

# OREGON —2019—

## Instructions for Estimated Income Tax Publication OR-ESTIMATE

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These instructions aren't a complete statement of laws and Department of Revenue rules. Contact us if you need more information. See page 8 for contact information.

### What is estimated tax?

**Estimated tax** is the amount of tax you **expect** to owe when you file your 2019 Oregon income tax return.

Oregon law requires some taxpayers to pay estimated tax. Oregon's estimated tax system is similar to the federal system, except you:

- Will use Oregon's income tax laws and tax rates.
- Won't include Social Security tax (FICA), self-employment tax, or household employment tax.

### Additional withholding

Estimated tax payments aren't a substitute for withholding. If you don't have enough Oregon tax withheld from your wages, ask your employer to increase your Oregon withholding. You may change your Oregon withholding without changing your federal withholding. File a separate federal Form W-4, *Employee's Withholding Allowance Certificate*, with your employer and label it "For Oregon only."

For more information, download the publication *Oregon Income Tax Withholding* from our website or contact us for help figuring the amount of tax to be withheld from your wages.

### Estimated tax terms defined:

**Tax Paid**—Your total withholding, estimated tax payments, other payments, and refundable credits.

**Overpayment**—When the **tax paid** is *greater than* your income tax after nonrefundable credits.

**Open estimated tax account**—An account that is set up prior to the due date of your personal income tax return, for which no return has been filed. The account closes when your return is filed, or if no return is filed, by the due date of the return.

**Underpayment**—When you owe \$1,000 or more when you file your return or when you underpay a periodic estimated tax payment (quarterly payment).

### WHEN ARE YOUR ESTIMATED TAX PAYMENTS DUE?

First Quarter Payment Is Due	Second Quarter Payment Is Due	Third Quarter Payment Is Due	Fourth Quarter Payment Is Due
Monday April 15, 2019	Monday June 17, 2019	Monday September 16, 2019	Wednesday January 15, 2020

## Who must make estimated tax payments?

In most cases you must make estimated tax payments if:

- You expect to owe \$1,000 or more, after credits (including refundable credits) and withholding, when you file your 2019 Oregon income tax return; **and**
- The total amount of income tax you expect to be withheld from your 2019 income will not equal or exceed one of the following:
  - 90 percent of the net income tax to be shown on your 2019 income tax return; or
  - 100 percent of the net income tax shown on your 2018 income tax return; or
  - 90 percent of the tax on your 2019 annualized income.

You can still make estimated tax payments even if you expect to owe less than \$1,000.

### Retirees

If you are retired or will retire soon, you may need to make estimated tax payments or have Oregon income tax withheld from your retirement income. Contact the payer of your retirement income to see if withholding is possible.

Federal retirees who retired from the U.S. government before October 1, 1991 don't need to make Oregon estimated tax payments on their federal pensions.

However, federal retirees should continue to make estimated tax payments if they receive income from other sources.

Federal retirees with service time before and after October 1, 1991 must continue to pay tax on the portion of federal pension based on their service after October 1, 1991.

Retirees who are Oregon residents but not living in Oregon may be subject to tax on their Oregon-source pensions. This law applies to retirees who still have Oregon as their domicile but file as nonresidents.

### Nonresidents and part-year residents

Part-year residents figure estimated tax on all income for the part of the year that they are an Oregon resident, and in the same way as nonresident for the other part. Taxpayers who move into Oregon must make payments on all quarterly due dates that occur after the move. Nonresidents figure Oregon estimated tax only on:

- Income that is subject to Oregon tax; or
- Income from conducting a trade or business within Oregon; or
- Single ticket Oregon lottery winnings between \$600–\$1,500.  
**Note:** Single ticket winnings of \$1,500 or more are subject to Oregon withholding.

Federal law prohibits Oregon from taxing retirement income received by a person who is not domiciled in Oregon.

In most cases, you must make Oregon estimated tax payments if you expect to owe \$1,000 or more in tax on your income from Oregon sources.

