueling station in the dwelling. If the alternative energy device is an alternative fuel vehicle, the credit must be claimed by the owner or contract purchaser. If the alternative energy device is related equipment for an alternative fuel vehicle, the credit may be claimed by the owner or contract purchaser (316.116(4)(c)). The credit must be claimed for the tax year in which the alternative energy device was purchased if the device is operational by April 1 of the next following tax year.

*Alternative fuel device means any of the following (469.160(2)):

An alternative fuel vehicle: A motor vehicle that is registered in this state, and manufactured or modified to use an alternative fuel, including electricity (469.160(3)). Eligible costs for this credit include the difference between the cost of the alternative fuel vehicle and the same vehicle or functionally similar vehicle manufactured to use conventional gasoline or diesel fuel or, in the case of modification of an existing vehicle, the cost of the modification. "Cost" does not include any amounts paid for remodification of the same vehicle (469.160(8)(b)).

Related Equipment: The cost of the related equipment and any modifications or additions to the related equipment necessary to prepare the related equipment for use in converting a vehicle to alternative fuel use (469.160(8)(d)).

A fueling station necessary to operate an alternative fuel vehicle: The cost to the contractor of constructing or installing the fueling station in a dwelling and of making the fuel station operational in accordance with the specifications issued under ORS 469.160 to 469.180 and any rules adopted by the Director of the State Department of Energy (469.160(8)(c)).

State Statutory references:

Oregon Code 316.116

This does not constitute tax advice. All persons considering use of available incentives should consult with their own tax professional to determine eligibility, specific amount of benefit available, if any, and further details.

- <http://www.leg.state.or.us/ors/316.html> (reproduced below)

Oregon Code 469.160

- <http://www.leg.state.or.us/ors/469.html> (reproduced below)

Other Link(s):

- <http://www.afdc.energy.gov/afdc/laws/law/OR/5315> (AFDC website)

Contact Info: Oregon Department of Revenue: 1-503-378-4988

Checkpoint Contents

State & Local Tax Library

State & Local Taxes

States

Oregon

Statutes

Or. Rev. Stat.

Title 29 REVENUE AND TAXATION

Chapter 316 PERSONAL INCOME TAX

Credits

Or. Rev. Stat. § 316.116 [Applicable to alternative energy devices certified on or after 1-1-2012 and tax years beginning on or after 1-1-2012.] Credit for alternative energy device, energy efficient appliance, alternative

§ 316.116 -- [Applicable to alternative energy devices certified on or after 1-1-2012 and tax years beginning on or after 1-1-2012.] Credit for alternative energy device, energy efficient appliance, alternative fuel vehicle or alternative fuel device.

CAUTION: Section 316.116 below is applicable to alternative energy devices certified on or after 1-1-2012 and tax years beginning on or after 1-1-2012. See also next version.

(1)

(a) A resident individual shall be allowed a credit against the taxes otherwise due under this chapter for costs paid or incurred for construction or installation of each of one or more alternative energy devices in a dwelling.

(b) A resident individual shall be allowed a credit against the taxes otherwise due under this chapter for costs paid or incurred to modify or purchase an alternative fuel vehicle or related equipment.

(c) A credit against the taxes otherwise due under this chapter is not allowed for an alternative energy device that does not meet or exceed all applicable federal, state and local requirements for energy efficiency, including equipment codes, the state building code, specialty codes and any other standards.

(2)

(a) In the case of a category one alternative energy device that is not an alternative fuel device, the credit shall be based upon the first year energy yield of the alternative energy device that qualifies under ORS 469.160 to 469.180 . The amount of the credit shall be the same whether for collective or noncollective investment.

(b) The credit allowed under this section for each category one alternative energy device for each dwelling may not exceed the lesser of \$1,500 or the first year energy yield in kilowatt hours per year multiplied by 60 cents per dwelling utilizing the alternative energy device used for space heating, cooling, electrical energy or domestic water heating for tax years beginning on or after January 1, 1998.

(c) For each category one alternative energy device used for swimming pool, spa or hot tub heating, the credit allowed under this section shall be based upon 50 percent of the cost of the device or the first year's energy yield in kilowatt hours per year multiplied by 15 cents, whichever is lower, up to \$1,500 for tax years beginning on or after January 1, 1998.

(d) For each alternative fuel device, the credit allowed under this section is 25 percent of the cost of the alternative fuel device but the total credit shall not exceed \$750 if the device is placed in service on or after January 1, 1998.

