

2019 Publication OR-FIA-NP

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

Oregon Department of Revenue

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

You may elect to figure your 2019 tax by averaging, over the previous three years (base years), all or part of your 2019 taxable farm income.

You will need copies of your original or amended Oregon income tax returns for tax years 2016, 2017, and 2018 to figure your tax on OR-FIA-40-N or OR-FIA-40-P. If your return was adjusted, use the taxable income and tax from the adjustment. You can obtain copies of prior years' returns by going to www.oregon.gov/dor and logging in to Revenue Online, or you may request copies by mail for a \$5 fee for each return. You will also need tax instruction booklets for those years, which you can download from our website or see page 4 to contact us.

Farm income averaging can't be used with the qualified business income reduced tax rate under Oregon Revised Statute (ORS) 316.043.

Elected farm income

Your elected farm income is the amount of your taxable income from farming that you elect to include on OR-FIA-40-N or OR-FIA-40-P, line 2. Don't enter more than the amount on line 1. *While federal law allows averaging of fishing business income, Oregon law doesn't. Don't include fishing business income on OR-FIA-40-N or 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. Gains and losses from the sale or other disposition of property (other than land) must be from property regularly used for a substantial period of time in your farming business. However, it doesn't include gain from the sale or other disposition of land. 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 don't have to include all of your taxable income from farming on OR-FIA-40-N or OR-FIA-40-P, line 2.

Your elected farm income can't exceed your Oregon taxable income. Also, the portion of your elected farm income treated as a net capital gain can't 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 you had a capital loss, for any base year, that resulted in a capital loss carryover to the next tax year, don't reduce the

elected farm income allocated to that base year by any part of the carryover.

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 farm 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 doesn't 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 OR-FIA-COMP you will need the amount from OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9. On OR-FIA-COMP, complete either Computation A, B, or C for each tax year. Figures from OR-FIA-COMP are needed to complete OR-FIA-40-N, lines 11 through 13; or OR-FIA-40-P, lines 10 through 12. If you filed a nonresident or part-year return in 2016, 2017, or 2018, complete OR-FIA-COMP for OR-FIA-40, lines 8, 12, and 16.

If you were a part-year resident or a nonresident for 2016, 2017, or 2018 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 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 2016, 2017, or 2018, use the worksheets below to figure the amount to enter on 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.

2016 taxable income worksheet

Part-year or nonresident return for 2016

1. Figure income after Federal (a) Oregon (b) 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 didn't have an NOL in 2016. Don't include any NOLD carryover or carryback from other years if you had an NOL in 2016. Enter the result here..... 1a. _____ 1b. _____

2. 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 2016. Subtract from that sum the amount of the loss on your 2016 federal Schedule D, line 16. Enter the result here 2a. _____ 2b. _____

3. 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..... 3a. _____ 3b. _____

4. Add lines 1, 2, and 3 for each column. Enter the result here and on your 2019 OR-FIA-COMP, Tax Year 2016, Computation A or B, line 1 4a. _____ 4b. _____

Full-year return for 2016

5. Figure the taxable income from your 2016 tax return without limiting it to -0-. Include any NOLD carryovers or carrybacks if you didn't have an NOL in 2016. Don't include any NOLD carryover or carryback from other years if you had an NOL in 2016. Enter the result here 5. _____

6. 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 6. _____

7. 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 weren't used in 2016 and were carried to tax years after 2016 as a positive amount here 7. _____

8. Add lines 5, 6, and 7. Enter the result here, and on your 2019 OR-FIA-COMP, Tax Year 2016, Computation C, line 1 8. _____

2017 taxable income worksheet

Part-year or nonresident return for 2017

9. Figure income after Federal (a) Oregon (b) subtractions, for federal and Oregon, from your 2017 Form OR-40-N or Form OR-40-P without limiting it to -0-. Include any NOLD carryovers or carrybacks if you didn't have an NOL in 2017. Don't include any NOLD carryover or carryback from other years if you had an NOL in 2017. Enter the result here 9a. _____ 9b. _____

10. If there is a loss on your 2017 federal Schedule D, line 21, add that loss (as a positive amount) and your 2017 capital loss carryover to 2018. Subtract from that sum the amount of the loss on your 2017 federal Schedule D, line 16. Enter the result here 10a. _____ 10b. _____

