Clear Form

Form OR-TCA

Oregon Department of Revenue

17450001010000

Office use only

Tax Credit Auction

Bidder Information and Agreement Form

Submit original form—do not submit photocopy.

Important! Read all instructions. You must submit your bid online first. **This form must be received with your exact payment by 5 p.m. PDT, October 30.** Complete this form for **each bid** you submit. Your bid will be invalidated if this form is incomplete.

Part A—Bidder information

Bidder name (if a business, use business name)	Contact name
Mailing address	Daytime phone

City	State	ZIP code

Email address	Date bid submitted (see confirmation)	Time bid submitted (see confirmation)
	/ /	

Businesses: Federal employer identification number (FEIN)	Individuals: Last four digits of Social Security number (SSN)
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Part B—Payment

Determine your payment. This information must match the bid you submitted online.

1. Number of $500 credit increments you're bidding on	1.		
2. Bid amount per increment in multiples of $1 (must be at least $450)	2.	$	.00
3. Payment due (line 1 multiplied by line 2)	3.	$	.00

Part C—Auction rules

1. To be considered in the auction, your bid must be submitted online between 9 a.m. PDT, October 19, 2026, and 5 p.m. PDT, October 23, 2026, **and** a completed Form OR-TCA with your payment must be received by the Department of Revenue by 5 p.m. PDT, October 30, 2026. Postmarks won't be considered, and we can't guarantee that any mailed payments will be received by the deadline. You may call to schedule an appointment if you plan to submit your form and payment in person.
2. Bank-issued cashier's checks, bank-issued certified checks, or money orders made payable to Oregon Department of Revenue are the only acceptable forms of payment. Personal checks, credit cards, wire transfers, and cash won't be accepted and your bid won't be considered.
3. Once your bid is submitted, it can't be changed or revoked.
4. You may submit multiple bids. **A separate payment and Form OR-TCA must be completed for each bid.**
5. If your bid is successful, your tax credit certificate will be mailed to the address listed on this form by the Film and Video Office once all winning bids have been confirmed. The tax credit can be claimed on your 2026 Oregon tax return, up to the amount of your tax liability on the Oregon return.
6. If your bid isn't successful, your payment will be mailed to you at the address listed on this form by November 20, 2026. No interest will be paid on the returned payment.
7. Tax credits are awarded first to the highest bidders who made timely payments. If there is a tie among two or more bids of the same amount, the tax credit certificate will be issued for the bid received first. If a tie occurs, a bidder may be asked to accept fewer credit increments than the quantity for which they bid.

Declaration

I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined, understand, and agree to the rules in this document (including any accompanying statements) and to the best of my knowledge, it is true, correct, and complete.

Authorized signature	Date
X	/ /

Name (print or type)