The amount of your payment is based on the tax you compute using one of the methods shown on page 5. Use your 2018 Form OR-40-N or OR-40-P as a guide to estimate your 2019 Oregon income tax. Use the worksheet on page 6 to compute the amount you owe. Follow the same instructions for filing Form OR-40-V and paying estimated tax as full-year residents do.

### S corporation, limited liability company (LLC), or partnership income.

- **Members of a pass-through entity (PTE).** A PTE with one or more nonresident owners may be required to file or withhold tax on behalf of the nonresident owner(s). See Form OR-OC or Form OR-19 instructions.  
**Note:** If you're a PTE required to make estimated tax payments on behalf of all owners electing to join in a composite filing, use Form OR-OC-V.
- **Nonresidents.** You are subject to Oregon tax on your share of the Oregon income reported by the S corporation, LLC, or partnership. You are also subject to Oregon tax on any guaranteed payments you receive. The payments are apportioned using the pass-through entity's apportionment percentage.
- **Part-year residents.** For the part of the year you were a nonresident, follow the rules above for nonresidents. For the part of the year you were a resident, you are subject to Oregon tax on your share of **all** the S corporation, LLC, or partnership income. For more information, see page 8 and contact us.

### Nonresident aliens

Estimated tax filing requirements are the same for both U.S. citizens and nonresident aliens. Nonresident aliens can be either Oregon residents or nonresidents. If you or your spouse is a nonresident alien, you must file separate estimated tax forms.

### Fiduciaries

Don't file Form OR-40-V. You don't need to make estimated tax payments on behalf of an estate or trust.

### Short-year taxpayers

You don't need to file Form OR-40-V if the short taxable year is less than four months. If the short year is longer than four months, you may need to file Form OR-40-V.

### Farmers and commercial fishermen

Most farmers and fishermen won't need to make estimated tax payments. See below to determine if you qualify for an exception. If you do qualify for the Farmer/Commercial Fisherman exception, enter "1" on your Oregon return, Form OR-40, line 40a, Form OR-40-N, line 66a, or Form OR-40-P, line 65a.

To determine if you need to make estimated tax payments, figure **both** your 2018 gross income **and** your 2019 estimated gross income.

If two-thirds of your total 2018 gross income or two-thirds of your total 2019 estimated gross income is from farming or fishing, you don't need to make estimated tax payments.

**Example 1: Farming income.** Felicia, a Washington resident, owns a farm in Oregon. All of her other income is from nonfarm sources in Washington. Her total farm income from Oregon sources is \$50,000. Her total gross income from all sources is \$90,000. Because Felicia's gross income from farming is not equal to or greater than two-thirds of her total gross income, she doesn't qualify for the exception for farmers and fishermen. She must make estimated tax payments.

**Farmers.** Use the amounts on the following lines to determine your 2018 gross income from farming:

- Federal Schedule F, line 9.
- Federal Schedule E, line 42.
- Federal Form 4797, line 20. Include only sales of draft, breeding, sporting, or dairy livestock.

**Commercial fishermen.** Use the amounts on the following lines to determine your 2018 gross income from commercial fishing:

- Federal Schedule C, line 5.
- Federal Schedule C-EZ, line 1.
- Federal Schedule E, line 42.

**Gross income**

Generally, gross income includes all income you receive during the year. There are some exceptions, such as Social Security, Railroad Retirement Board benefits, and welfare.

Gross income includes wages, interest, and dividends. It also includes gross profit from rentals, royalties, businesses, farming, fishing, capital gains, and the sale of property. Don't subtract expenses, except cost of goods sold, when figuring gross profit.