(e)

(A) For each category two alternative energy device that is a solar electric system or fuel cell system, the credit allowed under this section may not exceed the lesser of \$3 per watt of installed output or \$6,000. The State Department of Energy may by rule provide for a lesser amount of incentive as market conditions warrant, taking into consideration factors including the availability of bulk purchasing of alternative energy devices.

(B) For each category two alternative energy device that is a wind electric system, the credit allowed under this section may not exceed the lesser of \$6,000 or the first year energy yield in kilowatt hours per year multiplied by \$2.

(C) Notwithstanding subparagraph (A) or (B) of this paragraph, the total amount of the credits allowed in any one tax year may not exceed the tax liability of the taxpayer or \$1,500 for each alternative energy device, whichever is less. Unused credit amounts may be carried forward as provided in subsection (6) of this section, but may not be carried forward to a tax year that is more than five tax years following the first tax year for which any credit was allowed with respect to the category two alternative energy device that is the basis for the credit.

(D) Notwithstanding subparagraph (A) or (B) of this paragraph, the total amount of the credit for each device allowed under this paragraph may not exceed 50 percent of the total installed cost of the category two alternative energy device.

(3) To qualify for a credit under this section, all of the following are required:

(a) The alternative energy device must be purchased, constructed, installed and operated in accordance with ORS 469.160 to 469.180 and a certificate issued thereunder.

(b) Except for credits claimed for alternative fuel devices, the taxpayer who is allowed the credit must be the owner or contract purchaser of the dwelling or dwellings served by the alternative energy device or the tenant of the owner or of the contract purchaser and must:

- (A)** Use the dwelling or dwellings served by the alternative energy device as a principal or secondary residence; or
- (B)** Rent or lease, under a residential rental agreement, the dwelling or dwellings to a tenant who uses the dwelling or dwellings as a principal or secondary residence.
- (c)** In the case of an alternative fuel device unless the verification form and certificate are transferred as authorized under ORS 469.170 (9), the taxpayer who is allowed the credit must be the contractor who constructs the dwelling that incorporates the alternative fuel device into the dwelling or installs the fueling station in the dwelling.
- (d)** The credit must be claimed for the tax year in which the alternative energy device was purchased if the device is operational by April 1 of the next following tax year.
- (e)** If the alternative fuel vehicle is a gasoline-electric hybrid vehicle not designed for electric plug-in charging, it must be purchased before January 1, 2010.
- (4)** The credit provided by this section does not affect the computation of basis under this chapter.
- (5)** The total credits allowed under this section in any one year may not exceed the tax liability of the taxpayer.
- (6)** Any tax credit otherwise allowable under this section that is not used by the taxpayer in a particular year may be carried forward and offset against the taxpayer's tax liability for the next succeeding tax year. Any credit remaining unused in the next succeeding tax year may be carried forward and used in the second succeeding tax year, and likewise any credit not used in that second succeeding tax year may be carried forward and used in the third succeeding tax year, and any credit not used in that third succeeding tax year may be carried forward and used in the fourth succeeding tax year, and any credit not used in that fourth succeeding tax year may be carried forward and used in the fifth succeeding tax year, but may not be carried forward for any tax year thereafter.
- (7)** A nonresident shall be allowed the credit under this section in the proportion provided in ORS 316.117.
- (8)** If a change in the taxable year of a taxpayer occurs as described in ORS 314.085, or if the Department of Revenue terminates the taxpayer's taxable year under ORS 314.440, the credit allowed by this section shall be prorated or computed in a manner consistent with ORS 314.085.
- (9)** If a change in the status of a taxpayer from resident to nonresident or from nonresident to resident occurs, the credit allowed by this section shall be determined in a manner consistent with ORS 316.117.
- (10)** A husband and wife who file separate returns for a taxable year may each claim a share of the tax credit that would have been allowed on a joint return in proportion to the contribution of each. However, a husband or wife living in a separate principal residence may claim the tax credit in the same amount as permitted a single person.
- (11)** As used in this section, unless the context requires otherwise:

(a) "Collective investment" means an investment by two or more taxpayers for the acquisition, construction and installation of an alternative energy device for one or more dwellings.

(b) "Noncollective investment" means an investment by an individual taxpayer for the acquisition, construction and installation of an alternative energy device for one or more dwellings.

