

# 2001 OREGON ERA

E L D E R L Y   R E N T A L   A S S I S T A N C E

## Form 90R and Instructions

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 on the front of the return.**
- ✓ **Complete the rent schedule and the household assets list on the back of the return.**
- ✓ **Sign your return.**

**We cannot process your claim without the information in the checklist.**

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

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**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 Street NE  
Salem OR 97301-2555

PRSR STD U.S. POSTAGE <b>PAID</b> Oregon Department of Revenue
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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. 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 an ERA refund. 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.

## New information

**ERA refund filing deadline.** The deadline for filing an ERA refund claim (Form 90R) has changed to July 1. If you file Form 90R after July 1, 2002, your return will be processed the following year. Your ERA refund also will be issued the following year.

**Refund issue date.** The refund issue date has changed to November 2002 for returns received before July 1, 2002.

**Roommates.** Each roommate can now file his or her own Form 90R. Each roommate will report only his or her share of rent, fuel, and utilities he or she actually paid and his or her own household income and assets.

## Single or married and living apart

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

- You were age 58 or older on December 31, 2001, **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, **and**
- You lived in Oregon on December 31, 2001, **and**
- You didn’t own your residence on December 31, 2001 (if you live in a mobile home, see page 3).

## 2/Qualifications for ERA refund

## Married and living together

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

- You **or** your spouse were age 58 or older on December 31, 2001, **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, **and**
- You lived in Oregon on December 31, 2001, **and**
- You didn’t own your residence on December 31, 2001 (if you live in a mobile home, see page 3).

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

**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 11. See the list on the back of Form 90R.

## When do I file Form 90R?

Claim Year	File By	Accepted Until
2001	July 1, 2002	July 1, 2005
2000	—	July 1, 2004
1999	—	July 1, 2003
1998	—	July 1, 2002

## 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?

If you filed your Form 90R by July 1, 2002, your ERA refund check will be mailed in November 2002. If your Form 90R was received **after** July 1, 2002, your ERA refund will not be processed or issued until November 2003.

## 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, 2001, list only the rent, fuel, and utilities you actually paid.

**Roommates.** Each roommate can file for an ERA refund. The refund 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 2001? 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, 2001, 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, 2001, 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 ERA 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.** Contact your landlord if you don't know if your residence is subject to property tax.

**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.

If you owned both the mobile home and the land on December 31, 2001 you don't qualify for an 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, 2001, 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. Check with the nursing home to make sure it is subject to property tax.

If you lived in a nursing home on December 31, 2001, 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.

**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.

**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.

**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 only.

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

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

If you lived in one of the above types of housing, you're 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, 2001 on your return. If your address changes between the time you file and November 2002, 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 only to establish your identity for tax purposes.

**Age.** You or your spouse must be age 58 or older as of December 31, 2001, 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 claim.**

### 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 2001.** 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 below.

**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 below.

**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 that had gross income of \$27,000 in 2001. 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 .....	+20,000
	<u>(31,000)</u>
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 .....	+20,000
	<u>(25,000)</u>
ERA business income .....	\$ 2,000

**7. Other income from your federal return.** Fill in any other taxable income you received in 2001 that is on your federal return. This includes:

- Alimony received, Form 1040, line 11.
- Awards, bonuses, prizes, gambling winnings, lottery winnings (including Oregon lottery winnings), and other income from federal Form 1040, line 21. Identify the other income.

Don't include:

- Oregon income tax refunds.
- Federal income tax refunds.
- Unemployment benefits. Fill in the amount of 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 2001. Include Medicare premiums for 2001. 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 2001. 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.

If you receive welfare benefits for your nursing home costs, include 23 percent of that payment as welfare income. Generally, 23 percent of the payment represents your rent plus utilities and fuel (see "Special living places" on page 3). Don't include welfare payments to your nursing home for medical care, drugs, or medical supplies.

**13. Unemployment benefits.** Fill in your total unemployment benefits.

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

**15. 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 amount.....	- 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. If the total value of your household assets is more than \$25,000 you do not qualify for ERA.