**Example 2: Farming income.** Vern is a farmer. Julie is a wage earner and an artist. They will file jointly and want to know if they must pay estimated tax for 2019. Their 2018 return shows the following:

Schedule C business loss.....	\$(1,500)
Wages.....	25,000
Net farm income.....	18,500
Adjusted gross income.....	\$42,000

**Their farm schedule shows:**

Gross crop sales.....	\$10,000
Gross livestock sales.....	17,000
Farm gross income.....	\$27,000
Total expenses.....	8,500
Net farm profit.....	\$18,500

**Their business Schedule C shows:**

Gross receipts.....	\$20,000
Cost of goods sold (COGS).....	12,000
Gross income after COGS.....	8,000
Total expenses.....	9,500

Net Schedule C business loss.....	\$(1,500)
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**Their gross income is:**

Business gross income after COGS.....	\$8,000
Wage income.....	25,000
Farm gross income.....	27,000
Total gross income.....	\$60,000
2/3 of \$60,000 (gross income).....	\$40,000
Farm gross income.....	\$27,000

Vern and Julie estimated their 2019 gross income and gross farm income will be about the same as their 2018 income amounts. Because less than two-thirds of their gross income is from farming, they should make quarterly estimated tax payments for 2019.

**When are 2019 estimated income tax payments due?**

**Calendar-year taxpayers**

You may pay your total 2019 estimated Oregon income tax by April 15, 2019 or you may divide your estimated tax into four payments.

**2019 estimated tax due dates**

- First payment—due **April 15, 2019.**
- Second payment—due **June 17, 2019.**
- Third payment—due **September 16, 2019.**
- Fourth payment—due **January 15, 2020.**

If you find you still owe more income tax, you must pay the balance by April 15, 2020. This is true even if you get an extension to file your tax return. You may owe interest on any underpayment. See page 7.

**Fiscal-year taxpayers**

Pay one-fourth of your Oregon estimated tax on the 15th day of the fourth, sixth, and ninth months of your tax year. The last payment is due 15 days after the end of your tax year. If your payment due date falls on a Saturday, Sunday, or legal holiday, use the next regular workday.

Write in the dates your fiscal year begins and ends in blue or black ink only on Form OR-40-V.

**Form OR-40-V instructions**

**Obtaining the form**

- **Personalized forms.** If you prepared your own Oregon income tax return last year, you may have received these instructions and forms at your home or business address. The forms are printed with your name, address, and Social Security number. Use your personalized forms so we can process your estimated tax payments faster. If someone else prepares your estimated tax forms, ask them to use your personalized forms. Your tax preparer may have tax software that will prepare personalized forms.

• **Nonpersonalized forms** don't have printed names or other personal information. They are used by people who haven't filed estimated tax payments before.

Do not use forms from a prior year.

**Filling out the form**

Only use blue or black ink to correct any errors. Do not use red ink to fill out this form.

Form OR-40-V needs to be sent to us only if you are paying by check or money order. For electronic payment options see our website.

If your name is printed on Form OR-40-V. Check your name, address, and Social Security number for accuracy. Also check your spouse's name and Social Security number if filing jointly.

If your name isn't printed on Form OR-40-V. Check the "Estimated payment" box. Fill out the beginning and ending date of your tax year. For calendar year taxpayers, the beginning date will be January 1, 2019 and the ending date will be

December 31, 2019. Print your first name, last name, Social Security number, current address, and daytime phone number. If you're filing a joint Form OR-40-V, print your spouse's first name, last name, and Social Security number.

If your address has changed from the last time you filed, fill out the change of address/name form located on our website. Send us the change of address form separately from your Form OR-40-V. You may also log into Revenue Online to update your address.

**Important:** Double-check your Social Security number to make sure it's correct.

**Filing joint payments**

You may file a joint estimated tax Form OR-40-V unless:

- You or your spouse are nonresident aliens; or
- You are legally separated; or
- You and your spouse have different tax years. For example, you use a calendar year and your spouse uses a fiscal year.