(c) "Taxpayer" includes a transferee of a verification form under ORS 469.170 (9).

(12) Notwithstanding any provision of subsection (1) or (2) of this section, the sum of the credit allowed under subsection (1) of this section plus any similar credit allowed for federal income tax purposes may not exceed the cost to the taxpayer for the acquisition, construction and installation of the alternative energy device.

(§ 316.116 enacted by L. 1977, c. 196, § 8; amended by L. 1979, c. 670, § 2; L. 1981, c. 894, § 3; L. 1983, c. 684, § 14; L. 1983, c. 768, § 1; L. 1987, c. 492, § 1; L. 1989, c. 626, § 6; L. 1989, c. 880, §§ 9, 11; L. 1995, c. 746, § 19; L. 1997, c. 325, § 41; L. 1997, c. 534, § 3; L. 1999, c. 21, § 41; c. 623, § 1; L. 2005, c. 832, § 5; L. 2007, c. 843, § 29; L. 2009, c. 909, § 47; L. 2011, c. 730, § 69.)

END OF DOCUMENT -

© 2012 Thomson Reuters/RIA. All rights reserved.

Checkpoint Contents

State & Local Tax Library

State & Local Taxes

States

Oregon

Statutes

Or. Rev. Stat.

Title 36 PUBLIC HEALTH AND SAFETY

Chapter 469 ENERGY CONSERVATION

Alternative Energy Devices

Or. Rev. Stat. § 469.160 [Applicable to alternative energy devices certified by the State Department of Energy on or after 1-1-2012 and to tax years beginning on or after 1-1-2012.] Definitions.

§ 469.160 -- [Applicable to alternative energy devices certified by the State Department of Energy on or after 1-1-2012 and to tax years beginning on or after 1-1-2012.] Definitions.

CAUTION: Section 469.160 below is applicable to alternative energy devices certified by the State Department of Energy on or after 1-1-2012 and to tax years beginning on or after 1-1-2012. See also next version.

As used in ORS 316.116, 317.115 and 469.160 to 469.180:

- (1) "Alternative energy device" means a category one alternative energy device or a category two alternative energy device.
- (2) "Alternative fuel device" includes a facility for mixing, storing, compressing or dispensing fuels for alternative fuel vehicles, and any other necessary and reasonable equipment.
- (3) "Alternative fuel vehicle" means a motor vehicle as defined in ORS 801.360 that is:
 - (a) Registered in this state; and
 - (b) Manufactured or modified to use an alternative fuel, including but not limited to electricity, natural gas, ethanol, methanol, propane and any other fuel approved in rules adopted by the Director of the State Department of Energy that produces less exhaust emissions than vehicles fueled by gasoline or diesel. Determination that a vehicle is an alternative fuel vehicle shall be made without regard to energy consumption savings.
- (4) "Category one alternative energy device" means:
 - (a) Any system, mechanism or series of mechanisms that uses solar radiation for space heating or cooling for one or more dwellings;

(b) Any system that uses solar radiation for:

(A) Domestic water heating; or

(B) Swimming pool, spa or hot tub heating and that meets the requirements set forth in ORS 316.116;

(c) A ground water heat pump and ground loop system;

(d) Any wind powered device used to offset or supplement the use of electricity by performing a specific task such as pumping water;

(e) Equipment used in the production of alternative fuels;

(f) A generator powered by alternative fuels and used to produce electricity;

(g) An energy efficient appliance;

(h) An alternative fuel device; or

(i) A premium efficiency biomass combustion device that includes a dedicated outside combustion air source and that meets minimum performance standards that are established by the State Department of Energy.

(5) "Category two alternative energy device" means a fuel cell system, solar electric system or wind electric system.

(6) "Coefficient of performance" means the ratio calculated by dividing the usable output energy by the electrical input energy. Both energy values must be expressed in equivalent units.

(7) "Contractor" means a person whose trade or business consists of offering for sale an alternative energy device, construction service, installation service or design service.

(8)

(a) "Cost" means the actual cost of the acquisition, construction and installation of the alternative energy device.

(b) For an alternative fuel vehicle, "cost" means the difference between the cost of the alternative fuel vehicle and the same vehicle or functionally similar vehicle manufactured to use conventional gasoline or diesel fuel or, in the case of modification of an existing vehicle, the cost of the modification. "Cost" does not include any amounts paid for remodification of the same vehicle.