11. If you had an NOL for 2017 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 2017 that weren't used in 2017 and were carried to tax years after 2017 11a. _____ 11b. _____

12. Add lines 9, 10, and 11. Enter the result here and on your 2019 OR-FIA-COMP, Tax Year 2017, Computation A or B, line 1 12a. _____ 12b. _____

Full-year return for 2017

- 13. Figure the taxable income from your 2017 tax return without limiting it to -0-. Include any NOLD carryovers or carrybacks if you didn't have an NOL in 2017. Don't include any NOLD carryover or carryback from other years if you had an NOL in 2017. Enter the result here 13. _____
- 14. If there is a loss on your 2017 federal Schedule D, line 21, add that loss (as a positive amount) and your 2017 capital loss carryover to 2018. Subtract from that sum the amount of the loss on your 2017 federal Schedule D, line 16. Enter the result here 14. _____
- 15. If you had an NOL for 2017, enter it as a positive amount here. Otherwise, enter the portion (if any) of the NOLD carryovers and carrybacks to 2017 that weren't used in 2017 and were carried to tax years after 2017 as a positive amount here 15. _____
- 16. Add lines 13, 14, and 15. Enter the result here, and on your 2019 OR-FIA-COMP, Tax Year 2017, Computation C, line 1 16. _____

2018 taxable income worksheet

Part-year or nonresident return for 2018

- 17. Figure income after subtractions, for federal and Oregon, from your 2018 Form OR-40-N or Form OR-40-P without limiting it to -0-. Include any NOLD carryovers or carrybacks if you didn't have an NOL in 2018. Don't include any NOLD carryover or carryback from other years if you had an NOL in 2018. Enter the result here..... 17a. _____ 17b. _____
- 18. If there is a loss on your 2018 federal Schedule D, line 21, add that loss (as a positive amount) and your 2018 capital loss carryover to tax year 2019. Subtract from that sum the amount

- of the loss on your 2018 federal Schedule D, line 21. Enter the result here..... 18a. _____ 18b. _____
- 19. If you had an NOL for 2018 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 2018 that were not used in 2018 and were carried to tax years after 2018..... 19a. _____ 19b. _____
- 20. Add lines 17, 18, and 19. Enter the result here and on your 2019 OR-FIA-COMP, Tax Year 2018, Computation A or B, line 1 20a. _____ 20b. _____

Full-year return for 2018

- 21. Figure the taxable income from your 2018 tax return without limiting it to -0-. Include any NOLD carryovers or carrybacks if you didn't have an NOL in 2018. Don't include any NOLD carryover or carryback from other years if you had an NOL in 2018. Enter the result here..... 21. _____
- 22. If there is a loss on your 2018 federal Schedule D, line 21, add that loss (as a positive amount) and your 2018 capital loss carryover to 2019. Subtract from that sum the amount of the loss on your 2018 federal Schedule D, line 16. Enter the result here 22. _____
- 23. If you had an NOL for 2018, enter it as a positive amount here. Otherwise, enter the portion (if any) of the NOLD carryovers and carrybacks to 2018 that weren't used in 2018 and were carried to tax years after 2018 as a positive amount here 23. _____
- 24. Add lines 21, 22, and 23. Enter the result here, and on your 2019 OR-FIA-COMP, Tax Year 2018, 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 didn't use farm income averaging for 2016, 2017, or 2018. For tax year 2019, John has elected farm income of \$18,000 on line 2 of OR-FIA-40-N. His 2016 income after subtractions shown on line 34 of Form OR-40-N is \$25,906 in the federal column and \$6,150 in the Oregon column.

John had an NOL for tax year 2017 of \$22,950 for Oregon only, which he elected to carry back two years. Of the \$22,950 loss, \$9,000 was carried back to tax year 2016 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 2016 taxable income worksheet. John enters \$25,906 in the federal column on line 1(a) of the 2016 worksheet.

When John filed his 2016 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 2017. The capital losses are not from Oregon sources. Since the NOL is for Oregon only, no adjustment is necessary for the capital loss deduction or for the capital loss carryover to 2017. John enters -0- in both columns on line 2 of the 2016 worksheet.

