

Are you a veteran who pays Oregon personal income tax? Take a look at some things that might affect your tax bill.

Oregon subtractions and deductions

Social Security benefits

Oregon doesn't tax your Social Security benefits. Any Social Security benefits included in your federal adjusted gross income (AGI) are subtracted on your Oregon return.

Interest and dividends on U.S. or local government bonds and notes

Does your federal income include any of these?

- Interest or dividends from U.S. bonds or notes, including savings bonds and Treasury bills.
- Interest income from investments in U.S. government securities through a regulated investment company or an asset pool managed by a fiduciary.
- U.S. government interest included in IRA or Keogh distributions.
- Interest or dividends on local government obligations.

This income isn't taxed by Oregon. If you have this kind of income, you may subtract it on your Oregon return.

Federal pension income for service before October 1, 1991

Do you have income from a federal pension that is based on federal employment occurring before October 1, 1991? If so, you may subtract that portion of your federal pension income on your Oregon return. A federal pension includes any form of retirement allowance provided by the federal government to retirees or their beneficiaries.

Special Oregon medical subtraction

If you or your spouse are age 66 or older at the end of tax year 2023 and you have qualifying medical and/or dental expenses, you may qualify for the special Oregon medical subtraction. Qualifying expenses are the same kind that you can deduct on Schedule OR-A, such as medical or dental bills, prescription drug costs, co-pays, or insurance premiums. Depending on your AGI, you may be able to subtract up to \$1,800 for your

expenses (and/or your spouse's expenses) on your Oregon return.

Additional standard deduction—age 65+ or blind

If you or your spouse are age 65 or older or blind at the end of the tax year, you may claim an extra standard deduction amount in addition to the regular standard deduction on your Oregon return. The additional amount for each taxpayer is \$1,000 if you're filing a joint return or you're a widow(er) with a dependent child, or \$1,200 if your filing status is single or head of household.

Oregon tax credits

Earned income credit

Are you claiming the earned income tax credit (EITC) on your federal return? If so, you can also claim the refundable Oregon earned income credit. Your Oregon credit is 9 percent of your federal EITC, or 12 percent of your EITC if you have a dependent who is under the age of three at the end of the tax year.

Exemption credit for severe disability

Do you have a severe disability? If your federal AGI isn't more than \$100,000, you (or your spouse) may claim an additional exemption credit if you have a severe disability. You're considered to have a severe disability if **any** of the following apply:

- You permanently lost the use of one or both feet or legs.
- You permanently lost the use of both hands.
- You're permanently blind.
- You have a permanent condition or an impairment of indefinite duration that limits your ability to earn a living, maintain a household, or transport yourself.
- You're unable to earn a living due to a permanent condition or an impairment of indefinite duration.

If you have a severe disability, your physician must write a letter describing it. Keep the letter with your records in case we request a copy.

Retirement income credit

If you:

- Were age 62 or older at the end of the tax year,
- Have annual household income that is less than \$22,500 (\$45,000 if you're filing a joint return),

- Receive less than \$7,500 in Social Security and/or Tier 1 Railroad Retirement Board benefits per year (\$15,000 if you're filing a joint return), and
- Have retirement income that is taxed by Oregon, you may qualify to claim the Oregon retirement income credit. Household income generally includes most types of income, both taxable and nontaxable, that each spouse receives during the year. This includes such things as veteran's benefits and disability pay, but it doesn't include Social Security or Tier 1 Railroad Retirement Board benefits.

Working family household and dependent care (WFHDC) credit

Do you pay for care for a dependent or spouse so that you can work or attend school? If so, you may qualify for the WFHDC credit. This refundable credit is a percentage of the expenses you paid for the care of a dependent who was under age 13 at the end of the tax year, or was disabled and unable to care for themselves, including a spouse. The credit amount is based on your income, household size, the age of your youngest qualifying individual, and the expenses you paid.

Tax preparation assistance

Free tax preparation services are available for low- to moderate-income taxpayers through AARP and CASH Oregon. Contact them to see if you qualify or to find a location near you. Not all locations offer free e-filing.

- AARP phone: 888-227-7669
- CASH Oregon phone: 2-1-1

United Way is offering free tax assistance through their website, www.myfreetaxes.com. You can send them an email or chat with an online representative, or you can call their tax helpline at 866-MY-TX-HELP (698-9435).

Free tax preparation software and e-file options

Visit our website for a list of approved software products to find a software solution that suits you. If you prepare your own taxes but want the convenience of e-filing your Oregon return, you'll also find information about free e-filing using our fillable forms.

Do you have questions or need help?

Internet

www.oregon.gov/dor

- Download forms, instructions, and publications.
- Access additional information not included in these instructions.

Revenue Online

www.oregon.gov/dor (click on Revenue Online)

- Securely communicate with us.
- Check your refund status.
- Make or schedule payments.
- View your account history.
- Find out how much you owe.
- File an appeal.
- View letters and your Form 1099-G, if applicable.

Phone

503-378-4988 or 800-356-4222

Monday–Friday, 7:30 a.m.–5 p.m.

Closed Thursdays from 9–11 a.m. Closed holidays.

Wait times may vary.

Contact us for ADA accommodations or assistance in other languages.

In person

Offices are located in Salem, Portland, Eugene, Bend, Gresham, and Medford. Find hours and directions to our offices on our website.

Our main office is located at:

955 Center St NE
Salem, OR 97301-2555

Email or write

questions.dor@dor.oregon.gov

preguntas.dor@dor.oregon.gov

Oregon Department of Revenue
955 Center St NE
Salem OR 97301-2555

- Include your name and daytime phone number.
- Include the last four digits of your SSN or ITIN.

To request printed forms or publications:

Forms
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Salem OR 97309-0990