(c) For a fueling station necessary to operate an alternative fuel vehicle, "cost" means the cost to the contractor of constructing or installing the fueling station in a dwelling and of making the fuel station operational in accordance with the specifications issued under ORS 469.160 to 469.180 and any rules adopted by the Director of the State Department of Energy.

(d) For related equipment, "cost" means the cost of the related equipment and any modifications

or additions to the related equipment necessary to prepare the related equipment for use in converting a vehicle to alternative fuel use.

(9) “Domestic water heating” means the heating of water used in a dwelling for bathing, clothes washing, dishwashing and other related functions.

(10) “Dwelling” means real or personal property ordinarily inhabited as a principal or secondary residence and located within this state. “Dwelling” includes, but is not limited to, an individual unit within multiple unit residential housing.

(11) “Energy efficient appliance” includes emerging technologies, such as high-efficiency heat-pump water heaters for domestic hot water that meet the Northern Tier Specification established by the Northwest Energy Efficiency Alliance for electricity or have 0.67 or greater energy factor for gas water heaters, ductless heat pumps, high-efficiency furnaces that are at least 95 percent efficient, on-demand gas water heaters and heat-pumps, that exceed code.

(12) “First year energy yield” of an alternative energy device is the usable energy produced under average environmental conditions in one year.

(13) “Fuel cell system” means any system, mechanism or series of mechanisms that uses fuel cells or fuel cell technology to generate electrical energy for a dwelling.

(14) “Fueling station” includes but is not limited to a compressed natural gas compressor fueling system or an electric charging system for vehicle power battery charging.

(15) “Placed in service” means the date an alternative energy device is ready and available to produce usable energy or save energy.

(16) “Solar electric system” means any system, mechanism or series of mechanisms, including photovoltaic systems, that uses solar radiation to generate electrical energy for a dwelling.

(17) “Third-party alternative energy device installation” means an alternative energy device that is installed in connection with residential property and owned by a person other than the residential property owner in accordance with an agreement in effect for at least 10 years between the residential property owner and the alternative energy device owner. The agreement must cover maintenance and either the use of or the power generated by the alternative energy device.

(18) “Wind electric system” means any system, mechanism or series of mechanisms that uses wind to generate electrical energy for a dwelling.

(§ 469.160 enacted by L. 1977, c. 196, § 2; amended by L. 1979, c. 670, § 3; L. 1981, c. 894, § 4; L. 1983, c. 346, § 1; L. 1983, c. 768, § 2; L. 1987, c. 492, § 2; L. 1989, c. 880, § 1; L. 1995, c. 746, § 19a; L. 1997, c. 534, § 4; L. 1999, c. 510, § 1; L. 2001, c. 584, § 5; L. 2005, c. 832, § 6; L. 2007, c. 843, § 28; L. 2011, c. 730, § 70.)

END OF DOCUMENT -

© 2012 Thomson Reuters/RIA. All rights reserved.

Schedule OR-ASC

Oregon Adjustments for Form 40 Filers

2011

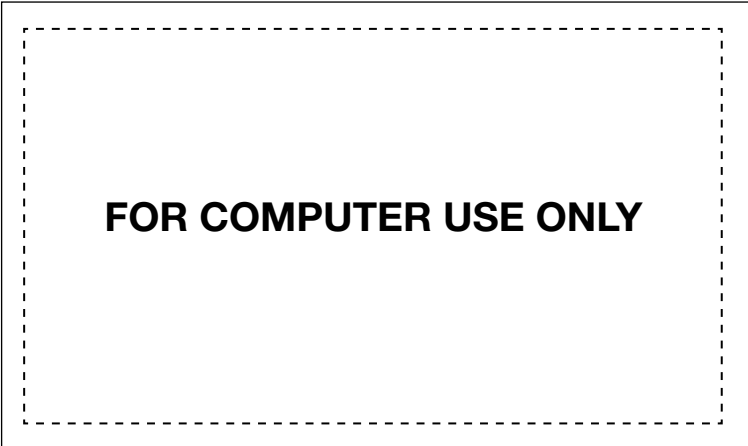
Last name	First name and initial	Social Security number (SSN) - -
Spouse's/RDP's last name	Spouse's/RDP's first name and initial	Spouse's/RDP's SSN - -

Instructions: Use this form to claim more than one of the following on your return:

- Other additions.
- Other subtractions.
- Credits for income taxes paid to another state.
- Other credits.

