

Form OR-TFR

Page 1 of 2, 150-101-179 (Rev. 12-17) Oregon Department of Revenue



Office use only

Transfer Notice for Certain Credits

Submit original form—do not submit photocopy

Tax year (or fiscal year end date) / /

Section A—Complete this section to transfer (or sell) the following transferable credits from one taxpayer to another:

- **Agriculture workforce housing credit—credit code 835** [Oregon Revised Statute (ORS) 315.164; ORS 315.169];
- **Biomass producer or collector credit—credit code 838** (ORS 315.141; ORS 315.144); or
- **Bovine manure credit—credit code 869** [Oregon House Bill 2066 (2017)].

These credits can only be transferred once by the original owner to a taxpayer that is an S corporation, C corporation, or individual taxpayer. **Important**—each credit has different transfer provisions. Refer to the relevant statutes and Oregon Administrative Rules for the specific transfer provisions for each credit.

For more information about these credits, refer to Publication OR-17. Don't use this section if you are a partnership or S corporation passing through a credit to partners or owners. See section B on page 2 for reporting the distributive share of a credit available to pass-through entity (PTE) owners.

Taxpayer transferring the credit (transferor):

Name of transferor transferring the credit	Social Security number (SSN) - -	Federal employer identification number (FEIN) -	
Address	Daytime phone () -	Credit code (835 or 838 only)	
Original credit amount [] .00	Credit amount remaining with the orig. owners [] .00	Credit amount being transferred [] .00	Amount transferee paid for the credit [] .00
Signature of taxpayer or corporate officer X		Date signed / /	

Taxpayer receiving the credit (transferee):

Name of transferee receiving the credit	SSN - -	FEIN -
Address	Daytime phone () -	
Signature of taxpayer or corporate officer X		Date signed / /

To submit this form, you can visit www.oregon.gov/dor to complete the form using Revenue Online, fax the completed form to (503) 945-8649 labeled "Attn: Policy and Systems Unit," or mail to:

Oregon Department of Revenue
Attn: Policy and Systems Unit
PO Box 14999
Salem OR 97309-0090

Do you have questions or need help?

www.oregon.gov/dor
(503) 378-4988 or (800) 356-4222
questions.dor@oregon.gov
Contact us for ADA accommodations or assistance in other languages.

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Section B—Use this section to list partners or owners that will receive a distributive share of an Oregon credit awarded or sold to a PTE such as a partnership or S-corporation.

This information will be used to assign the distributive share of each credit directly to a partner’s or owner’s account to reduce processing time for tax returns. Submit this form as soon as you know each owners distributive share of the credit and no later than within 30 days following the close of the PTE’s tax year.

Part 1—*PTE information.* Provide the name, address, and FEIN of the PTE that received the credit. This should match the information on the credit certificate.

Part 2—*Owner or partner information.* List the full name, SSN or FEIN, and address for each owner that will be claiming the credit. If two owners are filing jointly, list them separately. Don’t use the address for the PTE.

Tax year—List the first year in which the credit is available to be claimed.

Credit code—Report the credit code for each credit. A list of standard numeric credit codes is available in Publication OR-17.

Distributive share—Provide the distributive share of each credit that is being passed through for each owner. Enter only as a dollar amount and round to the nearest dollar.

Example—ABC partnership received a biomass producer or collector credit of \$4,000 for tax year 2017 from the Oregon Department of Energy. The partnership has four partners each with a 25 percent share in the partnership. Two of the partners will be filing jointly. Using this schedule, ABC partnership will list out all four owners, even though two will be filing jointly, and the partners’ addresses. ABC partnership will also list 2017 as the tax year with credit code 838 and report a \$1,000 distributive share of the credit for each partner.

Use additional schedules as necessary. Don’t use this section to transfer (or sell) a transferable credit from one taxpayer to another. See section A for information on transferring credits. Fax or mail this form to the fax number or mailing address provided on page 1.

Part 1—PTE information.

PTE name	FEIN		
	-		
Address	City	State	ZIP code

Part 2—Owner/Partner information.

1. Name	SSN		FEIN
	- -		-
Address	Tax year	Credit code	Distributive share of credit
			.00
2. Name	SSN		FEIN
	- -		-
Address	Tax year	Credit code	Distributive share of credit
			.00
3. Name	SSN		FEIN
	- -		-
Address	Tax year	Credit code	Distributive share of credit
			.00
4. Name	SSN		FEIN
	- -		-
Address	Tax year	Credit code	Distributive share of credit
			.00