

Domestic partnerships in Oregon



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www.oregon.gov/DOR

Filing your 2008 Oregon tax return

Have you registered or are you considering registering as a domestic partner in Oregon? If so, this flyer contains important information about filing your 2008 Oregon income tax return.

The Oregon Department of Revenue wants to provide you with information that will help you meet your tax obligations and at the same time take advantage of any benefits you may be entitled to under Oregon law.

Complete forms and instructions will be available in early 2009, when the 2008 filing season starts.

How will being in a registered domestic partnership (RDP) affect my 2008 Oregon income tax return?

A registered domestic partner is subject to the same tax statutes and regulations that apply to married filers. Just like a married couple, you will have the option to file jointly or separately.

If you elect to file jointly with your partner, you may be able to take advantage of additional tax benefits, but you will also be subject to additional tax responsibilities. For example, like married joint filers, domestic partners filing jointly will be held jointly and severally liable for their entire tax liability.

As a registered domestic partner, you generally **must** use one of the following filing statuses for Oregon:

- Married/RDP filing jointly,
- Married/RDP filing separately, or
- Qualifying widow(er) with dependent child.

As an RDP, you will no longer be eligible to use the single filing status.

How do I fill out my return?

You will file your federal 1040 income tax return as usual. Use the single, head of household, or qualifying widow(er) with children filing status. This return will be filed with the IRS. Each Oregon registered domestic partnership (RDP) will then recalculate their adjusted gross income (AGI) for reporting on the Oregon income tax return.

Start by creating a federal 1040 income tax return showing how your federal return **would have been**

filed if you had filed as a married couple. Use one of the statuses listed above.

This return will be completed **“as if”** you were filing married filing jointly or married filing separately for purposes of correctly figuring your Oregon tax liability. This 1040 federal return should **not** be submitted to the IRS.

Next, complete and file the Oregon income tax return (form 40, 40N, 40P, or 40S) using the information you calculated on the **“as if”** federal income tax return.

You will need to submit your **“as if”** return to the Department of Revenue when you file. Keep a copy with your tax records.

What else do I need to know?

You may want to adjust your Oregon withholding exemptions to reflect your filing status now.

If you would like to adjust your withholding, complete a form W-4 and write **“For Oregon only”** at the top. Submit it to your employer’s payroll office.

RDPs also affect the Oregon inheritance tax return, Oregon Form IT-1. For more information, see our website, www.oregon.gov/DOR, and search for Inheritance Tax Advisory.

We will post updates relating to RDPs on our website. If you have questions, please visit www.oregon.gov/DOR or call us toll-free from an Oregon prefix at 1-800-356-4222.

Taxpayer assistance

General tax information www.oregon.gov/DOR
Salem 503-378-4988
Toll-free from an Oregon prefix 1-800-356-4222

Asistencia en español:
Salem 503-378-4988
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):
Salem 503-945-8617
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.