**Full-year resident filers**

**Estimated tax worksheet**

**Keep this worksheet for your records**

1. Federal adjusted gross income (AGI) you expect in 2019 .....	1.	_____
2. Oregon additions you expect in 2019 .....	2.	_____
3. Income after additions. Line 1 plus line 2.....	3.	_____
4. Oregon subtractions you expect in 2019 .....	4.	< _____ >
5. Income after subtractions. Line 3 minus line 4 .....	5.	_____
6. Itemized or standard deductions you expect in 2019 (if you claim the standard deduction, use the 2018 amount for your 2019 filing status).....	6.	< _____ >
7. Oregon taxable income you expect in 2019. Line 5 minus line 6.....	7.	_____
8. 2019 Oregon estimated income tax. Use the 2019 tax rate chart on page 8 to figure the tax on the amount on line 7 .....	8.	_____
9. 2019 exemption credit (\$206 × number of exemptions) (see page 8 for AGI limitations).....	9.	_____
10. Oregon tax credits you expect for 2019 (include all refundable and nonrefundable tax credits) ...	10.	_____
11. Line 9 plus line 10 .....	11.	_____
12. Line 8 minus line 11 (not less than -0-).....	12.	_____
13a. Multiply line 12 by 90% (0.90). <b>If you did not file a 2018 return, enter the amount from line 13a directly on line 13c</b> .....	13a.	_____
13b. Enter 100% of the tax after all credits shown on your 2018 return .....	13b.	_____
13c. Enter the smaller of line 13a or 13b. <b>This is your required annual payment to avoid interest on underpayment of estimated tax.</b> .....	13c.	_____
14. Oregon income tax you expect withheld from your wages and/or pension in 2019 .....	14.	< _____ >
15. Annual payment. Line 13c minus line 14 .....	15.	_____
16. Amount you owe on each payment date. See table below. Round to nearest dollar .....	16.	_____ .00

**If you first need to pay estimated tax on:**

- April 15, 2019
- June 17, 2019
- September 16, 2019
- January 15, 2020

**Then fill in on line 16 of this worksheet:**

- ¼ of line 15 (make 4 payments)
- ⅓ of line 15 (make 3 payments)
- ½ of line 15 (make 2 payments)
- All of line 15 (pay in full)

If you file a joint estimated tax Form OR-40-V, the payment is considered to be joint regardless of which spouse actually sent in the money.

You may file separate 2019 Oregon income tax returns even if you file a joint Form OR-40-V. If you file separate income tax returns after filing a joint Form OR-40-V, you and your spouse should decide who will claim the estimated tax jointly paid. You may divide the payments between you, or agree that one of you will claim it all. If you and your spouse can't agree, your estimated tax generally will be divided based on your separate tax liabilities.

**Note:** If you expect to file separate tax returns, file Form OR-40-V separately so your returns are processed more quickly.

### Filing separate payments

If you received joint personalized payment vouchers but want to make payments under your name only, cross out your spouse's name and Social Security number before filing the voucher.

### How to figure your payments

You'll need:

- Your 2018 Oregon income tax return and instructions.
- 2019 exemption credit: \$206.
- 2019 federal tax subtraction limit: \$6,800.
- 2019 tax rate charts on page 8.

You may need:

- Your federal income tax return, schedules, and instructions
- The appropriate worksheet from the estimated income tax instructions.

### How to compute estimated tax

#### Method 1—Regular installment

To figure your payments under this method, use the appropriate worksheet.

- Full-year resident worksheet, page 4.
- Nonresident and part-year resident worksheet, page 6.

Determine the required annual payment. This is the total amount of required installment payments for the tax year that is the lesser of:

- 90 percent of the net tax to be shown on your 2019 Oregon return; or
- 100 percent of the tax shown on your 2018 Oregon return (safe harbor).

Use your **2018** federal income tax return and instructions as guides to estimate your **2019** federal adjusted gross income (AGI). Your 2018 federal AGI is on Form 1040, line 37, Form 1040A, line 21, or Form 1040EZ, line 4.

**Example 3: Estimated 2019 tax (90 percent):** Allan and Louise are married and have three children. Allan is self-employed. Louise is a teacher. They want to know if they

must make 2019 estimated tax payments. They use these steps to find out.

