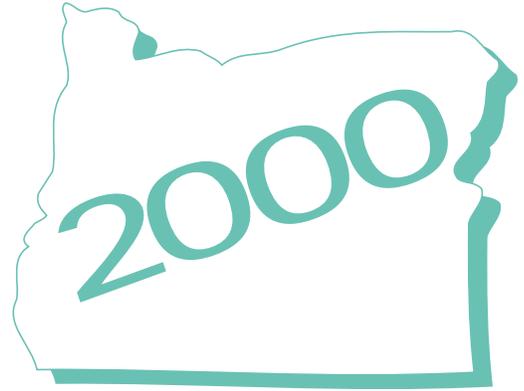


OREGON ERA



Elderly Rental Assistance (ERA) Program

Form 90R, Instructions, and Refund Worksheet

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

- **Fill in your age on the front of the return.**
- **Complete the income section and rent schedule on the back of the return.**
- **Complete the household assets list on the back of the return if you are under age 65.**
- **Sign your return.**

We cannot process your claim without the above information.

We will send your refund return back to you if it is incomplete.

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

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

BULK RATE U.S. POSTAGE PAID SALEM, OREGON PERMIT NO. 55
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Elderly Rental Assistance (ERA) Program

Elderly Rental Assistance is for low-income people who rent their home and are age 58 or older. You must file Form 90R to receive an ERA refund. **Form 90R is on pages 7–10** of this booklet. The ERA refund is based on your income, assets, and the amount of rent, fuel, and utilities you paid.

Single or married and living apart

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

- You were age 58 or older on December 31, 2000, **and**
- Your household income was less than \$10,000, **and**
- You paid more than 20 percent of your household income for rent, fuel, and utilities (**Note:** see “Special instructions” on this page), **and**
- The value of your household assets didn’t exceed \$25,000 (**Note:** if you are 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, **and**
- You lived in Oregon on December 31, 2000, **and**
- You didn’t own your residence on December 31, 2000. **Note:** if you live in a mobile home, see “Special living places” on page 3.

Married and living together

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

- You **or** your spouse were age 58 or older on December 31, 2000, **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 (**Note:** see “Special instructions” on this page), **and**
- The total value of both spouses’ household assets didn’t exceed \$25,000 (**Note:** 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, **and**

- You lived in Oregon on December 31, 2000, **and**
- You didn’t own your residence on December 31, 2000. **Note:** if you live in a mobile home, see “Special living places” on page 3.

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

Fuel and utilities includes the amount paid during the year for lights, water, garbage, sewer, and heating. Do not include amount paid for telephone, cable, or food.

Household assets include real and personal property described on page 6. See the list on the back of Form 90R.

When do I file Form 90R?

File Form 90R for 2000 by April 16, 2001. Claims for 2000 will be accepted until April 15, 2004.

Where do I send Form 90R?

Mail your Form 90R to:

REFUND
PO Box 14700
Salem OR 97309-0930

When will I get my refund check?

The ERA refund checks will be mailed out in late October, 2001.

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 of the refund plus interest.

Special instructions

Single. If you were single on December 31, 2000, list only the rent, fuel, and utilities you actually paid.

Roommates. Only one roommate per household can file for the ERA refund. The other roommate(s) is not eligible for an elderly rental assistance refund. The refund is based on the

2/Qualifications for ERA refund

rent, fuel, utilities, household income, and assets of the person who files the 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 2000? If so, 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 together on December 31, 2000, you must file jointly. The refund 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, 2000, you may file separately. List only the rent, fuel, and utilities you actually paid. File jointly if you are only temporarily living apart.

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

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

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

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

Special living places

Your Elderly Rental Assistance refund 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 an ERA refund.**

Mobile homes. You are allowed to file a refund claim based on the rent you actually paid for your mobile home, your land, or both. You may file a claim for the most recent three years. For example, your 1997 claim must be filed on or before April 16, 2001.

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

Low income housing. You can claim a refund only on the rent you actually paid.

Nursing home residents. If you lived in a nursing home, you may file for an ERA refund. 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, 2000, while your spouse rented, each of you can file a separate Form 90R for a refund. You will file for a refund based on your nursing home rent. Show only your own household income on Form 90R. Your spouse will file a separate Form 90R.

If you lived in a nursing home on December 31, 2000, but your spouse lived in a home you owned, you will file for a refund based on your nursing home rent. Show only your own household income on Form 90R. Your spouse does not qualify for a refund.

