

2017 Publication OR-FIA-NP

Instructions for Forms OR-FIA-40-N, OR-FIA-40-P, and Schedule OR-FIA-COMP

You may elect to figure your 2017 tax by averaging, over the previous three years (base years), all or part of your 2017 taxable farm income.

You will need copies of your original or amended Oregon income tax returns for tax years 2014, 2015, and 2016 to figure your tax on Form OR-FIA-40-N or Form OR-FIA-40-P. You can obtain copies of prior years' returns for a fee from the Oregon Department of Revenue. You will also need tax booklets for those years. You can download the forms and instructions from our website or see page 4 to contact us by phone.

Elected farm income

Your elected farm income is the amount of your taxable income from farming that you elect to include on Form OR-FIA-40-N or Form OR-FIA-40-P, line 2. Do not enter more than the amount on line 1.

Note: While federal law allows averaging of fishing business income, Oregon law does not. Do not include fishing business income on Form OR-FIA-40-N or Form OR-FIA-40-P, line 2.

To figure elected farm income, first figure your taxable income from farming. Taxable income from farming includes all income, gains, losses, and deductions attributable to any farming business. However, it does not include gain from the sale or other disposition of land. Gains and losses must be from property (other than land) regularly used by you in the farm business for a substantial period of time. Oregon source farm income includes income or loss received from an Oregon farm while you were a nonresident and farm income or loss received during any portion of the year you were an Oregon resident.

You do not have to include all of your taxable income from farming on Form OR-FIA-40-N or Form OR-FIA-40-P, line 2.

Your elected farm income cannot exceed your Oregon taxable income. Also, the portion of your elected farm income treated as a net capital gain cannot exceed the smaller of your total net capital gain or your net capital gain attributable to your farming business.

If your elected farm income includes net capital gain, you must allocate an equal portion of the net capital gain to each of the base years.

If, for any base year, you had a capital loss that resulted in a capital loss carryover to the next tax year, do not reduce the elected farm income allocated to that base year by any part of the carryover.

Farm income averaging cannot be used together with the pass-through entity income reduced tax rate under Oregon Revised Statute (ORS) 316.043.

Farming business

A farming business is the trade or business of cultivating land or raising or harvesting any agricultural or horticultural commodity. This includes:

- Operating a nursery or sod farm.
- Raising or harvesting trees bearing fruits, nuts, or other crops.
- Raising ornamental trees (but not evergreen trees that are more than six years old when severed from the roots).
- Raising, shearing, feeding, caring for, training, and managing animals.
- Leasing land to a tenant engaged in a farming business, but **only** if the lease payments are based on a share of the tenant's production (not a fixed amount).
- Wages and other compensation you received as a shareholder in an S corporation engaged in a farming business.

A farming business does not include:

- Contract harvesting of an agricultural or horticultural commodity grown or raised by someone else; or
- Merely buying or reselling plants or animals grown or raised by someone else.

Instructions for Schedule OR-FIA-COMP

Before you can complete Schedule OR-FIA-COMP you will need the amount from Form OR-FIA-40, line 6; Form OR-FIA-40-N, line 10; or Form OR-FIA-40-P, line 9. On Schedule OR-FIA-COMP, complete either Computation A, B, or C for each tax year. Figures from Schedule OR-FIA-COMP are needed to complete Form OR-FIA-40-N, lines 11 through 13; or Form OR-FIA-40-P, lines 10 through 12. If you filed a nonresident or part-year return in 2014, 2015, or 2016, complete Schedule OR-FIA-COMP for Form OR-FIA-40, lines 8, 12, and 16.

If you were a part-year resident or a nonresident for 2014, 2015, or 2016 and if your income after subtractions for either federal or Oregon was zero or less for any of these three tax years, use the worksheets below to figure the amount to enter on Schedule OR-FIA-COMP, Computation A or B, line 1. If you were a full-year resident with taxable income that was -0- or less for 2014, 2015, or 2016, use the worksheets below to figure the amount to enter on Schedule OR-FIA-COMP, Computation C, line 1.

NOL means *net operating loss* and applies to the year of the actual loss. **NOLD** means *net operating loss deduction* and applies to the year to which the NOL is carried.