Identify the code and amount for each item you are claiming. If you are not claiming more than one of each item, do not use this form; instead identify the item on your return. If you have more items than will fit on a single schedule, provide the codes and amounts on additional schedules and add the total to your tax return. **Include** this schedule with your Form 40.

Remember: Check the "Schedule Included" box on your Form 40 for other additions, other subtractions, credit for income taxes paid to another state, or other credits you claim below.



Other additions (codes 100–131)

Code		Amount	
●10a		●10b	
●10c		●10d	
●10e		●10f	
●10g		●10h	
●10i		●10j	
Enter total on Form 40, line 10		\$	

Credit for income taxes paid to another state

State abbreviation		Amount	
●38a		●38b	
●38c		●38d	
●38e		●38f	
●38g		●38h	
●38i		●38j	
Enter total on Form 40, line 38		\$	

Other subtractions (codes 300–350)

Code		Amount	
●18a		●18b	
●18c		●18d	
●18e		●18f	
●18g		●18h	
●18i		●18j	
Enter total on Form 40, line 18		\$	

Other credits (codes 700–751)

Code		Amount	
●39a		●39b	
●39c		●39d	
●39e		●39f	
●39g		●39h	
●39i		●39j	
Enter total on Form 40, line 39		\$	

— YOU MUST INCLUDE THIS SCHEDULE WITH YOUR OREGON INCOME TAX RETURN —

Amended Return

OREGON

2011

Form 40

INDIVIDUAL INCOME TAX RETURN

Full-Year Residents Only

For office use only

Fiscal year ending

K F P J W

Last name		First name and initial <input type="checkbox"/> Deceased		Social Security No. (SSN) - -		Date of birth (mm/dd/yyyy)																																					
Spouse's/RDP's last name if joint return		Spouse's/RDP's first name and initial if joint return <input type="checkbox"/> Deceased		Spouse's/RDP's SSN if joint return - -		Date of birth (mm/dd/yyyy)																																					
Current mailing address						Telephone number ()																																					
City		State	ZIP code		Country	If you filed a return last year, and your name or address is different, check here <input type="checkbox"/>																																					
Filing Status 1 <input type="checkbox"/> Single 2a <input type="checkbox"/> Married filing jointly 2b <input type="checkbox"/> Registered domestic partners (RDP) filing jointly 3a <input type="checkbox"/> Married filing separately: Spouse's name _____ Spouse's SSN _____ 3b <input type="checkbox"/> Registered domestic partner filing separately: Partner's name _____ Partner's SSN _____ 4 <input type="checkbox"/> Head of household: Person who qualifies you 5 <input type="checkbox"/> Qualifying widow(er) with dependent child				Exemptions <table border="0"> <tr> <td>6a Yourself</td> <td>.....Regular</td> <td><input type="checkbox"/></td> <td>.....Severely disabled</td> <td><input type="checkbox"/></td> <td>.....6a</td> <td><input type="text"/></td> </tr> <tr> <td>6b Spouse/RDP</td> <td>.....Regular</td> <td><input type="checkbox"/></td> <td>.....Severely disabled</td> <td><input type="checkbox"/></td> <td>.....b</td> <td><input type="text"/></td> </tr> <tr> <td>6c All dependents</td> <td>First names</td> <td colspan="2"></td> <td>.....c</td> <td><input type="text"/></td> <td></td> </tr> <tr> <td>6d Disabled children only</td> <td>First names</td> <td colspan="2"></td> <td>.....d</td> <td><input type="text"/></td> <td></td> </tr> <tr> <td colspan="5"></td> <td>Total</td> <td>.....6e</td> <td><input type="text"/></td> </tr> </table>				6a YourselfRegular	<input type="checkbox"/>Severely disabled	<input type="checkbox"/>6a	<input type="text"/>	6b Spouse/RDPRegular	<input type="checkbox"/>Severely disabled	<input type="checkbox"/>b	<input type="text"/>	6c All dependents	First names		c	<input type="text"/>		6d Disabled children only	First names		d	<input type="text"/>							Total6e	<input type="text"/>
6a YourselfRegular	<input type="checkbox"/>Severely disabled	<input type="checkbox"/>6a	<input type="text"/>																																					
6b Spouse/RDPRegular	<input type="checkbox"/>Severely disabled	<input type="checkbox"/>b	<input type="text"/>																																					
6c All dependents	First names		c	<input type="text"/>																																						
6d Disabled children only	First names		d	<input type="text"/>																																						
					Total6e	<input type="text"/>																																				
Check all that apply →		7a <input type="checkbox"/> You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Spouse/RDP was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind		7b <input type="checkbox"/> You filed an extension	7c <input type="checkbox"/> You have federal Form 8886	7d <input type="checkbox"/> Someone else can claim you as a dependent																																					