John had no net operating losses for tax year 2016 for either federal or Oregon. Because the NOL from 2017 is completely absorbed in 2016, there is no carryover to tax years after 2016. 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 2016. John enters both of these figures on OR-FIA-COMP, Computation A for tax year 2016, line 1, in the federal and Oregon columns.

For tax year 2017, 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 2017 worksheet.

John had a \$3,000 net capital loss deduction on his 2017 Schedule D, line 21, and a \$7,000 loss on Schedule D, line 16, the carryover from 2016 to 2017. 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 isn't an Oregon source. John enters -0- on lines 10a and 10b of the 2017 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 2017. John enters both of these figures on OR-FIA-COMP, Computation A, for tax year 2017, line 1, in the federal and Oregon columns.

For tax year 2018, John's income after subtractions isn't negative in either the federal or Oregon columns. Therefore, John can complete 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.

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Oregon Department of Revenue



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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 elected farm income 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. 2016 Tax. 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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2019 Schedule OR-FIA-40-N



16. 2017 tax. 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. 2018 tax. 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? If yes: Enter the amount from line 19 here and on Form OR-40-N, line 46, and check box 46a. If no: 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.—

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Oregon Department of Revenue



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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-P, line 34..... 1a.	.00	.00
2. Enter your elected farm income from Oregon sources from federal Schedule J, line 2a; or from Form OR-40-P, line 18S 2a.	.00	.00
3. Line 1 minus line 2 in both the federal and Oregon columns ... 3a.	.00	.00
4. Recomputed Oregon percentage. Divide line 3b by line 3a (not more than 100.0%) 4.	. %	
5. Enter allowable deductions and modifications from your 2019 Form OR-40-P, line 42..... 5.	.00	
6. Line 3a minus line 5. Enter the result here 6.		.00
7. Figure the tax on line 6 using the 2019 tax rate charts..... 7.		.00
8. Multiply line 7 by the recomputed Oregon percentage on line 4 8.		.00
9. Divide line 2b by 3.0 and enter here 9.	.00	

Prior years' tax

10. 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..... 10.	.00
11. 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..... 11.	.00
12. 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..... 12.	.00
13. Add lines 8, 10, 11, and 12 13.	.00

Computation of 2019 tax

14. 2016 tax. 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 OR-40-N, line 49; or Form OR-40-P, line 47 14.	.00
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2019 Schedule OR-FIA-40-P



- 15. **2017 tax.** 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 OR-40, line 22; OR-40-N, line 48; or OR-40-P, line 47..... 15. Oregon column
- 16. **2018 tax.** 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 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 2019 Form OR-40-P, line 43, using the 2019 tax rate charts. Multiply the result by the Oregon percentage on your 2019 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 44, and check box 44a on Form OR-40-P. **If no:** your tax isn't reduced by using FIA. Complete your Form OR-40-P without using FIA..... 20.

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Oregon Department of Revenue



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Oregon Farm Income Averaging Computation of Tax

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

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 OR-FIA-COMP to figure your tax for 2018, enter the amount from your 2018 OR-FIA-COMP, Computation for Tax Year 2016, Computation A, lines 3a and 3b. If you didn't use FIA to figure your tax for 2018 but did for 2017, enter the amounts from your 2017 OR-FIA-COMP, Computation for Tax Year 2016, Computation A, lines 3a and 3b. If you didn't use FIA in 2017 or 2018 but did in 2016, enter the amounts from your 2016 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. | .00 | 1b. | .00 |
| 2. Enter amount from 2019 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9 2a. | .00 | 2b. | .00 |
| 3. Add lines 1 and 2 in both the federal and Oregon columns 3a. | .00 | 3b. | .00 |
| 4. Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100.0%)..... 4. | . % | | |
| 5. Enter deductions and modifications from line 4 of the worksheet for your 2016 Oregon Form OR-40-N, line 44..... 5. | | | .00 |
| 6. Multiply the amount on line 5 by the recomputed Oregon percentage on line 4 and enter here 6. | | | .00 |
| 7. Enter the amount from your 2016 Oregon Form OR-40-N, line 45..... 7. | | | .00 |
| 8. Add lines 6 and 7 8. | | | .00 |
| 9. Line 3b minus line 8. Enter the result here..... 9. | | | .00 |
| 10. Figure the tax on line 9 using the 2016 tax rate charts. Enter the amount here and on OR-FIA-40, line 8; OR-FIA-40-N, line 11; or OR-FIA-40-P, line 10 10. | | | .00 |