1. They use their 2018 federal tax return as a guide to estimate their 2019 federal AGI.
2. Then they use their 2018 Oregon income tax return as a guide to figure the income, deductions, withholding, and credits they expect for 2019.
3. They use this information to figure their 2019 Oregon estimated tax. Here's how they estimate their 2019 tax using **tax rate chart J**:

Estimated 2019 adjusted gross income .....	\$85,750
Less estimated:	
2019 federal tax subtraction (limit) .....	\$ 6,800
Oregon itemized deductions .....	+ \$15,350
Total deductions .....	– \$ 22,150
Estimated Oregon taxable income .....	\$ 63,600
Oregon tax using the 2019 tax rate chart on page 8.....	\$ 5,226
2019 exemption credit (5 × \$206).....	– \$ 1,030
Estimated political contribution credit .....	– \$ 100
Oregon tax after credits.....	\$ 4,096
Multiply their tax after credits by 90% (0.90).....	× 0.90
Total.....	\$ 3,686
Less: tax Louise expects to be withheld from her wages .....	– \$ 686
Estimated tax payment required for 2019 .....	\$ 3,000

This amount is more than \$1,000. Allan and Louise must make estimated tax payments for 2019. They must complete Form OR-40-V and make minimum payments of \$750 ( $\$3,000 \div 4 = \$750$ ) by each payment due date.

In order to use 100 percent of the net tax (tax after all credits) shown on your 2018 income tax return, you must file a 2018 Oregon return. Pay 25 percent of your 2018 net income tax by each estimated tax payment due date. Your 2018 Oregon income tax return must not have been a short-year return for accounting purposes. You may use this method if you were a part-year resident in 2018.

**Example 4: Safe harbor 2018 tax (100 percent):** Arianne's 2018 tax was \$1,000 after credits. She should pay \$250 ( $\$1,000 \div 4$ ) on each of the four estimated tax due dates.

#### Method 2—Annualized 2019 tax (90 percent)

If you receive a larger portion of your taxable income later in the year, you may annualize your income to figure your estimated tax payments. Use the annualized income worksheet on the 2018 Oregon Form OR-10 as a guide to figure your estimated tax payments under this method. For more information, download Form OR-10 from our website, or see page 8 to order it. When completing the annualized income worksheet, read the instructions carefully and be sure to use 2019 figures for the Oregon exemption credit, federal tax subtraction, and tax rate charts. For line 25 in columns B, C, and D, enter all previous 2019 estimated tax payments

# Nonresident and part-year resident filers

## Estimated tax worksheet

Keep this worksheet for your records

1. 2019 Oregon estimated income tax from the 2019 tax rate chart. Use your 2018 Oregon and federal income tax returns and instructions as guides ..... 1. \_\_\_\_\_
2. Oregon income tax credits you expect for 2019. On a separate sheet, multiply your credits by your Oregon percentage (if required). Refer to the Oregon income tax return instructions. Enter your total allowable tax credits here (include all refundable and nonrefundable tax credits) ..... 2. < \_\_\_\_\_ >
3. Line 1 minus line 2 (not less than -0-)..... 3. \_\_\_\_\_
- 4a. Multiply line 3 by 90% (0.90). **If you did not file a 2018 Oregon return, enter the amount from line 4a directly on line 4c.** ..... 4a. \_\_\_\_\_
- 4b. Enter 100% of the tax shown on your 2018 Oregon return ..... 4b. \_\_\_\_\_
- 4c. Enter the smaller of line 4a or 4b. **This is your required annual payment to avoid interest on underpayment of estimated tax.**..... 4c. \_\_\_\_\_
5. Oregon income tax you expect to be withheld from your wages and/or pension in 2019..... 5. < \_\_\_\_\_ >
6. Annual payment. Line 4c minus line 5 ..... 6. \_\_\_\_\_
7. Amount you owe on each payment date. See table below. Round to the nearest dollar ..... 7. \_\_\_\_\_ .00

**If you first need to pay estimated tax on:**

- April 15, 2019
- June 17, 2019
- September 16, 2019
- January 15, 2020

**Then fill in on line 7 of this worksheet:**

- ¼ of line 6 (make 4 payments)
- ⅓ of line 6 (make 3 payments)
- ½ of line 6 (make 2 payments)
- All of line 6 (pay in full)

made. Stop at line 26 when completing the annualized income worksheet. These are your required estimated tax payments for 2019.