8 Federal adjusted gross income. Federal Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10. See instructions, page 13 ● 8 .00 **Round to the nearest dollar**

ADDITIONS	9 Interest and dividends on state and local government bonds outside of Oregon... ● 9	<input type="text"/>	<input type="text"/>	.00
	10 Other additions. Identify: ● 10x <input type="text"/> ● 10y \$ <input type="text"/> Schedule included 10z <input type="checkbox"/> ● 10	<input type="text"/>	<input type="text"/>	.00
	11 Total additions. Add lines 9 and 10	● 11	<input type="text"/>	.00
	12 Income after additions. Add lines 8 and 11	● 12	<input type="text"/>	.00

SUBTRACTIONS	13 2011 federal tax liability (\$0-\$5,950; see instructions for the correct amount) ● 13	<input type="text"/>	<input type="text"/>	.00
Include proof of withholding (W-2s, 1099s), payment, and payment voucher	14 Social Security included on federal Form 1040, line 20b; or Form 1040A, line 14b... ● 14	<input type="text"/>	<input type="text"/>	.00
	15 Oregon income tax refund included in federal income..... ● 15	<input type="text"/>	<input type="text"/>	.00
	16 Interest from U.S. government, such as Series EE, HH, and I bonds ● 16	<input type="text"/>	<input type="text"/>	.00
	17 Federal pension income. See instructions, page 15. 17a <input type="text"/> % 17b <input type="text"/> %..... ● 17	<input type="text"/>	<input type="text"/>	.00
	18 Other subtractions. Identify: ● 18x <input type="text"/> ● 18y \$ <input type="text"/> Schedule included 18z <input type="checkbox"/> ● 18	<input type="text"/>	<input type="text"/>	.00
	19 Total subtractions. Add lines 13 through 18	● 19	<input type="text"/>	<input type="text"/>
	20 Income after subtractions. Line 12 minus line 19	● 20	<input type="text"/>	.00

DEDUCTIONS	If you are claiming itemized deductions, fill in lines 21-25. If you are claiming the standard deduction, fill in line 26 only.			
	21 Itemized deductions from federal Schedule A, line 29	● 21	<input type="text"/>	.00
	22 Special Oregon medical deduction (age restricted, see instructions, page 17)	● 22	<input type="text"/>	.00
	23 Total Oregon itemized deductions. Add lines 21 and 22.....	● 23	<input type="text"/>	.00
	24 State income tax claimed as an itemized deduction	● 24	<input type="text"/>	.00
	25 Net Oregon itemized deductions. Line 23 minus line 24.....	● 25	<input type="text"/>	.00
	OR			
	26 Standard deduction from page 17	● 26	<input type="text"/>	.00
	27 Total deductions. Line 25 or line 26, whichever is larger	● 27	<input type="text"/>	.00
	28 Oregon taxable income. Line 20 minus line 27. If line 27 is more than line 20, enter -0-	● 28	<input type="text"/>	.00

TAX	29 Tax. See instructions, page 18. Enter tax here	● 29	<input type="text"/>	.00
	Check if tax is from: 29a <input type="checkbox"/> Tax tables or charts or ● 29b <input type="checkbox"/> Form FIA-40 or ● 29c <input type="checkbox"/> Worksheet FCG			
	30 Interest on certain installment sales.....	● 30	<input type="text"/>	.00
	31 Total tax before credits. Add lines 29 and 30 OREGON TAX BEFORE CREDITS ● 31		<input type="text"/>	.00