Room and board. 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.

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

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

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 for the refund based on the rent you actually paid for the land.

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

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

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

Form 90R instructions

Address section

Print or type your name, address, Social Security number, and age as of December 31, 2000 on your return. Complete the address section even if you file Form 90R at the same time you file your income tax return. If your address changes between the time you file and October 2001, please notify the Department of Revenue. See page 12 for numbers to call.

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

Age. You or your spouse must be age 58 or older as of December 31, 2000, to qualify for Elderly Rental Assistance. **You must enter your age and your spouse's age at the top of Form 90R or, we cannot process your refund return.**

Household income

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

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

Nonresidents and part-year residents who lived in Oregon in 2000. Include all taxable

and nontaxable income for the **entire** year. Include income from Oregon sources and income from sources outside of Oregon.

Line instructions

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

Work and investment income

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

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

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

3. Business net income.* Fill in your net profit. Net profit is the combined income and losses on all your business schedules. This includes business partnerships and S corporations. Did you have a net business loss? If so, you can subtract up to \$1,000 of the loss in figuring household income. Net operating loss carryovers and carrybacks can't be used to reduce household income. See note on page 5 following "Rental Net 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. Net operating loss carryovers and carrybacks can't be used to reduce household income. See note on page 5 following "Rental Net Income."

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

tax credit? If so, you may have a difference between Oregon basis and federal basis. You will need to refigure your gain or loss for the assets, using the Oregon basis. See page 12 for telephone numbers to call for help.

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

***Note for lines 3, 4, and 6:**

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

Example: Manuel has a business which had gross income of \$27,000 in 2000. He had an \$11,000 depreciation deduction and other business expenses of \$20,000. Manuel figures his \$4,000 business loss for federal purposes as follows:

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

Manuel figures his business income for ERA purposes as follows:

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

7. Other income from your federal return.

Fill in any other taxable income you received in 2000 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 or federal income tax refunds.

- Unemployment benefits. Fill in the amount of these benefits on line 13.

Retirement income

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

9. Social Security, Supplemental Security Income (SSI), and railroad retirement. Fill in the **total** Social Security (taxable and nontaxable), SSI, and railroad retirement you received in 2000. Include Medicare premiums for 2000. 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 2000. 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 Resources.
- Reimbursement of expenses from participating in work or training programs.

Nursing homes. You must include welfare payments for rent, fuel, and utilities. Generally, 20

percent of the total nursing home payment is considered rent, and 3 percent is considered fuel and utilities.

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 received in 2000.

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

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

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

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

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

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

19. Adjustments to income. If you filed federal Form 1040, fill in the amount from line 32.

If you filed federal Form 1040A, fill in the amount from line 18. If you filed federal Form 1040EZ or TeleFile Tax Record, 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. The total value of your household assets must not exceed \$25,000.

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. The total value of both spouses' assets must not exceed \$25,000. Household assets include property you own together and separately.

Household assets include the fair market value as of December 31, 2000, of the following:

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

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

Qualifying rent

22. Total Oregon rent you paid during 2000. Complete the rent schedule on page 2 of the form.

Fill in the Oregon rent you paid during 2000. Include all Oregon rent you paid for each residence you rented in 2000. Rent doesn't include advance rent or deposits for keys, cleaning, or security.

If you lived in a nursing home, retirement/rest home or center, group home, or pay room and

board, only a portion of your payment is considered rent. See "Special living places" on page 3.

23. Special Shelter Allowance. Did you receive a Special Shelter Allowance (welfare)? If you did, the Assistance Summary statement you received will show the amount of your Special Shelter Allowance. Fill in the amount from the notice on this line. This allowance is the ERA refund amount you've already received as welfare.

24. Fuel and utilities. Include the amount you paid during 2000 for lights, water, garbage, sewer, and heating while living in Oregon. **Don't** include the amount 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, line 20, then you do not qualify for Elderly Rental Assistance.

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.

Refund worksheet. The Oregon Department of Revenue will figure your refund for you. We've included an ERA refund worksheet below, if you want to **estimate** what your refund will be. Your estimated refund will be on line 10 of the worksheet. Remember your refund will be reduced by any Special Shelter Allowance you already received in 2000.

Sign and mail Form 90R

Before you mail Form 90R, check your return.