2014 taxable income worksheet

Part-year or nonresident return for 2014

1. Figure income after Federal (a) Oregon (b) subtractions, for federal and Oregon, from your 2014 Form 40N or Form 40P without limiting it to -0-. Include any NOLD carryovers or carrybacks if you did not have an NOL in 2014. Do not include any NOLD carryover or carryback from other years if you had an NOL in 2014. Enter the result here..... 1a. _____ 1b. _____

2. If there is a loss on your 2014 federal Schedule D, line 21, add that loss (as a positive amount) and your 2014 capital loss carryover to 2015. Subtract from that sum the amount of the loss on your 2014 federal Schedule D, line 16. Enter the result here 2a. _____ 2b. _____

3. If you had an NOL for 2014 for federal or Oregon, or both, enter amounts as a positive number in the appropriate column. Otherwise, enter as a positive amount the portion (if any) of the NOLD carryovers and carrybacks to 2014 that were not used in 2014 and were carried to tax years after 2014..... 3a. _____ 3b. _____

4. Add lines 1, 2, and 3 for each column. Enter the result here and on your 2017 Schedule OR-FIA-COMP, Tax Year 2014, Computation A or B, line 1 4a. _____ 4b. _____

Full-year return for 2014

5. Figure the taxable income from your 2014 tax return without limiting it to -0-. Include any NOLD carryovers or carrybacks if you did not have an NOL in 2014. Do not include any NOLD carryover or carryback from other years if you had an NOL in 2014. Enter the result here 5. _____

6. If there is a loss on your 2014 federal Schedule D, line 21, add that loss (as a positive amount) and your 2014 capital loss carryover to 2015. Subtract from that sum the amount of

the loss on your 2014 federal Schedule D, line 16. Enter the result here 6. _____

7. If you had an NOL for 2014, enter it as a positive amount here. Otherwise, enter the portion (if any) of the NOLD carryovers and carrybacks to 2014 that were not used in 2014 and were carried to tax years after 2014 as a positive amount here 7. _____

8. Add lines 5, 6, and 7. Enter the result here, and on your 2017 Schedule OR-FIA-COMP, Tax Year 2014, Computation C, line 1 8. _____

2015 taxable income worksheet

Part-year or nonresident return for 2015

9. Figure income after Federal (a) Oregon (b) subtractions, for federal and Oregon, from your 2015 Form 40N or Form 40P without limiting it to -0-. Include any NOLD carryovers or carrybacks if you did not have an NOL in 2015. Do not include any NOLD carryover or carryback from other years if you had an NOL in 2015. Enter the result here 9a. _____ 9b. _____

10. If there is a loss on your 2015 federal Schedule D, line 21, add that loss (as a positive amount) and your 2015 capital loss carryover to 2016. Subtract from that sum the amount of the loss on your 2015 federal Schedule D, line 16. Enter the result here 10a. _____ 10b. _____

11. If you had an NOL for 2015 for federal or Oregon, or both, enter amounts as a positive number in the appropriate column. Otherwise, enter as a positive amount the portion (if any) of the NOLD carryovers and carrybacks to 2015 that were not used in 2015 and were carried to tax years after 2015 11a. _____ 11b. _____

12. Add lines 9, 10, and 11. Enter the result here and on your 2017 Schedule OR-FIA-COMP, Tax Year 2015, Computation A or B, line 1 12a. _____ 12b. _____

Full-year return for 2015

- 13. Figure the taxable income from your 2015 tax return without limiting it to -0-. Include any NOLD carryovers or carrybacks if you did not have an NOL in 2015. Do not include any NOLD carryover or carryback from other years if you had an NOL in 2015. Enter the result here 13. _____
- 14. If there is a loss on your 2015 federal Schedule D, line 21, add that loss (as a positive amount) and your 2015 capital loss carryover to 2016. Subtract from that sum the amount of the loss on your 2015 federal Schedule D, line 16. Enter the result here 14. _____
- 15. If you had an NOL for 2015, enter it as a positive amount here. Otherwise, enter the portion (if any) of the NOLD carryovers and carrybacks to 2015 that were not used in 2015 and were carried to tax years after 2015 as a positive amount here 15. _____
- 16. Add lines 13, 14, and 15. Enter the result here, and on your 2017 Schedule OR-FIA-COMP, Tax Year 2015, Computation C, line 1 16. _____

2016 taxable income worksheet

Part-year or nonresident return for 2016

- 17. Figure income after subtractions, for federal and Oregon, from your 2016 Form OR-40-N or Form OR-40-P without limiting it to -0-. Include any NOLD carryovers or carrybacks if you did not have an NOL in 2016. Do not include any NOLD carryover or carryback from other years if you had an NOL in 2016. Enter the result here..... 17a. _____ 17b. _____
- 18. If there is a loss on your 2016 federal Schedule D, line 21, add that loss (as a positive amount) and your 2016 capital loss carryover to tax year 2017. Subtract from that sum the amount