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

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|--|-----|-----|-----|
| 1. If you used OR-FIA-COMP to figure your tax for 2018, enter the amount from your 2018 OR-FIA-COMP, Computation for Tax Year 2016, Computation B, lines 3a and 3b. If you didn't use FIA to figure your tax for 2018 but did for 2017, enter the amounts from your 2017 OR-FIA-COMP, Computation for Tax Year 2016, Computation B, lines 3a and 3b. If you didn't use FIA in 2018 or 2017 but did in 2016, enter the amounts from your 2016 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. | .00 | 1b. | .00 |
| 2. Enter amount from 2019 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9 2a. | .00 | 2b. | .00 |

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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" value="."/> | | |
| 5. Enter the amount from your 2016 Oregon Form OR-40-P, line 47...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. | | 7. | <input type="text" value=".00"/> |
| 8. Multiply line 7 by the Oregon percentage on line 4. Enter the amount here and on OR-FIA-40, line 8; OR-FIA-40-N, line 11; or OR-FIA-40-P, line 10 | | 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 2018, enter the amount from your 2018 OR-FIA-40, line 11. If you used OR-FIA-COMP to figure your tax for 2018, enter the amount from the 2018 OR-FIA-COMP, Computation for Tax Year 2016, Computation C, line 3. If you didn't use FIA for tax year 2018 but did for 2017, enter the amount from 2017 OR-FIA-40, line 15. If you used OR-FIA-COMP to figure your 2017 tax, enter the amounts from your 2017 OR-FIA-COMP, Computation for Tax Year 2016, Computation C, line 3. If you didn't use FIA to figure your tax in 2018 or 2017 but did in 2016, enter the amount from your 2016 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 2019 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or 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 OR-FIA-40, line 8; OR-FIA-40-N, line 11; or OR-FIA-40-P, line 10 | | 4. | <input type="text" value=".00"/> |

Computation for tax year 2017

Computation A. Complete if you filed Form OR-40-N for tax year 2017.

- | | | | |
|--|----------------------------------|-----|----------------------------------|
| 1. If you used OR-FIA-COMP to figure your tax for 2018 enter the amounts from your 2018 OR-FIA-COMP, Computation for Tax Year 2017, Computation A, lines 3a and 3b. If you didn't use FIA for 2018 but did in 2017, enter the amounts from your 2017 OR-FIA-40-N, lines 3a and 3b. Otherwise, enter the amounts shown on your 2017 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 2019 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9 | <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" value="."/> | | |
| 5. Enter deductions and modifications from line 4 of the worksheet for your 2017 Oregon Form OR-40-N, line 44..... 5. | | | <input type="text" value=".00"/> |

2019 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 2017 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 2017 tax tables or rate charts. Enter the amount here and on OR-FIA-40, line 12; OR-FIA-40-N, line 12; or OR-FIA-40-P, line 11	10. <input type="text" value=".00"/>

Computation B. Complete if you filed Form OR-40-P for tax year 2017.

	Federal column		Oregon column
1. If you used OR-FIA-COMP to figure your tax for 2018, enter the amounts from your 2018 OR-FIA-COMP, Computation for Tax Year 2017, Computation B, lines 3a and 3b. If you didn't use FIA for 2018 but did in 2017, enter the amounts from your 2017 OR-FIA-40-P, lines 3a and 3b. Otherwise, enter the amounts shown on your 2017 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 2019 OR-FIA-40, line 6; FIA-40-N, line 10; or 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 2017 Oregon Form OR-40-P, line 47 ...	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 2017 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 OR-FIA-40, line 12; OR-FIA-40-N, line 12; or OR-FIA-40-P, line 11		8.	<input type="text" value=".00"/>

Computation C. Complete if you filed Form OR-40 for tax year 2017.

