

# 2019 Schedule OR-FIA-40-N

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(Rev. 08-09-19, ver. 01)

Oregon Department of Revenue



Office use only

## Oregon Farm Income Averaging

First name	Initial	Last name	Social Security number (SSN)
			- -
Spouse's first name	Initial	Spouse's last name	Spouse's SSN
			- -

### Computation of 2019 taxable income

	Federal column	Oregon column
1. Enter income after subtractions from your 2019 Form OR-40-N, line 34..... 1a.	.00	1b. .00
2. Enter in both columns your <b>elected farm income</b> from Oregon sources from federal Schedule J, line 2a; or from Form OR-40-N, line 18S ..... 2a.	.00	2b. .00
3. Line 1 minus line 2 in both the federal and Oregon columns ... 3a.	.00	3b. .00
4. Recomputed Oregon percentage. Divide line 3b by line 3a (not more than 100.0%) ..... 4.	. %	
5. Multiply the allowable modifications from line 4 of the worksheet for your 2019 Form OR-40-N, line 42, by the recomputed Oregon percentage shown above ..... 5.	.00	
6. Enter your deductions and modifications not multiplied by the Oregon percentage from 2019 Form OR-40-N, line 43 ..... 6.	.00	
7. Add lines 5 and 6 ..... 7.		.00
8. Line 3b minus line 7. Enter the result here..... 8.		.00
9. Figure the tax on line 8 using the 2019 tax rate charts..... 9.		.00
10. Divide line 2b by 3.0 and enter here ..... 10.	.00	

### Prior years' tax

11. Enter the amount from your 2019 OR-FIA-COMP, Computation for Tax Year 2016, Computation A, line 10; Computation B, line 8; or Computation C, line 4; whichever applies ..... 11.	.00
12. Enter the amount from your 2019 OR-FIA-COMP, Computation for Tax Year 2017, Computation A, line 10; Computation B, line 8; or Computation C, line 4; whichever applies ..... 12.	.00
13. Enter the amount from your 2019 OR-FIA-COMP, Computation for Tax Year 2018, Computation A, line 10; Computation B, line 8; or Computation C, line 4; whichever applies ..... 13.	.00
14. Add lines 9, 11, 12, and 13 ..... 14.	.00

### Computation of 2019 tax

15. <b>2016 Tax.</b> If you used FIA to figure your tax for 2018, enter the amount from your 2018 OR-FIA-40, line 12; OR-FIA-40-N, line 12; or OR-FIA-40-P, line 11. If you didn't use FIA in 2018 but did for 2017, enter the amount from 2017 OR-FIA-40, line 16; OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12. If you didn't use FIA in 2018 or 2017 but did in 2016, enter the amount from 2016 FIA-40, line 4; FIA-40-N, line 9; or FIA-40-P, line 8. Otherwise, enter the tax from your 2016 Form OR-40, line 22; Form 40-N, line 49; or Form 40-P, line 47 ..... 15.	.00
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16. <b>2017 tax.</b> If you used FIA to figure your tax for 2018, enter the amount from your 2018 OR-FIA-40, line 16; OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12. If you didn't use FIA in 2018 but did for 2017, enter the amount from 2017 OR-FIA-40, line 4; OR-FIA-40-N, line 9; or OR-FIA-40-P, line 8. Otherwise, enter the tax from your 2017 Form OR-40, line 22; Form OR-40-N, line 48; or Form OR-40-P, line 47 .....	16.	Oregon column	.00
17. <b>2018 tax.</b> If you used FIA to figure your tax for 2018, enter the amount from your 2018 OR-FIA-40, line 4; OR-FIA-40-N, line 9; or OR-FIA-40-P, line 8. Otherwise, enter the tax from your 2018 Form OR-40, line 20; Form OR-40-N, line 46; or Form OR-40-P, line 45.....	17.		.00
18. Add lines 15, 16, and 17 .....	18.		.00
19. Line 14 minus line 18 .....	19.		.00
20. Figure the tax on the amount on your 2019 Form OR-40-N, line 45, using the 2019 tax rate charts and enter here.....	20.		.00
21. Is line 19 less than line 20? <b>If yes:</b> Enter the amount from line 19 here and on Form OR-40-N, line 46, and check box 46a. <b>If no:</b> Your tax isn't reduced by using FIA. Complete your Form OR-40-N without using FIA .....	21.		.00

—Don't include this schedule with your Oregon return. Keep it with your records.—