## Paying estimated tax

### Applying your 2018 overpayment

If your overpayment is \$1 or more and you filed your return on time, you may apply your 2018 overpayment to your 2019 estimated tax account. If you file your 2018 return by the due date (including extensions), your overpayment will be applied to either your **first** payment period or the period in which the overpayment was made, whichever is later, unless you tell us otherwise. Be sure to mark the "Extension filed" box on your Form OR-40 if you filed an extension.

Show the amount of overpayment you want applied to your 2019 open estimated tax account on your 2018 Form OR-40, line 44, Form OR-40-N, line 70, or Form OR-40-P, line 69.

**Note:** Does the overpayment amount you're applying cover the payment due? If so, you don't need to make a payment for the first period. If your overpayment is reduced, we will notify you. You may need to make a payment for the difference. Do so immediately to avoid underpayment interest. We apply payments first to underpayments from earlier periods.

## Sending your payment

- Send Form OR-40-V to us only if you are paying by check or money order.
- Fill in your payment amount on Form OR-40-V. Round your payment to the nearest dollar. Your payment is the amount you figured using one of the methods on page 5 **minus** any amount of your 2018 Oregon income tax refund or an Oregon amended income tax refund you asked to have applied to your 2019 estimated tax account.

- Please **only use blue or black ink** to fill out your vouchers and checks. Our equipment cannot read other colors.
- Make your check or money order payable to **Oregon Department of Revenue.**
- Write "2019 OR-40-V" and the last four digits of your SSN or ITIN on your check or money order.
- Don't send cash or postdated checks.
- **Don't staple** your check or money order to Form OR-40-V.

Send your Form OR-40-V and payment separately from your income tax return to the address on page 8. **Don't** mail them together.

## Electronic payment options

You can pay your estimated tax by setting up an account via Revenue Online. There are no fees to use Revenue Online to pay your tax directly from your checking or savings account.

You may pay a convenience fee through a third party service provider if you use your Visa, MasterCard, or Discover

credit card through Revenue Online. If you accept the credit card transaction, you will receive a confirmation number. Please keep this confirmation number as proof of payment.

If you are paying by electronic payment, do not use Form OR-40-V. Your payment will be forwarded to us by the provider and applied to your estimated tax account. You will claim the estimated payment on your original return when you file it.

**When income changes during the year** If your expected income, deductions, or credits change after April 1, 2019, you may need to begin making estimated tax payments at a later date.

If your expected income or deductions change after you made your first payment, you may need to refigure your estimated tax.

**Regular installment.** Use the new income or deductions and the appropriate worksheet on page 4 or 6.

**Annualized installment.** Use the annualized income worksheet on Oregon Form OR-10. For more information, download Form OR-10 from our website, or see page 8 to order it.

Then use the amended estimated tax worksheet below to figure how much to pay. On Form OR-40-V fill in the amount from line 5 of the worksheet.

**Amended estimated tax worksheet**

1. Amended annual payment required..... 1. \_\_\_\_\_
2. 2019 estimated tax already paid, including overpayments applied on previous payment dates ..... 2. \_\_\_\_\_
3. Unpaid estimated tax (line 1 minus line 2)..... 3. \_\_\_\_\_
4. Number of remaining payment dates ..... 4. \_\_\_\_\_
5. Amount of each remaining payment (line 3 divided by line 4)..... 5. \_\_\_\_\_

<b>If the change occurs:</b>	<b>Then first estimated tax payment is due:</b>
• after April 1 and before June 1, 2019	June 17, 2019
• after May 31 and before September 1, 2019	September 16, 2019
• after August 31, 2019	January 15, 2020

**Does the due date of my income tax return change?**

No. File your 2019 Oregon income tax return by April 15, 2020.

**Late payments**

Your Form OR-40-V with payment must be postmarked by the due date to be considered on time.

If you pay late, you may owe interest for late payment when you file your 2019 Oregon income tax return. See “Interest on underpayment of estimated tax” below.