	32 Total tax before credits from front of form, line 31.....	32	.00
NONREFUNDABLE CREDITS	33 Exemption credit. If the amount on line 8 is less than \$127,150, multiply your total exemptions on line 6e by \$179. Otherwise, see instructions on page 18	● 33	.00
	34 Retirement income credit. See instructions, page 19.....	● 34	.00
	35 Child and dependent care credit. See instructions, page 20.....	● 35	.00
	36 Credit for the elderly or the disabled. See instructions, page 20.....	● 36	.00
	37 Political contribution credit. See limits, page 23.....	● 37	.00
Include proof	38 Credit for income taxes paid to another state. State: ●38y <input type="text"/> Schedule included 38z <input type="checkbox"/>	● 38	.00
	39 Other credits. Identify: ●39x <input type="text"/> ●39y \$ <input type="text"/> Schedule included 39z <input type="checkbox"/>	● 39	.00
	40 Total non-refundable credits. Add lines 33 through 39.....	● 40	.00
	41 Net income tax. Line 32 minus line 40. If line 40 is more than line 32, enter -0-.....	● 41	.00
PAYMENTS AND REFUNDABLE CREDITS	42 Oregon income tax withheld. Include Form(s) W-2 and 1099	● 42	.00
	43 Estimated tax payments for 2011 and payments made with your extension	● 43	.00
Include Schedule WFC if you claim this credit	44 Earned income credit. See instructions, page 25.....	● 44	.00
	45 Working family child care credit from WFC, line 18.....	● 45	.00
	46 Mobile home park closure credit. Include Schedule MPC.....	● 46	.00
	47 Total payments and refundable credits. Add lines 42 through 46.....	● 47	.00
	48 Overpayment. If line 41 is less than line 47, you overpaid. Line 47 minus line 41 OVERPAYMENT →	● 48	.00
	49 Tax to pay. If line 41 is more than line 47, you have tax to pay. Line 41 minus line 47.... TAX TO PAY →	● 49	.00
	50 Penalty and interest for filing or paying late. See instructions, page 25.....	50	.00
	51 Interest on underpayment of estimated tax. Include Form 10 and check box <input type="checkbox"/>	● 51	.00
	Exception # from Form 10, line 1 ●51a <input type="text"/> Check box if you annualized ●51b <input type="checkbox"/>		
	52 Total penalty and interest due. Add lines 50 and 51	52	.00
	53 Amount you owe. Line 49 plus line 52	● 53	.00
	54 Refund. Is line 48 more than line 52? If so, line 48 minus line 52	● 54	.00
	55 Estimated tax. Fill in the part of line 54 you want applied to 2012 estimated tax ...	● 55	.00
CHARITABLE CHECKOFF DONATIONS, PAGE 14	Oregon Nongame Wildlife ●56	.00	
<i>I want to donate part of my tax refund to the following fund(s)</i>	Alzheimer's Disease Research ●58	.00	
	AIDS/HIV Education & Svcs. ●60	.00	
	OR Head Start Association ●62	.00	
	Oregon Historical Society ●64	.00	
	Albertina Kerr Centers ●66	.00	
	Charity code ●68a <input type="text"/> ●68b <input type="text"/>	.00	
	Prevent Child Abuse ●57	.00	
	Stop Dom. & Sexual Violence ●59	.00	
	Habitat for Humanity ●61	.00	
	OR Military Financial Assist. ●63	.00	
	Oregon Food Bank ●65	.00	
	American Red Cross ●67	.00	
	Charity code ●69a <input type="text"/> ●69b <input type="text"/>	.00	
See instructions	70 Political party \$3 checkoff. Party code: ●70a <input type="text"/> You ●70b <input type="text"/> Spouse/RDP.....	● 70	.00
	71 Total. Add lines 55 through 70. Total can't be more than your refund on line 54.....	● 71	.00
	72 NET REFUND. Line 54 minus line 71. This is your net refund	● 72	.00

DIRECT DEPOSIT

73 For direct deposit of your refund, see instructions, page 26. ● **Type of account:** Checking or Savings

● Routing No. ● Account No.

Will this refund go to an account outside the United States? ● Yes

Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

Under penalty for false swearing, I declare that the information in this return is true, correct, and complete.

Your signature	Date	Signature of preparer other than taxpayer	● License No.
X		X	
Spouse's/RDP's signature (if filing jointly, BOTH must sign)	Date	Address	Telephone No.
X			

If you owe, make your check or money order payable to the **Oregon Department of Revenue.**
 Write your daytime telephone number and **"2011 Oregon Form 40"** on your check or money order.
Include your payment, along with the payment voucher on page 19, with this return.

Mail TAX-TO-PAY returns to Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940	Mail REFUND returns and NO-TAX-DUE returns to REFUND PO Box 14700 Salem OR 97309-0930
--	--