- of the loss on your 2016 federal Schedule D, line 21. Enter the result here..... 18a. _____ 18b. _____
- 19. If you had an NOL for 2016 for federal or Oregon, or both, enter amounts as a positive number in the appropriate column. Otherwise, enter as a positive amount the portion (if any) of the NOLD carryovers and carrybacks to 2016 that were not used in 2016 and were carried to tax years after 2016..... 19a. _____ 19b. _____
- 20. Add lines 17, 18, and 19. Enter the result here and on your 2017 Schedule OR-FIA-COMP, Tax Year 2016, Computation A or B, line 1 20a. _____ 20b. _____

Full-year return for 2016

- 21. Figure the taxable income from your 2016 tax return without limiting it to -0-. Include any NOLD carryovers or carrybacks if you did not have an NOL in 2016. Do not include any NOLD carryover or carryback from other years if you had an NOL in 2016. Enter the result here..... 21. _____
- 22. If there is a loss on your 2016 federal Schedule D, line 21, add that loss (as a positive amount) and your 2016 capital loss carryover to 2017. Subtract from that sum the amount of the loss on your 2016 federal Schedule D, line 16. Enter the result here 22. _____
- 23. If you had an NOL for 2016, enter it as a positive amount here. Otherwise, enter the portion (if any) of the NOLD carryovers and carrybacks to 2016 that were not used in 2016 and were carried to tax years after 2016 as a positive amount here 23. _____
- 24. Add lines 21, 22, and 23. Enter the result here, and on your 2017 Schedule OR-FIA-COMP, Tax Year 2016, Computation C, line 1 24. _____

Example: John owns a farm in Ontario, Oregon, but is a resident of Idaho. John files as a nonresident for Oregon each year. John did not use farm income averaging for 2014, 2015, or 2016. For tax year 2017, John has elected farm income of \$18,000 on line 2 of Form OR-FIA-40-N. His 2014 income after subtractions shown on line 38 of Form 40N is \$25,906 in the federal column and \$6,150 in the Oregon column.

John had an NOL for tax year 2015 of \$22,950 for Oregon only, which he elected to carry back five years. Of the \$22,950 loss, \$9,000 was carried back to tax year 2014 and completely absorbed. John combines the \$9,000 NOLD with his Oregon income after subtractions of \$6,150. The result is negative \$2,850 and is entered in the Oregon column on line 1(b) of the 2014 taxable income worksheet. John enters \$25,906 in the federal column on line 1(a) of the 2014 worksheet.

When John filed his 2014 federal tax return, he had a \$3,000 net capital loss deduction on Schedule D, line 21 (which was also entered on Form 1040, line 13), a \$7,000 loss on Schedule D, line 16, and a \$4,000 capital loss carryover to 2015. The capital losses are not Oregon source. Since the NOL is for Oregon only, no adjustment is necessary for the capital loss deduction or for the capital loss carryover to 2015. John enters -0- in both columns on line 2 of the 2014 worksheet.

John had no net operating losses for tax year 2014 for either federal or Oregon. Because the NOL from 2015 is completely absorbed in 2014, there is no carryover to tax years after 2014. John enters -0- in both columns on line 3 of the worksheet. John adds the amounts on lines 1, 2, and 3, and enters the result, negative \$2,850, on line 4b of the worksheet. John adds -0- to the \$25,906 and enters the result, positive \$25,906, on line 4a of the worksheet. These figures represent John's recomputed federal and Oregon income after subtractions for tax year 2014. John enters both of these figures on Schedule OR-FIA-COMP, Computation A for tax year 2014, line 1, in the federal and Oregon columns.

For tax year 2015, John's income after subtractions is \$10,850 for federal and negative \$27,250 for Oregon. John enters \$10,850 on line 9a and negative \$27,250 on line 9b of the 2015 worksheet.

John had a \$3,000 net capital loss deduction on his 2015 Schedule D, line 21, and a \$7,000 loss on Schedule D, line 16, the carryover from 2014 to 2015. Because the NOL is for Oregon only, no adjustment is necessary on line 10a and no adjustment is made on line 10b since the capital loss deduction is not Oregon source. John enters -0- on lines 10a and 10b of the 2015 worksheet. John enters -0- on line 11a and the Oregon only NOL of \$22,950 on line 11b of the worksheet.

In the federal column on line 12a, John enters positive \$10,850. For the Oregon column, John adds \$22,950 from line 11b and negative \$27,250 from line 9b of the worksheet and enters negative \$4,300 on line 12b. These figures represent John's recomputed federal and Oregon income after subtractions for tax year 2015. John enters both of these figures on Schedule OR-FIA-COMP, Computation A, for tax year 2015, line 1, in the federal and Oregon columns.