**Married—living together.** If both you and your spouse are under age 65, you must complete the household assets list on the back of your Form 90R. If the total value of both spouses' household assets is more than \$25,000 you do not qualify for ERA. Household assets include property you own together and separately.

## 6/Household assets

**Household assets include the fair market value as of December 31, 2001, 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 2001.** Complete the rent schedule on the back of Form 90R.

Fill in the Oregon rent you paid during 2001. Include all Oregon rent you paid for each residence you rented in 2001. 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 an advance payment of your ERA refund and it will reduce the amount of ERA refund you receive.

**24. Fuel and utilities.** Include the amount you paid during 2001 for lights, water, garbage, sewer, and heating while living in Oregon. **Don't** include the amount you paid for tele-

phone, 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.** The Oregon Department of Revenue will figure your refund for you. Remember your refund will be reduced by any Special Shelter Allowance you already received in 2001.

**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, 2001? Did you fill in your age and your spouse's age at the top of Form 90R?
- Did you sign and date Form 90R on the front? Both spouses must sign a joint claim.
- Did you complete the entire form?
  - All income sections on the front of 90R?
  - The rent section on the back of 90R?
  - The household assets list on the back of 90R? (Asset list required if you **or** your spouse were under age 65 on December 31, 2001.)
- Did you complete the entire return? If your return is incomplete, **we will send it back to you.**

**Remember**—we must receive your Form 90R by July 1, 2002 so we can process and issue your refund in November 2002.

# Taxpayer assistance

## Internet

[www.dor.state.or.us](http://www.dor.state.or.us)



The Department of Revenue Web site is a quick and easy way to download forms and information circulars, get up-to-the-minute tax information, and learn about electronic filing.

## Correspondence



Write us at 955 Center St NE, Salem OR 97301-2555. Include your Social Security number and a daytime telephone number for faster service.

## Printed information (free)

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. Use the order form below to order other printed tax information.



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

- Computing Interest on Tax You Owe ..... 150-800-691
- Estimated Tax circular ..... 150-101-648
- Home Care of a Person Age 60 or Older ..... 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 \_\_\_\_\_

## Telephone

Salem ..... 503-378-4988

Toll-free within Oregon ..... 1-800-356-4222

If you have a touch-tone telephone call our 24-hour voice response system to hear recorded tax information, order tax forms, or check on the status of your 2001 personal income tax refund (beginning February 1).



Call one of the numbers above for help from a representative during the following hours:

Monday, Tuesday, Thursday, Friday ..... 7:30 A.M.–5:10 P.M.  
Wednesday ..... 10:00 A.M.–5:10 P.M.

*Closed on holidays.*

April 1–April 15, Monday–Friday ..... 7:00 A.M.–7:00 P.M.  
*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.

**¿Habla 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.

## Field offices

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

**Bend** ..... 951 SW Simpson Dr, Suite 100

**Eugene** ..... 1600 Valley River Dr, Suite 310

**Medford** .... 24 West 6th St

**Newport** .... 119 NE 4th St, Suite 4

**North Bend** 3030 Broadway

**Pendleton** . 700 SE Emigrant Ave, Suite 310

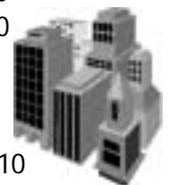
**Portland** .... 800 NE Oregon St, 5th floor

**Portland\*** .. Federal Building Lobby, 1220 SW Third Ave

**Salem** ..... Revenue Building, 955 Center St NE, Room 135

**Salem** ..... 4275 Commercial St SE, Suite 180

**Tualatin** ..... 6405 SW Rosewood St, Suite A



\* January 2–April 15: Walk-in help is available from 9:00 A.M.–4:00 P.M., Monday–Friday, except holidays.

## American with Disabilities Act (ADA)

In compliance with the ADA, this information is available in alternative formats upon request by calling 503-378-4988.