1. If you used OR-FIA-40 to figure your tax for 2018, enter the amount from 2018 OR-FIA-40, line 15. If you used OR-FIA-COMP to figure your tax for 2018 enter the amounts from your 2018 OR-FIA-COMP, Computation for Tax Year 2017, Computation C, line 3. If you used FIA for tax year 2017 but not for 2018, enter the amount from 2017 OR-FIA-40, line 3. Otherwise, enter the amount shown on your 2017 Form OR-40, line 21 (if -0- or less, see instructions)	1. <input type="text" value=".00"/>
2. Enter amount from 2017 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or 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 2017 tax tables or rate charts. Enter the amount here and on OR-FIA-40, line 12; OR-FIA-40-N, line 12; or OR-FIA-40-P, line 11	4. <input type="text" value=".00"/>

2019 Schedule OR-FIA-COMP



Computation for tax year 2018

Computation A. Complete if you filed Form OR-40-N for tax year 2018.

	Federal column		Oregon column
1. If you used OR-FIA-40-N to figure your tax for 2018, enter the amounts from your 2018 OR-FIA-40-N, lines 3a and 3b. Otherwise, enter the amounts shown on your 2018 Form OR-40-N, lines 34F and 34S (if -0- or less, see instructions).....	1a. <input type="text" value="0.00"/>		1b. <input type="text" value="0.00"/>
2. Enter amount from 2017 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9	2a. <input type="text" value="0.00"/>		2b. <input type="text" value="0.00"/>
3. Add lines 1 and 2 in both the federal and Oregon columns	3a. <input type="text" value="0.00"/>		3b. <input type="text" value="0.00"/>
4. Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100.0%).....	4. <input type="text" value="0.00"/> %		
5. Enter deductions and modifications from line 4 of the worksheet for your 2018 Oregon Form OR-40-N, line 42.....			5. <input type="text" value="0.00"/>
6. Multiply the amount on line 5 by the recomputed Oregon percentage on line 4			6. <input type="text" value="0.00"/>
7. Enter the amount from your 2018 Oregon Form OR-40-N, line 43.....			7. <input type="text" value="0.00"/>
8. Add lines 6 and 7			8. <input type="text" value="0.00"/>
9. Line 3b minus line 8. Enter the result here.....			9. <input type="text" value="0.00"/>
10. Figure the tax on line 9 using the 2018 tax rate charts. Enter the amount here and on OR-FIA-40, line 16; OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12			10. <input type="text" value="0.00"/>

Computation B. Complete if you filed Form OR-40-P for tax year 2018.

1. If you used OR-FIA-40-P to figure your tax for 2018, enter the amounts from the 2018 OR-FIA-40-P, lines 3a and 3b. Otherwise, enter the amounts shown on your 2018 Form OR-40-P, lines 34F and 34S (if -0- or less, see instructions)	1a. <input type="text" value="0.00"/>		1b. <input type="text" value="0.00"/>
2. Enter amount from 2019 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9	2a. <input type="text" value="0.00"/>		2b. <input type="text" value="0.00"/>
3. Add lines 1 and 2 in both the federal and Oregon columns	3a. <input type="text" value="0.00"/>		3b. <input type="text" value="0.00"/>
4. Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100.0%)	4. <input type="text" value="0.00"/> %		
5. Enter the amount from your 2018 Oregon Form OR-40-P, line 45.....	5. <input type="text" value="0.00"/>		
6. Line 3a minus line 5. Enter the result here			6. <input type="text" value="0.00"/>
7. Figure the tax on line 6 using the 2018 tax rate charts			7. <input type="text" value="0.00"/>
8. Multiply line 7 by the Oregon percentage on line 4. Enter the amount here and on OR-FIA-40, line 16; OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12			8. <input type="text" value="0.00"/>

Computation C. Complete if you filed Form OR-40 for tax year 2018.

1. If you used OR-FIA-40 to figure your tax for 2018, enter the amount from your 2018 OR-FIA-40, line 3. Otherwise, enter the amount shown on your 2018 Form OR-40, line 19 (if -0- or less, see instructions)	1. <input type="text" value="0.00"/>
2. Enter amount from 2019 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9	2. <input type="text" value="0.00"/>
3. Add lines 1 and 2	3. <input type="text" value="0.00"/>
4. Figure the tax on line 3 using the 2018 tax tables or rate charts. Enter the amount here and on OR-FIA-40, line 16; OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12	4. <input type="text" value="0.00"/>

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