For tax year 2016, John's income after subtractions is not negative in either the federal or Oregon columns. Therefore, John can complete Schedule OR-FIA-COMP without using the worksheets.

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.

2017 Form OR-FIA-40-N



Office use only

Oregon Farm Income Averaging

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

Computation of 2017 taxable income

	Federal column	Oregon column
1. Enter income after subtractions from your 2017 Form OR-40-N, line 34..... 1a.	.00	1b. .00
2. Enter in both columns your elected farm income from Oregon sources from federal Schedule J, line 2; 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 2017 Form OR-40-N, line 44, by the recomputed Oregon percentage shown above 5.	.00	
6. Enter your deductions and modifications not multiplied by the Oregon percentage from 2017 Form OR-40-N, line 45 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 2017 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 2017 OR-FIA-COMP, Computation for Tax Year 2014, Computation A, line 10; Computation B, line 8; or Computation C, line 4; whichever applies 11.	.00
12. Enter the amount from your 2017 OR-FIA-COMP, Computation for Tax Year 2015, Computation A, line 10; Computation B, line 8; or Computation C, line 4; whichever applies 12.	.00
13. Enter the amount from your 2017 OR-FIA-COMP, Computation for Tax Year 2016, 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 2017 tax

15. 2014 Tax. If you used FIA to figure your tax for 2016, enter the amount from your 2016 Form OR-FIA-40, line 12; Form OR-FIA-40-N, line 12; or Form OR-FIA-40-P, line 11. If you did not use FIA in 2016 but did for 2015, enter the amount from 2015 Form FIA-40, line 16; Form FIA-40N, line 13; or Form FIA-40P, line 12. If you did not use FIA in 2016 or 2015 but did in 2014, enter the amount from 2014 FIA-40, line 4; FIA-40N, line 9; or FIA-40P, line 8. Otherwise, enter the tax from your 2014 Form 40, line 29; Form 40N, line 51; or Form 40P, line 50 15.	.00
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2017 Form OR-FIA-40-N



- 16. **2015 tax.** If you used FIA to figure your tax for 2016, enter the amount from your 2016 Form OR-FIA-40, line 16; Form OR-FIA-40-N, line 13; or Form OR-FIA-40-P, line 12. If you did not use FIA in 2016 but did for 2015, enter the amount from 2015 Form FIA-40, line 4; Form FIA-40N, line 9; or Form FIA-40P, line 8. Otherwise, enter the tax from your 2015 Form 40, line 22; Form 40N, line 49; or Form 40P, line 47 16. Oregon column
- 17. **2016 tax.** If you used FIA to figure your tax for 2016, enter the amount from your 2016 OR-Form FIA-40, line 4; Form OR-FIA-40-N, line 9; or Form OR-FIA-40-P, line 8. Otherwise, enter the tax from your 2016 Form OR-40, line 22; Form OR-40-N, line 48; or Form OR-40-P, line 46 17.
- 18. Add lines 15, 16, and 17 18.
- 19. Line 14 minus line 18 19.
- 20. Figure the tax on the amount on your 2017 Form OR-40-N, line 47, using the 2017 tax rate charts and enter here..... 20.
- 21. Is line 19 less than line 20? **If yes:** Enter the amount from line 19 here and on Form OR-40-N, line 48, and check box 48a. **If no:** Your tax is not reduced by using FIA. Complete your Form OR-40-N without using FIA 21.

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

2017 Form OR-FIA-40-P



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Oregon Farm Income Averaging

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

Computation of 2017 taxable income

Federal column

Oregon column

- 1. Enter income after subtractions from your 2017 Form OR-40-P, line 34..... 1a. 1b.
- 2. Enter your **elected farm income** from Oregon sources from federal Schedule J, line 2; or from Form OR-40-P, line 18S 2a. 2b.
- 3. Line 1 minus line 2 in both the federal and Oregon columns ... 3a. 3b.
- 4. Recomputed Oregon percentage. Divide line 3b by line 3a (not more than 100.0%) 4. %
- 5. Enter allowable deductions and modifications from your 2017 Form OR-40-P, line 44..... 5.
- 6. Line 3a minus line 5. Enter the result here 6.
- 7. Figure the tax on line 6 using the 2017 tax rate charts..... 7.
- 8. Multiply line 7 by the recomputed Oregon percentage on line 4 8.
- 9. Divide line 2b by 3.0 and enter here 9.