- Were you **or** your spouse age 58 or older on December 31, 2000? Did you fill in your age and your spouse's age at the top of Form 90R?
- Did you complete all income sections of Form 90R?
- Did you sign and date Form 90R on the front? Both spouses must sign the form when a joint claim is filed.
- Did you completely fill in the rent schedule on page 2 of Form 90R?
- Did you complete the Household Assets list on page 2 of Form 90R if both you and your spouse were under age 65 on December 31, 2000?
- Did you complete the entire return? If your return is incomplete, it will be sent back to you.

ERA Refund Estimate Worksheet

(This is optional—the refund will be figured for you)

1. Rent, yearly total	1.	\$ _____
2. Fuel and utilities, yearly total	2.	\$ _____
3. Total. Add lines 1 and 2	3.	\$ _____
4. Limit	4.	\$ 2,100
5. Lesser of line 3 or 4	5.	\$ _____
6. Household income	6.	\$ _____
7. Multiply line 6 by 20% (.20). Enter result here	7.	\$ _____
8. Line 5 minus line 7	8.	\$ _____
9. Special Shelter Allowance	9.	\$ _____
10. Estimated refund. Line 8 minus line 9. Enter result here	10.	\$ _____

Taxpayer assistance

Do you need help?

Telephone: Salem **503-378-4988**
 Toll-free within Oregon **1-800-356-4222**

For touch-tone phones, our telephone voice response system has recorded tax information about many of your Oregon tax questions. You can also order tax forms. This service is available 24 hours a day.

Once you're in the system, push:

- 1** For current year personal income tax refund information (beginning February 1).
- 2** **To order current year or amended forms.** (Some federal forms are available.)
- 6** For other information.
- 0** For assistance from a representative.
 Monday–Friday 7:30 A.M.–5:10 P.M.*
 *Except Wednesday 9 A.M.–5:10 P.M.
 April 2–April 16, Monday–Friday .. 7 A.M.–7 P.M.**
 Closed on holidays.
 **Wait times may be 20 minutes or more.

TTY (hearing or speech impaired only). **These numbers are answered by machine only and are not for voice use.** The toll-free number within Oregon is 1-800-886-7204. In Salem, the number is 503-945-8617.

Americans With Disabilities Act (ADA). In compliance with ADA, this information is available in alternative formats upon request by calling 503-378-4988.

¿Hable español? Línea de mensaje. Las personas que necesitan asistencia en español pueden dejar un mensaje. El número disponible todo el año en Salem es 503-945-8618.

A message line is available all year for those who need assistance in Spanish. The number in Salem is 503-945-8618.

Correspondence. Use the Salem address on the front of this booklet. Include your Social Security number and a daytime telephone number for faster service.

To get forms Internet: www.dor.state.or.us

Income tax booklets are available at many post offices, banks, and libraries. **Or write to:** Forms, Oregon Department of Revenue, PO Box 14999, Salem OR 97309-0990.

Forms and assistance are available at these offices. **Don't send your return to these addresses.**

- Bend**—951 SW Simpson, Suite 100
- Eugene**—1600 Valley River Dr, Suite 310
- Medford**—24 West 6th St
- Portland**—800 NE Oregon St, 5th floor
- Portland***—Federal Building Lobby
1220 SW Third Ave
- Salem**—Revenue Building, First floor, Rm 135
955 Center St NE
- Salem**—4275 Commercial St SE
Building 2, Suite 180
- Tualatin**—6405 SW Rosewood St

*January 2–April 16. We'll provide walk-in help from 9 A.M.–4 P.M., Monday–Friday, except holidays.



Printed information (free) State forms and publications only

(Check individual boxes to order. Clip on the dotted line, then mail the entire list with your return address. These forms and circulars are also available on the Internet.)

- Computing Interest: Tax You Owe 150-800-691
- Estimated Tax circular 150-101-648
- Home Care for the Elderly Credit 150-101-653
- Married Persons Filing Separate Returns 150-101-656
- Oregon Income Tax Withholding: Some Special Cases . 150-206-643
- Retirement Income 150-101-673

- Your Rights as an Oregon Taxpayer 150-800-406
- List of other printed information: Forms/Publications Request ... 150-800-390

Send to: Forms
 Oregon Department of Revenue
 PO Box 14999
 Salem OR 97309-0990

Please print:
 Your name _____
 Address _____
 City _____
 State _____ ZIP _____