If you underpaid in an earlier payment period, pay the difference now to reduce interest charges. **Don’t wait** until the next payment due date. We apply payments first to underpayments from earlier periods.

**Example 5 (late payment):** The June 17 payment is first applied to any underpayment for the first payment period. The balance of the June payment is then applied to the second payment period.

Interest is charged until the underpayment is paid or until April 15, 2020, whichever comes first.

**Important:** You must file your 2019 income tax return before we can refund any estimated payments.

**Interest on underpayment of estimated tax**

You will have an underpayment if you pay less than:

- 90 percent of the tax to be shown on your 2019 income tax return (at least one-fourth on each payment due date); **or**
- 100 percent of the tax shown on your 2018 income tax return (at least one-fourth on each payment due date); **or**
- 90 percent of the tax figured on your 2019 annualized income.

You will be charged interest on the underpayment. To figure the amount of interest, complete Form OR-10. File Form OR-10 with your 2019 Oregon income tax return. Pay the interest when you file your 2019 Oregon income tax return. For more information, download Form OR-10 from our website, or see page 8 to order it.

The interest rate is 6 percent as of January 1, 2018. The interest rate may change once a calendar year.

# Where do I send my payments?

Mail your estimated tax payment and Form OR-40-V to: **Oregon Department of Revenue  
PO Box 14950  
Salem OR 97309-0950**

## Tax rate charts for estimating 2019 Oregon tax

### Tax rate chart S:

#### For persons filing Single, or Married filing separately

If your taxable income is:	Your tax is:
Not over \$3,550.....	5% of taxable income
Over \$3,550 but not over \$8,900.....	\$178 plus 7% of excess over \$3,550
Over \$8,900 but not over \$125,000.....	\$552 plus 9% of excess over \$8,900
Over \$125,000.....	\$11,001 plus 9.9% of excess over \$125,000

### Tax rate chart J:

#### For persons filing Jointly, Head of household, or Qualifying widow(er) with dependent child

If your taxable income is:	Your tax is:
Not over \$7,100.....	5% of taxable income
Over \$7,100 but not over \$17,800.....	\$355 plus 7% of excess over \$7,100
Over \$17,800 but not over \$250,000.....	\$1,104 plus 9% of excess over \$17,800
Over \$250,000.....	\$22,002 plus 9.9% of excess over \$250,000

**Caution:** The tax rate charts change because of inflation. Use this rate chart for figuring your 2019 estimated tax. Don't use a 2018 rate chart.

### 2019 Exemption Credit Limitations:

An exemption credit is not allowed if your federal adjusted gross income on line 7 of Form OR-40, or line 29F of Form OR-40-N or Form OR-40-P exceeds:

- \$100,000 for persons filing Single or Married filing separately
- \$200,000 for persons filing Jointly, Head of Household, or Qualifying widow(er) with dependent child

# Do you have questions or need help?

## Internet

[www.oregon.gov/dor](http://www.oregon.gov/dor)

- Download forms, instructions, and publications.
- Access additional information not included in these instructions.

## Email or write

[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)  
[preguntas.dor@oregon.gov](mailto:preguntas.dor@oregon.gov)

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

- Include your name and daytime phone number.
- Include the last four digits of your SSN or ITIN.

Printed forms or publications:

Forms

Oregon Department of Revenue  
PO Box 14999  
Salem OR 97309-0990

## Revenue Online

[www.oregon.gov/dor](http://www.oregon.gov/dor) (click on Revenue Online)

- Securely communicate with us.
- Check your refund status.
- Make or schedule payments.
- View your account history.
- Find out how much you owe.
- View letters and your Form 1099-G, if applicable.

## Phone

**(503) 378-4988 or 1 (800) 356-4222**

Monday–Friday, 7:30 a.m.–5 p.m.

Closed Thursdays from 9–11 a.m. Closed holidays.

Wait times may vary.

Contact us for ADA accommodations or assistance in other languages.

## In person

Find directions and hours on our website.