Prior years' tax

- 10. Enter the amount from your 2017 Schedule OR-FIA-COMP, Computation for Tax Year 2014, Computation A, line 10; Computation B, line 8; or Computation C, line 4; whichever applies..... 10.
- 11. Enter the amount from your 2017 Schedule OR-FIA-COMP, Computation for Tax Year 2015, Computation A, line 10; Computation B, line 8; or Computation C, line 4; whichever applies..... 11.
- 12. Enter the amount from your 2017 Schedule OR-FIA-COMP, Computation for Tax Year 2016, Computation A, line 10; Computation B, line 8; or Computation C, line 4; whichever applies..... 12.
- 13. Add lines 8, 10, 11, and 12 13.

Computation of 2017 tax

- 14. **2014 tax.** If you used FIA to figure your tax for 2016, enter the amount from your 2016 Form OR-FIA-40, line 12; Form OR-FIA-40-N, line 12; or Form OR-FIA-40-P, line 11. If you did not use FIA in 2016 but did for 2015, enter the amount from 2015 Form FIA-40, line 16; Form FIA-40N, line 13; or Form FIA-40P, line 12. If you did not use FIA in 2016 or 2015 but did in 2014, enter the amount from 2014 FIA-40, line 4; FIA-40N, line 9; or FIA-40P, line 8. Otherwise, enter the tax from your 2014 Form 40, line 29; Form 40N, line 51; or Form 40P, line 50..... 14.

2017 Form OR-FIA-40-P



- 15. **2015 tax.** If you used FIA to figure your tax for 2016, enter the amount from your 2016 Form OR-FIA-40, line 16; Form OR-FIA-40-N, line 13; or Form OR-FIA-40-P, line 12. If you did not use FIA in 2016 but did for 2015, enter the amount from 2015 Form FIA-40, line 4; Form FIA-40N, line 9; or Form FIA-40P, line 8. Otherwise, enter the tax from your 2015 Form 40, line 22; Form 40N, line 49; or Form 40P, line 47..... 15. Oregon column
- 16. **2016 tax.** If you used FIA to figure your tax for 2016, enter the amount from your 2016 Form OR-FIA-40, line 4; Form OR-FIA-40-N, line 9; or Form OR-FIA-40-P, line 8. Otherwise, enter the tax from your 2016 Form OR-40, line 22; Form OR-40-N, line 48; or Form OR-40-P, line 46 16.
- 17. Add lines 14, 15, and 16 17.
- 18. Line 13 minus line 17 18.
- 19. Figure the tax on the amount on your 2017 Form OR-40-P, line 45, using the 2017 tax rate charts. Multiply the result by the Oregon percentage on your 2017 Form OR-40-P, line 35, and enter here 19.
- 20. Is line 18 less than line 19? **If yes:** Enter the amount from line 18 here and on Form OR-40-P, line 46, and check box 46a on Form OR-40-P. **If no:** your tax is not reduced by using FIA. Complete your Form OR-40-P without using FIA..... 20.

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

2017 Schedule OR-FIA-COMP



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Oregon Farm Income Averaging Computation of Tax

First name and initial	Last name	Social Security number (SSN)
Spouse's first name and initial	Spouse's last name	Spouse's SSN

Computation for tax year 2014

Computation A. Complete if you filed **Form 40N** for tax year 2014.

	Federal column		Oregon column
1. If you used Schedule OR-FIA-COMP to figure your tax for 2016, enter the amount from your 2016 Schedule OR-FIA-COMP, Computation for Tax Year 2014, Computation A, lines 3a and 3b. If you did not use FIA to figure your tax for 2016 but did for 2015, enter the amounts from your 2015 Schedule Z, Computation for Tax Year 2014, Computation A, lines 3a and 3b. If you did not use FIA in 2015 or 2016 but did in 2014, enter the amounts from your 2014 FIA-40N, lines 3a and 3b. Otherwise, enter the amounts shown on your 2014 Form 40N, lines 38F and 38S (if -0- or less, see instructions)...	1a.	<input type="text" value=".00"/>	1b. <input type="text" value=".00"/>
2. Enter amount from 2017 Form OR-FIA-40, line 6; Form OR-FIA-40-N, line 10; or Form OR-FIA-40-P, line 9	2a.	<input type="text" value=".00"/>	2b. <input type="text" value=".00"/>
3. Add lines 1 and 2 in both the federal and Oregon columns	3a.	<input type="text" value=".00"/>	3b. <input type="text" value=".00"/>
4. Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100.0%).....	4.	<input type="text" value=""/>	%
5. Enter deductions and modifications from line 4 of the worksheet for your 2014 Oregon Form 40N, line 47.....	5.		<input type="text" value=".00"/>
6. Multiply the amount on line 5 by the recomputed Oregon percentage on line 4 and enter here	6.		<input type="text" value=".00"/>
7. Enter the amount from your 2014 Oregon Form 40N, line 48.....	7.		<input type="text" value=".00"/>
8. Add lines 6 and 7	8.		<input type="text" value=".00"/>
9. Line 3b minus line 8. Enter the result here.....	9.		<input type="text" value=".00"/>
10. Figure the tax on line 9 using the 2014 tax rate charts. Enter the amount here and on Form OR-FIA-40, line 8; Form OR-FIA-40-N, line 11; or Form OR-FIA-40-P, line 10.....	10.		<input type="text" value=".00"/>

