

Form OR-TFR

Page 1 of 2, 150-101-179
(Rev. 08-28-24, ver. 01)

Oregon Department of Revenue



Office use only
Tax year (or fiscal year end date) / /

Transfer Notice for Certain Credits

Submit original form—do not submit photocopy

Refer to the instructions for completing each section.

Section A— Complete this section to transfer (or sell) transferable credits within 30 days of transfer (or sale) or to transfer a Forest Conservation credit under ORS 315.124 to an owner's estate, heirs, or devisees.

Taxpayer transferring the credit (transferor):

First name	Initial	Last name	Last four digits of Social Security number (SSN)
Business name, if applicable			Federal employer identification number (FEIN)
Transferor address			PO Box
City	State	ZIP code	Contact phone () -
Credit code (835, 872, or 873 only)	Date of certification		Certification number

Is the transferor a government agency or tax-exempt organization under IRC section 501(c)(3)? Yes

Original credit amount	Amount being transferred	If sold, amount paid for credit	If sold, credit remaining
.00	.00	.00	.00
Taxpayer or authorized signature		Date signed	
X		/ /	

Taxpayer receiving the credit (transferee):

First name	Initial	Last name	Last four digits of SSN
Business name, if applicable			FEIN
Transferee address			PO Box
City	State	ZIP code	Contact phone () -
Taxpayer or authorized signature			Date signed
X			/ /

Section B— To be completed by the transferor of a single credit to multiple taxpayers. Provide the date and amount of each transfer. See instructions for more information.

(a) Date of transfer		(b) Credit amount transferred		Original credit amount	
1a.	/ /	1b.	.00	6.	.00
2a.	/ /	2b.	.00	Column (b) total	
3a.	/ /	3b.	.00	7.	.00
4a.	/ /	4b.	.00	Remaining credit (line 6 minus line 7)	
5a.	/ /	5b.	.00	8.	.00

Form OR-TFR

Page 2 of 2, 150-101-179
(Rev. 08-28-24, ver. 01)

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Section C—Use this section to list partners or owners that will receive a distributive share of an Oregon credit awarded or transferred to a pass-through entity (PTE) such as a partnership or S-corporation. See instructions for more information.

PTE information

PTE name			FEIN
PTE address			Contact phone () -
City	State	ZIP code	Credit code (see instructions) []
Date of certification / /	Certification number		Original credit amount [] .00

Partner/owner information

1. First name	Initial	Last name	SSN
Entity name, if applicable			FEIN
Address		City	State ZIP code
Distributive share of credit			[] .00

Partner/owner information

2. First name	Initial	Last name	SSN
Entity name, if applicable			FEIN
Address		City	State ZIP code
Distributive share of credit			[] .00

Partner/owner information

3. First name	Initial	Last name	SSN
Entity name, if applicable			FEIN
Address		City	State ZIP code
Distributive share of credit			[] .00

Partner/owner information

4. First name	Initial	Last name	SSN
Entity name, if applicable			FEIN
Address		City	State ZIP code
Distributive share of credit			[] .00

To submit this form, visit www.oregon.gov/dor to file using Revenue Online or mail to:
Oregon Department of Revenue
Attn: PTAC Systems and Data Unit
PO Box 14999
Salem OR 97309-0090