Computation B. Complete if you filed **Form 40P** for tax year 2014.

1. If you used Schedule OR-FIA-COMP to figure your tax for 2016, enter the amount from your 2016 Schedule OR-FIA-COMP, Computation for Tax Year 2014, Computation B, lines 3a and 3b. If you did not use FIA to figure your tax for 2016 but did for 2015, enter the amounts from your 2015 Schedule Z, Computation for Tax Year 2014, Computation B, lines 3a and 3b. If you did not use FIA in 2016 or 2015 but did in 2014, enter the amounts from your 2014 Form FIA-40P, lines 3a and 3b. Otherwise, enter the amounts shown on your 2014 Form 40P, lines 38F and 38S (if -0- or less, see instructions)...	1a.	<input type="text" value=".00"/>	1b. <input type="text" value=".00"/>
2. Enter amount from 2017 Form OR-FIA-40, line 6; Form OR-FIA-40-N, line 10; or Form OR-FIA-40-P, line 9.....	2a.	<input type="text" value=".00"/>	2b. <input type="text" value=".00"/>

2017 Schedule OR-FIA-COMP



Federal column

Oregon column

Computation B. (Continued)

- | | | | |
|---|----------------------------------|-----|----------------------------------|
| 3. Add lines 1 and 2 in both the federal and Oregon columns 3a. | <input type="text" value=".00"/> | 3b. | <input type="text" value=".00"/> |
| 4. Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100.0%)..... 4. | <input type="text"/> | | % |
| 5. Enter the amount from your 2014 Oregon Form 40P, line 48 5. | <input type="text" value=".00"/> | | |
| 6. Line 3a minus line 5. Enter the result here | | 6. | <input type="text" value=".00"/> |
| 7. Figure the tax on line 6 using the 2014 tax rate charts..... 7. | | | <input type="text" value=".00"/> |
| 8. Multiply line 7 by the Oregon percentage on line 4. Enter the amount here and on Form OR-FIA-40, line 8; Form OR-FIA-40-N, line 11; or Form OR-FIA-40-P, line 10 | | 8. | <input type="text" value=".00"/> |

Computation C. Complete if you filed Form 40 for tax year 2014.

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|--|--|----|----------------------------------|
| 1. If you used Form OR-FIA-40 to figure your tax for 2016, enter the amount from your 2016 Form OR-FIA-40, line 11. If you used Schedule OR-FIA-COMP to figure your tax for 2016, enter the amount from the 2016 Schedule OR-FIA-COMP, Computation for Tax Year 2014, Computation C, line 3. If you did not use FIA for tax year 2016 but did for 2015, enter the amount from 2015 Form FIA-40, line 15. If you used Schedule Z to figure your 2015 tax, enter the amounts from your 2015 Schedule Z, Computation for Tax Year 2014, Computation C, line 3. If you did not use FIA to figure your tax in 2016 or 2015 but did in 2014, enter the amount from your 2014 Form FIA-40, line 3. Otherwise, enter the amount shown on your 2014 Form 40, line 28 (if -0- or less, see instructions)..... 1. | | | <input type="text" value=".00"/> |
| 2. Enter amount from 2017 OR-FIA-40, line 6; Form OR-FIA-40-N, line 10; or Form OR-FIA-40-P, line 9 | | 2. | <input type="text" value=".00"/> |
| 3. Add lines 1 and 2 | | 3. | <input type="text" value=".00"/> |
| 4. Figure the tax on line 3 using the 2014 tax tables or rate charts. Enter the amount here and on Form OR-FIA-40, line 8; Form OR-FIA-40-N, line 11; or Form OR-FIA-40-P, line 10 | | 4. | <input type="text" value=".00"/> |

Computation for tax year 2015

Computation A. Complete if you filed Form 40N for tax year 2015.

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|--|----------------------------------|-----|----------------------------------|
| 1. If you used Schedule OR-FIA-COMP to figure your tax for 2016 enter the amounts from your 2016 Schedule OR-FIA-COMP, Computation for Tax Year 2015, Computation A, lines 3a and 3b. If you did not use FIA for 2016 but did in 2015, enter the amounts from your 2015 Form FIA-40N, lines 3a and 3b. Otherwise, enter the amounts shown on your 2015 Form 40N, lines 34F and 34S (if -0- or less, see instructions)..... 1a. | <input type="text" value=".00"/> | 1b. | <input type="text" value=".00"/> |
| 2. Enter amount from 2017 Form OR-FIA-40, line 6; Form OR-FIA-40-N, line 10; or Form OR-FIA-40-P, line 9..... 2a. | <input type="text" value=".00"/> | 2b. | <input type="text" value=".00"/> |
| 3. Add lines 1 and 2 in both the federal and Oregon columns 3a. | <input type="text" value=".00"/> | 3b. | <input type="text" value=".00"/> |
| 4. Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100.0%) | <input type="text"/> | | % |
| 5. Enter deductions and modifications from line 4 of the worksheet for your 2015 Oregon Form 40N, line 44..... 5. | | | <input type="text" value=".00"/> |

2017 Schedule OR-FIA-COMP



Computation A. (Continued)

Oregon column

6. Multiply the amount on line 5 by the recomputed Oregon percentage on line 4	6.	<input type="text" value=".00"/>
7. Enter the amount from your 2015 Oregon Form 40N, line 45	7.	<input type="text" value=".00"/>
8. Add lines 6 and 7	8.	<input type="text" value=".00"/>
9. Line 3b minus line 8. Enter the result here	9.	<input type="text" value=".00"/>
10. Figure the tax on line 9 using the 2015 tax tables or rate charts. Enter the amount here and on Form OR-FIA-40, line 12; Form OR-FIA-40-N, line 12; or Form OR-FIA-40-P, line 11	10.	<input type="text" value=".00"/>

Computation B. Complete if you filed Form 40P for tax year 2015.

Federal column

Oregon column

1. If you used Schedule OR-FIA-COMP to figure your tax for 2016, enter the amounts from your 2016 Schedule OR-FIA-COMP, Computation for Tax Year 2015, Computation B, lines 3a and 3b. If you did not use FIA for 2016 but did in 2015, enter the amounts from your 2015 Form FIA-40P, lines 3a and 3b. Otherwise, enter the amounts shown on your 2015 Form 40P, lines 34F and 34S (if -0- or less, see instructions)	1a.	<input type="text" value=".00"/>	1b.	<input type="text" value=".00"/>
2. Enter amount from 2017 Form OR-FIA-40, line 6; Form FIA-40-N, line 10; or Form OR-FIA-40-P, line 9	2a.	<input type="text" value=".00"/>	2b.	<input type="text" value=".00"/>
3. Add lines 1 and 2 in both the federal and Oregon columns	3a.	<input type="text" value=".00"/>	3b.	<input type="text" value=".00"/>
4. Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100.0%)	4.	<input type="text" value=""/> %		
5. Enter the amount from your 2015 Oregon Form 40P, line 44	5.	<input type="text" value=".00"/>		
6. Line 3a minus line 5. Enter the result here	6.		<input type="text" value=".00"/>	
7. Figure the tax on line 6 using the 2015 tax tables or rate charts	7.		<input type="text" value=".00"/>	
8. Multiply line 7 by the Oregon percentage on line 4. Enter the amount here and on Form OR-FIA-40, line 12; Form OR-FIA-40-N, line 12; or Form OR-FIA-40-P, line 11	8.		<input type="text" value=".00"/>	

Computation C. Complete if you filed Form 40 for tax year 2015.

1. If you used Form OR-FIA-40 to figure your tax for 2016, enter the amount from 2016 Form OR-FIA-40, line 15. If you used Schedule OR-FIA-COMP to figure your tax for 2016 enter the amounts from your 2016 Schedule OR-FIA-COMP, Computation for Tax Year 2015, Computation C, line 3. If you used FIA for tax year 2015 but not for 2016, enter the amount from 2015 Form FIA-40, line 3. Otherwise, enter the amount shown on your 2015 Form 40, line 21 (if -0- or less, see instructions)	1.	<input type="text" value=".00"/>
2. Enter amount from 2017 Form OR-FIA-40, line 6; Form OR-FIA-40-N, line 10; or Form OR-FIA-40-P, line 9	2.	<input type="text" value=".00"/>
3. Add lines 1 and 2	3.	<input type="text" value=".00"/>
4. Figure the tax on line 3 using the 2015 tax tables or rate charts. Enter the amount here and on Form OR-FIA-40, line 12; Form OR-FIA-40-N, line 12; or Form OR-FIA-40-P, line 11	4.	<input type="text" value=".00"/>

2017 Schedule OR-FIA-COMP



Computation for tax year 2016

Computation A. Complete if you filed Form OR-40-N for tax year 2016.

	Federal column		Oregon column
1. If you used Form OR-FIA-40-N to figure your tax for 2016, enter the amounts from your 2016 Form OR-FIA-40-N, lines 3a and 3b. Otherwise, enter the amounts shown on your 2016 Form OR-40-N, lines 34F and 34S (if -0- or less, see instructions).....	1a. <input type="text" value=".00"/>	1b.	<input type="text" value=".00"/>
2. Enter amount from 2017 Form OR-FIA-40, line 6; Form OR-FIA-40-N, line 10; or Form OR-FIA-40-P, line 9	2a. <input type="text" value=".00"/>	2b.	<input type="text" value=".00"/>
3. Add lines 1 and 2 in both the federal and Oregon columns	3a. <input type="text" value=".00"/>	3b.	<input type="text" value=".00"/>
4. Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100.0%).....	4. <input type="text" value=""/>		%
5. Enter deductions and modifications from line 4 of the worksheet for your 2016 Oregon Form OR-40-N, line 44.....		5.	<input type="text" value=".00"/>
6. Multiply the amount on line 5 by the recomputed Oregon percentage on line 4		6.	<input type="text" value=".00"/>
7. Enter the amount from your 2016 Oregon Form OR-40-N, line 45.....		7.	<input type="text" value=".00"/>
8. Add lines 6 and 7		8.	<input type="text" value=".00"/>
9. Line 3b minus line 8. Enter the result here.....		9.	<input type="text" value=".00"/>
10. Figure the tax on line 9 using the 2016 tax rate charts. Enter the amount here and on Form OR-FIA-40, line 16; Form OR-FIA-40-N, line 13; or Form OR-FIA-40-P, line 12		10.	<input type="text" value=".00"/>

Computation B. Complete if you filed Form OR-40-P for tax year 2016.

1. If you used Form OR-FIA-40-P to figure your tax for 2016, enter the amounts from the 2016 Form OR-FIA-40-P, lines 3a and 3b. Otherwise, enter the amounts shown on your 2016 Form OR-40-P, lines 34F and 34S (if -0- or less, see instructions)	1a. <input type="text" value=".00"/>	1b.	<input type="text" value=".00"/>
2. Enter amount from 2017 Form OR-FIA-40, line 6; Form OR-FIA-40-N, line 10; or Form OR-FIA-40-P, line 9	2a. <input type="text" value=".00"/>	2b.	<input type="text" value=".00"/>
3. Add lines 1 and 2 in both the federal and Oregon columns	3a. <input type="text" value=".00"/>	3b.	<input type="text" value=".00"/>
4. Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100.0%)	4. <input type="text" value=""/>		%
5. Enter the amount from your 2016 Oregon Form OR-40-P, line 44.....	5. <input type="text" value=".00"/>		
6. Line 3a minus line 5. Enter the result here		6.	<input type="text" value=".00"/>
7. Figure the tax on line 6 using the 2016 tax rate charts		7.	<input type="text" value=".00"/>
8. Multiply line 7 by the Oregon percentage on line 4. Enter the amount here and on Form OR-FIA-40, line 16; Form OR-FIA-40-N, line 13; or Form OR-FIA-40-P, line 12		8.	<input type="text" value=".00"/>

Computation C. Complete if you filed Form OR-40 for tax year 2016.

1. If you used Form OR-FIA-40 to figure your tax for 2016, enter the amount from your 2016 Form OR-FIA-40, line 3. Otherwise, enter the amount shown on your 2016 Form OR-40, line 21 (if -0- or less, see instructions)	1. <input type="text" value=".00"/>
2. Enter amount from 2017 Form OR-FIA-40, line 6; Form OR-FIA-40-N, line 10; or Form OR-FIA-40-P, line 9.....	2. <input type="text" value=".00"/>
3. Add lines 1 and 2	3. <input type="text" value=".00"/>
4. Figure the tax on line 3 using the 2016 tax tables or rate charts. Enter the amount here and on Form OR-FIA-40, line 16; Form OR-FIA-40-N, line 13; or Form OR-FIA-40-P, line 12	4. <input type="text" value=".00"/>

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